



A study of the provision of health and safety information in the annual reports of the top UK companies

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A study of the provision of health and safety information in the annual reports of the top UK companies

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This report details the findings of a research project to investigate the quality and quantity of health and safety information found in the annual reports of the top UK companies.

At present, publicly listed companies are not legally required to include health and safety matters in their annual reports. The current Health and Safety Commission (HSC) Strategy Statement, however, contains an action point which focuses on public reporting of health and safety issues by larger companies. The aim is to promote the reporting of health and safety information in company annual reports and to provide guidance that would allow reporting of such information to a common standard.

To assist the HSC with this strategy, System Concepts were commissioned by the Health and Safety Executive (HSE) to undertake an investigation of the provision of health and safety information in company annual reports. The study comprised a series of steps. The main objectives of the study were:

- i) To determine the current level of reporting of health and safety issues in annual reports of the top UK companies
- ii) To determine the quality of health and safety information reported.
- iii) To compare current levels of reporting with those in 1995.

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Executive Summary

This report details the findings of a study of the provision of health and safety information in the annual reports of the UK's top companies (in terms of turnover).

The study was undertaken to assist the Health and Safety Commission (HSC) with their current Strategy Statement to promote the reporting of health and safety information in company annual reports.

The main aims of the study were:

- To determine the current level of reporting of health and safety issues in annual reports of the top UK companies.
- To determine the quality of health and safety information reported.
- To compare current levels of reporting with those in 1995.

Of the top 350 UK companies contacted, 282 were identified as producing an annual report; 227 of which were received and examined. Less than half (107 reports) contained health and safety related information.

The quality of reporting in these 107 reports varied greatly. Whilst many companies reported high quality information and dedicated an entire section of their annual report to the issue of health and safety (describing principles, performance and targets information), other companies only briefly mentioned health and safety, often in the form of a low quality statement indicating that the company met the requirements of the Health and Safety at Work Act 1974.

Based on our comparison there has been a slight increase since 1995 in the number of companies reporting health and safety information in their annual report. In 1995, 47% of (FTSE 100) companies reported on health and safety in their annual report (based on the findings of a study conducted by Disaster Action). This can be compared with the 60% of companies who currently report health and safety issues (based on year-2001 FTSE 100 companies who are also UK top 350 constituents).

To ensure the success of the HSC's Strategy Statement, there are several issues that have arisen from our study which require further investigation. These are:

- Determining why some companies report on health and safety information in their annual report and other companies do not.
- Establishing if there is a relationship between health and safety reporting and health and safety performance.

These are important issues that need to be addressed.

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1. Introduction

This report details the findings of a research project to investigate the quality and quantity of health and safety information found in the annual reports of the top UK companies.

At present, publicly listed companies are not legally required to include health and safety matters in their annual reports. The current Health and Safety Commission (HSC) Strategy Statement, however, contains an action point which focuses on public reporting of health and safety issues by larger companies. The aim is to promote the reporting of health and safety information in company annual reports and to provide guidance that would allow reporting of such information to a common standard.

To assist the HSC with this strategy, System Concepts were commissioned by the Health and Safety Executive (HSE) to undertake an investigation of the provision of health and safety information in company annual reports. The study comprised a series of steps. The main objectives of the study were:

- To determine the current level of reporting of health and safety issues in annual reports of the top UK companies.
- To determine the quality of health and safety information reported.
- To compare current levels of reporting with those in 1995.

2. Methods of investigation

As detailed above, the study comprised a series of steps. The methodology for each of these steps is outlined below.

2.1 Determination of the current level of reporting

To determine the current level of reporting of health and safety issues, we contacted the top (in terms of turnover) 350 UK companies (either by telephone or letter) to request a copy of their most recently available annual report. Companies who did not initially respond were then re-contacted. Details of all companies contacted can be found in Appendix 1.

All reports received were examined to identify any information relating to health and safety issues.

Additionally, differences in reporting between the various industry sectors were also investigated to determine any trends, as well as to try and establish why companies do or do not include health and safety information in their annual reports.

Findings from this step of the project are detailed in Section 3.1 of the report.

2.2 Determination of the quality of reporting

Those annual reports that did report on health and safety issues were then analysed further and categorised according to whether or not details were presented on the company's health and safety:

- principles
- performance
- targets.

This was performed to examine the width and quality of the health and safety information presented. Where information on health and safety principles, performance and targets was detailed, the level of information presented was assigned a rating score of low, medium or high. This was based on guidance given by the HSC entitled 'Health and safety in annual reports' which explains how a company should address health and safety issues in their published annual report, and sets out the HSC's views on the minimum health and safety content of such reports. A copy of this guidance can be found in Appendix 2.

For *principles* information: a low rating score was assigned if only 1 of the 5 recommended items was addressed; a medium score if 2 or 3 items were addressed, and a rating score of high if 4 or 5 items were addressed.

For *performance* information: a low rating score was assigned if 1 or 2 of the recommended 7 items were addressed; a medium score if 3 or 4 items were addressed; and a rating score of high if 5 or more items were addressed.

For *target* information; a low rating score was assigned if general information was presented (i.e. a sentence outlining that the company had targets or objectives); a medium score if a numeric target was also detailed (i.e. it is the objective of the group to reduce the incidence of accidents by 50% by 2002); and a rating score of high if more than one numeric target was detailed.

Findings from this step of the project are detailed in Section 3.2 of the report.

2.3 Comparison of current levels of reporting with those in 1995

In 1996, the charity 'Disaster Action' carried out an analysis of the annual reports of the FTSE 100 companies (based on reports published in 1995) to see whether or not there was any mention of health and safety related information. Their findings were published in a report entitled 'Health and safety in company annual reports'. In order to establish whether there has been any change in the level of reporting since 1995, we compared current reporting levels (based on findings from step 1 of the project) with those in 1995 (based on the findings of the Disaster Action report). In order to provide an accurate reflection of any change, only those companies that are in the current (2001) FTSE 100 index, and are also currently in the UK top 350 (based on turnover) were compared with those in the 1995 FTSE 100. Details of these companies can be found in Appendix 3.

Findings from this step of the project can be found in Section 3.3 of the report.

3. Findings

In the following sections, we provide our findings from each step of the project.

3.1 Current levels of reporting

Out of the 350 companies contacted, 282 produced an annual report. This was due largely to the fact that many of the 350 companies listed were holding companies for a number of subsidiary companies that were also listed in the top 350; and in most instances, only one annual report was produced. For example, B&Q, Comet Group, Superdrug Stores, and Woolworths are all part of the holding company Kingfisher plc.

Of the 282 reports requested, a total of 227 were received. Details of these companies (including industry sector) are given in Appendix 4.

Of the 227 reports analysed, just less than half (107) reported on health and safety matters, as shown in Figure 1.

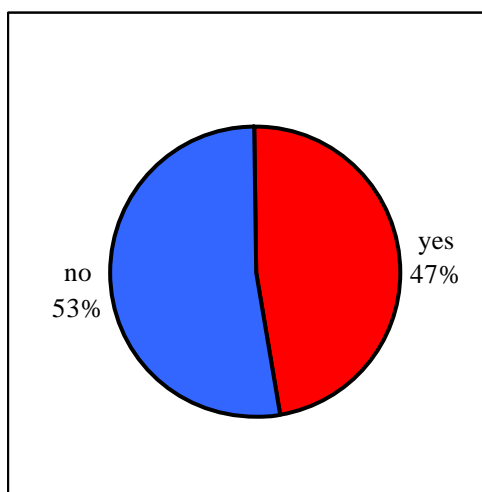


Figure 1 – Number of companies reporting health and safety information in their annual report

As might be expected, companies in some industry sectors were more likely to report on health and safety issues than others, as shown in Table 1 and Figure 2. Without exception, all companies in the chemical, oil and gas and tobacco industries reported on health and safety. Companies in the construction and building materials, utilities (electricity and water), engineering, pharmaceutical and transport sectors were also well represented. Speciality and other finance, investment companies, and software and computer industries, however, were poorly represented.

Industry sector	No. of companies reporting health & safety	No. of companies in sector	%
Oil & gas	9	9	100
Chemicals	4	4	100
Tobacco	3	3	100
Packaging	1	1	100
Construction & building materials	16	20	80
Electricity	9	12	75
Transport	9	12	75
Water	3	4	75
Pharmaceuticals	2	3	67
Support services	6	10	60
Distributors	3	5	60
Engineering & machinery	7	12	58
Food & drug retailers	3	6	50
Aerospace & defence	2	4	50
Health	1	2	50
Insurance	1	2	50
Personal care & household products	1	2	50
Food producers & processors	5	12	42
Telecommunication services	2	5	40
Media & photography	5	15	33
General retailers	5	18	28
Automobiles	4	14	28
Electronic & electrical equipment	2	7	28
Leisure, entertainment & hotels	2	8	25
Beverages	1	4	25
Information technology hardware	1	9	11
Diversified industrials	0	1	0
Forestry & paper	0	1	0
Life assurance	0	1	0
Software & computer services	0	2	0
Household goods and textiles	0	3	0
Speciality & other finance	0	3	0
Steel & other metals	0	3	0
Investment companies	0	10	0

Table 1 – Number of companies reporting on health and safety (organised by industry sector)

