

## Global Reporting Initiative - NGO sector supplement April 2011

### How to prepare a Level C sector supplement

1. This note explains Oxfam GB's approach to completing its GRI NGO supplement Level C Report. This followed a streamlined process, using the learning from our reports in 2007, 2008 and 2009.
2. The 8 Steps:

#### Step 1: Establish working group

Bring together in a meeting the key staff and volunteers who will manage this process. This includes:

- Finance officer: to ensure reporting process aligns with that for financial report and accounts
- HR person: to collect relevant HR data
- Programme officer: to handle programme effectiveness indicators. This person might be experienced in monitoring and evaluation, but does not have to be.
- Procurement: to provide information about environmental impact. But this role might be filled by the Finance officer or Programme officer, or some other person.

In Oxfam GB's case, we also included our Company Secretary, Finance Director, a fundraiser and a communications officer.

#### Step 2: Agree process to align with financial reporting

Our experience is that if the GRI reporting meets the same timetable as the preparation of the annual report and accounts, this makes the whole process much easier.

This step includes allocating responsibility for data collection.

The group also agrees the intended audience for the report.

#### Step 3: Collate data and information

We start this immediately after the year end. Oxfam GB's year end is 31 March. We aim to collate all the inputs by the end of May. Most of paragraphs 1 through 3 were factual inputs, as are Level C standard indicators 8 (NGO 8), 10 (EN 16), 12 (LA1), 14 (LA12) and 15 (LA13). The others are more descriptive.

#### Step 4: Produce draft Report

It is simplest if one person does this. This would normally be the same person that produces the annual report, although with the input of working group members.

#### Step 5: Working group discusses report

This is both a quality control exercise and an opportunity to reflect on the balance and tone of the report. It is useful if the Finance Director can attend this meeting.

#### Step 6: Chief Executive officer provides review for 1.1

This review can be based on a statement in the Annual Report, with additional focus on GRI analysis.

#### Step 7: Approval

In Oxfam GB's case, the Report is submitted to the Trustee Audit and Finance Committee first. Their comments are taken into account and any revisions made. The final report is approved by Trustees. We aim to do this in July each year.

#### Step 8: Communication

The final report is sent to a mailing list. In Oxfam GB's case this includes our members, members of our external advisory group and selected others.

It is uploaded to the GRI website, and sent to the INGO charter company. It is uploaded to the Oxfam GB website, in our Governance/Reports section.

For the 2010 report see:

[http://www.oxfam.org.uk/resources/accounts/downloads/gri\\_levelc\\_2010.xls](http://www.oxfam.org.uk/resources/accounts/downloads/gri_levelc_2010.xls).

### 3. Lessons learned:

Each year our Working Group meets four times: to plan the reporting process, to discuss the report (step 5 above), to review it and consider lessons learned, and to monitor how we are doing on improving our accountability processes.

Our key learning is:

- It is hard work but rewarding.
- It is important to get buy-in to the process, from the Working Group, from senior management and Trustees.
- It is important to be clear on who the audience is.
- Thinking about the process itself can lead to organisational improvement.
- The key secret is to work with existing processes and not introduce new ones.
- When the hard work is done we will still need the right communications.

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