

# GoPOP: final report (draft)

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## 1. SUMMARY

Since the late 1990s, RoSPA has been promoting the need for companies to report publicly on their occupational safety and health performance (OSH)<sup>1</sup>. The encouragement has been part of the wider *Director action on safety and health* (DASH) initiative<sup>2</sup>; RoSPA believed that periodic measurement and reporting of OSH performance would educate directors about OSH and push it up the boardroom agenda leading, eventually, to an improvement in OSH practice and standards. RoSPA's subsequent initiatives included, in particular, a web site, "Going public on performance" (GoPOP), which brought together several key documents and a "showcase" of links to the reporting initiatives of named organisations.

RoSPA's efforts coincided with a period in which the Health and Safety Commission and Executive (HSC and HSE) first recognised the value of public reporting on OSH and then urged the largest private sector and all public sector employers to report publicly on their OSH performance. The HSC subsequently produced guidance on reporting and the HSE commissioned three research reports into the quality and quantity of reporting. Essentially, these reports have found that the proportion of employers reporting has increased, but that the quality of the reporting is generally poor, albeit improving marginally.

This report argues that the issue of public reporting on OSH has reached a crossroads. The political climate is different in 2006 to 2000, with the HSC and government now shying away from anything that might be perceived as an unnecessary burden on business, even when it was a written commitment. The HSC's current approach, by itself, is unlikely to increase rapidly or significantly the numbers of organisations reporting or the quality of their reports: its success to date with employers that are most likely to have the systems in place to report

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<sup>1</sup> See, for example, "Measuring and reporting on corporate health and safety performance", March 2000, RoSPA consultation document.

<sup>2</sup> See, for example, "Director action on safety and health. Measuring and reporting on corporate health and safety performance: towards best practice", January 2001, RoSPA, tel: 0121 248 2000, or [www.rospace.com/occupational-safety/dash/detail.htm](http://www.rospace.com/occupational-safety/dash/detail.htm).

has, at best, been patchy, and it is difficult to envisage large numbers of other employers following suit.

And yet, at the same time, the HSC and government are looking at different ways to bring directors on board and, possibly, at criteria that might be used to “recognise” high performers (many individuals believe this may amount to partial deregulation, self-regulation or non-enforcement). Public reporting has an obvious role in this. Strategically, the HSC/E are looking to stakeholders to do many of the things that the HSE traditionally did, including the production of some guidance. In the wider world, too, increasing attention is being paid to corporate social responsibility, the environment and sustainability and to public reporting thereof. The role of OSH within these reporting agendas, however, remains limited.

All of this adds up to an opportunity, albeit a difficult one, for RoSPA to seize the initiative on public reporting of OSH, allowing it to:

- once more press policy makers for action in this area;
- offer, free of charge and online, good practice examples and simple guidance to employers that could result in more meaningful reporting of OSH than happens at present;
- use its leverage with applicants for RoSPA awards to start, or improve their, OSH reporting;
- offer a fee-based consultancy service to help reporting “beginners” or “improvers” to report;
- offer, possibly, a fee-based verification service, targeted at organisations that do not use verification services;
- approach the HSE with a view to taking forward some of its “on-hold” work on reporting; and
- approach one or more of the more established benchmarking/reporting/verification initiatives with a view to improving their health and safety coverage.

## 2. A BRIEF HISTORY OF OSH REPORTING

In 1972, the Robens committee reported on its investigation into OSH<sup>3</sup>, noting: “We can think of few things more likely to engage the attention of the chairman and directors of a board than an obligation to furnish regular accounts about how the firm has catered for the safety and health of its employees, and with what results.”

Robens recommended an expansion in the information contained in directors’ annual reports lodged with the Registrar of Companies to include “prescribed” OSH information, comprising:

- statistics about reportable accidents and industrial diseases suffered by the employees; and
- the preventive measures that the company had taken.

Robens felt that “many companies would be well content to see such a requirement introduced as a general obligation. Many would take it as a good opportunity to draw attention to the efforts they put into this aspect of the work.” The recommendations appeared in s.79 of the Health and Safety at Work etc 1974<sup>4</sup>. This would have amended the Companies Act 1967 to allow the government to prescribe “classes” of companies that would have to include prescribed OSH information in their annual report. Provision could differ according to the class of company.

The required information was restricted to the arrangements that were in place during the reporting year for:

- securing the health, safety and welfare of the employees of the company and any subsidiaries; and for
- protecting other persons against the risks to their health and safety arising out of , or in connection, with the activities of the employees.

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<sup>3</sup> “Safety and health at work”, report of the committee 1970–72, Lord Robens, July 1972, Cmnd. 5034, the Stationery Office, ISBN 0 10 150340 7.

<sup>4</sup> “Health and Safety at Work etc Act 1974”, ch.37, the Stationery Office, ISBN 0 10 543774 3.

Thus, the reporting provisions in the Act did not cover accident and ill-health statistics. The Regulations were, however, not made and s.79 fell with the repeal of company law to which it was related.

### **2.1. Revitalising health and safety**

In June 2000, the government and HSC published their *Revitalising health and safety strategic statement*<sup>5</sup> Of the statement's 44 action points, two concerned public reporting of OSH:

- the HSC would, by March 2001, promote publication of guidance to allow large businesses to report publicly to a common standard of OSH issues; and
- all public bodies would summarise their OSH performance and plans in their annual reports, starting no later than with the report covering 2000/01.

The HSC duly published the guidance on what companies should include in their reports<sup>6</sup>. At the same time, in March 2001, the chair of the HSC, Bill Callaghan, and the then minister responsible for health and safety, Michael Meacher, challenged the "top 350" companies in the UK to report publicly on their health and safety performance. They added that they would expect businesses employing more than 250 workers to follow suit by 2004. The HSC and government also made it clear that, should the top 350 fail, they were minded to replace the voluntary approach with compulsion. The HSE's Jean Ford, who commissioned the most recent research into the response of the top 350 to the challenge, says that the increase in reporting levels by 2004 means that "the HSE does not regard the voluntary approach to have failed". Research on the baseline for public reporting by large organisations (250+ employees) is in its latter stages and will be published in the HSE's research report series in late summer/early autumn.

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<sup>5</sup> [www.hse.gov.uk/revitalising/index.htm](http://www.hse.gov.uk/revitalising/index.htm).

<sup>6</sup> "Health and safety in annual reports" [www.hse.gov.uk/revitalising/annual.htm](http://www.hse.gov.uk/revitalising/annual.htm).

## **2.2. The HSC's guidance**

The Robens report accepted that a “recital of bare statistics can be misleading”, but added that it could not “imagine that a company would quote such statistics without comment or explanation. It is precisely the preparation of such comments and explanations that would ensure attention to the subject at the highest level within the firm”.

The HSC's guidance addressed the Robens's “bare statistics” concerns, dividing the information into principles and performance, covering OSH policy, risk assessment and management, consultation with employees, injury and ill health rates and enforcement action (see appendice 1).

The HSC acknowledged at the time that the information might be top-heavy with the consequences of failure to manage OSH effectively. But it believed that companies should have such details readily available and not require new procedures or data-collection systems. The HSC explicitly encouraged the reporting of other information by referring companies to bodies such as RoSPA. Other areas might include outcome of OSH audits, and the extent and effectiveness of staff training.

The HSE is “planning to consider the need” to review the guidance, and advises that “this would include targets as well as all of the other issues”.

### 3. OSH REPORTING IN THE UK TODAY

The principle data that the HSE has used to reach its conclusion that the voluntary approach has not failed comes from three reports: baseline data for 2000<sup>7</sup>, a progress report for 2002<sup>8</sup> and the most recent published in September 2005<sup>9</sup>.

The 2005 report, which was carried out by System Concepts, looks at the OSH information that was publicly available between September 2004 and April 2005 in electronic and printed formats. It should be noted, however, that some of the information reviewed dated as far back as 2002. The sources include websites and annual, corporate social responsibility and OSH reports. There have been other studies, notably by Disaster Action and RoSPA itself (see box 1), which generally find the same trends. In some ways, the position remains encapsulated by Lieu Nguyen's report for RoSPA in 2003<sup>10</sup>, which found that "some companies are providing health and safety performance information publicly on their websites but the quality and content currently varies greatly".

The System Concepts research covered:

- 288 of the UK's "top" companies by turnover (comprising all FTSE 100 companies and a selection of predominantly FTSE 350 companies);
- 126 government departments and agencies (ie most departments and a random sample of executive agencies, public corporations and executive non-departmental public bodies);
- 343 NHS trusts; and
- all 449 local authorities.

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<sup>7</sup> "A study of the provision of health and safety information in the annual reports of the top UK companies", HSE CRR 446/2002, [www.hse.gov.uk/research/crr\\_htm/](http://www.hse.gov.uk/research/crr_htm/).

<sup>8</sup> "The provision of health and safety information in the annual reports, websites and other publicly available documents produced by the UK's top companies and a sample of government departments, agencies, local authorities and NHS trusts," HSE RR 134, HSE Books or free at: [www.hse.gov.uk/research/rrhtm/rr134.htm](http://www.hse.gov.uk/research/rrhtm/rr134.htm).