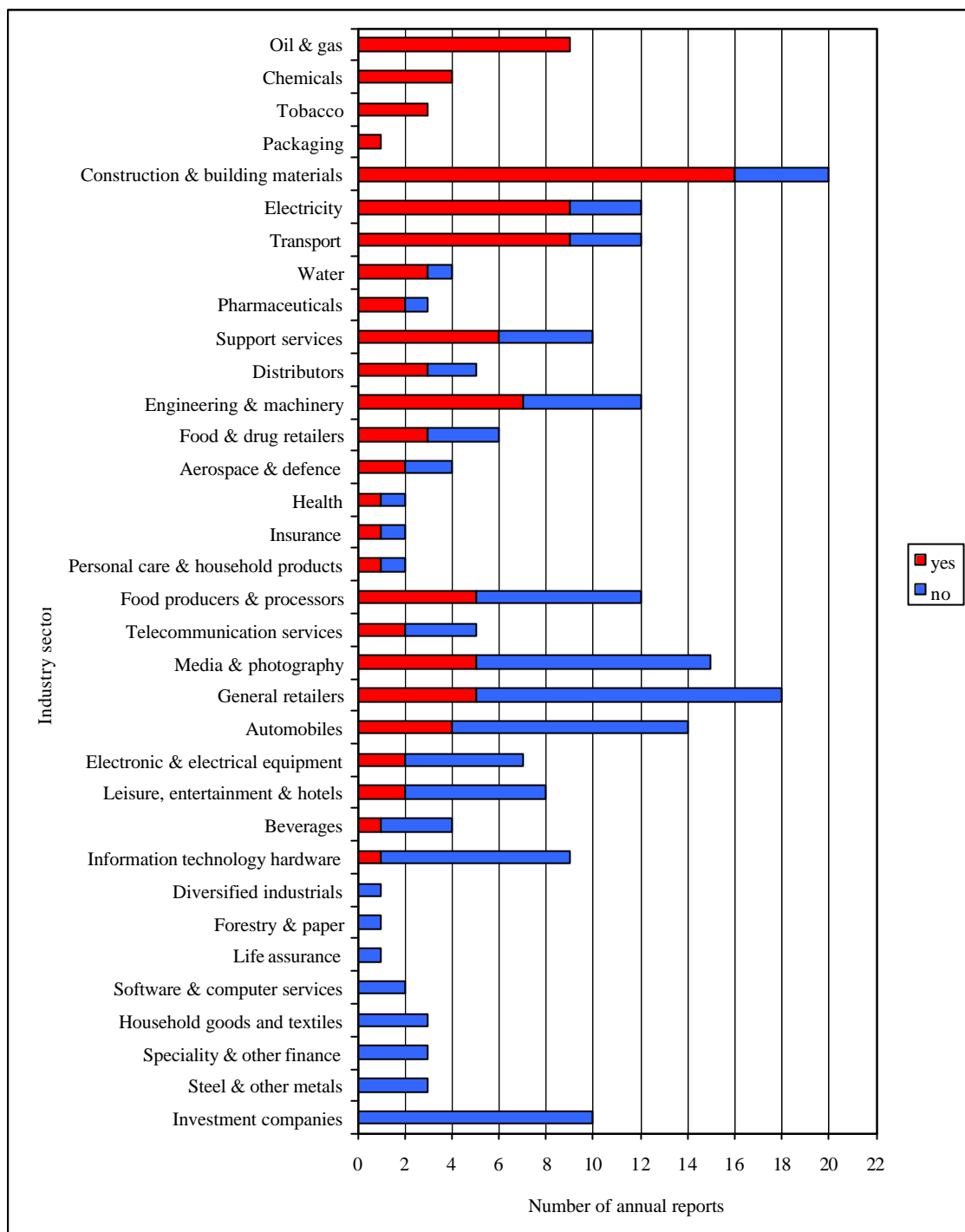


Figure 2 - Number of companies reporting on health and safety (organised by industry sector)

3.2 Quality of current reporting

The quality of reporting in the 107 reports received varied greatly. Whilst many companies dedicated an entire section of their annual report to the issue of health and safety (and described policies, levels of responsibility, accident statistics and safety audit results etc.), other companies only briefly mentioned health and safety, often in the form of a statement indicating that the company met the requirements of the Health and Safety at Work Act 1974.

To identify the quality of information presented, the text of these 107 reports was analysed further. Of particular interest was information on health and safety:

- principles
- performance
- targets.

Details of the quality (low, medium or high, as detailed in Section 2.1) of information presented in the reports analysed is given in Appendix 5 and is summarised below in Figure 3.

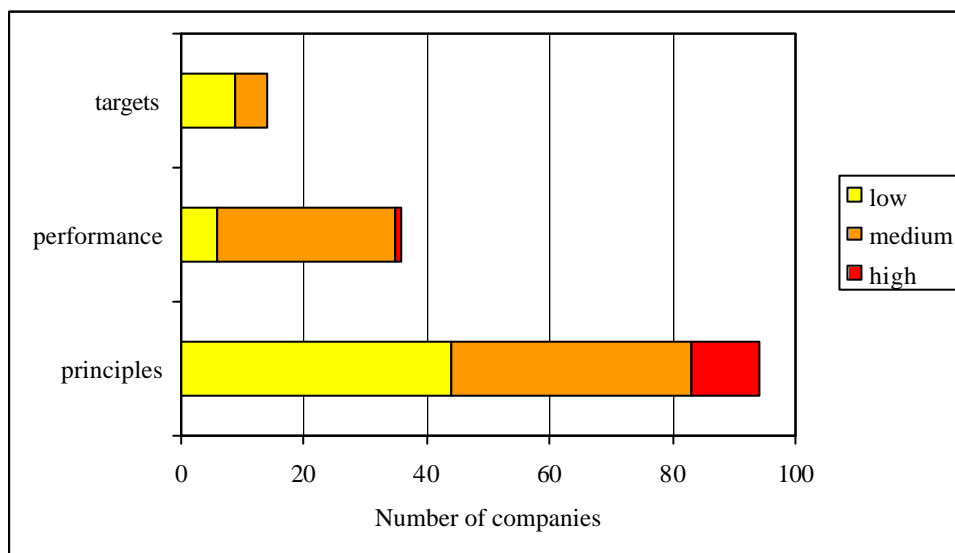


Figure 3 – Quality of health and safety information presented

Of the 107 reports analysed, 94 (88%) companies detailed information specifically on their health and safety principles. For those companies that did report on principles, the quality of information in the majority of instances was low (44) or medium (39). Only 11 reports were rated as high quality. Most reports included the broad context of the company's policy, as well as information on progress towards achieving a high standard of health and safety. Very few company reports, however, detailed the significant risks faced by employees, arrangements for consulting employees, or health and safety goals, as recommended by the HSE.

In terms of health and safety performance, 36 (34%) companies included such information in their annual report, most commonly in the form of the number of injuries, accidents and fatalities. Additionally, several company reports also presented data on the number of lost employee days due to injuries and accidents, as well as details of safety audits and information on health and safety awards won. The majority of performance information detailed was of a medium quality (29). A total of 6 reports were rated as low quality, and only 1 as high quality.

Fourteen (13%) of the reports analysed presented health and safety target information. The quality of this information was generally low (9), often in the form of a broad statement. Only 5 companies actually specified a numeric target, and were therefore given a medium quality rating.

Examples of low, medium and high quality reporting for principle, performance and target information are presented in Appendix 6.

There appeared to be no relationship between industry sector and the quality of information presented. That is, not one particular industry sector necessarily always presented high or low quality information.

3.3 Comparison of current levels of reporting with those in 1995

It should be noted that these findings are based on a comparison of 1995 FTSE 100 companies with the current FTSE 100 companies which are also part of the top UK 350 companies (in terms of annual turnover). As a result the comparison may not be as true a representation as a comparison of all FTSE 100 companies in 1995 with FTSE 100 companies in 2001.

Of the 2001 FTSE 100 companies (based on June 2001 listings), 52 are in the current UK top 350. Our comparison was therefore based on the 1995 FTSE 100 companies with these 52 company annual reports only (as detailed in Appendix 3).

In 1995, 47 of the FTSE 100 companies (47%) reported on health and safety in their annual report. This can be compared with the 31 (out of 52 2001 FTSE 100/UK top 350) companies (60%) who currently report health and safety issues. This is illustrated in Figure 4.

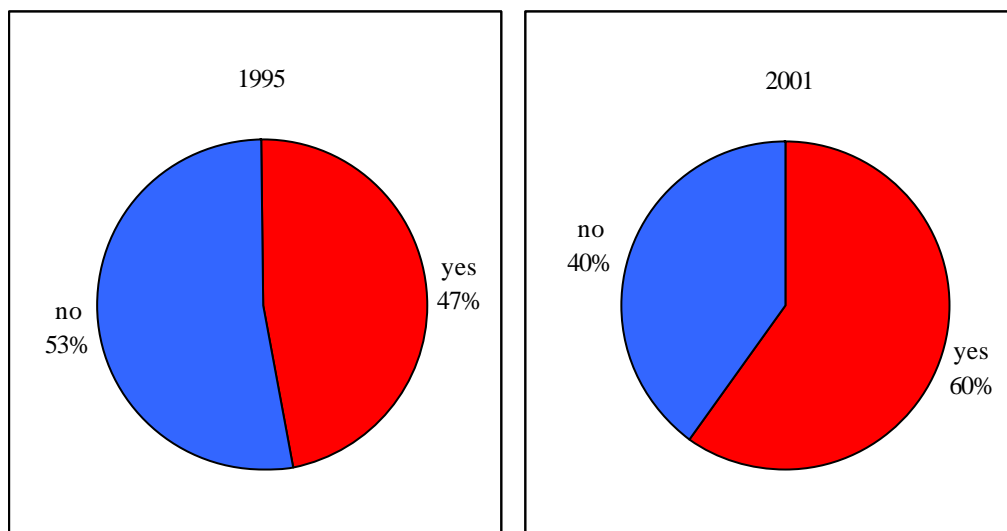


Figure 4 – Comparison of health and safety reporting in 1995 and 2001

It can be concluded, therefore, that based on our comparison there has been an increase (of 13%) in the number of companies including health and safety information in their annual reports since 1995.

Details of the change in levels of reporting since 1995, categorised according to industry sector, are shown in Table 2.

Whilst there had been a decrease in the number of companies in some industry sectors reporting health and safety information (including general retailers and leisure, entertainment and hotels), there has been a marked increase in other sectors (including companies in the transport, insurance, and food and drug retailers sectors).

