



UK Planet and Community Impact Report 2021

In respect of the year ended 30 September 2021

January 2022

home.kpmg/uk/ourimpact



Our planet data

Our planet impact

Our environmental performance during FY21 was affected by the impact of COVID-19, resulting in some significant reductions to our carbon emissions.

Low office occupation due to remote working has resulted in lower levels of electricity and gas consumption, as well as the production of less waste and consumption of paper. There has been an increase in water consumption due to a requirement for regular flushing of facilities to avoid the risk of water-borne diseases from stagnant water, because bathroom and catering facilities were being used considerably less.

There was also a substantial decrease in business travel due to government-imposed travel restrictions and the impact of Covid on the ability to travel.

We have continued to work to reduce our energy consumption and our carbon emissions where possible through certification to ISO5001 and ISO14001.

During the height of the pandemic we developed an award-winning Sustainability at Home programme, providing our people with opportunities to reduce their environmental impacts at home and learn more about the climate and ecological crises.

Our planet data

	2021*	2020*	2019*	2018#	2017#	2010#
Scope 1						
Natural gas (kWh)	8,431,803	11,349,922	12,031,497	12,908,266	11,126,743	–
Natural gas (kgCO2e)	1,544,324	2,086,910	2,211,991	2,374,605	2,049,145	3,334,743
KPMG owned/leased car travel (kWh)	156,241	1,525,469	–	–	–	–
KPMG owned/leased vehicles (kgCO2e)	38,409	364,287	906,271	1,207,723	1,325,004	1,383,514
Total – Scope 1 (kgCO2e)	1,582,733	2,451,197	3,118,262	3,582,328	3,374,149	4,718,257
Scope 2						
Electricity consumption (kWh)	16,776,352	18,445,331	23,382,774	23,280,460	26,411,803	–
Electricity emissions (location-based) (kgCO2e)	3,562,123	4,300,345	5,981,898	6,590,000	9,285,333	–
Electricity emissions (market-based) (kgCO2e)	957,072	946,441	1,117,083	2,428,808	3,247,760	20,750,717
Total – Scope 2 (kgCO2e)	957,072	946,441	1,117,083	2,428,808	3,247,760	20,750,717
Total – Scope 1 & 2 emissions (location-based) (kgCO2e)	5,144,856	6,751,542	9,100,160	10,172,328	12,659,482	–
Total – Scope 1 & 2 emissions (market-based) (kgCO2e)	2,539,805	3,397,638	4,235,345	6,011,136	6,621,909	25,468,974

Please refer to the appendix for full reporting criteria.

* Denotes financial year

Denotes calendar year

Our planet data

Our planet data	2021*	2020*	2019*	2018#	2017#	2010#
Scope 3						
Business-related car travel (kgCO ₂ e)	104,392	1,097,768	2,287,572	2,404,447	2,476,743	4,213,005
Air travel – short (kgCO ₂ e)	44,102	788,569	2,256,767	2,684,882	2,086,554	2,154,324
Air travel – medium (kgCO ₂ e)	19,296	1,140,324	2,901,549	3,519,208	3,112,774	3,483,660
Air travel – long (kgCO ₂ e)	969,533	10,880,008	29,798,651	33,737,688	29,162,389	26,100,724
Air travel – total (kgCO₂e)	1,032,931	12,808,901	34,956,968	39,941,778	34,361,717	31,738,708
Rail travel (kgCO ₂ e)	33,449	565,113	1,570,335	1,964,556	1,229,001	1,474,910
Transmission and distribution electricity (kgCO ₂ e)	315,228	369,829	507,406	561,757	868,156	1,670,969
Well to tank (kgCO ₂ e)	421,790	2,163,378	5,234,537	5,691,862	5,287,214	5,295,214
Total – Scope 3 (kgCO₂e) not including Purchased Goods and Services	1,907,788	17,004,988	44,556,818	50,564,401	44,222,831	–
Purchased goods and services ¹ (kgCO ₂ e)	–	109,038,076	128,873,000	153,962,000	–	–
Total – Scopes 1, 2 & 3 (market-based)	4,447,593	20,402,626	48,792,164	56,575,536	54,362,431	69,861,780
Total – Scopes 1, 2 & 3 (location-based)	7,052,644	23,756,530	53,656,978	60,736,729	56,882,313	–
Emissions per employee (location-based) (kgCO₂e)	473	1,503	3,257	4,088	4,072	6,814
Intensity ratio – Scopes 1 & 2 (market-based) (kgCO₂e/FTE)	345	427.15	552.46	697.36	906.26	–

Please refer to the appendix for full reporting criteria.

