

ACCOUNTANTS FOR BUSINESS

Accounting for children: implementing child rights for better business

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ABOUT ACCOUNTANTS FOR BUSINESS

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This report introduces the concept of children's rights as a business issue of concern to finance directors and accounting teams.

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Part 1: Why children's rights matter to business

Part 1 explains children's rights in the broader context of human rights and the many ways that children can be affected by business activities. It outlines developments such as business principles relating to children's rights, and toolkits that businesses can use for developing policies and monitoring impacts relating to children.

THE CHALLENGE

Corporate governance and sustainability are now established boardroom issues. This reflects the increasing focus of shareholders, governments, regulators and other stakeholders on encouraging stable business environments and long-term performance. Many aspects of business activity are encompassed by these topics, including risk-management systems and processes, human resource capabilities and even access to raw materials and water.

One area now growing in importance in the sustainability and corporate governance agenda concerns human rights – specifically, the rights of children. There is increasing awareness that any violations of children's rights by companies could have serious business impacts as well as human impacts. By the same token, responsible corporate behaviour in relation to children's rights could potentially create business opportunities and benefits.

CHILDREN'S RIGHTS IN PERSPECTIVE

Children throughout history have been at risk of exploitation, particularly when living in poor environments. Children in developing nations remain at risk, sometimes having to work to generate income to support their families, and supporting themselves when they have lost their family networks, perhaps through illness or war. They may be

forced to work as domestic staff in households. Children often mine 'conflict minerals' such as coltan and tungsten (both used in mobile phones), working in terrible conditions in areas of armed conflict (Free the Slaves 2011). The tragedy of child soldiers is one of the most shocking examples of how children's rights are ignored and violated today.

Children should gain protection under general human rights, but they are particularly vulnerable. Childhood is a time of physical, mental and emotional development – the quality of food, water, care, affection and education that children receive can have huge impacts on their subsequent lives and their potential to become engaged and productive citizens. Economic, social and physical disruptions can be defining events in a child's life – and potentially affect them far more than adults. For example, if children are exposed to pollutants they absorb a higher percentage of toxins and are less able to expel harmful substances from their bodies (UNICEF 2013).

Children also demand special attention because they lack a public voice: they cannot vote or form trade unions; they cannot influence companies through buying stocks and shares and attending shareholder meetings; and they are rarely given a say in how communities make decisions, even in matters that directly affect them such as schooling. For all these reasons, establishing and protecting children's rights is vital.

CHILDREN'S RIGHTS: QUESTIONS FOR THE BOARD

Children's rights are potentially affected by business activities in numerous ways. Every board should be asking and addressing the following questions.

Child labour

How do we know that we are not employing children under the legal minimum working age? How do we know that our business partners, via the supply chain, are not employing children illegitimately?

Working conditions

How do we know that we are not providing poor working conditions and pay, making it impossible for parents to provide supportive environments for their children?

Migrant workers

How do we know we are not employing migrant workers who leave their children behind at home when they move to new cities or countries in search of employment?

Discrimination

How do we know we are not discriminating against certain groups of children, such as those with disabilities, girls or ethnic minorities?

As businesses become more global, with operations and supply chains more widely spread, so the risk of association with some potential violations of children's rights increases.

DEFINITIONS

Child or children

Article 1 of the *Convention on the Rights of the Child* defines children as every human being under 18 years old unless, under the law applicable to the child, majority is attained earlier.

Child labour

Child labour is work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. This includes work that is mentally, physically, socially or morally dangerous and harmful to children; work that interferes with their schooling; and engaging in work children who are under the minimum working age(s) set by national legislation or international standards. No child under 18 years old should be engaged in hazardous work (ie work that is likely to harm their health, safety or morals) or other worst forms of child labour, such as trafficking, sexual exploitation, debt bondage, forced labour and the recruitment or use of underage children for security or military purposes.

Young worker

A child who is above the minimum legal working age and engaged in economic activity. It is an age group that is subject to designation as child labour if the work or working conditions are hazardous.

Source: UNICEF et al. (2012)

WORLDWIDE...

168 million
CHILDREN AGED 5-17

10.6%
OF ALL CHILDREN

...WORK AS CHILD LABOURERS

Source: ILO 2013.

WHY PROTECTING CHILDREN'S RIGHTS IS GOOD FOR BUSINESS

Having established that businesses affect children and their rights in numerous ways, why should finance and business leaders take any action?

Firstly, businesses have a moral duty to play their part in protecting children from exploitation and violation.

Secondly, from a commercial perspective, action is required because respecting and supporting children's rights has the potential to generate business benefits. Implementing policies on children's rights can bring advantages such as:

- better risk management
- enhanced reputation and the social licence to operate
- recruitment and retention of a motivated workforce
- nurturing future talent, and
- a stable and sustainable business environment.

Better risk management

Just as companies now widely consider environmental risks, so attention needs to be given to social issues, which can also jeopardise business success. This includes human rights and, therefore, children's rights.

As economies become more global and supply chains lengthen, the risk of becoming engaged in child labour or the exploitation of young workers increases, whether in a company's own direct operations or those of suppliers.

There are risks associated with children's use of products and services, with the way that products and services are marketed, and with the impact businesses have on the environment and the communities in which children live. By taking account of risks associated with children's rights, businesses can manage those risks more effectively and protect shareholder value.

Enhanced reputation and the social licence to operate

Corporate reputations can be strengthened when businesses are perceived to behave responsibly. One way that companies secure their social licence to operate is by striving to avoid child labour, by demonstrating that products and services have beneficial impacts for children and their parents and are marketed responsibly, and by building good relationships with communities.

Recruitment and retention of a motivated workforce

Business leaders often claim that it is their people who really make their business what it is. Many sectors and disciplines face a regular 'war for talent' to recruit the brightest and best in their field. Increasing attention has therefore been paid to making corporate environments better places to work. Many employees are also parents, or plan to be one day. Providing fair pay and decent working conditions can enable employees who are also parents and caregivers to combine their family responsibilities with a productive working life.