<sup>9</sup> "The public provision of health and safety information by UK top companies and major public bodies for 2004/2005", System Concepts, HSE RR388, HSE Books or free at: [www.hse.gov.uk/research/rrhtm/rr388.htm](http://www.hse.gov.uk/research/rrhtm/rr388.htm).

<sup>10</sup> "Going public on performance reporting health and safety performance on company websites: a RoSPA report", Lieu Nguyen, RoSPA, May 2003.

The research therefore can be judged to have covered a large proportion of larger private and public sector organisations. It was not, however, intended to look at small and medium-sized companies.

System Concepts analysed the information under 11 criteria based on those set out in the HSC's guidance:

- five "principles" criteria, covering the broad context of the OSH policy, significant risks faced by employees, risk control strategies, realistic OSH goals, progress towards the goals, and arrangements for consulting employees;
- five "performance" criteria, covering details of fatalities and preventative action, and the numbers RIDDOR incidents, employee days lost, enforcement notices and convictions for OSH offences (and the nature of the offence); and
- a single "targets" item.

The only differences between the System Concepts and HSC criteria are that:

- the HSC included OSH goals and targets as a single principles heading (ie "goals"), whereas System Concepts treats targets as a criteria in its own right;
- the HSC treated significant risks and strategies for their control as two separate principles headings, whereas System Concepts treats them as a single principle; and
- System Concepts omits two of the HSC's seven performance criteria, ie: the number of work-related cases of physical and mental illness, disability or other health problems; and the total cost to the company of occupational injuries and illnesses.

System Concepts allocated an organisation one mark for each of the 11 criteria, ie an organisation could score a maximum of 11 points. It then rated the quality of each set of principles and performance information as low, medium or high, depending on how many items the organisation had reported on (see table). Oddly, the scores that merit "low" and "medium" quality are different for the two information types, ie an organisation that reports on two principles and two

performance criteria is ranked medium quality in principles and poor in performance.

TABLE 1: SYSTEM CONCEPTS' CRITERIA FOR DETERMINING INFORMATION QUALITY			
Type of information	Quality of information (points needed)		
	low	medium	high
principles	1	2, 3	4,5
performance	1,2	3	4,5

The use of "quality" is, in any case, misleading. The relative terms "low, medium or high" quality are measures of quantity, ie how many of the 11 items an organisation has included in its report. Although System Concepts use some criteria to judge whether the presence of an item is satisfactory, they are not a full measure of the quality of that information in the true sense of the word, eg in theory, an organisation could secure two "high quality" ratings by reporting on four of the elements in both categories, but in practice have supplied information that was of a low quality.

### 3.1 System Concepts' findings

The results of the System Concepts are detailed in appendice 2 and summarised in table 2 below. Overall:

- nearly all public and private sector organisations in the research report some information on principles;
- the level of reporting is worse for performance criteria and worse still for targets (this may be because most of the organisations are large and therefore likely to have some of the principles, including an OSH policy, carried out risk assessments and have consultative mechanisms due to the presence of trade unions); and

- the average quality of the reporting – private or public sector – is poor. Even the best average score – companies at 4.1 – represents less than half of the maximum 11 points available; and

The private sector outperformed public bodies in terms of:

- average score;
- the percentage of organisations reporting overall;
- performance scores; and
- the percentage reporting.

Analysed by type of public body:

- only NHS trusts outperform companies in any category (the percentage reporting and the quality of the principles reported). Trusts, however, are particularly poor at reporting on performance;
- local authorities are the worst reporters, in terms of quality and quantity, by a considerable margin;
- some of the worst performers are the government's own departments. The Department for Work and Pensions, which is the HSE's sponsoring department, and the Department for Health, each scored three points. This is surprising, given the hope of the HSC/E and ministers that the government should be an OSH exemplar (see, in particular, the "government setting an example" initiative<sup>11</sup>. This is one of the HSC's priority programmes and aims to engage central government, local government and public services in addressing health and safety challenges, and so set an example to other employers; and
- government departments and agencies report less on targets than any other public or private sector body. Again, this is surprising, given the government has set targets for everyone else through *Revitalising*. (Reporting on targets is, however, low throughout the private and public sector.)

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<sup>11</sup> [www.hse.gov.uk/gse/index.htm](http://www.hse.gov.uk/gse/index.htm).

<b>TABLE 2 : LEVEL AND QUALITY OF OSH REPORTING</b>				
	<b>Companies</b>	<b>Govt depts</b>	<b>NHS trusts</b>	<b>LAs</b>
<b>No. in study</b>	288	126	343	449
<b>% reporting on OSH</b>	84%	75%	89%	53%
<b>Average score (max 11)</b>	4.2	3.1	3.1	1.3
<b>% reporting principles</b>	99%	100%	99%	95%
<b>Principles quality</b>	Medium	Medium	High	Low/Medium
<b>% reporting performance</b>	66%	28%	13%	13%
<b>Performance quality</b>	Low	Low	Low	Low
<b>% reporting targets</b>	35%	10%	22%	21%

Source: adapted from HSE RR388.

The results are also consistent with the trend noted by guidance from Business in the Community (BITC)<sup>12</sup> for directors on corporate responsibility reporting, which noted that: “The content of reports will also change over time. First-time reports generally have a greater emphasis on qualitative content and case studies. As the company develops more effective internal reporting processes, the balance shifts to a greater proportion of quantitative data with supporting context and case studies.”

#### **BOX 1: RoSPA's OSH REPORTING RESEARCH**

In autumn 2002, RoSPA carried out its own research into reporting by the “top 350” companies looked at in the HSE-commissioned research (although it excluded information in web annual reports). The research looked at principles, performance and targets and used the same rating system used in the HSE's 2002 research and 2001 guidance. RoSPA found:

- OSH information for only 129 companies;
- information quality and ease of access varied greatly;

<sup>12</sup> A director's guide to corporate responsibility reporting”, Business in the Community.

- the information was found in different locations (“about us”, OSH, CSR, environment);
- the information was easy to find on 13 sites only, ie there was a link from the front page (10%);
- additional information included named safety directors, HR initiatives, ethical policies, certification, awards, product safety and emerging risks;
- 123 (95%) had information on principles, the quality of which was mostly medium or high;
- 77 (60%) had information on performance, the quality of which was largely low; and
- 64 (50%) had information on targets – the quality of which was mostly low;
- 56 (43%) had information on all three categories, but only six (5%) were rated “high” in all three.

#### 4. THE WIDER CONTEXT

The recommendations for redeveloping RoSPA's GoPOP initiative must be seen in the wider business, political and OSH contexts, where there appear to be conflicting drivers – both within and between these communities. On the one hand, there is the context embodied by the Gordon Brown-instigated Hampton report<sup>13</sup> on employment-related regulation and enforcement, in which these drivers are used only where they are essential and can be shown to bring clear benefits. This context includes; new hurdles that all new legislative proposals must pass through; the Legislative and Regulatory Reform Bill that is now going through parliament and will, among other things, facilitate the repeal of “unnecessary” legislation; and an ongoing review of the implementation of EU legislation to check against goldplating.

Such an atmosphere is, arguably, increasing the tendency of the HSC and HSE to be self-censoring and cautious – even timid – whenever it considers any proposal that might be construed as a “burden on business” . At the same time:

- some of these Hampton-related outcomes might actually enhance the case of OSH reporting (see below); and
- there is a second context of increasing corporate governance, social responsibility and accountability in which businesses and their boards are expected – and increasingly expecting – to participate, and in which success is seen as a holistic phenomenon that depends on concepts such as sustainability, responsibility and accountability. Interestingly, much of the impetus for this comes not from the government and the regulators but from the stakeholders themselves

The issue of public reporting on OSH potentially straddles both contexts. It is part of the attempt to persuade directors to take OSH seriously and of the CSR agenda. But there is a lack of conviction – or conclusive evidence – that it has a crucial role to play in either, and as such, too often it remains marginal or even

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<sup>13</sup> “Reducing administrative burdens: effective inspection and enforcement (final report)”, Philip Hampton, March 2005, HM Treasury, ISBN 1 84532 088 3, [www.hm-treasury.gov.uk/hampton](http://www.hm-treasury.gov.uk/hampton).

perceived as an unnecessary burden on business. This, of course, presents RoSPA with an opportunity as much as challenge. The following sections of the report summarise some of the wider factors that will play a role in OSH reporting.

#### **4.1. Corporate social responsibility**

CSR reporting has been growing in importance for several years; one participant in RoSPA's recent workshop on OSH reporting noted that CSR was the second most visited part of his organisation's website. In 2002, RoSPA noted that its research had shown that website OSH information is "largely either linked to or influenced by social responsibility reporting. Despite some lack of consensus as to what should be measured, many companies have started to use CSR guidance as a basis for their reporting and the HSC and HSE have indicated that they have initiatives underway to raise the profile of health and safety on the CSR agenda". Further: "Many company websites have a CSR section containing information on environment, sustainability, ethics and community issues, but no health and safety information. This could represent a missed opportunity for a linkage, which companies may wish to redress."

HSE-commissioned research published in 2005 shows that this situation has not changed significantly<sup>14</sup>. The research concluded that health and safety is losing out to environmental and social elements of the CSR agenda and that, as CSR becomes more mainstream and influential among consumers and investors, the HSE needs to work harder to raise the profile of OSH within the CSR community. The report identified three issues that the HSE needs to address for OSH to be taken more seriously by the CSR community: reputational risk; business performance; and "interaction" between the business and its employees.

