

A photograph of three people in blue shirts and gloves planting a young tree in a field. A woman in the center is smiling and looking at the plant. A man on the right is kneeling and working with the soil. Another person is partially visible on the left. The background is a bright, sunny outdoor setting with green grass and trees.

Environmental, Social and Governance (ESG)

Impact report

2023

Introduction

Over the past year we have made strides towards our vision 'to make a difference and lead the way as a sustainable and socially focused adviser'. We're proud of our ESG achievements since setting our sights on our vision and are committed to making an even greater impact as we continue to work towards this.

Our firm's purpose is to 'guide our clients, colleagues and communities to a brighter future'. We know that businesses have a vital role in effecting change and embrace the responsibility to implement it. This speaks to our purpose, beyond profits, and holds importance with all our stakeholders.

In our last impact report, we reported that we wanted to know how we measured up against the highest standards of social and environmental performance, transparency, and accountability, so submitted ourselves for evaluation for B Corp™ certification. This year we are delighted to report that we achieved B Corp™ accreditation, which is a testament to the progress we are making.

Our B Corp™ certification and annual reporting provides us with a clear framework to monitor what we're doing well and where we need to make improvements, so we can continually develop and benchmark against best practice.

We are keen to continue to expand our impact and recognise the importance of our role in education, advocacy and raising awareness – whether inside our firm, within our communities and/or on a global scale through the Kreston Global network. Andrew Griggs, Senior Partner at Kreston Reeves, has chaired the Kreston Global ESG group to develop and implement the ESG strategy for the network, inspiring members to make progress on their own journeys throughout 2023.

Together – and as part of the B Corp™ high impact, global community – we have a real opportunity to be a force for change and make positive, meaningful impacts. That will be the focus of our vision going forwards.

This report brings together our ESG activity from the Kreston Reeves community – a group of people in our firm who are passionate about the environment and our collective communities – and the Kreston Reeves Foundation, our registered charity.

We've continued to align our activities with four of the United Nation's Sustainable Development Goals (UN's SDGs): 'Good health and wellbeing (SDG 3); 'Quality education' (SDG 4); 'Reduced inequalities' (SDG 10); and 'Climate action' (SDG 13), which you will see throughout this report.

Transparency is important to us, so as well as outlining our achievements towards our goals, we also include areas that are still in progress and our plans for the next year. The report outlines our firm's ESG efforts from 1 January 2023 to 31 December 2023.



Nigel Fright
Managing Partner



Andrew Griggs
Senior Partner



Jennifer Williamson
Culture and Values Partner

Key highlights from 2023

- B Corp™ certified.
- Maintained carbon neutral status.
- Largest ever student intake.
- Top 100 Apprenticeship Employer.
- Introduced a top tier maternity and adoption leave policy.
- Introduced term-time only contracts.
- We scored an average of 8.2 out of 10 in our people engagement survey.
- Gender Pay Gap reduced.
- Won 'Pride Award – ESG' at the Accounting Excellence Awards.

Key goals for 2024

- Embed B Corp™ principles in our strategy and operations.
- Increase people engagement and satisfaction.
- Increase conversations and awareness of mental health, psychological safety and equity, diversity and inclusion.
- Develop a plan to work towards achieving net zero status.
- Increase charitable donations and volunteering.

Kreston Reeves Foundation

Our registered charity, the Kreston Reeves Foundation (registered number 1180402), is run by our people, for our nominated charities. The Foundation collects funds that are raised by our people's charitable activities, supports local communities and encourages Kreston Reeves colleagues to take part in the volunteering programme. It supplies grants to charitable organisations, chosen by our people, that are local to a Kreston Reeves office.

The Foundation supports our SDG goals by helping charities that support children, young people, elderly people, people with disabilities, other charities or voluntary bodies, and the wider community.

Our lead



“It's great to be able to support a number of different charities with our fundraising efforts each year. The Kreston Reeves Foundation is vital in our efforts to support local charities and communities, especially in tough times.”

Sam Rouse

Charities and Not for Profit Partner

Targets from last year

- To donate to our chosen 'Charities of the year' for each office.
- To increase participation in our volunteering programme.
- To increase uptake of our automatic sponsorship.

Outcomes

- Total amount donated to chosen charities was £7,000+ and we continued to support local food banks through food donations.
- 38 people volunteered their time to 11 different charitable initiatives – although we didn't achieve an increase, there are plans in place to encourage further take up of this.
- 204 volunteer hours were recorded, equating to 27+ working days as part of the Foundation's volunteering programme.
- £2,925 was contributed through automatic sponsorships for 39 charitable events that individuals in the firm took part in.

