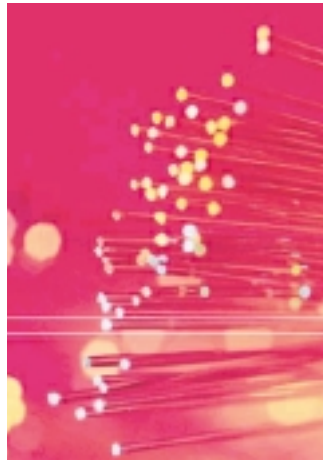


# Reporting medium

With nearly every Tom Ltd and Harry plc producing an environmental statement on exactly how green they are, the need for a central reporting resource has never been more necessary. Next Step Consulting Ltd is developing a register of thousands of published reports that can be accessed and downloaded free from the web. Steve John explains.



As the public perception of Corporate Social Responsibility (CSR) has become more acute, the profile of environmental, social and sustainability reporting has developed more prominence. Whereas a decade ago only a handful of pioneers produced reports, there are currently companies from over 30 countries and almost every business sector now contributing to this growing sector.

However, the dynamic nature of CSR and producing reports on an annual basis, means that it has become extremely difficult to track developments. Which companies report? Which ones don't? And where can the publications be ordered or accessed? This is where CorporateRegister.com – an on-line directory of environmental, social and sustainability reports – comes in.

Established in 1998 by Next Step Consulting, a London-based consultancy,

CorporateRegister.com features details and profiles of several thousand published reports, combined with extensive search facilities. More importantly, the service is free both for the companies featured and for users.

The initiative relies on a constant stream of communication between thousands of companies across the world and Next Step Consulting to obtain copies and the details of every report. This information is then entered into a database which makes CorporateRegister.com a 'live' directory service, with new reports being continually updated, as well displaying information on the reporting status of those companies, and contacts for obtaining copies of the reports.

## Stakeholder incentive

The Corporate Register programme currently receives 70 to 100 reports every month, with report profiles being

developed immediately. Report statistics representing the growth of reporting over time, and across countries and industry sectors, are also published on-site.

CorporateRegister.com has obvious benefits for stakeholders such as investors, regulators and NGOs wishing to monitor corporate environmental and social performance. It also offers a way for reporting companies to disseminate their reports to their target audiences.

Reporting in electronic format, particularly through the Web, is a new but significant trend. Many companies distribute their reports from their websites as Portable Document Formats (PDFs). A recent feature of CorporateRegister.com has been the direct hosting of report PDFs, which enables Register users to download, view and print at their convenience, without the problems of non-functioning weblinks and associated dead-ends inherent in providing hundreds of links to home pages. Of course, permission to host is directly obtained from every company. New PDFs are being made available continuously, with around 30 a week added to the several hundred already featured.

## Guide to reporting

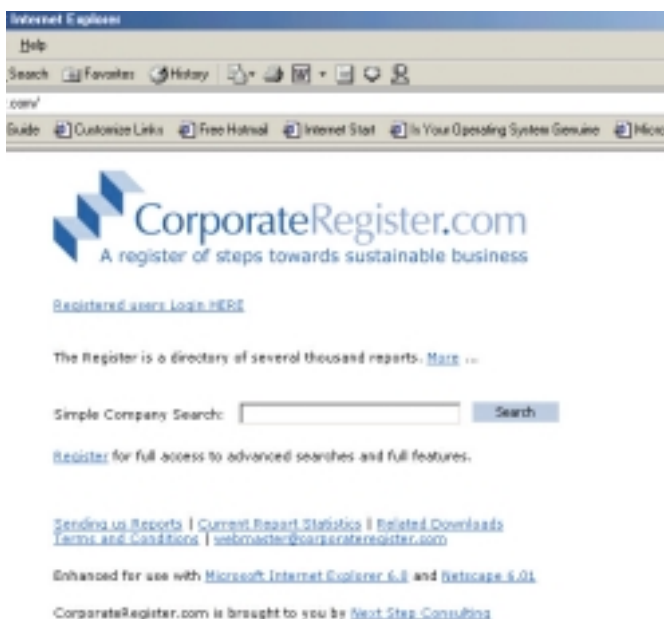
With this service and information CorporateRegister.com is well positioned to offer guidance for reporting companies. Recently, a free guide to electronic reporting best practice was developed in collaboration with the Association of Chartered Certified Accountants (ACCA), which focuses on using the Web as a reporting medium, describing basic and advanced features of web reports, best practice case studies and strategies for successfully reaching target audiences.

There are have been a num-

ber of recent drivers to report on environment and social performance, the most notable including a challenge from Tony Blair and other ministers for the UK FTSE350 companies to produce environmental reports. Other big pushes have come from a new mandatory requirement for UK pension fund trustees to disclose ethical investment principles; the rise of ethical indices such as the FTSE4Good Index and Dow Jones Sustainability Group Index; corporate governance codes; and the example set by other countries, such as Denmark, Sweden, The Netherlands and Norway, who now have mandatory reporting requirements. As the boundaries of reporting are pushed CorporateRegister.com will continue to provide authoritative up-to-date information and statistics, and encourage best practice.

*Environmental, Social and Sustainable Reporting on the World Wide Web: A Guide to Best Practice* is available from the web as a PDF from [www.corporateregister.com](http://www.corporateregister.com) and [www.accaglobal.com](http://www.accaglobal.com), or as a hard copy from Next Step Consulting, e-mail: [post@nextstep.co.uk](mailto:post@nextstep.co.uk).

ACCA has managed the UK Environmental Reporting Awards since 1991, and in 1999 joined forces with the Institute of Social and Ethical AccountAbility to run the UK Social Reporting Awards. In order to better reflect the current and incipient disclosure practices of UK companies and organisations, these two established award schemes were joined in 2001 with a third award category, the UK Sustainability Reporting Awards. These three categories form the ACCA Awards for Sustainability Reporting.



The register can be accessed at [www.corporateregister.com](http://www.corporateregister.com) where corporate environmental reports can be downloaded free.

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