



2023 Sustainability Report

In Accordance with the GRI Standards

Prepared by
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Chief Executive Officer
December 2023

GRI Content Index

Statement of use	Fosgail LLC has reported in accordance with the GRI Standards for the period 1 January 2023 to 31 December 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	Link				
	2-2 Entities included in the organization's sustainability reporting	Link				
	2-3 Reporting period, frequency and contact point	Link				
	2-4 Restatements of information	Link				
	2-5 External assurance	Link				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-6 Activities, value chain and other business relationships	Link	2-6-d	Not applicable	No previous reporting period to compare	
	2-7 Employees	Link	All	Not applicable	Fosgail has no employees on record as defined by the Pennsylvania Department of Revenue	
	2-8 Workers who are not employees	Link				
	2-9 Governance structure and composition	Link	2-9-b, 2-9-c	Not applicable	Fosgail has no governance committees	
	2-10 Nomination and selection of the highest governance body	Link	2-10-b	Not applicable	Fosgail has a single-member governance body	
	2-11 Chair of the highest governance body	Link				
	2-12 Role of the highest governance body in overseeing the management of impacts	Link				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-13 Delegation of responsibility for managing impacts	Link	All	Not applicable	There is no delegation of responsibility	
	2-14 Role of the highest governance body in sustainability reporting	Link	2-14-b	Not applicable	CEO is responsible for sustainability reporting	
	2-15 Conflicts of interest	Link				
	2-16 Communication of critical concerns	Link	All	Not applicable	Fosgail is a single-member LLC with no employees	
	2-17 Collective knowledge of the highest governance body	Link				
	2-18 Evaluation of the performance of the highest governance body	Link				
	2-19 Remuneration policies	Link				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-20 Process to determine remuneration	Link	2-20-b	Not applicable	Fosgail is a single-member LLC	
	2-21 Annual total compensation ratio	Link	All	Not applicable	Fosgail has no employees	
	2-22 Statement on sustainable development strategy	Link				
	2-23 Policy commitments	Link	All	Not applicable	No policy commitments in this reporting period	
	2-24 Embedding policy commitments	Link	All	Not applicable	No policy commitments to embed in this reporting period	
	2-25 Processes to remediate negative impacts	Link	All	Not applicable	Still under development	
	2-26 Mechanisms for seeking advice and raising concerns	Link	2-26-a-i	Not applicable	Fosgail is a single-member LLC with no employees	
	2-27 Compliance with laws and regulations	Link	2-27-b, 2-27-c, 2-27-d	Not applicable	No instances of non-compliance	
	2-28 Membership associations	Link				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-29 Approach to stakeholder engagement	Link				
	2-30 Collective bargaining agreements	Link	All	Not applicable	Fosgail does not have employees	
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Link				
	3-2 List of material topics	Link				
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	Link				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Link				
	203-2 Significant indirect economic impacts	Link				
Marketing and labeling						

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 3: Material Topics 2021	3-3 Management of material topics	Link				
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Link				
	417-2 Incidents of non-compliance concerning product and service information and labeling	Link				
	417-3 Incidents of non-compliance concerning marketing communications	Link				
Customer privacy						
GRI 3: Material Topics 2021	3-3 Management of material topics	Link				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Link				

Disclosure 2-1: Organizational Details

The legal name of this organization is Fosgail LLC, commonly known as Fosgail. Fosgail is a single-member benefit limited liability company. It is headquartered in Lancaster, Pennsylvania, United States. All operations are carried out in the United States, primarily Pennsylvania and also Georgia.

Disclosure 2-2: Entities Included in This Sustainability Report

The only entity included in this report is Fosgail LLC. Fosgail has no subsidiaries, joint ventures, affiliates, or minority interests. This matches Fosgail's financial reporting. Fosgail does not consist of multiple entities.

Disclosure 2-3: Reporting Period, Frequency and Contact Point

The frequency of Fosgail's sustainability reporting is annual. Financial reporting follows a January to December fiscal year, which matches the sustainability reporting time period. This report was published in December 2023. For questions about the report and the information it contains, please contact Myka Kennedy Stephens, information@fosgail.org, +1-717-584-1909.

Disclosure 2-4: Restatements of Information

This is Fosgail's first sustainability report. Therefore, there are no previous reporting periods to be revised.