#### **4.2. Turnbull**

The Financial Reporting Council published revised Turnbull internal control guidance on the Combined Code on corporate governance for directors on 13

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<sup>14</sup> "Promoting health and safety as a key goal of the CSR agenda", RR339, Technopolis and Emerging Markets Economics Ltd, [www.hse.gov.uk/research/rrpdf/rr339.pdf](http://www.hse.gov.uk/research/rrpdf/rr339.pdf)

October 2005<sup>15</sup>. It applies to listed companies for financial years beginning from 1 January 2006.

The council's review of the guidance concluded it had gone "a long way" to meeting its objectives and had "contributed to a marked improvement in the overall standard of risk management and internal control since 1999". Although the 2005 changes were relatively minor, a new preface encouraged boards to look on their "internal control statement as an opportunity to communicate to their shareholders how they manage risk and internal control".

The guidance goes on to advise that: "Boards should review whether they can make more of the communication opportunity of the internal control statement in the annual report. Investors consider the board's attitude towards risk management and internal control to be an important factor when making investment decisions about a company."

The combined code requires the directors to conduct an annual review of the effectiveness of the system of internal control and to report to shareholders that they have done so. The review should cover all material controls, including financial, operational and compliance controls and risk management systems". One of the three purposes of the internal control system is to "help ensure the quality of internal and external reporting".

The revised guidance states that the assessment of internal control about which the board makes a public statement should consider:

- the changes since the last assessment in the nature and extent of significant risks, and the company's ability to respond to changes in its business and the external environment;
- the scope and quality of management's ongoing monitoring of risks and of the system of internal control, and, where applicable, the work of its internal audit function and other providers of assurance;

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<sup>15</sup> "Internal control: revised guidance for directors on the combined code", October 2005, Financial Reporting Council, [www.frc.org.uk/corporate/internalcontrol.cfm](http://www.frc.org.uk/corporate/internalcontrol.cfm).

- the extent and frequency of the communication of the results of the monitoring to the board;
- the incidence of significant control failings or weaknesses that have been identified and the extent to which they had, or could have had, a material impact; and
- the effectiveness of the company's public reporting processes.

### **4.3. Operating and Financial Review**

The most obvious sign that the government may be changing its mind about the role of reporting came in November 2005 when the Chancellor of the Exchequer, Gordon Brown, announced the repeal of the duty on publicly quoted companies to produce annual information on environmental and social factors. The government had introduced the duty in March 2005<sup>16</sup> with a new requirement for directors of quoted companies to prepare operating and financial reviews (OFRs) for financial years beginning after 1 April 2005. The OFRs had to include information about environmental matters (including the impact of the business on the environment), the company's employees and social and community issues. The effect on OSH information would have been limited because the government had previously rejected the HSC's request that OSH be included within the OFR. Brown said that while it was "best practice" for companies to report on social and environmental strategies, he understood "the concerns about the extra administrative cost of the gold-plated" requirement and would abolish it.

Just weeks before Brown's announcement, the revised Turnbull guidance (see above) noted: "Taken together with the OFR, the internal control statement provides an opportunity for the board to help shareholders understand the risk and control issues facing the company, and to explain how the company maintains a framework of internal controls to address these issues and how the board has reviewed the effectiveness of that framework." The repeal came into

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<sup>16</sup> The Companies Act 1985 (Operating and Financial Review and Directors' Report etc.) Regulations 2005, SI 2005 No.1011, [www.opsi.gov.uk/si/si2005/20051011.html](http://www.opsi.gov.uk/si/si2005/20051011.html); guidance: [www.dti.gov.uk/cld/financialreview.htm](http://www.dti.gov.uk/cld/financialreview.htm).

force on 12 January 2006<sup>17</sup>. It should be noted, however, that the requirement to produce a business review in the directors' report remains, and that companies will therefore have at least to report – albeit in a more limited fashion – on most of the key OFR performance indicators.

#### **4.4. Global Reporting Initiative**

The Global Reporting Initiative (GRI) was convened in 1997 by the Coalition for Environmentally Responsible Economies, in partnership with the United Nations Environment Programme. The now independent GRI describes principles and practices that are relevant to internal and external corporate reporting and accountability on business performance issues. It boasts 10,000 members, but has GRI reports from 848 (as at 30 May 2006).

The current 2002 guidance<sup>18</sup> is undergoing a major review, with GRI consulting on new draft G3 guidelines<sup>19</sup> in the first three months of 2006. The consultation elicited 275 responses; the final version is now undergoing the “GRI governance approval process (between May – August 2006), with the final version scheduled for publication in October 2006. The guidelines will be supported by new technical protocols<sup>20</sup> and sector supplements<sup>21</sup>; the 26-page draft health and safety technical protocol is now available for use<sup>22</sup>.

The draft GRI guidance divides sustainability into three pillars: economic; environmental; and social. Health and safety can have an implicit role in the first two, but is explicitly included under the social pillar, where it is one of five elements. GRI requires:

- information on the general management approach to social issues, with specific reference to the five elements. The information should cover the policy, the most

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<sup>17</sup> The Companies Act 1985 (Operating and Financial Review) (Repeal) Regulations 2005, SI 2005 No.3442.

<sup>18</sup> “Sustainability reporting guidelines”, 2002, [www.globalreporting.org/guidelines/2002.asp](http://www.globalreporting.org/guidelines/2002.asp)

<sup>19</sup> “G3: sustainability reporting guidelines – draft, version for public comment”, Global Reporting Initiative, [www.grig3.org/guidelines.html](http://www.grig3.org/guidelines.html)

<sup>20</sup> [www.globalreporting.org/protocols](http://www.globalreporting.org/protocols).

<sup>21</sup> [www.globalreporting.org/supplements](http://www.globalreporting.org/supplements)

<sup>22</sup> “Health and safety technical protocol”, GRI, [www.globalreporting.org/guidelines/protocols/HandS.asp](http://www.globalreporting.org/guidelines/protocols/HandS.asp).

senior operational person with responsibility for social issues, key elements of the management approach, goals and performance, awards, fines and responses to what went wrong, and the context of the organisational response; and

- details of the health and safety “aspect”.

The health and safety aspect has three core, and two “additional” constituents:

- the percentage of the workforce represented by formal joint OSH committees (core);
- rates of work-related injury, diseases, days lost and absenteeism, and the number of work-related fatalities (core);
- education, training, counselling, prevention and risk control programmes for workers, families and community members affected by HIV/AIDS and other communicable diseases (core). The 2002 guidelines were restricted to HIV/AIDS;
- elements of occupational health and safety management approach (additional). In the 2002 guidelines, this required “evidence of substantial compliance with the ILO guidelines for occupational health management systems;
- health and safety topics covered in formal agreements with unions (additional);.

The draft 2006 G3 guidelines omit the 2002 guidelines requirement for practices on recording and notification of occupational accidents and diseases, and how they relate to the ILO code of practice on recording and notification of occupational accidents and diseases;

#### **4.5. Business in the Community**

Business in the Community’s (BITC) Corporate Responsibility Index started in 2002; the “indicators that count” were published in 2003, and include health and safety as part of one of four areas (the workplace), although not in significant detail<sup>23</sup>. BITC advises that 180 out of 750 BITC members publish social and

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<sup>23</sup> See “Corporate responsibility index 2005, BITC, [www.bitc.org.uk/about\\_bitc/index.html](http://www.bitc.org.uk/about_bitc/index.html); and “Rewarding virtue: effective board action on corporate responsibility – full report”, [www.bitc.org.uk/resources/publications/rewardingvirtue.html](http://www.bitc.org.uk/resources/publications/rewardingvirtue.html).

environmental reports on a voluntary basis, and that the 2005 index and report shows that 87% of participating companies are “committed to disclosing” their full index submission on request, compared with 70% in 2004. The index has featured over 200 organisations since 2002; the 2005 index comprises 131 organisations with 4.2 million employees.

The 2005 report notes that although the extent of reporting has significantly improved, only 40% had a third party independent statements that covers materiality, completeness and responsiveness to stakeholders; and 36% had “business-wide assurance processes to ensure that information relating to community, environment, marketplace and workplace is accurate, relevant and reliable”.

BITC adds that in 2005, 41% of the organisations in the index reported workplace targets (28% in 2004); and 98% communicated on health and safety.

#### **4.6. The health and safety context**

Following its election in 1997, the Labour government gave renewed impetus to an HSC/E that had fought rearguard actions for almost all of the preceding Conservative administrations. These administrations had introduced initiatives such as “minded to” letters (in which inspectors gave advanced warning of their intention to serve an improvement notice) and a review of regulation (which threatened, rather than delivered, any major blows to health and safety regulation), against a background of funding cuts, staffing shortages and a ministerial approach that saw health and safety as a matter of deregulation and burdens on business, rather than as a force for improvement.

The Labour government’s impetus resulted in *Revitalising health and safety* and *Securing health together*, two blueprints for achieving a step-change in OSH. In more recent years, however, the HSC and government appear increasingly unwilling to introduce new requirements of business unless their justification is compelling. At the same time, the HSC and HSE have focused and refocused their resources and interventions where they believe they will get the best

returns. In some ways, the tensions between the HSC/E and central government remain.

