
PwC UK
Reporting
Criteria
Corporate
Sustainability 2018

September 2018



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1. Purpose

This document sets out the principles and methodologies that PricewaterhouseCoopers UK LLP ('PwC UK') have used in reporting on our Corporate Sustainability data in the 2018 Annual Report, and the Corporate Sustainability website as aligned to our [Living our Purpose framework](#).

2. Standards and Principles

2.1. Standards

Where relevant we use standards, reporting guidance and best practice to shape how we report on our sustainability metrics. Specific details are disclosed at the individual metric level, with the notable exception of our community and carbon emissions which are disclosed below.

Our community involvement metrics are calculated in accordance with the [London Benchmarking Group \(LBG\) principles](#).

We calculate our GHG footprint by applying the requirements and principles of [ISO 14064 – Greenhouse gases. Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals](#) (The Standard). The objective of the Standard is to provide organisations with a common, internationally agreed approach to measuring and reporting greenhouse gas emissions and removals (ISO 14064 Part 1 Preface). We follow this standard because it is an international 'open' standard which supports independent verification of an organisation's GHG assertion (i.e. footprint).

The Standard (Section 1.0.3) states that 'users...are encouraged to refer to [The Greenhouse Gas Protocol](#) – also developed by the WRI and the WBCSD - for additional guidance on applying relevant concepts and requirements'. We have also made reference to the guidance document published by Defra in April 2013 - "[Environmental Reporting Guidelines: including mandatory greenhouse gas emissions reporting guidance](#)", [GHG Protocol Scope 2 guidance](#), and the [GHG Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard](#).

These standards relate to the calculation of greenhouse gas emissions, the calculations themselves depend on the underlying environmental data collected. Accordingly, the standards also guide the measurement and reporting of all of our environmental data¹.

2.2. Principles

In accordance with the above standards, we aim to ensure that:

- We report transparently to help the reader have confidence in the integrity of the data;
- The reported data is relevant to our business and represents our performance;
- Our data is as complete and accurate as possible;
- Our data is meaningful and consistent with the definitions, scope and boundaries stated in these Reporting Criteria;
- Consistent methodologies are used where possible to allow comparability of data;
- Assumptions, estimations and exclusions are stated and explained

¹ The documents referred to in this section are compatible, but provide different levels of detail – for example only the Defra document provides UK specific CO₂e conversion factors.

3. *Organisational boundaries*

For our Corporate Sustainability reporting, we have set our boundaries based on our operational control, as defined by the Greenhouse Gas Protocol. Unless otherwise indicated, the following are deemed within these boundaries:

- all of PwC's UK operational offices occupied in whole or in part, including the Channel Islands, for environmental data only, whether owned, leased in whole or in part, or sub leased via a head tenant
- all PwC UK individuals (partners, employees and contractors whose primary location is a PwC UK office) employed and working in the UK, , including the Channel Islands, for environmental data only
- individuals who are employed by other territories, are based in the UK and claiming expenses through the PwC UK expenses system

The following are deemed outside of these boundaries:

- offices (or parts thereof) leased by PwC UK, but subsequently sub-let to other organisations, including the Firestation
- offices which are directed by PwC UK, but which have their own governance board (e.g. Eurofirm offices and joint ventures)
- offices which are owned by PwC UK but are not occupied or only occupied by construction workers
- Individuals who are employed by PwC UK, but based elsewhere in the world and claim expenses through other territories systems

The following are exceptions excluded from our reporting:

- Offices in the Middle East and from recent acquisitions, where we do not yet have relevant data for these offices. The data from these offices will be included in future years as soon as is practical
- Companies that PwC's insolvency practice and other lines of service control operationally, as data collection is impractical

4. Reporting scope

4.1. Metrics Reported

This Reporting Criteria supports the preparation and reporting of the following metrics published in our Annual Report 2018, and our website:

Metric area	Specific metric
<i>Fair and trusted business</i>	
Governance and ethics	
Ethics & integrity	Breaches of external auditor independence regulations
	Staff perception of ethical culture (favourable)
	Issues raised with the Professional Behaviour Team
	Dismissals for misconduct
Information protection	ISO 27001: major non-conformities
	ISO 27001: minor non-conformities
Fair employer and customer	
Fair payment	Average partner pay vs average staff pay
	Average supplier payment days
Responsible supply chain	Key suppliers with sustainability in the commercial arrangements
	Key suppliers with a Human Rights Policy
	Payments to social enterprises
<i>Empowered people and communities</i>	
Future skills	
Talent attraction & retention	People engagement score
	Voluntary turnover
	Graduate turnover (3 years)
	High potential turnover
	Spend on learning and development
Diversity	New hires: women
	New hires: BME ²
	Partner: women
	Partner: BME ²
	Pay gap: gender (including partners)
	Pay gap: BME ² (including partners)
Employee wellbeing	
Physical & mental wellbeing	Absence through sickness
	Work-life balance

² BME: Black and Minority Ethnic

Metric area	Specific metric
Social inclusion	
Social mobility	New hires: Free School Meals
	Workplace experiences provided
	Young people supported with skills development
	Social enterprises supported
	Perception of PwC championing social mobility
Community contribution	Total community contribution
	Community beneficiaries
	Volunteered time
	Proportion of people volunteering
	Skills-based volunteering
	Employee donations
	Perception that PwC's community initiatives drive positive societal change
Low carbon and circular business	
Employee perception	Perception that PwC's environmental initiatives drive positive societal change
Low carbon business	
Carbon emissions: operations	Total emissions (Scope 1, 2 & 3)
	Total emissions intensity (Scope 1, 2 & 3)
	Business travel emissions intensity
Carbon emissions: Scope 1	Renewables (Biodiesel)
	Non-renewables (Gas, Oil)
	Fugitive emissions
Carbon emissions: Scope 2	Electricity emissions
Carbon emissions: Scope 3	Business travel (Air, Rail and Road)
	Fuel and energy related activities
	Purchased goods and services
	Waste generated in operations
Carbon emissions: supply chain	Key suppliers with GHG reduction targets
	Key suppliers reporting emissions reduction
Consumption: travel	Business travel: Air
	Business travel: Road
	Business travel: Rail
Consumption: energy	Energy: Gas, Biogas, Oil, Biodiesel and Purchased electricity
	Energy: Proportion from renewable sources
	Energy: Proportion generated by PwC
Circular business	
Consumption: resources	Paper procured
	Water supply
Consumption: waste	Proportion recycled or reused as a percentage of total waste
	Waste generated in operations: recycling and reuse
	Waste generated in operations: incineration to energy
	Waste generated in operations: landfill
Supporting data	
Basis for environmental ratios	Average monthly workforce
	Real Estate: let area

5. Estimation and restatement

5.1. Estimation

In line with our principles, we aim to ensure that our data is as complete as possible. In the instance we are unable to gather a full period of actual data, the remainder will be estimated. This will be made clear in the 'Reporting Specifics' section for the relevant metrics.