In addition, employees increasingly want to work for organisations that have some social purpose and are contributing to the good of wider society. For example, research has found that employees are more likely to become engaged and 'activist' (defending and promoting their employer) where the employer demonstrates corporate social responsibility by playing an active role in the community and working to protect and improve the environment (Weber Shandwick 2014). Businesses that respond to such employee needs can anticipate reduced absenteeism and enhanced productivity – as well as stronger appeal in the recruitment market.

Nurturing future talent

Future business success depends on accessing a continuous flow of future talent. Businesses can respect and support children's rights by providing apprenticeship programmes and supporting education initiatives designed to equip young people with

workplace skills. These could include technical and professional skills, as well as 'softer' capabilities in areas such as decision making and leadership. Such support can be particularly helpful in developing economies, where there may be a shortage of highly educated individuals and fierce competition among employers as a result.

A stable and sustainable business environment

Communities with healthy, educated children who live in environments free of poverty provide the best opportunities for building strong businesses and healthy economies. Children embody the future. Their healthy physical and mental development is essential for creating the future environment in which businesses can access both high-quality labour and consumer markets. Save the Children's 2013 report, *Food for Thought*, highlights the opportunity, known as the 'demographic dividend', occurring in many developing countries because mortality rates are falling rapidly, while fertility rates decline at a lower rate (Save the Children 2013). Many developing countries will have two people of working age for every dependant – creating an opportunity to boost economic development. Making the most of this opportunity depends on having a healthy workforce. This is a compelling reason why companies with operations in areas where malnutrition persists, such as sub-Saharan Africa, should take child development seriously.

THE RISKS OF IGNORING CHILDREN'S RIGHTS

If business and finance leaders fail to take account of children's rights they run the risk of damaging their businesses and their future opportunities in numerous ways. Failing to consider children's rights can have a number of negative impacts on businesses, including:

- legal action
- greater risk exposure
- reputational and brand damage
- human resource challenges, and
- an unstable social and business environment.

Legal action

As stakeholder interest in children's rights increases, so the risk of legal action rises. Chocolate giant Hershey, for example, was sued by one of its largest shareholders, the Louisiana Municipal Police Employees' Retirement System (Bloxham 2012; Nieburg 2014). The complaint stated that there were 'substantial grounds' for believing that the Hershey board had caused or permitted the company to support the use of unlawful child labour, even 'integrating this illegal conduct into its business model' (Bloxham 2012). The pension fund asked to see corporate records to determine whether the company had been using suppliers known for illegal child and forced-labour practices.

Greater risk exposure

Unless businesses take action to investigate their exposure to children's rights violations, they are operating in the dark. If cases of child labour or the exploitation of young workers are subsequently exposed, companies could suffer interruptions to their direct or indirect supply chains, product recalls, unrest among employees, lost sales and reduced shareholder support.

Reputational and brand damage

As intangible assets such as brands account for increasingly higher percentages of market values, reputational damage can have a serious impact on company valuations. If consumers turn against particular brands because of their poor public image, the inevitable result is lower revenues, profits and shareholder value – and potentially lower executive remuneration, where this is linked to business performance. Nike is a well-known example of a company whose reputation and share price were damaged after sustained allegations concerning sweatshops and child labour in the overseas manufacturing facilities of its contractors. Other retailers such as Primark and Gap have also suffered from negative press reports on child labour (EIRIS 2009).

Human resource challenges

Businesses with poor reputations in relation to their approach to human rights may struggle to recruit and retain the talent they need. Younger generations are increasingly concerned about environmental and social issues, not only in terms of the location of their own direct employment, but also the wider impact of their employer around the world. Furthermore, global businesses that seek to expand in

developing markets but fail to play a role in supporting the health and education of children may struggle to find the local talent they need. Deloitte's 2014 *Millennial Survey*, among 7,800 employees in 26 countries born in 1983 or later, found that most survey participants believe business is having a positive impact on society, for example, by generating jobs (Deloitte 2014). Even so, the majority think business could do more to address challenges such as resource scarcity (68%), climate change (65%) and income inequality (64%). Additionally, 50% of millennials surveyed want to work for a business with ethical practices.

An unstable social and business environment

Societies where basic health and education standards are poor provide less stable environments for business operations. Global businesses may need to operate in such locations but if they fail to play any part in initiatives to improve local conditions, the potential to build sustainable businesses is limited. Civil war or social unrest could even prevent operations for prolonged periods.

SHAREHOLDER INTEREST

For listed companies, the emphasis placed by investors on particular aspects of business activities is important. There are signs that shareholder groups are becoming more interested in the issue of children's rights.

Members of the Interfaith Center on Corporate Responsibility (ICCR) and other Facebook shareholders, for example, have questioned whether the company's advertising and privacy policies adequately safeguard children (ICCR 2014). There are concerns about the link between food advertising targeted at the young and childhood obesity. Similarly, global food company Nestlé has regularly faced questioning at its Annual General Meetings over its marketing of breast milk substitutes in developing countries (Baby Milk Action

2014). The questioning reflects concerns that the company's marketing activities do not always comply with international code requirements and undermine breast feeding, which is the most effective way to prevent baby malnutrition.

Research into investors' perceptions and practices related to business and child rights is limited, but a first survey of this kind, conducted by the Global Child Forum and consultancy GES, revealed some signs of investor interest (Global Child Forum and GES 2014). It found that 21 investors already have or are developing a procedure for integrating children's rights into their investment decision-making processes. These investors believe that children's rights have a potentially material impact on their investments. Scandinavian fund manager Swedbank Robur, for example,

CALVERT INVESTMENTS

US investment management company, Calvert Investments, addresses children's rights in the broader context of its labour and human rights initiatives. It specifically addresses children's rights in efforts concerning global labour supply chains and the state-compelled Uzbek cotton harvest. As a condition of investment eligibility, Calvert requires that clothing manufacturers maintain supplier codes of conduct and implement supplier monitoring in order to address potential human rights risks, such as child labour.

Calvert contributes to multi-stakeholder initiatives that influence companies, particularly in the clothing and home goods sectors, to rid their supply chains of Uzbek cotton. The investor directly engages companies with Uzbek operations, to encourage their intercession with the Uzbek government on behalf of employees, their families and communities.

