



**SOCIAL REPORTING
GUIDELINES for NURSING
HOMES in ELDERLY CARE
SECTOR**

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Introduction

LETTER FROM THE ECHO PRESIDENT

The increasing complexity of our socio-economic environment, involves the growing recognition of the social dimension of enterprise activities, that supports and integrates the economic, financial and competitive issues.

Companies interact with a context in which the community is asking for greater transparency and engagement, affecting the behavior of the organisation and the design of its activities.

In order to reach and maintain their goals, all organisations need a "social legitimacy" from the communities in which they operate: this is even more true for the nursing homes in elderly care sector, because of their contribution to a greater and more widespread satisfaction of the demand for health and social care.

Also Elderly Care Home Organisations need to develop a reliable and transparent communication process: not only for economic information, but also for social and environmental performance. In order to make easier to understand the choices and organisational behavior and the ability to create value in a responsible way.

For that reason, the European Confederation of Care Home Organisations (E.C.H.O.), decided to develop and spread specific guidelines for social reporting. A simplified tool available to the sector companies, who does not want to provide an assessment of the actions of individual organisations, but allows them to realize a "Social Report" to better share their responsible management. E.C.H.O. is aware that the adoption of such a tool is extremely useful to the development of social responsibility and sustainability culture between sector companies and stakeholders.

Like all new proposals, these guidelines are experimental: we are aware that it is the first of a long series of steps, that will be progressively more confident and responsive to the need of a growing dialogue and engagement.

We trust, therefore, that the guidelines will be able to attract the attention of our members and of the institutions who represent our stakeholders. And we are even now available to receive all suggestions and instructions that will be useful to continue this exciting journey together.

Presidente E.C.H.O.
Alberto De Santis

THE PURPOSE OF SOCIAL REPORTING FOR THE ELDERLY CARE SECTOR: WHO SHOULD REPORT?

These Guidelines have been developed by the European Confederation of Care Home Organisations (E.C.H.O.), in order to provide a useful tool to implement and develop the social reporting process in Elderly Care Home Organisations and elderly care sector.

The main objective of these Guidelines is to define a useful reporting model applicable to all Elderly Care Home Organisations through:

- explanation of the main steps and process activities for social reporting;
- instruction and indication of minimum content and additional (optional) content elements;
- definition of roles, responsibilities and timing of the social reporting process;
- as well as the adoption of a shared reporting methodology.

The E.C.H.O. guidelines promote the culture of transparency and encourage an ongoing dialogue amongst companies, institutions, organisations and elderly persons.

In particular, this document aims to:

- investigate on how a company can meet the requirements of social accountability and how managers may account for the responsibilities assumed;
- harmonize procedures and social reporting methods, contributing to monitor and compare all impacts and results
- meet the information needs of stakeholders, enabling them to understand and assess the organisation effects;
- promote the involvement of all stakeholders in defining programs and assessing the results;
- support third party assurance of social reports (external verification and independent audit).

E.C.H.O. members provide residential care for independent and dependent elderly in nursing homes, day centers, services flats, dementia and rehabilitation centers, domiciliary care and telemedicine.

NURSING HOME: private or public residential home providing care for dependent or partially dependent elderly, who cannot live alone or be assisted at home.

E.C.H.O.

The European Confederation of Care Home Organisation (E.C.H.O.), whose Central Office is located in Brussels, mainly pursues the following objectives:

- fair and reasonable terms amongst care providers in long term care sector, high quality standards throughout Europe and a simultaneous reduction in bureaucracy
- recognition of elderly care sector as a productive economy factor
- ECHO members provide residential care for independent and dependent elderly in care and nursing homes, day centers, services flats, dementia and rehabilitation centers, domiciliary care and telemedicine.

ECHO is composed by the national federations of Bulgaria, Belgium, England, Finland, France, Germany, Greece, Italy, Spain, Portugal, Poland and Netherlands and is still growing.

Its members now take care of more than 1,5 million elderly and employ 1,1 million staff.

Mission

To cooperate with European Institutions and influence the decision making process to develop, implement and evaluate EU social and health-related policies and actions in order to empower national representative organisations in private elderly care.

ECHO fosters cooperation amongst stakeholders at all levels, shares best practices, supports members' activities, organizes international events and workshops.

Vision

As important welfare decisions are being taken at European level, ECHO is going to be the acknowledged partner of privately owned elderly care institutions during decision making processes in the E.U. With this key role ECHO guarantees a high level playing field for its members in the national and local debate on long term care.

ECHO will strive to improve the quality of care of elderly people throughout Europe.

Members

- **ALI** (Portugal)
- **ANASTE** (Italy)
- **BPA** (Germany)
- **ECCA** (United Kingdom)
- **Fed** (Spain)
- **Nevep** (The Netherlands)
- **Pemfi** (Greece)
- **Senioren Unie** (Belgium)
- **Synerpa** (France)
- **Teso** (Finland)
- **Poland** (Poland)
- **Bps** (Bulgaria)

The “aggregate” social report

Social reporting is an accountability process that can be applied and practiced in aggregate form and in groups of organisations operating in the same sector, cluster, and region. Considering representative

samples of companies and organisations, and aggregating the information on their sustainability performances, it is possible to realize an **aggregation social report** in order to better measure and evaluate the social and economic effects arising from their work on the sector.

For the Elderly Care Sector this means adopting an innovative way to represent and communicate the ability of the sector to act in a responsible and integrated way and to build relationship with the other actors of the system operating with the common goal of increasing the welfare of citizens and communities.

PART 1 – PURPOSE AND ASPECTS OF THE SOCIAL REPORTING GUIDELINES FOR THE ELDERLY CARE SECTOR

1.1 SOCIAL REPORTING: ADVANTAGES AND OPPORTUNITIES

Every company or organisation, especially in the care sector, should consider its performance and **positive or negative impacts on stakeholders and communities**. Reporting can help organisations to understand the value created by its everyday activities in relation to the social and environmental context.

Social reporting helps organisations to set better goals, measure performance and manage change in order to **make their operation more responsible and sustainable**. In doing so, social reporting “makes abstract issues tangible and concrete, thereby assisting in understanding and managing the effects of sustainability developments on the organisation’s activities and strategy. Internationally agreed disclosures and metrics enable information contained within social/sustainability reports to be made accessible and comparable, providing stakeholders with enhanced information to inform their decisions”. *Source: Global Reporting Initiative – Sustainability Reporting Guideline G4 (2013).*

Organisations can periodically produce a (annual) Social Report, able to provide to their stakeholders all the data and the information related to economic, social and environmental impacts caused by everyday activities during the reporting period.

The Social Report can help companies and organisations to voluntarily and accurately disclose in a transparent manner the actions taken, **consistently with the ethical values** expressed by the organisation itself and shared by the community in which it operates. The Social Report is the outcome of a process by which the firm collect the decisions, activities, results and use of resources in a given period to allow different stakeholders to understand and formulate their own judgment on how the organisation interprets and realizes its goals.

Advantages of adopting a Social Report in Nursing Homes

Elderly Care Home Organisations play a relevant role at a social and environmental level. Their activity has direct or indirect impacts that are not always assessed and valued by traditional evaluation and control systems (for example quality and quantity of employment created, contribution to the community through income tax, especially to industries which benefit from businesses located in the area where the facilities serve, to improve the quality and availability of support services for the citizens in the territory). The Social Report ensures transparency to support stakeholders’ expectations and communicates clearly and openly about sustainability, by describing impacts, activities, performances and benefits on stakeholders, even to those not directly involved in the organisation’s activity.

