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Deloitte UK

Business and ESG Performance
Metrics for FY24

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

It is intended to be read in conjunction with the narrative in our [FY24 Annual Review](#) and the information in our [Financial Statements](#).

Alongside these performance metrics, we also report against the [WEF Stakeholder Capitalism framework](#).

Business performance metrics

	FY22	FY23	FY24
Revenue £m			
Total revenue	4,940	5,609	5,746
UK revenue	4,299	4,837	4,921 ⁽¹⁾
Switzerland revenue	641	772	825
Business revenue (UK only) ⁽¹⁾			
Audit & Assurance	723	869	941
Risk Advisory	501	493	495
Tax & Legal	1,107	1,210	1,249
Consulting	1,370	1,596	1,583
Financial Advisory	598	669	653
Industry revenue (UK only) ⁽¹⁾			
Financial Services	1,394	1,591	1,617
Consumer	763	859	942
Technology, Media & Telecomms	654	694	661
Energy, Resources & Industrials	477	560	551
Government & Public Services	628	708	761
Life Sciences & Healthcare	187	201	187
Other	196	224	202
Profit			
Distributable profit (£m)	711	756	756
Average profit per equity partner (£k)	1,058	1,060	1,012
Tax			
Average effective tax rate per equity partner % ⁽²⁾	55%	50%	50%
Tax paid to HMRC (£m) ⁽³⁾	594	613	603
Business taxes collected on behalf of HMRC (£m) ⁽⁴⁾	902	1,084	1,151
Total UK tax contribution (£m)	1,496	1,697	1,754
Number of full-time equivalents (financial year average)			
Equity partners	672	714	749
Employees ⁽⁵⁾	22,699	26,503	26,824
Total average number of employees (financial year average) ⁽⁶⁾			
Equity partners			760
Employees			28,604
Quality and client care			
Net promoter score ⁽⁷⁾	51	55	57
Client satisfaction score ⁽⁸⁾	85	86	86

Footnotes

(1) Includes UK of £4,908m, and Gibraltar (A&A) and Sweden (ACNE in Consulting) of £13m.

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

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

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

(5) Includes 697 salaried Partners. All Partners = 1,446.

(6) Total average number of employees is being included for the first time this FY. It differs from FTE in that each individual counts as one employee regardless of whether they are full time or part-time.

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

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

People metrics

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

Deloitte monitors pay at all levels of the organisation and is committed to ensuring equal pay. We continue to lead in this area, this year including Socio-Economic Background and Disability pay monitoring as well as our already established Gender and Ethnicity pay reporting. More detail on our pay gap metrics can be found in our [2024 Pay and Inclusion Report](#). This contains our statutory and voluntary pay gaps, progress against our inclusion agenda and more detail of how we shared our success with our people.

	FY22	FY23	FY24
Learning and Development			
Learning & development spend	£33.4m	£53.9m	£62.7m
Learning & development spend/FTE	£1,429	£1,980	£2,274
Learning & development hours ⁽¹⁾	542,115	736,951	907,395
Learning & development hours/FTE	23	27	33
Promotions, Recruitment and Attrition			
Number of promotions across the business	6,852	7,377	8,200
Number of partner and director promotions	349	501	485
Standard voluntary attrition rate	15.7%	11.1%	9.4%
Number of experienced hires ⁽²⁾	4,652	4,109	1,237
% female experienced hires	44.2%	48.3%	52.1%
% ethnic minority experienced hires ⁽³⁾	34.0%	38.4%	32.7%
Number of entry level hires (graduates, school leavers and interns)	2,127	2,767	2,150
% female entry level hires ⁽⁴⁾	46.2%	48.1%	47.7%
% ethnic minority entry level hires ^{(3), (4)}	46.0%	37.4%	29.8%
Pay gaps (Deloitte UK total population; April 2024)			
Gender pay gap			
Gender pay gap using mean hourly pay	16.7%	15.1%	13.7%
Gender pay gap using median hourly pay	16.4%	17.1%	14.7%
Gender bonus gap using mean bonus	42.6%	45.7%	45.6%
Gender bonus gap using median bonus	31.1%	34.7%	22.6%
Total earnings gap using mean hourly pay	34.1%	30.7%	28.8%
Total earnings gap using median hourly pay	14.2%	18.0%	15.2%
Ethnicity pay gap (all ethnic minorities)			
Ethnicity pay gap using mean hourly pay	11.9%	15.7%	15.0%
Ethnicity pay gap using median hourly pay	3.7%	12.6%	9.8%
Ethnicity bonus gap using mean bonus	35.6%	39.8%	49.1%
Ethnicity bonus gap using median bonus	21.1%	17.8%	24.4%
Total earnings gap using mean hourly pay	42.5%	41.9%	39.2%
Total earnings gap using median hourly pay	10.9%	14.2%	11.7%