Disclosure 2-5: External Assurance

Fosgail maintains an Advisory Board to provide external assurance and accountability. The Chief Executive Officer recruits, organizes, and convenes the Advisory Board at least twice per year and no more than four times per year. The primary role of the Advisory Board is to advise the CEO on long-range business development and financial planning. Specific responsibilities include participating in annual sustainability reporting and annually evaluating the CEO's performance. The Advisory Board does not have any fiduciary responsibility to Fosgail. Board members are recruited based on expertise and interest, and serve voluntarily.

Disclosure 2-6: Activities, Value Chain and Other Business Relationships

According to the [GRI Sector Program](#), Fosgail is active in the commercial services sector. The services provided during this reporting period include consulting, executive coaching, and editing. Consulting services may be further segmented into curriculum auditing, strategic planning, group facilitation and reporting. Services are offered virtually from the United States to a global clientele. Markets served include theological libraries, theological education, and individuals working in academic libraries, higher education, the non-profit private sector, and the public sector.

Fosgail's services are supported by two types of suppliers. Fosgail engages independent contractors to carry out services for clients when appropriate and always with the client's knowledge and consent. Fosgail also relies on service providers to support primary business functions, such as website hosting, appointment booking, secure document signing, financial bookkeeping, and cloud-based document storage and sharing.

Organizations impacted by Fosgail's activities during this reporting year include a liberal arts college, two universities, four theological seminaries, a public sector health service organization, and an academic publisher. Fosgail does not have any other relevant business relationships.

Disclosure 2-7: Employees

According to the definitions set forth by the Pennsylvania Department of Revenue, Fosgail does not have any employees.

Disclosure 2-8: Workers Who Are Not Employees

The majority of Fosgail's work is carried out by the owner who acts as Chief Executive Officer in a full-time capacity. Fosgail has engaged two additional workers in this reporting period as independent contractors. Independent contractors are engaged on a per-project basis. The types of work performed by independent contractors during this reporting period include group facilitation, analysis, and editing. Total headcount of workers who are not employees at the end of the reporting period is two: owner and one active part-time independent contractor. There have been no fluctuations in the number of workers who are not employees during this reporting period. No more than one independent contractor has been engaged at a time.

Disclosure 2-9: Governance Structure and Composition

Fosgail is led by the Chief Executive Officer. There are no committees or other persons responsible for governance.

Disclosure 2-10: Nomination and Selection of the Highest Governance Body

Fosgail's Chief Executive Officer is the owner and acts as the highest governance body by right of ownership.

Disclosure 2-11: Chair of the Highest Governance Body

Fosgail's Chief Executive Officer, the sole member of the highest governance body, is also the senior executive in the organization. This does not pose any conflicts of interest with the organization's management because there are no employees to manage. Fosgail's Advisory Board, which does not have governance responsibility, provides a layer of accountability for adherence to ethical practices.

Disclosure 2-12: Role of the Highest Governance Body in Overseeing the Management of Impacts

Fosgail's Chief Executive Officer has sole responsibility in developing, approving, and updating the organization's purpose, value, and mission statements, strategies, policies, and goals related to sustainable development. We acknowledge that this is our first year of business and we are still learning how to identify and manage our impacts on the economy, environment, and people. We currently exercise due diligence by researching how other organizations operate sustainably and reflecting on our own practices. The Chief Executive Officer reviews the effectiveness of Fosgail's processes at least annually in conjunction with the development of the sustainability benefit report.

Disclosure 2-13: Delegation of Responsibility for Managing Impacts

Fosgail's Chief Executive Officer does not delegate responsibility for managing the organization's impacts on the economy, environment, and people.

Disclosure 2-14: Role of the Highest Governance Body in Sustainability Reporting

Fosgail's Chief Executive Officer is responsible for reviewing and approving the reported information, including the material topics. The process includes discussion of the reported information with the Advisory Board and editing for correctness.

Disclosure 2-15: Conflicts of Interest

Fosgail's Chief Executive Officer adheres to several codes of ethics and is held accountable by the Advisory Board to prevent conflicts of interest. There have been no conflicts of interest to report to stakeholders during the reporting period.

Disclosure 2-16: Communication of Critical Concerns

Formal communication of critical concerns is unnecessary since Fosgail is a single-member LLC with no employees.

Disclosure 2-17: Collective Knowledge of the Highest Governance Body

Fosgail's Chief Executive Officer has undertaken to learn more about sustainable development through reading and research in preparation for this report.