Social Reporting has benefits both in terms of better communication and management. In fact it:

- communicates how the organisation contributes to improve the quality of life of the community in which it operates;
- emphasizes corporate values and activities in a social responsibility perspective;
- allows to transparently communicate the relevant aspects of the organisational culture, to define its identity and values in order to highlight the coherence with its strategic and managerial decisions;
- put the basis for a stronger involvement of the members of the organisation due to the awareness of the strategic objectives and values and, at the same time, obtain a complete report of activities, not only in relation to the economic and financial aspects;

- allows stakeholders to be aware and assess the organisational behavior and to be more involved in improvement activities and processes as it guarantees a systematic dialogue between internal and external stakeholders;
- explain to institutions and guests how sources have been employed, how investments have been achieved, what projects have been realized and with which results;
- allows to better measure and express the intangible value of the organisation (human capital, organisational capital and relational capital).

The Social Report represent the tool through which the organisation account for the contribution of its activities to the development of the community in a socially responsible manner, caring about its guests, their families, its collaborators, public institutions, suppliers, partners and the community; the social reporting process aims to achieve synergies between economic, environmental and social performances and helps organisations to compete better, putting the basis to facilitate their sustainability.

One of the additional benefits of the Social Report is to strengthen the public perception on the importance of the actions taken by the organisation giving stronger visibility to the activities performed in order to increase the organisation's legitimacy in the local community and consensus at social level.

1.2 ACCOUNTABILITY STANDARDS

The list below refers to the main international accountability standards and guidelines.

Major developers of sustainability reporting guidance include:

- The Global Reporting Initiative (The GRI Sustainability Reporting Framework and Guidelines) and Sector Supplements. G4 is the latest version of GRI's Sustainability Reporting Guidelines;
- Account Ability's AA1000 series: principles-based standards to help organisations become more accountable, responsible and sustainable.
- The Organisation for Economic Co-operation and Development (OECD Guidelines for Multinational Enterprises);
- The United Nations Global Compact (the Communication on Progress);
- The International Organisation for Standardization (ISO 26000, International Standard for social responsibility).

In particular, since 1999, GRI has provided a comprehensive Sustainability Reporting Framework that is widely used around the world. The pillar of the Framework are the Sustainability Reporting Guidelines. As a result of the credibility, consistency and comparability it offers, GRI's Framework has become the de facto standard for sustainability reporting.

Strengths of the GRI Guidelines

Strengths elements of the GRI's Guidelines (from GRI website)

- **Multi-stakeholder input.** GRI's approach is based on multi-stakeholder engagement; this is considered the best way to produce universally-applicable reporting guidance that meets the needs of all report makers and users. Stakeholder input to the Framework comes from business, civil society, labor, accounting, investors, academics, governments and sustainability reporting practitioners.
- **A record of use and endorsement.** Every year, an increasing number of reporting organisations adopt GRI's Guidelines. From 2006 to 2011, the yearly increase in uptake ranged from 22 to 58 percent. Annual growth in the number of reporters is expected to continue, as GRI works for more reporters and better reporting.
- **Governmental references and activities.** GRI was referenced in the Plan of Implementation of the UN World Summit on Sustainable Development in 2002. Use of GRI's Framework was endorsed for all participating governments. Several governments consider GRI's Framework to be an important part of their sustainable development policy, including Norway, the Netherlands, Sweden and Germany.
- **Independence.** GRI's governance structure helps to maintain its independence. Funding is secured from diverse sources; governments, companies, foundations, partner organisations and supporters.
- **Shared development costs.** The expense of developing GRI's reporting guidance is shared among many users and contributors. For companies and organisations, this negates the cost of developing in-house or sector-based reporting frameworks.
- **Bridge building.** GRI's basis in multi-stakeholder engagement contributes to its ability to build bridges between different actors and sectors – like business, the public sector, labor unions and civil society – and to mediate.

These E.C.H.O. guidelines have been developed with reference to the main standards and guidelines on social reporting. However, **the instructions** contained in these documents **have been adapted and simplified**, where possible, in order to respond better to the accountability needs of the Nursing Homes, which often differ from one to another in terms of size, services offered and nature.

The organisations that would like or need to fully comply with one of the above mentioned or other standards can refer to the References paragraph.

1.3 REPORTING PRINCIPLES

Social reporting has the following objectives:

- to provide all stakeholders with a comprehensive picture of the company's performance, establishing an interactive social communication process;
- to provide relevant information on the company's operations in order to broaden and improve stakeholder's awareness and ability to evaluate and make choices, also from an ethical-social standpoint.

This means:

- describing the company's identity and the basic values which the company has applied in preparing the report, as well as its orientation in corporate decision-making, management approach, and their outcomes and impacts;
- illustrating the goals for continuous improvement that the company intends to follow;
- providing details on interactions between the company and its surrounding environment;
- showing added value and how it is allocated.

Social reporting is based on the assumption that, in different ways and to different extents, each business has an ethical orientation which guides its strategic choices and day-to-day actions.

As a result, it is generally recognized that the Social Report should include the top management's description of the company's objectives and the norms governing the conduct of managers and employees.

Social reporting standards make reference to the realm of ethics, legal doctrine and general accounting practice. They also refer to the Constitution and relevant national and EU law for common public and economic ethics and values and human rights (the UN Charter of Rights). Finally, reference is made to national and international accounting standards for the more professional and procedural aspects.

Nevertheless, this approach assumes that individual companies operate in more specific ethical, legislative and professional frameworks. Given the need to comply with such regulations, further description of the company's inherent values is useful and necessary.

These will therefore need to be described consistently with clear, common and recurrent criteria.

The Reporting Principles are fundamental in order to achieve transparency in sustainability reporting and therefore should be applied by all organisations when preparing a sustainability report.

The GRI – Global Reporting Initiative Guidelines identify two groups of principles for reporting:

- **Principles for Defining Report Content:** principles that describe the process to be applied to identify what content the report should cover by considering the organisation's activities, impacts, and the substantive expectations and interests of its stakeholders;
- **Principles for Defining Report Quality:** principles that guide choices on ensuring the quality of information in the sustainability report, including its proper presentation. The quality of the information is important to enable stakeholders to make sound and reasonable assessments of performance, and take appropriate actions.

Compliance with the following principles ensures quality of the social reporting process and the information contained.

PRINCIPLES FOR DEFINING REPORT CONTENT

PRINCIPLE	Description
Stakeholder Inclusiveness	The organisation should identify its stakeholders, and explain how it has responded to their reasonable expectations and interests. Stakeholders can include those who have invested in the organisation as well as those who have other relationships with the organisation. The reasonable expectations and interests of stakeholders are a key reference point for many decisions in the preparation of the report
Sustainability Context	The report should present the organisation's performance in the wider context of sustainability. Information on performance should be placed in context. The underlying question of sustainability reporting is how an organisation contributes, or aims to contribute in the future, to the improvement or deterioration of economic, environmental and social conditions, developments, and trends at a local, regional or global level. Reporting only on trends in individual performance (or the efficiency of the organisation) fails to respond to this underlying question. Reports should therefore seek to present performance in relation to broader concepts of sustainability. This involves discussing the performance of the organisation in the context of the limits and demands placed on environmental or social resources at the sector, local, regional, or global level.
Materiality	The report should cover aspects that: <ul style="list-style-type: none"> • reflect the organisation's significant economic, environmental and social impacts; or • substantively influence the assessments and decisions of stakeholders. Organisations are faced with a wide range of topics on which they could report. Relevant topics are those that may reasonably be considered important for reflecting the organisation's economic, environmental and social impacts, or influencing the decisions of stakeholders, and, therefore, potentially merit inclusion in the report. Materiality is the threshold at which Aspects become sufficiently important that they should be reported.
Completeness	The report should include coverage of material aspects and their boundaries, sufficient to reflect significant economic, environmental and social impacts, and to enable stakeholders to assess the organisation's performance in the reporting period. Completeness primarily encompasses the dimensions of scope, boundary, and time. The concept of completeness may also be used to refer to practices in accumulating information and whether the presentation of information is reasonable and appropriate.