Footnotes

- (1) Learning & development hours now includes mandatory compliance learning from FY24 onwards.
- (2) FY23 and FY24 saw declines in hiring volumes compared to the exceptional hiring levels of FY22. This reduction can be attributed to a decrease in employee attrition, some internal restructuring and client demand for our services.
- (3) FY24 saw a decrease in hiring for some parts of our business, in areas which utilised more international talent where we typically achieve a higher proportion of ethnic minority candidates.
- (4) Based on hiring data – confirmed new starters for entry level programmes (Graduate, BrightStart Apprentice, Industrial Placement, Summer interns).

People metrics

	FY22	FY23	FY24
Pay gaps (Deloitte UK total population; April 2024) (continued)			
Disability pay gap			
Disability pay gap using mean hourly pay			6.3%
Disability pay gap using median hourly pay			12.3%
Disability bonus gap using mean bonus			11.9%
Disability bonus gap using median bonus			15.0%
Disability Total earnings gap using mean hourly pay			21.0%
Disability Total earnings gap using median hourly pay			12.5%
Socio-economic background pay gap			
Socio-economic background pay gap using mean hourly pay			10.7%
Socio-economic background pay gap using median hourly pay			13.2%
Socio-economic background bonus gap using mean bonus			3.9%
Socio-economic background bonus gap using median bonus			18.1%
Socio-economic background Total earnings gap using mean hourly pay			5.5%
Socio-economic background Total earnings gap using median hourly pay			12.1%
Pay ratios			
CEO to employee (25th percentile)	98:1	100:1	95:1
CEO to employee (Median)	62:1	61:1	58:1
CEO to employee (75th percentile)	40:1	39:1	39:1
Representation			
Gender – % female			
Partner (Ambition: 40% by 2030) ⁽⁵⁾	25.2%	27.7%	29.4%
Director	34.6%	36.3%	38.0%
Senior Manager	42.8%	42.1%	43.0%
Manager	43.2%	47.2%	49.1%
Consultant	47.2%	48.5%	48.8%
Associate/Senior Associate	52.4%	53.0%	53.6%
Employees	45.6%	46.9%	47.6%
Employees & Partners	44.6%	46.0%	46.7%
UK Executive	38%	29%	29%
UK Oversight Board (including INEs) ⁽⁶⁾	50%	50%	44%
Audit Governance Board (including INEs) ⁽⁶⁾	43%	43%	50%

Footnotes

(5) Data shown is for 31 May 2024, which differs to our Pay & Inclusion Report which shows data for 1 June 2024, and therefore includes new promotions.

(6) Membership at 31 May 2024. For details of our current Leadership see [here](#).

People metrics

	FY22	FY23	FY24
Representation (continued)			
Ethnicity – % all ethnic minorities ⁽⁷⁾			
Partner (Ambition: 12% by 2025) ⁽⁵⁾	7.6%	9.1%	11.2%
Director	14.3%	16.1%	16.2%
Senior Manager	21.9%	25.8%	26.2%
Manager	29.1%	31.7%	33.4%
Consultant	30.6%	33.4%	32.1%
Associate/Senior Associate	21.9%	30.1%	31.1%
Employees	25.3%	29.1%	29.3%
Employees & Partners	24.4%	28.1%	28.4%
Ethnicity – % Black ⁽⁷⁾			
Partner (Ambition: 3% by 2025) ⁽⁵⁾	0.7%	0.9%	1.0%
Director	1.3%	1.5%	1.6%
Senior Manager	2.6%	3.0%	3.0%
Manager	4.3%	5.6%	6.1%
Consultant	6.7%	8.0%	7.2%
Associate/Senior Associate	3.8%	4.7%	4.7%
Employees	4.2%	5.0%	4.9%
Employees & Partners	4.0%	4.8%	4.7%
Disability – % who identify as having a disability or long term health condition ⁽⁸⁾			
Partner	4.5%	4.7%	4.2%
Director		4.7%	4.9%
Senior Manager		5.3%	5.4%
Manager		5.2%	5.1%
Consultant		4.8%	4.9%
Associate/Senior Associate		6.5%	7.1%
Employees	5.1%	5.4%	5.6%
Employees & Partners		5.4%	5.5%
Socio-economic background – % who identify as coming from a lower socio-economic background ⁽⁹⁾			
Partner			11.6%
Director			10.7%
Senior Manager			10.6%
Manager			11.4%
Consultant			11.6%
Associate/Senior Associate			12.6%
Employees			11.4%
Employees & Partners			11.5%