Realistically, OSH reporting does not appear high on that agenda. The HSE's Jean Ford says: "As regards further activity by HSE on public reporting, this is just one aspect of our work concerned with the role of directors in the health and safety performance of their organisations. Following the HSC's discussion of directors' duties at their meeting this May [2006], we in the Business Involvement Unit have now had to make our main priority taking forward work to produce authoritative guidance on directors' duties. We will review the position regarding our activities on public reporting in six months time, when we have broken the back of the guidance work."

#### **4.7. HSC/E and government initiatives**

At the same time, the HSC and HSE is also engaged in many initiatives that can have a positive effect on OSH reporting (in addition to its challenge and guidance):

- the HSC and HSE are currently looking at ways of encouraging directors to play a positive role in OSH. This review had encompassed legislative options, including the possibility of introducing duties, but the HSC's May 2006 decision (see above) ruled this out for the time being, preferring non-legislative encouragement and assistance;
- there have been a series of mini-case studies on director involvement in OSH and good business;
- initiatives such as the Large Organisation Pilot Project (LOPP) are looking at the most effective ways in which enforcing authorities can work with large organisations. Currently there are just 14 participants in the pilot. At some point, the pilot will examine how best to "recognise" exemplar organisations; critics fear that such recognition might include a different kind of regulation;

- the draft, still unpublished, Corporate Manslaughter Bill is highlighting the importance of addressing OSH at board level, even without the possibility of individual sanctions;
- the HSC's "draft simplification plan" – required of all government departments by the Better Regulation Task Force – advised that the HSE will target its inspections to "prevent unnecessary or unjustified inspections of organisations whose activities are low risk a/or levels of compliance are good"; and
- the government is running a pilot scheme among retailers in the London Borough of Bexley and Warwickshire to see whether workplaces with the best safety records can be exempt from inspection. The "Retail enforcement project", which aims to cut the numbers of visits by diverse enforcing authorities, was due to run until the end of June 2006. It is using a "traffic light system" under which the best businesses would no longer be inspected by either the HSE or the local authority. The traffic light judgments are based on the organisation's self-reporting, customer feedback or external accreditation<sup>24</sup>.

#### **4.8. Specific OSH reporting initiatives**

In terms of OSH reporting specifically:

- periodic reporting on OSH performance is implicit within the HSE's core guidance on OSH management, HSG65<sup>25</sup> and the BSI's BS 8800<sup>26</sup>;
- RoSPA has produced guidance argues for a more holistic approach to performance assessment based on an 'evidence package', including targets which should be set and monitored following consultation<sup>27</sup>;
- IOSH has produced guidance on OSH reporting<sup>28</sup>. This sets out three levels of reporting: minimal OSH reports; comprehensive internal OSH reports; and

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<sup>24</sup> Retail enforcement pilot, [www.dti.gov.uk/ccp/topics1/enforcement.htm#retailpilot](http://www.dti.gov.uk/ccp/topics1/enforcement.htm#retailpilot).

<sup>25</sup> "Successful health and safety management", HSE, HSG65, ISBN 0 71761276 7.

<sup>26</sup> [www.bsi-global.com/Health/bs8800.xalter](http://www.bsi-global.com/Health/bs8800.xalter).

<sup>27</sup> "Towards best practice", 2001, and "Targets for change", RoSPA, 2002

<sup>28</sup> "Reporting performance", May 2002, [www.iosh.co.uk](http://www.iosh.co.uk).

external OSH reports that are located within the CSR context. IOSH also sets out reporting criteria, most of which are covered in section 6 of this report.

- the Safety, Health and Environment Intra Industry Benchmarking Association (SHEIIBA)<sup>29</sup> includes reporting – its website offers OSH reports from 24 organisations (although several links no longer work) and still more on CSR that will cover OSH;
- the HSC must, at some stage, formerly review progress towards its “challenge” and the *Revitalising* aim and, possibly, pursue its original commitment to extending the challenge to all companies with more than 250 employees;
- OSH is likely to have an increasing presence in sustainability, CSR and similar agendas;
- recent research into motivators for improving OSH<sup>30</sup> found that accident costs were not a primary motivator, but that moral obligations, customer expectations, maintenance of brand image, external pressure for insurance companies, and recruitment and retention issues all were. These are also all reporting issues; and
- the Corporate Health and Safety Performance Indicator (CHaSPI), which allows organisations to check how well they are managing health and safety, explicitly includes reporting (see box) and is a tool that RoSPA needs to take account of if it decides to pursue verification.

#### **BOX 2: CHASPI**

CHASPI is divided into 10 indicators. The first – and largest – covers health and safety management and contains a specific sub-set of questions to determine “the level of public health and safety reporting<sup>31</sup>. These ask whether the organisation:

- provides annual statistics on rates of injury, serious incidents, sickness absence and prosecutions;
- provides results of internal and external audits;

<sup>29</sup> [www.sheiiba.com/index.asp](http://www.sheiiba.com/index.asp).

<sup>30</sup> “Perceptions of the cost implications of health and safety failures”, HSE research report 403, [www.hse.gov.uk/research/rrpdf/rr403.pdf](http://www.hse.gov.uk/research/rrpdf/rr403.pdf).

<sup>31</sup> [www.chaspi.info-exchange.com/demoindex.asp?indicatorid=1&subindicatorid=4&companyid=-1&piid=-1](http://www.chaspi.info-exchange.com/demoindex.asp?indicatorid=1&subindicatorid=4&companyid=-1&piid=-1)

- provides information on the achievement of recognised health and safety management systems standards;
- reports progress against health and safety targets;
- reports the health and safety performance of key contractors / suppliers of services; and
- reports the health and safety performance of key suppliers of goods.

A second indicator asks for details of whether the entry has been verified. The HSE states that although this is often by a qualified and independent third party, it could also be by a safety representative

Whatever the limitations of CHaSPI, it is important in the context of organisational reporting on OSH:

- it provides an easy-to-use and free framework for reviewing OSH management and performance;
- it is likely to be used increasingly. As at 10 June 2006, only 34 organisations have signed off their reports, but there are a further 278 organisations registered by not completed
- publication of OSH information helps increase an organisation's score on the indicator; and
- it awards a point for, and recognises the importance of, verification.

#### **4.9 Poor OSH reporting opportunities**

Additionally, the poor OSH reporting performance of so many organisations affords RoSPA an opportunity :

- it is clear that large organisations, particularly in the private sector, are reporting on these issues on their websites (even though the quality is low). Some may be doing this because they have been challenged to do so, but many are clearly recognising the benefits of reporting;
- with a small number of exceptions, most organisations are failing to report publicly on OSH to anywhere near even the HSC's 11 limited criteria. Even organisations that may otherwise be OSH exemplars are failing to report publicly on OSH properly;
- even at the top end, some large, private sector organisations are still failing to report publicly on OSH ;

- there are particular problems within the public sector; and
- organisations report for a range of reasons, including statutory duties, enhanced public image (see appendice 4);
- organisations like to mention safety awards they have won. In the RoSPA “showcase”, there is notable flagging up by organisations of RoSPA, BSC and other awards (RoSPA’s research showed that 32 companies (25%) mentioned or listed national health and safety awards on their sites.

## 5. THE EXISTING GoPOP SITE

The existing GoPOP website comprises research papers and a “showcase” of links to 37 organisations drawn from RoSPA’s 2003 and 2004 award winners and a small number of “top 350” organisations.

While it is useful to download the research, DASH papers etc, they are old (but still valuable) and make the site look out of date. Despite the good information contained in many of these papers, they are not presented in a way that will assist organisations to report publicly on OSH.

The GoPOP “showcase” site lacks a clear purpose and is out of date. Critically, the criteria for selection for the showcase do not include an assessment of how well an organisation reports on OSH. The showcase is neither sufficiently instructive nor helpful to allow other organisations to use the organisations on the site as models or examples of good practice:

- much of the information is no longer accurate, be it that the web links are dead, the company has merged, the information has been moved, or the information has been subsequently replaced once and often twice;
- the information is generally not particularly good and poorly presented;
- the information is often difficult to locate – even it is available and of a high quality, it is often dispersed throughout the website and time-consuming to pull together and analyse;
- there is a great deal of window dressing and “company speak”;
- nearly all would fail to rate highly on the System Concepts/HSE’s 11-point scale for rating public reporting on OSH;
- few companies explicitly link reporting on their OSH activities to the HSC’s “request” to report publicly and fewer still adhere to the 11 points that the HSC wants information on;
- there is great inconsistency between the different reports, making benchmarking difficult;

- there are no public sector organisations in the showcase; and
- including companies in a reporting “showcase” solely because they are RoSPA award winners is misleading because the award is not a reflection of how well or how poorly they present their OSH information. Visitors to the GoPOP site might justifiably infer a notion of good practice where the words “showcase” and “award winners” are key; such an inference can reflect poorly on RoSPA.

## **6. THE NEW GoPOP SITE**

This report recommends that RoSPA GoPOP site be overhauled to comprise four sections (probably in June):

- a showcase with links to 60 organisations (with an approximate 50:50 private-public split), each of which publishes information on OSH that is of a good standard (see appendice 3);
- easy-to-use guidance;
- archive material; and
- links to a small number of useful sites.

RoSPA will also want to consider more proactive, income-generating services linked to the site (see below).