Source: Global Reporting Initiative – Sustainability Reporting Guideline G4 (2013)

PRINCIPLES FOR DEFINING REPORT QUALITY

PRINCIPLE	Description
Balance	The report should reflect positive and negative aspects of the organisation's performance to enable a reasoned assessment of overall performance. The overall presentation of the report's content should provide an unbiased picture of the organisation's performance. The report should avoid selections, omissions, or presentation formats that are reasonably likely to unduly or inappropriately influence a decision or judgment by the report reader.
Comparability	The organisation should consistently select, compile and report information. The reported information should be presented in a manner that enables stakeholders to analyze changes in the organisation's performance over a period of time, and that could support analysis relative to other organisations. Comparability is necessary for evaluating performance. Stakeholders using the report should be able to compare information reported on economic, environmental and social performance against the organisations past performance, its objectives, and, to a certain degree, against the

	performance of other organisations.
Accuracy	The reported information should be sufficiently accurate and detailed for stakeholders to assess the organisation's performance. Responses to economic, environmental and social DMA and Indicators can be expressed in many different ways, ranging from qualitative responses to detailed quantitative measurements. The characteristics that determine accuracy vary according to the nature of the information and the user of the information.
Timeliness	The organisation should report on a regular basis so that information is available in time for stakeholders to make up to date decisions. The usefulness of information is closely tied to whether the timing of its disclosure to stakeholders enables them to effectively integrate it into their decision-making. The timing of release refers both to the regularity of reporting as well as its proximity to the actual events described in the report.
Clarity	The organisation should make information available in a manner that is understandable and accessible to stakeholders using the report. Information should be presented in a manner that is comprehensible to stakeholders who have a reasonable understanding of the organisation and its activities.
Reliability	The organisation should gather, record, compile, analyze and disclose information and processes used in the preparation of a report in a way that they can be subject to examination and that establishes the quality and materiality of the information. Stakeholders should have confidence that a report can be checked to establish the veracity of its contents and the extent to which it has appropriately applied Reporting Principles.

Source: Global Reporting Initiative – Sustainability Reporting Guideline G4 (2013)

1.4 STAKEHOLDER ANALYSIS LEADING UP TO SOCIAL REPORTING

Each organisation is responsible for the impacts that its activities have on its stakeholders and on the communities at local, national, and global levels. This responsibility necessitates reporting to the stakeholders in order to build a relationship based on trust and dialogue: the social reporting is the instrument that allows elderly care organisations to achieve this goal.

“**Stakeholders**” are defined as entities or individuals that can reasonably be expected to be significantly affected by the organisation’s activities, products, and services; and whose actions can reasonably be expected to affect the ability of the organisation to successfully implement its strategies and achieve its objectives. This includes entities or individuals whose rights under law or international conventions provide them with legitimate claims vis-à-vis the organisation. Stakeholders can include those who have invested in the organisation (such as employees, shareholders, suppliers) as well as those who have other relationships with the organisation (such as vulnerable groups within local communities, civil society).

To identify stakeholders and how they may be influenced by the decisions and activities allows the organisation to determine their interests and expectations and, therefore, the best strategies to develop a process that seeks consensus through dialogue.

It is possible to group stakeholders into two categories, based on their ability to act and influence the activities of the organisation:

- **Primary Stakeholders:** those who can reasonably be expected to be significantly affected by the organisation’s activities and whose actions can reasonably be expected to affect the ability of the organisation to successfully implement its strategies and achieve its objectives. These include, for example:
 - Shareholders and providers of capital;
 - Guests and their families;
 - Employees;
 - Public institutions;
 - Suppliers;
 - Financial backers / banks;
 - Other.

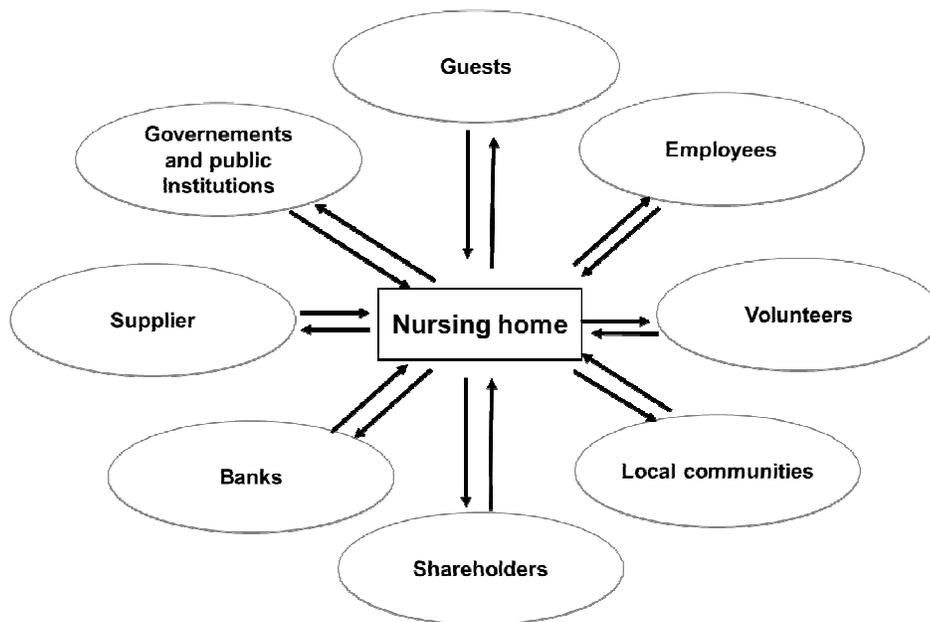
- **Secondary stakeholder:** those who are affected by the organisation’s activities without having economic interests. As, for example:
 - Civil Society;
 - Local communities, no-profit organisations;
 - Business and Labor Associations;
 - Other.

Stakeholder engagement processes can serve as tools for understanding the reasonable expectations and interests of stakeholders. Organisations typically initiate different types of stakeholder engagement (for example surveys, satisfaction analysis, team meeting, etc.) as part of their regular activities, which can provide useful inputs for decisions on reporting. Stakeholder engagement may also be implemented specifically to inform the report preparation process.

The social reporting is an opportunity to document the organisation’s approach in defining the stakeholders to engage with, how, when and in what way the engagement has influenced the report

content and the organisation's sustainability activities. This means that stakeholder engagement can help the organisation to comprehend stakeholders' reasonable expectations and interests and how the organisation has responded to those key topics and concerns, in a continuous improvement perspective.

