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Adrian Henriques – Is Reporting Child's Play?

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This post was contributed by Adrian Henriques, visiting Professor of Accountability and CSR at Middlesex University Business School.

The Association of Chartered Certified Accountants (ACCA) has recently published a report on the reporting of child rights issues, in which I was involved.

The abuse of child rights is one of the most serious issues that a company can face. More than any other it has the potential to bring down any organisation associated with it. That is because the issue is so serious and the children concerned so vulnerable.

The *reporting* of child rights issues is perhaps one step removed, but nevertheless a crucial piece of the corporate accountability puzzle. ACCA's paper starts from the relatively poor state of child rights reporting, acknowledging that few companies report much more than on the policy they have adopted on the issue.

The next step was to look at the role that reporting standards play in supporting child rights reporting. Overall the findings were that, with the exception of the Global Reporting Initiative (GRI), the support that the main reporting standards provide is quite limited. While all the main standards (International Integrated Reporting Council, Shift, GRI) are obviously *consistent* with transparent reporting on the issue, there is little explicit support. However the GRI is different since it has published more detailed guidelines in association with UNICEF.

ACCA also convened a roundtable to discuss what the reporting of child rights should look like. The main body of the report constitutes a set of guidelines, based on the structure of the UN Guiding Principles. It also provides examples of good practice from those companies that do demonstrate good practice in this area. This includes Lego's guidelines on marketing and also H&M's work with UNICEF and in piloting the Children's Rights and Business Principles.

The ACCA report deserves credit for highlighting the issue – as there is a real need for companies to disclose more than their policies on the matter. But child rights reporting does present even more of a challenge than human rights reporting.

Most human rights reporting (as indeed most corporate non-financial reporting in general) is directed at opinion formers. Yet the real people to whom accountability is owed are those whose rights are at stake. When it comes to child rights reporting, this implies a need is to communicate directly to children.

That is not easy, although it can be done. This is a challenge that the ACCA paper identifies, but for which it does not offer significant guidance.

Which companies should take note? It is not only those that rely on extensive supply chains in which children may be exploited. It is also those that through the credit card products they deliver, can supply the finance for child abuse to take place. And of course it is also those that sell products designed to appeal to children. The test will be whether the coming months see more reporting of child rights issues.

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