



Basis of Reporting

Social Impact
UK 2025

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1. Introduction

1.1 Purpose

This document outlines how Deloitte compiles its social impact data published annually in Deloitte UK's Annual Review, ESG Metrics.

1.2 Social Impact strategy

Our UK Social Impact strategy, previously referred to as 5 Million Futures, is about using our expertise and resources to drive meaningful change on the issues that matter most to our people, clients and society. For us, that means building better futures with a focus on digital inclusion, education, sustainability and skills for the future. We collaborate with charities, schools and society partners to create positive change, providing a blend of pro bono, volunteering, fundraising and donations.

1.3 Target

To reach 5 million people through education or employment focussed activities supported by Deloitte North and South Europe by 31 May 2030.

2. Scope of Reporting

2.1 Reporting period

Data is collected in annual periods, relating to Deloitte's 1 June to 31 May financial year.

2.2 Geographical/organisational boundary

Projects to be captured that are led, sponsored or facilitated by the Deloitte UK firm.

2.3 Types of interventions

All non-commercial activities and interventions supported by Deloitte with the potential to create positive education, or employment outcomes by giving individuals the skills and opportunities to succeed. This includes activities provided directly by Deloitte alongside those where it forms partnerships with or facilitates the involvement of other organisations.

2.4 Inclusions/exclusions

Interventions include but are not limited to:

- Social Impact programmes: incorporating fundraising, donations including laptops, volunteering and pro bono support with schools, charities and social impact organisations within the UK.
- Talent recruitment programmes: aspirational learning and hiring programmes led by Deloitte UK's Talent Acquisition team including apprenticeship, work experience, school leaver, student recruitment and outreach focussed on diversity and social mobility.

Interventions that are excluded from Social Impact measurement calculations include:

Client engagements where Deloitte earns a full commercial fee for the delivery of education or employment outcomes are out of scope as, although our work may deliver or enable Impact, that Impact has been commissioned and paid for by a client, including Social impact commitments in successful client bids aligned to the UK Government's Social Value Model.

3. Definitions

3.1 Project

A Project is an activity or programme of activities that is delivering Interventions within the Scope of Reporting.

3.2 Intervention

Intervention is defined as all in-scope activities/programmes supported by Deloitte – either directly or indirectly - which contribute Social Impact.

3.3 “Future”

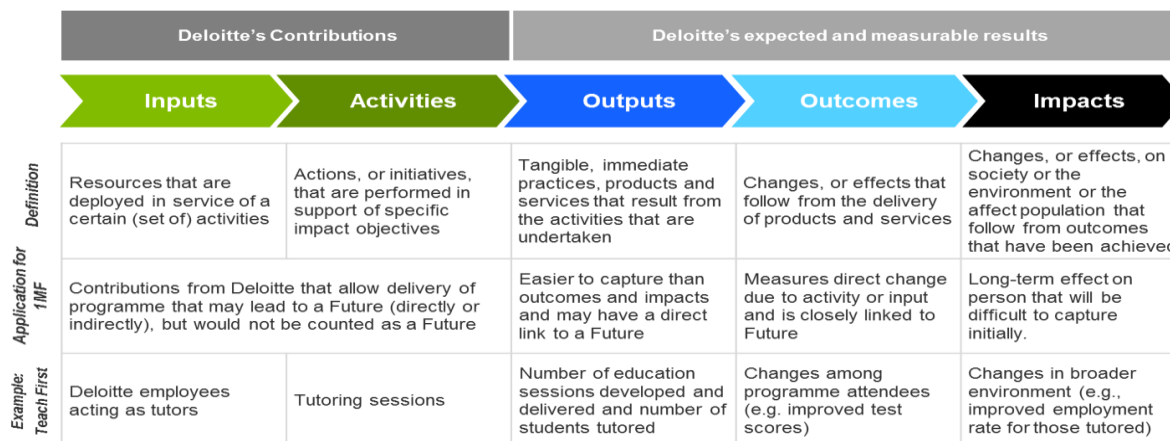
A “Future” is a life positively impacted by interventions supported by Deloitte that focus on education, skills development and access employment opportunities.