### **6.1 Guidance**

RoSPA’s online GoPOP guidance should be simple and at two levels:

- basic – essentially the System Concepts/HSC’s 11 indicators; and
- advanced – additional criteria, including those suggested by RoSPA and IOSH and those left out by System Concepts from the HSC’s original guidance (see below).

It would use links from a front page under the following headings (examples are given in appendice 4):

A. Why report on OSH?

B. Who might use the information?

C. Why use the internet?

D. Locating your information

E. Starting up

F. The HSC's reporting criteria

G. Advanced (additional) criteria

H. Verification

I. Making the most of your report

ROSPA might also want to incorporate a summarised version of the government's FABRIC guidance as a starting point (see box 3)

### **BOX 3: FABRIC**

The government has produced guidance on the principles for producing high quality performance information for measuring an organisation's performance towards its objectives<sup>32</sup>. Although written for the public sector, it is relevant to all sectors. The guidance describes a framework, somewhat awkwardly contrived into an acronym, FABRIC, in which the production of the information is:

- focused on the organisation's aims and objectives;
- appropriate to, and useful for, the stakeholders who are likely to use it;
- balanced, giving a picture of what the organisation is doing, covering all significant areas of work;
- robust in order to withstand organisational changes or individuals leaving;
- integrated into the organisation, eg is part of the business planning and management processes; and
- cost effective, balancing the benefits of the information against the costs.

<sup>32</sup> "Choosing the right fabric: a framework for performance information", HM Treasury, Cabinet Office, National Audit Office, Audit Commission, Office for National Statistics.

Further, performance measures should be:

- relevant to what the organisation is aiming to achieve;
- able to avoid perverse incentives and not encourage unwanted or wasteful behaviour;
- attributable, so that the activity measured can be influenced by actions that can be attributed to the organisation;
- well-defined, with a clear, unambiguous definition so that data will be collected consistently, and the measure is easy to understand and use;
- timely, producing data frequently enough to track progress, and quickly enough for the data to still be useful;
- reliable and accurate enough for its intended use, and responsive to change;
- comparable with past periods and similar programmes elsewhere; and
- verifiable, with clear documentation behind it, so that the processes which produce the measure can be validated.

## **6.2. Advanced (additional) criteria**

The HSE's guidance and System Concepts' 11 criteria are unambitious, and suffer from having been conceptualised, at least in part, in terms of the *Revitalising* strategy and targets. Arguably, they have resulted in a tick-box mentality that fails to look at underlying systems or to take a holistic approach to OSH. They also pale against expectations for reporting on environmental, sustainability and corporate social responsibility performance. The BIC guide for directors, for example, describes a "zone of respectability" between a "leading edge" and a "trailing edge". The report notes that few companies will be leading edge in all categories, and that there are valid reasons to be in the zone for some categories. Leading edge reporting comprises:

- CR reporting that supports business strategy;
- independent assurance;
- focus on material issues;
- corporate, division and site reporting where appropriate; and

- mixed media (reports and website).

The trailing edge was characterised by:

- limited CR reporting;
- on[e]-off reports;
- information geared to what is available;
- no verification of content; and
- no divisional reporting.

The harsh fact is that most organisations – including many of those that scored relatively high on the System Concepts' scale – would be “trailing edge” organisations were the same values applied to OSH reporting, particularly in terms of reporting that supports the business strategy.

The HSE does not dispute the problems of over-reliance on the criteria set out in its guidance. The limitations of using accident rates as an indicator for many organisations are well documented<sup>33</sup> and summarised in box 4.

The types of additional criteria that RoSPA would like an organisation to include in its public OSH report are:

- generally, inputs and outputs, as well as outcomes (eg how many hours had been spent on defensive driving courses, how many staff had passed the course, and the subsequent reduction in accidents). An essential problem with performance measures is a tendency to concentrate on outcomes; some time may elapse between input and outputs and outcomes. Nor is it always clear how much of an outcome can be attributed to the input: a reduction in work-related driving accidents may well be the result of the employer managing the issue and providing training, but it may also be the result of a general downward trend in road accidents;”
- how an organisation has handled negative outcomes (see box 5);

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<sup>33</sup> This section draws on “Corporate performance reporting”, Roger Bibbings, “RoSPA safety awareness exchange”, Hinckley island Hotel, 2 December 2005.

- greater information on health and welfare issues;
- absence measurement criteria;
- near misses, unsafe acts and conditions;
- statistical trends over time, broken down where possible across business units and analysed against other businesses in the same and different sectors;
- whether there has been an internal audit – looking at the management systems for gathering and measuring data for reporting and making judgments as to effectiveness;
- environmental indicators (measurement of airborne contaminants, noise, vibration etc) and reductions in exposure to harmful agents such as airborne contaminants, noise and radiation;
- whether the organisation uses a health and safety auditing process and, if so, a brief summary of its findings;
- exposure to risks of contractors and members of the public;
- injuries to contractors and members of the public;
- the OSH performance of contractors, subcontractors etc;
- participation in initiatives such as the Good Neighbour Scheme;
- evidence of senior management and board commitment to OSH;
- numbers of OSH training days, and average for a worker; and
- reductions in exposure to harmful physical and psychosocial burdens.

**BOX 4: PROBLEMS WITH ACCIDENT RATES**

Essentially, they

- involve small numbers and are subject to large fluctuations;
- can be affected by under-reporting;
- may be the result of the hazards, rather than their management;
- may not indicate the presence of major hazards, nor reflect major hazard safety performance;

- are outcome focused;
  - tend to be injury, rather than health, related;
  - do not measure occupational safety and health systems, culture and risk control;
  - obscure the fact that whether a person takes time off work will – in some instances – be the result of individual choice and capability, rather than the organisation’s management of health and safety; and
- whether a person is injured is often a matter of chance (no one was hurt in the December 2005 explosion at Buncefield, for example).

#### **BOX 5: REPORTING THE NEGATIVE**

It is important that reporting covers “negative” performance and outcomes. The BITC guidance notes: “Effective CR reporting must be credible .... A report without negative factors and balance will lack credibility.” Credibility means “reporting that instils confidence amongst the recipients that the information they are reading is a fair and honest representation of the company’s CR performance. However, there is often a tension between different business functions about how particular messages should be communicated. This can result in an accentuation of the positive messages, and removal of the negative. With the growth of CR reporting there are now many sophisticated and influential commentators who will quickly identify and expose “greenwash”.”

Organisations can enhance the credibility of their reports by reporting:

- on negative factors;
- against targets;
- on the context, for example whether there been a major restructuring;
- source data as well as a summary or interpretation;
- on the process for drawing up the report; and
- (most importantly, argues BIC) the report should be verified (see below).

### **6.3. Pro-forma?**

The responses to the RoSPA consultation exercise on reporting in 2000 revealed that “most companies were anxious to find the way of reporting that is most meaningful for them and [did] not wish be constrained by a prescriptive requirement.” The RoSPA workshop was similarly clearly opposed to a reporting

pro-forma or template, with participants stressing that it was beneficial that each reported in their own way.

The caveat here is that the workshop participants, as high performers, organisations do not need a pro-forma report (six of the participants feature in the System Concepts ratings, at an average of 8.7. Five were also highest scorers or “exemplars” in their categories). Further, it might be expected that the respondents to the consultation document were more likely than non-respondents to already be reporting.

There may, however, be many other organisations, particularly in medium-sized, and the smaller end of “large”, companies who have made little or no progress in reporting and might welcome a pro-forma.

This report recommends that RoSPA should reconsider the issue of a pro-forma at both the basic and advanced levels. Whatever its shortcomings for those organisations that are already reporting well, a simple pro-forma might help:

- non-reporters start to report; and
- poor reporters report better.

## **7. PROACTIVE SERVICES**

The obvious limitations from RoSPA’s point of view of this four-point development are that:

- the website is not a proactive tool, in the sense that it relies on individuals to visit it. In itself, therefore, the GoPOP site offers limited potential to persuade employers to report on their OSH performance; and
- it does not offer a chance to generate income. Indeed, it is important to be clear that it will be difficult to persuade organisations to pay RoSPA to help generate reporting information.

To address the first issue, RoSPA needs to increase its efforts to encourage organisations to report on OSH. In the absence of a statutory requirement, real HSE impetus or clear-cut and accepted performance benefits (see box 6), this is

going to be an uphill task. The potential benefits will be set out in the draft guidance (see also appendice 4).

**BOX 6: A REPORTING-PERFORMANCE LINK?**

A link between reporting and enhanced performance is often asserted, but rarely backed up with evidence. It is not unreasonable, however, to suppose that if other health and safety drivers are important to directors (reducing absence costs, business advantage, reputation etc), then reporting on them is likely to stimulate their improvement,

The link appears to be more accepted in environmental and CSR reporting. In BITC's guide for directors on corporate responsibility reporting, Phil Hodgkinson, finance director at HBOS plc and BITC board member, notes that: "It's no coincidence that ever since the early days of environmental reporting two decades ago, the development of Corporate Responsibility (CR) reporting has kept pace with improvements in corporate standards and behaviour, and vice versa." And Dianne Thompson, the chief executive of Camelot Group plc, which sponsored the guide, notes: "... CR reporting has improved both our corporate responsibility and our business performance ..."