Stakeholder map: two examples of graphical representation



PART 2: STRUCTURE AND CONTENTS OF THE SOCIAL REPORT

The Social Report is composed by the following sections:

- Letter from the Chairman/CEO
- Reporting methodology
- Corporate Identity
- Guests
- Personnel
- Volunteers
- Suppliers and economic partners
- Governments and other institutions
- Local communities
- Environment

APPLICATION LEVEL

To meet the needs of first time and experienced reporters, these Guidelines can be applied at two different levels: “standard” or “advanced”. The reporting requirements at each level reflect the extent of application or coverage of the Guidelines

Standard level: The Guidelines present, for each section, the reporting elements and the basic information (data, indicators, descriptions) that the company needs to collect to present its performance to its stakeholders. Further requirements are provided to facilitate the description of the company and its commitment to social responsibility – to be included only if available and according to the level of maturity achieved by the company on the specific topics.

This distinction aims to provide report developers with a vision of the objectives to be achieved and how to progressively apply these Guidelines and better respond to the stakeholder information needs.

FIRST APPLICATION OF THE GUIDELINES AND REPORTING PERIOD

According to the Comparability principle described in paragraph 1.3, quantitative data (described in the following pages) should be declared for the last two financial years. However, companies that will prepare their Social Report for the first time can collect and publish data related to the last financial year (last approved financial statement), specifying such decision in the Reporting methodology section (see paragraph 2.2) and committing to provide trends starting from the following Social Report

2.1 LETTER FROM THE CHAIRMAN/CEO

The Social Report begins with a letter being signed by the person with the highest role in the organisation (e.g., the Chairman and / or Chief Executive Officer) followed by the presentation of the document to the stakeholders explaining:

- the purpose of Social Reporting and its impact on the system of relations in which the organisation operates;
- the main results achieved in the reporting period, with reference to the main aspects of Social Responsibility;
- the medium and long term objectives in the area of Social Responsibility;
- the organisation's commitment to give continuity to the reporting process.

2.2 REPORTING METHODOLOGY

The Reporting methodology section provides a description of the principles and methods adopted in preparing the Social Report.

The report developers should describe the reporting process followed by the organisation for the preparation of the Social Report, the collecting methodologies, processing and displaying of data, the internal and external stakeholders involved in the process, the different stages and the timing of implementation. The Reporting methodology section should also provide information on national and international standards used as references in the preparation of the financial statements and the evolution and objectives for the improvement of the reporting process, including the collection of organisational stakeholder's feedback.

Typical elements to be included in the Reporting Methodology section are:

- Reporting period (e.g., fiscal/calendar year) for information provided.
- Date of most recent Social Report (if any) and financial report.
- Reporting cycle (annual, biennial, etc.)
- Contact person for questions regarding the report or its contents.
- Process for defining the report content, including data measurement techniques and the bases for calculations.
- the level to which the report preparers applied the ECHO Guidelines (see "Application Level" previously defined);

To define the contents of the Reporting Methodology, it's also useful to consider the Sustainability Reporting Guidelines (GRI G4), relating to:

- Organisational Profile (G4 13);
- Identified Material Aspects and Boundaries (G4 17-18);
- Report Profile (G4 28-31).

2.3 CORPORATE IDENTITY

In order for stakeholders and the general public to be able to form an opinion and evaluate a company's performance, the values and strategies underlying operations and the results of such activities must be comparable. This means that the company must describe its identity exhaustively, including its shareholding structure, values, mission, strategies, and policies.

The description of the values must include information facilitating the identification of the company's "mission": the ownership structure and the evolution of the governance structure, the key elements of the company's history and development, its size, market positioning and organisational structure.

Organisational Profile

- Provide a brief description of the organisation and its main services and facilities
.....
- Report if the facility owns special equipment, skills, laboratories considered as best practices at national or international level
.....
- Report the location of the organisational headquarters and operational structures of the organisation (including main divisions, operating companies, subsidiaries, and joint ventures).
.....
- Report the ownership structure, legal form and significant changes occurred during the reporting period regarding size, facility, or ownership.
.....

- Report the scale of the organisation

	Year X-1	Year X
Total workforce		
Number of beds		
Number of hospitality day provided		

- Report the following information from the Balance Sheet and Income Statement, commenting on the main results and data trends

	Year X-1	Year X
BALANCE SHEET		
Assets		
A. Receivables from shareholders		
B. Fixed assets (Intangible, tangible and financial fixed assets)		
C. Current assets		
C.I. Inventory		
C.II. Trade Receivables		
C.III. Total Financial Current Assets		
C.IV. Cash and Equivalent		

D. Accruals and Prepayments		
Liabilities		
Total Equity		
Total Provisions for risks and charges		
Employee Benefits		
Total Payables		
Accruals and Deferred Income		

Income Statement	Year X-1	Year X
A) Production value		
A1 Net turnover		
From public customers (<i>specify</i>)		
From private customers (<i>specify</i>)		
A2 Change in stocks of finished goods and in work in progress		
A3 Other operating income		
B) Production costs		
B6 Raw materials, consumables and supplies		
B7 Services		
B8 Use of third party assets		
B9 Personnel expenses		
B10 Amortization/depreciation and write-downs		
B11 Change in Raw materials, consumables and supplies		
B12 Provisions for contingencies		
B13 Other provisions		
B14 Other operating costs		
Difference between Production value and Production costs (A - B)		
C) Financial income and expenses		
D) Net Adjustments to the carrying value of financial assets		
E) Extraordinary gains and losses		
Profit (loss) before tax		
Taxes		
Net profit		

ADDITIONAL REQUIREMENTS

 Report the management systems and other certification schemes in place at 31/12:

	(yes/no – year)
Accreditation system	
Quality management system (ISO 9001)	
Environmental management system (ISO 14001 , EMAS)	
Health and Safety management system (e.g. OHSAS 18001)	
Social Responsibility management system (e.g.SA8000)	
Code of Ethics	
Other (<i>specify</i>)	

 Report awards received in the reporting period

.....

- ✎ Report innovation and Research & Development projects at national or international level (including collaborations with other organisations such as universities or institutions).

.....

- ✎ Report the creation and allocation of added value (as follows)

The *creation and allocation of added value* represent the main connection with the statutory financial statements and highlights the company's economic (or economically quantifiable) impact on the main categories of stakeholders.

The profit and loss account figures are reclassified to show the creation of added value and its allocation to stakeholders. The allocation process also considers the actual distribution of the net result for the year. The added value is represented in two different tables:

- the table for the calculation of the added value, identified by comparing revenues and costs;
- the table showing the allocation of the added value as the sum of the **remuneration** received by stakeholders within the company and donations.

The two tables are well balanced.

For further details see the GBS SOCIAL REPORTING STANDARDS - www.gruppobilanciasociale.org

The value-added statement was adopted for the first time in the nineteen seventies by a group of German researchers and companies called Arbeitskreis Sozialbilanz-Praxis.

