



ACCA UK Awards
for Sustainability Reporting 2006



Professor Jan Bebbington
Sustainable Development Commission



Sustainable
Development Commission

***Corporate Reporting on Sustainable
Development principles***

Jan Bebbington

***Vice-Chair (Scotland)
Sustainable Development Commission***

ACCA Sustainability Reporting Awards 2006, March 1st 2007

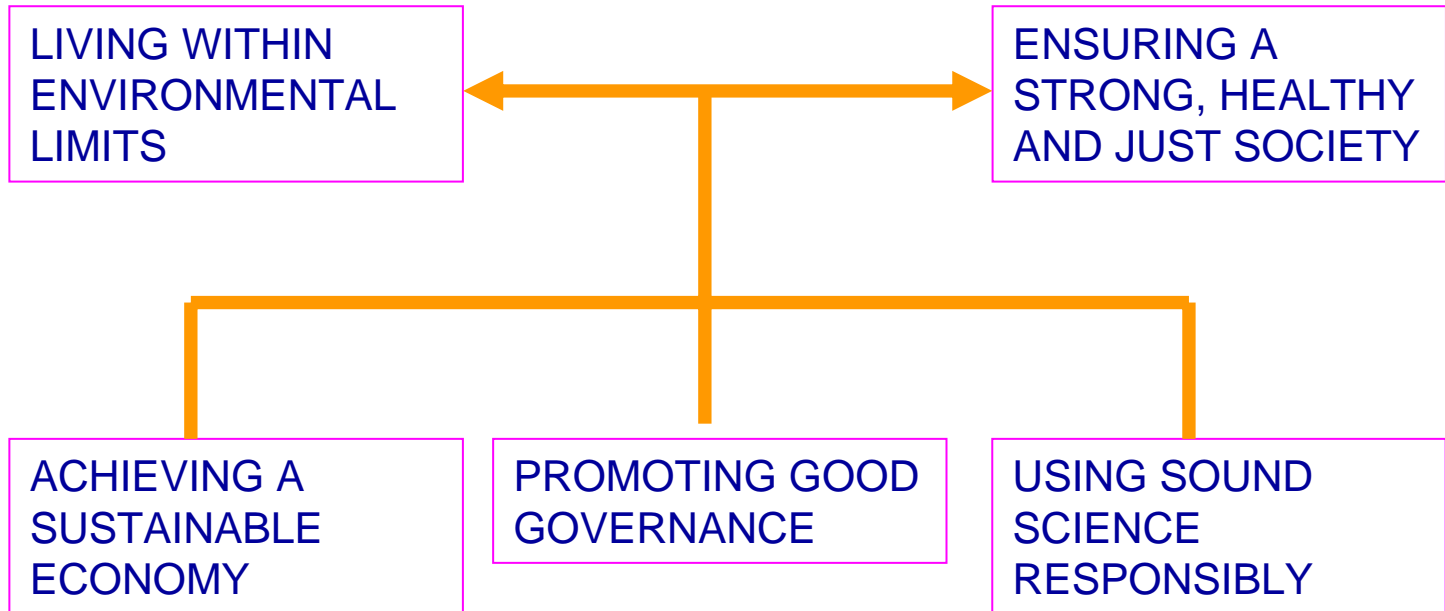
The SDC's role

- The independent advisory body on sustainable development for the UK Government, Scottish Executive, Welsh Assembly Government & Northern Ireland Government
- Working with a Commission of 19 and a secretariat of 50+ to provide
 - Scrutiny
 - advocacy and
 - capacity building on sustainable development

Outline of speech

- What are the key components of Sustainable Development (UK Framework for SD)
- Links to corporate behaviour
- Aim of reporting for sustainable development by individual corporate bodies
- Challenges going forward for corporate level reporting

The five principles



Why report?