In terms of OSH, the HSC's chair, Bill Callaghan, claimed in 2002 that: "A transparent account in the annual report will encourage companies to improve their performance and allow company managers to benchmark their progress against others." But Ansgar Kupper, who was part of the System Concepts team that carried out the 2005 review of reporting for the HSE, says that although "there is likely to be some relationship, for a number of reasons ... as far as I am aware this thesis has never been researched." Indeed, the 2005 Systems Concept report recommends research into whether or not there is a link.

In addition to the guidance, RoSPA should therefore consider piloting a service to help companies compile their information (a choice of electronic or personal consultancy or one-day workshops). In some instances, this will be just a matter of pulling existing information together and presenting it in a single or small number of locations and in a consistent and structured manner. In other cases, it will involve helping organisations determine this information.

The service would be relatively easy to start quickly, and could subsequently be aligned with some kind of wider verification service.

## 7.1. Verification

BITC is clear that the key to credibility of reported CSR information is verification of the information in the report. This can range from stakeholder testimony, selective data supported by testimony, process verification, to extensive checking and verification of data. Organisations also need to decide on internal or external verification and how they can use verification to gain business value. They must also decide on what will be verified: the broader the scope, the more expensive the process usually becomes.

The issue of verification is problematic for OSH reporting and for RoSPA. System Concepts had initially considered external auditing of OSH information as a 12th criteria for organisations to report against, but dropped it mainly because of the cost for the smaller “large” companies and the fact that it was “quite far down the line”. The HSE will not comment on whether it plans to do anything about this.

The RoSPA seminar confirmed that verification was a vital issue, and took place, for many of the top reporters. The verification was sometimes internal, more often external, but always part of a wider audit, often going beyond OSH issues, particularly in the public sector. All of the participants were clear, however, that they would not be interested in RoSPA, by itself, auditing their OSH reporting.

As noted above, however, the workshop comprised organisations that were reporting exemplars, ie it did not represent the views of organisations that were either not reporting on OSH at all, or were reporting to a low standard. For these organisations, verification might be attractive. It will, after all, prove increasingly important to shareholders, insurers, suppliers, contractors etc. But it may also be particularly important with the move towards regulatory “recognition schemes” as outlined in the Hampton report. Indeed, one of the big issues arising from the ongoing LOPP scheme, and a pilot in the retail industry to exempt the best employers from inspection, is the criteria that will be used to recognise good performance. In both of these instances, RoSPA should be pressing for verifiable OSH reporting as one of the criteria that the enforcers will use to decide who should be exempt.

This report recommends that RoSPA should consider either or both of two types of verification service:

- **“RoSPA checked”**: this would confirm that an organisation has reported publicly on OSH and that it had reported on however many (1–11) of the System Concepts/HSE 11 criteria, Whatever the limitations of the 11 criteria, this check would:

- tell the organisation how many criteria it had reported on;
- identify the areas that it had not reported on; and
- provide the organisation with some material for PR purposes.

- **“RoSPA verified”**: this would comprise the checking service, as well as looking at indicators beyond the basic 11. It would also:

- confirm the adequacy of the organisation’s systems underpinning the reporting process and the gathering and analysis of data.

Delivering verification at level 1 would be easy as it would represent a simple check. Level 2 would be slightly more complicated but essentially deliverable. RoSPA might also want to look at offering sample audits of the systems in level 2 to confirm that there are no gaps that might invalidate reported data. This would, however, be more challenging and require greater time and resources. It would also be likely to be of greater interest to organisations that are already some way down the reporting path, but these are precisely the organisations that appear to be disinterested in a RoSPA verification service. For this reason, a third level is less attractive at this stage.

RoSPA should also consider whether it could encourage organisations to improve their reporting with incentives, for example:

- a RoSPA award for good websites;
- explicit recognition in its existing awards for a reporting component.

**Howard Fidderman**

**June 2006**



## APPENDICE 1: THE HSC'S REPORTING CRITERIA

The HSC's 2001 guidance recommends that, as a minimum, a company's annual report should address key OSH issues, including the effectiveness of systems for controlling OSH risks.

Company boards should ensure that their management systems are adequate to provide the necessary facts.

The reports should include the following "**principles**" information:

- the broad context of the company's **OSH policy**;
- the **significant risks** facing employees and others, and the strategies and systems in place to control them;
- **OSH goals**, which should relate to the company's written statement of its OSH policy (and the arrangements for putting the policy into effect), required by s.2(3) of the HSW Act. Specific and measurable targets that contribute to those set out in the *Revitalising* strategy statement and *Securing health together* should have a key role;
- **progress towards achieving OSH goals** during the reporting period and OSH plans for the forthcoming period. There may have been specific developments that have had an impact on OSH performance (for example, the introduction of new working practices, technological changes, or employee development and training), or the company may have significant plans for coming years; and
- arrangements for **consulting** employees and involving safety representatives.

The HSC recommends that the report should also provide data on OSH "**performance**". This should include information on:

- **the number** of injuries, illnesses and dangerous occurrences reported under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995 (RIDDOR) – the data should distinguish between fatalities, other injuries, illnesses and dangerous occurrences. More inclusive definitions (for example, lost time injuries) may be used and, to allow comparison with the Revitalising targets, the data should be expressed as the rate of injuries per 100,000 employees;
- brief details of the circumstances of any **fatalities** and of any remedial actions taken;
- the number of cases of **physical and mental illness, disability or other health** problems caused or made worse by work first reported during the period;
- the total number of **employee days lost** due to all causes of physical and mental illness including injuries, disability or other health problems. The number of these days thought to be caused or made worse by work should be included as well as a statement of the main causes of absence;

- the number of **enforcement notices** served on the company, together with details of what these required;
- the number and nature of **convictions** for OSH offences sustained by the company, the outcome in terms of penalty and costs, and action taken to prevent any recurrence; and
- the **total cost** to the company of occupational injuries and illnesses suffered by staff during the reporting period.

Where the information is not available, the report should include an explanation of the steps being taken to rectify this. Multinational companies are advised to consider whether to publish data for their entire operation or just for their UK operations.

## APPENDICE 2: SYSTEM CONCEPTS' FINDINGS

### Companies

The HSE said it was pleased to see a further increase in the number of businesses publicly reporting”, and that while the “quality” is also improving, the “HSE would like to see further advancements in this area”. Of the 288 companies covered in the System Concepts research, 84% reported publicly on OSH in 2004. This percentage has increased from 47% in 2000 and 78% in 2002 to 84%. In terms of FTSE 100 companies, the percentage rose over the same period from 56% to 91% to 96%. An earlier report from Disaster Action<sup>34</sup> put the percentage at only 47% in 1995.

The most common score for companies was three out of 11, and the average score was 4.16, compared with 3.38 in 2002. The “growth” areas have been in performance and target information, although this is due to a combination of principles information having hovered at just under 100% of those reporting in all three studies, and because companies could hardly have scored worse in 2004 than they did in 2000 and 2002.

Other findings included:

- 38% of the 238 companies that reported principles information were rated high quality, 48% medium and 14% low. The percentages for performance were far lower, with 22% scoring high, 18% medium and 60% low.
- the most common type of information provided concerned OSH principles (99%);
- 66% provided information on OSH performance;
- 35% provided information on OSH targets;
- only 13% reported on all five principles items;
- the common principles items reported were the OSH policy and progress;
- 40% of companies that provided information did not report on consultation arrangements;
- 35% of companies provided information on risks;
- only 41% of companies who supplied any OSH performance information provided details of lost day/time injuries data. Nevertheless, this was the most reported performance data;
- only 20% of those supplying any performance information provided details on enforcement notices ( the least reported of the five performance elements);
- 24 companies were “reporting exemplars” in that they scored nine or more points;

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<sup>34</sup> “Health and safety in company annual reports”, Disaster Action, 1996.

- four companies scored the maximum 11 points: Balfour Beatty, British Nuclear Fuels, Northern Foods and United Utilities.

## **PUBLIC BODIES**

*Revitalising* required public bodies to summarise in their annual reports their OSH performance and plans. The HSE denies that this asks less than it does of companies. It is not possible to identify changes in public sector reporting; while the 2005 study covered 918 public bodies, the 2002 study looked at just 42.

### **Government departments**

Three in four of 126 government departments and agencies covered by the report publicly reported OSH information in 2004. The most common score was one out of 11, with an average of 3.1. All included details on principles; only 28% reported on performance; and 10% reported targets.

Furthermore:

- 48% of principles information and 70% of performance information were of medium and low quality respectively;
- the majority of performance information was of low quality;
- the average score for a department or agency was 3.1 out of 11.
- the most common type of principles information was the progress made towards achieving OSH goals (76%), followed by consultation (57%) and OSH policy (56%);
- the most common type of performance-related information was RIDDOR incidents (96% of the 27 departments that reported principles information); and
- only one department or agency scored 11 (the HSE); the Home Office scored 10, and the Crown Estate, Insolvency Service, Royal Mail Holdings and BBC all scored nine; the Department of Trade and Industry scored eight; and none scored seven.

### **NHS trusts**

Of the 343 NHS trusts, 89% publicly reported OSH information in 2004;. Of these, 99% reported on principles; 22% on targets; and 13% on performance. The most common score was four out of 11 and the average score was 3.1;

- although 47% of trusts reported principles information of high quality, 98% of performance information was of low quality;
- a policy on OSH was the most common type of principles information (76% of those reporting information; closely followed by progress towards achieving OSH goals (74%);

- RIDDOR data was the most common performance information, provided by 54% of those reporting on performance, followed by enforcement (49%). None reported on OSH convictions; and
- South Staffordshire Healthcare NHS Trust was the only trust to score more than seven points (10). Seven trusts scored seven.

