Think Ahead ACCA

Reporting on children's rights

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It follows a roundtable event convened by ACCA, which brought together a number of leading experts on human and child rights and reporting. It also demonstrates how the leading non-financial reporting frameworks and initiatives consider children's rights, identifying available guidance and suitable reporting tools that companies can use.

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Foreword

Most 21st-century businesses depend more than ever before on the value of their brand, which in turn is underpinned by a variety of intangible assets. In March 2015 Ocean Tomo released the 2015 update to its Annual Study of Intangible Asset Market Value.[1] The data reveals that the intangible asset value (as a proportion of total market value) of the Standard & Poor's 500 grew to an average of 84% by 1 January 2015.

In late 2014, however, the Deloitte 'Reputations@risk' survey found that only 19% of companies surveyed awarded themselves an 'A' grade for their ability to protect themselves against, and respond to, reputation risks. This global survey found that 39% of companies rated the maturity of their reputation risk-management programmes as either average or below average.

Yet, as the Deloitte survey points out and the OceanTomo figures quoted above dramatically underline, such programmes are critical to the bottom line and an organisation's ability to rebound from a hit to its reputation. Of respondents from companies that had previously experienced a negative reputation event, 41% reported that revenue had been damaged most and 41% reported that the greatest damage was to brand value.

Those charged with the responsibility for maintaining and increasing corporate market value – especially those with long supply chains reaching far into the developing economies – must often feel that they are walking a tightrope between rewarding shareholders and appeasing other stakeholders.

According to the Ethical Consumer website,[2] consumer boycotts have 'a long and noble history of contributing to progressive social change, as well as succeeding in their more immediate goals'. The website then goes on to list many examples (some of them only too familiar even today) of where consumer activism has forced companies to change direction, at the risk of damaging their market value if they do not.

There are few issues that can match children's rights in the explosive power that their abuse has to damage a corporate brand. Reporting on children's rights issues, which this report addresses, is a key part of a credible response to, and management of, the children's rights impacts of a business.

ACCA's intention in commissioning this report was to elevate children's rights from being an often uncommented-on subset of human rights into an important issue in itself. We hope that the advice offered in this report provides businesses at risk with a framework which they can use in their work or to which they can aspire.

Helen Brand
ACCA, Chief Executive

1 www.oceantomo.com/blog - 5th March 2015

2 www.ethicalconsumer.com/boycotts/successfulboycotts

Executive summary

Children's rights, as a subset of human rights, are an unquestionable foundation for the structuring and maintenance of our society.

Exploitation of any kind (of human beings, animals or natural capital) is bad, but exploitation of children (particularly as industrial workers, as child soldiers or as sexual targets) is unforgivable. Because children are particularly vulnerable, impacts on them are often serious and can affect them for the rest of their lives.

Most businesses in the 21st century depend now, more than ever before, on the value of their brand, which in turn is underpinned by a variety of intangible assets. There are few issues that can be as powerful in affecting a corporate brand adversely as children's rights. Businesses must use their corporate reporting to address the risks that arise, globally, from the potential abuse of children's rights. This report provides guidance in this sensitive area.

This is the second of ACCA's reports on children's rights and it focuses on the reporting of related issues. It argues that:

- a number of emerging reporting frameworks (Integrated Reporting, RAFI and SASB) provide for, and in some cases (GRI and EU requirements) actively support, reporting on the children's rights issues that businesses face
- the approach to reporting on children's rights should follow a five-step approach.

These five steps cover company reporting on:

1. **the context within which the company operates to identify where it has exposure to potential abuse of children's rights**
2. **its policies on children's rights**
3. **how its policies are governed internally**
4. **the actions taken to implement these policies**
5. **how this action is monitored and the remediation efforts made when damage to children's rights is identified.**

In addition the paper provides examples from recent corporate annual and sustainability reports that demonstrate how some companies are addressing various aspects of the five-step process.

This report results from a review of some of the key non-financial reporting frameworks and from a roundtable held by ACCA in 2014, which brought together a number of leading experts on human and children's rights and reporting.

1. Introduction

All sectors of society ought to acknowledge the importance of human rights. The human rights of children, as an inherently vulnerable group, are especially important.

All sectors of society ought to acknowledge the importance of human rights. The human rights of children, as an inherently vulnerable group, are especially important. Individual companies and the corporate sector in general can have a significant impact on children's rights. This was borne out by ACCA's recent research on the subject: see the box below, *Child rights in perspective*. Companies operating in a range of sectors need to consider their impacts on children, or face greater risk exposure if they fail to do so. The preponderance of intangible assets in the 21st-century balance sheet underlines this challenge. Moreover, children's rights form one of the areas of human rights most effectively supported by international law.

One way in which companies can work to improve their impacts on children is through their reporting. When done well, as well as responding to stakeholder demands, corporate reporting can provide company directors with the necessary information for managing their impacts on society in general and on children in particular. Nonetheless, this is far easier said than done, and there are currently few good examples of companies that are reporting on their human rights impacts, let alone their impacts on children's rights. This is a major issue, considering that for many companies, children are a priority stakeholder group while at the same time they are often the most vulnerable sector of society (UNICEF 2014a). Yet as the Committee on the Rights of the Child has said *'As part of child-rights due diligence, large business enterprises should be encouraged and, where appropriate, required to make public their efforts to address child-rights impacts' (UN 2013).*

A recent study by the Boston Consulting Group and the Global Child Forum (2014) assessed how over 1,000 publicly listed companies address and report on children's rights. The study found that reporting levels varied with geography and sector, with European companies and those in the consumer goods and food and beverage industries reporting in the most comprehensive manner. It also found that companies reported well on child labour, but this was because 62% of companies disclosed a child labour policy while fewer companies (24%) reported on their broader impacts on children's rights. Of course, reporting on corporate policies for protecting children's rights, while certainly a good thing, is only a first step towards the level of disclosure needed to support effective action by all parties on the abuse of such rights.