Industry sector	Number of companies reporting health and safety information			
	1995 ¹		2001 ²	
	No.	%	No.	%
Aerospace & defence	*	*	2/3	67
Automobiles	1/1	100	1/1	100
Banks	1/9	11	*	*
Beverages	2/4	50	0/2	0
Chemicals	2/2	100	2/2	100
Construction & building materials	2/4	50	*	*
Distributors	0/1	0	1/1	100
Diversified industrials	4/5	80	*	*
Electricity	6/6	100	5/5	100
Electronic & electrical equipment	1/1	100	*	*
Engineering & machinery	2/5	40	*	*
Food & drug retailers	0/4	0	2/3	67
Food producers & processors	2/4	50	2/3	67
Forestry & paper	*	*	*	*
General retailers	2/5	40	1/5	20
Health	0/1	0	*	*
Household goods and textiles	1/1	100	*	*
Insurance	1/7	14	1/2	50
Investment companies	0/2	0	0/2	0
Leisure, entertainment & hotels	3/6	50	0/1	0
Media & photography	1/6	17	2/8	25
Mining	1/1	100	*	*
Oil & gas	5/6	83	3/3	100
Packaging	0/3	0	*	*
Personal care & household products	0/1	0	1/1	100
Pharmaceuticals	2/3	67	1/1	100
Real estate	1/1	100	*	*
Speciality & other finance	*	*	0/1	0
Support services	0/1	0	1/1	100
Telecommunication services	1/3	33	1/2	50
Tobacco	1/1	100	2/2	100
Transport	2/3	67	2/2	100
Water	3/3	100	1/1	100

* denotes that there were no FTSE companies in the industry sector.

Table 2 – Comparison of companies reporting on health and safety

¹ These figures are based on 100 companies from the 1995 FTSE 100 index.

² These figures are based on 52 companies from the top UK companies which are also part of the 2001 FTSE 100 index.

4. Conclusions

The current Health and Safety Commission (HSC) Strategy Statement contains an action point whose aim is to promote the reporting of health and safety information in the annual reports of the UK's top companies.

Based on the findings of our study, just less than half (107) of the 227 annual reports received and analysed contained health and safety related information. Where such information was presented, however, it was found to vary significantly in both quality and quantity. Whilst the number of companies including such information in their annual reports has increased since 1995, there are still a large number of the UK's top companies who do not include this type of information.

The reasons as to why companies do or do not include health and safety information in their annual reports are not fully understood, and this is an issue that requires further investigation; as does establishing if there is a relationship between health and safety *reporting* and health and safety *performance*. These are important issues that need to be addressed to ensure the success of the HSC's Strategy Statement to promote the reporting of health and safety information in company annual reports. In other words, to ensure that all of the UK's top companies report not only high quality health and safety principles information in their annual report, but also high quality performance and future targets information.

Appendix 1 – List of 350 companies contacted and reports received

Details of all 350 companies contacted, as well as the companies whose annual reports have been received to date, are presented below.

Company name	Report received
A A H Pharmaceuticals Ltd. (part of Gehe UK Plc)	v
A B B Holdings Ltd.	v
A B F (Associated British Foods) Investments Plc	v
A F I Hotels Ltd.	
Accord Energy Ltd.	
Acromed UK Ltd. (part of Johnson & Johnson)	v
Aegis Group Plc	v
Agco International Ltd.	v
Aggregate Industries Plc	v
Airtours Plc	v
Albright & Wilson Ltd.	Report not available for 3 months
Aldi Stores Ltd.	Report not published for general release
Alliance Unichem Plc	v
Alstom UK Ltd.	
Amalgamated Metal Corporation Plc	v
Amvescap Plc	v
Anglian Water Plc	v
Arcadia Group Plc	v
Arjo Wiggins Appleton Plc	Report not published for general release
Arnold Clark Automobiles Ltd.	v
Arriva Plc	v
Asda Group Ltd. (part of Wal-Mart)	v
Associated Co-Operative Creameries Ltd. (part of Co-op)	v
Associated Newspapers Ltd. (part of Daily Mail & General Trust Plc)	v
B & Q Plc	Part of Kingfisher
B A A Plc	v
B A T (U K & Export) Ltd.	v
B B A Group Plc	v
B F S Group Ltd. (part of Bidvest)	v
B G Transco Plc	Part of The Lattice Group
B H S Ltd.	Report not published for general release
B M W (GB) Ltd.	v
B O C Ltd.	Part of The BOC Group
B P B Plc	v
Bae Systems (Operations) Ltd.	Part of Bae Systems Plc
Bae Systems Plc	v
Balfour Beatty Group Ltd.	Part of Balfour Beatty Plc
Balfour Beatty Plc	v
Barclays Funds Ltd. (part of Barclays Plc)	v
Barclays Global Investors Pensions Management Ltd.	Part of Barclays Plc
Barlow International Plc (now Barloworld Ltd.)	v
Barratt Developments Plc	v
Bass Brewers Ltd.	Part of Bass Plc (now Interbrew)
Bass Plc (now Interbrew)	
Bass Taverns Ltd.	Part of Bass Plc (now Interbrew)
Beazer Group Plc	Part of Persimmon
Birds Eye Walls Ltd.	Part of Unilever

Company name	Report received
Blue Circle Industries Plc	v
Booker Cash & Carry Ltd.	Part of Iceland
Boots the Chemists Ltd.	v
Bovis Lend Lease Ltd.	v
Brake Bros Foodservice Ltd.	Part of Brake Bros Plc
Brake Bros Plc	v
Britannia Airways Ltd.	v
British Airways Plc	v
British Broadcasting Corporation	v
British Energy Generation Plc	Part of British Energy Plc
British Energy Plc	v
British Gas Trading Ltd. (now Centrica)	v
British Sky Broadcasting Group Plc	Part of BSB Ltd.
British Sky Broadcasting Ltd.	v
British Sugar Plc	Part of Associated British Foods
British Vita Plc	v
Bryant Group Plc	Part of Taylor Woodrow
Bunzl Plc	v
Burmah Castrol Plc	v
Cable & Wireless Communications (part of Ntl)	Part of Ntl
Cable & Wireless Plc	Part of Ntl
Cadbury Ltd.	Part of Cadbury Schweppes Plc
Cadbury Schweppes Plc	v
Camelot Group Plc	v
Caradon Plc (now Novar Plc)	v
Carillion Construction Ltd.	v
Carlsberg-Tetley Brewing Ltd.	v
Caterpillar (UK) Ltd.	v
Cellnet Group Ltd. (part of BT)	v
Cereal Industries Ltd.	
Charter Plc	v
Citroen (UK) Ltd.	v
Claims International (Holdings) Ltd.	v
Coats Patons Ltd.	Part of Coats Viyella
Coats Viyella Plc	v
Coca-Cola Enterprises Great Britain Plc	v
Colonial (UK) Plc (now Winterhur)	v
Comet Group Plc	Part of Kingfisher
Compaq Computer Group Ltd.	v
Computacenter (UK) Ltd.	v
Conoco (UK) Ltd.	Part of Conoco Ltd.
Conoco Ltd.	v
Cookson Group Plc	v
Coral Racing Ltd.	
Cordiant Communications Group Plc	v
Corus UK Ltd.	v
D B Group Services (UK) Ltd.	
Daimlerchrysler UK Ltd.	v
Dairy Crest Group Plc	v
David S Smith (Holdings) Plc	v
Dawson Holdings Plc	v
De La Rue Holdings Plc	v
Debenhams Plc	v
Delta Plc	v
Diageo Plc	v
Digital Equipment Co. Ltd.	Part of Compaq
Dresser (Holdings) Ltd.	

Company name	Report received
Drugasar Service Ltd. (now Schutters Veld)	
Du Pont (UK) Ltd.	v
E D S International Ltd.	v
E M A P Plc	v
E M I Group Plc	v
Eagle Star Insurance Co. Ltd.	
Eastern Electricity Plc	Part of TXU
Electrocomponents Plc	v
Elf Exploration UK Plc	Part of TotalFinaElf
Enodis Plc	v
Enron Capital & Trade Resources Ltd.	Part of Enron Europe Ltd.
Enron Europe Ltd.	
Enterprise Oil Plc	v
Ericsson Ltd.	v
Esso Exploration & Production (UK) Ltd. (part of Exxon Mobil)	v
Evans Halshaw Holdings Ltd.	Part of Pendragon
Exel Europe Ltd.	Part of Exel Plc
Exel Plc	v
Express Dairies Plc	v
F K I Plc	v
Fiat Auto (UK) Ltd.	v
Fina Plc	Part of TotalFinaElf
First Choice Holidays & Flights Ltd.	v
Firstgroup Plc	v
Food Manufacturers (GB) Co. Ltd.	
Ford Automotive Holdings (part of Ford Motor Co. Ltd.)	v
Fujitsu Computers (Europe) Ltd.	Report not published for general release
Futura Petroleum Ltd.	Report not published for general release
G K N Plc	v
G U S Home Shopping Ltd.	v
Gallaher Group Plc	v
George Wimpey Plc	v
Gestetner Holdings Plc (now Rico)	Report not published for general release
Gillette Industries Ltd.	v
Glaxo Group Ltd.	Part of GlaxoSmithKline
Glaxo Research & Development Ltd.	Part of GlaxoSmithKline
Glaxo Wellcome Export Ltd.	Part of GlaxoSmithKline
GlaxoSmithKline	v
Glynwed International Plc	Company no longer exists
GPU Power (now Avon Energy Partners Holdings)	v
Grampian Country Food Group Ltd.	Report not published for general release
Granada Group Plc	v
Guardian Financial Services (part of Aegon)	v
H J Heinz Co. Ltd.	v
H M V Media Group Plc	v
Hartwell Holdings Ltd.	Part of Hartwell Plc
Hartwell Plc	Report not published for general release
Hazlewood Foods Plc	
Hewlett-Packard Ltd.	v
Hilton Group Plc	v
Hitachi Europe Ltd.	v
Hogg Robinson (Travel) Ltd.	Part of Hogg Robinson Plc
Hogg Robinson Plc	v
Homebase Ltd. (Schroders Ventures International Investments)	v
Honda Motor Europe Ltd.	Part of Honda Manufacturing Ltd.
Honda of the (UK) Manufacturing Ltd.	v
House of Fraser (Stores) Ltd.	v

