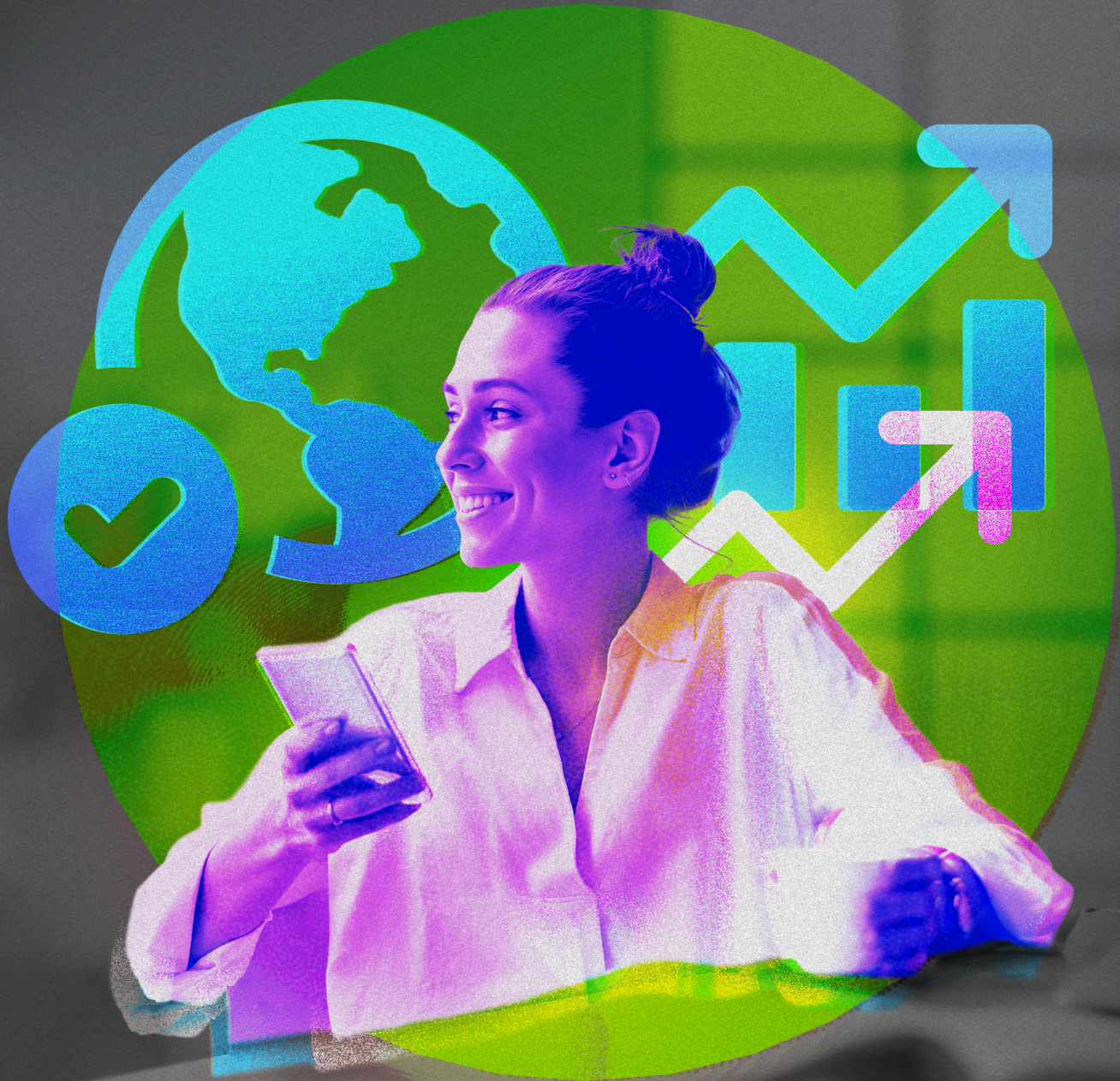


**Deloitte.**



**Deloitte UK**

Business and ESG Performance  
Metrics for FY23

This document provides a high level view of our **business** performance metrics, as well as the **environmental, social** and **governance** (ESG) metrics that underpin our approach as a responsible business.