For the environmental metrics reported, we may estimate data for the month of June if actual data was not available in time for year-end reporting deadlines. This is calculated by applying the average year-on-year reduction or growth (year-to-date or a relevant time period) to the previous June data. If necessary, we will then make further adjustments to account for any known unusual events which may distort the estimate, such as an extra bank holiday.

For some people metrics, we rely on voluntary data submissions from employees. Examples of incomplete data sets include those referring to ethnicity, and the Youmatter engagement and wellbeing metrics. We ensure that response rates from employees for each of these metrics remain high and therefore provide a representative dataset of the overall PwC UK workforce. Because of this, and the need to comply with Data Protection legislation, we do not make estimations for people metrics.

5.2. Restatement

Every effort is made to ensure that data we report is accurate. However should more accurate data be available for prior years, we will usually only restate if it results in a movement of at least 5% in the reported data. When this is done, details will be provided in the data notes supporting the reported data.

If a new emissions source is included prior year annual figures will be restated, as per the Greenhouse Gas Protocol.

We may restate carbon emissions even when there is no change in consumption data, due to corrections to the emissions factors provided by Defra. There are no such changes in 2018.

6. Fair and trusted business

Governance and ethics

6.1. Ethics & integrity

Reported metrics

Metric	Description	Units
Breaches of external auditor independence regulations	Breaches of the auditor personal independence regulations reported to the regulator as a percentage of Full Time Equivalent (FTE).	Percentage
Staff perception of ethical culture (favourable)	Percentage of staff who agree or strongly agree with this statement in the firm's YouMatter survey: "At PwC, I feel comfortable discussing or reporting ethical issues and concerns without fear of negative consequences".	Percentage
Issues raised with the Professional Behaviour Team	Number of issues raised with the Professional Behaviours Team, both internal and external.	Number
Dismissals for misconduct	Dismissals for misconduct.	Number

6.1.1. Scope

Data for these metrics covers all permanent employees and partners deemed within our organisational boundaries.

6.1.2. Methodology

Breaches of external auditor independence regulations

Breaches are identified by the Independence Team through a series of internal processes including annual independence confirmations by partners and employees, personal independence compliance testing processes, and confirmations by members of client engagement teams. Once identified, all breaches are recorded on an internal register. The number of breaches is divided by the number of UK FTE to arrive at a percentage.

Staff perception of ethical culture (if favourable)

Engagement of our people is assessed at least annually through a anonymous internal staff satisfaction survey to all PwC UK people, which asks a range of engagement related questions about working at PwC. Percentage of PwC staff who agree or strongly agree to the question: "At PwC, I feel comfortable discussing or reporting ethical issues and concerns without fear of negative consequences".

Issues raised with Professional Behaviour Team

Number of issues raised through our 'Speak Up' helpline and other channels, from partners, staff, clients or third parties. All issues raised are included although not all are substantiated.

Dismissals for misconduct

Data for dismissals for misconduct is generated from the Human Capital (HC) database where all disciplinary cases are recorded. This does not include dismissals for failed exams and missed performance standards.

6.2. Information protection

Reported metrics

Metric	Description	Units
ISO 27001: major non-conformities	Number of major non-conformities identified by the external assessor of our management systems. A major non-conformity is a situation that raises significant doubt about the ability of the firm's information security management system to achieve its intended policy and objectives.	Number
ISO 27001: minor non-conformities	Number of minor non-conformities identified by the external assessor of our management systems. A minor non-conformity is a single identified lapse which	Number

	would not in itself raise significant doubt as to the capacity of the firm's information management system to achieve its intended policy and objectives.	
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6.2.1. Scope

Information security data refers to nonconformities from across all offices deemed within PwC UK.

6.2.2. Methodology

Our external assessor provides an audit report following every ISO 27001 audit, showing the number of non-conformities identified, and the reason for their award. These are logged and aggregated at the end of each reporting year.

Fair employer and customer

6.3. Fair payment

Reported metrics

Metric	Description	Units
Average partner pay vs average staff pay	Ratio of average partner pay (distributable profit) to average staff pay (base pay and bonus)	Multiple

6.3.1. Scope

Data covers all permanent employees and partners deemed within PwC UK.

6.3.2. Methodology

Metric is calculated by dividing the average partner pay by the average staff pay.

'Average partner pay' is the 'Average Distributable Profit Per Partner' as disclosed in the financial accounts for the relevant financial year.

'Average staff pay' is the sum of the average base pay at 30th June and average bonus amount as at 1st July for all permanent PwC employees. Calculation excludes severance costs and uses FTE to account for part time employees.

Reported metrics

Metric	Description	Units
Average supplier payment days	Average number of days taken by the UK-based entities in the PricewaterhouseCoopers LLP Group to pay supplier invoices (excluding those from PwC network firms), from receipt of invoice at our accounts payable processing centre to the date on which the supplier receives the payment.	Number of days

6.3.1. Scope

Data is collected for all suppliers paid by the UK-based entities in the PricewaterhouseCoopers LLP Group, excluding those from PwC network firms.

6.3.2. Methodology

At the end of each financial year, the data owner runs a report from the Accounts Payable system which includes details of the date of receipt of invoice at our accounts payable centre and when invoices were paid, with the addition of two days to clear in the suppliers accounts. The average number of payment days is then calculated by adding the aggregated number of days taken to pay the invoices divided by the total number of invoices.

6.4. Responsible supply chain

Reported metrics

Metric	Description	Units
Key suppliers with sustainability in commercial arrangements	The number of key suppliers where sustainability criteria are included in commercial arrangements.	Percentage
Key suppliers with a Human Rights policy	The number of key suppliers who have a Human Rights policy or equivalent (such as a Modern Slavery statement).	Percentage
Payments to social enterprises	Amount of spend through our supply chain activities with certified social enterprises, community interest companies and organisations deemed meeting social enterprise criteria by Social Enterprise UK (SEUK).	£ million

6.4.1. Scope

Key suppliers to PwC UK, as described below.