Targets for the coming year



To increase donations to our chosen 'Charities of the year' for each office by 40%.



To raise awareness and increase participation in our volunteering programme – one day per year per person for more than 25% of our people.



To raise awareness and increase uptake of our automatic sponsorship.



Find and promote opportunities for our people to take part in volunteering and fundraising activities.



To consider and review the social or environmental impact of donations made.

SDG 3: Good health and wellbeing

'Ensure healthy lives and promote well-being for all at all ages'



Aligning with the good health and wellbeing SDG is about prioritising our people. We want to ensure that as an organisation we are promoting a healthy lifestyle that considers the wellbeing of all our people. Our people work incredibly hard, and we understand the importance of balancing demanding work with mental, physical, social, and financial wellbeing.

Our SDG leads



Steve Moss



Ceri Cook



Hayley Cleaver



Targets from last year

- Organise two firmwide social events in person in 2023: Kreston Reeves quiz and sports day.
- Each office to organise two social events in 2023: one physical and one leisure activity.
- To deliver activities and information for a specific wellbeing topic every other month.
- To ensure all Kreston Reeves community representatives and people managers attend mental health training, so they have the necessary knowledge and skills to perform their roles.

Outcomes

- Two in person firmwide social events took place: The Kreston Reeves big quiz and sports day.
- 110 (22%) of our people took part in the 'Kreston Reeves big quiz'.
- 129 (26%) of our people took part in the sports day which consisted of 18 teams.
- Each office organised social events.
- 10+ wellbeing activities and information were promoted throughout 2023 – including menopause, mental health, coeliac disease, grief, carers and more.
- All Kreston Reeves community representatives were invited to mental health training. We are yet to roll this out to all people managers, but this is planned for 2024.

What else has been achieved?

We understand the importance of taking care of our people, and that good health and wellbeing is essential, so we've invested a significant amount of time into creating a workplace that can truly support their needs.



PEDOMETER CHALLENGE: 210 (42%) of our people, consisting of 53 teams collectively walked, ran, and cycled 50,133.5km in just over a month.



ENHANCED COMPASSIONATE LEAVE POLICY: We enhanced the policy to offer additional support for family illness and end of life care.



BREAKFASTS AT THE OFFICE: We continued to keep kitchens across our offices stocked with breakfast items to support colleagues during the cost-of-living crisis.



OFFICE SOCIALS: 14 social events were held across our offices for teams to catch up and enjoy each other's company outside of work, from bowling to meals out, to rounders and mini golf.



AWARENESS DAYS AND WEEKS PROMOTED: Supported a variety of awareness days/weeks including Blue Monday, Stress Awareness, Mental Health Awareness, Grief Awareness, 'Grow your OWN', Menopause Awareness, Movember, Coeliac Awareness, Random Acts of Kindness, 'Coping at Christmas' and Carers Campaign. Shared information, personal quotes and stories from colleagues together with external training and webinars.



MENTAL HEALTH TRAINING: The Kreston Reeves community representatives were invited to take part in the 'Mental Health and How to Support Someone' training, which is a half day course, and we have worked with Mind to conduct mental health training to 20 Kreston Reeves community representatives.



MENTAL HEALTH AWARENESS VIA 'GOLDEN HOUR':

141 (28%) of our people took part in our 'Golden hour', taking an hour back in their day to take part in an activity that is beneficial to their health and wellbeing. Activities included going for a walk with family or colleagues, going to the gym, attending a Pilates class, having a massage or pedicure, carrying out some DIY and spending time with children and other family members.



MENOPAUSE AWARENESS DAY:

90+ (18%) of our people attended and took part in important discussions to raise awareness and better understand women's health.



MOVEMBER: 174 (35%) of our people took part in Movember this year, supporting and donating to the charity changing the face of men's physical and mental health support.



KRESTON REEVES DOES PARKRUN:

We encouraged our people to take part in ParkRun, a free, community event where you can walk, jog or run 5km, on the same day. Whether with their colleagues, individually or with their friends and family.



Targets for the coming year



To organise two firmwide social events in person: The Kreston Reeves big quiz and sports day.



For each office to organise two social events: one physical and one leisure activity.



To deliver activities for a specific wellbeing topic every quarter and increase the number of 'wellness' conversations through discussion in our people manager clinics.