This is the second report from ACCA to consider children's rights. It provides companies with guidance for better reporting, and so supports the management of their impacts on children's rights. It follows a roundtable event, which brought together a number of leading experts on human and children's rights and reporting. It also demonstrates how the leading non-financial reporting frameworks and initiatives consider children's rights, identifying available guidance and suitable reporting tools that companies can use.

STRUCTURE OF THIS REPORT

This report:

- sets out the principles for 'Children's Rights and Business' adopted by UNICEF, the UN Global Compact and Save the Children
- reviews the support provided by some of the leading non-financial reporting frameworks for reporting on children's rights
- presents recommendations for business reporting on children's rights proposed by an ACCA roundtable on child rights in 2014.

Children's rights in perspective

Children throughout history have been at risk of exploitation, particularly when living in poor environments. Children in developing nations remain at risk, sometimes having to work to generate income to support their families, and supporting themselves when they have lost their family networks, perhaps through illness or war. They may be forced to work as domestic staff in households. Children often mine 'conflict minerals' such as coltan and tungsten (both used in mobile phones), working in terrible conditions in areas of armed conflict. The tragedy of child soldiers is one of the most shocking examples of how children's rights are ignored and violated today.

Children should gain protection under general human rights, but they are particularly vulnerable. Childhood is a time of physical, mental and emotional development – the quality of food, water, care, affection and education that children receive can have huge impacts on their subsequent lives and their potential to become engaged and productive citizens. Economic, social and physical disruptions can be defining events in a child's life – and potentially affect them far more than adults. For example, if children are exposed to pollutants they absorb a higher percentage of toxins and are less able to expel harmful substances from their bodies.

Children also demand special attention because they lack a public voice: they cannot vote or form trade unions; they cannot influence companies through buying stocks and shares and attending shareholder meetings; and they are rarely given a say in how communities make decisions, even in matters that directly affect them, such as schooling. For all these reasons, establishing and protecting children's rights is vital.

Source: *Accounting for children: implementing child rights for better business*, ACCA (2014).

2. Which aspects of children's rights should businesses consider?

In 2014, UNICEF, the UN Global Compact and Save the Children jointly issued a document called *Children's Rights and Business Principles*. The 10 principles are reproduced on the right. In reporting on a company's impacts on children's rights, it should be noted that:

- the first principle solicits a general commitment by businesses on the importance of children's rights
- principles 2, 3, and 4 concern the direct impacts on children of business activities
- the remaining principles concern the wider context in which the business operates, including the whole value chain in which it operates – both the supply chain and the route to market.

The Children's Rights and Business Principles

All businesses should:

1. meet their responsibility to respect children's rights and commit to supporting the human rights of children
2. contribute to the elimination of child labour, including in all business activities and business relationships
3. provide decent work for young workers, parents and caregivers
4. ensure the protection and safety of children in all business activities and facilities
5. ensure that products and services are safe, and seek to support children's rights through them
6. use marketing and advertising that respect and support children's rights
7. respect and support children's rights in relation to the environment and to land acquisition and use
8. respect and support children's rights in security arrangements
9. help protect children affected by emergencies
10. reinforce community and government efforts to protect and fulfil children's rights.

Source: UNICEF at al. (2012).

3. How do current reporting frameworks consider children's rights?

Non-financial reporting is certainly not a new thing and the increasing importance of transparency as a business issue is widely recognised.

Non-financial reporting is certainly not a new thing and the increasing importance of transparency as a business issue is widely recognised. To that end, a range of tools and frameworks have been developed that aim to provide companies with guidance on how to report on their environmental and social impacts and on the reporting standards with which they must comply. Of course formal, comprehensive reports are not the only way in which companies can be transparent about issues such as children's rights; they may be published on a section of a company website independently of other disclosures. Even so, formal reporting is still a very important route and this section seeks to demonstrate how a number of the key reporting frameworks and initiatives can be applied to report on children's rights.

Recently a framework, (Shift 2015), for reporting against the UN Guiding Principles for Business and Human Rights (UN 2011) has been developed.[3] The principles and the framework were influential in the development of the recommendations in the present report (see below). There are also a number of well-established reporting frameworks that currently guide much company non-financial reporting. The purpose of this section is to review the level of support these frameworks give to reporting children's rights. The following sub-sections review these four frameworks:

- The Global Reporting Initiative
- The International Integrated Reporting Council
- The Sustainability Accounting Standards Board
- EU requirements on companies' non-financial reporting.

THE GLOBAL REPORTING INITIATIVE:

The Global Reporting Initiative (GRI) was established in 1999, and since then has provided a comprehensive Sustainability Reporting Framework that is used by over 6,800 reporting organisations around the world (GRI 2014). In 2013, the GRI launched the G4 reporting framework.

Included within the G4 framework are a number of reporting standards for human rights, as well as reference to a specific child labour reporting tool (UNICEF 2014a). GRI's human rights reporting guidance is aligned with the United Nations Guiding Principles on Business and Human Rights. GRI indicator HR5 requires companies to report on operations and suppliers that have significant risk for incidents of child labour and exposure of young workers to hazardous work, the types of operations and suppliers where such risk exists, as well as the measures taken to contribute to the effective abolition of child labour.