Key suppliers

The term 'Key Suppliers' refers to our 'top 75 or so' suppliers. These are identified through applying a number of criteria to the spend and expenses data, and the list is then refined to account for a number of factors including:

- Whether they're 'one-off' or 'managed' suppliers
- supplier 'churn', i.e. recently appointed suppliers or suppliers who we no longer use
- sustainability risk associated with the product or service procured
- ongoing or imminent commercial issues such as contract discussions
- relationship or operational issues associated with the provision of the service in question
- relevance to other areas of strategic interest

Spend on areas such as rents, professional memberships and subscriptions and charitable donations is not counted as 'supplier' spend. Similarly, payments made to NGOs, academic institutions, and relating to specific client work is excluded.

Social enterprises

This is based on relevant spend within our organisational boundaries during the financial year with organisations that are deemed to be meeting social enterprise criteria.

6.4.2. Methodology

Sustainability in commercial arrangements

Sustainability is considered to be included in the commercial arrangements if any of the following criteria are met:

- If a supplier has been asked about their approach to managing environmental or sustainability impacts, such as their environment policy, sustainability policy or information about their environment management system as part of a request for proposal (RFP);
- If PwC's Responsible Procurement Policy is included in the contractual documentation, and/or RFP
- If there are any specific references to any of our 2018 environment targets, or to the supplier helping to deliver or meet those targets including managing and reducing energy, waste, paper use and emissions from business travel in the contract or service schedule
- The Director of Procurement, with support from the category managers, reviews the commercial arrangements in place with our key suppliers to determine whether any of the criteria are met.
- This information is reviewed by the Corporate Sustainability function to ensure that all are within our defined scope to get the final figure for current year.

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- The metric is reported as a percentage of the number of our key suppliers where sustainability criteria are included in the commercial arrangements, to the number of our key suppliers (~75).

Human Rights Policy

We invite our key suppliers to take part in the PwC supplier sustainability survey each year. The survey includes a question about whether or not the suppliers have a human rights policy for their business. The number of suppliers answering that they have such a policy is reported as a percentage of the number of key suppliers asked to respond.

Social enterprise spend

We support a range of organisations through our supply chain, some of which are social enterprises.

The national membership body for social enterprises, Social Enterprise UK, [defines](#) social enterprises as organisations that:

- have a clear social/environmental mission set out in their governing documents;
- generate the majority of their income through trade;
- reinvest the majority of their profits;
- are autonomous of the State;
- are majority controlled in the interests of the social mission;
- are accountable and transparent.

We collate our spend with those organisations we know or believe to be social enterprises or Community Interest Companies through data from the firm's finance systems.

The names of any organisations that we are unable to verify as social enterprises through our research are sent to the national body for social enterprise, Social Enterprise UK, to confirm that they meet their criteria for social enterprises and can therefore be included in our total.

7. Empowered people & communities

Future skills

7.1. Talent attraction & retention

Reported metrics

Metric	Description	Units
People engagement score	Percentage of PwC staff who agree or strongly agree in the firm's internal YouMatter survey questions. Average number of responses to the four Youmatter statements. <ul style="list-style-type: none">I am satisfied with PwC as a place to workI am proud to work at PwCI expect to be working at PwC 12 months from nowI would recommend PwC to my friends and family as a great place to work	Percentage
Voluntary turnover	[Total number of people voluntarily leaving the firm during the reporting year] / [Average headcount over the reporting year]	Percentage
Graduate turnover (3 years)	[Number of people who joined the firm on a graduate scheme who have left the firm within 3 years of service] / [Total number of people who joined firm in this way who could have completed 3 years of service]	Percentage
High potential turnover	[Number of high potential leavers since 1st July in the current reporting year] / [Total number of people identified as high potential in the latest reporting year]	Percentage
Spend on learning and development	[Total financial investment into Learning and Development in the reporting year] / [Average Full Time Equivalent (FTE) for the same period]	£ per FTE

7.1.1. Scope

Data for these metrics covers all permanent employees and partners deemed within our organisational boundaries unless otherwise stated above.

7.1.2. Methodology

Engagement & turnover

Engagement of our people is assessed annually through a confidential internal staff satisfaction survey to all UK people, which asks a range of engagement related questions about working at PwC. The results of the survey are confidentially summarised to generate an overall Engagement Index which is reported across the firm. The 'people engagement score' metric is taken from the results of the April survey.

Employee data, including the means through which they joined the firm and their dates for joining and leaving the firm, are recorded and monitored within our Human Capital (HC) system. This system is used to administer all employee personal, job, pay and performance data. Each year our people are rated on their performance and their potential, and these details are also updated in the HC system.

Spend on learning & development

The financial spend on learning and development includes the cost of developing and running formal learning, people costs associated with its development, internal and external fees, and relevant overheads. Costs are allocated to the relevant codes in the firm's finance system, from which the total investment is calculated, and in turn calculate an average spend per FTE.

7.2. Diversity

Reported metrics

Metric	Description	Units
New hires: women	[Total number of new hires made in the reporting year who are female] / [Total number of new hires in this period]	Percentage
New hires: BME	[Total number of new hires made in the reporting year who are BME] / [Total number of new hires in this period]	Percentage
Partners: women	[Number of female partners] / [Total number of partners]	Percentage
Partners: BME	[Number of BME partners] / [Total number of partners]	Percentage
Pay gap: gender (including partners)	[Average female pay] / [Average male pay]	Percentage
Pay gap: BME (including partners)	[Average BME pay] / [Average Non BME pay]	Percentage

7.2.1. Scope

Data for these metrics is measured against all our UK employees and partners deemed within our organisational boundaries.

7.2.2. Methodology

Diversity metrics

Employee data, including gender and ethnicity, is recorded and monitored within the PwC UK HC system. This is used to administer all employee personal, job, pay and performance data, and provides the data for all our inclusion and diversity metrics.

Upon joining the firm, employees are encouraged to provide personal biographic details including diversity details such as ethnicity and disability information, which they can update at any time during their time with the firm. This self-disclosed diversity data is used to generate the metrics.

Once people have joined the firm the HC System is then used to administer any changes to their job details including promotions. This part of the HC system is used to generate this metric.

Pay gap metrics

Calculated in line with the [UK Gender Pay gap Act](#).