¹ Purchased goods and services data is reported a year in arrears. Data is obtained through our participation in the annual CDP climate change questionnaire and extrapolated to cover our total supply chain based on supplier spend. This data is reported and validated in the CDP process.

* Denotes financial year

Denotes calendar year

Our planet data

Our planet data	2021*	2020*	2019*	2018#	2017#	2010#
Additional disclosures						
Water (litres)	122,115,392	85,045,161	96,244,248	100,917,922	118,231,977	118,790,000
Paper (sheets)	1,697,875	19,034,000	35,808,000	39,866,875	46,781,575	78,433,500
Waste						
Total waste (kg)	538,000	1,336,920	1,969,074	2,642,252	2,813,597	2,495,504
Recycled waste (kg)	470,000	1,052,170	1,693,788	2,187,625	2,378,090	1,282,719
% waste recycled	87	79	86	83	85	51
Full-time equivalent	14,896	15,806	16,472	14,587	13,969	10,252

Please refer to the appendix for full reporting criteria.

* Denotes financial year

Denotes calendar year

Our community data

Our community impact

Even though this has been an extraordinary period, the fundamentals of our Corporate Responsibility community strategy remain unchanged: to tackle disadvantage and boost social mobility. We use our skills and expertise in areas where we know they will have the biggest impact.

Our key areas of focus are:

- **Education and skills:** improving educational opportunities for people from lower socio-economic backgrounds.
- **Place-based engagement:** working with colleagues, clients, suppliers and wider stakeholders to drive change in areas of greatest need.
- **Strategic philanthropy, volunteering and pro bono:** tackling disadvantage through strategic charity partnerships, funding and expertise.

Number of individuals supported

To provide additional rigour in our approach when measuring individuals we directly support in the community, this year we have split this into two categories for full transparency. We have reported how many individuals were supported through each delivery method:

- Delivery method A: the number of individuals that have direct engagement with KPMG through community investment activity.
- Delivery method B: the number of individuals that have benefited from a programme that has been funded, developed or facilitated by KPMG and where the programme would not have existed without KPMG's involvement.

Community data²

	FY21	FY20	FY19	FY18
Community benefits				
Individuals directly supported (comprising of the below)	231,973	45,034	30,395	20,855
Delivery method A – Direct engagement with KPMG	29,795	N/A	N/A	N/A
Delivery method B – Engagement with a KPMG facilitated programme	202,178	N/A	N/A	N/A
Organisations supported	903	1,057	1,988	1,092
Leverage (cash)	£1.7m	£1.7m	£1.6m	£1.2m
Community investment				
Community contribution (cash, time, in-kind and management costs)	£7.6m	£7.1m	£6.6m	£4.9m
Number of volunteers during working hours	4,797	3,162	4,398	3,123
Number of hours spent volunteering during working hours	45,995	46,221	62,102	48,184
Full-time equivalent staff volunteering during working hours	33%	20%	27%	21%

Please refer to the appendix for full reporting criteria.

² Data in this table is reported in line with the Business for Societal Impact (B4SI) framework where relevant.

Independent limited assurance report



Grant Thornton UK LLP ('Grant Thornton' or 'we') were engaged by KPMG LLP ('KPMG') to provide limited assurance over the Subject Matter Information described below.

Limited assurance conclusion

Based on the work we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say in the remainder of this report.

Subject Matter Information

The scope of our work was limited to assurance over selected aspects of the KPMG LLP UK Planet and Community Impact Report ("the Report") for the year ended 30 September 2021 listed in Appendix A to our report ("the Subject Matter Information").

Our assurance does not extend to any other information that may be included in the Report for the current year or for previous periods unless otherwise indicated.

Reporting Criteria

The Reporting Criteria used for the measurement or evaluation of the Subject Matter Information and to form our judgements are KPMG's Our Planet and Our Community impact reporting method statement as set out as an Appendix of the Report ('the Reporting Criteria').

The Subject Matter Information needs to be read and understood together with the Reporting Criteria.