In 2014, the GRI collaborated with UNICEF to produce a guide on children's rights in sustainability reporting, which demonstrated how the GRI reporting framework could support companies in reporting against the Children's Rights and Business Principles. Specifically, it aimed to provide a tool for companies to look beyond child labour and community investment and integrate children's rights into their operations and sustainability reporting practices.

The GRI/UNICEF publication (UNICEF 2014a) is designed as a practical tool for helping companies communicate how they are respecting and supporting children's rights. It points readers to elements of the GRI Guidelines that can be used as a basis for reporting on children's rights, and it aims to show companies how their reporting processes can and should be aligned with GRI and other frameworks.

GRI

GRI is the architect of the world's most widely used sustainability reporting standard, which to date has been used by over 5,000 organisations across more than 90 countries.

The GRI Guidelines enable businesses to track and publicly disclose their economic, environmental and social impacts and performance. This includes impacts and performance on human rights issues – information that is increasingly of interest to investors, consumers, employees and other stakeholders.

'The latest generation of GRI's Guidelines – G4 – provides well-established and widely used indicators to report on child labour related to the organization's operations and supply chain and to report on return to work and retention rates after parental leave, which can be regarded as a direct reference to children's welfare.

'Reporting and disclosure on children's rights-related issues (beyond child labour) is, however, significantly underdeveloped. To help companies communicate their respect and support for a wider range of children's rights, GRI collaborated with UNICEF to develop the guide *Children's Rights in Sustainability Reporting* (UNICEF, 2014a).

'This publication helps businesses to see the GRI Guidelines through the lens of children's rights. It provides practical examples and guidance on how different principles and disclosures in the GRI G3.1 and G4 Guidelines might be extended to integrate children's rights into sustainability measuring and reporting.'

Laura Espinach, Reporting Standard Coordinator, GRI, February 2015

3 The Shift framework is also known as the 'Reporting and Assurance Frameworks Initiative' (RAFI).

THE INTERNATIONAL INTEGRATED REPORTING COUNCIL

The International Integrated Reporting Council (IIRC) launched its reporting framework in 2013, following consultation and testing by 140 businesses and investors around the world (IIRC 2014b). Overall, IR provides a format for organisations' reports on how their strategy, governance, performance and prospects lead to the creation of value in the short, medium and long term. IR promotes a more cohesive and efficient approach to corporate reporting and aims to improve the quality of information available to providers of financial capital to enable a more efficient and productive allocation of capital.

The IIRC's reporting framework is based on six forms of capital, with reporting organisations needing to report how their business models affect and depend on these capitals. Included are human capital and social and relationship capital, both of which are relevant to children's rights.

Human capital relates to people's competencies, capabilities and experience, with a clear focus on those who are employed (either directly or indirectly) by the reporting organisation. Child labour issues are pertinent here, as an organisation has direct control over its own labour practices and may be able to influence those of its suppliers (IIRC 2014a).

Social and relationship capital relates to the institutions and the relationships within and between communities, groups of stakeholders and other networks, and the ability to share information to enhance individual and collective well-being. Children are key stakeholders of many organisations, so would therefore need to be considered when looking to produce an integrated report.

'There is a growing recognition that, for many organizations, the value they create by their actions to respect and support children's rights is amongst the most important matters they can include in their integrated report.'

The recognition of the increased importance of human capital within organisations and the ability to link this to the other capitals that drive business value is reflected in the increasingly influential and global Integrated Reporting Initiative (IR). IR highlights the complex interrelationship between human capital and other capitals, such as financial, manufactured and intellectual, in creating value within organisations (IIRC 2014a). Nonetheless, while the IIRC framework is consistent with, and at a high level can provide for, reporting on children's rights, it needs further development in this area to support and encourage such reporting more effectively and explicitly.

IIRC

'Two key features of Integrated Reporting are "value" and "conciseness". Value under the International <IR> Framework refers not only to monetary wealth, but also to the intrinsic value stored in human capital and social and relationship capital. And it refers not only to value created for the organization itself, but to the value an organization creates (or destroys) for others as well. To be concise, an integrated report needs to include all, but only, the most important matters that affect the ability of an organization to create that value over time.

'There is a growing recognition that, for many organizations, the value they create by their actions to respect and support children's rights is amongst the most important matters they can include in their integrated report.

'Clearly, with respect to children as workers, readers of integrated reports for companies that are in high-risk sectors or with activities in high-risk regions should expect to see children's rights discussed as a material issue. But also, as society increasingly pays attention to the implications of children's rights for a broader range of companies (e.g., through the principle to use marketing and advertising that respects and supports children's rights), they become more important in shaping those companies' external environment, driving the risks and opportunities they face and the business models they adopt, affecting how they formulate their core strategies and allocate resources, and ultimately connect through to their overall performance (financial and non-financial) and future prospects. All of these aspects are required content elements that need to be included in the holistic value creation story that is an integrated report.'

Michael Nugent, Technical Director, IIRC

THE SUSTAINABILITY ACCOUNTING STANDARDS BOARD

The Sustainability Accounting Standards Board (SASB) provides sustainability accounting standards for use by publicly listed corporations in the US for disclosing material sustainability issues for the benefit of investors and the public (SASB 2013). When developing its standards for specific sectors, SASB identifies sustainability topics from an initial set of 43 generic sustainability issues. Human capital is one of the 'sustainability dimensions' considered when trying to identify material issues, with child and forced labour included as a sub-issue.