Employee wellbeing

7.3. Physical & mental wellbeing

Reported metrics

Metric	Description	Units
Absence due to sickness	Proportion of available time recorded by our people as sickness absence	Percentage
Work-life balance	Percentage of staff who agree or strongly agree with this statement in the firm's YouMatter survey: 'The people I work for are considerate of my life outside of work'	Percentage

7.3.1. Scope

Data for these metrics is measured against all our UK employees and partners deemed within our organisational boundaries.

7.3.2. Methodology

Absence due to sickness

People record details of the time they spend during the working week onto personal electronic timesheets in the finance system, using numerical codes which align to specific projects or activities. One code they can record time against is sickness absence. The aggregate figure for this is then calculated as a proportion of the total working hours available to generate the employee absence rate.

Work-life balance

Engagement of our people is assessed annually through a confidential internal staff satisfaction survey to all UK people, which asks a range of engagement related questions about working at PwC. Percentage of PwC staff who agree or strongly agree to the question: 'The people I work for are considerate of my life outside of work'.

Social inclusion

7.4. Social mobility

Reported metrics

Metric	Description	Units
New hires: Free School Meals	Percentage of applicable new hires who have disclosed that they were in receipt of Free School Meals	Percentage
Workplace experiences provided	Number of secondary school students undertaking centrally co-ordinated paid work experience with the firm	Number of people
Young people supported with skills development	Number of secondary school students who have taken part in our skills development programmes with schools	Number of people

7.4.1. Scope

Data for these metrics is measured against all relevant UK employees and Partners and calculated for relevant activity deemed within our organisational boundaries.

7.4.2. Methodology

New hires: Free School Meals

In the recruitment process to join the firm, applicants are encouraged to provide personal biographic details, including diversity details relating to their social mobility background. This incorporates questions relating to:

- their parents' highest level of education;
- the type of school they attended;
- whether their family received Income Support during their school years;
- whether they received Free School Meals during their school years.

The data from relevant candidates that are hired within the year by Student Recruitment and Experienced Recruitment are used to generate the New Hires metric. We exclude those who indicate that they were schooled abroad and those that were schooled in the UK who attended a fee-paying / independent school.

All employees are able to, and are encouraged to, provide the same personal biographic details relating to their social mobility background. Employee data, including social mobility characteristics, is recorded and monitored within the PwC UK HC system. This is used to administer all employee personal, job, pay and performance data.

Workplace experiences

A range of work experience will take place within the firm during the year. For this metric we are only counting those secondary school and Sixth Form college students that have undertaken paid work experience on the

firm's centrally co-ordinated work experience programme which is managed by the firm's Schools Recruitment team, and who attended a State school or college and who were either:

- in receipt of Free School Meals; or
- whose parents did not go to university; or
- whose family received Income Support.

This data is confirmed in the work experience application process.

Workplace skills development

This refers to those young people that have benefitted from the workplace skills programmes run in secondary schools by our Community Affairs volunteers, and as such the figure is a subset of the total number of community volunteering beneficiaries. Activities that do not support with business skills, i.e. arts and sports-related activity, and activities that teach life skills, e.g. anti-bullying workshops, are not included.

Beneficiaries are recorded in the Community Affairs Business Intelligence tool on an ongoing basis by the Community Affairs team. For some activities (e.g. individual mentoring), the individual beneficiaries are generally known by name and recorded. For others, the numbers are collected either from attendance registers, the volunteers, recipient organisation records or our own social value surveys. Where the exact number of beneficiaries is not known, estimation is made based either on the same activity from the previous year or a comparable activity in the same year (e.g. a typical CV interview skills workshop).

Reported metrics

Metric	Description	Units
Social enterprises supported	Number of social enterprises that are members of the PwC Social Entrepreneurs Club	Number

7.4.3. Scope

Data relates to members of our PwC Social Entrepreneurs Club.

7.4.4. Methodology

Social enterprises supported

This refers to the number of social enterprises that are members of our PwC Social Entrepreneurs Club, as verified by Club membership records.

Reported metrics

Metric	Description	Units
Perception of PwC championing social mobility	Percentage of staff who agree or strongly agree with this statement in the firm's YouMatter survey: 'PwC is championing social mobility through its recruitment, development and community activities'	Percentage

7.4.1. Scope

Data is measured against all relevant UK employees and Partners and calculated for relevant activity deemed within our organisational boundaries.

7.4.2. Methodology

Perception of PwC championing social mobility

Engagement of our people is assessed at annually through a confidential internal staff satisfaction survey to UK people, which asks a range of engagement-related questions about working at PwC. The results of the survey are confidentially summarised to generate an overall Engagement Index and to provide results of the percentage of staff who are in agreement with the individual questions asked.

7.5. Community contribution

Reported metrics

Metric	Description	Units
Total community contribution	Cash, time, in-kind and running costs contributed to communities	£ million

7.5.1. Scope

Community contribution

Community contribution is calculated for all contributions deemed within our organisational boundaries.

The data is compiled in accordance with LBG guidance and is made up of four component parts:

1. *Cash*. The gross monetary amount that a company pays in support of a community organisation or project (e.g. donations, employee volunteering expenses, memberships).
2. *Time*. The value of general volunteering time during working hours (e.g. mentoring, sharing technical skills, supporting work experience placements etc.)
3. *In kind*. The value of discounted or pro-bono work (e.g. auditing a community organisation's accounts, providing advisory services to community organisations) as well as other in-kind contributions (e.g. costs of providing hospitality for community partners' events)
4. *Running costs*. The cost of running the community affairs programme (e.g. staff costs, office space, support services, communicating the community affairs programme)

7.5.2. Methodology

Community contribution

The data collection methodology for each of these component parts is outlined below. Actual data for each component part is collated at half year and year end.

Cash

Cash contributions are largely made from the Community Affairs budget, although some are made from other parts of the business. Finance reports are then run each year for both Community Affairs and for these other donation account codes in order to extract the cash contribution data.

Time

In accordance with LBG guidance, the value of volunteering time is calculated by applying an average employment cost (salaries and benefits) to the hours of volunteering during working hours. This cost is, therefore, less than our full commercial charge-out rate.

If a volunteering programme requires the specific skills set of senior managers, directors or partners, then the average hourly employment cost specifically for those grades is used. These average costs are provided by the HC Team and the Finance Team.

Details on how volunteering hours are collected can be found in the section below.