Company name	Report received
Hunting Plc	v
Hyder Plc	v
I B M United Kingdom Holdings Ltd.	v
I C L Plc	v
I M I Plc	v
Iceland Foods Plc	v
Imperial Chemical Industries Plc	v
Imperial Tobacco Group Plc	v
Inchcape Plc	v
Intel Corporation (UK) Ltd.	
International Power	v
Interpublic Ltd.	Report not published for general release
Itochu Europe Plc	v
J C B Service	
J M C Holidays Ltd.	Report not published for general release
Jaguar Cars Exports Ltd.	Part of Ford Motor Co.
Jardine Motors Group Plc (now Jardine Strategic Holdings)	v
Jewson Ltd.	
John Laing Construction Ltd.	Part of John Laing Plc
John Laing Plc	v
John Lewis Partnership Plc	v
John Menzies Distribution Ltd.	Part of John Menzies Plc (Menzies Group)
John Menzies Plc (part of The Menzies Group)	v
John Mowlem & Co. Plc	v
Jupiter Unit Trust Managers Ltd.	v
Kelda Group Plc	v
Kier Group Plc	v
Kingfisher Plc	v
Kodak Ltd.	v
Kraft Foods UK Ltd.	Report not published for general release
Kvaerner Construction Group Ltd.	Part of Kvaerner E & C Plc
Kvaerner E & C Plc	v
Kwik Save Stores Ltd.	Part of Somerfield
Labspace Ltd. (part of Hartest Holdings Plc)	v
Laing Construction Plc	Part of John Laing Plc
Land Rover Exports Ltd.	
Lattice Group Plc	v
Le Grand Cap Ltd.	
Legal & General (Unit Trust Managers) Ltd.	v
Lex Service Plc	v
Linpac Group Ltd.	Report not published for general release
Littlewoods Retail Ltd.	v
London Electricity Plc	v
London Underground Ltd. (part of London Transport)	v
Lucas Industries Ltd.	Part of TRW
Lucasvarity Ltd.	Part of TRW
Makro Self Service Wholesalers Ltd.	
Marks & Spencer Plc	v
Mars (UK) Ltd.	Report not published for general release
Matsushita Electric Europe (Headquarters) Ltd.	v
McDonalds Restaurants Ltd.	
Mercury Fund Managers Ltd. (now Merrill Lynch)	v
Meyer International Plc (now St. Gobain Building Dstrb)	
Milk Marque Ltd.	v
Mirror Group Ltd. (now Trinity Mirror)	v

Company name	Report received
Mitsubishi Corporation (UK) Plc	v
Mitsui & Co. UK Plc	v
Motability Finance Ltd.	v
Mothercare Plc	v
Motorola Ltd.	v
N E C Europe Ltd.	v
National Express Group Plc	v
National Grid Group Plc	v
Nestle Holdings (UK) Plc	v
Newton Fund Managers Ltd.	v
Next Plc	v
Next Retail Ltd.	Part of Next Plc
Nissan Motor (GB) Ltd.	Report not published for general release
Nissan Motor Manufacturing (UK) Ltd.	Report not published for general release
Nissho Iwai Europe Plc	v
Nokia U K Holdings Ltd.	v
Nomura Europe Holdings Plc	v
Nortel Networks Optical Components Ltd.	v
North West Water Ltd.	
Norweb Plc (part of East M)	Part of TXU
Ntl (Cwc) Ltd.	v
Nurdin & Peacock Cash & Carry Ltd.	Part of Iceland
Orange Holdings (UK) Ltd.	Part of Orange Plc
Orange Plc	v
P H H Europe Ltd.	Report not published for general release
Palmer & Harvey McLane (Holdings) Ltd.	Report not published for general release
Pearson Plc	v
Pendragon Motor Group Ltd.	Part of Pendragon Plc
Pendragon Plc	v
Perpetual Plc	Part of Amvescap
Persimmon Plc	v
Peugeot Motor Co. Plc	v
Pfizer Group Ltd.	v
Philips Electronics UK Ltd.	v
Phillips Petroleum Co. United Kingdom Ltd.	v
Pilkington Plc	v
Post Office Counters Ltd.	Part of The Post Office
Powergen Energy Plc	Part of Powergen Plc
Powergen Plc	v
Premier Farnell Plc	v
Procter & Gamble Ltd.	
Punch Retail Ltd.	Report not available – co.<1 year old
Railtrack Group Plc	v
Reckitt Benckiser Plc	v
Redland Plc (now Lafarge)	v
Reed Elsevier Plc	
Renault (UK) Ltd.	v
Rentokil Initial Plc	v
Reuters Group Plc	v
Rexam Plc	v
Rolls -Royce Plc	v
Rover Exports Ltd.	Part of Land Rover
S I G Plc	v
Saatchi & Saatchi Plc (part of Publisys)	
Safeway Plc	v
Samantha Investments Plc	
Samsung Europe Plc	

Company name	Report received
Save & Prosper Securities Ltd. (part of Hexagon)	
Scottish & Newcastle Plc	v
Scottish & Southern Energy Plc	v
Scottish Power UK Plc	v
Scottish Widows Unit Trust Managers Ltd. (part of Lloyds TSB)	v
Seagram Distillers Plc	Part of Seagram Holdings Ltd.
Seagram Holdings Ltd.	v
Sears Ltd.	
Seeboard Group Plc	v
Sema Group Plc	v
Severn Trent Plc	v
Severn Trent Water Ltd.	Part of Severn Trent Plc
Shell UK Ltd. (part of The Shell Transport & Trading Company Plc)	v
Siemens Plc	v
Signet Group Plc	v
Smiths Industries Plc	v
Somerfield Plc	v
Sony Computer Entertainment Europe Ltd.	Part of Sony Corp.
Sony Computer Entertainment UK Ltd.	Part of Sony Corp.
Sony United Kingdom Ltd. (Sony Corp.)	v
South Western Electricity Plc (now Western Power Distribution)	v
Southern Electric Plc (part of SEC)	v
Stagecoach Holdings Plc	v
Stemcor Holdings Ltd.	v
Sumitomo Corp Europe Holding Ltd.	v
Superdrug Stores Plc	Part of Kingfisher
T B W A U K Group Ltd.	Report not published for general release
T I Group Plc	Part of Smiths Industries
T R W Ltd.	v
T X U Europe Group Plc	v
Tarmac Heavy Building Materials (U K) Ltd.	Part of Carillion Construction
Tate & Lyle Industries Ltd.	v
Taylor Woodrow Plc	v
Tempus Group Plc	v
Tesco Stores Ltd.	v
Thames Water Plc	
The B O C Group Plc	v
The Corporate Services Group Plc	v
The Laird Group Plc	v
The Mayflower Corp Plc	v
The Morgan Crucible Co. Plc	v
The National Grid Co. Plc	Part of National Grid Group Plc
The Post Office	v
The Rank Group Plc	v
The Rugby Group Ltd. (now RMC Group Plc)	v
Thomson Holidays Ltd. (part of Preussag AG)	v
Threadneedle Investment Services (No 2) Ltd.	v
Tibbett & Britten Group Plc	v
Tilbury Douglas Plc (now Interserve)	v
Tomkins Plc	v
Total Oil Holdings Ltd.	
Totalfina Great Britain Ltd.	
Toyota (GB) Plc	v
Toyota Motor Manufacturing (UK) Ltd.	Part of Toyota Plc
Travis Perkins Plc	v
TXU Europe Energy Trading Ltd.	Part of TXU Europe

Company name	Report received
Unigate (Holdings) Plc	
Unigate (UK) Ltd.	v
Unilever Plc	v
United Distillers & Vintners (E R) Ltd.	
United News & Media Plc (now United Business Media)	v
United Utilities Plc	v
Van Den Bergh Foods Ltd.	Part of Unilever
Vauxhall Motors Ltd.	v
Virgin Atlantic Airways Ltd.	Report not published for general release
Volkswagen Group United Kingdom Ltd.	v
W H Smith Trading Ltd.	v
W P P Group Plc	v
Waitrose Ltd.	v
Whitbread Plc	v
Wm Morrison Supermarkets Plc	v
Wolseley Centers Ltd.	Part of Wolseley Plc
Wolseley Plc	v
Woolworths Plc	Part of Kingfisher Plc
Xerox Ltd	v
Yorkshire Electricity Group Plc	Part of the Kelda Group Plc
Zenith Media Holdings Ltd.	Report not available for general release

Appendix 2 – HSC guidance given in ‘Health and safety in annual reports’

Health and safety principles:

As a minimum your company's annual report should address key health and safety issues including the effectiveness of your systems for controlling health and safety risks. Reporting should include the following information, or give an indication of the steps your company is taking to gather the information for publication in later reports:

- the broad context of your policy on health and safety;
- the significant risks faced by your employees and others and the strategies and systems in place to control them;
- your health and safety goals. These should relate to your written statement of health and safety policy (and the arrangements for carrying the policy into effect), required by Section 2(3) of the Health and Safety at Work etc Act 1974. Specific and measurable targets - contributing to those in the "Revitalising Health and Safety" Strategy Statement and "Securing Health Together" - have a key role;
- report on your progress towards achieving your health and safety goals in the reporting period, and on your health and safety plans for the forthcoming period. There may be specific developments you wish to report on which had an impact on your company's health and safety performance, for example, the introduction of new working practices, technological change or employee training and development. Your company may have significant health and safety plans for the coming years which build on past performance and are noteworthy;
- the arrangements for consulting employees and involving safety representatives

Health and safety performance:

In addition, your report should provide data on your health and safety performance. Unless it is not available (in which case your report should indicate the steps you are taking to gather the information) the following data should be included:

- the number of injuries, illnesses and dangerous occurrences which should be reported to your health and safety enforcing authority by the Reporting of Injuries Diseases and Dangerous Occurrences Regulations 1995 (RIDDOR). This data should distinguish between fatalities, other injuries, illnesses and dangerous occurrences. More inclusive definitions (lost time injuries, for example) may be used. This may be particularly helpful if you include data from overseas subsidiaries. To help with comparison against the "Revitalising" targets, this data should be presented as the rate of injuries per 100,000 employees;
- brief details of the circumstances of any fatalities, and of the actions taken to prevent any recurrence;

- the number of other cases of physical and mental illness, disability or other health problems that are caused or made worse by someone's work first reported during the period;
- the total number of employee days lost by the company due to all causes of physical and mental illness including injuries, disability or other health problems. You should identify the number of these days thought to be caused or made worse by someone's work and a statement of the main causes of absence;
- the number of health and safety enforcement notices served on the company and information on what the notices required the company to do;
- the number and nature of convictions for health and safety offences sustained by the company, their outcome in terms of penalty and costs, and what has been done to prevent a recurrence;
- the total cost to your company of the occupational injuries and illnesses suffered by your staff in the reporting period.