It is intended to be read in conjunction with the narrative in our FY23 Annual Review and **Financial Statements**.

Alongside these performance metrics, we also report against the **WEF Stakeholder Capitalism framework**.

# Business performance metrics

	FY21	FY22	FY23
<b>Revenue £m</b>			
Total revenue	4,491	4,940	5,609
UK revenue	3,885	4,299	4,837 <sup>(1)</sup>
Switzerland revenue	606	641	772
<b>Business revenue (UK only) <sup>(1)</sup></b>			
Audit & Assurance	665	723	869
Risk Advisory	484	501	493
Tax & Legal	969	1,107	1,210
Consulting	1,189	1,370	1,596
Financial Advisory	578	598	669
<b>Industry revenue (UK only) <sup>(1)</sup></b>			
Financial Services	1,194	1,394	1,591
Consumer	790	763	859
Technology, Media & Telecomms	584	654	694
Energy, Resources & Industrials	350	477	560
Government & Public Services	665	628	708
Life Sciences & Healthcare	157	187	201
Other	145	196	224
<b>Additional financial information</b>			
Distributable profit (£m)	590	711	756
Average profit per equity partner (£k)	854	1,058	1,060
Average effective tax rate per equity partner % <sup>(2)</sup>	51%	55%	50%
Tax paid to HMRC (£m) <sup>(3)</sup>	485	594	613
Business taxes collected on behalf of HMRC (£m) <sup>(4)</sup>	838	902	1,084
<b>Total UK tax contribution (£m)</b>	<b>1,323</b>	<b>1,496</b>	<b>1,697</b>
<b>Number of full-time equivalents (financial year average)</b>			
Equity partners	691	672	714
Employees <sup>(5)</sup>	21,045	22,699	26,503
<b>Quality and client care</b>			
<b>Net promoter score <sup>(6)</sup></b>	<b>56</b>	<b>51</b>	<b>55</b>
<b>Client satisfaction score <sup>(7)</sup></b>	<b>85</b>	<b>85</b>	<b>86</b>

## Footnotes

(1) Includes UK of £4,820m, and other of £17m

(2) Includes NI contributions as well as income tax.

(3) Includes corporate tax, income tax and NI.

(4) Deloitte collects business taxes on behalf of the UK Exchequer, including employee tax, NI and VAT.

(5) Includes 628 salaried Partners. All Partners - 1,342

(6) Net promoter score is used as an indicator of client loyalty and is calculated using the answer to a single question, using a 0-10 scale: "How likely is it that you would recommend Deloitte to peers and colleagues?".

(7) Client satisfaction score indicates the extent to which Deloitte is exceeding expectations.

# People metrics

Deloitte is an equal opportunities employer – we are committed to ensuring all our people receive fair and equitable treatment. Our people are the heart of our firm. United by our shared values, each of us at Deloitte brings our own ideas, skills and perspectives to make an impact that matters for our colleagues, clients and society. We want everyone to feel able to be their true authentic selves, reach their full potential and know that they belong.

Deloitte monitors pay at all levels of the organisation and is committed to ensuring equal pay; we were an early adopter of gender pay gap reporting. More context to the metrics outlined below can be found in our [Deloitte Pay Report 2023](#). This contains all of our statutory and voluntary disclosures, progress against our inclusion agenda, details of how we shared our success with our people, how we recognise the contributions they make and how we support their wellbeing.

