Good practices in sustainability reporting
**Tip no.1: Organisation overview**

Private sector

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*Johnson Matthey, Annual Report 2015, p2*

*Experian, CR Report 2015, p5*
Tip no.1: Organisation overview
Public sector

Our business model works

- **46+**: We finance green projects across the UK.
- **£**: These projects are helping to modernise the UK’s infrastructure.
- **£**: They play an important role in achieving the UK’s demanding environmental targets.
- **£**: They are strengthening the UK’s economy and creating new jobs.
- **£**: This allows us to recycle our capital, raise funds and invest even more to achieve a greater green impact.
- **£**: These investments will generate a profit for the UK Government.
- **£**: We are supporting the deployment of innovative new technologies and creating new, innovative financial solutions.
- **£**: They offer a positive demonstration effect that others can follow and replicate, mobilising additional investment.


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**Our organisation**

The NHS Business Services Authority (NHSBSSA) is a Special Health Authority and an Arm’s Length Body of the Department of Health (DH). We provide a range of critical central services to NHS organisations, NHS contractors, patients and the public (see Figure 1 below). The NHSBSSA was created in 2006 by bringing together a number of previously separate NHS organisations. We still deliver the core range of services we started with and have taken on additional services as our stakeholders’ needs have evolved.

**Tip no.2: Strategy**

Private sector

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Tip no.2: Strategy

Public sector

THE SUSTAINABLE HEALTHCARE JOURNEY

“We believe that all healthcare organisations should aspire to delivering care in a way that eliminates harmful environmental impacts and puts sustainability at the heart of the business model”

Paula Head, Chief Executive

Welcome to the Sussex Community NHS Trust sustainable healthcare strategy - “Care Without Carbon”.

The following document establishes a set of principles and targeted interventions aimed at addressing one of our Trust’s core strategic objectives, which is to be a strong sustainable business, grounded in our communities and led by excellent staff. Reflecting our vision of excellent care in the heart of the community, our top priority is to provide high quality health and care services and help drive transformation across the wider health and care landscape.

NHS must act swiftly and decisively to enable a sustainable transformation for the future, both now and for the future. At a national level, the NHS is making great progress in responding to these challenges through the work of the NHS Sustainable Development Unit. Across the country, individual NHS Trusts are taking up the challenge through their own strategies and action plans.

Our Trust’s vision and response to addressing climate change is defined by this strategy. We have called it Care Without Carbon, because this is the

Corporate Strategies

We have a number of corporate strategies/initiatives that cut across performance subject areas. Specific actions are reported in the relevant chapters, but an overview is given below:

Climate Adaptation

The council is focusing on building resilience into the organisation for a range of acute shocks e.g. extreme weather events and longer-term stresses e.g. climate change, influencing long-term visions and everyday council operations:

1. Implementation of planning policies set out in Bristol’s Local Plan (BCS 13-16 covering climate change, sustainable energy, sustainable design and construction, flood risk management) to build the resilience of the city’s built environment and infrastructure to climate risks, particularly flooding.

2. Strategy development including responding with the city’s Local Flood Risk Management Strategy, Bristol’s Care Home Commissioning Strategy and on-going plans for the Temple Quarter Enterprise Zone (TZE).

3. Key decision-making including completing Eco-impact Assessments which require evidence of how projects and policies help build Bristol’s resilience to climate change.

4. Exploring ways of better targeting action to localities and to those in communities most at risk of climate change, including participation in Core Cities Vulnerability Mapping project and targeted work with flood risk businesses and communities.

5. Assessment of council procurement contracts, including measures to protect vulnerable people and extreme weather provision.

6. Supporting the Bristol Green Capital Partnership, including membership of the action groups which address many aspects of city resilience and climate adaptation e.g. Business, Resilience and New Economy Action Groups.

7. Supporting research projects being led by the academic community, through membership of local advisory groups e.g. BCU Drought and Hydroclimatology projects being led by the University of the West of England.

8. Supporting the development of best practice guidance and case studies e.g. Climate Ready’s Under the Weather toolkit and Climate Ready’s short film on climate resilience.

9. Membership of the UK Core Cities climate adaptation sub-group.

Buildings

The council’s Civil Protection Team deployed temporary flood barriers during 2014 to protect homes and businesses from tidal surges along the River Avon. Activities have included letter drops with advice on flood protection measures and offering a tidal surge test alert scheme.

