Sustainability Reporting for Universities

The Report That Is Written for a Reader Nobody Has Met

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Universities have begun to publish sustainability reports modelled on corporate practice, and the model imports assumptions that do not fit an institution whose product is knowledge. This article examines what a university's report should disclose, the four audiences that read it, and the difference between a report that measures an institution and one that changes it. It argues that the instrument is a report with a small number of commitments and a stated baseline, and that a report without a commitment is a brochure.

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1. A Report Borrowed

The sustainability report is a corporate instrument: it discloses an organisation's impact, its targets and its governance of the two, and it is addressed to investors and to a public that can withdraw its custom.

A university has neither investors nor customers in the corporate sense, and its report copies a form whose audience is absent. The consequence is a document that reports a great deal and commits to little: a calculation of emissions, a list of initiatives, a photograph of a bicycle rack, and a set of targets that no one is accountable for.

The borrowing is not absurd. A university does have an impact, a public and a governance, and a report can be a serious instrument. It becomes one when the report has an audience that can act on it, and the identification of that audience is the first decision.

A report without a commitment is a brochure with a carbon figure

2. The Four Audiences

A university's sustainability report is read by four audiences, and they require different disclosures.

The first is the institution's own community: students and staff who want to know whether the institution's practice matches its teaching. The second is the public authority that funds it, which requires an account of the use of public money. The third is the sector, which uses reports to compare and to learn. The fourth is the public, which reads the report occasionally and forms an impression.

The first audience is the one that can act, because it is inside the institution, and it is the audience that the corporate model ignores. A report addressed to the community is a report that can be challenged in a senate, and the possibility of a challenge is what gives the document its force.

3. Baseline and Commitment

The two elements that make a report serious are a baseline and a commitment, and both are frequently missing.

A baseline is a measured starting point, with a stated method and a stated boundary: which emissions, which activities, which year. Without a baseline a target is a direction without a distance, and a direction without a distance cannot be assessed.

A commitment is a statement of what the institution will do, by when, and who is accountable. The statement should be small in number, since a report that commits to twenty measures is a report that commits to none, and each commitment should carry the name of the body that owns it.

4. The Boundary Problem

The boundary of a university's report is a decision that changes the number, and the decision is frequently taken by a consultant.

An institution that reports the emissions of its buildings and not the travel of its students has reported a fraction and called it the total. An institution that reports the emissions of its supply chain has reported a number several times larger and less reliable. The choice of boundary

is a choice about what the institution accepts responsibility for, and it is an academic decision rather than a technical one.

Audience	Needs	Can act by
Community	Practice against teaching	Senate challenge
Funder	Use of public money	Funding decision
Sector	Comparability	Learning
Public	An impression	Reputation

Table 1 Four audiences and what each needs

The instrument is a statement of boundary with the reasons, published with the number, so that a reader can compare two reports and know what is being compared.

5. The Cost of Reporting

A report costs money to produce, and the cost is paid by the office that would otherwise be reducing the impact.

An institution with a small sustainability team that spends a semester producing a report has spent the semester not implementing a measure. The trade-off is real and it is the strongest argument for a short report: a document of twenty pages with a baseline, six commitments and a statement of boundary is more useful than a document of a hundred pages that reports everything and commits to nothing.

6. Conclusions

Sustainability reporting is a corporate instrument imported into an institution with a different public, and the import produces a document that measures without committing. The remedy is a smaller report with a stated baseline and a named owner for each commitment.

Three conclusions follow. The report should be addressed to the institution's own community, since that is the audience that can act on it. A baseline with a stated method and a stated boundary should precede any target, because a direction without a distance cannot be assessed. And the commitments should be few and named, since a report that commits to everything commits to nothing.



Figure 1 A serious report

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