	FY21	FY22	FY23
<b>Learning and Development</b>			
Learning & development spend	£29.5m	£33.4m	£53.9m
Learning & development spend/ FTE	£ 1,357	£ 1,429	£ 1,980
Learning & development hours	442,554	542,115	736,951
Learning & development hours/ FTE	20	23	27
<b>Promotions, Recruitment and Attrition</b>			
Number of promotions across the business	5435	6852	7377
Number of partner and director promotions	289	349	501
Standard voluntary attrition rate	9.7%	15.7%	11.1%
Number of experienced hires	2201	4652	4109
% female experienced hires	39.8%	44.2%	48.3%
% ethnic minority experienced hires	23.7%	34.0%	38.4%
Number of entry level hires (graduates, school leavers and interns)	1563	2127	2767
% female entry level hires <sup>(1)</sup>	46.5%	46.2%	48.1%
% ethnic minority entry level hires <sup>(1)</sup>	18.7%	46.0%	37.4%
<b>Gender – % female</b>			
Partner (Ambition: 40% by 2030)	24.5%	25.2%	27.7%
Director	31.3%	34.6%	36.3%
Senior Manager	42.4%	42.8%	42.1%
Manager	43.0%	43.2%	47.2%
Consultant	45.4%	47.2%	48.5%
Associate/Senior Associate	52.9%	52.4%	53.0%
<b>Employees</b>	<b>45.1%</b>	<b>45.6%</b>	<b>46.9%</b>
<b>Employees &amp; Partners</b>	<b>44.0%</b>	<b>44.6%</b>	<b>46.0%</b>
UK Executive <sup>(2)</sup>	38%	38%	29%
UK Oversight Board (including INEs) <sup>(2)</sup>	50%	50%	50%
Audit Governance Board (AGB) <sup>(2)</sup>	43%	43%	43%

## Footnotes

(1) Based on student recruitment data – accepted offers for the entry level programmes (graduate, brightstart and scholars).

(2) Membership at 31 May 2023. For details of our current Leadership and Governance see [here](#).

# People metrics

	FY21	FY22	FY23
<b>Gender pay gap (April 2023)</b>			
Gender pay gap using mean hourly pay	16.2%	16.7%	15.1%
Gender pay gap using median hourly pay	13.6%	16.4%	17.1%
Average mean gender pay gap within grade pools	2.4%	2.6%	2.5%
Gender bonus gap using mean bonus	51.6%	42.6%	45.7%
Gender bonus gap using median bonus	33.3%	31.1%	34.7%
Equity partner gap using mean hourly pay	14.0%	12.4%	10.9%
Equity partner gap using median hourly pay	18.2%	15.4%	16.7%
Total earnings gap using mean hourly pay	32.7%	34.1%	30.7%
Total earnings gap using median hourly pay	14.8%	14.2%	18.0%
<b>Ethnicity – % ethnic minority (excluding Black) <sup>(3)</sup></b>			
Partner (Ambition: 12% by 2025)	5.7%	6.9%	8.2%
Director	10.7%	13.0%	14.7%
Senior Manager	15.4%	19.3%	23.6%
Manager	21.7%	24.8%	27.6%
Consultant	19.5%	23.9%	27.6%
Associate/Senior Associate	16.7%	18.1%	26.6%
<b>Employees</b>	<b>17.9%</b>	<b>21.1%</b>	<b>25.3%</b>
<b>Employees &amp; Partners</b>	<b>17.3%</b>	<b>20.4%</b>	<b>24.5%</b>
<b>Ethnicity pay gap (April 2023)</b>			
Ethnicity pay gap using mean hourly pay	13.8%	11.9%	15.7%
Ethnicity pay gap using median hourly pay	7.6%	3.7%	12.6%
Ethnicity bonus gap using mean bonus	42.8%	35.6%	39.8%
Ethnicity bonus gap using median bonus	25.0%	21.1%	17.8%
Equity partner gap using mean hourly pay	11.9%	6.9%	10.3%
Equity partner gap using median hourly pay	8.3%	15.4%	8.3%
Total earnings gap using mean hourly pay	37.9%	42.5%	41.9%
Total earnings gap using median hourly pay	9.3%	10.9%	14.2%
<b>Ethnicity – % Black <sup>(3)</sup></b>			
Partner (Ambition: 3% by 2025)	0.6%	0.7%	0.9%
Director	1.2%	1.3%	1.5%
Senior Manager	1.7%	2.6%	3.0%
Manager	3.4%	4.3%	5.6%
Consultant	5.1%	6.7%	8.0%
Associate/Senior Associate	3.7%	3.8%	4.7%
<b>Employees</b>	<b>3.4%</b>	<b>4.2%</b>	<b>5.0%</b>
<b>Employees &amp; Partners</b>	<b>3.2%</b>	<b>4.0%</b>	<b>4.8%</b>

## Footnotes

(3) Based on a disclosure rate of 79.8% (% of our people who have disclosed their ethnicity).