The dimension of 'human capital' addresses the management of a company's human resources (employees and individual contractors), as a key asset in achieving long-term value. It includes factors that affect the productivity of employees, such as employee engagement, diversity, and incentives and compensation, as well as the attraction and retention of employees in markets that are highly competitive or constrained for specific talents, skills, or education. It also addresses the management of labour relations in industries that rely on economies of scale and compete on the price of products and services, or in industries with legacy pension liabilities associated with vast workforces. Lastly, it includes the management of the health and safety of employees and the ability of companies that operate in dangerous working environments to create a safety culture (SASB 2013).

The SASB framework is therefore consistent with reporting on children's rights, but it does not directly encourage it. As with the IIRC framework, SASB's approach needs further development in this area to support and encourage more effective reporting on children's rights.

Investor focus on Human Capital Management (HCM) as risk management versus value-creation

'A lot of investor focus is on what might go wrong to reduce the value of my investment and what a company is doing about that risk. I suppose the downside is more immediately obvious than the upside.'

Chris Hodge, Executive Director of Strategy, Financial Reporting Council; Quoted in CIPD paper *Human Capital Reporting – Investing for Sustainable Growth*, 2015

'Many respondents invited to discuss whether HCM data and HCM reporting enabled them to better understand company performance and evaluate a company's worth offered the opinion that it is easier to equate HCM with financial performance on the downside rather than the upside, and that poor HCM performance would likely be a reliable indicator of poor financial performance in the future.

'Indeed, there was an overwhelming tendency amongst respondents to discuss HCM in respect of corporate risk management – as opposed to envisioning cases in which companies might deploy HCM strategies to improve performance, to create and exploit opportunities, and to build competitive advantage.'

Source: CIPD (2015)

'A lot of investor focus is on what might go wrong to reduce the value of my investment and what a company is doing about that risk. I suppose the downside is more immediately obvious than the upside.'

EU REQUIREMENTS ON COMPANY NON-FINANCIAL REPORTING

In April 2014, the European Parliament adopted a directive on the disclosure of non-financial and diversity information by certain large companies. The directive will affect an estimated 6,000 companies in the EU, which will be required to report on environmental, social and employee-related human rights, anti-corruption and bribery matters. Children's rights are an important sub-set of human rights, so the directive should be an important driver of reporting on children's rights in Europe (Howitt 2014).

The directive goes on to encourage companies to rely on recognised reporting frameworks and principles. This would include the Children's Rights and Business Principles (UNICEF et al. 2014).

In January 2013, following the adoption of the 2011–2014 CSR Strategy, the European Parliament adopted two resolutions reiterating the importance of company transparency on environmental and social matters; calling for specific measures to combat misleading and false information about commitments to corporate social responsibility (CSR) and relating to the environmental and social impact of products and services (see European Parliament 2013a, 2013b). The amendments introduce compulsory reporting of non-financial information by certain large undertakings. Non-financial information encompasses 'as a minimum, environmental, social and employee matters, respect for human rights, anti-corruption and bribery matters'. This is a broad set of reporting requirements, wider than comparable UK law (see UK Parliament 2006) as they include anti-bribery and corruption as well as environmental, social and employee matters and human rights. By requiring reporting 'of the impact of [a company's] activities' and of the 'principal risks related to those matters linked to the undertaking's operations' these provisions focus effort on what is important – reporting human rights risks to/impacts on society of a company's operations, and prioritising the most severe risks.

Richard Howitt

Child labour in global supply chains remains one of the biggest challenges in corporate responsibility, with some 200 million working children worldwide. In reality this is only one of several child rights issues which corporations can directly influence, including how internet service providers can combat child sex abuse images, how security and defence industries can avoid being complicit with child soldiers, and how tobacco and infant formula companies can properly respect international standards for children's health in their marketing practices.

Business can also contribute positively to meeting challenges including better child participation in public life, safer childbirth through better maternal health and raising school attendance including for girls and for minority groups.

Even within developed countries in Europe, corporations can play an important role on issues such as the advertising of children's products, against the problems of child trafficking and in the fight against continuing child poverty. For multinational companies especially, the proper policy framework is provided by the UN Principles for Business and Human Rights, through which businesses can demonstrate to themselves and others their respect for the UN Convention on the Rights of the Child.

For companies wrestling with how to do this, the UNICEF 'Children's rights in reporting' tool could be especially helpful. For me, it is important that businesses identify which child rights issues are most material to their company and the markets in which it operates. They should then demonstrate through reporting how they achieve 'due diligence' in managing their impacts accordingly.

Disclosure requirements should not differ on children from the holistic approach on corporate social, environmental and human rights responsibility embodied in the European Directive on Non-Financial Reporting agreed last year, and in the global approaches promoted through the Global Reporting Initiative, the concept of 'Integrated Reporting' and in the current project towards a Human Rights Reporting and Assurance Frameworks Initiative – RAFI.

The key is 'materiality' but it is difficult to believe that there is any business which genuinely embraces long-termism, which can ignore the next generation who represent its future employees and customers.

Richard Howitt MEP, European Parliament Rapporteur on Corporate Social Responsibility, January 2015

4. Recommendations for reporting on children's rights

In order to help increase the amount and quality of company reporting, ACCA brought together at a roundtable event some leading experts on children's rights and corporate reporting.

In order to help increase the amount and quality of company reporting, ACCA brought together at a roundtable event some leading experts on children's rights and corporate reporting to identify the key matters that companies should be considering when reporting on their impacts on children's rights. The main focus of the discussion was on a company's impact on children's rights through its direct (ie workplace) operations; this corresponds to principles 2 to 4 of the Children's Rights and Business Principles that were developed by UNICEF, the UN Global Compact and Save the Children (UNICEF et al. 2012).