We encourage companies to go beyond these minimum standards. It can be useful, for example, to include information on the outcome of health and safety audits, and on the extent and effectiveness of health and safety training provided to staff.

Health and safety targets:

Information on health and safety targets should also be presented.

Appendix 3 – Details of companies used in comparison study

The following 52 top UK companies were constituents of the FTSE 100 index in June 2001 and were used in our comparison to establish the level of change in reporting since 1995:

Company	Industry sector
Amvescap Plc	Speciality & other finance
Associated British Foods Plc	Food producers & processors
BAA Plc	Transport
Bae Systems Plc	Aerospace & defence
Barclays Plc	Investment companies
BOC Group Plc	Chemicals
Boots Company Plc	General retailers
British Airways Plc	Transport
British American Tobacco Ltd.	Tobacco
British Sky Broadcasting Group Plc	Media & photography
British Telecommunications Plc (including Cellnet Group Ltd.)	Telecommunication services
Cable and Wireless Plc (including Ntl Ltd.)	Telecommunication services
Cadbury Schweppes Plc	Food producers & processors
Centrica (including British Gas Trading)	Oil & gas
Daily Mail & General Trust Plc	Media & photography
Diageo Plc	Beverages
Electrocompenents Plc	Distributors
EMI Group Plc	Media & photography
GKN Plc	Automobiles
GlaxoSmithKline	Pharmaceuticals
Granada Group Plc	Media & photography
Great Universal Stores Plc	General retailers
Hilton Group Plc	Leisure, entertainment & hotels
Imperial Chemical Industries Plc	Chemicals
Imperial Tobacco Group Plc	Tobacco
International Power	Electricity
Kingfisher Plc	General retailers
Lattice Group Plc	Oil & gas
Legal and General Group Plc	Insurance
Lloyds TSB Plc (including Scottish Widows)	Insurance
Marks and Spencer Plc	General retailers
National Grid Group Plc	Electricity
Next Plc	General retailers
Pearson Plc	Media & photography
Powergen Plc	Electricity
Reckitt Benckiser Plc	Personal care & household products
Rentokil Initial Plc	Support services
Reuters Group Plc	Media & photography
Rolls -Royce Plc	Aerospace & defence
Safeway Plc	Food & drug retailers
Schroders N/V	Investment companies
Scottish & Newcastle Plc	Beverages
Scottish & Southern Energy Plc	Electricity
Scottish Power plc	Electricity
Shell Transport and Trading Company Plc	Oil & gas
Smiths Industries Plc	Aerospace & defence
Tesco Plc	Food & drug retailers
Unilever Plc	Food producers & processors

Company	Industry sector
United Business Media Plc	Media & photography
United Utilities Plc	Water
William Morrison Supermarkets Plc	Food & drug retailers
WPP Group Plc	Media & photography

In 1995, the FTSE 100 index comprised the following companies (taken from the charity Disaster Action report):

Company	Industry sector
3i Group	Investment companies
Abbey National	Banks
Allied Domecq	Beverages
Argyll Group	Food & drug retailers
Arjo Wiggins Appleton	Packaging
Asda Group	Food & drug retailers
Associated British Foods	Food producers & processors
BAA	Transport
Bank of Scotland	Banks
Barclays	Banks
Bass	Leisure, entertainment & hotels*
Blue Circle Industries	Construction & building materials
BOC Group	Chemicals
Boots	General retailers
British Aerospace	Engineering & machinery*
British Airways	Transport
British American Tobacco	Tobacco
British Gas	Oil & gas
British Petroleum	Oil & gas
British Sky Broadcasting	Media & photography
British Steel	Engineering & machinery*
British Telecommunications	Telecommunication services
BTR	Diversified industrials
Burmah Castrol	Oil & gas
Cable & Wireless	Telecommunication services*
Cadbury Schweppes	Food producers & processors
Carlton Communications	Media & photography
Commercial Union	Insurance
Cookson Group	Diversified industrials
Courtaulds	Household goods & textiles
De La Rue	Packaging
Enterprise Oil	Oil & gas
Forte	Leisure, entertainment & hotels
General Accident	Insurance
General Electric	Electronic & electrical equipment
GKN	Automobiles
Glaxo	Pharmaceuticals
Granada Group	Media & photography
Grand Metropolitan	Leisure, entertainment & hotels
Guardian Royal Exchange	Insurance
Guinness	Beverages
GUS	General retailers
Hanson	Diversified industrials
HSBC Holdings	Banks
ICI	Chemicals
Inchcape	Distributors
Kingfisher	General retailers

Company	Industry sector
Ladbroke Group	Leisure, entertainment & hotels
Land Securities	Real estate
Lasmo	Oil & gas
Legal & General	Insurance
Lloyds Bank	Bank
London Electricity	Electricity
Marks & Spencer	General retailers
Midlands Electricity	Electricity
National Power	Electricity
Natwest Bank	Banks
North West Water	Water
P&O	Transport
Pearson	Media & photography
Powergen	Electricity
Prudential Corporation	Insurance
Rank Organisation	Leisure, entertainment & hotels
Reckitt & Colman	Personal goods & household products
Redland	Construction & building materials
Reed Elsevier	Media & photography
Rentokil	Support services
Reuters Holdings	Media & photography
Rexam	Packaging
RMC Group	Construction & building materials
Rolls-Royce	Engineering & machinery*
Royal Bank of Scotland	Banks
Royal Insurance Holdings	Insurance
RTZ Corporation	Mining
Sainsbury, J	Food & drug retailers
Schroders	Investment companies
Scottish & Newcastle	Beverages
Scottish Power	Electricity
Sears	General retailers
Severn Trent	Water
Shell transport	Oil & gas
Siebe	Engineering & machinery
Smith & Nephew	Health
SmithKline Beecham	Pharmaceuticals
Southern Electric	Electricity
Standard Chartered	Banks
Sun Alliance Group	Insurance
Tate & Lyle	Food producers & processors
Tesco	Food & drug retailers
Thames Water	Water
Thorn EMI	Leisure, entertainment & hotels
TI Group	Engineering & machinery
Tomkins	Diversified industrials
TSB Group	Banks
Unilever	Food producers & processors
Vodafone Group	Telecommunication services
Whitbread	Beverages
Williams Holdings	Diversified industrials
Wolseley	Construction & building materials
Zeneca	Pharmaceuticals

* denotes an updated industry sector that has been allocated based on the current FTSE index.

Appendix 4 – Industry sector of 227 company annual reports received

Company name	Year	Industry sector	Health and safety information reported?
ABB Ltd.	2000	Engineering & machinery*	yes
Aegis Group plc	2000	Media & photography	yes
Aegon (Guardian Financial Services)	2000	Life assurance	no
Agco Corporation	2000	Engineering & machinery*	no
Aggregate Industries plc	2000	Construction & building materials	yes
Airtours plc	2000	Leisure, entertainment & hotels	no
Alliance UniChem plc	2000	Health	yes
Amalgamated Metal Corporation plc	2000	Steel & other metals	no
Amvescap plc	2000	Speciality & other finance	no
Anglian Water plc	2000	Water*	no
Arcadia Group plc	2000	General retailers	no
Arnold Clark Automobiles Ltd.	2000	Automobiles*	no
Arriva plc	2000	Transport	yes
Associated British Foods plc (British Sugar plc)	2000	Food producers & processors	no
Avon Energy Partners Holdings (GPU Power)	2000	Electricity*	yes
BAA plc	2001	Transport	yes
Bae Systems plc	2000	Aerospace & defence	no
Balfour Beatty plc	2000	Construction & building materials	yes
Barclays plc (Barclays Global Investors)	2000	Investment companies*	no
Barloworld Ltd. (formerly Barlow Ltd.)	2000	Support services*	no
Barratt Developments plc	2000	Construction & building materials	no
BBA Group plc	2000	Transport	yes
Bidvest (formerly Booker Foodservice Group)	2000	Food producers & processors*	no
Blue Circle Industries plc	2000	Construction & building materials	yes
BMW Group	2000	Automobiles*	no
Bovis Lend Lease Ltd.	2000	Construction & building materials	yes
BPB plc	2000	Construction & building materials	yes
Brake Bros plc	2000	Food producers & processors	yes
Britannia Airways Ltd.	1999	Transport*	no
British Airways plc	2001	Transport	yes
British American Tobacco	2000	Tobacco	yes
British Broadcasting Corporation	2000	Media & photography*	yes
British Energy plc	2001	Electricity	yes
British Sky Broadcasting Group plc	2000	Media & photography	yes
British Telecom. Plc (Cellnet Group Ltd.)	2000	Telecommunication services	yes
British Vita plc	2000	Chemicals	yes
Bunzl plc	2000	Support services	yes
Burmah Castrol plc	1999	Oil & gas*	yes
Cadbury Schweppes plc	2000	Food producers & processors	yes
Camelot Group plc	2000	Leisure, entertainment & hotels*	no
Carillion plc	2000	Construction & building materials	yes
Carlsberg Group (Carlsberg-Tetley Brewing Ltd.)	2000	Beverages*	yes
Caterpillar Inc.	2000	Engineering & machinery*	yes