In-kind

Discounted and pro bono work with voluntary organisations differs from general volunteering in that the nature of the work relates specifically to the firm's core products and services. This work would have a formal engagement under which we would take liability for the service delivered to the voluntary organisation, distinguishing it from general volunteering.

We calculate the value of discounted or pro bono work in accordance with LBG guidance. This equates to the difference between the cost of performing the work and the actual price charged.

For other in-kind contributions, costs are worked out on the principle of cost to our business, rather than what the community organisation would otherwise have had to pay in the open market.

Running costs

In accordance with LBG guidance, the value of running costs include the salaries, benefits and other overheads of Community Affairs, along with any research and communications spend designed to help the company engage with its community stakeholders. For those with responsibilities outside of the Community Affairs team, their time is apportioned to community affairs as appropriate.

Reported metrics

Metric	Description	Units
Community beneficiaries	Number of people directly benefiting from employee volunteering	Number of people

7.5.3. Scope

Community beneficiaries

Beneficiaries refer to the people outside of PwC who benefit directly from the volunteering activity.

7.5.4. Methodology

Beneficiaries: direct

Beneficiaries are recorded in the Community Affairs database on an on-going basis by the Community Affairs team. For some activities (e.g. individual mentoring), the individual beneficiaries are generally known by name and recorded. For others, the numbers are collected either from attendance registers, the volunteers, recipient organisation records or our own social value surveys. Where the exact number of beneficiaries is not known, estimation is made based either on the same activity from the previous year or a comparable activity in the same year (e.g. number of people attending a CV interview skills workshop).

Reported metrics

Metric	Description	Units
Volunteered time	Hours volunteered with community partners during working hours	Working hours
Proportion of people volunteering	Percentage of eligible staff that have participated in the payroll giving scheme	Percentage
Skills-based volunteering	Percentage of time spent volunteering classified as 'skills-based'	Percentage
Employee donations	Amount donated through payroll + staff donations through PwC Foundation	£ million
Perception that PwC's community initiatives drive positive societal change	Percentage of staff who agree or strongly agree with this statement in the firm's YouMatter survey: 'PwC drives positive societal change through our community initiatives'	Percentage

7.5.5. Scope

Data for these metrics is collected for all individuals deemed within PwC UK, our organisational boundaries.

7.5.6. Methodology

Volunteering

Volunteering does not include volunteering activity occurring outside of working hours.

Volunteering activity is recorded in the Community Affairs database on an on-going basis. This includes the volunteer's staff identifier, date of activity, name of community organisation and planned time volunteered. Further demographic information (including staff grade) is also populated into the Community Affairs database automatically from the firm's HC system.

At half year and year end, data is separated into 'occasions' and unique 'volunteers' (people) using the staff identifier. The expected time to be volunteered is then checked on a sample basis against actual records and amended, if necessary. This is done using either the firm's cost codes, the volunteer's diary, volunteer feedback or community partner feedback. LBG guidance encourages members to reach a conservative and informed estimate.

Time volunteered is then further classified as 'skills-based' or 'not skills-based', according to the nature of the volunteering activity. This classification reflects the use of an individual's professional skills but in an informal way that does not involve the delivery of a service for which the firm is liable. So, for instance, CV interview skills workshops, and mentoring a school student or a social entrepreneur would be classed as skills-based, whereas painting a school would not.

Employee donations

The amount of money for the financial year that has been donated through payroll giving including GAYE, PwC Donate and pennies from pay.

All of our people within our organisational boundaries who are included in the PAYE (Pay As You Earn) system are eligible to participate in payroll giving through GAYE (Give As You Earn) and the Pennies from your pay scheme. All of our people are able to fundraise for charities via the PwC Foundation.

Perception that PwC's community initiatives drive positive societal change

Engagement of our people is assessed at least annually through a confidential internal staff satisfaction survey to all UK people, which asks a range of engagement-related questions about working at PwC. The results of the survey are confidentially summarised to generate an overall Engagement Index and to provide results of the percentage of staff who are in agreement with the individual questions asked.

8. Low carbon & Circular business

8.1. Employee perception

Reported metrics

Metric	Description	Units
Perception that PwC's environment initiatives drive positive societal change	Percentage of staff who agree or strongly agree with this statement in the firm's YouMatter survey: "PwC drives positive societal change through our community initiatives"	Percentage

8.1.1. Scope

Data for these metrics is collected for all individuals deemed within PwC UK, our organisational boundaries.

8.1.2. Methodology

Engagement of our people is assessed annually through a confidential internal staff satisfaction survey to all UK people, which asks a range of engagement-related questions about working at PwC. The results of the survey are confidentially summarised to generate an overall Engagement Index and to provide results of the percentage of staff who are in agreement with the individual questions asked.

Low carbon business

8.2. Carbon emissions: Operations

We report on our carbon emissions in line with the Greenhouse Gas Protocol classification as follows:

- *Scope 1:* Direct emissions from the burning of fossil fuels and bio-fuel on-site
- *Scope 2:* Indirect emissions from purchased energy arising from the consumption of electricity
- *Scope 3:* Other indirect emissions, notably from business travel, well-to-tank (WTT), consumption, waste and water in our operations

The six regulated greenhouse gases which are included within our carbon emissions reporting are as follows:

- Carbon dioxide (CO₂);
- Methane (CH₄);
- Nitrous oxide (N₂O);
- Hydrofluorocarbons (HFCs);
- Perfluorocarbons (PFCs); and
- Sulphur hexafluoride (SF₆).

We use DEFRA conversion factors to calculate our carbon emissions from our consumption data³.

A single figure for the total impact of all these emissions sources is reported as a carbon dioxide equivalent (CO₂e). This is achieved by converting the gases to an equivalent CO₂e number based on their 100 year global warming potential. These Global Warming Potential conversions are calculated by the Intergovernmental Panel on Climate Change (IPCC) and included in the Defra conversion factors.