Source: Global Child Forum and GES (2014).

has published its position on children's rights, setting out its fundamental values and views, and the consequences for its investments (Swedbank Robur 2011). For example, it wants companies in which it invests to commit to counteracting child labour in their value chains.

Such interest by investors is likely to increase, encouraged, among others, by documents such as the 2013 publication *Investing the Rights Way: A Guide for Investors on Business and Human Rights* (IHRB et al. 2013). Developed by the Institute for Human Rights and Business, Calvert Investments and the ICCR, the guide explains why human rights matter to investors and the role they can play in protecting them.

GOVERNMENT INVOLVEMENT

Governments around the world are also paying attention to the way that companies impact on human rights. Taking the UK action plan as an example, the UK government has committed to ensuring that, in its procurement, human-rights-related matters 'are reflected appropriately when purchasing goods, works and services' (HM Government 2013).

The action plan sets out government expectations of business, including the expectation that UK companies should 'adopt appropriate due diligence policies to identify, prevent and mitigate human rights risks, and commit to monitoring and evaluating implementation'. Transparency is also

emphasised: UK quoted companies must now disclose information on human rights that could affect the business. Companies are also expected to 'emphasise the importance of behaviour in line with the UN *Guiding Principles* to their supply chains in the UK and overseas'. Appropriate measures could include contractual arrangements, training, monitoring and capacity building. The government also intends to support businesses in meeting these expectations. The government has, for example, funded an online hub providing guidance and information on the UN *Guiding Principles* where companies can share successful outcomes and promulgate best practice (Business and Human Rights Resource Centre 2014).

Denmark, Italy, the Netherlands, Spain and the UK have already developed national action plans for implementing the UN *Guiding Principles (UNGPs) on Business and Human Rights*.

Columbia, Norway, Tanzania and the US are working towards this.

Source: United Nations (2011).

THE CHILDREN'S RIGHTS AND BUSINESS PRINCIPLES

Once businesses acknowledge their responsibilities in relation to children and their rights, the next challenge is to act on those responsibilities across all business operations. An invaluable launch pad is provided in the form of *The Children's Rights and Business Principles* (the Principles), which were developed by Save the Children, UNICEF and the UN Global Compact after extensive consultation with business leaders, governments, NGOs, trade unions and children, among others (UNICEF et al. 2012).

Launched in 2012, the Principles build on the foundations of the *UN Convention on the Rights of the Child*, the UN's *Guiding Principles on Business and Human Rights* and relevant International Labour Organization (ILO) conventions.

Each Principle defines actions that businesses can take to fulfil their corporate responsibility to respect and support children's rights in the widest sense: in the workplace (Principles 2 to 4), marketplace (Principles 5 to 6) and community (Principles 7 to 10). The Principles also highlight the specific contexts in which companies might create positive or negative impacts on children.

THE CHILDREN'S RIGHTS AND BUSINESS PRINCIPLES

All businesses should:

1. meet their responsibility to respect children's rights and commit to supporting the human rights of children
2. contribute to the elimination of child labour, including in all business activities and business relationships
3. provide decent work for young workers, parents and caregivers
4. ensure the protection and safety of children in all business activities and facilities
5. ensure that products and services are safe, and seek to support children's rights through them
6. use marketing and advertising that respect and support children's rights
7. respect and support children's rights in relation to the environment and to land acquisition and use
8. respect and support children's rights in security arrangements
9. help protect children affected by emergencies
10. reinforce community and government efforts to protect and fulfil children's rights.

Source: UNICEF et al. (2012).

While all the Principles are of high importance to business, Part 2 of this report will focus on children's rights in the workplace. Employers have most control over the workplace, hence action in this area is arguably the easiest to monitor and measure. Research also shows that child labour is the aspect of children's rights that companies are most likely to address already (Boston Consulting Group and the Global Child Forum 2014). Similarly, research has shown that despite the breadth of children's rights, child labour is the area on which investors primarily focus (Global Child Forum and GES 2014).

'Respecting and supporting children's rights requires business to both prevent harm and actively safeguard children's interests. By integrating respect and support for children's rights into the core strategies and operations, they can strengthen their existing corporate sustainability initiatives, while ensuring benefits for their business. Such efforts can build reputation, improve risk management and secure their "social licence to operate"' (UNICEF et al. 2012).

FOUNDATIONS OF THE CHILDREN'S RIGHTS AND BUSINESS PRINCIPLES

A number of internationally backed developments in the last 25 years have laid the foundations for children's rights and established the responsibility of business to respect and support them. These include the following codes, conventions and agreements:

- *UN Convention on the Rights of the Child*
- *UN Guiding Principles on Business and Human Rights (UNGPs)*
- *General Comment No. 16 (2013): On State Obligations Regarding the Impact of Business on Children's Rights*
- *International Labour Organization (ILO) Conventions and Declaration*
- *UN Global Compact: The Ten Principles*
- *The Ethical Trading Initiative Base Code.*

UN Convention on the Rights of the Child

Adopted by the United Nations General Assembly in 1989, the Convention on the Rights of the Child (CRC) provides the underpinning for all children's rights, everywhere. It is the most widely and rapidly ratified human rights treaty in history. It is the first legally binding international instrument to incorporate the full range of human rights – civil, political, economic, social and cultural – for children everywhere and without discrimination. It spells out children's right to survival; to develop to the fullest; to protection from harmful influences, violation and exploitation; and to participate fully in family, cultural and social life.

UN Guiding Principles on Business and Human Rights (UNGPs)

Unanimously endorsed by the UN Human Rights Council in 2011, the UNGPs establish the responsibility of all businesses to respect human rights. They call on all businesses to pay particular attention to groups or populations that may be more vulnerable or marginalised – children being a priority stakeholder group. The UNGPs outline a broad framework (based on the concepts of 'protect, respect and remedy') through which companies can operationalise their respect for human rights. Companies' responsibilities include: a policy commitment on human rights; a due diligence process for identifying, preventing, mitigating and accounting for how the company's impacts on human rights are addressed; and a mechanism for the remediation of any adverse impacts a company might have caused or contributed towards.