The recommendations below are also very relevant to children's rights issues arising along the entire value chain, from the supply chain through to the marketing and advertising of products and services. As a result, those companies with significant supply chains, those controlling large areas of land, those operating in conflict areas or those marketing directly to children should find them helpful for reporting on the wider areas covered by principles 5 to 10 of the Children's Rights and Business Principles. Further resources can be found at Business & Human Rights (2015) and at UNICEF (2014a).

The discussion noted the work being done on the production of a standard for reporting on human rights (RAFI) by Shift which has recently resulted in the publication of a standard for reporting on human rights (Shift 2015). The roundtable highlighted the central importance of the UN Framework for Business and Human Rights, UN (2011). On this basis, the discussion identified five key areas that companies should consider when reporting on their impacts on children's rights:

- context and risk
- policies and governance
- integration and action
- monitoring and review
- remediation.

On the following pages there are descriptions of each of these key areas, with corporate case studies that present examples of companies that appear to be performing well. Marshalls has used a framework based on the same key areas and reported on this in 2013 (Marshalls 2013, 2014). Nevertheless, given the very wide range of companies whose activities affect children, evidence of systematic good practice in all areas, including reporting, is thin. In particular, the inclusion of children in the decisions affecting them – one of the fundamental principles of children's rights – is rare. Each of the areas below includes a section on 'reporting to stakeholders'; this should be interpreted in each case as including direct consultation with children.

CONTEXT AND RISK

In order for a company to report on its impacts on children's rights, it is essential that a solid understanding of the context within which it operates is developed. As ACCA's first paper on children's rights identified, there are a number of sectors and geographical regions where the risk of abuse of children's rights is elevated – see ACCA (2014a). Companies can, at a high level, identify particular operations where they need to consider their impacts on children. Once this high-level understanding has been developed, a more detailed impact assessment can be conducted.

The following steps have been identified to facilitate understanding of the context and risks a company faces when reporting on children's rights.

Overview of sectoral/geographical risks

A company can begin by assessing the scope of its operations, initially through a desk-based review. This should be done for both its direct operations and those within its supply chain, to identify key sectors or geographies where it may be affecting children's rights. Businesses particularly at risk are those with long supply chains reaching into countries with poor human rights records, low per capita income and a poor regulatory enforcement structure.

Resources are available to help companies identify where they may face risks of abuse of children's rights. These include:

- *Maplecroft's Child Labour Index* (Maplecroft 2014)
- the US Department of Labor's *List of Goods Produced by Child or Forced Labor* (US Department of Labor 2014)
- human rights reporting mechanisms, such as national reports to the Committee on the Rights of the Child
- the annual reports of national human rights institutions.

Review of business model and the risks to children's rights

Understanding the key labour practices and inputs to a company's value chain is also an important step when assessing the potential impact on children's rights. For example, if a company's business model is highly dependent on subcontracted labour in countries such as Bangladesh, there may be a risk of child labour issues within the company's supply chain.

Impact assessment after identifying the high-level context

Once the high-level context has been established, the company will be able to channel resources to conduct a more detailed children's rights impact assessment. Such a process will require certain expertise (especially in stakeholder consultation) and will certainly involve incurring cost, but this is an essential step for managing impacts and setting priorities for children's rights and should be seen as a normal part of the company's due diligence. UNICEF has produced a guide to this process UNICEF (2014b). See the Millicom case study presented below.

CASE STUDY

Impact assessment – Millicom

The Swedish telecommunications company, Millicom, recognises that child labour is a key risk area for the company owing to the prevalence of child labour in the markets where it operates (Millicom 2014).

In order to understand this risk better, the company has worked with UNICEF and Two Tomorrows to map and assess its impacts on children's rights. Millicom was the first company to pilot UNICEF's children's rights checklist in 2012, with a pilot study focusing on the company's activities in the Democratic Republic of the Congo (Knight 2013). The DRC was chosen because children there have poor access to education, poor protection and inadequate provision of basic services from government. The pilot study found that controls developed to manage the risk of negative impacts on children's rights were effective in the DRC.

Reporting to stakeholders

Once an impact assessment has been conducted, it is important to communicate the results to stakeholders (including children). This will inform a company's stakeholders about the various risks and challenges they face around children's rights, and should form the foundation of further corporate activities to address impacts on children's rights. See the Kuoni case study (I) presented below.

CASE STUDY

Stakeholder reporting – Kuoni (I)

Travel company Kuoni has extensively integrated its corporate responsibility activities into its overall business strategy. It has identified human rights, including child protection, as a sustainability topic relevant to its business that is of concern to stakeholders, and where it can exert relatively significant influence (Kuoni 2014).

Building on the Children's Rights and Business Principles, and with the support of UNICEF, Kuoni undertook a human rights impact assessment as a pilot project in one of its destination countries, Kenya, in 2012. Building on this experience, Kuoni then completed an extensive human rights impact assessment in India, resulting in a substantial report released in February 2014. This addressed the company's impacts on children and drew on workshops involving children themselves, as well as talks with hotels, souvenir shops, non-govermental organisations(NGOs) and other bodies. The company has agreed a number of actions as a result, including continued engagement to prevent the sexual exploitation of children in tourism. It is also conducting research on potential child labour in the souvenir production process (for example, carpet weaving, gem polishing and mining).

POLICIES AND GOVERNANCE

Once a company has assessed its context and risks around children's rights, the next step is to develop policies and an action plan to address potential impacts. These should flow out of the company's impact assessment and form the basis of any actions to manage its impacts. The following matters should be considered when developing policies for children's rights.