- Leaving aside the business case (albeit that this is important)
- From society's point of view ... reporting provides information (discharges an accountability relationship) of the extent to which corporate actions have brought us towards or away from the goal of sustainable development
- Requires a good understanding of sustainable development performance AND
- Linkages from this to corporate activities

Challenges for SD reporting

- Organisation level, versus eco-system level verses, global level sustainable development assessment

Fig. 1: LIVING PLANET INDEX, 1970–2000

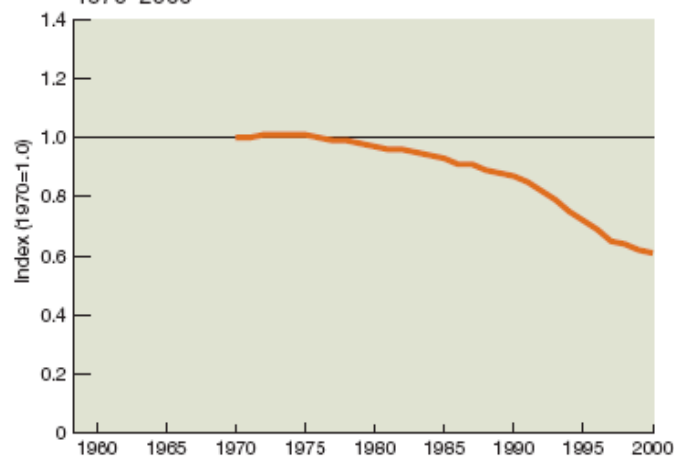
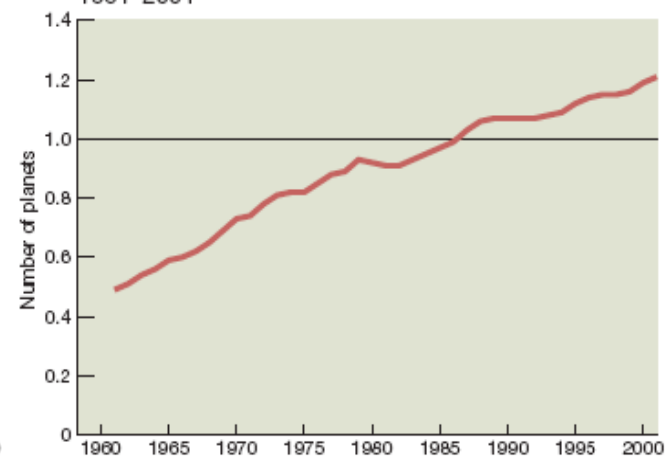
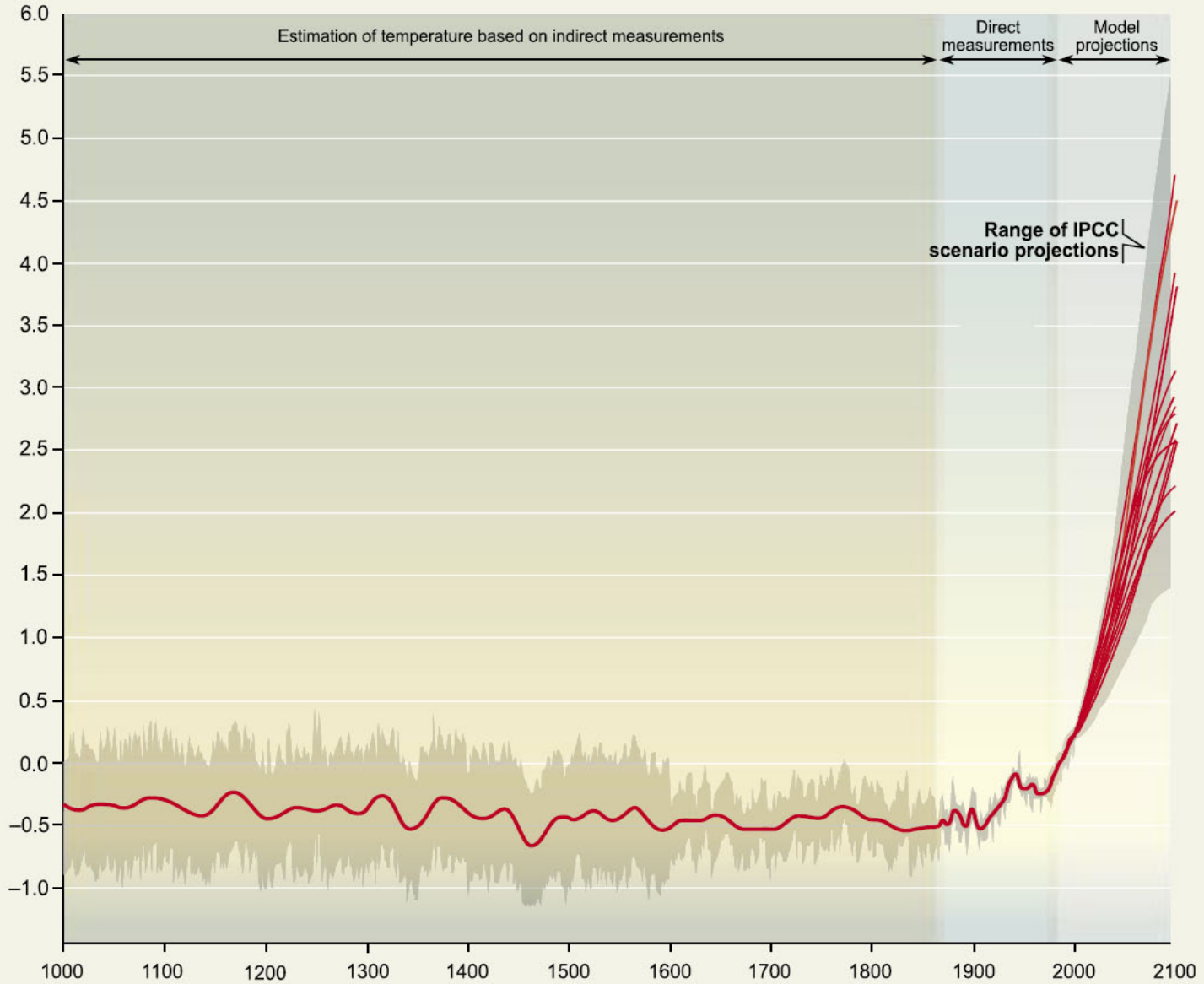


