



Peter Michaelis
ACCA UK Judge

2006 summary

87 entries

15 shortlisted

- One main awards
- Several commendations

22 judges

2006 judges

Simon Abrams

Mark Line

David Aeron-Thomas

Patrick Mallon

Paul Burke

Dr Peter Michaelis

Professor Martin Charter

Tamara Miller

Professor Rob Gray

David Nussbaum

John Hill

Professor David Owen

Hugh Huddy

Paul Scott

Dr Vernon Jennings

Gert Jans-Smit

Mike Kelly

Dr Crawford Spence

Dr Alan Knight

Joss Tantram

Judy Kuszewski

April Vesey

criteria overview

completeness (40%)

- the user should be able to form a complete view of the organisation's operations and impacts

credibility (35%)

- internal credibility (evidence of structures, processes and controls in place to enable the organisation to accurately present information on its impacts) and external credibility (including stakeholder dialogue and independent assurance)

communication (25%)

- evaluation of the extent to which the report communicates to the declared target audiences

general points

- Number of applicants increasing
- Number of SMEs participating also increasing
- All shortlisted companies had some form of external assurance of their reports
- Reporting becoming more detailed and comprehensive
- Main challenge is for companies to start addressing the key issues and how they affect business performance and strategy

judges' recommendations

Linking strategic plans & objectives to sustainability

- Define strategy and objectives in terms of social, economic and environmental impacts and mitigating them
- Consistency between sustainability reports and annual reports
- Describing any dilemmas and challenges in carrying out this strategy

judges' recommendations

Boundary and scope needs to be clear

- Boundary of report should be explained – including geographical scope, partners and JVs
- Explain which operations and sites have been excluded and why
- Scope should also be defined – reporting period, target audience, guidance used

judges' recommendations

Improve disclosures on economic impacts

- Reporting on economic impacts tends to be weaker than social and environmental
- Should cover both direct and indirect impact areas
- EVA is a simple and easy way to communicate how an organisation is contributing to the global economy

judges' recommendations

Value of assurance questionable in some reports

- Assurance widespread in UK companies
- Value of statements to readers is, however, sometimes questionable
- Statements should contain less jargon and be more suitable for a wide audience
- Limited assurance brings limited benefit to non-specialist reader
- Some statements do not contain recommendations for improvement

judges' recommendations

More accessible communication methods needed

- Some reports too long
- Hard copy summary and detailed on-line/pdf allows quick overview and opportunity for looking up particular areas in more detail
- Indices help readers navigate the reports

report of the judges



hard copy, CD-ROM, website
www.accaglobal.com/sustainability

Awards 2007

A number of changes being made for 2007

- New name
- New timeline
- Updated criteria
- Changes to judging process

For more information, refer to leaflet in delegates pack

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ACCA UK Awards
for Sustainability Reporting 2006