Company name	Year	Industry sector	Health and safety information reported?
Centrica (British Gas Trading Ltd.)	2000	Oil & gas	yes
Charter plc	2000	Engineering & machinery	no
Citroen UK Ltd.	1999	Automobiles*	no
Claims International (Holdings) Ltd.	1999	Investment companies*	no
Coats Viyella plc	2000	Household goods & textiles	no
Compaq Computer Corporation	2000	Information technology hardware*	no
Computacenter	2000	Information technology hardware*	no
Conoco Inc.	2000	Oil & gas*	yes
Cookson Group plc	2000	Engineering & machinery	yes
Cordiant Communications Group plc	2000	Media & photography	no
Corus Group plc	2000	Steel & other metals	no
Daily Mail and General Trust plc (Associated Newspapers Ltd.)	2000	Media & photography	no
Daimler Chrysler UK Ltd.	2000	Automobiles*	no
Dairy Crest Group plc	2000	Food producers & processors	no
David S Smith (Holdings) plc	2000	Forestry & paper	no
Dawson Holdings plc	2000	Support services	no
De La Rue Holdings plc	2000	Support services	no
Debenhams plc	2000	General retailers	yes
Delta plc	2000	Electronic & electrical equipment	yes
Diageo plc	2000	Beverages	no
Du Pont (UK) Ltd	2000	Chemicals*	yes
EDS International Ltd.	2000	Software & computer service*	no
Electrocomponents plc	2000	Distributors	yes
EMAP	2001	Media & photography	no
EMI Group plc	2000	Media & photography	no
Enodis plc	2000	Electronic & electrical equipment*	yes
Enterprise Oil plc	2000	Oil & gas	yes
Ericsson	2000	Telecommunication services*	no
Exel plc	2000	Transport	yes
Express Dairies plc	2001	Food producers & processors	yes
Exxon Mobile (Esso Exploration & Production (UK) Ltd.)	2000	Oil & gas	yes
Fiat Group	2000	Automobiles*	no
First Choice Holidays plc	2000	Leisure, entertainment & hotels	no
FirstGroup plc	2001	Transport	yes
FKI plc	2000	Engineering & machinery	yes
Ford Motor Company Ltd.	2000	Automobiles*	no
Gallagher Group plc	2000	Tobacco	yes
Gehe UK plc (AAH Pharmaceuticals Ltd.)	2000	Pharmaceuticals*	no
George Wimpey plc	2000	Construction & building materials	no
GKN plc	2000	Automobiles	yes
GlaxoSmithKline	2000	Pharmaceuticals	yes
Granada Media plc	2000	Media & photography	no
Great Universal Stores (GUS) plc	2001	General retailers	yes
H J Heinz Co. Ltd	2000	Food producers & processors*	no
Hartest Holdings plc (Labspace Ltd.)	2000	Investment companies*	no
Hewlett-Packard Ltd	2000	Information technology hardware*	no
Hilton Group plc	2000	Leisure, entertainment & hotels	no
Hitachi Ltd.	2001	Electronic & electrical equipment*	no
HMV Media Group plc	2000	General retailers*	no
Hogg Robinson plc	1999	Support services*	yes
Honda Motor Europe Ltd.	2000	Automobiles	no

Company name	Year	Industry sector	Health and safety information reported?
House of Fraser (Stores) Ltd.	2001	General retailers	yes
Hunting plc	2000	Oil & gas*	yes
Hyder plc	2000	Electricity*	no
IBM UK	2000	Information technology hardware*	no
Iceland Group plc	2000	Food & drug retailers	yes
ICI plc	2000	Chemicals	yes
ICL plc	2000	Software & computer service*	no
IMI plc	2000	Engineering & machinery	yes
Imperial Tobacco Group plc	2000	Tobacco	yes
Inchcape plc	2000	Distributors	yes
International Power	2000	Electricity	yes
Interserve plc (Tilbury Douglas plc)	2000	Support services	yes
Itochu Corporation	2000	General retailers*	no
Jardine Strategic Holdings Ltd. (Jardine Motors Group)	2001	Diversified industrials	no
John Laing plc	2000	Construction & building materials	no
John Lewis Partnership plc	2001	General retailers*	no
John Mowlem & Co. plc	2000	Construction & building materials	yes
Johnson & Johnson (DePuy Acromed)	2000	Health*	no
Jupiter Unit Trust Managers Ltd.	2001	Investment companies	no
Kelda Group plc	2001	Water	yes
Kier Group plc	2000	Construction & building materials	yes
Kingfisher plc	2001	General retailers	no
Kodak Ltd.	2000	Media & photography*	yes
Kvaerner Construction Group Ltd	2000	Engineering & machinery	yes
Lattice Group plc	2000	Oil & gas*	yes
Legal & General Group plc	2000	Insurance	yes
Lex Service plc	2000	Support services	yes
Littlewoods Organisation plc	2000	General retailers	no
Lloyds TSB Group (Scottish Widows)	2000	Insurance*	no
London Electricity plc	2000	Electricity*	yes
London Transport	1999	Transport*	yes
Marks and Spencer plc	2000	General retailers	no
Matsushita Electric Europe (Headquarters) Ltd.	2001	Household goods & textiles*	no
Menzies Group (John Menzies Partnership plc & John Menzies Distribution Ltd.)	2000	Distributors	no
Merrill Lynch Investment Managers (formerly Mercury Fund Managers)	2001	Investment companies	no
Milk Marque Ltd.	2000	Food Producers & processors*	no
Mitsubishi Corporation	2000	Information technology hardware	no
Mitsui & Co. Ltd	2000	General retailers*	no
Motability Finance Ltd.	2000	Speciality & other finance*	no
Mothercare plc	2001	General retailers	no
Motorola	2001	Information technology hardware	no
National Express Group plc	2000	Transport	yes
National Grid Group plc	2001	Electricity	yes
NEC Corporation	2000	Information technology hardware*	no
Nestle Group	2000	Food producers & processors	no
Newton Fund Managers Ltd.	2000	Investment companies*	no
Next plc	2001	General retailers	no
Nissho Iwai	2000	Engineering & machinery*	no
Nokia	2000	Information technology hardware	yes

Company name	Year	Industry sector	Health and safety information reported?
Nomura International plc	2000	Investment companies*	no
Nortel Networks Corporation	2000	Telecommunication services*	yes
Novar plc (formerly Caradon plc)	2000	Construction & building materials	yes
NTL	2000	Telecommunication services*	no
Orange plc	2000	Telecommunication services	no
Pearson plc	2000	Media & photography	yes
Pendragon plc	2000	Distributors	no
Persimmon plc	2000	Construction & building materials	yes
Peugeot Motor Co. plc	2000	Automobiles*	yes
Pfizer Inc.	2000	Pharmaceuticals*	yes
Philips	2000	Electronic & electrical equipment	no
Phillips Petroleum Ltd	2009	Oil & gas*	yes
Pilkington plc	2001	Construction & building materials	yes
Powergen plc	2000	Electricity	yes
Premier Farnell plc	2001	Distributors	yes
Preussag AG (Thomson Holidays Ltd.)	2000	Leisure, entertainment & hotels*	yes
Railtrack	2001	Transport	yes
Reckitt Benckiser Plc	2000	Personal, care & household products	yes
Renault UK Ltd	2000	Automobiles*	no
Rentokil Initial plc	2000	Support services	yes
Reuters Group plc	2000	Media & photography	no
Rexam plc	2000	Packaging	yes
RMC Group plc (The Rugby Group Ltd.)	2000	Construction & building materials	yes
Rolls Royce plc	2000	Aerospace & defence	yes
Safeway plc	2001	Food & drug retailers	yes
Schroder Ventures International Investment Trust plc (Homebase Ltd.)	2000	Investment companies	no
Scottish & Newcastle plc	2000	Beverages	no
Scottish & Southern Energy plc	2000	Electricity	yes
Scottish Power	2001	Electricity	yes
Seeboard Group plc	2000	Electricity*	yes
Sema Group plc	1999	Information technology hardware*	no
Severn Trent plc (Severn Trent Water)	2000	Water	yes
Siemens plc	2000	Electronic & electrical equipment	no
SIG plc	2000	Construction & building materials	yes
Signet Group plc	2001	General retailers	yes
Smiths Industries plc	2000	Aerospace & defence	yes
Somerfield plc	2000	Food & drug retailers	no
Sony Corporation	2000	Household goods & textiles	no
Southern Electric Contracting Ltd.	2001	Engineering & machinery*	yes
Stagecoach Holdings plc	2000	Transport	no
Stemcor Holding Ltd	2000	Steel & other metals*	no
Sumitomo Corporation Europe plc	2000	Speciality & other finance	no
Tate & Lyle Industries Ltd.	2000	Food producers & processors	yes
Taylor Woodrow plc	2000	Construction & building materials	yes
Tempus Group plc	2000	Media & photography	no
Tesco plc	2001	Food & drug retailers	no
The Boc Group plc	2000	Chemicals	yes
The Boots Company plc	2001	General retailers	no
The Coca-Cola Company	2000	Beverages*	no