To work with the learning and development team to ensure that all Kreston Reeves community representatives and people managers attend mental health training, and our people managers attend psychological safety training so that we continue to invest in equipping our teams to look after our people.



To raise awareness of all the healthcare support and resources available.

SDG 4: Quality education

'Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.'



Quality education is about ensuring there is inclusive, quality, and lifelong education opportunities for all. As an Ofsted regulated apprenticeship provider, quality education is at the core of our business. We equip our people with skills that go beyond their professional training.

Our SDG leads



Mark Attwood



Karen Thompson



Wendy Bamford

Targets from last year

- To align our initiatives to better support the SDG 4 targets.
- Organise outreach activities to engage with local networks in every office location.
- To have a local Kreston Reeves community representative in every office to promote training.
- To encourage peer-to-peer training.
- To create a dedicated internal hub site to support our service lines in their educational opportunities.
- To begin offering training in tackling unconscious bias.
- To begin rolling out 'commerciality' training.
- To utilise pulse surveys to evaluate the effectiveness of our training.

Outcomes

- 260+ educational training sessions and events with 15 training providers.
- Invested £600,000 on student training, an increase of 27% since 2022.
- Invested £370,000 on people and partner training, an increase of 54% since 2022.
- Appointed SDG 4 representatives across our offices to help drive engagement with local education providers.
- Reached out to schools local to our offices – took part in mentoring programmes, including Dare to Dream, and provided 14 work experience and placement opportunities.
- Attended 25+ career fairs to raise awareness of our education and apprenticeship opportunities.
- Our peer-to-peer training sessions are still in planning stage, however our audit service line has released four training videos.
- A review of our internal hub site and service line training programme is being conducted.
- We have built training about unconscious bias in to interview training and are covering this in upcoming people manager clinics.
- 300+ (60%) of our people have received 'commerciality' training.
- We have continued to utilise pulse surveys.

What else has been achieved?

We understand that education is important, lifelong, and should be for everyone. We want to help empower our people to achieve their goals and enable them to flourish. We're consistently striving to create a space where our colleagues and local communities can achieve successful results and reach their full potential.



NEW SDG LEAD: We welcomed Wendy Bamford into the SDG 4 leadership team.



LARGEST EVER STUDENT INTAKE: We onboarded 56 new students, an increase of 17% since 2022. We had 168 active students within our firm.



EXAM SUCCESS: The student exam success rate was 89%.



EDUCATIONAL TRAINING AND EVENTS:



82 tax, audit, outsourcing, accounts, and legal training updates delivered.



55 personal skills training courses delivered: Client relationships, coaching and mentoring, communicating ethically, customer orientation, delivering constructive feedback, influencing skills, managing development, managing performance, negotiation skills, new team leader, positive impact in teams, presenting to camera, priority management, productive appraisals and interview skills.



EDUCATIONAL TRAINING AND EVENTS (CONT):



30+ events and webinars for our clients and businesses in the community delivered.



28 software training sessions delivered.



14 Microsoft Excel training courses delivered.



6 conferences were attended – Charities, academies, STEP x2, estate planning and VAT planning.



6 team away days were held for service lines and central services – updating teams on strategic direction, gathering their input and providing business updates.



TOP 100 APPRENTICESHIP EMPLOYER:

We made the top half of the Top 100 Apprenticeship Employers List.



BEST APPRENTICESHIP SCHEME:

We were shortlisted for the Chartered Institute of Personal Development People Management Awards 2023 in the 'Best apprenticeship scheme' category for our 'Future accountants' programme.



PARTNERSHIP WITH XERO AND DEXT:

This year saw more induction training sessions on the use of online accounting platforms. We partnered with our preferred providers Xero and Dext to deliver these sessions.



STUDENTS OF THE YEAR 2023



Student of the year 2023:
Daisy Hart



Runner up:
Eden Reynolds



Runner up:
Nathan Brearley



Targets for the coming year



To continue to prioritise investment in our training.



To have dedicated Kreston Reeves community representatives in each of our offices.



To raise awareness and understanding of the accountancy profession and industry through hosting events for students in each of the regions local to our offices and attending career fairs.



To formalise a short work experience programme and create case studies to promote a career in accounting and tax to form a basis for a larger initiative.



To increase our local network of education providers.