Inherent limitations

The absence of a significant body of established practice on which to draw to measure or evaluate the Subject Matter Information allows for different, but acceptable, measurement or evaluation techniques and can affect comparability between entities and over time. In particular we draw attention to the methodological and assumption based limitations KPMG have disclosed in the Reporting Criteria.

Members' responsibilities

The Members of KPMG are responsible for:

- the design, implementation and maintenance of internal control relevant to the preparation and presentation of Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- selecting and/or establishing suitable Reporting Criteria;
- measuring or evaluating and presenting the Subject Matter Information in accordance with the Reporting Criteria; and
- the preparation of the Report and the Reporting Criteria and their contents.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information has been prepared in accordance with the Reporting Criteria;
- forming an independent limited assurance conclusion, based on the work we have performed and the evidence we have obtained; and
- reporting our limited assurance conclusion to KPMG.

Our independence, professional standards and quality control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We apply International Standard on Quality Control (UK) 1, 'Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements' and accordingly we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Independent limited assurance report



Assurance standards and level of assurance

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) – ‘Assurance Engagements other than Audits and Reviews of Historical Financial Information’ (‘ISAE 3000 (Revised)’), and in respect of the greenhouse gas emissions information included within the Subject Matter Information, in accordance with International Standard on Assurance Engagements 3410 – ‘Assurance Engagements on Greenhouse Gas Statements’ (‘ISAE 3410’) issued by the International Auditing and Assurance Standards Board (IAASB). This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks which vary in nature from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not report a reasonable assurance conclusion.

Work performed

Considering the circumstances of the engagement our work included, but was not restricted to:

- assessing the suitability of the Reporting Criteria as the basis of preparation for the Subject Matter Information;
- assessing the risk of material misstatement of the Subject Matter Information, whether due to fraud or error, and responding to the assessed risk as necessary in the circumstances;
- conducting interviews with relevant KPMG management and examining selected documents to obtain an understanding of the processes, systems and controls in use for measuring or evaluating, recording, managing, collating and reporting the Subject Matter Information;
- performing selected limited substantive testing including agreeing a selection of the Subject Matter Information to corresponding supporting information;
- evaluating the competence and independence of the KPMG Internal Audit team that performed selected limited substantive testing over the Subject Matter Information, which included the KPMG Internal Audit team agreeing a selection of the Subject Matter Information to corresponding supporting information;
- reperformance of a selection of the KPMG internal audit team’s limited substantive testing;
- considering the appropriateness of a selection of selected carbon conversion factor calculations, other unit conversion factor calculations and other calculations used by KPMG to prepare the Subject Matter Information including by reference to widely recognised and established conversion factors;
- performing analytical review procedures over the Subject Matter Information, including a comparison to the prior period’s amounts having due regard to changes in the business;
- evaluating the overall presentation of the Subject Matter Information; and
- reading the Report and narrative accompanying the Subject Matter Information in the Report with regard to the Reporting Criteria, and for consistency with our findings.

Independent limited assurance report



Intended use of this report

This limited assurance report, including our conclusion, is made solely to KPMG in accordance with the terms of the agreement between us. Our work has been undertaken so that we might state to KPMG those matters we are required to state to them in an independent limited assurance report and for no other purpose. We have not considered the interest of any other party in the Subject Matter Information.

To the fullest extent permitted by law, we do not accept or assume responsibility and deny any liability to any party other than KPMG for our work or this report, including our conclusion.

Grant Thornton UK LLP

Grant Thornton UK LLP

Chartered Accountants
Cambridge

14 December 2021

The maintenance and integrity of KPMG's website is the responsibility of the Members of KPMG; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information, the Report or the Reporting Criteria presented on KPMG's website since the date of our limited assurance report.

Appendix A: Subject Matter Information

Planet data

Underlying Subject Matter	Units	Subject Matter Information
Total – Scope 1	kg CO2e	1,582,733
Total – Scope 2 (market based)	kg CO2e	957,072
Total – Scope 3 – not including Purchased Goods and Services	kg CO2e	1,907,788
Scope 1 energy consumption	kWh	8,588,044
Scope 2 energy consumption	kWh	16,776,352
Total water consumption	litres	122,115,392
Total paper usage	sheets	1,697,875
Total waste	kg	538,000
Recycled waste	kg	470,000

Community data

Underlying Subject Matter	Units	Subject Matter Information
Individuals directly supported	number	231,973
Delivery method A (Direct engagement with KPMG)	number	29,795
Delivery method B (Engagement with a KPMG facilitated programme)	number	202,178
Organisations supported	number	903
Community contribution (cash, time, in-kind and management costs)	£ million	7.6
Number of volunteers during working hours	number	4,797
Number of hours spent volunteering during working hours	hours	45,995
FTE staff volunteering during work hours	%	33



UK Planet and Community Impact Report 2021

Appendix

Our Planet and Our Community impact reporting method statement

Scope of the report

Performance data included within this report relates to:

KPMG activity in the UK excluding Gibraltar and the Channel Islands that we had financial control over as of 30 September 2021.