3.4 Impact beneficiary

Individuals who are positively impacted through an education, skills development or employment focussed intervention supported by Deloitte, within the scope and boundaries defined in section 2. Also referred to as a Future.

3.5 Impact Model

The Impact Value Chain (illustrated below) provides the overarching framework to understand what contributes to and can help measure outputs/outcomes. It illustrates a process of change and requires the user to identify the inputs, outputs, outcomes, and impacts and identify the metrics and methods of capturing data.



For the purposes of Social Impact reporting the key stages of the process of change are defined as follows:

- **Inputs** - the actions and/or resources that Deloitte will commit to achieve the objectives
- **Outputs** - tangible, immediate practices, products and services that result from the activities that are undertaken
- **Outcomes** – changes, or effects that follow from the delivery of products and services
- **Impacts** - changes, or effects in the society, environment or population that follow from outcomes that have been achieved

3.6 Outcomes/outputs and impacts

Following the Impact Model, although societal “impacts” are intended, Deloitte is, at present, only able to measure outcomes due to the inherent difficulty in measuring later-in-life impacts. Where available and possible, the outcomes are considered as a “Future,” however where the outcome is not available, “outputs” are included into the definition of a “Future.” This allows the Social Impact programme to combine measures of various levels of results – people reached by services (outputs) and those positively impacted (outcomes/impact).

4. Methodology

The number of Impact beneficiaries (“Futures”) is measured on each Project in each reporting period. Project leaders are asked to articulate the intended Interventions of each Project as part of the decision-making process that leads to Deloitte’s involvement. Project leaders are required to complete an annual impact survey to collect qualitative and quantitative impact data.

4.1 Double-counting

Double counting is possible where different education, skills or employment interventions supported by Deloitte may intersect with an individual.

For example, individuals may take part in a skills workshop through one of the firm’s school partnerships and receive training through a Deloitte talent programme. In a few cases, this could be measured as two ‘Futures’ impacted. Double counting may also occur when counting individuals who have been engaged by Deloitte through different interventions over several years.

Best endeavours have been made to remove and highlight the risk of double counting where possible.

4.2 Attribution

To avoid subsuming all education or employment outputs and outcomes as part of Social Impact, only those that can be directly attributed to Deloitte’s intervention are considered within scope.

Where the “cost of a Future” is defined by a Society Partner, it is considered when calculating impact. Measures are taken as far as possible to accurately allocate impact to Deloitte specific contributions where known.

5. Data Governance

5.1 Data measurement methodology

Approaches for the measurement of outputs and outcomes across Deloitte supported interventions vary depending on several factors including the type and scale of activity. External charity and society partner representatives and internal Project leaders complete an annual impact questionnaire which feeds into an Excel template.

5.2 Data collection methodology and frequency

Data is collected by the Deloitte UK Social Impact team on an annual basis using an online impact survey, and internal time and financial reports. A member of the Deloitte Social Impact team compiles all response data alongside evidence of workings and variance analysis.

5.3 Data quality

The aim of our reporting is to provide data that is complete and accurate and that is not materially misstated.

It is recognised that the quality of data reported across Deloitte's various education or employment supported interventions will vary. For the purposes of materiality, we aim for the social impact data to be within a +/-10% threshold of the true figure. There is no guidance as such for the social impact data threshold, however based on our judgement of data quality and materiality, we set 10%.

The data is subject to verification at the individual Project lead level (at the point of submission of the impact survey or data response) and annually by the Social Impact team at Deloitte. Notwithstanding our quality controls over the data provided to us, a reliance and trust in the integrity of submissions made to Deloitte is placed on our society partners.

5.4 Data assurance

Annual impact data is peer reviewed by within Deloitte UK, reviewed by Deloitte North and South Europe Social Impact and validated by Deloitte Global Social Impact teams. Data is signed off by the Head of Social Impact UK and the UK People and Purpose Partner.



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