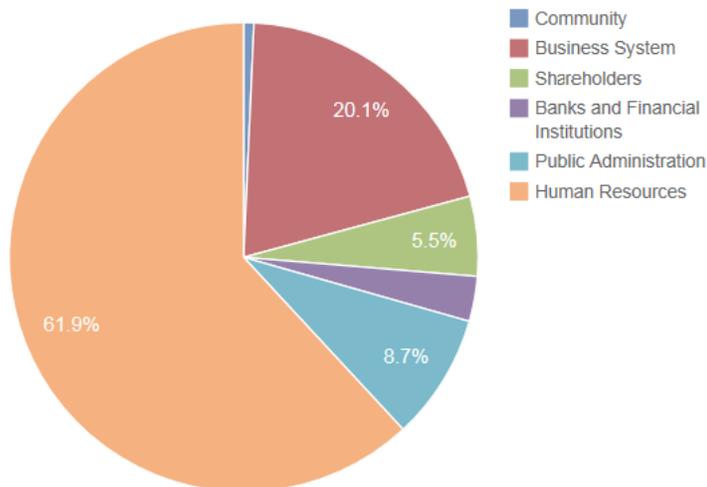
TABLE FOR THE CALCULATION OF ADDED VALUE	years	
	(X-1)	(X)
TOTAL ADDED VALUE		
A) Revenues		
1. Turnover – goods and services revenue adjustments		
2. Variation in work in progress, semi-finished products and finished goods (and merchandise)*		
3. Variation in contract work in progress		
4. Other revenues and income		
Operating revenues		
5. Other revenues (internal production)		
B) Operating costs		
6. Raw materials, consumables and supplies (or cost of merchandise sold)		
7. Services		
8. Use of third party assets		
9. Provisions for contingencies		
10. Other provisions		
11. Other operating costs		
GROSS OPERATING ADDED VALUE		
C) Extraordinary activities		
12. +/- Ancillary items		
Ancillary revenues		
- Ancillary costs		
13. +/- Extraordinary activities		
Extraordinary income		
Extraordinary expenses		
GROSS TOTAL ADDED VALUE		
Operating amortization/depreciation by similar categories of assets		
NET TOTAL ADDED VALUE		

*The income components of merchandise production may also be included according to the sales cost policy, following the statutory financial statements preparation criteria

TABLE OF THE ALLOCATION OF ADDED VALUE	years	
	(X-1)	(X)
TOTAL ADDED VALUE		
A – Remuneration of personnel:		
Consultants		
Employees: direct remuneration; indirect remuneration; profit-sharing schemes.		
B – Remuneration of governments and public institution:		
Direct taxation		
Indirect taxation		
- grants for operating expenses		
C – Remuneration of debt:		
Financial charges on short-term lending		
Financial charges on long-term lending		
D – Remuneration of venture capital		
Dividends (net profit distributed to shareholders)		
E – Remuneration of the company		
+/- variations in reserves (Amortization/depreciation)		
F – Donations		
TOTAL NET ADDED VALUE		

Examples

SUMMARY STATEMENT TO DETERMINE THE GLOBAL ADDED VALUE			
	- in Euro	31/12/2011	31/12/2012
Production value		353.873.047	369.096.472
Production costs		233.462.685	245.595.207
Non-core expenses		-1.370.208	-4.404.684
Other income and expenses		-268.625	1.897.750
Gross global added value		118.771.529	120.994.331



History, values, mission

- Report the mission, purpose, values and principles of the organisation in accordance with what indicated in the company statements.
.....

- Report the key elements of the company's history
.....

- Report the company's medium-long term goals, as well as the approaches to be implemented for their realization (programs, initiatives, actions and resources)
.....

ADDITIONAL REQUIREMENTS

- Report the commitment to external initiatives: externally developed economic, environmental, and social charters, principles, or other initiatives the organisation endorses or participate to.
.....

Governance and organisation

- Report the shareholding structure and the evolution of the governance structure.
.....

- Report the governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or with an organisational oversight role
.....

- Report the organisational chart indicating any significant changes during the reporting period
.....

ADDITIONAL REQUIREMENTS

- Provide a description of the risk management system: report the procedures for overseeing the organisation's identification and management of economic, environmental, and social performance, including relevant risks and opportunities.
.....

Relationship with stakeholders

 The organisation must identify its stakeholder categories:

There is no generic list of stakeholders for all companies, or even for a single company (these will change over time) – those who affect and are affected depends on the company, geography and the issue.

Stakeholders might include, but are not limited to:

- Investors/shareholders/ members
- Guests, patients and their families
- Customers and potential customers
- Employees, other workers, and their trade unions
- Volunteers
- Government and regulators
- Peer organisations
- Suppliers/business partners
- The media
- NGOs and pressure groups
- Opinion leaders
- Academic Institutions
- Non-governmental institutions
- Civil society
- Etc.

For the best presentation of the information the company may divide and classify the categories as necessary (see as examples figures on paragraph 1.4).

ADDITIONAL REQUIREMENTS

 Report information, consultation or engagement activities with internal and external parties through customer satisfaction surveys for guests, grievance mechanisms, employees satisfaction surveys, participation in groups working with institutions, company website.

Possible engagement activities for employees

- Employee internal satisfaction
- Team meetings
- Analysis of training needs for professional development
- Dedicated channel and e-mail addresses for internal communication
- Involvement in the definition of Code of Ethics
- Internal events
- Team building activities
- Internal committee for recreational and social activities
- Working groups to improve quality, safety and well-being in the workplace
- Company intranet
- Etc.

Possible engagement activities for Guests and their families

- Company website and social networks
- Customer satisfaction surveys
- Response to requests from consumer associations
- Regular publications, house organs
- Complaints management
- Events open to the public
- Etc.

2.4 GUESTS

In this section, the organisation describes how it operates in the nursing home sector, the quality of the service, relationship with clients, guests and their relatives, communication practices, the compliance with rules and standards (accreditation), the customer satisfaction surveys, etc. ..

Information about the facility and the services provided

Provide a brief description of the type of guests and their care needs; describe also the election/access criteria

.....

Report the range of services provided and an overview of the basic characteristics of each facility.

.....

Report the programs initiated to manage and increase the quality of care and satisfaction of guests and their families. Report if there is a quality management system certification in place (such as ISO 9001)

.....

Report the process of evaluation (accreditation system) used by organisations on a voluntary basis or to be compliance with national or local legislation.

.....

Report the activities to ensure the safety and protection of guests (access, regulations, products, verification, audit etc..).

.....

ADDITIONAL REQUIREMENTS

Report partnership with other organisations to provide or improve services delivery in nursing homes

.....

Provide a description of any innovations or improvements introduced in the last period in terms of services, technologies, processes, work's organisation, etc..

.....

✎ Report major investments made in the last years to improve facilities and equipment filling in the following table with appropriate remarks

INVESTMENT'S TYPE	year X-1	year X
Costs for ordinary and extraordinary maintenance		
Investments in environmental and facilities improvements (e.g. equipment, information and communication technology, furniture, buildings and facilities, investments reported in the balance sheet)		

Information about Guests

✎ Report the total number of guests by age group, gender, region, health condition.

Guests by age group (examples)	year X-1	year X
< 64		
65-69		
70-74		
75-79		
80-84		
85-89.		
90-94		
> 95		

Guests by gender	year X-1	year X
Male		
Female		

✎ Complete the following tables and provide a description of the guests' health conditions. The categories shown can be modified and adapted according to the classification adopted by the Nursing Home.

Dependent elderly guests*	Year X-1	Year X
Number of low level dependency elderly guests		
Number of medium level dependency elderly guests		
Number of high level dependency elderly guests		

*Report the classification of the levels of dependency for the organisation. Each organization may use the classification system consistent with his health model.

Total number of guests: breakdown by place of residence	Year X-1	Year X
Near the nursing home (locally)	%	%
In the Region	%	%
Outside the Region	%	%

Number of beds and days occupied	Year X-1	Year X
Number of available beds		
% of occupied beds throughout the year		
Occupied bed days: total number		
Occupied bed days: Average per guest		

ADDITIONAL REQUIREMENTS

 (If applicable):

	Year X-1	Year X
Number of requests of assistance received in the period		
Number of requests entered on the Waiting list		
Number of request of assistance accepted / Number of requests for assistance received		

Guest's rights, listening and satisfaction

 Report the principles and the system adopted to safeguard the guests and their relatives referring to:

- Privacy
- Management of personal properties
- Admission of Visitors
- Access to health information by family members
- Comfort and room customization options
- Charter of Residents Rights
- Etc.