General Comment No. 16 (2013): On State Obligations Regarding the Impact of Business on Children's Rights

Issued by the UN Committee on the Rights of the Child, *General Comment No. 16* expands on the CRC and builds on the *Guiding Principles* to relate children's rights more explicitly to the business sector (United Nations 2013). It requires that governments regulate, influence and engage with businesses in ways that ensure that companies respect children's rights.

International Labour Organization (ILO) Conventions and Declaration

A number of ILO Conventions relate to children's rights and therefore inform the *Children's Rights and Business Principles*. These include No. 138 on the minimum age for admission to employment and work and No. 182 on the prohibition and elimination of the worst forms of child labour. In addition, the *ILO Declaration on Fundamental Principles and Rights at Work*, adopted in 1998, commits member states to respecting and promoting rights in four categories, including the effective abolition of child labour.

UN Global Compact: The Ten Principles

The Global Compact brings together thousands of companies and civil society organisations, forming the largest corporate sustainability initiative in the world. Businesses are asked to align their strategies and operations with the Global Compact's *Ten Principles* addressing human rights, labour, environment and anti-corruption (United Nations 2003). Principle 5 establishes that 'Businesses should uphold the effective abolition of child labour'.

The Ethical Trading Initiative Base Code

The Ethical Trading Initiative (ETI) is an alliance of companies, trade unions and NGOs that promotes respect for workers' rights. Clause 4 of the ETI's Base Code addresses children and their rights, beginning with the requirement that child labour shall not be used (ETI 2014). It also calls for companies to support the transition of child workers from employment to quality education.

OUT OF 1,000 COMPANIES SURVEYED...

62%

**HAVE A
CHILD LABOUR
POLICY**

24%

**ADDRESS OTHER
CHILDREN'S RIGHTS
RELATED ISSUES**

Source: BCG and the Global Child Forum (2014).

BUSINESS TOOLKITS

The challenge of addressing children's rights and the potential impact of business activities on them may appear daunting but a range of practical tools and toolkits have been developed for business. At its core, consideration of children's rights – and the risks associated with them – is one more element of sound due diligence. The toolkits available to businesses include the following:

- *Children are Everyone's Business: Workbook 2.0*
- *Children's Rights in Policies and Codes of Conduct*
- *Children's Rights in Impact Assessments*
- *Children's Rights in Sustainability Reporting.*

Children are Everyone's Business: Workbook 2.0

Developed by UNICEF, the workbook guides companies through the process of learning about and integrating children's rights into business policies and management processes (UNICEF 2013). It provides practical guidance on implementing the *Children's Rights and Business Principles*. It helps companies, therefore, to operationalise their respect and support for children's rights in the workplace, marketplace and community.

For each of the *Children's Rights and Business Principles*, the workbook provides information on how companies can:

- learn about and gain better understanding of the children's rights issues relevant to each principle
- determine the contexts where child-related risks or opportunities may be more prevalent
- assess policies and processes that are critical to addressing children's rights impacts, and identify actions for improvement
- take actions to integrate children's rights on the basis of impact assessment findings, and
- report on child rights performance.

The workbook also provides links to supplementary resources, such as sector-specific guidance, other tools, recommendations and background materials relevant to each principle.

Children's Rights in Policies and Codes of Conduct

Produced jointly by Save the Children and UNICEF, this tool recommends ways for all businesses to incorporate children's rights into their policies and codes of conduct (UNICEF and Save the Children 2013).

Companies can use the tool to:

- integrate children's rights elements into existing corporate commitments and policies
- develop a standalone children's rights or child protection policy or code of conduct
- establish expectations for personnel, suppliers, customers and other business partners
- find suggestions for policy recommendations based on a company's risks or opportunities relating to child rights.

Children's Rights in Impact Assessments

This tool, developed by UNICEF and the Danish Institute for Human Rights (2013), aims to help companies assess their performance in meeting their responsibility for respecting children's rights and identifying opportunities to support them.

Companies can use the tool to:

- examine policies and processes to determine whether they are addressing potential or actual impacts on children's rights effectively
- integrate children's rights criteria into wider social, environmental and human rights impact assessments
- conduct a stand-alone children's rights impact assessment
- find guidance on specific actions that a company can take to address identified risks or opportunities.

Children's Rights in Sustainability Reporting

This UNICEF-developed tool (UNICEF 2014) is intended to help companies report and communicate on how they are respecting and supporting human rights. It includes examples of what relevant company information can be reported and highlights relevant disclosures under the Global Reporting Initiative (GRI) framework, describing how these might be extended to integrate children's rights into sustainability measurement and reporting.

Companies can use the tool to:

- understand how to report on children's rights
- identify elements of the GRI framework that can be used for reporting on children's rights
- identify examples of company information to report.

BUSINESS PARTNERSHIPS TO ADDRESS GLOBAL GOALS FOR SOCIETY

How successfully businesses respond to the challenge of incorporating children's rights in policies, procedures and business plans could have a significant impact on the future well-being of the world's poorest populations.

The Millennium Development Goals (MDGs), signed in 2000, indicated how countries could collaborate on the future of development. When they expire in 2015, a new framework looking ahead a further 15 years will take their place. Negotiations on these new goals have highlighted one key change of

emphasis – an acknowledgement of the importance of business. It is now widely recognised that the challenge of ending poverty in a generation and creating a secure and supportive environment for the world's children cannot be achieved by governments alone. Innovative partnerships across civil society and both the public and private sectors are essential. In essence, as proposed in Save the Children's policy brief *Shared Value* (2012), business must play a key role.

According to the 2013 survey of over 1,000 top executives from 103 countries conducted by Accenture in collaboration with the UN Global Compact, 84% of CEOs believe that business should lead efforts to define and achieve new goals on global

priority issues (Accenture 2014). The report notes that CEOs believe the private sector can have 'more impact on global challenges not simply individually through new products, services and business models, but collectively through innovating new systems, markets and structures'.

There are signs of an increasing appetite for exploring potentially transformative new business models, with businesses aligning their corporate objectives with the development of products, services and value chain practices that contribute to poverty reduction and human wellbeing. One example is the strategic partnership between Save the Children and GlaxoSmithKline.