Footnotes

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

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

(9) Based on a disclosure rate of 68.3% (% of our people who have disclosed their socio-economic background). We have collated and reported this data for the first time in FY24

People metrics

	FY22	FY23	FY24
Representation (continued)			
Sexual orientation – % who identify as being lesbian, gay or bisexual ⁽¹⁰⁾			
Partner	2.2%	2.4%	2.4%
Director		3.4%	3.8%
Senior Manager		3.7%	3.8%
Manager		4.5%	4.8%
Consultant		4.8%	5.4%
Associate/Senior Associate		6.0%	6.8%
Employees	3.9%	4.7%	5.1%
Employees & Partners			4.9%

Footnotes

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

Environment metrics

Our *WorldClimate* strategy drives progress towards our net zero ambition in the UK and globally.⁽¹⁾ Transparent reporting of our greenhouse gas (GHG) emissions is important for us to demonstrate how we're doing on our net zero journey. Please see the [WorldClimate](#) story in the Annual Review for further commentary and insight on our environmental performance.

The below metrics relate to Deloitte UK and have been compiled as part of a Deloitte NSE process, following this [Basis of Reporting](#). All metrics have undergone limited assurance from BDO at UK level, except where noted. See the [assurance statement](#) for details. Detailed GHG data can be found in this [Greenhouse Gas emissions statement](#).

Carbon Reduction Plans have been created for [Deloitte LLP](#) and [Deloitte MCS](#) in line with the requirements of UK Government PPN 06/21.

WorldClimate Target Performance	FY19 (baseline year)	FY23	FY24
Reduce Scopes 1&2 emissions by 70% by 2030	–	-76%	-76%
Reduce business travel emissions by 50%/FTE by 2030	–	-69%	-50%
100% of company vehicles to be EV/PHEV by 2030	0%	94%	98%
100% of electricity to be from renewables by 2030	72%	100%	100%
67% of strategic suppliers have set Science-Based Targets by 2025 ⁽²⁾	–	20%	30%

Footnotes

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

(2) This metric has not been externally assured.

Environment metrics

Greenhouse Gas emissions (tCO ₂)	FY19 (baseline year)	FY23	FY24	% change to baseline
Scope 1	3,192	1,608	1,643	-49%
Fuel combustion	3,083	1,582	1,624	
Vehicle fleet (Internal Combustion Engine)	109	26	19	
Scope 2	3,614	-	-	-100%
Electricity (market-based) ⁽³⁾	3,353	0	0	
District heating and cooling	258	-	-	
Vehicle fleet (Electric; market-based) ⁽³⁾	3	0	0	
Total Operational Emissions	6,806	1,608	1,643	-76%
Scope 3	109,091	121,218	68,016	-38%
Business travel (excl. radiative forcing) ⁽⁴⁾	50,999	22,863	38,263	-25%
Purchased goods and services ⁽⁵⁾	44,452	91,257	21,227	
Employee commuting and homeworking	13,640	7,098	8,526	
Total Gross Emissions	115,897	122,826	69,659	-40%
Certified Emission Reductions (CERS) ⁽⁶⁾	42,079	31,570	34,830	
Normalised Emissions (tCO₂/FTE) ⁽⁷⁾				
Scopes 1 & 2	0.38	0.06	0.06	-84%
Scope 3	6.06	4.61	2.54	-58%
Total Gross Emissions	6.44	4.67	2.60	-60%

Footnotes

- (3) From FY20 all electricity has either been purchased on REGO-backed green tariffs, or covered by the purchase of Energy Attribute Certificates (EACs). Under the market-based method this means our electricity consumption is reported as zero-emissions. For comparative emissions under the location-based method, see the [UK GHG Statement](#).
- (4) The applicable UK Government emissions factors for air travel have increased by between 23% and 51% depending on travel class. Although there was a 22% increase in activity (km travelled) in FY24, emissions factors have played a bigger role in the increase in emissions shown here.
- (5) In FY24, we improved the methodology for calculating contingent labour (contractor) emissions, that were previously included in purchased goods and services (PG&S) emissions, to move from a spend-based to an activity-based calculation. This reduces FY24 PG&S emissions significantly. Refer to the Greenhouse Gas Statement for more information.
- (6) Since FY23 we have taken a new approach to Beyond Value Chain Mitigation (BVCM). In line with SBTi guidance, in FY24 we are purchasing CERS ('carbon offsets') equivalent to 50% of our total gross emissions; we are additionally providing direct investment and skills-based support to projects that will drive the net zero transition outside of our value chain. We are therefore no longer reporting 'net emissions' that solely factor in carbon credit purchases.
- (7) The Full-Time Equivalents (FTE) data used here is sourced from Deloitte NSE internal management reporting. This is to ensure consistency of environmental reporting across Deloitte NSE. These FTE amounts may therefore vary slightly to those reported in our UK statutory financial statements.