Tailoring policies to the specific context in which a company operates

Policies should be sufficiently high level to form the basis of corporate action, but also be specific to the company's context. This may change over time, so there should be a formal process by which policies are reviewed and updated.

Referencing internationally agreed declarations and principles

Companies should reference internationally agreed declarations and principles on human rights in general and children's rights in particular. Examples include the Universal Declaration of Human Rights (UDHR 1948), the UN Guiding Principles on Business and Human Rights (UN 2011) and the UN Children's Rights and Business Principles. This is beneficial for a number of reasons, including the credibility gained by making such references and applying international best practice. It is also beneficial to the organisations that have developed these principles, as their use should encourage further organisations to apply them. It will also build the company's body of knowledge and experience so as to improve their application. A good example of a policy that explicitly references the relevant international documents relevant to child rights can be found in H&M (2012).

Governance and ownership

Policies are effective only if they form the basis of corporate action. Therefore, it is important that the governance mechanisms and responsibilities for implementing policies on children's rights are set out and communicated to both internal and external stakeholders. Ideally, responsibility for policy implementation should sit at board level. Companies may also want to link directors' remuneration with human rights performance as a control to ensure adherence to policies.

Reporting to stakeholders

Policies need to be publicly disclosed in a manner that is accessible, a matter that is particularly important when considering that children should be among the key audiences for such policies. Both internal and external stakeholders should be able to access the policies, which should provide information on how to report any corporate transgression.

See the IKEA and Kuoni (II) case studies presented on the right.

CASE STUDY

Policy development – IKEA

Global home furnishings business IKEA is highly aware of the problem of child labour, and has taken substantial steps to try to minimise this risk in its own supply chain. IKEA's approach is specifically aligned with the UN Guiding Principles on Business and Human Rights, and the Children's Rights and Business Principles (IKEA 2013).

IKEA has implemented policies for preventing child labour in high-risk locations, such as India, for many years. Respect for human rights is integrated into policies, codes and standards, including the IKEA Way on Preventing Child Labour (launched in 2000), and the company's supplier code of conduct – the IKEA Way on Purchasing Products and Services, known as IWAY. Suppliers are supported in implementing a corrective action plan if child labour is identified, taking the child's best interests into consideration. The action plan emphasises that responses should not merely move child labour from one supplier's workplace to another, but should enable more viable and sustainable alternatives for the children involved.

In addition, the IKEA Foundation has provided substantial financial support (over €80m) for organisations such as UNICEF and Save the Children to help fight the root causes of child labour in cotton-producing areas in India and Pakistan. Programmes have helped around 12m children to access better schools, better-trained teachers and better protection from having to work.

CASE STUDY

Policy development – Kuoni (II)

Travel company Kuoni has developed a Statement of Commitment on Human Rights, which came into effect on 5 March 2012 (Kuoni 2012). The statement was developed through an expert consultation in 2011 and will be reviewed and revised periodically.

It recognises the role of the private sector in human rights issues, and is intended to demonstrate the company's commitment to avoiding direct responsibility for and complicity in human rights abuse. The statement references a number of internationally agreed declarations and principles around human rights, including the UN Children's Rights and Business Principles. In terms of the scope of Kuoni's commitment, it applies to all management and staff of the company, as well as their counterparts in the tourism supply chain.

The statement identifies a number of priority areas, including the following children's rights issues.

- 'Kuoni respects and promotes the rights of the child, including protection from sexual exploitation of children and adolescents in tourism, protection from child labour and trafficking.
- 'The commitment forms the foundation of the company's Human Rights targets, KPIs and activities, with responsibility for its integration to the company's core operations sitting with the Group Executive Board, whilst coordinating the implementation activities sits with the Corporate Responsibility Department. The company's internal audit function has incorporated the statement into its review and reporting activities.
- 'The commitment also includes information on how internal and external stakeholders can report any transgressions against the statements made in the Human Rights Commitment, including contact details of the relevant departments.
- 'Overall, the statement demonstrates how a company can link its corporate policies and commitments around protecting children's rights to its activities, as well as demonstrate who is responsible for the implementation and oversight of the policies. It presents a good example of how companies can demonstrate how seriously they are taking the issue of child rights protection.'

INTEGRATION AND ACTION

As noted above, a company's policies should form the basis of corporate action on children's rights. If policies are not integrated into a company's strategy and activities, then they are at best 'green washing' and at worst constitute fraudulent misrepresentation. Companies should set targets for achieving children's rights objectives, as well as developing key performance indicators (KPIs) to track their progress in meeting targets over time. The following matters should be considered when working to integrate children's rights into corporate strategy.

Priority setting – determining key areas of focus

While it would not be correct to attribute more importance to one human right than another, some rights will be more relevant to a particular company than others, depending on its specific context and activities. Following on from the company's impact assessment, it can focus activities on issues where it has the greatest impact on children's rights. As well as protecting children from abuse, companies can also aim to enhance children's rights. See the Lego case study presented on the right.

CASE STUDY

Marketing guidelines – Lego

Selling to children should be undertaken with great care. The toymaker Lego has produced guidelines for its marketing to children (Lego 2015). These are reproduced below.

'We focus on our impact on children when we develop and monitor our communication with children. We are guided by the LEGO Group's brand spirit of 'Only the best is good enough' as well as the sixth Principle of the 'Children's Rights and Business Principles' using marketing and advertising that respect and support children's rights. To interact respectfully with children we seek best practice and keep ourselves informed by partnerships and international guidelines and standards.