 Report the information and communication activities directed to guests and their families (toll-free numbers, house organs, internal TV channel, reports, publications, Service Charter, website etc.).

.....

 Provide a description of the type of complaints received in the period and the system adopted to manage them.

.....

	Year X-1	Year X
Number of complaints received in the year		
Number of complaints replied in the year		

ADDITIONAL REQUIREMENTS

Report the further initiatives to ensure the respect of fundamental human rights of the guests, in addition to those described above.

.....

Report the activities and collaborations with Associations for the protection and representation of the elderly

.....

Report the practices related to customer satisfaction, including results of surveys measuring customer satisfaction

.....

Report whether the organisation participates in working groups or research programs with other public / private institutions for improving / monitoring of services.

.....

Service Quality indicators in Nursing Homes

This section is the most important in order to report the quantity and the quality of services provided to guests by the Nursing Home. Given the diversification of organisations (in size and facilities), the following Guidelines should be adapted and customized based on the type of offering and the specific needs of each organisation, in accordance with the management systems adopted and the Health System at national or regional level. For this reason, it is important to provide qualitative and quantitative information for accounting areas, leaving the compilers the freedom to identify the indicators considered most suitable.

The following indicators may not apply to all organisations: in this case use the "not applicable" expressions and explain it when the reasons are not clear and understandable.

If possible, it is recommended to provide a benchmark of services provided (for example, reporting a comparison with the standards required by accreditation systems or with recognized best practices).

Health care services

- ✕ Report the presence of doctors in facility (e.g., number of doctors, average number of hours per day / week, doctor's presence even during weekends and holidays, etc.)
- ✕ Report the average frequency of medical examinations
- ✕ Report the presence of nursing staff 24 hours a day
- ✕ Report the program of individual assistance: timing of preparation of the first program, update frequency, etc..
- ✕ Provide a description of pressure sores (decubitus) prevention activities (e.g. adequacy, number of guests with injuries occurred during occupation inside or outside the facility, etc.)
- ✕ Report information on spread of epidemic forms
- ✕ Report health services and/or specialist examinations performed (e.g. withdrawals, electrocardiograms, etc.)

Support services

- ✕ Report hygiene frequency (sponging and daily hygiene), frequency of bath or shower, hygienic checks
- ✕ Report the average number of falls per day
- ✕ Report management systems of personal belongings and properties (reported losses or damages)

Physiotherapy services

- ✘ Report information on services performed (e.g., hours/minutes of presence of operators, number of guests using the service ...)
- ✘ Report information on programs for the respect for the individual
- ✘ Report the coverage of physiotherapy services (e.g. number of guests in treatment / total guests)

Social and entertaining activities

- ✘ Provide a description of entertaining activities to stimulate interest and attention and numbers of guests involved
- ✘ Report socialising areas at the guest's disposal (e.g. library, internet point, games room, music room, fitness centre, etc.)
- ✘ Report information on the participation in external initiatives to promote social activities but also trips and/or excursions organized.

Meals

- ✘ Provide a description of the processes in preparing menu/diet according to the specific needs of guests (e.g. Customized diets)
- ✘ Report if daily menu are offered with the possibility to choose between at least two alternatives
- ✘ Report the number of checks on the menu and results

Hospitality

- ✘ Report the frequency of room cleaning, standards, complaints received, etc.
- ✘ Report the frequency and modality of laundry services offered
- ✘ Report other personal care services (e.g. Barber, Hairdresser, etc.)

ADDITIONAL REQUIREMENTS

- ✘ Provide a description of any other services, projects and benefits provided to the guests and their families.
- ✘ Report the presence of medical specialists
- ✘ Report the number of hospital admissions and days of hospitalization

2.5 PERSONNEL

In this section, nursing home organisation should provide a disclosure on the following items with reference to the labour aspects:

- Employment
- Occupational health and safety;
- Training and education;
- Internal communication;
- Benefits, diversity and equal opportunity.

“Personnel” refers to members who have a working relationship with the company and whose personal financial situation depends mainly on the company for an extended period of time.

They can be subdivided into the following broad categories:

- employees (with open-ended or term contracts)
- other (e.g. Consultants)

For volunteers: see par. 2.10

Employment

- ✎ Report the directly created employment providing the following data on permanently employed staff (employees, professionals, collaborators) at 31 December of each year:

TOTAL WORKFORCE	Year X-1		Year X	
	male	female	male	female
Doctors				
Nurses				
Other health workers (care assistants, paramedical, social-health helpers)				
Administration (clerks and management team)				
Technical staff				
Others				

TOTAL WORKFORCE	Year X-1		Year X	
	employees	other	employees	other
Doctors				
Nurses				
Other health workers (care assistants, paramedical, social-health helpers)				
Administration (clerks and management team)				
Technical staff				
Others				

Number of part time workers (total)				
-------------------------------------	--	--	--	--

 Report the total workforce by nationality, educational level, age group.

	Year X-1	Year X
Nationality		
National (<i>specify</i>)		
European Union		
Extra UE		

	Year X-1	Year X
Total workforce		
Educational Level		
Bachelor/Master degree		
Secondary school		
Other		

	Year X-1	Year X
Total workforce		
Age Group		
< 30		
30 - 50		
> 50		

	Year X-1		Year X	
	employees	other	employees	other
length of service with the company				
< 5 years				
6-10 years				
11-15 years				
> 15 years				

(for employees only)	Year X-1		Year X	
Employee level (<i>example*</i>)	male	female	male	female
Executives				
Middle Management				
Employees				
Workers				
Other				

*Fill in the table with the categories effectively provided in the contracts applied

✎ Report the national collective bargaining agreement applied and if an additional corporate agreement is applied

✎ Report the total number and rate of employee turnover:

Turnover	year X-1	year X
Number of New employee hired		
Employee Turnover		

(Employee Turnover = Number of employees who left the organisation voluntarily or due to dismissal, retirement, or death in service.

New employee hired. New employees joining the organisation for the first time.

ADDITIONAL REQUIREMENTS

✎ Report the description of other personnel operating in the organisation (e.g. trainees)
For volunteers see par. 2.10

Training and enhancement

✎ Report the programs related to training workforce members:

Training	Year X-1	Year X
total hours of personnel training / total hours planned		
total hours of personnel training / total hours worked (%)		
NUMBER of employees trained in the year		
average number of hours of training per employee		

✎ Report a description of the training activities carried out in the last year, indicating the main areas of training such as:

- Administration
- Health and safety
- Quality
- Communication
- Professional Training
- Privacy
- Etc..

ADDITIONAL REQUIREMENTS

✎ Report the staff appraisal systems. Report the percentage of total employees who received a formal performance appraisal and review during the reporting period.

Health and work safety activities

- ✎ Report the health and safety policy and the system used for managing H&S at work. Report education, training, counselling, prevention, and risk-control programs in place to assist workforce members.
- ✎ Report the activities in place to promote occupational health & safety and disease prevention, the improvement of employees' lifestyle and the increase of employees' wellness
- ✎ Report the training activities in H&S.

Number of courses given	Course description	Duration (hours)	NUMBER of trained workers
<i>(E.g.) 2</i>	<i>First aid</i>	<i>12</i>	<i>15</i>

- ✎ Report the injury rate, occupational disease rate, lost day's rate, absentee rate, and total number of work-related fatalities.