SDG 10: Reduced inequalities

'Reduce inequality within and among countries'



Reducing inequalities ensures that we help and empower all people inclusively to achieve their goals and outcomes and enable them to flourish and thrive, which includes our clients and local communities. We're a people business, so it's incredibly important to us that we make Kreston Reeves an inclusive workplace where all our people feel supported, empowered, valued, and appreciated.

Our SDG leads



Kimberley Foulkes



Caitlin Powell



It's incredibly important to us to celebrate and promote a diverse, fair and inclusive culture – both in and outside of work – for our clients, colleagues and communities.



Kimberley Foulkes

Audit Manager and SDG lead for reduced inequalities



Targets from last year

- To have a programme in place for EDI training across the firm, with a primary focus on people managers and new starters by the end of May 2023.
- To have training and resources available for all our people relating to unconscious bias, and to raise awareness of the effect this can have on others in the workplace.
- To commit to fair pay regardless of gender.
- To complete our Gender Pay Gap Report and make it publicly available.
- To review the use of pronouns within the firm and have an inclusive policy that supports diversity.

Outcomes

- 30+ people attended our neurodiversity training trial, and we will be extending this in 2024.
- Unconscious bias is now included as part of interview training across the firm with plans in place for this to be included in a wider training programme.
- We continued to commit to benchmarking different grades and service line salaries through market research.
- The Gender Pay Gap Report was completed and showed a more positive position than in previous years.
 - The difference in mean hourly pay for women decreased from 13.8% to 6.3% lower than men.
 - The median hourly pay decreased from 12.8% to 7.7% lower than men.
 - 8% increase in the proportion of women compared to men in the highest paid jobs in the firm.
 - The bonus rate for women is now at £1.09 to every £, which is up from 94p in 2022.
- Pronouns are now included on an "opt in" basis for all our people across our systems with over 10% of the firm initially opting in and pronouns being recorded as part of onboarding.

What else has been achieved?

We pride ourselves on our diverse and inclusive workforce, and the efforts that our colleagues make to raise awareness of inequalities across the firm and encourage a work environment that welcomes diversity and celebrates differences. It's important to us that our people feel valued, recognised, and represented.



ENHANCED MATERNITY ADOPTION LEAVE POLICY: We introduced a top tier maternity and adoption leave policy that will see new mothers and adoptive parents receive full pay for 21 weeks, followed by 18 weeks at the statutory pay.



TERM-TIME ONLY CONTRACTS: We have introduced term-time only contracts for some roles to create more inclusive employment opportunities for working parents.



SUPPORTING PRIDE EVENTS: We continued our sponsorship of Canterbury Pride, an annual LGBTQ+ pride event that an estimated 20,000 people attend. We also sponsored Medway Pride which was a new commitment for 2023.



CARERS AWARENESS CAMPAIGN: We held a '12 days of caring' campaign to support carers throughout our workplace.



THE GENDER PAY GAP AND OUR WORKFORCE: There has been a marked improvement in the Gender Pay Gap compared to previous years and we want to continue to do more.



58% of our workforce at Kreston Reeves are female and **42%** are male.

There is a **6.3%** difference in our mean hourly pay which is a decrease from **13.8%** in 2021/22.

| Quartile band | Male | Female |
|---------------|------|--------|
| Upper | 44% | 56% |
| Middle upper | 45% | 55% |
| Lower upper | 43% | 57% |
| Lower | 35% | 65% |





MENOPAUSE AND PERIMENOPAUSE AWARENESS: 90+ (18%) of our people attended and took part in menopause and perimenopause awareness events to enhance support across our teams.



SUPPORTING LOCAL CHARITIES AND COMMUNITY PROJECTS: Our contributions and volunteer work with the Kreston Reeves Foundation also help local charities and community projects towards combatting inequalities and promoting a more open, fair, and understanding society.

Targets for the coming year

-  To raise awareness and improve understanding of diversity and inclusion topics throughout the year through our internal channels, as well as enhance our support for organisations within this space externally.
-  To survey our people to gain a better understanding of our diversity position.
-  To review opportunities to embrace and promote gender neutrality across our offices.
-  To celebrate interfaith and increase awareness via sharing on internal platforms about different faiths, religions, cultural celebrations, and practices. This will include raising awareness of Eid, Diwali, Hanukkah, and Christmas.
-  To deliver training on neurodiversity, unconscious bias, disability, and EDI through our people manager drop-in sessions to support our people in enhancing their awareness and support of their teams.
-  To review our policies, procedures, and business activities for inclusivity and recognise where fair solutions need to be prioritised.
-  Continue to engage with more external stakeholders so that we can strive towards our goal to create equality both internally and within our local communities, including in both the LGBTQ+ and social mobility spaces.