# People metrics

	FY21	FY22	FY23
<b>Black pay gap (April 2023)</b>			
Black pay gap using mean hourly pay	23.0%	19.4%	21.8%
Black pay gap using median hourly pay	15.8%	11.8%	18.4%
Black bonus gap using mean bonus	58.7%	47.1%	51.4%
Black bonus gap using median bonus	50.0%	36.8%	30.0%
Black Equity partner gap using mean hourly pay	41.5%	37.2%	27.4%
Black Equity partner gap using median hourly pay	41.7%	38.5%	25.0%
Black Total earnings gap using mean hourly pay	48.3%	52.0%	49.7%
Black Total earnings gap using median hourly pay	18.5%	17.5%	20.2%
<b>Disability – % who identify as having a disability or long-term health condition <sup>(4)</sup></b>			
Partner		4.5%	4.7%
Director			4.7%
Senior Manager			5.3%
Manager			5.2%
Consultant			4.8%
Associate/Senior Associate			6.5%
<b>Employees</b>		<b>5.1%</b>	<b>5.4%</b>
<b>Employees &amp; Partners</b>			<b>5.4%</b>
<b>Sexual orientation – % who identify as being lesbian, gay or bisexual <sup>(5)</sup></b>			
Partner		2.2%	2.4%
Director			3.4%
Senior Manager			3.7%
Manager			4.5%
Consultant			4.8%
Associate/Senior Associate			6.0%
<b>Employees</b>		<b>3.9%</b>	<b>4.7%</b>
<b>Employees &amp; Partners</b>			<b>4.6%</b>
<b>Pay ratios</b>			
CEO to employee (25th percentile)	83:1	98:1	100:1
CEO to employee (Median)	53:1	62:1	61:1
CEO to employee (75th percentile)	34:1	40:1	39:1

## Footnotes

(4) Based on a disclosure rate of 73.9% (% of our people who have disclosed their disability).

(5) Based on a disclosure rate of 70.4% (% of our people who have disclosed their sexual orientation).

# Environmental metrics

Our WorldClimate strategy drives our progress towards our net zero ambition in the UK and globally<sup>(1)</sup>.

Transparent reporting of our climate impact is a priority for us. The below metrics relate to Deloitte UK; detailed Greenhouse Gas (GHG) emissions statements are available for [Deloitte UK](#) and [Deloitte North & South Europe \(NSE\)](#). GHG and environmental metrics have been compiled following this [Basis of Reporting](#). Scope 1, 2 and 3 GHG emissions and associated energy consumption, water consumption and waste produced have undergone limited assurance in accordance with ISAE3000 and ISAE3410 by BDO. See the [UK](#) and [NSE](#) assurance statements for details.

We have also created Carbon Reduction Plans, in line with UK Government PPN 06/21, for [Deloitte LLP](#) and [Deloitte MCS](#).

<b>WorldClimate Target Performance</b>	<b>FY19 (baseline year)</b>	<b>FY22</b>	<b>FY23</b>
Reduce Scopes 1&2 emissions by 70% by 2030	-	-69%	-76%
Reduce business travel emissions by 50%/ FTE by 2030	-	-86%	-69%
100% of company vehicles to be EV/PHEV by 2030	0%	81%	94%
100% of purchased electricity to be from renewables by 2030	72%	100%	100%
67% of global suppliers (by emissions) have set Science Based Targets by 2025	-	14%	20%

## Footnotes

(1) Deloitte's near-term (2030) greenhouse gas reduction goals have been validated by the Science Based Targets initiative (SBTi) as 1.5°C-aligned, science-based targets. We have also committed to set long-term emissions reduction targets using the SBTi's Net Zero Standard.

