

Sustainability Reporting Practices of NGOs in Poland: A Literature Review*

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Abstract

The expectations of NGO stakeholders compel them to report on sustainability activities. The aim of this research is to indicate the reporting practices of selected entities by identifying the place and comparing the scope of sustainability disclosures in external reports, together with the possibility of using them to assess the degree of development of the organisation in this area.

The paper analyses literature sources on sustainability reporting by NGOs. In order to determine the scope of ESG reports in question, qualitative research was conducted and based on a case study of selected Polish foundations. The results show that NGOs prepare sustainability reports despite the lack of a formal obligation to do so. The scope and layout of the information presented in these reports varies, but in many aspects they are similar. In addition, the research shows that the analysed NGOs use ESG reporting standards to a varying extent. Moreover, they apply them inconsistently.

The research carried out is novel in that, in practice, no review of NGO sustainability reports has been carried out so far in terms of their informational scope and the possibility of using their content to assess the performance of entities in all ESG areas. The results obtained may contribute to a better understanding of the practice of ESG reporting by NGOs in Poland. Knowledge of this issue may also point the regulator in the direction of changes to the law.

Keywords: NGOs, sustainability reporting, ESG reporting standards, disclosure.