Sussex Community Trust, Care Without Carbon Report 2014, p2

Bristol City Council, Environmental Statement 2013-14, p8
Tip no.3: KPIs and targets

Private sector

Randgold, Sustainability Report, p4

LSEG, CSR Report 2014, p33

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**Tip no.3: KPIs and targets**

**Public sector**

<table>
<thead>
<tr>
<th>Category</th>
<th>Details</th>
<th>Target</th>
<th>Reduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Greenhouse Gas Emissions</td>
<td>2014-2015</td>
<td>To reduce by 25%</td>
<td>2015 to 47,564 tonnes</td>
</tr>
<tr>
<td>Water Whole Estate</td>
<td>2014-2015</td>
<td>No target – 274,954 m³</td>
<td>used in baseline year 2009/10</td>
</tr>
<tr>
<td>Waste</td>
<td>2014-2015</td>
<td>To reduce by 25%</td>
<td>2015 to 5,754 tonnes</td>
</tr>
<tr>
<td>Paper Usage</td>
<td>2014-2015</td>
<td>To reduce by 10%</td>
<td>2015 to 390,546</td>
</tr>
<tr>
<td>Domestic Flights</td>
<td>2014-2015</td>
<td>To reduce by 20%</td>
<td>2015 to 4,708</td>
</tr>
</tbody>
</table>

*Department for Business Innovation and Skills, Progress towards goals Annual Report 2014-15, p57*

![Graph](image.png)

*Figure 2. Carbon emissions compared to total gross internal floor area of estate*

*Sheffield Hallam, Sustainability Report 2013-14, p21*
**Tip no.4: Balanced reporting**

Private sector

We quantify the impacts of our business in terms of the financial cost or benefit to society. This enables us to compare the relative significance of different impacts and over time could help us to assess the value our business brings and where there are opportunities to enhance our contribution.

Our research this year shows a significant positive economic impact, both directly through our business activities, the salaries and benefits we pay to employees and our tax payments to governments and indirectly through the benefits resulting from our spend with suppliers. We also make a significant social contribution through the direct value of our pro bono work and charitable donations and indirectly through the impact of this support. Among the measures we have used, our main negative impact relates to the cost to society and future generations of greenhouse gas emissions associated with our business activities.

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**WPP, Sustainability Report 2014-15, p14**

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Tip no.4: Balanced reporting
Public sector

Nottingham City Council, Carbon Performance Plan 2014, p4

Luton and Dunstable University Hospital, Sustainable Development Management Plan, p20
Tip no.5: Risks and opportunities
Private sector

Carillion, Sustainability Report 2014, p33-36

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Tip no.5: Risks and opportunities
Public sector

University of Worcester, Annual Environmental Sustainability Report 2013-14, p7

Department for Energy and Climate Change, Annual Report, p27
Tip no.6: Materiality
Public sector


Home Office, Sustainability Report, p10 & 48
Tip no.6: Materiality

Private sector

*BT plc, CSR Report 2014-15, p9*

*BSkyB, Our focus areas, sky.com*

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Tip no.7: Financial incentives
Private sector

Sustainability is driving profit

The sustainability initiatives and practices followed across our businesses made a net contribution to profit of £27.2 million in 2014. Our target is to achieve £40 million by 2020. The target is a personal performance measure, linked to remuneration, for our Chief Executive and for the Board. This Key Performance Indicator is reported through monthly trackers, approved by each Business Unit Finance Director. It is built through cost efficiencies which include fuel and travel cost reduction, waste management, lean operational excellence, contract efficiencies and material reuse.

Carillion, Sustainability Report 2014, p9, 21

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Tip no.7: Financial incentives
Private sector

TUI, Sustainable Holidays Report 2014, p16

Johnson Matthey, Annual Report 2015, p14 & 17
Tip no.8: Value chain

Private sector


Supply chain and responsible procurement

We encourage our suppliers to adopt more responsible business practices and are guided by the 10 principles of the UN Global Compact as a member of the initiative. This helps us address social and environmental risks and governance challenges, and deliver business benefits. Wood, including wood-based fibres, is Mondi’s most important natural resource. Ensuring that our forestry practices are sustainable, from the management of our own forests to the procurement of our wood and fibre throughout the supply chain, is a business imperative. Certification also continues to provide the best proof of sustainable forestry practices and provides credible support to our due diligence systems in terms of the European Union Timber Regulation (EUTR) and the US Lacey Act’s legal requirements.