	Year X-1	Year X
Total number of injuries		
Total hours worked		
Total number of lost days		
Total number of missed (absentee) days over the period		
Injury rate (IR) = (Total number of injuries / Total hours worked) x 200,000		
Occupational diseases rate (ODR) = (Total number of Occupational diseases cases / Total hours worked) x 200,000		
Lost day rate (LDR) = (Total number of lost days / Total hours worked) x 200,000		
Absentee rate (AR) = [Total number of missed (absentee) days over the period / Total number of workforce days worked for same period] x 200,000		

Note: The factor 200,000 is derived from 50 working weeks at 40 hours per 100 employees. By using this factor, the resulting rate is related to the number of employees, not the number of hours – Global Reporting Initiative

ADDITIONAL REQUIREMENTS

- ✍ Report the major expenditures and investments made in the last years to improve health and safety in the working environment.

Internal communication and workplace

- ✍ Provide a description of the information and communication initiatives for improving workers commitment.
.....
.....
.....

ADDITIONAL REQUIREMENTS

- ✍ Report the number of workers with disabilities and describe programs for their integration in the workplace
...
- ✍ Provide a description of the initiatives to promote equal opportunities between workers (e.g. educational courses, flexible working hours, agreements with local educational services, etc.)
.....
- ✍ Report results of any survey carried out on Nursing Home's to detect staff satisfaction or other initiatives undertaken to promote motivation
- ✍ Provide a description of benefits offered to employees (life insurance; health care; disability/invalidity coverage; parental leave; retirement provision; stock ownership, etc..)
.....
- ✍ Provide a description of the management activities related to foreign workers.....

2.6 SUPPLIERS AND ECONOMIC PARTNERS

This section includes useful information to describe the relationship between the Nursing Home and its suppliers. It will also include a description of suppliers, what the economic impacts created by the Nursing Home are and suppliers monitoring and assessment systems in place

- ✎ Provide a description of the organisation's supply chain and the Nursing Home's policy for suppliers. Report the characteristics of main suppliers (materials, products, services).

.....

- ✎ Report the management system adopted for consistent supplier evaluation and selection. Report if the Nursing Home has a quality system to evaluate and approve suppliers before purchasing any materials, components, products or services.

.....

ADDITIONAL REQUIREMENTS

- ✎ Provide a description of programs or forms of involvement and collaboration with suppliers

.....

- ✎ Report information on enforcement of contracts and payments terms.

.....

- ✎ Report the average length of the relationship (in years) with the major suppliers

.....

Direct Economic Impacts

- ✎ Report the proportion of spending on locally-based suppliers at significant operations locations.

Purchases of Goods & Services: breakdown by geographic location (€)	Year X-1	Year X
Locally (<i>specify</i>)		
Regionally		
Nationally		
Internationally		

 Report expenses for outsourced jobs

	Year X-1	Year X
Outsourced jobs : breakdown by type of Goods & Services (€)		
Cleaning		
Food/Meals		
Laundry		
Security/surveillance		
Maintenance		
Help desk / Call Center		
Gardening		
Other (specify...)		

ADDITIONAL REQUIREMENTS

 Report (or estimate) the suppliers to which the company outsources cleaning services, meals, laundry, security, maintenance, ICT services, etc.. Such staff may operate within the facility (e.g., cleaning) or at the premises of the supplier (e.g. laundry). Consider that the total jobs impact the Nursing home makes is greater than their immediate employment requirements.

Job creation: number of workers in Outsourced jobs	Year X-1	Year X
Cleaning		
Food/Meals		
Laundry		
Security/surveillance		
Maintenance		
Help desk / Call Center		
Gardening		
Other (specify...)		

 Provide a description of any local facilities or services (e.g. accommodations, car parks, restaurants) that benefit from the presence of the structure, including agreements between the Nursing Home and suppliers

.....

2.7 GOVERNMENTS AND OTHER INSTITUTIONS

In this section the Nursing home describes the relationship with Public Authorities and Institutions (Health Enterprises, Regions, local governments, other local authorities and / or national associations etc..). All the above mentioned activities need to be reported with reference to the various levels: local bodies, Regions, Governments, European Union, International Organisations.

-  Report contractual relations with public institutions and other common programs or initiatives

.....

-  Report memberships in associations (such as industry associations) and/or national/international advocacy organisations in which the organisation: * Hold a position in the governance bodies; * Participates in projects or committees; * Provides significant funding beyond routine membership dues; or * View membership as strategic.

.....

-  Report income taxes, duties and contributions paid

	Year X-1	Year X
Locally / regionally (€)		
Nationally (€)		
TOTAL		

ADDITIONAL REQUIREMENTS

-  Report grants, tax relief and/or facilitated financings received grouped by area of allocation

.....

-  Report internal regulations and control systems aimed to ensure compliance with the law

.....

2.8 LOCAL COMMUNITIES

This section highlights the relationships and initiatives voluntarily implemented in the local community and in the area in which the facility operates. These may be sponsorships of sporting and cultural events and partnerships with local associations and other non-profit organisations.

- ✎ Provide a description of direct relations with the society in terms of enrichment of the quality of life in the various areas of operations:
 - Education
 - Sport
 - Health
 - Culture
 - Research
 - Social solidarity

- ✎ Report the monetary value of such interventions

- ✎ Report relations with associations and institutions.

- ✎ Report information and communication activities towards the community to improve dialogue and engagement (conferences, debates, surveys, “open door” etc.).
.....

ADDITIONAL REQUIREMENTS

- ✎ Provide a description of any collaborative programs with Schools and Universities (i.e. internships). Describe whether the organisation has hired workers / students after the internship.
.....

- ✎ Report any other projects developed in collaboration with public and private institutions, other operators in the sector, non-profit organisations.

2.9. ENVIRONMENT

In this chapter, the Nursing home describes its programs and initiatives to reduce the environmental impacts related to the services provided and facilities management highlighting what the company has done in addition to regulatory obligations.

- ✎ Report the specific initiatives implemented to minimize, reduce or eliminate environmental impacts of the Organisation over the past two years, both in terms of consumption of natural resources and emissions of use of both alternative energy sources

.....

- ✎ Report information about materials and energy consumption

	Year X-1		Year X	
	quantity	€	quantity	€
Electrical Energy (kWh) - energy from renewables				
Gas (mc)				
Diesel oil (Lt)				
Water (mc)				
Paper (Kg)				
Toner (Kg)				
.....				

- ✎ Report of programs to promote better waste management (recycling, diversified harvest. etc.)...

.....

	Year X-1	Year X
Total waste produced (Kg)		
Recovery waste (Kg)		
Disposal waste (Kg)		
Costs incurred for waste collection and disposal (€)		

ADDITIONAL REQUIREMENTS

- ✎ Report the Environmental management systems (ISO 14000, EMAS, etc.) or energy certifications for buildings.
-
- ✎ Report whether the headquarters of the Nursing Home is placed in sites of particular architectural or urban planning. Indicate whether the facility's contribute to an improvement of the landscape and the redevelopment of the urban area where it is located
-
- ✎ Report the projects for the promotion and adoption of sustainable behaviours, environmental training, sustainable transport (shuttles, car sharing, use of public transport agreement, etc..), collaborative projects to enhance the environment of the area, etc.
-
- ✎ Report if the Organisation has a policy to buy goods and services with a lower environmental impact (Green procurement).

2.10. VOLUNTEERS

The presence of volunteers in the Nursing homes could be a key component of the Organisation's human capital. The scope of their service ranges from occasional mobilization to full-time direct service. In this sections, it's possible to describe the role that volunteers play in the Nursing home and the activities they perform.