Fig. 2: HUMANITY'S ECOLOGICAL FOOTPRINT, 1961–2001



Differences in temperature in °Celsius
from the 1990 value



Source: Intergovernmental Panel on Climate Change 2002

Defining social sustainability

City Care (NZ company)

Least Advantaged Employee	2005	2004	2003	2002	2001
Gross income	\$31,114	\$30,312	\$29,788	\$29,876	\$24,842
Hourly rate	\$14.45	\$13.25	\$13.45	\$12.95	\$11.91
Annual hours worked	1812	1971	1797	2019	1712.5
Company funded superannuation	Nil	\$4635	5% gross	5% gross	5% gross
Medical subsidy	\$412 gross	\$412 gross	\$412 gross	\$412 gross	\$405 gross
Sick and special leave taken	6 days	2 days	21 days	None	3 days
Average weekly take home pay after deductions	\$463.94	\$413.78	\$415.04	\$427.60	\$345.26
Unemployment benefit (couple with two children)	\$280.96 <i>Note d</i>	\$290.72	\$286.28	\$278.70	-

Concluding comments

- Celebrating excellence in reporting on social & environmental impacts of corporate performance
- The future challenges:
 - Scale of impacts
 - Distribution of impacts in eco-systems
 - Defining social sustainability
- Should we focus on accounts of un-sustainability?



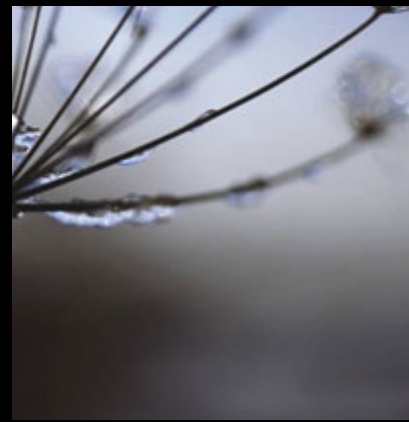
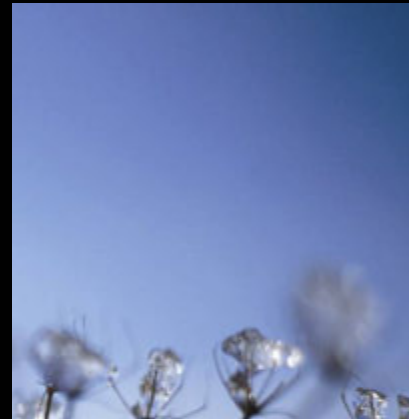
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<http://www.sd-commission.org.uk/>



Rewarding transparency