



Reporting sustainability

Jonathan Orchard

September 2021

Introduction

Question:

Should the charity sector be doing more sustainability reporting





What is required already?

E - Environmental

S - Social

G -Governance



What is required already

G

- Governance model
- Trustee recruitment & induction
- Code of Governance
- Related parties
- Risk and reserves



What is required already

S

- Pay bands
- Remuneration policies
- Employee engagement
- Gender pay gap
- Fundraising practices



What is required already

E

- Streamlined energy & carbon reporting (SECR)
- More to come??



Voluntary initiatives

NCVO

Inquiry into Charity Senior Executive Pay

April 2014

Disclosure of remuneration policy

Actual pay of CEO & senior leadership

Ratio measures



Voluntary initiatives

BOND

Safeguarding resources 2019

Governance guidance

- Risk assessment
- Policies & procedures
- Complaint handling
- Summary of cases
- Lessons learned



What can charity sector take from elsewhere?

- **ESG Social Housing Reporting Standard**
 - Beneficiary voice
 - Climate change
 - Staff wellbeing
 - Supply chain
- **Accountability Now (12 commitments)**
 - Includes staff engagement, healthy planet, gender equality



What can charity sector take from elsewhere?

Corporate initiatives:

GRI – Global Reporting Initiative

SASB – Sustainability Accounting

Standards Board

TFCRF – Task Force on Climate Related Disclosures



What does that all mean?

Question:

Should the charity sector be doing more sustainability reporting





Contact us / follow us

www.sayervincent.co.uk

 @sayervincent

0207 841 6360

jonathan.orchard@sayervincent.co.uk

 @orchardj