



SUSTAINABILITY REPORTING IN THE EDUCATION SECTOR

ENVIRONMENT, SOCIAL, AND
GOVERNANCE REPORTING

SUSTAINABILITY?

IT'S ABOUT EVERY IMPACT YOUR ORGANISATION HAS UPON SOCIETY

ESG, that's environment, social and governance, relates to all aspects of how we protect and benefit the world in which we live.

Our environment is affected by the energy we consume, the waste we generate, the consequences of what we produce, and how we procure.

Society encompasses the people we serve, including those we employ and the students we educate. Our corporate actions have an impact on our communities near and far.

We must take responsibility for those within our organisations, as well as across our supply chain. This includes the labour standards and human rights throughout.

And how we manage our schools – our ethics and integrity – falls under the heading of good governance.

Taking together, ESG is a huge responsibility which deserves total attention and immediate action.



WHAT IS ESG REPORTING, AND WHAT'S THE RESULT?

ESG reporting involves an analysis of your school across the three pillars of environment, social and governance.

While there are many frameworks, (collections of standards), it's the Global Reporting Institute (GRI) framework which forms your school's ideal starting point.

The standards cover a myriad of topics, from anti-discrimination and equal opportunity, through to detailed reporting on employee rights, gender balance, and corporate governance.

ESG reporting is not a pass/fail. Your results are scored against predefined metrics to deliver a score relative to your peers, both in the U.K, and globally.

Your scores are easy to interpret and form a meaningful benchmark. The written report then further enhances your school's reputation.





STAKEHOLDERS

Your stakeholders will include your Board of Governors, teachers, the PTA, community representatives, and your students too. You'll be guided as to how to solicit their perceived priorities, so the report reflects their interests as well as those of your school's leadership team.

Why?

Because ESG reporting is about continuous improvement, and your public-facing report will be issued annually alongside your audited accounts. As such, this non-financial report is for the public as much as it is for your management team. Indeed, a key criteria is that it is written in accessible language, devoid of complex 'management speak'.

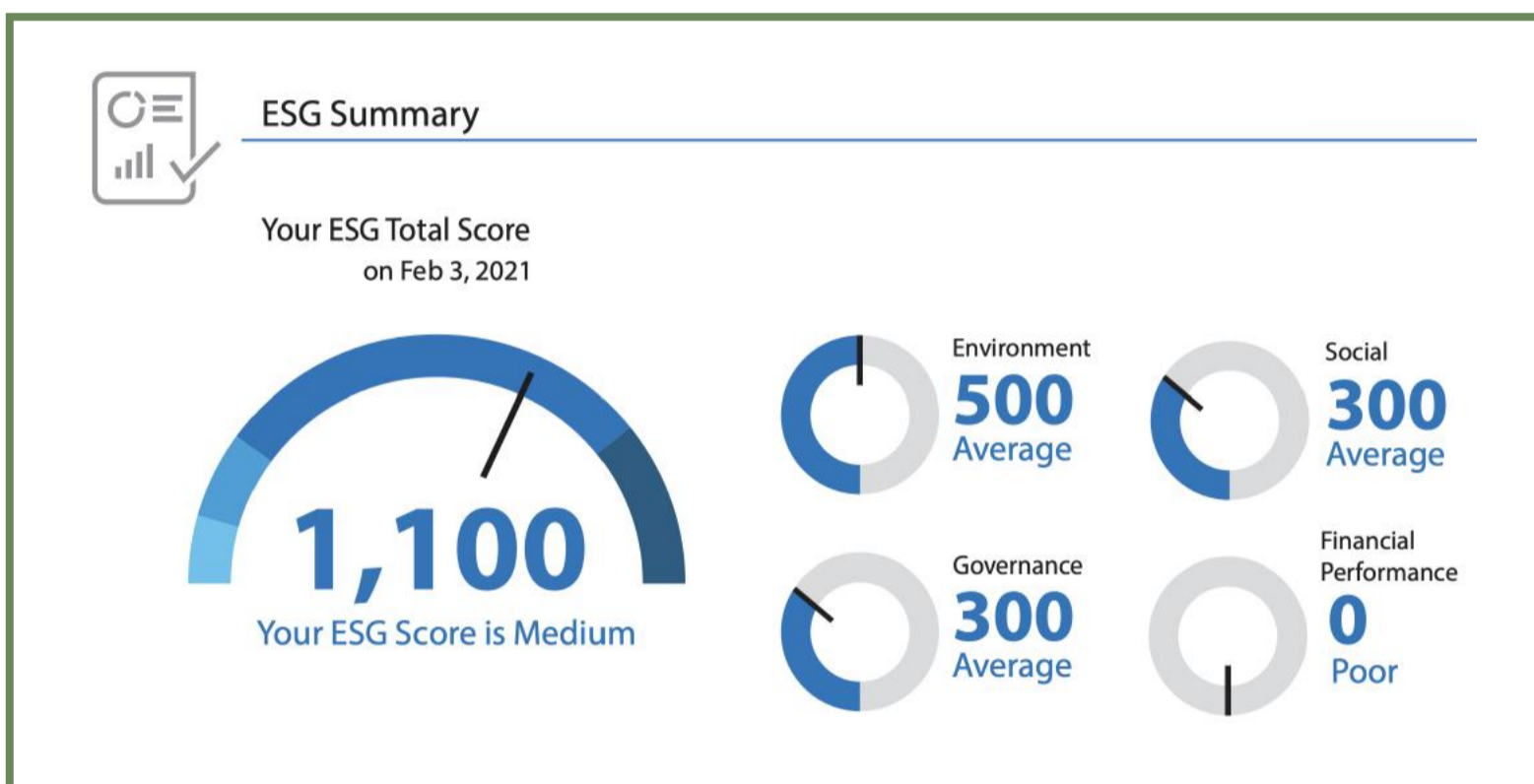
The objective is for all interested parties to be able to understand your progress, your achievements, and your goals for the future. An emphasis on inclusivity, especially when it comes to creating your action plan, is central to success.