### **Local authorities**

Of the 449 LAs, 53% publicly reported OSH information. Of these, 95% covered principles; 13% performance; and 21% targets. The most common score was one out of 11 points; the average score was 1.3 out of 11.

Furthermore:

- only 21 of the 238 LAs reporting any OSH information scored five or more points (9%);
- only 34 LAs reported principles information of a high quality; 77% supplied low quality performance reporting;
- just over half of those providing principles information did so on progress towards goals, consultation arrangements and policy – the three most common areas;
- RIDDOR was the only performance issue to be reported on by more than half of LAs that reported on performance (83%); and
- no LA scored 11 and only two scored 10 (Hampshire and Lancashire County Councils).

## APPENDICE 3: THE NEW RoSPA SHOWCASE

## RoSPA award winners 2003–2005

Organisation	Sector	Homepage
<b>Alfred McAlpine Civil Engineering</b>	Construction Industry	<a href="http://www.alfredmcalpineplc.com">www.alfredmcalpineplc.com</a> Alternatively, go to homepage, 'CSR', then "Our commitment", then 'H&S'
<b>BE Eggborough Power Limited</b>	Electricity Industry	<a href="http://www.british-energy.com">www.british-energy.com</a> Links to downloadable SHE Report and other information. Alternatively, go to homepage, the 'CSR'. <b>Safety pages</b>
<b>BNFL Magnox Generation*</b>	Electricity Industry: Winner	<a href="http://www.bnfl.com/">www.bnfl.com/</a> Links to downloadable corporate responsibility report. Alternatively, go to homepage, then 'Corporate responsibility'. Information is for BNFL.
<b>British Energy Generation</b>	Electricity Industry	<a href="http://www.british-energy.com">www.british-energy.com</a> Links to downloadable SHE Report and other information. Alternatively, go to homepage, the 'CSR'. <b>Safety pages</b>
<b>British Nuclear Group</b>	Manufacturing Industry	<a href="http://www.britishnucleargroup.com/">www.britishnucleargroup.com/</a> Links to 'Social responsibility' page, which has links to 'safety' and 'health'. Alternatively, go to homepage, then 'social responsibility'. Most details are in BNFL's EHS report: <a href="http://www.bnfl.com/">www.bnfl.com/</a> (parent company)
<b>British Nuclear Group Management Services*</b>	Manufacturing Industry	<a href="http://www.britishnucleargroup.com/">www.britishnucleargroup.com/</a> Links to 'Social responsibility' page, which has links to 'safety' and 'health'. Alternatively, go to homepage, then 'social responsibility'. Most details are in BNFL's EHS report: <a href="http://www.bnfl.com/">www.bnfl.com/</a> (parent company)
<b>Ciba Specialty Chemicals Plc</b>	Chemical Industry: HC*	<a href="http://www.cibasc.com/">www.cibasc.com/</a> Links to downloadable EHS report, which has been integrated into main annual report. Alternatively, go to homepage, then 'EHS'
<b>E-ON UK Plc</b>	Electricity Industry Sector	<a href="http://www.eon-uk.com/">www.eon-uk.com/</a> Links to downloadable CSR reports (latest 2004). Alternatively, go to homepage, then 'company', then 'CSR'. Information is for e-on.
<b>Essex Rivers Healthcare NHS Trust</b>	NHS trust	<a href="http://www.essexrivers.nhs.uk/">www.essexrivers.nhs.uk/</a> Alternatively, go to homepage, then 'facts and figures',

<b>Risk Management Department</b>		then 'annual reports'.
<b>Fluor limited</b>	Construction Engineering Industry	<a href="http://www.fluor.com/hse/default.asp">www.fluor.com/hse/default.asp</a> Alternatively, go to homepage, then 'HSE'.
<b>GE Contractual Services</b>		<a href="http://www.gepower.com/home/index.htm">www.gepower.com/home/index.htm</a> Alternatively, go to homepage, then 'about us', company information', EHS is under 'what we believe'. Information is US-based
<b>Generation-Powergen UK Plc</b>	Electricity Industry Sector	<a href="http://www.eon-uk.com/">www.eon-uk.com/</a> Links to downloadable CSR reports (latest 2004). Alternatively, go to homepage, then 'company', then 'CSR'. Information is for e-on.
<b>Haymills</b>	Construction Industry	<a href="http://www.haymills.com/">www.haymills.com/</a> Use 'H&S' link. The 'healthflash' and homepages are the same.
<b>Imerys Minerals Limited Blackpool Pit</b>		<a href="http://www.imerys.com">www.imerys.com</a> Links to sustainable development report. Alternatively, go to homepage, then "sustainable development", which brings up relevant links.
<b>Innogy</b>	Electricity Industry	<a href="http://www.rwenpower.com/index.asp">www.rwenpower.com/index.asp</a> Links to information and downloadable CR report. Alternatively, go to homepage, then 'corporate responsibility'. Information is for RWE power
<b>International Marine Transportation Limited</b>	Transport & Distribution Industry Sector - winner	<a href="http://www.exxonmobil.co.uk/UK">www.exxonmobil.co.uk/UK</a> Alternatively, go to homepage, then 'CR', then "h&s". Information is for ExxonMobil
<b>Legal &amp; general assurance plc</b>	Commercial & business services sector	<a href="http://www.legalandgeneralgroup.com/">www.legalandgeneralgroup.com/</a> OSH details in "CSR report 2004" – pdf downloadable. Alternatively, go to homepage, then 'CSR'.
<b>Marshalls Plc</b>		<a href="http://www.marshalls.co.uk">www.marshalls.co.uk</a> Alternatively, go to homepage, then 'investor relations', 'annual reports', then search for "health and safety".
<b>Royal Mail Group*</b>		<a href="http://www.royalmailgroup.com/home.asp">www.royalmailgroup.com/home.asp</a>

		Links to downloadable CSR report. Alternatively, available by download from homepage
<b>Royal Mail Vehicle Services*</b>		<a href="http://www.royalmailgroup.com/home.asp">www.royalmailgroup.com/home.asp</a> Links to downloadable CSR report. Alternatively, available by download from homepage. Information is for Group.
<b>RWE Npower</b>	Electricity Industry	<a href="http://www.rwenpower.com/index.asp">www.rwenpower.com/index.asp</a> Links to information and downloadable CR report. Alternatively, go to homepage, then 'corporate responsibility'. Information is for RWE power
<b>ScottishPower, Fleet Business*</b>		<a href="http://www.scottishpower.com">www.scottishpower.com</a> Alternatively, go to homepage, then 'About us', 'Our People'.
<b>SEC Electrical &amp; Instrumentation</b>	Construction Engineering Industry Sector: C*	<a href="http://www.s-e-c.co.uk/">www.s-e-c.co.uk/</a> Page contains statement and links to awards and statistics. Alternatively, go to homepage, then 'health and safety'
<b>Shell EP Europe</b>	Oil, Gas & Water Industry	<a href="http://www.shell.com/home/Framework?siteId=uk-en">www.shell.com/home/Framework?siteId=uk-en</a> Alternatively, go to homepage, then 'about Shell UK' then 'our performance'.
<b>Shell UK Oil Products Limited</b>	Oil, Gas & Water Industry	<a href="http://www.shell.com/home/Framework?siteId=uk-en">www.shell.com/home/Framework?siteId=uk-en</a> Alternatively, go to homepage, then 'about Shell UK' then 'our performance'.
<b>Shell UK Oil Products Ltd Stanlow Refinery</b>	Oil, Gas & Water Industry	<a href="http://www.shell.com/home/Framework?siteId=uk-en">www.shell.com/home/Framework?siteId=uk-en</a> Alternatively, go to homepage, then 'about Shell UK' then 'our performance'.
<b>Westinghouse UK fuel business*</b>	Manufacturing Industry	<a href="http://www.nuclearsites.co.uk/site.php?LocationID=2">www.nuclearsites.co.uk/site.php?LocationID=2</a> Links to downloadable EHS report 2004/-05. Alternatively, go to homepage, then 'EHSQ'. Information on <b>BNFL</b> (parent company): Links to downloadable corporate responsibility report for BNFL. Alternatively, go to homepage ( <a href="http://www.bnfl.com/">www.bnfl.com/</a> ), then 'Corporate responsibility'. Information is for BNFL