SDG 13: Climate action

'Take urgent action to combat climate change and its impacts'



We view climate action as taking necessary steps as an organisation to limit our impact and adapt to prioritise our environment. We are working to find areas that we can improve, as individuals and as a firm, that will contribute to reducing our impact on the planet. With the Government's commitment to ending the UK's domestic contribution to human-caused climate change by 2050, we recognise that we must play our part in making this a reality.

Our SDG leads



James Peach



Dan Firmager

Targets from last year

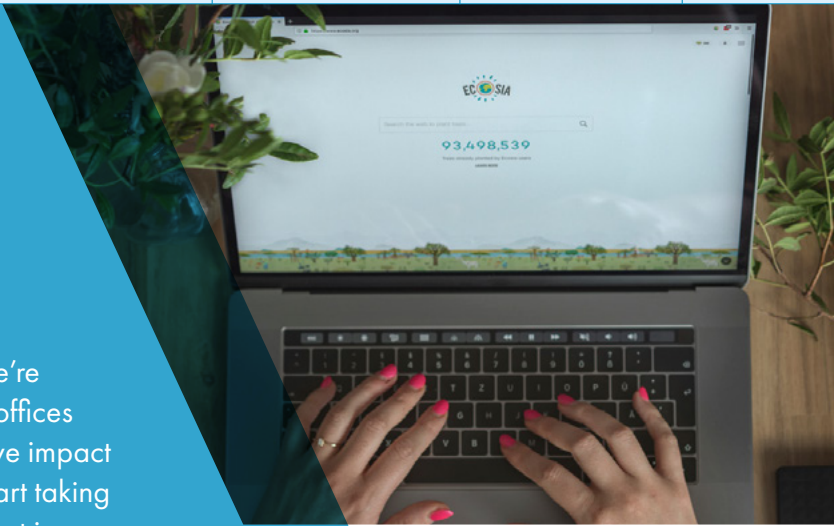
- All seven of our offices to be powered by electricity from renewable sources.
- To remain a carbon neutral firm.
- To engage with environmental experts to help us develop a plan to work towards achieving net zero status.
- To work on a two-year plan to review our HR benefits and offer more eco-friendly options to help support more sustainable living and lifestyle choices.
- To encourage our people to explore environmental alternatives in their everyday lives by committing to simple awareness campaigns throughout the year.

Outcomes

- Our supplier switched back to non-green energy mid-way through our contract in 2022. However, we have confirmed that our contract will change from 1 January 2024 to use 100% green electricity and 'greener' gas of which 10% is from renewable sources.
- We have maintained carbon neutral status.
- We have offset our carbon footprint (to include gas offsetting).
- Ecologi provide us with a user-friendly platform that details each project our funding supports:
 - Avoiding methane emissions from landfill in Brazil.
 - Generating clean electricity from hydropower in India.
 - Wind power generation in Vietnam.
- We are undergoing a review of our climate action advisers and plan to consolidate all activities in the coming year to develop a plan to work towards achieving net zero status.
- We will be surveying our people for feedback on offering eco-friendly benefits.
- Our people took part in a beach clean at Goring-by-Sea, collecting over 30kg of litter, and have promoted climate awareness days such as Clean Air Day, where we encouraged individuals to share ideas on how to reduce their own carbon footprint.

What else has been achieved?

Climate action is a focus of ours, which means we're finding the things that we can combat within our offices and day-to-day operations to reduce our negative impact on the planet. We believe that businesses must start taking responsibility and act accordingly to play their part in helping address the climate crisis.



FUNDING TREES FOR EVERY CLIENT: We have funded the planting of an additional 16,270 trees with Ecologi as part of our commitment to plant a tree for every client, every year. Since launch, we have funded the planting of 50,729 trees in total.



ECOSIA: We have continued to use Ecosia, a carbon negative search engine who plant trees based on the quantity of searches, as our default search engine. We're committed to searching through this platform to encourage our people to make climate conscious decisions and to support Ecosia's ambitions to plant more trees for a better planet.



ECO FRIENDLY STATIONERY AND CLEANING PRODUCTS: We have continued to source stationery and merchandise made from organic or recycled items, some of which are biodegradable, as well as use of recycled and recyclable paper for printing, business cards and notepads. We also use ethically sourced cleaning products.