Environment metrics

Other Environmental Metrics	FY19 (baseline year)	FY23	FY24	% change to baseline
Fuel Consumption (kWh)	11,391,238	4,153,112	4,457,957	-61%
Owned Vehicles, Internal Combustion Engine	444,447	110,300	43,443	
Owned Vehicles, Electric	7,941	75,781	149,282	
% electric/plug-in hybrid vehicles in fleet	0%	94%	98%	
Reimbursed Mileage & Car Rentals	10,938,850	3,967,031	4,265,232	
Utilities Consumption (kWh)	49,441,472	25,779,888	26,237,385	-47%
Gas	16,758,611	8,665,252	8,876,694	
Electricity	31,661,469	17,114,636	17,360,691	
% electricity from renewables	72%	100%	100%	
District Cooling	736,160	-	-	
District Heating	285,232	-	-	
Total Energy Consumption (kWh)	60,832,710	29,933,000	30,695,342	-50%
Water Usage (m³)	141,010	52,326	69,496	-51%
Waste Production (tonnes)	2,635	985	972	-63%
Recycled (%)	55%	62%	61%	
Diverted from Landfill (%)	99%	100%	100%	
% of global strategic suppliers (by emissions) with science based targets ⁽⁸⁾	-	20%	30%	

Footnotes

(8) This metric has not been externally assured.

Societal impact metrics

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

	FY22	FY23	FY24
5 Million Futures societal impact ⁽¹⁾			
Total 'Futures' impacted as part of 5 Million Futures strategy ⁽²⁾	344,548	638,174	661,452
Total number of society partnerships	86	91	89
Community Contribution			
Total Community Investment ⁽³⁾	£8m	£10.4m	£10.7m
Number of community volunteers	3,537	4,966	5,287
Community volunteering hours ⁽⁴⁾	31,716	52,056	55,748
Number of pro bono hours ⁽⁵⁾	9,727	12,566	14,389

Footnotes

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

Ethics metrics

Our people are encouraged to raise concerns about wrongdoing of any sort – whether it is about the behaviour of an individual or relating to organizational integrity. In addition to formal training, the Ethics team runs roadshows and roundtables across the firm and encourages the use of our Ethics Toolkit to facilitate discussions within teams to help improve understanding of what the firm expects in terms of ethics, integrity and doing the right thing. We aim to improve transparency by disclosing data regularly on the number and nature of ethics issues raised by our people.

	FY22	FY23	FY24
Ethics			
Ethics cases raised ⁽¹⁾	235	320	348
Rate – per 100 FTE	0.9	1.2	1.4
% breakdown by top 5 issues ⁽²⁾			
Respect & Fair Treatment	29%	29%	29%
Compliance ⁽³⁾	14%	10%	14%
Discrimination	9%	12%	12%
Harassment (including Sexual Harassment)	11%	16%	12%
Time & Expense Reporting & Client Billing	11%	10%	9%
<i>Inquiries</i> ⁽⁴⁾	7%	9%	12%
% of respondents who agreed with this statement 'Deloitte is an ethical place to work' ⁽⁵⁾	96%	97%	95%

Footnotes

- (1) For more information on our approach to ethics, including channels for reporting concerns, see [here](#).
- (2) The top 5 issues vary from year to year. Categories shown here are the FY24 top 5 categories, with the same categories in prior years for comparability. For top 5 prior year issues, see the relevant Annual Reports. In FY24 we have also included the general category 'Inquiries' (see note 4).
- (3) Includes violation of policy, conflict of interest, misuse of confidential or proprietary information and professional practice or regulatory compliance issue.
- (4) The Ethics team has seen an increase in the 'Inquiry' issue type, which are usually questions or requests for advice and therefore have not been included in the top 5 list.
- (5) Deloitte Ethics Survey FY24. All partners and staff invited to participate. Completion rate 39%.



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