Setting revised baselines

Our policy on environmental and community impact data is that we will:

- Correct any identified errors >1% of the individual KPIs.
- Conduct an annual review of changes to our operating structure and re-baseline (where required) using actual or estimated data if any of the changes, or the cumulative effect of the changes, are deemed to be quantitatively or qualitatively material.

How we report our Key Performance Indicators (KPIs)

This section of the report outlines the basis of preparation of the key environmental and community impact performance indicators.

Standards and guidance

Our methodology for the reporting of GHG emissions has been developed using the following guidance and standards:

- GHG Protocol standards and guidance, including the Corporate Standard, Scope 2 Guidance and Scope 3 Calculation Guidance; and
- CDP guidance including the 2019 Climate Change Responders Pack and the Technical Note on Accounting of Scope 2 Emissions.

Environmental overview

We report energy and GHG emissions data for the following indicators:

- Energy consumption by fuel source (in kWh);
- Energy consumption by type (in kWh);
- Renewable electricity consumption (as a percentage of total grid electricity supplied);
- Scope 1 GHG emissions (in carbon dioxide equivalent (kgCO₂e));
- Scope 2 GHG emissions (in kgCO₂e) using both the location and market-based methods of calculation;
- Scope 3 GHG emissions (in kgCO₂e) for business-related car travel, rail travel, air travel and purchased goods and services – these categories are included based upon their materiality to business emissions, an assessment of which took place as part of our Science-Based Target development. Purchased goods and services and business travel make up the majority of KPMG's Scope 3 GHG emissions – purchased goods and services will this year be included within the Scope 3 reporting section, but not as part of Scope 3 total emissions;
- Total GHG emissions for Scope 1 and 2 (in CO₂e) for both location and market-based methods of calculation;
- Total GHG emissions for Scope 1, 2 and 3 (in CO₂e) for both location-based and market-based methods of calculation;
- Total annual GHG emissions per Full Time Equivalent employee (in kgCO₂e/FTE).

Data gathering process and methods

We use an electronic data collection process to gather our data. Electricity, gas and water usage data is based on invoices from our utility suppliers. Where data does not match our reporting period exactly – for example, where we only have 11 months of usage data – we perform forecast calculations using extrapolation. For sites where energy invoices are unavailable, we estimate this information based on typical site consumption from known data within our portfolio.

Increasingly, we measure our energy consumption through smart metering, a technology that uses mobile communications to collect real-time consumption data from energy meters.

Travel data is collated by KPMG's Expenses team in km and spend, with appropriate DEFRA emissions factors used to calculate kgCO₂e figures – this is for cars, rail and air travel.

Waste data is provided by the KPMG Soft Services team, received from third-party contractors responsible for this, pertaining to office waste, furniture waste, archived paper destruction and paper consumption.

Scope 3 purchased goods and services data from which extrapolations are based is received from suppliers responding to the CDP Supply Chain module at our request. Due to the pandemic, the number of suppliers who disclosed emissions associated to KPMG reduced. Therefore this year, we will be undertaking a hybrid approach for FY20 reporting, using the FY19 actual allocated emissions data adjusted for FY20 actual supplier spend, and calculating emissions for our remaining Purchased Goods and Services supplier base using SECR emission factors, multiplied by FY20 supplier spend.

Renewable electricity definition

Our figures for renewable electricity include all renewable electricity from third-party renewable suppliers which is traceable to KPMG through a signed contract or provision of surrendered renewable energy certificates (RECs). The figures exclude any renewables for which RECs have been passed on and retired by a third party.