GLAXOSMITHKLINE

GlaxoSmithKline (GSK) has adopted a mixed business model, which accepts longer-term returns for certain areas of the business. Its Developing Countries and Market Access Unit combines social and financial objectives, with country managers given incentives based on the volume of medicines distributed, rather than purely on profit.

Save the Children has formed a strategic partnership with GlaxoSmithKline (GSK) with the ambition of saving one million children's lives. The organisations are working together in a new way. Save the Children, for example, has a seat on a new paediatric research and development board tasked with accelerating progress on life-saving interventions for children under the age of five, as well as identifying ways of ensuring the widest possible access to medicines.

Priorities for the development of new products include:

- reformulating the antiseptic found in GSK's Corsodyl mouthwash for a new purpose – cleansing the umbilical cord stump of newborn babies to prevent serious infection, a major cause of newborns' deaths in poor countries; research suggests this could prevent up to one in six deaths of newborns in low-resource environments; GSK will develop a new formulation and make this available to other manufacturers
- seeking the accelerated registration and roll-out of a child-friendly formulation of an antibiotic to treat pneumonia in countries with a high incidence of the illness. Pneumonia currently kills 1.4m under-fives a year.

Part 2: Sectors and geographies

Businesses can have an impact on children's rights in many different ways. For the purpose of this report, however, the focus is on children's rights in the workplace.

This section looks in a little more detail at the key principles that address these rights. It then considers some of the sectors and geographies in which these rights may be at particular risk of abuse, before highlighting some of the initiatives being developed to help businesses manage such risks.

THE WORKPLACE PRINCIPLES

Three of the *Children's Rights and Business Principles* focus specifically on the workplace.

Principle 2

All businesses should contribute to the elimination of child labour, including in all business activities and business relationships.

Companies may need to give particular attention to this issue if they operate in a context characterised by any of the following factors (UNICEF 2013):

- age of school completion is not the same as the legal working age
- high risk or incidence of child labour in the area, country or region
- high levels of labour migration
- low availability of schooling, low quality of schooling, and low levels of school enrolment and education completion
- poverty
- prevalence of informal economy
- weak legal system, policies and institutions
- low capital : labour ratio.

Businesses are required not to employ or use children in any type of child labour. This will require comprehensive activity such as developing minimum-age policies based on International Labour Organization (ILO) standards, establishing robust age-verification mechanisms as part of recruitment processes, identifying high-risk areas where child labour is likely to occur, paying a living wage, maintaining grievance procedures and requiring similar commitment throughout the value chain. If children need to be removed from the workplace, measures should be established to ensure their protection, provide help with accessing education and, where appropriate, promote decent work for adult household members.

Applying Principle 2 within business operations also involves preventing, identifying and mitigating harm to young workers and protecting them from work prohibited for those under 18 years of age or beyond their physical and psychological capacity. This includes protecting children from hazardous work. Employers should be mindful that, in the workplace, the risks faced by children of working age and by adults may differ, and that girls may face different risks from boys.

Companies should demonstrate their commitment to supporting Principle 2 by working with governments and other bodies to promote education and sustainable solutions to the root causes of child labour, such as poverty, social unrest and trafficking.

Principle 3

All businesses should provide decent work for young workers, parents and caregivers.

Companies may need to give particular attention to this issue if they operate in a context characterised by factors such as:

- high numbers of young workers
- high levels of labour migration
- poverty
- large-scale and compulsory student internship programmes that may be used to compensate for labour shortages
- lack of respect for freedom of association and collective bargaining
- prevalence of an informal economy.

Employers are expected to respect the rights of children above the minimum working age, and promote social dialogue and rights at work. They should provide safe working conditions, protection from abuse and exploitation and access to gender-appropriate water, sanitation and hygiene facilities.

Companies should also be responsive to the vulnerabilities of young workers. They should, for example, adopt and endorse policies protecting young workers from hazardous work. Such policies could limit hours of work or set restrictions on work involving

dangerous machinery, the transport of heavy loads or exposure to hazardous substances or processes. Company employees should be trained in these policies. Young workers should have access to grievance mechanisms. Trade unions could be encouraged to pay special attention to protecting the rights of young workers.

Companies should demonstrate their commitment to supporting Principle 3 by providing decent work for young workers, including vocational training and development programmes. They should also provide decent working conditions that support men and women in their roles as parents or caregivers, including allowing parental leave, establishing reasonable working hours and offering time off in lieu of overtime payments.

Principle 4

All businesses should ensure the protection and safety of children in all business activities and facilities.

Companies should pay particular attention to the risks posed to children where:

- business facilities incorporate dangerous machinery or otherwise hazardous environments
- employees travel widely on work matters
- access to the internet is widely available (and unmonitored)
- employees live in company-supported housing where children might be employed as domestic workers.

Employers need to ensure that company facilities are not used to abuse, exploit or harm children, and that potentially dangerous facilities do not pose a safety threat to children during or outside business hours. It should be made clear to staff that the business has a zero tolerance policy for violence, exploitation and abuse, even when conducted away from business facilities. Action must be taken where concerns of possible abuse arise.

Companies should demonstrate their commitment to supporting Principle 4 by developing and implementing a child protection code of conduct for business operations. Regular training on the code should be provided.

SECTORS AT RISK

The workplace principles are particularly important because millions of children around the world are engaged in some form of employment. Of particular concern is the extent of child labour, where by definition children are exposed to the risk of harm and that their future potential may be damaged.

There appears to have been an increase in recent years in the relative incidence of child labour in services – its share of the total of child labourers increasing from 25.6% in 2008 to 32.3% in 2012 (see Table 2.1). The ILO suggests this may be due to better measurement of children in the services sector, with fewer child labourers being placed in the ‘not defined’ category in the latest statistics.

The ILO also notes that the global results are consistent with trends in countries such as Mexico, Brazil and Indonesia, which show that child labour outside the agriculture sector, and particularly child labour in services, is gaining in relative importance.