# Environmental metrics

Greenhouse Gas emissions (tCO <sub>2</sub> )	FY19 (baseline year)	FY22	FY23	% change to baseline
<b>Scope 1</b>	<b>3,192</b>	<b>1,981</b>	<b>1,608</b>	<b>-50%</b>
Fuel combustion	3,083	1,958	1,582	
Vehicle fleet (Internal Combustion Engine)	109	23	26	
<b>Scope 2</b>	<b>3,614</b>	<b>133</b>	<b>-</b>	<b>-100%</b>
Electricity (market-based) <sup>(2)</sup>	3,353	0	0	
District heating and cooling	258	133	-	
Vehicle fleet (Electric; market-based) <sup>(2)</sup>	3	0	0	
<b>Total Operational Emissions</b>	<b>6,806</b>	<b>2,114</b>	<b>1,608</b>	<b>-76%</b>
<b>Scope 3</b>	<b>109,091</b>	<b>59,683</b>	<b>121,218</b>	<b>11%</b>
Business travel (excl. radiative forcing)	50,999	8,658	22,863	-55%
Purchased goods and services <sup>(3)</sup>	44,452	44,225	91,257	
Employee commuting and homeworking	13,640	6,800	7,098	
<b>Total Gross Emissions</b>	<b>115,897</b>	<b>61,796</b>	<b>122,826</b>	<b>6%</b>
Certified Emission Reductions (CERS) <sup>(4)</sup>	42,079	61,796	31,569	
<b>Normalised Emissions (tCO<sub>2</sub>/ FTE) <sup>(5)</sup></b>				
Scopes 1 & 2	0.38	0.09	0.06	-84%
Scope 3	6.06	2.65	4.61	-24%
<b>Total Gross</b>	<b>6.44</b>	<b>2.75</b>	<b>4.67</b>	<b>-28%</b>

## Footnotes

- (2) From FY20 all electricity has either been purchased on REGO-backed green tariffs, or covered by the purchase of Energy Attribute Certificates (EACs). Under the market-based method this means our electricity consumption is reported as zero-emissions. For comparative emissions under the location-based method, see the UK GHG Statement.
- (3) In FY23 we have removed emissions associated with upfront real estate embodied carbon from our reported PG&S emissions, in line with updated best practice from the real estate sector (see our GHG statement for more information). This has also been applied to historic emissions, resulting in a restatement of the PG&S and total emissions shown for FY19-22. In addition, we have reallocated CERS 'released' by this restatement into FY19-22.
- (4) From FY23 we are taking a new approach to Beyond Value Chain Mitigation (BVCM). We are purchasing CERS ('carbon offsets') equivalent to our Scopes 1&2, business travel and homeworking/ commuting emissions; we are additionally providing direct investment and skills-based support to projects that will drive the net zero transition outside of our value chain. We are therefore no longer reporting 'net emissions' that solely factor in carbon credit purchases.
- (5) The Full-Time Equivalents (FTE) data used here is sourced from Deloitte NSE internal management reporting. This is to ensure consistency of environmental reporting across Deloitte NSE. These FTE amounts may vary slightly to those reported in our UK statutory financial statements, dependent on country-specific reporting requirements.



# Environmental metrics

Other Environmental Metrics	FY19 (baseline year)	FY22	FY23	% change to baseline
<b>Fuel Consumption (kWh)</b>	<b>11,391,238</b>	<b>2,236,250</b>	<b>4,153,112</b>	<b>-64%</b>
Owned Vehicles, Internal Combustion Engine	444,447	93,812	110,300	
Owned Vehicles, Electric	7,941	8,664	75,781	
% electric/ plug-in hybrid vehicles in fleet	0%	81%	94%	
Reimbursed Mileage & Car Rentals	10,938,850	2,133,774	3,967,031	
<b>Utilities Consumption (kWh)</b>	<b>49,441,472</b>	<b>33,229,198</b>	<b>25,779,888</b>	<b>-48%</b>
Gas	16,758,611	10,691,475	8,665,252	
Electricity	31,661,469	21,846,123	17,114,636	
% electricity from renewables	72%	100%	100%	
District Cooling	736,160	351,890	-	
District Heating	285,232	339,711	-	
<b>Total Energy Consumption (kWh)</b>	<b>60,832,710</b>	<b>35,465,448</b>	<b>29,933,000</b>	<b>-51%</b>
<b>Water Usage (m3)</b>	<b>141,010</b>	<b>60,340</b>	<b>52,326</b>	<b>-63%</b>
<b>Waste Production (tonnes)</b>	<b>2,635</b>	<b>984</b>	<b>985</b>	<b>-63%</b>
Recycled (%)	55%	57%	62%	
Diverted from Landfill (%)	99%	100%	100%	
<b>% of global strategic suppliers (by emissions) with Science Based Targets <sup>(6)</sup></b>	<b>-</b>	<b>14%</b>	<b>20%</b>	<b>-</b>

## Footnotes

(6) This metric has not been externally assured.