Scope 1

These are emissions within our direct control and include those from:

- Diesel, petrol and other fuel used by cars owned by KPMG or leased for six months or more;
- Natural gas used for space heating and hot water in our premises;

Conversion factors from the UK government's Department for Business, Energy and Industrial Strategy (BEIS) have been used to calculate GHG emissions from other fuel sources such as diesel, petrol, natural gas as well as those from vehicles.

Due to how KPMG in the UK reports car expenses claims, it is not possible to distinguish if an expense claim submitted under the option of 'Electric' is fully electric or a hybrid vehicle. As a result, to ensure no understatement takes place due to an incorrect assumption, the decision has been made to calculate emissions for these vehicles on the principle that they are all hybrid vehicles. This has consequently involved using the hybrid conversion factor provided by BEIS for this calculation.

We are in the process of conducting a materiality review for our fugitive emissions, to ascertain if we will disclose these alongside our Scope 1 reporting moving forwards.

Our Planet and Our Community impact reporting method statement

Scope 2

These are emissions from electricity purchased to power our offices.

We report two different Scope 2 emission values: one using a 'location-based' method and one using a 'market-based' method. The location-based method involves using an average emissions factor that relates to the grid on which energy consumption occurs. This usually relates to a country-level electricity emissions factor. The market-based method applies if the company has operations in any markets where there are Renewable Energy Guarantees of Origin (REGOs) or supplier-specific information are available. The method involves using an emissions factor that are specific to the electricity purchased. We have reported Scope 2 figures using both the location-based and market-based methodologies.

We use emission conversion factors as published by BEIS for each respective year of GHG reporting.

Location-based emissions

Emissions are calculated using a kWh to CO₂e conversion factor provided by BEIS for each calendar year.

Market-based emissions

Emissions are calculated using a kWh to CO₂e conversion factor based on one of the following sources (in order of priority):

- Supplier conversion factors specific to our contract; these include some markets where supplies are 100% renewable, and where this is the case, we have sought evidence of singularity of supply; and
- UK residual mix carbon conversion factors from Association of Issuing Bodies (AIB).

Scope 3

As part of developing our Science Based Target, we conducted an in-depth analysis of our Scope 3 emissions. These are indirect emissions that we do not directly control but that we may be able to influence.

Scope 3 emissions reporting include emissions from our suppliers in providing us with goods and services; as well as business travel, indirect supply of fuel (well to tank) and transmission and distribution of electricity.

For rail business travel, when a user submits an expense claim, there are instances of KPMG employees not assigning a 'public transport type' to their journey. To ensure no understatement takes place, where a transport field is blank, an assumption is made that this is a rail journey.

Purchased goods and services data is reported a year in arrears. Pre-pandemic, data was obtained through our suppliers responding to CDP Supply Chain module and extrapolated to cover our total supply chain based on supplier spend, using a spend methodology. This data was reported and validated in the CDP process.

Due to the impact of the global pandemic and resultant capacity issues for suppliers due to furlough arrangements, the number of allocated emissions data for FY20 decreased. As a result, we have undertaken a hybrid approach of using the FY19 actual allocated emissions data from responding suppliers – which represented 52% of total supplier spend for FY19.

For those suppliers that did not respond, we have used the Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance published by UK Government, which includes 2009 emissions factors for Purchased

Goods and Services categories. Non-responding suppliers have been assigned to appropriate categories, and the emissions factors are multiplied by FY20 spend for those suppliers to calculate total purchased Goods and Services emissions for FY20. This spend data is provided by our Procurement team.

We are comfortable to use these emissions factors given that they will likely have reduced over time due to the deflation of spend they were based upon, meaning we can be confident our totals are not understated. More recent Purchased Goods and Services emissions factors are not currently available within the public domain.

Our approach moving forwards will be to engage those suppliers responding to the CDP Supply Chain module and work with them to improve the quantity and accuracy of allocated emissions. This will ensure our Purchased Goods and Services disclosures are based on actual data. This will be practically achieved through webinars, focused sessions, detailed guides and supplier events in collaboration with CDP.

We will continue to review Scope 3 emissions reporting as reporting requirements evolve.

Waste data

The waste data that we report on is based on data provided from our approved waste management contractors. Data is provided on a monthly basis and for individual waste streams including general waste, dry mixed recycling, confidential paper disposal and waste associated with refurbishment activities in our office spaces. Weight data for scheduled collections of general waste and dry mixed recycling are based on industry averages for container sizes, multiplied by the number of collections made.