THE U.N. SUSTAINABLE DEVELOPMENT GOALS

By developing your report to the GRI framework, you're aligning with the Sustainable Development Goals ratified by the United Nations. Your reporting will map your achievements against these goals too, so you get a true 360° understanding of your achievements.

HOW YOUR ESG RATING WORKS



Taking fifty ESG measures, spread over ten categories, your ESG score is a relative sum of category weights which change from industry to industry for all three categories.

The weights from these scores are then normalised on a score of 0 - 1,000, and assigned a letter grade from D to AAA based on the numeric grade. If your organisation scores even a grade of 'B' it's good!





THE 4 STAGES OF ESG REPORTING



01

DATA PROCESSING

Take 100+ data sources from ESG disclosures and raw data sets and stage the data for processing.



02

CALCULATIONS

Combine data logging with 40,000+ score calculations over 100 industry groups for data quality and anomaly checking.



03

QUALITY CHECKS

Human review of questionable reports, industry quality checks, variance reporting, score audits.



04

PUBLISHING

Publish the report on a daily basis, internally or publicly, with total control over confidential data.





GREENWASHING

ALONG WITH 'ENVIRONMENT' AND 'SUSTAINABILITY', THE TOPIC OF 'GREENWASHING' AFFECTS SCHOOLS TOO. WHAT ARE THE RISKS, AND WHY MUST SCHOOLS BE ON THEIR GUARD?

Doubtless you've heard of 'Greenwashing', but have you realised the implications?

Greenwashing is the overstatement of the environmental and social credentials of an organisation or product. Most often there's no willful attempt to mislead, but the consequences can be severe for organisations of all sizes when marketing enthusiasm gets ahead of reality. Any entity can find itself facing fines or being barred from competing in bids for the public purse.

In 1814, the poet Ivan Krylov (1769–1844), wrote a fable entitled "The Inquisitive Man", which tells of a man who went to a museum and notices all sorts of tiny things, but fails to notice an elephant. Greenwashing is rather like that too, an embarrassing or awkward topic

of which everyone is aware, but too few wishes to address. It's much like that with schools: lots of wonderful messaging, but can the promises be substantiated with evidence?

The Regulatory Environment

Our current laws and regulations enable penalties for misstating the truth, but the situation is evolving rapidly. Now is the time to put one's house in order because more regulations are coming, the first of which will be the EU CSRD, and then the UK SDR which is anticipated to follow the EU model.

Even today, false, misleading, or just plainly exaggerated environmental claims lay you wide-open to action by the Advertising Standards Agency (ASA), the Financial Conduct Authority (FCA), and even the Competition and Markets Authority (CMA).

Consider the cost of rectifying any reputational damage. Be cautious of adopting a green theme on your website, school prospectus, and on both internal and external-facing literature related literature unless you're confident that your messaging can withstand scrutiny.

Avoid words such as 'inclusive', 'non-discriminatory', 'organic' or 'healthy' unless you have substantiated that the claims overall meets these criteria.

