Gather around

We provide you with the latest developments and practical recommendations on corporate reporting, digital initiatives, and sustainability.

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Hello readers,
This issue is packed with great content. We explore how developments like CSRD and AI can enhance storytelling and authenticity in corporate communication.

Learn effective methods for implementing CSRD and bringing your narrative to life, along with insights on authenticity and AI in websites.

Our Reporting Intelligence section offers a quick overview of regulatory updates and white papers from the regulators and the Big Four.

Enjoy the articles, and we'd love to hear your thoughts and ambitions!

Richard Costa

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Dunelm have published its latest reporting suite, which was produced in partnership with Gather. The outcome exemplifies a unified ecosystem that underlines Dunelm's position as the 'Home of Homes'.

Joined-up communications in a changing world.
Brand. Reporting. Digital. Sustainability.

Simplify and 'Superconnect': the golden rules for CSRD reporting

The Corporate Sustainability Reporting Directive (CSRD) has been a significant topic in client meetings over the past year. Nearly everyone asked, "How do we implement it?"

By "it," we refer to the obligation to report on nearly 1,000 data points in a prescriptive fashion that frequently does not align with the broader sustainability narrative. Furthermore, it is essential to satisfy auditors while ensuring stakeholders comprehend your sustainability strategy.

This is no small challenge.

At Gather, our guiding principles are to **simplify** and **'superconnect'**. This approach enables our clients to articulate their sustainability story consistently across all platforms.

We have compiled the four most frequently encountered questions, along with our responses, to assist clients in effectively addressing CSRD while still creating engaging communications.

Katy Fuller
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1. How do we bring our content to life?

It's essential to remember that the Sustainability Statements section is designed for a specific audience: your auditors and analysts. This section is not the appropriate place to share your entire sustainability narrative. You can do that in your Annual Report and through other communication channels.

To effectively bring your content to life, identify your sustainability story and emphasise how it differentiates you from your competitors.

You can demonstrate how you create value by sharing a simple yet impactful story throughout your Annual Report. Weaving sustainability into your business narrative and broader communications allows you to utilise CSRD data effectively without overly relying on it to express your commitment and progress.

Connecting this narrative throughout all your communication channels will ensure it resonates with all your stakeholders. Consistency is essential for bringing your content to life.

2. How do we simplify the story when the data is so heavy?

Staying true to your story is essential for practical simplification. Your integrated sustainability narrative should steer your communications with CSRD data supporting it—not the other way around.

When simplifying the Annual Report, where CSRD data is crucial, consider restricting data-heavy content to the Sustainability Statements. This approach allows you to integrate your sustainability narrative throughout the other sections of the report.

Remember, although CSRD compliance is part of your Annual Report, your narrative goes beyond this. It is vital to integrate your story across all your communication channels.

3. How can we use the CSRD process to define the sustainability story?

Navigating the CSRD compliance process will provide you with invaluable data about your business, including double materiality outcomes and value chain mapping.

By contextualising and integrating this data into your Annual Report and other communications, you can strengthen your approach to sustainability with solid data.

New information, including insights from your value chain, illustrates how your business generates value beyond mere profits. By effectively distilling and disseminating this information throughout your communications, you will engage your stakeholders and enhance the conveyance of your sustainability narrative.

Simplify and 'Superconnect': the golden rules for CSRD reporting
continued

4. What does good look like?

Your writer is an insider who has had the opportunity to observe and influence some of the leading CSRD reports before publication.

Authenticity and Transparency

Recognising that "good" will appear differently for each company is essential. Your sustainability narrative and how you present it should be distinctive to your business.

CSRD compliance necessitates comparable ESG data "year over year". By establishing clear targets and consistently monitoring progress, you can openly address challenges and identify areas for improvement. Transparency fosters trust with your stakeholders and demonstrates your commitment to ongoing enhancement.

Integrating Sustainability

Investors are increasingly demanding that sustainability information be presented alongside financial data. There is a growing recognition that success in both non-financial and financial aspects is crucial for business resilience.

Through the CSRD, you can address this in your Annual Report by including essential compliance data points and referencing them throughout the document. For example, the principle of double materiality provides valuable insights into stakeholder sentiment; this should be included in the stakeholder engagement section rather than solely in the Sustainability Statements.

Simplify and 'Superconnect'

The best way to excel in CSRD reporting and broader communications is to convey your sustainability story effectively and concisely in a manner that resonates with your stakeholders. Distilling your narrative into something straightforward will make your approach distinctive and comprehensible to your business for all stakeholder groups. Link your story across all your communication channels to ensure it is heard.

Get in touch

Contact **Katy Fuller**, Senior Sustainability Consultant, to learn more about how we assist clients with CSRD compliance and reporting journeys.

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Human vs AI-generated content – does authenticity matter?

Can you tell the difference between AI-generated and genuine "human" content? Many claim they can. But can they? Can you? And does it matter if the content is generated by AI, humans or a combination?

Humans are biased towards humans

A study by MIT has shown that people tend to favour AI-generated content over that produced by humans. However, users favour human-generated content when they know its human origin. While people typically favour AI content, this preference shifts when they recognise its source.

This raises interesting questions about communication, how to use AI, and the role of authenticity and transparency.

Think of Coca-Cola's first-ever AI-generated Christmas ad in 2024, which faced a huge backlash. People mocked it for being mediocre.

Other studies indicate that content labelled 'AI-created' performs poorly and, worse still, is disliked and distrusted – even when produced by humans.

"We might prefer not to know how the pudding is made or how much sugar it contains as long as it tastes delicious."

Julia Scanlon
Director of Digital
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The importance of authenticity and quality

These examples highlight an intriguing aspect of creating content with AI: people do not appreciate low-quality output. We tend to dislike content that does not "feel right" or seems disingenuous or "off". However, if something meets our expectations and has been created by AI, we do not seem to mind as much. Furthermore, we are increasingly struggling to discern the difference.