# Societal impact metrics

5 Million Futures (5MF) is our societal impact strategy to help five million people get to where they want to be through access to education and employment. At Deloitte, we believe we make the greatest societal impact when our professionals use their skills and expertise to help people and organisations. Connecting with a network of schools and charities across the country, we provide a blend of support including pro bono, volunteering and fundraising.

	FY21	FY22	FY23
<b>5 Million Futures societal impact <sup>(1)</sup></b>			
Total 'Futures' impacted as part of 5 Million Futures strategy <sup>(2)</sup>	356,337	344,548	638,174
Total number of society partnerships	70	86	91
<b>Community Contribution</b>			
Total Community Investment <sup>(3)</sup>	£6.9m	£8m	£10.4m
Number of community volunteers	2,920	3,537	4,966
Community volunteering hours <sup>(4)</sup>	23,243	31,716	52,056
Number of pro bono hours <sup>(5)</sup>	11,946	9,727	12,566

## Footnotes

- (1) 5 Million Futures data have been compiled following this [Basis of Reporting](#).
- (2) Futures are individuals impacted by skills development, education or access to employment. Our sustainable school leaders programme in partnership with Teach First achieved significant growth in FY23.
- (3) Our community investment is the financial value of our societal impact including donations, pro bono, volunteering hours and management; all of which support our 5 Million Futures ambition to help people overcome barriers to education and employment.
- (4) Our people are making an impact that matters by using their skills and expertise through volunteering, amplifying the impact of our partnership charities, schools and social impact organisations.
- (5) Offering professional expertise free of charge to charities and social enterprises is a core feature of the 5 Million Futures programme. Our professionals support our society partners like we do our clients, delivering projects to address their business challenges.

# Ethics metrics

Our people are encouraged to raise concerns about wrongdoing of any sort – whether it is about the behaviour of an individual or relating to organizational integrity. In addition to training, the Ethics team engages our people across the firm, to raise the profile of Ethics at Deloitte and improve understanding of what the firm expects in terms of ethics, integrity and doing the right thing. We aim to improve transparency by disclosing data annually on the number and nature of ethics issues raised by our people.

	FY21	FY22	FY23
<b>Ethics</b>			
Ethics cases raised <sup>(1)</sup>	228	235	320
rate – per 100 FTE	1	0.93	1.2
<b>% breakdown by top 5 issues <sup>(2)</sup></b>			
Respect & Fair Treatment		29%	29%
Harassment (including Sexual Harassment)		11%	16%
Time & Expense Reporting & Client Billing		11%	10%
Compliance <sup>(3)</sup>		14%	10%
Discrimination <sup>(4)</sup>			11%
<b>% of respondents who agreed with this statement 'Deloitte is an ethical place to work' <sup>(5)</sup></b>	95%	96%	97%

## Footnotes

(1) For an overview of our Mechanisms for reporting, [see here](#).

(2) Top 5 issues vary from year to year. For all prior year issues, see the relevant Annual Reports

(3) Includes violation of policy, conflict of interest, misuse of confidential or proprietary information and professional practice or regulatory compliance issue

(4) Although there was a small increase in Discrimination cases from 9% in FY22 to 11% in FY23 this still represents a fall from FY21 (18%)

(5) Deloitte Ethics Survey FY23. All partners and staff invited to participate. Completion rate 35.5%



This publication has been written in general terms and we recommend that you obtain professional advice before acting or refraining from action on any of the contents of this publication. Deloitte LLP accepts no liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 1 New Street Square, London EC4A 3HQ, United Kingdom.

Deloitte LLP is the United Kingdom affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about our global network of member firms.

© 2023 Deloitte LLP. All rights reserved.

Designed and produced by 368 at Deloitte.