Disclosure 2-18: Evaluation of the Performance of the Highest Governance Body

Fosgail's Advisory Board is charged with evaluating the CEO's performance in overseeing the management of Fosgail's impacts on the economy, environment, and people. The process involves a sharing of information and discussion of business practices. This evaluation occurs

annually in conjunction with a review of effectiveness for the United Methodist Administrative Office of the Order of Deaconess and Home Missioner. All suggestions and recommendations received through the evaluation are reflected upon and, if deemed appropriate and beneficial, incorporated into practice.

Disclosure 2-19: Remuneration Policies

Fosgail's current remuneration policy for the Chief Executive Officer is variable pay based on net profit. The Chief Executive Officer does not receive any additional bonuses or incentives. No health or retirement benefits are paid through Fosgail. The remuneration policy is not related to management of Fosgail's impacts on the economy, environment, and people.

Disclosure 2-20: Process to Determine Remuneration

The process for designing remuneration policies is strictly based on Fosgail's net profits, which are currently lower than the market average for comparable professional salaries.

Disclosure 2-21: Annual Total Compensation Ratio

Fosgail does not have any employees.

Disclosure 2-22: Statement on Sustainable Development Strategy

One of Fosgail's stated core values is to sustainable practice. We believe in promoting, supporting, and modeling sustainable practices for healthier, more balanced workplaces. As a new company, we are still in the process of developing a short, medium, and long-term vision and strategy to manage our impacts on the economy, environment, and people. We aim to prevent negative impacts by carefully selecting vendors who support sustainable development and expect to develop this further during the next reporting period as we refine our business strategy and model.

Disclosure 2-23: Policy Commitments

Fosgail has no policy commitments at this time and will undertake development in the next reporting period.

Disclosure 2-24: Embedding Policy Commitments

Fosgail has no policy commitments at this time and will undertake development and embedding in the next reporting period.

Disclosure 2-25: Processes to Remediate Negative Impacts

Fosgail is still undergoing research and assessment of its impacts, both positive and negative. As we collect information and gain clarity on what negative impacts we contribute to, we will develop processes to remediate them.

Disclosure 2-26: Mechanisms for Seeking Advice and Raising Concerns

Fosgail is open to hearing from anyone with concerns about responsible business conduct in our operations and business relationships. We prefer to receive these concerns via email or in writing. Such concerns would be passed on to the Advisory Board for review and advice. In some cases, an appropriate professional (i.e., lawyer, accountant, etc.) may be retained to advise.

Disclosure 2-27: Compliance with Laws and Regulations

Fosgail had no instances of non-compliance with laws and regulations, significant or otherwise, during the reporting period.

Disclosure 2-28: Membership Associations

Fosgail LLC does not hold any memberships in the company name. Chief Executive Officer, Myka Kennedy Stephens, holds memberships in several professional associations. She participates in a significant role in Atla, the professional membership association for collectors and connectors in religion and theology. She is the editor-in-chief of Books@Atla Open Press.

Disclosure 2-29: Approach to Stakeholder Engagement

Fosgail currently engages with clients and those interested in Fosgail's service offerings. These are identified by personal interactions, networking, and social media engagement. The purpose of our stakeholder engagement is to receive feedback on the issues our stakeholders face and how Fosgail's services are perceived, whether or not they may be helpful, and how appropriate they are to the issues our target audience face. We seek to ensure meaningful engagement with our stakeholders by employing active listening and ethical communication practices. Current clients are asked to participate in mid-contract and end-of-contract evaluations as well.

Disclosure 2-30: Collective Bargaining Agreements

Fosgail does not have any employees.

Disclosure 3-1: Process to Determine Material Topics

Fosgail is a very young company operating in the commercial services sector. At the time of this report, GRI Sector Standards are not available for this sector. As a young company, we are still determining our impacts and assessing their significance and extent. Our process for determining material topics involved reviewing the list of available material topics and selecting those that most closely fit Fosgail's operation over the past year. We consider this a starting point and expect our list of material topics to expand as our understanding of our impacts grows. We are not assigning any priorities to our material topics and impacts at this time, nor did we consult any additional stakeholders or experts when determining the material topics. These are steps we expect to report on in the near future.

Disclosure 3-2: List of Material Topics

The material topics included in this report are:

- GRI 203: Indirect Economic Impacts 2016
- GRI 417: Marketing and Labeling 2016
- GRI 418: Customer Privacy 2016

This is Fosgail's first reporting year and there are no previous reporting periods to compare.