Table 2.1: Sectoral distribution of child labour, 5–17 years age group, 2008 and 2012

Sector	2012		2008	
	('000)	%	('000)	%
Agriculture	98,422	58.6	129,161	60.0
Services	54,250	32.3	55,109	25.6
Industry	12,092	7.2	15,068	7.0

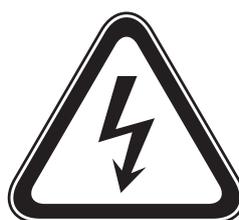
Source: ILO (2013)

WORLDWIDE...



168 million
CHILDREN

...WORK AS
CHILD LABOURERS



85 million
CHILDREN

...ARE INVOLVED IN
HAZARDOUS WORK

Source: ILO (2013).

Agriculture

Agriculture involves so many child labourers partly because of its scope – encompassing farming, fishing, aquaculture (ie the farming of fish, shrimp, oysters and aquatic plants), forestry and livestock production. Agricultural work is also often low paid and, therefore, linked to poverty, which increases the risk that children will need to participate as child labourers.

Farming

The ILO notes that child labour in farming, particularly on family farms, is difficult to tackle owing to factors such as the seasonality of production, migration, lack of technology, workplace hazards, limited access to schools, minimal regulations and enforcement, and ingrained attitudes about the roles of children in rural

areas. Roles performed by children expose them to many hazards, such as sharp tools and dangerous machinery, risk of snakebites and injuries from other animals, and exposure to extreme environmental conditions and to chemicals (ILO 2014).

The challenge for global businesses is that child labour may be used in the local production of essential raw materials. Chocolate producers are vulnerable, as cocoa production is known to involve child labour in many locations. A report by the Fair Labor Association (2014), based on unannounced monitoring visits to five cooperatives in the Ivory Coast, found evidence of child and forced labour in Nestlé's cocoa supply chain. Nestlé operates its own internal Child Labor Monitoring and Remediation System,

which includes farm visits and actions for supporting children's education, such as providing school kits, securing birth certificates (as required for admission to school), and developing income-generating activities for mothers.

Child labour in agriculture can arise in developed economies, as well as developing ones. According to the organisation Human Rights Watch, many children work on tobacco farms in the US. Most of the activity is legal under US law: with their parents' permission, children as young as 12 can be hired for unlimited hours outside school hours on a farm of any size. No minimum age limit applies for children who work on small farms (Human Rights Watch 2014).

WORLDWIDE...

OVER **98** million
CHILDREN



...WORK IN THE **AGRICULTURE** SECTOR

Source: ILO 2013.

Fishing and aquaculture

Although accurate data is lacking, the ILO believes (on the basis of case studies) that child labour in this sub-sector is most prevalent in informal and small-scale fisheries and related operations. Child labourers involved in fishing can be found:

- on board – fishing, diving for fish or freeing snagged nets, draining boats, handling and repairing nets, herding fish, crewing, shovelling ice, cooking or working as porters
- on shore – guarding fishing vessels in docks, loading and unloading fish, sorting fish, cleaning and salting fish, smoking or drying fish, shovelling ice, selling fish, or harvesting shellfish
- offshore on fishing platforms – lifting heavy nets, and sorting, boiling and drying fish, and
- on shore in fish processing factories – peeling shrimp, and drying, boiling and peeling various other types of seafood.

Child labourers in aquaculture might undertake tasks such as planting fish and shrimp seeds (fertilised eggs), distributing feed, applying chemicals and fertilizers, and harvesting fish and shrimp.

Fishing and aquaculture can expose children to many hazards. Work can be physically demanding with long hours, often working in bad weather conditions. Living conditions can be cramped and access to education limited.

Forestry

Children are involved in a wide variety of tasks, such as climbing trees to harvest fruit, collecting honey from beehives, cutting rubber, planting and logging. They are exposed to many health and safety hazards, being at risk of falling from heights, injuring themselves with tools, being exposed to chemicals and developing a range of diseases associated with outdoor work (such as malaria and dengue fever). Forestry often occurs in remote and sometimes shifting locations, potentially hampering law enforcement and making it difficult for children to attend school.

Livestock production

Livestock production represents a large proportion of agricultural output, but the ILO is concerned that the problem of child labour in the sector is often ignored. Children in some ethnic groups often work as cattle herders and shepherds, frequently in remote locations. Hazards include the risk of injury by animals, exposure to chemicals, infections from cuts, and diseases contracted through contact with animals, insects and pathogens in livestock carcasses (ILO 2012).

Services

The services sector includes areas such as hotels and restaurants, wholesale and retail trade, motor vehicle repair and maintenance, transport, other community, social and personal service activities, and domestic work.

Travel and tourism

As regards children's rights in the tourism sector, most media interest and work by children's charities has been focused on child sex tourism. There is, however, much wider involvement of children and young workers in legitimate business activities.

Somewhere between 13m and 19m children are estimated to work in the formal tourism industry (ICRT 2013). Their roles can vary widely, ranging from cleaning rooms to working in kitchens, making craft items or selling goods to tourists. Many are employed in small, often family, businesses and their involvement is often unnoticed by tourists. International travel companies, however, are increasingly concerned

about the potential involvement of child labourers in their industry. Kuoni provides a good example of a travel company that is seeking to understand the extent of the problem and how travel and tourism affects the lives of children in destination countries (Kuoni 2014).

Financial services

The financial services sector is an important one in relation to child labour: not for its impact through the direct employment of children, but for its financing of businesses and activities that could themselves be involved in child labour or the abuse of young workers. Because of the indirect nature of the sector's impact on children's rights, measurement of that impact is problematic.

Nevertheless, financial institutions can find themselves under pressure to perform proper due diligence on potential investments. An investigation by Oxfam Australia and Profundo, a European research and economic firm, concluded that major banks in Australia

were funding illegal 'land grabs' in the developing world and enabling illegal logging, child labour and other human rights abuses (Oxfam 2014). Following the allegations, ANZ, National Australia Bank, Commonwealth Bank and Westpac pledged to work with Oxfam to deal with the claims.

Retail

Retailers sourcing goods and raw materials from around the world face numerous challenges in relation to children's rights. With production often based in developing economies, there is a high risk that child labour will be involved at one or more points in the potentially lengthy supply chain.