## Top 350

Organisation	Sector	Homepage
<b>BBA Group Plc</b>	Transport	<a href="http://www.bbagroup.com/">www.bbagroup.com/</a> Links to downloadable CR reports. Alternatively, go to homepage, then 'CSR'.
<b>BG Transco Plc</b>	Oil and gas	<a href="http://www.bg-group.com/">www.bg-group.com/</a> Links to CR page and downloadable reports. Alternatively, go to homepage, then 'CR'
<b>Balfour Beatty Group Ltd*</b>	Construction and building materials	<a href="http://www.balfourbeatty.com/">www.balfourbeatty.com/</a> Links straight to safety page, which has links and downloadable information. Alternatively, go to homepage, then 'CR', 'safety'.
<b>Boots the Chemist Ltd*</b>	General retailers	<a href="http://www.boots-plc.com/">www.boots-plc.com/</a> Links to H&S&fire page. Alternatively, go to homepage, then 'CR', then 'safety' or 'health'
<b>Cable and Wireless</b>		<a href="http://www.cw.com">www.cw.com</a> Alternatively, go to homepage, then 'About Us', 'Company profile' and 'Corporate Responsibility'
<b>Carillion Construction Ltd</b>	Construction and building materials	<a href="http://www.carillionplc.com/home.asp">www.carillionplc.com/home.asp</a> Goes to safety page. Alternatively, go to homepage, then 'our strengths', safety
<b>Imperial Chemical Industries Plc</b>	Chemicals	<a href="http://www.ici.com">www.ici.com</a> Alternatively, go to homepage, then 'sustainability' under 'ICI group information', then 'our current performance', then 'SHE challenge'
<b>Kelda Group*</b>		<a href="http://www.keldagroup.com">www.keldagroup.com</a> Alternatively, go to homepage, 'CSR & Environment', 'Our people', 'OH&S'.
<b>Land Securities</b>		<a href="http://www.landsecurities.co.uk/">www.landsecurities.co.uk/</a> Links to CR report. Alternatively, go to homepage, then 'responsibility'.
<b>Premier Farnell Plc</b>	Support services	<a href="http://www.premierfarnell.com/prem/index.jsp">www.premierfarnell.com/prem/index.jsp</a> Alternatively, go to homepage, then 'CR', then 'h&s'
<b>Smiths Industries Plc</b>	Aerospace and defence	<a href="http://www.smiths-group.com/">www.smiths-group.com/</a> Alternatively, go to homepage, then 'responsibility', 'EHS'.

**Trinity Mirror**[www.trinitymirror.com/](http://www.trinitymirror.com/)

Alternatively, go to homepage, then 'h&s' on pull down 'responsibility' menu

**Public Sector**

Organisation	Sector	Homepage
<b>BBC</b>	Public corporation	<a href="http://www.bbc.co.uk">www.bbc.co.uk</a> Alternatively, go to homepage and use search engine
<b>Buckinghamshire County Council</b>		<a href="http://www.buckscc.gov.uk/">www.buckscc.gov.uk/</a> Alternatively, go to homepage, then 'about your council', 'corporate plan'.
<b>Children and Family Court Support Service</b>	Executive non-departmental public body	<a href="http://www.cafcass.gov.uk/">www.cafcass.gov.uk/</a> Alternatively, <a href="http://www.cafcass.gov.uk/English/Publications/HealthSafety.htm">www.cafcass.gov.uk/English/Publications/HealthSafety.htm</a>
<b>County of Swansea</b>		<a href="http://www.swansea.gov.uk/">www.swansea.gov.uk/</a> Alternatively, go to homepage, then 'Council and democracy', 'policy and performance'.
<b>Crown Estate</b>	Other government departments	<a href="http://www.thecrownestate.co.uk">www.thecrownestate.co.uk</a> Alternatively, go to homepage, then 'SCR'.
<b>DTI</b>	Government department	<a href="http://www.dti.gov.uk">www.dti.gov.uk</a> Alternatively, go to homepage, then 'corporate documents'.
<b>Easington District Council</b>		<a href="http://www.easington.gov.uk/">www.easington.gov.uk/</a>
<b>Essex County Council</b>		<a href="http://www.essexcc.gov.uk">www.essexcc.gov.uk</a>
<b>Hampshire County Council</b>		<a href="http://www.hants.gov.uk">www.hants.gov.uk</a>
<b>Home Office</b>	Government department	<a href="http://www.homeoffice.gov.uk">www.homeoffice.gov.uk</a>
<b>HSE</b>	Executive non-departmental body	<a href="http://www.hse.gov.uk">www.hse.gov.uk</a>
<b>Insolvency Service</b>		<a href="http://www.insolvency.gov.uk/">www.insolvency.gov.uk/</a>

<b>Lancashire County Council</b>		<a href="http://www.lancashire.gov.uk/home/index.asp">www.lancashire.gov.uk/home/index.asp</a>
<b>Milton Keynes General Hospital NHS Foundation Trust</b>	NHS Trust	<a href="http://www.mkgeneral.nhs.uk">www.mkgeneral.nhs.uk</a>
<b>National Blood Service</b>	Special Health Authority	<a href="http://www.blood.co.uk/">www.blood.co.uk/</a>
<b>North Shropshire District Council</b>		<a href="http://www.northshropshiredc.gov.uk">www.northshropshiredc.gov.uk</a>
<b>North West Wales NHS Trust</b>	Welsh NHS Trust	<a href="http://www.northwestwales.org/index.aspx">www.northwestwales.org/index.aspx</a>
<b>Scottish Borders Council</b>		<a href="http://www.scotborders.gov.uk">www.scotborders.gov.uk</a>
<b>South Staffordshire NHS Trust*</b>	NHS Trust	<a href="http://www.southstaffshealthcare.nhs.uk">www.southstaffshealthcare.nhs.uk</a> Alternatively, go to homepage, then 'publications' for downloadable risk management report.
<b>West Middlesex University Hospital NHS Trust*</b>	NHS Trust	<a href="http://www.west-middlesex-hospital.nhs.uk/">www.west-middlesex-hospital.nhs.uk/</a> Alternatively, go to homepage, then 'about us', 'publications'

**APPENDICE 4: EXAMPLES OF INFORMATION UNDER GoPOP GUIDANCE LINKS****A. Why report?**

The benefits that you might realise from reporting your OSH performance are that you can:

- demonstrate transparency and accountability;
- provide important information for stakeholders, including investors and potential investors;
- enhance sustainability and CSR reporting;
- facilitate best practice benchmarking;
- monitor and demonstrate progress;
- highlight OSH successes, improvements and commitment;
- signpost other internal and external information;
- gain competitive advantage through showing excellence to potential partners and stakeholders, and by showing the integration of OSH, economic, environmental and social factors; and
- highlight achievements (awards etc), contributing to good PR and employee morale.

**B. Who would use the information**

- managers, particularly senior managers wishing to check data;
- employees and applicants for jobs;
- trade unions;
- customers, clients, suppliers and contractors, particularly during the tender process. The information would also help conscientious contractors;
- local residents, particularly around nuclear power stations and major hazard sites;
- the public, particularly following incidents such as the Buncefield explosion;
- consultants, when looking for business opportunities;
- insurers, when setting premia and offering services;
- shareholders and other investors, particularly with the rise of interest in CSR;
- competitors, for benchmarking;
- media and researchers;

- enforcement agencies, when looking for current practice to determine interventions and the need for guidance and legislation;
- government departments – as a procurer of services; and
- non-statutory health and safety organisations.

### **C. Why use the internet to report?**

RoSPA believes that you should concentrate on internet, rather than hardcopy, reporting, because it is:

- better able to help realise many of the above benefits of reporting;
- relatively cheap to produce, compared with print runs and mailing costs;
- in a form that allows paper copies to be generated;
- accessible and free to anyone with access to a computer;
- instant;
- easily updatable;
- potentially “democratic” in that it allows more than one person to contribute to the content;
- able to provide far more information than would be contained in a printed text;
- able to allow a more flexible and amendable approach;
- able to allow sharing and easy dissemination of information;
- immediately accessible worldwide; and
- is a medium of today and the future.

In addition, there is some evidence that internet reporting encourages a higher standard of reporting than paper annual reports, RoSPA’s own research found that “the number and quality rating of those [organisation] that report on performance and target issues appear in general to be better in web-based information than those found in printed annual reports.”

Perversely, many of these advantages can also be perceived as disadvantages or present potential problems, that you need to check against. These include the possibilities that the information can be:

- added at any time without warning, often without the knowledge of key people, unless there are proper custody chains;
- continually supplemented, with information left on the site and becoming out of date; and

- hard to locate because of the volume of the information.

That said, the choice of medium should reflect how the information will be used, and RoSPA is not advocating exclusive use of the web, only that it is the correct medium for GoPOP. Business in the Community, for example, advises that: “To ensure accessibility to the broadest audience, web-based reporting should be seen as complementary to hard-copy reporting rather than as an alternative.”

#### **D. Locating the OSH information**

There are two basic ways of presenting your OSH information on the internet:

- bespoke – an OSH report, bringing together information from the various headings as well as any other information your organisation wishes to report on. The report can be on OSH, or part of your organisation’s annual report or a report combining issues such as OSH, corporate social responsibility, environment and sustainability; or
- passive – relying on search engines, signposting and links to locate information that is dispersed throughout the site. In this model, a special report is not produced, although the quality of information might still be very good.

Bespoke reporting will usually be more resource-intensive, but the rewards are likely to be better for the compiler and the information seeker.

Good practice for finding electronic information is that it should never be more than “three clicks” away. Although this can be true of OSH information, knowing which three to click is often problematic, so;

- ideally, you should be able to link to the OSH report direct from your home page;
- if a link is not possible, you should include the information within an intuitive grouping, usually either “Corporate Social Responsibility” and “Environment” / SHE”; or
- if options 1 or 2 are not possible, other intuitive headings include “about us” (or equivalent), “sustainability”, “policies”, “workforce” and “reports”.