'We work actively with international organisations and standards to ensure that we are compliant with international best practices. For example, as a member of the Responsible Advertising and Children Programme, we are committed to comply with the International Chamber of Commerce's Code of Advertising and Marketing Communication Practice.

'We monitor and review our daily work against our own standards for marketing to children. Through our review processes, we find cases to learn from and fine-tune and improve our communication accordingly. The principles apply to all LEGO® entities and all third parties who work with us and the LEGO brand.

'Marketing to Children principles — our communication must not:

- take advantage of children's inexperience by creating materials that would potentially mislead their understanding of the product in any way
- portray unsafe or harmful situations or actions
- put pressure on children or parents to purchase our products, or create an unrealistic perception of the cost or value of our products.

'In 2014, as an example of our continued work to embed our Marketing to Children standard, we completed face-to-face training sessions with more than 100 employees and piloted an e-learning programme that included gender issues in marketing. The e-learning programme is mandatory for all relevant LEGO employees in 2015.'

Set targets and develop KPIs

Targets and KPIs are important tools for tracking progress in meeting policy objectives over time. For example, a company operating in the tourism industry may have a policy for protecting children from sexual exploitation. In order to meet this policy objective, it can set a target to train all staff and contractors to build awareness of the vulnerability of children to sexual exploitation due to tourism. A KPI relating to this target might be the percentage of staff receiving training in a given period.

Reporting to stakeholders

Companies should include information on their targets and KPIs for children's rights issues, within their corporate reports. This will demonstrate to a company's stakeholders that it is taking action on the issue of children's rights, as well as providing information on its performance in the reporting period. Companies should report in a balanced way, and provide explanations if targets are not met. If abuse of children's rights does occur, then companies should be transparent about this and communicate what they are doing to ensure that it does not occur again in the future.

Tools / partnerships with NGOs

The issue of children's rights is highly complex, so companies should considering partnering with NGOs and other specialist organisations to help them develop programmes and activities to address their impacts. Sector-based partnerships are also a good means for individual companies to address children's rights issues within their supply chains, as a coalition of companies is often stronger than an individual when influencing suppliers. See the Vivendi and H&M case studies presented on the right.

CASE STUDY

Partnership with the public sector – Vivendi

Media company Vivendi aims to have a positive impact on children's rights by protecting and empowering young people. This has been incorporated as a key strategic focus of the group's CSR policies and represents one of the objectives taken into consideration in the compensation of the Group's senior executives (Vivendi 2014).

As part of this initiative, the company organises vocational training, career guidance and support for young people. These programmes are run in partnership with the Ministry for National Education in France and the programme offers a great opportunity for young school and college students to learn about the media industry and consider their career options, training and professional future.

CASE STUDY

Reporting and NGO support – H&M

Cotton farming is strongly associated with child labour. In 2007, Swedish-owned global retailer H&M began working with UNICEF to address the situation of children in cotton-producing areas of India. This resulted in 2009 in the launch of a project called 'All for Children', focused on the cotton producing areas in Tamil Nadu in India. This five-year initiative, supported by a $4.5m donation from H&M and implemented by UNICEF, set out to protect the rights of children and get them out of work and into school, while also improving their access to health care and nutrition. Two districts in Tamil Nadu were targeted, Salem and Dharmapuri, known to have a history of child labour due to factors such as poverty, lack of education and low awareness of children's rights. The project has given children access to quality education and health care, and created opportunities for families to secure incomes so that they can afford to let their children go to school.

H&M's Conscious Actions Sustainability Report 2013 documents its efforts to reinforce its ban on Uzbek cotton (H&M 2013). In 2011 H&M signed a pledge facilitated by the Responsible Sourcing Network committing itself to not knowingly sourcing cotton from Uzbekistan owing to the continued forced child labour in its cotton industry. In 2013 H&M reinforced this ban by requiring all suppliers to sign a mandatory commitment that they would neither directly nor indirectly source any such cotton, as a requirement of remaining an H&M supplier. The retailer also began applying this commitment to some fabric mills to increase the impact of the ban higher up the value chain.

Separately, the H&M Conscious Foundation, the company's philanthropic arm set up in 2007 to complement its sustainability work, has contributed substantial funds to support a range of UNICEF activities. In 2012 H&M donated $4.5m to support a programme in Bangladesh that aims to protect children's rights by providing access to education, targeting 40,000 children aged between 3 and 14. H&M also participated in piloting the Children's Rights and Business Principles.

MONITORING AND REVIEW

In order to determine whether or not a company's activities for protecting children's rights are effective, some form of monitoring will be required. This could take the form of specific monitoring engagements focusing on children's rights or be incorporated into a company's existing activities, such as an internal or external audit. Companies operate in highly dynamic systems, so regular review of existing policies and practices is important to ensure that they remain relevant and effective. The following matters should be considered when monitoring and reviewing policies and practices for children's rights.

Regularity and format of review

Companies need to form a judgement on how regularly they need to monitor and review their policies and practices for children's rights. If reviews occur too rarely, companies run the risk that their policies and practices will become invalid. If reviews occur too frequently, companies will incur disproportionately high costs for a modestly increased benefit.

The format of any review is also an important consideration. For example, sub-contractors can plan for audits and coach staff or hide malpractice. Unannounced audits are an alternative, and may produce better results in exposing instances of abuse of children's rights, but companies could create an atmosphere of mistrust with suppliers.

Consultation with stakeholders

Companies assessing their impacts on children need to ensure that they are consulting with the right people. This may well involve the relevant children themselves or their primary carers. A high degree of sensitivity is required when conducting such consultations and companies may need to work with external experts to ensure that they are managed correctly.