³ For 2018 we've used Defra's May 2017 conversion factors

8.2.1. Key indicators

Reported metrics

Metric	Description	Units
Total emissions (Scope 1, 2 & 3)	Sum of Scope 1, 2 & 3 carbon emissions. Component details can be found within the rest of this section.	Tonnes CO ₂ e
Total emissions intensity (Scope 1, 2 & 3)	[Total carbon emissions] / [Annual revenue for the UK firm (excluding Middle East)] as reported in the Annual financial statements. Middle East revenue can be found in the notes to the accounts.	Tonnes CO ₂ e/£m revenue
Business travel emissions intensity	[Business travel emissions] (as per scope 3 breakdown) / [FTE] (see supporting data section for details)	Tonnes CO ₂ e/FTE

8.2.2.Scope 1

Reported metrics

Metric	Description	Conversion factor source	Units
Carbon: Renewables	Carbon emissions associated with biogas and biodiesel consumption	Defra: Biogas, Biodiesel	Tonnes CO ₂ e
Carbon: Non-renewables	Carbon emissions associated with natural gas and oil consumption	Defra: Natural gas, Fuel oil	Tonnes CO ₂ e
Carbon: Fugitive emissions	Carbon emissions associated with refrigerant gases	Defra: process factors, e.g. R22, R410A etc.	Tonnes CO ₂ e

Fugitive emissions refer to refrigerant gases leaked from equipment in buildings that are deemed within our organisational boundaries. Leakage is measured on a rolling basis as part of our planned maintenance schedules and recorded by office, by gas, as part of our F Gas register. We've adopted the Simplified Material Balance Method⁴ to calculate the kilograms of gas leaked, which measures the amount of gas topped up minus the gas recovered during maintenance.

Data is currently only captured for PwC-controlled buildings. Data is then entered into the environmental data management system monthly.

8.2.3. Scope 2

Reported metrics

Metric	Description	Conversion factor source	Units
Carbon: Electricity: Market based	Carbon emissions associated with electricity consumption based on PwC procurement	Varied (Electricity supplier, RE-DISS, Defra)	Tonnes CO ₂ e
Carbon: Electricity: Location based	Carbon emissions associated electricity consumption based on location	Defra: Electricity consumed	Tonnes CO ₂ e

GHG Scope 2 guidance⁵ requires the dual reporting of two carbon emission figures for our electricity consumption using different carbon emission factors.

8.2.3.1. Market based

The market-based method involves using an emission factor that is specific to the electricity contract, so that it reflects the actual emissions from the electricity that PwC is purchasing, rather than the grid average. The emission factors we use follow the market based emission hierarchy (see chart below, as set out in the GHG Protocol Scope 2 guidance) which has emission factors specific to our electricity contract at the top, and Defra average UK factors at the bottom.

⁴ https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/650244/2017_methodology_paper_FINAL_MASTER.pdf

⁵ http://ghgprotocol.org/files/ghgp/Scope%202%20Guidance_Final.pdf

Emission factors	Indicative examples	Precision
Energy attribute certificates or equivalent instruments (unbundled, bundled with electricity, conveyed in a contract for electricity, or delivered by a utility)	<ul style="list-style-type: none"> Renewable Energy Certificates (U.S., Canada, Australia and others) Generator Declarations (U.K.) for fuel mix disclosure Guarantees of Origin (EU) Electricity contracts (e.g. PPAs) that also convey RECs or GOs Any other certificate instruments meeting the Scope 2 Quality Criteria 	
Contracts for electricity, such as power purchase agreements (PPAs) ^a and contracts from specified sources, where electricity attribute certificates do not exist or are not required for a usage claim	<ul style="list-style-type: none"> In the U.S., contracts for electricity from specified nonrenewable sources like coal in regions other than NEPOOL and PJM Contracts that convey attributes to the entity consuming the power where certificates do not exist Contracts for power that are silent on attributes, but where attributes are not otherwise tracked or claimed 	
Supplier/Utility emission rates , such as standard product offer or a different product (e.g. a renewable energy product or tariff), and that are disclosed (preferably publicly) according to best available information	<ul style="list-style-type: none"> Emission rate allocated and disclosed to retail electricity users, representing the entire delivered energy product (not only the supplier's owned assets) Green energy tariffs Voluntary renewable electricity program or product 	
Residual mix (subnational or national) that uses energy production data and factors out voluntary purchases	<ul style="list-style-type: none"> Calculated by EU country under RE-DISS project ^{b,c} 	
Other grid-average emission factors (subnational or national) – see location-based data	<ul style="list-style-type: none"> eGRID total output emission rates (U.S.).^d In many regions this approximates a consumption-boundary, as eGRID regions are drawn to minimize imports/exports Defra annual grid average emission factor (UK) IEA national electricity emission factors^e 	

8.2.3.2. Location based

The location-based method involves using an average emission factor that relates to the grid from which electricity is drawn. Defra provide electricity conversion factors for the average carbon dioxide emission from the UK national grid per kWh of electricity used at the point of final consumption. These factors include only carbon emissions at UK power stations and do not include emissions resulting from production and delivery of fuel to these power stations (i.e. from gas rigs, refineries and collieries, etc).

8.2.4. Scope 3

8.2.4.1. Business travel

Metric	Description	Conversion factor source	Units
Carbon: Business travel	Carbon emissions associated with business travel servicing clients and well-to-tank (Air, Rail and Road)	Defra: Various – see below for more details	Tonnes CO ₂ e

(a) Air travel

Included components

Metric	Description	Conversion factor source	Units
Carbon: Air travel– client facing	Carbon emissions associated with business air travel servicing clients and well-to-tank	Defra: Long haul, short haul and domestic, split by class of travel (e.g. economy / business) + Defra: Well to tank EF	Tonnes CO ₂ e
Carbon: Air travel – non client facing	Carbon emissions associated with business air travel for internal purposes and well-to-tank	Defra: Long haul, short haul and domestic, split by class of travel (e.g. economy / business) + Defra: Well to tank EF	Tonnes CO ₂ e

Defra have introduced separate ‘Well to tank (WTT)’ emission factors for all processes which consume fossil fuels (flights, electricity generation etc). These Scope 3 factors enable organisations to account for the emissions associated with extracting, refining, and transportation of the raw fuel to the vehicle, asset or process where it is consumed, but are separate to the factors for the point at which the fuel is combusted.

However, as WTT factors are directly linked with the Scope 3 activity, we have chosen to combine the two for reporting our business travel emissions, so that we report a single figure.

(b) Road Travel

Included components

Metric	Description	Conversion factor source	Units
Carbon: Road travel	Carbon emissions associated with business road travel and well-to-tank	Defra: Diesel and petrol cars (split by engine size), Black cab taxi, Regular taxi, and motorbike (all engine)) + Defra: Well to tank EF	Tonnes CO ₂ e

Our expenses system uses HMRC engine capacities to classify vehicle types (e.g. ‘1400cc and less’). These largely reconcile with the Defra’s classification above⁶.