Company name	Year	Industry sector	Health and safety information reported?
The Co-operative Group (includes Associated Co-operative Dairies)	2000	General retailers*	no
The Corporate Services Group plc	2000	Support services	no
The Gillette Company	2000	Personal, care & household products*	no
The Lafarge Group (Redland plc)	2000	Construction & building materials*	yes
The Laird Group plc	2000	Electronic & electrical equipment	no
The Mayflower Corporation plc	2000	Automobiles	yes
The Morgan Crucible Company plc	2000	Engineering & machinery	no
The Post Office	2000	Support services*	yes
The Rank Group plc	2000	Leisure, entertainment & hotels	no
The Seagram Company Ltd.	2000	Leisure, entertainment & hotels	no
The Shell Transport & Trading Company plc	2000	Oil & gas	yes
Threadneedle Investment Services Ltd.	2000	Investment companies*	no
Tibbett & Britten Group plc	2001	Transport	no
Tomkins plc	2000	Engineering & machinery	no
Toyota Motor Corporation	1999	Automobiles	no
Travis Perkins plc	2000	Construction & building materials	yes
Trinity Mirror plc (formerly The Mirror Group)	2000	Media & photography	no
TRW	2000	Aerospace & defence*	no
TXU Europe Group plc	1999	Electricity*	no
Unigate plc	2000	Food producers & processors	no
Unilever plc	2000	Food producers & processors	yes
United Business Media (formerly United News & Media plc)	2000	Media & photography	no
United Utilities plc	2001	Water	yes
Vauxhall	1999	Automobiles*	yes
Volkswagen Group United Kingdom Ltd.	1999	Automobiles	no
Waitrose Ltd	2000	Food & drug retailers*	no
Wal-Mart (Asda Stores Ltd.)	2000	General retailers*	no
Western Power Distribution (South Western Electricity plc)	2000	Electricity*	no
WH Smith plc	2000	General retailers	yes
Whitbread plc	2001	Leisure, entertainment & hotels	yes
Winterhur Life UK Holdings Ltd. (Colonial plc)	1999	Investment companies*	no
Wm Morrison Supermarkets plc	2001	Food & drug retailers	yes
Wolseley plc	2000	Construction & building materials	no
WPP Group plc	2000	Media & photography	no
Xerox Corporation	1999	Electronic & electrical equipment*	no

* denotes an industry sector that has been allocated as a result of the company involved not being listed in the Financial Times company index.

Appendix 5 - Details of the quality of information presented

Company name	Year	Industry sector	Principles	Rating	Performance	Rating	Targets	Rating
ABB Ltd.	2000	Engineering & machinery	yes	medium	yes	medium	yes	low
Aegis Group Plc	2000	Media & photography	yes	low	no		no	
Aggregate Industries Plc	2000	Construction & building materials	yes	medium	no		no	
Alliance UniChem Plc	2000	Health	yes	low	no		no	
Arriva Plc	2000	Transport	yes	medium	no		no	
Avon Energy Partners Holdings (formerly GPU Power)	2000	Electricity	yes	medium	no		no	
BAA Plc	2001	Transport	yes	low	yes	medium	yes	medium
Balfour Beatty Plc	2000	Construction & building materials	yes	medium	yes	medium	no	
BBA Group Plc	2000	Engineering & machinery	yes	medium	no		yes	low
Blue Circle Industries Plc	2000	Construction & building materials	yes	low	yes	medium	no	
Bovis Lend Lease Ltd.	2000	Construction & building materials	yes	medium	yes	medium	no	
BPB Plc	2000	Construction & building materials	yes	medium	yes	low	yes	low
Brake Bros Plc	2000	Food Producers & processors	no		no		no	
British Airways Plc	2001	Transport	yes	low	yes	medium	yes	medium
British American Tobacco	2000	Tobacco	no		no		no	
British Broadcasting Corporation	2000	Media & photography	yes	low	yes	low	no	
British Energy Plc	2001	Electricity	yes	low	no		no	
British Sky Broadcasting Group Plc	2000	Media & photography	yes	low	no		no	
British Telecom. Plc (including Cellnet Group Ltd.)	2000	Telecommunication services	yes	low	no		no	
British Vita Plc	2000	Chemicals	yes	medium	no		no	
Bunzl Plc	2000	Support services	yes	medium	no		no	
Burmah Castrol Plc	1999	Oil & gas	yes	medium	no		no	
Cadbury Schweppes Plc	2000	Food Producers & processors	yes	low	no		no	
Carillion Plc	2000	Construction & building materials	yes	high	yes	medium	no	
Carlsberg Group (including Carlsberg- Tetley Brewing Ltd.)	2000	Beverages	yes	low	no		no	
Caterpillar Inc.	2000	Engineering & machinery	no		no		no	
Centrica (formerly British Gas Trading Ltd.)	2000	Oil & gas	yes	medium	no		no	

Company name	Year	Industry sector	Principles	Rating	Performance	Rating	Targets	Rating
Conoco Inc.	2000	Oil & gas	yes	medium	yes	medium	yes	low
Cookson Group Plc	2000	Engineering & machinery	yes	low	no		no	
Debenhams Plc	2000	General retailers	yes	medium	no		no	
Delta Plc	2000	Electronic & electrical equipment	yes	medium	no		no	
Du Pont (UK) Ltd	2000	Chemicals	yes	low	yes	medium	no	
Electrocomponents Plc	2000	Distributors	yes	low	no		no	
Enodis Plc	2000	Electronic & electrical equipment	yes	low	no		no	
Enterprise Oil Plc	2000	Oil & gas	yes	medium	yes	medium	no	
Exel Plc	2000	Transport	yes	low	no		no	
Express Dairies Plc	2001	Food Producers & processors	yes	low	yes	medium	no	
Exxon Mobile	2000	Oil & gas	yes	high	yes	medium	no	
FirstGroup Plc	2001	Transport	yes	medium	no		no	
FKI Plc	2000	Engineering & machinery	yes	low	no		no	
Gallagher Group Plc	2000	Tobacco	yes	low	no		no	
GKN Plc	2000	Automobiles	yes	high	yes	medium	no	
GlaxoSmithKline	2000	Pharmaceuticals	yes	high	yes	medium	no	
Great Universal Stores (GUS) Plc	2001	General retailers	yes	low	no		no	
Hogg Robinson Plc	1999	Support services	yes	low	no		no	
House of Fraser (Stores) Ltd.	2001	General retailers	yes	low	no		no	
Hunting Plc	2000	Oil & gas	yes	low	no		no	
Iceland Group Plc	2000	Food & drug retailers	yes	low	no		no	
ICI Plc	2000	Chemicals	yes	medium	yes	medium	yes	medium
IMI Plc	2000	Engineering & machinery	yes	medium	no		no	
Imperial Tobacco Group Plc	2000	Tobacco	yes	medium	no		no	
Inchcape Plc	2000	Distributors	yes	medium	no		yes	low
International Power	2000	Electricity	no		no		no	
Interserve Plc (formerly Tilbury Douglas Plc)	2000	Support services	yes	medium	no		no	
John Mowlem & Co. Plc	2000	Construction & building materials	yes	low	yes	low	no	
Kelda Group Plc	2001	Water	yes	high	yes	medium	yes	low
Kier Group Plc	2000	Construction & building materials	yes	low	yes	medium	no	
Kodak Ltd.	2000	Media & photography	yes	low	no		no	
Kvaerner Construction Group Ltd	2000	Engineering & machinery	yes	medium	yes	medium	no	

Company name	Year	Industry sector	Principles	Rating	Performance	Rating	Targets	Rating
Lattice Group Plc	2000	Oil & gas	yes	medium	yes	medium	yes	low
Legal & General Group Plc	2000	Insurance	yes	medium	no		no	
Lex Service Plc	2000	Support services	yes	medium	no		no	
London Electricity Plc	2000	Electricity	yes	low	no		no	
London Transport	1999	Transport	yes	medium	yes	medium	no	
National Express Group Plc	2000	Transport	no		no		no	
National Grid Group Plc	2001	Electricity	yes	medium	yes	low	no	
Nokia	2000	Information technology hardware	no		no		no	
Nortel Networks Corporation	2000	Telecommunication services	no		no		no	
Novar Plc (formerly Caradon Plc)	2000	Construction & building materials	yes	low	no		no	
Pearson Plc	2000	Media & photography	yes	low	no		no	
Persimmon Plc	2000	Construction & building materials	yes	low	no		no	
Peugeot Motor Co. Plc	2000	Automobiles	yes	low	no		no	
Pfizer Inc.	2000	Pharmaceuticals	no		no		no	
Phillips Petroleum Company Ltd.	2000	Oil & gas	yes	low	yes	medium	no	
Pilkington Plc	2001	Construction & building materials	yes	high	yes	medium	no	
Powergen Plc	2000	Electricity	yes	medium	yes	medium	no	
Premier Farnell Plc	2001	Distributors	yes	low	no		no	
Preussag AG (including Thomson Holidays Ltd.)	2000	Leisure, entertainment & hotels	yes	medium	no		no	
Railtrack	2001	Transport	yes	low	no		no	
Reckitt Benckiser Plc	2000	Personal, care & household products	yes	low	no		no	
Rentokil Initial Plc	2000	Support services	yes	high	no		no	
Rexam Plc	2000	Packaging	yes	high	yes	low	yes	low
RMC Group Plc (formerly The Rugby Group Ltd.)	2000	Construction & building materials	yes	high	no		no	
Rolls Royce Plc	2000	Aerospace & defence	yes	medium	yes	medium	no	
Safeway Plc	2001	Food & drug retailers	yes	low	no		no	
Scottish & Southern Energy Plc	2000	Electricity	yes	medium	yes	medium	no	
Scottish Power	2001	Electricity	yes	medium	no		no	
Seeboard Group Plc	2000	Electricity	yes	low	yes	medium	no	
Severn Trent Plc (including Severn Trent Water)	2000	Water	yes	medium	no		no	

Company name	Year	Industry sector	Principles	Rating	Performance	Rating	Targets	Rating
SIG Plc	2000	Construction & building materials	no		no		no	
Signet Group Plc	2001	General retailers	yes	low	no		no	
Smiths Industries Plc	2000	Aerospace & defence	yes	high	yes	medium	yes	medium
Southern Electric Contracting Ltd.	2001	Engineering & machinery	yes	medium	no		no	
Tate & Lyle Industries Ltd.	2000	Food producers & processors	yes	medium	yes	low	no	
Taylor Woodrow Plc	2000	Construction & building materials	yes	low	no		no	
The Boc Group Plc	2000	Chemicals	yes	high	yes	high	yes	low
The Lafarge Group	2000	Construction & building materials	yes	low	no		no	
The Mayflower Corporation Plc	2000	Automobiles	no		no		no	
The Post Office	2000	Support services	yes	low	no		no	
The Shell Transport & Trading Company Plc	2000	Oil & gas	yes	medium	yes	medium	no	
Travis Perkins Plc	2000	Construction & building materials	yes	medium	no		no	
Unilever Plc	2000	Food producers & processors	no		no		no	
United Utilities Plc	2001	Water	no		no		no	
Vauxhall	1999	Automobiles	no		yes	medium	yes	medium
WH Smith Plc	2000	General retailers	yes	medium	no		no	
Whitbread Plc	2001	Leisure, entertainment & hotels	yes	low	no		no	
Wm Morrison Supermarkets Plc	2001	Food & drug retailers	yes	low	no		no	

Appendix 6 – Examples of the quality of reporting

The following examples show the variation in the reporting quality of health and safety information presented in the company annual reports analysed. Examples of low, medium and high quality levels of reporting for principles, performance and target information are given.