Working with NGOs

Many NGOs exist to protect children's rights and expose instances of corporate and government transgression. Some NGOs can be highly aggressive when it comes to uncovering abuse of children's rights, publicly targeting companies through the media and causing significant reputational damage in the process. Others provide a forum for transparency in human rights practices. In a sense, all these NGOs provide a valuable service to companies trying to manage their impacts on children, so collaboration with these parties would be a good approach. Companies aiming to protect and enhance children's rights should work with NGOs. If instances of abuse are exposed, they should be proactive in addressing the issue.

Reporting to stakeholders

The monitoring and review process is important and necessary when reporting on a company's children's rights initiatives. Much of the qualitative disclosure on risks and management approaches related to children's rights will be generated through a company's monitoring and review process, as will certain quantitative performance measures. See the following Telenor case study.

CASE STUDY

Monitoring – Telenor

Telenor, a Norwegian telecommunications company, found child labour was being used by suppliers helping it build Myanmar's first national mobile phone network. This demonstrates the risks facing companies operating in the fast-expanding Asian frontier economy (Peel 2014).

The company identified five cases involving young people aged 12 to 14, plus another 19 confirmed or suspected instances of teenagers of between 15 and 18 working in potentially hazardous construction jobs.

Telenor included this information in its sustainability report highlighting that the underage worker problems came to light after it carried out more than 700 unannounced health and safety inspections on companies and subcontractors building transmission towers (Baksaas 2014). The report presents both the results of the on-site inspections and the mitigation actions taken, and is therefore a good example of how a company can be transparent about its monitoring activities.

REMEDIATION

Considering the scale and scope of abuse of children's rights around the world, companies identifying, managing and reporting on their impacts are highly likely to uncover instances of abuse somewhere within their supply chain. Companies that do uncover abuse should not see this as something to cover up, but instead be transparent about what they have found, implement remedial actions and update their systems and processes so that future risks are mitigated. The following matters should be considered when implementing remedial actions.

Develop a remediation plan

Companies should be prepared to address and remedy impacts if they find instances of abuse of children's rights. For example, if child labour is found in a factory in the company's supply chain, mechanisms must be in place to remove the child(ren) from the workplace, help them find a place in school, support them through their education and ensure that they continue to receive a similar amount to what they were earning previously. Such a mechanism is necessary to ensure that children remain out of the work place and in education.

Since many of a company's impacts on children's rights will be found within its supply chain, companies should ensure that policies on children's rights, and appropriate remediation plans, are built into supplier contracts. It is essential that suppliers are made aware of these policies and that protection for children's rights is built into supplier codes of conduct. Ensuring that suppliers meet such standards is relatively straightforward if a company is the sole or major customer of a supplier. Companies that source from suppliers that produce goods for many customers should consider collaborating with these other customers on the issue of children's rights. See the Marshall's case study presented on the right.

If abuse of children's rights is found in a company's supply chain, the company needs to ensure that there is some kind of mechanism for dealing with suppliers that have not met the appropriate standards. See the Samsung case study opposite and Samsung (2014).

Publicly disclose the remediation plan and report to stakeholders

Companies should ensure that their remediation plans are publicly available, in a format that is accessible to those who matter (including children and young workers) and that it is clear what to do if abuse of children's rights has taken place.

The number of times the remediation plan has been activated in a reporting period could also be included as a performance measure, although care needs to be taken that this does not drive negative behaviour. For example, if managers are penalised for the number of times they have had to take remedial action relating to abuse of children's rights, the temptation would be not to identify instances of such abuse in the first place.

CASE STUDY

Remediation – Marshalls

Marshalls, supplier of hard landscaping products, has integrated children's rights into its core business practice, starting with its children's rights policy statement, through to its regular human rights impact assessments and progress reporting. The company is also working in partnership with UNICEF to promote responsible business practices in the Indian stone-quarrying sector (Marshalls 2013). This includes supporting a research study looking at the sustainability of mining and the situation of children working in mines in several regions of India. It also aims to assess best practice interventions for preventing and combating child labour.

Marshalls has supported education in Rajasthan, including the rehabilitation of children involved in child labour, working with a local NGO partner, Hadoti. Marshalls has fully funded six schools, which are open to the children of all quarry workers in the locality, regardless of whether their parents work for Marshalls' sole supplier in India. Apart from the positive impact on the local community, Marshalls also sees benefits for the company in the form of competitive advantage. The company launched Marshalls Fairstone in the autumn of 2009, an ethically sourced range of Indian natural sandstone.

These activities were initiated following a site visit to Rajasthan where senior directors from the company noted a high instance of child labour in the Indian quarrying sector. Marshalls wanted to ensure that it was not employing children in its supply chain, and to contribute to efforts to protect and support children in the region.

CASE STUDY

Action in the supply chain – Samsung

Samsung announced that it will do 30% less business with a Chinese parts supplier after the US NGO, China Labour Watch, uncovered child labour issues.

Samsung Electronics reduced its business with Dongguan Shinyang Electronics Co Ltd, a wholly owned subsidiary of Kosdaq-listed Shinyang Engineering Co Ltd, after an investigation found at least five child workers without contracts at the Guangdong province-based supplier. These workers were not directly employed, but were hired by a subcontractor through a labour dispatch agency.

These measures have been taken to hold Dongguan Shunyang accountable for failing to monitor its subcontractors, in accordance with Samsung's zero tolerance policy on child labour. This demonstrates the kind of measures that companies can take to manage the future risk of child labour issues when incidences of this are exposed in their supply chain.

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