Taxi kilometres are converted in carbon using the separate Defra emission factors for black cabs and regular cabs. As our expenses system doesn’t record the type of taxis we have used, we have assumed an equal (50:50) split between both taxi types.

Although business travel by bicycle is recorded under our business road travel, it does not have an associated carbon emission and so does not get included in the carbon emissions from road travel metric.

As with the figures for air travel (see [6.19.3.1](#)) we’ve combined the ‘well to tank (WTT)’ emission factors for road travel, so that we can report a single figure associated with the activity.

(c) Rail travel

Included components

Metric	Description	Conversion factor source	Units
Carbon: Rail travel	Carbon emissions associated with business rail travel and well-to-tank	Defra: National rail and Eurostar) + Defra: WTT EF	Tonnes CO ₂ e

As with the figures for air and road travel above, we have combined the WTT emission factors for rail travel, so that we can report a single figure associated with the activity.

8.2.4.1. Fuel and energy upstream emissions

Reported metrics

Metric	Description	Conversion factor source	Units
Carbon: Fuel and energy upstream emissions	Carbon emissions associated with WTT for Scope 1 & 2 (fuels and electricity), and transmission & distribution losses for electricity	Defra: WTT- fuels (by type of fuel) + Defra: T&D- UK electricity	Tonnes CO ₂ e

For our fuel and energy, Defra provide separate emissions factors for both WTT and for losses in transmission and distribution (T&D) of the energy to the point at which it is consumed. These WTT and T&D factors are Scope 3 cannot be combined with Scope 1 and 2 emissions for reporting purposes, therefore we report a single combined WTT and T&D figure in Scope 3.

⁶ The exception to the reconciliation is for diesel cars where the HMRC threshold between small and medium cars is 1600cc as opposed to 1700cc for Defra. However, this discrepancy is small and we have very few diesel cars of these engine sizes, so the difference will not materially affect our reported emissions.

8.2.4.2. Purchased goods and services

Reported metrics

Metric	Description	Conversion factor source	Units
Carbon: Purchased goods and services	Carbon emissions associated with Purchased goods and services during the course of our business	Defra: material consumed split by type (e.g. cardboard / glass)	Tonnes CO2e

According to Defra guidance⁷, carbon emissions from Purchased goods and services should be reported separately from waste disposal, requiring all resources procured to be documented by type and level of recycled content. We don't currently measure our procurement at this level of detail, so we have assumed that all waste disposed from our buildings was originally procured by the business and should be included. This means that we're not only including materials procured by our business, but being prudent and also including materials bought by our people that are subsequently disposed of at work (e.g. food wrappers, newspapers etc.)

Most of our waste is classified by type (e.g. cardboard, glass etc.) and so can easily be converted to carbon emissions from Purchased goods and services using the Defra guidelines. Our incineration waste isn't split out by type, so we have taken a sample of this waste to estimate the approximate composition in order to calculate the associated carbon emissions. Where we know the recycled content of what we have procured, we have included this in the calculations, otherwise we have been conservative and assumed that only primary material has been procured.

8.2.4.3. Waste generated in operations

Reported metrics

Metric	Description	Conversion factor source	Units
Carbon: Waste generated in operations	Carbon emissions associated with total waste produced and treated, including water supply	Defra: waste disposal split by type (e.g. cardboard / glass), & Water supply	Tonnes CO2e

According to Defra guidance, carbon emissions from waste disposal should be separated from 'Purchased goods and services'. Furthermore, any benefits of recycling are now attributed to the user of recycled materials and not the entity disposing of the waste. As such, the carbon emissions from waste only reflect the emissions from transportation and preparation of the waste.

We have also continued to include carbon associated with our water supply into our waste calculation, in line with the GHG Scope 3 Standard⁸.

8.3. Carbon emissions: Supply chain

Reported metrics

Metric	Description	Units
Key suppliers with GHG reduction targets	Number of key suppliers with GHG reduction targets as reported by the PwC survey	Percentage
Key suppliers reporting emissions reduction	Number of key suppliers who reported emissions reductions by the PwC survey	Percentage

8.3.1. Scope

Key suppliers to PwC UK, as described in [Responsible supply chain](#).

8.3.2. Methodology

Our key suppliers are invited to take part in the PwC supplier sustainability survey which is issues and managed by PwC via Qualtrics. This survey contains specific questions on whether the supplier has GHG reduction

⁷ <https://www.gov.uk/government/publications/environmental-reporting-guidelines-including-mandatory-greenhouse-gas-emissions-reporting-guidance>

⁸ www.ghgprotocol.org/standards/scope-3-standard

targets, and whether they reported a reduction in emissions, which is used to calculate the metric. The metric is reported as a percentage of the key suppliers asked to respond.

8.4. Business travel: Air

Reported metrics

Metric	Description	Units
Air travel	Business air travel by partners, employees and contractors	km

8.4.1. Scope

Air travel data is collected for all individuals deemed within our organisational boundaries.

8.4.2. Methodology

- Business air travel is predominantly booked through a central booking system managed by our travel management supplier
- Monthly data is sourced from our travel management supplier one month in arrears
- Data is grouped into distance categories as follows:
 - Short-haul: to UK destinations, no class split
 - Medium-haul: to non-UK destinations up to 3,701 km, split by class – economy/business
 - Long-haul: to non UK destinations over 3,701 km split by class - economy/premium economy/business/first.
- Data is further arranged by chargeable, business development or non-chargeable according to the internal cost code against which the flight was booked
- Cancelled flights are recorded by our travel management supplier as negative distances once they have been refunded (this may be reported in a subsequent month to when the flight was booked)
- Data is entered into our environmental data management system monthly

8.4.3. Estimation

The majority of business flights are booked through our travel management supplier system and therefore get captured in the data above. However, a small number of flights may be booked outside of our travel management system and so we estimate these by applying the average cost per kilometre from the travel management supplier data to the spend on air travel collected from the expenses system.

8.5. Business travel: Road

Reported metrics

Metric	Description	Units
Road travel	Business road travel by partners, employees and contractors	km

8.5.1. Scope

Road data is collected for all individuals deemed within our organisational boundaries.

Road travel includes reimbursed taxi, car, motorbike and bicycle mileage for both the PwC leased fleet and vehicles owned by partners and staff used for business travel. Data for car hire and bus use aren't currently captured.