PAPER USAGE REDUCED: We saw a 23% reduction in paper usage from 2022 to 2023, which is equivalent to 18 trees.



CANTERBURY CLIMATE ACTION PARTNERSHIP: We continued to be corporate partners of the Canterbury Climate Action Partnership, who work to raise awareness and encourage corporates to act.



What else has been achieved? (cont)



Measuring and understanding our carbon emissions

In 2022/23 we achieved a carbon reduction of 266 tCO₂e (tonnes of carbon dioxide equivalent) resulting in us emitting a total of 1,680 tCO₂e. This year we included a calculation for the emissions generated by employees working from home for the first time.

| Scope | Emissions source | 2022/23 emissions (tCO ₂ e) | 2021/22 emissions (tCO ₂ e) | 2019/20 emissions (tCO ₂ e) * |
|--------------|-------------------------------|--|--|--|
| Scope 1 | Gas combustion | 43 | 112 | 41 |
| Scope 2 | Purchased electricity | 67 | 152 | 157 |
| | Transmission and distribution | 18 | 13 | 13 |
| | Business travel | 164 | 127 | 151 |
| | Employee commuting | 360 | 407 | 664 |
| Scope 3 | Water supply and treatment | 0.3 | 1 | 3 |
| | Waste disposal | 0.2 | 0.3 | 1 |
| | Purchased goods and services | 751 | 791 | 1,222 |
| | Capital goods | 177 | 343 | - |
| | Working from home | 99 | - | - |
| Total | | 1,680 | 1,946 | 2,251 |
| | Per employee | 3.33 | 3.98 | 4.18 |

This table shows our carbon emissions by Scope over the last two years and compares them to *our base year, 2019/20, to monitor progress.



ECOLOGI'S CARBON EMISSIONS CALCULATOR: We're now supporting our clients to understand their emissions when using Xero's accounting software through Ecologi's – 'Ecologi Zero' – carbon emissions tool. We're passionate about encouraging not only our colleagues but also our wider community to come on the climate action journey with us.



KRESTON GLOBAL'S 'GOING GREEN FOR KRESTON' WEEK: We supported by raising awareness on our social media platforms, contributing to the positive worldwide impact.



WE SUPPORTED THE GREAT BRITISH BEACH CLEAN WEEK: Our people took part in local beach cleans to help our local marine environments.

Targets for the coming year



All seven of our offices to be powered by electricity from renewable sources.



To remain a carbon neutral firm.



To engage with environmental experts to help us develop a plan to work towards net zero.



To reduce our overall emissions in 2024 – to reduce scope 1 emissions by using greener gas and scope 2 emissions by changing to use electricity from renewable sources.



To raise awareness of climate action – both internally and within our communities – to encourage everyone to explore environmental alternatives and think responsibly in their own homes as well as at work.



To review the carbon footprint of our website.

Looking ahead

Our purpose as a firm is to 'guide our clients, colleagues, and communities to a brighter future' and our vision is to 'make a difference and lead the way as a sustainable and socially focused adviser', so having an accountable ESG programme is important to us.

Whilst our B Corp™ accreditation is a testament to our commitment to driving positive change, with that accolade comes responsibility and has heightened our appetite to be a catalyst for change even further. Being part of the B Corp™ community also aligns us with like-minded organisations committed to using business as a force for good.

It's not easy to make a difference; investing time, energy and resource when facing, what can often feel like some overwhelming challenges, as the national and global position becomes even more difficult for many.

But that's even more reason to do it, right? Nothing worth doing is ever easy.

And it matters that we've started this journey and are committed to making a difference. It matters to our business, our people, our clients and our local, national and global communities.

We know there are areas we can continue to improve, and we'll continue to focus on making those improvements. We want to have clarity and confidence in how our firm, the Kreston Reeves community, and our Kreston Reeves Foundation can define, measure and communicate our impact.

In a world that needs to move towards a more sustainable model, we need to seize that opportunity in our own business make up.

We are so much more than just accountants, business and wealth advisers and hope that the progress and commitment we have shown throughout our impact report has helped, and will continue to help, guide our clients, colleagues, and communities to a brighter future.

Key goals for 2024

- Embed B Corp™ principles in our strategy and operations.
- Increase people engagement and satisfaction.
- Increase 'wellness' conversations and awareness of mental health, psychological safety and equity, diversity and inclusion.
- Develop a plan to work towards achieving net zero status.
- Increase charitable donations and volunteering.



Jennifer Williamson
Culture and Values Partner



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