Discover how we’re:

- Promoting sustainable forest management through credible certification to ensure a secure source of sustainable fibres now and in the future.
- Implementing due diligence systems to meet the requirements of EUTR regulations and developing appropriate training materials.
- Working to make certification systems more relevant and practical for the range of different forest types, and the scale and ownership of operations.
- Encouraging debate on key topics, including the principle of cascading use of wood.

Mondi, Sustainable Development Report 2014, p62

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Tip no.9: Stakeholder engagement
Private sector

Lonmin, Sustainable Development Report 2014, p15 & 81

Glencore, Sustainability society website and YouTube channel

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Tip no.9: Stakeholder engagement
Public sector

De Montfort University, Environmental Report 2013-14, p3

NHS Business Services Authority, SHE Annual Report 2014-15, p7 & 23
Tip no.9: Stakeholder engagement
Public sector

Driver & Vehicle Licensing Agency, 2015-16 DVLA as a sustainable business Report

Oxford City Council Corporate Plan 2015-2019, p38
Tip no.10: Governance
Private sector


WPP Sustainability Report 2014-15, p80

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Tip no.10: Governance
Public sector

University of Nottingham, Environmental Strategy 2010, p4 & website

Home Office, Sustainability Report 2014-15, p9 & 21
Tip no.11: Assurance

Private sector

Independent Limited Assurance Report
to the Directors of Aviva plc

The Board of Directors of Aviva plc (“Aviva”) engaged us to provide limited assurance on the information described below and set out in Aviva’s Corporate responsibility report 2014 for the year ended 31 December 2014.

Our conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the information set out in the Corporate responsibility report 2014 has not been prepared in all material respects in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say in the remainder of our report.

Selected Information

The scope of our work was limited to assurance over the information marked with the symbol ⊗, and measure non-financial information allowed for different, but acceptable, measurement techniques and can affect comparability between entities and over time. The Reporting Criteria used for the reporting of the Selected Information area as at 31 December 2014.

Work done

We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information. In doing so, we:

- made enquiries of Aviva’s management including the Corporate Responsibility (CR) management and group CR reporting;
- evaluated the design of the key structures, systems, processes and controls for managing, recording and reporting the Selected Information. This included analysing and visiting head offices in two markets out of eleven markets, selected on the basis of their inherent risk and materiality to the group, to understand the key processes and controls for collecting site performance data to the group;
- performed limited substantive testing on a selected basis of the Selected Information to check that data had been appropriately measured, recorded, collated and reported;
- considered the disclosure and presentation of the Selected Information.

Aviva’s responsibilities

The Directors of Aviva are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation of the Selected Information;
- deciding whether the Selected Information is free from material misstatement, whether due to fraud or error;
- establishing objective Reporting Criteria for preparing the Selected Information;
- measuring and presenting the Selected Information based on the Reporting Criteria, and

- the content of the Corporate responsibility report 2014.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Aviva.

This report, including our conclusions, has been prepared solely for the Board of Directors of Aviva in accordance with the agreement between us, to assist the Directors in reporting Aviva’s corporate responsibility performance and activities. We permit this report to be disclosed in the Corporate responsibility report 2014 for the year ended 31 December 2014, to assist the Directors in preparing Aviva’s corporate responsibility report by obtaining an independent assurance of its content and connection with the Selected Information. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors of Aviva for our work or this report except where terms are expressly agreed between us in writing.

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Aviva plc, Building our Future report 2014, p25

Anglo American, Sustainable Development Report 2014, p71

Good practices in sustainability reporting

April 2016

PwC
Tip no.11: Assurance
Public sector

The Board of Commissioners of The Crown Estate engaged us to provide limited assurance on the information described below and set out in The Crown Estate Annual Report and Accounts for the year ended 31 March 2015.

PwC has provided limited assurance against ISAE 3000 and ISAE 3410 standards for selected key data in 2015. Where you see the A in this report it indicates data has been externally assured. For the full limited assurance opinion and our reporting criteria see http://www.thecrownestate.co.uk/pwc-statement

1.4 Assurance
The Defence Internal Audit works with the Sustainable MOD team providing assurance to MOD’s sustainability champion and senior managers by ensuring that sustainability governance and performance reporting are in line with internal policies, follow government policy and continuously evolve in line with industry best practice. In addition, our GGC reports are scrutinised by Carbon Smart on behalf of the Department for Environment, Food & Rural Affairs (Defra).

The Crown Estate, Annual Report 2014-15, p1

Ministry of Defence, Sustainability Annual Report, p6
Tip no.12: Future proofing

Private sector

Mondi plc, Sustainability Report 2014, p14

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