Disclosure 3-3: Management of Indirect Economic Impacts

Fosgail currently relies on several technology companies to provide services that support our operations and infrastructure. These companies include Google/Alphabet, Zoho, Airtable, GitLab, and Microsoft. We are still working toward understanding what positive, neutral, and negative impacts on the environment, economy, and people are as a result of our use of these products and services.

Fosgail does not have any business relationships at this time and therefore has no possible negative impacts to report on.

Fosgail's stated core values support management of indirect economic impacts and operating in ways that promote sustainable practice and contribute to the global community.

We have not taken any actions in this reporting period to manage or mitigate our indirect economic impacts. We are still establishing our operations and preparing to collect data about our indirect economic impacts. Because we have not taken any actions we are not able to report on their effectiveness. We expect to engage our stakeholders in the coming year as we gather more information about our indirect economic impacts. This work will attend to gaining understanding of our indirect economic impacts at national, regional, and local levels. We also plan to explore whether we need to conduct a community needs assessment for infrastructure that will support the communities that Fosgail is a part of.

Disclosure 203-1: Infrastructure Investments and Services Supported

Fosgail did not develop any significant infrastructure investments or support services in this reporting year. As a new business in its first year of operation, we are still gathering data on our current and expected impacts on communities and local economies.

Disclosure 203-2: Significant Indirect Economic Impacts

Fosgail has not yet identified any significant indirect economic impacts. We will be gathering this information in the next reporting year as our business operation continues to develop. We will be looking at the significance of our indirect economic impacts in the context of external benchmarks and stakeholder priorities to be identified in the coming year.

Disclosure 3-3: Management of Marketing and Labeling

Fosgail is committed to accurately representing its services through honest marketing and labeling. We did not launch any formal marketing campaigns during the reporting period, though we did launch a website and a LinkedIn page. Our website includes descriptions of our services. We paid particular attention to describing our coaching services and how these differ from counseling and mentoring. We are still assessing the actual and potential impacts this has on the economy, environment, and people.

Fosgail does not have any business relationships at this time and therefore has no possible negative impacts to report on.

Fosgail's core value to open communication aligns with our commitment to honest marketing and labeling.

We have not taken any actions in this reporting period to manage or mitigate the impacts of our marketing and labeling. We are still establishing our operations and preparing our first marketing campaign. The labeling found on our website is still undergoing assessment and review at the close of this reporting period. Because we have not taken any actions we are not able to report on their effectiveness. We expect to engage our stakeholders in the coming year as we explore the impacts of our marketing and labeling.

Disclosure 417-1: Requirements for Product and Service Information and Labeling

Fosgail's coaching services uphold the codes of ethics established and maintained by the Association for Coaching and the International Coaching Federation. These professional bodies require that Fosgail accurately represent its coaching services, safety considerations of coaching clients, and other impacts of receiving coaching services. We apply a similar approach to our consulting services. Fosgail does not outsource its services and does not produce any products that would need disposal. We do recognize the need to attend to requirements for accurately and openly labeling all our services and are in the process of developing a set of procedures to ensure that this is done consistently.

Disclosure 417-2: Incidents of Non-Compliance Concerning Product and Service Information and Labeling

Fosgail has had zero incidents of non-compliance with regulations or voluntary codes concerning product and service information and labeling during this reporting period.

Disclosure 417-3: Incidents of Non-Compliance Concerning Marketing Communications

Fosgail has had zero incidents of non-compliance with regulations or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship during this reporting period.

Disclosure 3-3: Management of Customer Privacy

Fosgail takes customer privacy very seriously and recognizes that failure to do so would have significant negative impacts on our customers and their human rights. We do not have business relationships that would impact customer privacy. Our policies and procedures related to customer privacy may be found in our [website terms and conditions](#) and our [data retention policy](#).

Actions we take to protect customer privacy include:

- Utilizing two-factor authentication on all online services that store customer data
- Anonymizing sensitive information
- Regularly monitoring activity on all of Fosgail's online accounts

We are not aware of negative impacts needing remediation during this reporting period. Therefore, we have not taken any additional actions in this reporting period. We are still in the process of determining the best way to measure effectiveness of our procedures and actions to protect customer privacy and plan on developing this further during the next reporting period. Additionally, we will engage our stakeholders in further conversation about their needs and expectations with regard to customer privacy.

Disclosure 418-1: Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data

Fosgail has received zero substantiated complaints concerning breaches of customer privacy during the reporting period. We have also identified zero leaks, thefts, or losses of customer data.