8.5.2. Methodology

8.5.2.1. Cars, motorbikes and bicycles

- Monthly data on total reimbursed mileage is sourced from our expenses system, one month in arrears
- Car data is arranged by diesel and petrol cars and is grouped according to the HMRC engine sizes (e.g. '1400cc and less') in order to help calculate our carbon emissions accurately
- Data is entered into our environmental data management system monthly

8.5.2.2. Taxis

- Monthly spend data on total expensed taxi journeys is sourced from our expenses system, 1 month in arrears
- We estimate the total kilometres travelled from the spend data, using an average spend per kilometre (£/km) figure, which is derived from publicly available data sources.
- To reflect the fact that different types of taxis are used, the resulting figure for total kilometres travelled by taxi is allocated equally to the Defra conversion factors for 'Black cabs' and 'Other taxis'.

8.6. Business travel: Rail

Reported metrics

Metric	Description	Units
Rail travel	Business rail travel by partners, employees and contractors	km

8.6.1. Scope

Rail data is collected for all individuals deemed within our organisational boundaries.

8.6.2. Methodology

- Business rail travel is predominantly booked through a central booking system managed by our travel management supplier
- Monthly data is sourced from our travel management supplier one month in arrears and is classified as national rail or Eurostar in order to help calculate our carbon emissions accurately
- Cancelled rail journeys are recorded by our travel management supplier as negative distances once they have been refunded (this may be reported in the subsequent month to when the journey was booked)
- Data is entered into our environmental data management system monthly

8.6.3. Estimation

Where possible, business rail is booked through our travel management supplier system and therefore gets captured in the data above. However many rail journeys are currently booked outside of our travel management system. We estimate these by comparing the spend through the travel management supplier with the spend through the expenses system by class of travel. An adjustment to account for the fact that journeys from the expense system are typically more expensive as they are booked on the day rather than in advance.

8.7. Energy

Reported metrics

Metric	Description	Units
Energy consumption	Gas, oil, biodiesel and purchased electricity used for cooling, heating and power in our buildings	kWh
Proportion from renewable sources	Renewable fuels and electricity (e.g. Biodiesel) kWh/ total energy kWh	Percentage
Proportion generated by PwC	Onsite renewable generation (e.g. Biodiesel) kWh / total energy kWh	Percentage

8.7.1. Scope

Data for these measures is collected across all buildings deemed within our organisational boundaries.

8.7.2. Methodology

- Gas, oil, biodiesel and electricity data from properties is gathered monthly, one month in arrears as follows:
 - For PwC owned properties, from supplier invoices
 - For PwC leased properties, from the landlord service charge
 - For electricity in each case, the source is recorded as renewable or non-renewable⁹.
- Data is entered into the environmental data management system monthly.

⁹ Electricity purchased from an eligible renewable electricity tariff as per the GHG Protocol Scope 2 standard (Table 6.3, p48): http://ghgprotocol.org/files/ghgp/Scope%202%20Guidance_Final.pdf

Circular business

8.8. Resources

Reported metrics

Metric	Description	Units
Paper procured	Paper procured by our business	Tonnes
Water supply	Water supplied to our buildings	m ³

8.8.1. Scope

Paper and water consumption data is collected across all buildings deemed within our organisational boundaries. This includes paper purchased by our in-house Document Processing Centre (DPC) as well as paper sent to training centres. Documents produced externally by an external printer are not captured, although these are expected to be minimal.

Paper and water consumption data refers to the supply (not treatment) of resources for our business.

8.8.2. Methodology

- Data is collected one month in arrears as follows:
 - Water consumption for PwC owned properties is obtained from supplier invoices and periodically checked against manual meter readings
 - Water consumption for PwC leased properties is obtained from estimates based on average consumption per person
 - Paper consumption is obtained from purchase orders
- Data is entered into the environmental data management system monthly.

8.8.3. Estimation

Occasionally resource consumption data is not available in time for the year-end reporting, for more than just the last month of the year (June). In this case, estimates are also made for these months based on data from previous years, adjusted for known variances (e.g. changes in occupied floors).

8.9. Waste

Reported metrics

Metric	Description	Units
Proportion recycled or reused	[Waste recycled or reused] / [Total waste]	Percentage
Recycling and reuse	Waste recycled or reused	Tonnes
Incineration to energy	Waste treated through incineration to energy	Tonnes
Landfill	Waste treated through landfill	Tonnes
Total waste	[Recycling and reuse] + [Incineration to energy] + [Landfill]	Tonnes

8.9.1. Scope

Waste data refers to waste disposed of from our business and collected across all buildings deemed within our organisational boundaries.

8.9.2. Methodology

- Monthly data is collected one month in arrears as follows:
 - For general waste (landfill and incineration to energy) at PwC controlled buildings, data is taken from invoices from our waste management suppliers
 - For general waste on landlord controlled buildings, data is taken from our cleaning supplier and from the landlord service charge
 - For all recycling and reuse, data is taken from invoices from our waste management suppliers
- Recycling and reuse data is further arranged into paper, cardboard, wax cups, glass, plastic (cups and bottles), aluminium cans, batteries, food waste, compostables, mobile phones, laptops and other IT equipment, and archive paper by the waste management suppliers in order to help calculate our carbon emissions accurately
- Data is entered into the environmental data management system monthly

8.9.3. Estimation

Occasionally waste data is not available in time for year-end. In these cases, we make estimates for the relevant months, based on data from previous years, and adjust it for known variances (e.g. changes in occupied floors). Where previous years' data is not available for a particular office, waste data from a similar sized office is used to create an estimate.

9. Supporting data

9.1. Real Estate

Reported metrics

Metric	Description	Units
Let area	Net lettable area of our real estate	m ²

9.1.1. Scope

All buildings deemed within our organisational boundaries are included in our real estate metric.

9.1.2. Methodology

Real estate data is measured as 'net lettable area' which refers to the operational space within our buildings. Where we share areas of a building with other organisations (e.g. hallways) the area is apportioned according to the space we use. For new or closed buildings or space within buildings, the average net lettable area is calculated in proportion with the amount of time the space was available for use throughout the year. Actual data is collated at year end.

9.2. Headcount

Reported metrics

Metric	Description	Units
Average monthly workforce FTEs	Average monthly number of Full Time Equivalentents, including partners, employees and contractors	No. of people

9.2.1. Scope

Employee involvement data is collected for all individuals deemed within our organisational boundaries.

9.2.2. Methodology

Data on all individuals is captured in the firm's Finance system. At year end, a standard report showing the average monthly FTEs is run which includes partners, employees and contractors.