This raises the question of how the public would have reacted if the Coca-Cola AI advertisement had been exceptionally high quality and Coca-Cola had not subsequently disclosed its method.

How transparent should you be?

These studies highlight an interesting point regarding transparency and show how compelling AI-generated content can be when executed effectively. The distrust towards AI can be profound. Authenticity requires trust and transparency, yet we might prefer not to know how the pudding is made or how much sugar it contains as long as it tastes delicious.

Transparency in finances, sustainability and strategy is crucial for fostering stakeholder trust. Some brands will disclose their use of AI, while others will choose not to. My advice is to ensure your content remains authentic and not generic, regardless of whether it is AI-generated.

Check, check and check again

AI content will continue to proliferate as people discover and learn new tools. However, humans must ensure that the content created is trustworthy, authentic and passes the human quality check. Training and oversight are crucial when employing AI in communication. You don't want social media to be the arbiter of how genuine your communication efforts are.

It's also important to note that the quality of AI outputs continues to improve, making it increasingly difficult to distinguish between human-generated and AI-generated content.

So, what does this mean for content in communication?

1. If humans create your content, shout about it. People prefer it and exhibit a positive bias towards human creativity. However, there's only so much they are willing to pay for it.

2. If you are using AI for content generation, ensure that you check the quality of the output. Is the result good? Does it pass the human test? This requires human oversight and a very good brief. Ensure you train your AI in your style, brand and tone of voice. This is why most large corporations still use agencies and will continue to do so. We have been the gatekeepers of quality in communications, and that won't change any time soon.

Human or not so human?

In case you're wondering, I conducted research with the help of AI while writing this article. However, the copy is entirely my own – 100% human. I hope this earns me some brownie points...

Get in touch

To find out more and discuss how Gather can help embrace your difference, contact **Julia Scanlon**, Director of Digital.

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Reporting intelligence

FRC reviews climate-related financial disclosures from AIM and large private companies.

In January 2025, the Financial Reporting Council (FRC) published a thematic review on Climate-related Financial Disclosures (CFD) by AIM and large private companies following their initial mandatory reporting cycle. The review highlighted inconsistent disclosure quality despite compliance efforts and provided key lessons for improvement.

It aims to guide companies in enhancing their climate-related disclosures as they assess climate impacts on operations and strategy. The review includes examples to help meet Companies Act requirements and serves as a benchmark for future reporting.

KPMG publishes Survey of Sustainability Reporting 2024

The Survey highlights global trends in sustainability reporting and offers insights for improving disclosure:

1. Sustainability reporting and carbon targets are now standard business practices.
2. Some companies are proactively adapting to the upcoming EU Corporate Sustainability Reporting Directive (CSRD).
3. Half of the largest companies are embracing double materiality, as the CSRD requires.
4. Many organisations still depend on voluntary reporting guidelines.
5. Reporting on biodiversity is on the rise.
6. Adoption of the Task Force on Climate-related Financial Disclosures (TCFD) recommendations is increasing.

EU platform on sustainable finance reveals proposals to simplify and expand the EU taxonomy

The Platform on Sustainable Finance has initiated a consultation on updates to the EU taxonomy to simplify and broaden its classification of sustainable activities. The aim is to enhance the user-friendliness of the "Do No Significant Harm" criteria while expanding the range of covered activities. Established in 2022, the taxonomy categorises economic activities that support environmental objectives without causing harm. Initially focusing on climate change, it expanded to incorporate four additional objectives in 2024: sustainable use of water and marine resources, transition to a circular economy, pollution prevention and biodiversity protection. Proposed new activities include digital solutions and the mining of critical minerals.

Reporting intelligence
continued

Corporate climate gap: 63% want more action from employers, Deloitte survey finds

A new Deloitte survey with over 20,000 respondents shows rising employee dissatisfaction with corporate climate action. Currently, 63% feel their employers aren't doing enough to combat climate change, up from 55% in 2021. However, fewer employees are willing to change jobs over these issues, dropping from 30% in 2021 to 21% in 2023. The survey highlights that 67% consider climate change an emergency, and 60% have adjusted their personal behaviours for environmental reasons.

IFRS releases guidance for companies adopting a climate-first approach to sustainability reporting

The IFRS Foundation has released a new guide to assist companies in implementing the ISSB standards for sustainability reporting. This guide focuses on initial disclosures limited to climate information and introduces a "climate-first" transition relief. This allows companies to commence by disclosing only climate-related information. This approach addresses the urgent need for consistent information on climate risks and opportunities that investors require. Additional sustainability topics will be addressed in the coming years.

CSRD: governments continue to exert pressure to weaken and postpone

The first reports compliant with the Corporate Sustainability Reporting Directive (CSRD) will be published in 2025. However, not every European state is prepared to meet these reporting requirements. France has proposed a substantial delay in implementation and significant amendments to key European sustainability reporting and environmental due diligence regulations established in recent years. Furthermore, Germany advocates postponing the CSRD sustainability reporting requirements for smaller businesses.

Gather Showcase

Delivering 'The Home of Homes' across the communications suite

Dunelm annual report, sustainability report and corporate website

Dunelm's new communications suite offers a cohesive and modern approach to corporate storytelling, anchored by their strategic vision. It now provides stakeholders with a clear, comprehensive understanding of the company's direction, values, and commitment to excellence.

With a thoughtful content strategy post-launch, their new site highlights Dunelm's unique position to lead and innovate in the market resulting in an uplift of 90+% active users in the first quarter since the site launched.

→ **Please get in touch to discuss how Gather can support you.**

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40yrs
of Dunelm stores

#1
market leader
in UK homewares