Global home furnishings business IKEA is highly aware of the problem of child labour, and has taken substantial steps to try to minimise this risk in its own supply chain. IKEA's approach is specifically aligned with the UN's *Guiding Principles on Business and Human Rights*, and the *Children's Rights and Business Principles* (IKEA 2013).

WORLDWIDE...

54 million
CHILDREN



...WORK IN THE **SERVICES** SECTOR

Source: ILO (2013).

Industry

Another 12m children (7.2%) overall work in industry – particularly in construction, mining and manufacturing.

Manufacturing, including ICT, electrical and other consumer goods

Long supply chains in the modern consumer goods sector mean that most, if not all, businesses have some exposure to child labour risk, if not in their own direct operations then through their extended value chain.

In July 2014, Samsung Electronics Co Ltd announced it had temporarily halted business with a Chinese supplier after finding evidence of suspected child labour and that it would permanently end business with the supplier if the allegations were confirmed (Lee 2014). The allegations were made by US activist group China Labor Watch (CLW), which released a

report claiming that the Chinese supplier of mobile phone covers and parts hired child labour for its assembly lines (CLW 2014). It claimed to have initially found five child workers (under the age of 16) without contracts, subsequently identifying at least 20 more underage workers. CLW investigators identified the child workers by comparing their employee IDs to their real IDs. Samsung requires its suppliers to verify the identity of employees to avoid using underage workers, but it appears that fake IDs were not spotted in this case.

Mining and quarrying

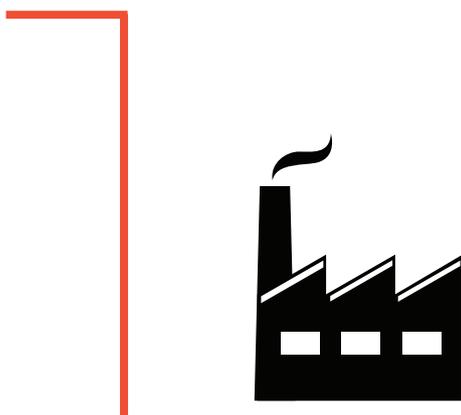
According to the ILO, around one million children are involved in mining and the hazards for those involved are significant (ILO 2005). Children primarily work in artisanal and small-scale mines, where they are at serious risk of injury and illness. Mining areas are notorious

for violence, prostitution, drug use and crime, with the result that children working there are even more vulnerable to harm than they would be from the work alone.

Child labour in mining is particularly associated with economic and social disruption. It tends to increase during times of civil war, interrupted commerce or drought, when families and children are pushed out of their home area and forced to find work where they can. Artisanal mining also often takes place in remote areas and can relocate quickly.

The problem for global businesses is that mined products are used in many common products. Research by Danish organisation, DanWatch, concluded that no mobile phone manufacturers could guarantee they did not use gold mined by children (DanWatch 2013).

WORLDWIDE...



12 million
CHILDREN

...WORK IN **INDUSTRY**

Source: ILO (2013).

SECTOR-BASED INITIATIVES

Child labour is so pervasive in so many industries that companies acting alone may have limited impact. Sector-based initiatives have begun to emerge, therefore, a sample being highlighted below.

Agriculture

The Ethical Tea Partnership (ETP) is a not-for-profit membership organisation that works to improve tea sustainability, the lives of tea workers, and the environment in which tea is produced. It focuses on three main sustainability programmes: monitoring and certification, producer support, and strategic sustainability. The ETP has collaborated with UNICEF to look at child protection in the tea estates in Assam in India. Future work could include developing sector-specific guidance for the tea industry on children's rights and child labour.

The International Cocoa Initiative (ICI), established in 2002, aims to improve the lives of children and contribute to the elimination of child labour in cocoa-growing communities and the cocoa supply-chain.

Services

The World Tourism Network on Child Protection brings together governments, NGOs and travel companies and is supported by the UN's World Tourism Organization, which is responsible for the promotion of responsible, sustainable tourism. The network's aims have been broadened from an initial focus on protecting children from sexual exploitation to including the prevention of all potential forms of youth exploitation within the tourism sector, including child labour.

Members can exchange experiences and best practices.

The Code of Conduct for the Protection of Children from Sexual Exploitation in Travel and Tourism is an industry-driven initiative with the mission to provide awareness, tools and support to the tourism industry to prevent the sexual exploitation of children. Member companies implement six simple criteria of The Code into their operations to turn child protection principles into concrete actions that aim to help protect children (The Code 2012)

The Thun Group was formed when a group of banks (including Barclays, Credit Suisse and UBS) came together in Thun, Switzerland, in 2011 to discuss what the UN Guiding Principles on Business and Human Rights might mean for the banking sector. In October 2013 the group issued a discussion paper elaborating on human rights due diligence processes in different banking areas of activity.

Industry

The Electronic Industry Citizenship Coalition (EICC) is a non-profit coalition of electronics companies committed to supporting the rights and wellbeing of workers and communities worldwide affected by the global electronics supply chain. To become members, electronic sector businesses must declare support for the EICC *Code of Conduct* (which asserts that child labour is not to be used in any stage of manufacturing) and 'actively pursue conformance' to the code and its standards (EICC 2012). Participants must also require their first tier suppliers to implement the code. The EICC runs various initiatives, including one to help employers support responsible

recruitment and management of student workers. It has also developed a Validated Audit Process to provide assurance over management systems related to labour (and other) conditions in the ICT supply chain.

The Global e-Sustainability Initiative (GeSI) brings together major information and communications technology (ICT) companies and organisations from around the world to address multiple aspects of sustainability, including responsible supply chain practices and human rights.

The Joint Audit Cooperation (JAC) is an industry initiative involving leading telecoms operators (including Deutsche Telekom, KPN, Orange, Verizon and Vodafone), which share the common objective of raising social, environmental and ethical standards within the ICT supply chain. It has developed the *JAC Supply Chain Sustainability Guidelines* to form a set of common requirements expected from the ICT industry. They set out expectations on a range of matters, including child and forced labour (GeSI 2014).