- ✎ Provide a concise description of the role and tasks of volunteers in the Nursing home and report the volunteer's management approach.

.....

- ✎ Report the total number of volunteers by type

Volunteers by frequency	Year X-1	Year X
Full-time (volunteers who work a minimum of 30 hours per week)		
Part-time (volunteers who work less than 30 hours per week)		
Occasionally mobilized (volunteers activated for specific tasks on a non-regular basis)		
total		

Volunteers by Functions (examples)	Year X-1	Year X
Campaigning		
Supporting regular operational procedures		
Emergency relief work		
Etc.		
total		

Volunteers by gender	Year X-1	Year X
Male		
Female		

Volunteers by age group	Year X-1	Year X
< 30		
30 - 50		
> 50		

ADDITIONAL REQUIREMENTS

- ✎ Report the total number of volunteers hours offered to Nursing home during the year

.....

- ✎ Report the training activities for volunteers carried out in the last year

.....

- ✎ Report results of any survey carried out in Nursing Home's to detect satisfaction of the volunteers or other initiatives undertaken to promote motivation

.....

- ✎ Report the benefits offered to volunteers

...

PART 3 - REPORTING PROCESS

3.1 ACTIVITIES, ROLES AND RESPONSIBILITIES FOR THE PROCESS

In order to prepare a Social Report, the organisation needs to establish a dedicated internal Social Reporting Team, responsible for coordinating the related activities, and a Social Reporting Manager who will be the contact and responsible person for the reporting process.

The Team can be possibly divided in technical sub-groups, with the objective to ensure the effectiveness and efficiency of the reporting process. All Team members will be responsible for the operational activities related to their specific reporting area. The steps of the reporting process are described below.

3.2 REPORTING BOUNDARIES AND MATERIAL ASPECTS IDENTIFICATION

The Team, coordinated by the Social Reporting Manager, must identify the most relevant aspects to be reported. These will be identified according to what is indicated in these Guidelines but also through a customization process that will align it with the accountability needs of the company and those of its stakeholders.

In the case of a Group of companies, the team list all entities included in the organisation's consolidated statements or equivalent document, and report whether any entity included in the organisation's consolidated statements or equivalent document is not covered by the report.

3.3 DATA COLLECTION

The technical sub-groups, coordinated by the Social Reporting Manager, are responsible for the data collection and elaboration process.

Employees need to be involved in both the collection of data and the drafting of the Social Report.

Existing internal information and operating systems need to be analyzed in order to understand what information is available and what, instead, needs to be collected.

Particular attention needs to be put on the reliability of data, identification of sources and procedures for data collection.

Information identification and collection needs to be an ongoing process. This is important in order to avoid a concentration of these activities in the period just before the drafting of the Social Report, which would inevitably lead to the conclusion of preferring available data to data planned to be collected in agreement with stakeholders.

Collected information allows to formulate points of improvement for the following reporting periods to be included in the Social Report.

3.4 DATA ANALYSIS

Collected data is then elaborated and analyzed by data owners. In this step, relevant topics and the respective relevant indicators need to be identified, in order to be included in the report.

This needs to be done using the materiality, stakeholder inclusivity and sustainability context principles and the instructions for the definition of the reporting boundaries (see par. 1.3 Reporting Principles).

Identification and dialogue with stakeholders represent, at the same time, the beginning and the end of each reporting cycle. In fact, the dialogue with stakeholders has a strategic importance for all the other steps of the process: from the definition of the reporting boundaries to the specific identification of the information and parameters to be included in the Report.

3.5 CONTENT REPORTING

During the preparation of the Social Report contents, all elements previously identified need to be placed in the document that will be finally published. In this phase, data and information collected and elaborated are organized in order to communicate better to the outside world the results achieved by the company in the reporting period.

The preparation of the final document shall essentially express the communicational needs of the Social Report, thus making the information significant for the final reader.

The layout, the choice of the vocabulary, the description and the presentation of contents of the Social Report needs to be developed whilst keeping in mind the final user of the reported information. Therefore, a simple vocabulary and a fluent phrasing are preferred to a redundant alternative. It is better to avoid the use of technical and sectorial concepts and terms considering that the document is addressed to a wider audience. Together with the text, complementary communication tools need to be used in order to shorten and synthesize in a simple manner the concepts that needs to be transmitted. (tables, diagrams, graphs, multimedia).

3.6 APPROVAL

The Executive Summary of the Social Report is presented to the relevant executive role responsible for the approval. Once approved, the Social Report is published and distributed within and outside the organisation. If approval is denied in the Social Report cannot be published.

The publication of the document needs to be considered as an important occasion for confrontation and therefore planned and managed with particular attention.

The Sustainability Report needs to be communicated and diffused in order to finalize the reporting process.

3.7 ASSURANCE

In order to ensure the reliability of data, the Social Report can be submitted to a third-part verification of compliance with accounting data and with Guidelines on the reporting process.

The external assurance improves process transparency and the reliability of information and promotes a continuous improvement of the organization.

Social Reporting Manager needs to provide to the external auditor all the relevant informations and evidences, in order to conduct the verification activities.

The standards described in paragraph 1.2 are normally used by auditors for the assurance process of Social Reports. However, if an Elderly Care Home Organisation declares in the Methodology section that its report was informed only by ECHO Guidelines, the assurance will be done only according to the principles and contents of this document.

3.8 COMMUNICATION

The Social Report must be distributed and communicated inside and outside the organization and in order to develop and support a permanent dialogue with stakeholders. The Social Report's communication plan needs to define:

- the company's stakeholders;
- actions and communication tools to be adopted;
- methodologies to evaluate the effectiveness of the communication.

Every organization needs to facilitate an effective diffusion of the Social Report making it available to all stakeholders (primary and secondary) in an integral version of the document or a summary of it, through concrete actions such as:

- direct delivery;
- distribution through dedicated information point;
- publication on the company website;
- conferences, convening, or dedicated events.

To promote the dialogue with stakeholders, the company should plan different forms of stakeholder engagement and participation. These include tools for the collection of feedback and evaluation systems such as online forums, surveys, questionnaires etc.

It is also possible to organize dedicated events and meetings for each stakeholder group, in order to be able to capture more details during the comparison. Thanks to these activities, it is possible to assess the level of appreciation and effectiveness of the Social Report on explaining the results achieved.

3.9 TIMING OF THE PROCESS

The organisation must define a regular and periodic cycle for Social Reporting process. Normally, the cycle lasts one year and is affected by the date of approval of the financial statement.

The timeliness of the Social Report presentation is very important. The Social Report should be communicated annually, possibly together with the Annual Report. This would guarantee the continuity of a positive and lasting relationship with all stakeholders.

References

- The AA1000 Account Ability Principles Standard (AA1000APS) and The AA1000 Stakeholder Engagement Standard (AA1000SES). www.accountability.org
- Standard GBS 2013 – Social reporting standards – www.gruppobilanciosociale.org
- Global Reporting Initiative G4 - Sustainability Reporting Guidelines, 2013; www.globalreporting.org
- The Organisation for Economic Co-operation and Development (OECD Guidelines for Multinational Enterprises);
- The United Nations Global Compact (the Communication on Progress);
- The International Organisation for Standardization (ISO 26000, International Standard for social responsibility).
- European Commission, Enterprise and Industry, Sustainable and responsible Business- European policy on CSR: http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/index_en.htm