Always remember that if your communications could influence a parent to select your school, or a potential employee to accept employment, or an individual or corporation to sponsor your institution, then you made be held to account.

We see the regulatory future as certain to introduce strict penalties for misleading claims, and the UK's Public Procurement regulations are increasingly strict, to the point of penalties.

The Role of ESG Reporting

The only solution is Environment, Social, and Governance (ESG) reporting. Whether your school makes environmental claims, cites

its good work in supporting the community, or even declares itself to an equal opportunity employer, there must be documented evidence.

Every statement must be substantiated, and where assumptions are made, there must be a documented rationale for how they were derived.

Publishing a policy isn't enough, especially if it is copied and pasted from 'the web'. You must ask how that policy or statement is substantiated? Is it measured, or is it merely paying lip-service to influence a third party?

Statements which reference the environment merit particular caution, so dive deep in quantifying any claims made by third parties whose products or services you're utilising.

Our advice is to start your ESG reporting now. Over time this will be as ubiquitous as Health & Safety documentation: now is the opportunity to add value to all aspects of your school and to enhance your reputation.





Did you know?

The average school consumes 120 mature trees annually in terms of the number of pages of paper it prints.

4 STEPS TO ESG REPORTING SUCCESS

01

LEADERSHIP

Does your school's leadership team understand the benefits of ESG & Sustainability reporting? Everyone has a part to play, as it contributes to a successful OFSTED rating.

02

SOFTWARE

ESG reporting requires specialist software, but it's inexpensive. Focus on the information gathering and not on added complexities.

03

GUIDANCE & SUPPORT

What to report, and how, requires training. You'll need a dedicated consultant working with your school, but a remote service simplifies this and greatly minimises the costs.

04

CONTINUOUS AUDIT

Reporting success demands your data is subjected to a continuous audit, guiding you on where and how to improve most effectively. The audit is the most critical component.





**YOU CAN'T
MANAGE
WHAT
YOU CAN'T
MEASURE**

– PETER DRUCKER



EMBRACING ESG WITHIN THE CURRICULUM

Why not introduce your students to the UN's 17 Sustainable Development Goals and task them to put together an action plan of practical goals to help transition your school?

Students benefit from setting their own personal goals to help them live more sustainably and 'The Lazy Person's Guide to Saving the World' has a suggested list of actions: 'Level 1 Sofa Superstar', 'Level 2 Household Hero', 'Level 3 Neighbourhood Nice Guy'

There are several websites with teaching ideas based around the Global Development Goals, including Oxfam, UNICEF, CAFOD, the British Council and 'The World's Largest Lesson' (worldslargestlesson.globalgoals.org).

Working with your teachers, create a Stakeholder team of students across multiple year groups to query how your procurement functions, and to explore waste generated by your school, as well as its energy consumption. Feeding into all major subject areas, especially STEM, but also English, and ICT, the syllabus may be stimulating and their participation invaluable.

Another example is to have students examine product labelling (see GRI 417 Marketing and Labelling) to identify products and services which appear to have potential conflict. You might be surprised at the insight available.

STRATEGIC PLANNING

1. Have you created an ESG strategy and determined how will it be certified by a qualified auditor?
2. Do you have internal expertise dedicated to ESG, or are you considering recruiting external talent?
3. Who will carry responsibility for your institution's approach to ESG?
4. What is your process for establishing your KPIs and action plans? Are you likely to need some help?
5. Do you have a risk management committee, and is your governance structure adequate to give oversight of risk & issues mitigation?
6. Is there a robust risk management process in place to support ESG related matters?
7. Does your organisation have the systems in place to manage your ESG reporting via automated data collection where appropriate?
8. What training might your staff need to assist the organisation with it's ESG reporting objectives?
9. Have you considered how your school's ESG reporting might enhance the sustainability education of your students?



THERE'S STILL TIME TO DELIVER CHANGE!

Every school has a role to play in addressing our climate emergency and in teaching the young people of today how to be better citizens for tomorrow. That's why starting your ESG and sustainability reporting is so important.

At ESG PRO, we approach sustainability reporting with a difference. We don't believe you need a team of accountants or lawyers to show you the way. What you need are proven methodologies delivered by experienced consultants working remotely in support.

We approach every client with a fresh perspective, understanding your objectives, and helping you to define the best route to achieving success.

Where you're lacking the policies, we'll write them for you - all as part of our standard service. You staff will learn how reporting is managed, and over time they'll be able to develop their own self-sufficiency.

We call it ESG Reporting. **Simplified.**



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Reporting.
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