The International Council on Mining and Metals (ICMM) aims to act as a catalyst for performance improvement in the mining and metals industry. It has pledged its support for the ILO's work on eliminating child labour from mining and quarrying. Founding members include Anglo American, BHP Billiton and Rio Tinto. Members are expected to implement and measure their performance against 10 sustainable development principles. These include upholding fundamental human rights (for example, not using child labour).

HIGH-RISK REGIONS AND COUNTRIES

Infringement of children's rights is widespread around the world, but the risk that child labour will be used is greater in some regions than in others. Analysis by the ILO indicates that the highest incidence of child labour occurs in sub-Saharan Africa, but the largest numbers of child labourers are found in Asia and the Pacific. Hazardous work is also widespread.

Compiling statistics on the infringement of children's rights is a challenge, however. The ILO notes the insufficiency of data for generating separate

estimates for areas such as the Eastern European and Central Asia regions, or even for the industrialised economies.

Changing economic and civil factors (such as fluctuating economies, new governments or legal regimes, or the beginning or ending of civil war) can increase or decrease the risk that children's rights will be abused in the workplace, whether through child labour or poor treatment of young workers.

According to consultancy Maplecroft's Child Labour Index 2014, Russia and China, two of the world's largest growth markets, showed significant increases in child labour risks since 2013 (Maplecroft

2014). China's issues are noted below. In Russia, trafficking is a critical factor in its rising risk profile, alongside inefficient law enforcement, weak institutional capacity and corruption. Both China and Russia are classified as 'extreme risk' locations for child labour. China was ranked 20th (from 53rd in 2013), and Russia 69th from 80th in 2013.

The index evaluates the frequency and severity of reported child labour incidents, and the performance of governments in preventing child labour and ensuring the accountability of perpetrators. It helps companies, therefore, to understand and identify the risks of employing children within

Table 2.2: Children (aged 5 to 17) in employment, child labour and hazardous work by region, 2012

Region	Children in employment		Child labour		Children doing hazardous work	
	('000)	%	('000)	%	('000)	%
Asia and the Pacific	129,358	15.5	77,723	9.3	33,860	4.1
Latin America and the Caribbean	17,843	12.5	12,505	8.8	9,638	6.8
Sub-Saharan Africa	83,570	30.3	59,031	21.4	28,767	10.4
Middle East and North Africa	13,307	12.1	9,244	8.4	5,224	4.7

Source: ILO (2013)

their supply chains in violation of international standards on the minimum age of employment, or in occupations that limit or damage their overall development.

Of the 197 countries ranked in the 2014 index, 83 are rated 'extreme risk'. Many of these are in Asia and the Pacific, as would be expected given the ILO's data, as above. Pakistan, for example, comes in the top 10 countries of highest risk according to Maplecroft's index.

China has long been known for poor enforcement of its child labour laws, with the problem exacerbated by the presence of a significant migrant population. Although no official statistics are available, estimates suggest that up to 100,000 children are employed in China's manufacturing sector alone. Maplecroft notes that the use of children in vocational 'work and study' schemes, as well as the continued employment of children in factories, present significant supply

chain risks to companies even in the most economically developed provinces.

In sub-Saharan Africa, Maplecroft's analysis indicates that child labour risks are increasing. Over 50% (43) of the 'extreme risk' countries in the Child Labour Index are located in this region. Child labour risks are, for example, increasing in Tanzania and Kenya in East Africa, and in Ghana and Mali in West Africa. Industrial growth is partly a driver of this.

IN SUB-SAHARAN AFRICA...

59 million
CHILDREN

21.4%
OF THE REGION'S CHILDREN

...ARE INVOLVED IN CHILD LABOUR

29 million
CHILDREN



...ARE INVOLVED IN
HAZARDOUS WORK

Source: ILO (2013).

The Middle East and North Africa also contain many extreme-risk countries, such as Sudan and Yemen (both top 10 by risk). In some parts of the world the risk of child labour appears to have decreased, however. Maplecroft's analysis for 2014 found South America to be the most improved region – it is now graded as 'high' rather than 'extreme' risk. Much of the region's improvement is attributed to strong progress being made in Columbia (ranked 72nd, compared with 35th in

2013) and Brazil (81st, compared with 65th) in 2014. Their improvement is believed to be partly due to the implementation of financial aid programmes to lift poor families out of poverty.

IN ASIA AND THE PACIFIC...

78 million
CHILDREN

9.3%
OF THE REGION'S CHILDREN

...ARE INVOLVED IN CHILD LABOUR

34 million
CHILDREN



...ARE INVOLVED IN
HAZARDOUS WORK

Source: ILO (2013).

Conclusion

Sustainability has become an established element of business strategy and planning. That being the case, no sustainability strategy can risk overlooking children and children's rights. If sustainability is about the future, what closer link to the future can a business have than through its interactions with children? How a business respects and supports children will be an important factor determining its future success.

This is an issue of direct relevance to finance directors and their accounting teams. How the business responds to children's rights and manages its impact upon them could affect long-term shareholder value. Corporate governance and risk-management systems and processes must take into account not only wider human rights issues, but also those specifically relating to children. Transparency in this area is likely to increase, with repercussions for corporate reporting.

The workplace can have an impact on children's rights in many ways. For example, children's rights can be affected by the quality of working conditions and pay (for parents, caregivers and young workers), the safety standards applied, and the employment of migrant workers. Furthermore, many businesses – particularly those with extensive value chains – are at risk of direct or indirect involvement in child labour, which occurs in many sectors and locations in the world.

Even where companies have in place policies and procedures designed to minimise the risk of being involved in child labour, cases can still arise. Legal action, negative media, reputational damage, loss of business and reduced investor support could follow.

Some businesses are going beyond the minimum required for addressing their business impact on children's rights by supporting projects to improve children's educational opportunities and the income-earning opportunities of the families in which they live. Such businesses may even be able to launch new brands directly associated with their children's rights and sustainability activities. Nonetheless, acting alone can have limited impact. Businesses have increasing opportunities to work with NGOs and charitable organisations, and to join forces with other corporate entities in sector-wide initiatives.

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