Principles information

Low quality

- The health and safety of employees and customers alike is accorded the highest priority, and our policy is to avoid all unnecessary risks through audits, assessments and training.
- It is company policy to provide and maintain safe and healthy working conditions, equipment and systems of work for all employees and to provide such information, instruction, training and supervision as may be required for this purpose.
- It is the group's intention that its work will be carried out in accordance with the relevant statutory provisions and the group health and safety policy. All reasonable practicable measures are taken to avoid risk to its employees, subcontractors and visitors to its sites and premises. All directors, managers and employees have the responsibility for implementing group policy and for ensuring that health and safety considerations are always given due regard in planning and in day-to-day supervision of work. All employees and subcontractors are expected to co-operate in carrying out this policy and must ensure that their own work, so far as is reasonably practicable, is carried out without risk to themselves or others.
- A high standard of health and safety management continues at all levels within the business supported by training programmes and internal auditing to promote a high level of awareness and commitment.

Medium quality

- Health and safety is always a key priority for the Company, as it is for our employees working in call centres, offices, on the road and offshore. We have designed our arrangements for managing health and safety to deliver continual improvements in performance, and we provide training and professional support for all who have health and safety responsibilities. The way we make sure that we deliver the improvements is by focusing on carefully selected targets and performance indicators, which we monitor and review regularly.
- Throughout the Group there is a focus on continuous improvement in standards of health and safety. The Group Health and Safety Committee sets relevant policies based on the specialist advice of the Technical Sub-Committee and monitors their implementation. Risk assessments, safety

audits and a regular review of progress against objectives established by each business area are the primary means for promoting an active health and safety culture. In the past year particular attention has been given to promoting employee's own awareness of the need to work safely. Training continues to be provided, on an ongoing basis, on relevant health and safety matters.

- The key aims of the Group's Health, Safety and Environment (HS&E) policy are: to eliminate all injuries and work-related illness, and to promote dialogue and respond positively to the concerns of employees, customers, shareholders and the public. The starting point for achieving these aims is the establishment and maintenance of effective HS&E management systems, integrated into all business processes and line management functions. Despite the different activities of our businesses, HS&E is an area where all parts of the Group can learn and improve from each other's experience. The leading HS&E managers and practitioners from each of the business units meet regularly to share knowledge. The Chairman's Awards encourage the sharing of good HS&E practice. Outstanding HS&E achievements are recognised and celebrated at an annual ceremony. Entries are encouraged not only from Group companies, but also from our contractors and partners.

High quality

- The group is committed to achieving high health and safety standards throughout its business. The management of health and safety issues operates in the context of the policy adopted by the board and the system of internal control. The company has put in place a number of safety policies and procedures, and provides such information, instruction, training and supervision as is appropriate.

In addition, the company provides occupational health, safety and welfare advisory services.

Health and safety goals are set annually in relation to numbers of accidents, working time lost as a result of accidents, training delivery, internal safety audits and the health surveillance programme. These are monitored and reported monthly to senior managers and directors. In the past four years, the use of stretching goals, the effective provision of training and advice, and the continued emphasis by all parties on the importance of health and safety matters has resulted in significant reductions in reportable accidents, all accidents, and working days lost. By the nature of accidents, there can be no guarantee that they will never occur. The measures taken by the company are intended to place emphasis on prevention and continuing vigilance.

The company consults with all employees via area and functional health and safety forum groups and subsidiary company safety committees. Local safety issues are discussed and resolved within these groups. The groups have representation on the company Health and Safety Group, which meets quarterly.

- Health and safety is a fundamental part of good management and operational practices. Concern for health and safety is integral to all the Company's activities. In the United Kingdom we operate in a changing business environment, which includes an increasing use of sub-contractors along with a significant focus to establish a culture of partnership to optimise project outcomes.

The Company recognises its responsibilities for the health and safety of everyone working in its operations and we have designated health and safety as a strategic risk. Health and safety objectives complement our business aims and are recognised to add value to the business beyond merely ensuring compliance with legislation.

The Company's Safety Charter has continued to provide the foundation for our delivery of health and safety management. The Safety Charter sets out four safety cornerstones, which complement the national Health and Safety Executive (HSE) 'Working Well Together Campaign'.

The Company believes the basis of competence is effective training, as reflected by our core training matrix. We are committed to a structured approach to ensure that all those working on our operations, direct employees, sub-contractors, suppliers and operatives, are competent to fulfil their defined responsibilities safely.

Co-operation is key within the Company's operational activities, and starts at the highest level with the Board Health and Safety committee. Managing Directors of all operating business units are on the committee and meet to set policy, exchange current practice and oversee implementation of health and safety initiatives. Health and safety is also a mandatory item on all our significant meeting agendas.

The Company recognises the importance of consultation with representatives of employees and the workforce in general with regards to health and safety issues. Appropriate modes of communication are used as appropriate to site-specific requirements. The aim is to create a culture where everyone is valued and all views are listened to as fundamental part of the construction process.

During 2000 we launched a new campaign that aims to put safety right at the start of every process. The message of the Think Safe! Campaign was communicated to all employees using a pocket card, which contained a simple safety hierarchy, reinforced with a message from the Company's Chairman.

Performance information

Low quality

- We are pleased that the accident rate is now lower than the Standard Industrial Classification benchmark for radio and television activities. Regional and London premises were subject to visits by health and safety enforcement

agencies during the year. No serious weaknesses or breaches were revealed by these visits.

- During the last year the Group achieved a 20% reduction in the accident frequency rate.
- In the UK, the Company reduced recordable head injuries by 57% and eliminated those resulting in lost time.

Medium quality

- Chart 1 shows the accident frequency rate (AFR) (i.e. the number of incidents resulting in an individual being unable to work for one day or more per 1000 employees per annum). Chart 2 shows the accident severity rate (ASR) (i.e. the number of days lost to accidents per 1000 employees per annum). Over the past five years the Group has improved its performance on both measures, by 47% for AFR and 44% for ASR. In 2000, the incidence of serious injuries, including those that involved an employee being absent from work for four weeks or more, was 2.7 per 1000 employees – a 47% improvement over the last five years.

The company was deeply saddened by the deaths of five people in 2000 as a result of injuries occurred while at work. Three were accidental deaths, one involving a contractor at a subsidiary site in Germany, one involving an employee at a joint venture company also in Germany and another involving a contractor at a joint venture site in the UK. The other deaths occurred as a result of a shooting in South Africa.

- Over the year, the company's lost time incident frequency rate improved by 22%, surpassing the 22% target. This follows rate improvements of 34% in 1999 and 27% in 1998.

Tragically three employees were killed at work during 2000. In addition, a seven-year old boy drowned in a remote fenced settling pond in the Philippines. These, together with other incidents with potential for fatality, resulted in worldwide safety alerts with learning points requiring our operations to review existing standards and to make improvements where necessary.

High quality

- The Group uses four principal indicators to provide a consistent measure of its workplace and vehicle safety performance. These are: LWCR (lost workday case rate per 2000,000 hours); TRCR (total recordable case rate per 200,000 hours – this is the sum of lost workday cases and cases requiring medical treatment beyond first aid); TAAR (truck avoidable accident rate per million miles); and PCAAR (passenger car avoidable accident rate per million miles). Accident rate reductions of 13%, 21% and 23% were achieved in respect of the first three, but PCAAR regressed by 9% compared with the previous year.

There were no employee fatalities resulting from process-related accidents. Sadly, three employees (two in the US and one in South Africa) lost their lives in motor vehicle accidents, as did a contractor worker in Japan. Also three contract/agency workers were killed in process-related accidents in Chile, Colombia and southern China. All fatal and major accidents were investigated thoroughly and the findings presented to the executive management board.

Both internally and externally the year saw some outstanding safety performances by Group businesses, resulting in a number of awards and accolades. These included the British Safety Council's award for safety improvements for the fourth successive year.

Altogether 19 regions reported no lost workday injuries for the fiscal year. Twelve regions reported no recordable accidents for the year, 16 reported no avoidable passenger car accidents and nine reported no avoidable truck accidents.

Target information

Low quality

- Businesses are expected to set clear targets for improvement and time-scales within which the targets should be met. The Group's goal remains to achieve continual improvement year after year in all areas that are a risk to the company, the environment and its employees.
- During the year ahead efforts to reduce process-related and motor vehicle accidents are being re-doubled.

Medium quality

- The last two years have seen a steep decline in lost time injuries and we are still on target to reach our goal of 0.23 lost time injuries per 100,000 man hours worked by the end of 2002.
- The company set an exacting target of reducing first aid incidents by 50% in the three years to 2001. The Company is approaching the halfway mark in this target, but is under no illusion that it constitutes a real challenge to the organisation, which is equivalent to less than one accident per employee every three years.

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