Recycling data includes recyclable material collected from site, supported with documentation confirming the material status as recyclable through detail of recycled tonnage in the annual waste report provided by the waste broker, subsequently treated as recyclable material without contamination and reported to KPMG as recycled.

Waste sent for Energy from Waste (EfW) is excluded from recycling data and documentation is provided to support EfW as the end fate of waste material collected from site classified as general waste.

Paper data

Paper data relates to number of sheets of paper purchased within the reporting period substantiated by procurement records.

Water data

Water data relates to consumption of water through actual data from metered supplies. Where actual data does not exist or where data is extrapolated this is estimated based on the typical consumption of a KPMG office using known data sets – this is data provided directly to the business by landlord managing agents.

Our Planet and Our Community impact reporting method statement

Community investment overview

We report Community Investment data covering the following indicators:

- Total Community Investment contribution (£)
- Number of employees engaged through volunteering (number of employees)
- % of employees volunteering (% of total employee number)
- Number of hours contributed (hours)
- Number of community organisations supported (number of organisations)
- Number of individuals directly supported

Standards and guidance

Our methodology for the reporting of community impact investment data has been developed using the Business for Societal Impact (B4SI) framework.

Data gathering process and methods

Our primary data sources are internal management information and information from community partners such as charities and schools.

Data in the 'Our Community Data' table is reported in line with the Business for Societal Impact (B4SI) framework where relevant.

Employees volunteering and hours contributed

Internal management information is used to determine the number of employees that have volunteered and the number of hours contributed to our communities. Additional data is obtained from internal surveys and correspondence conducted with employees to identify volunteering activity and hours not centrally recorded. This

information is consolidated and manually checked to ensure that volunteering activities and hours are unique and contributions are not double counted.

While every effort is taken to avoid double counting there is a possibility that activity may be recorded more than once. Our internal process aims to reduce this possibility as far as is reasonably practical and independent assurance of data and methodology is sought prior to publication.

Percentage of employees volunteering

This is determined using the recorded number of volunteers in the reporting period divided by the overall full-time equivalent (FTE) number of colleagues in the firm.

Overall FTE only includes UK staff and does not include contractors working for external organisations or the Gibraltar entities staff.

Total Community Investment contribution

This is the combined total of cash, in-kind, time and management contributions towards supporting the community.

Leverage (Cash)

These are cash donations from KPMG to support community activity and that of approved charity partners. These donations are recorded centrally and supported by documented evidence.

In-Kind

These are in-kind donations of tangible assets (including IT equipment, furniture) to support charitable partners. These donations are also recorded centrally and supported by documented evidence.

Management

This includes salary costs and expenses related to employees directly responsible for the delivery of our community impact programme.

Time

A value of time dedicated to community impact is determined by multiplying the number of hours dedicated to supporting charity partners multiplied by an average hourly rate (by employee grade) for volunteering activity, pro bono arrangements and secondments to charity partners.

Number of organisations supported

This is the number of organisations supported through community activity. These are recorded through a combination of direct correspondence with the organisation or confirmation via a third-party broker or charity partner. Records of organisations supported is collated and stored centrally.

Individuals Directly Supported

This overall number of individuals that we support through our community activity can be defined as those who participate directly in the project and that directly benefit from the project.

We have transformed our community programmes to allow flexibility for individuals and educators to use the programmes to best suit their needs and ways of working. As a result, we have been able to reach more people. For full transparency, we have reported how many individuals were supported through each delivery method:

- Delivery method A: the number of individuals that have direct engagement with KPMG through community activity.

- Delivery method B: the number of individuals that have benefited from a programme that has been funded, developed or facilitated by KPMG and where the programme would not have existed without KPMG's involvement.

The above definitions refer to the number of individuals supported, recorded through internal and third-party records for each activity and maintained centrally. Due to data protection individual beneficiaries cannot be individually identified and KPMG endeavours to report transparently the number of individuals benefitting from KPMG support. It is not possible to guarantee that each beneficiary recorded is unique.

We also recognise that as part of our community activity and engagement, there will be a knock-on benefit to those influenced by the programme but that do not have direct involvement with the programme. Due to the intangible nature of this benefit, we will not be reporting on indirect beneficiaries.

Business for Societal Impact (B4SI)

Data is reported in line with the B4SI framework where relevant.



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Designed by **CREATE** | CRT134271 | January 2022