



# Demystifying ESG:

A pathway to enhance social value  
in the public and social sector



Foreword

A tipping point for social value

With their clear mission to improve social outcomes for communities, safeguard health and wellbeing, and reduce inequalities, public and social sector organisations have a natural fit with social value. This report provides pragmatic insights into how public and social sector organisations can move forward positively on social value and ESG.

A global pandemic has caused public and social sector organisations to re-evaluate their priorities and redeploy their resources in new ways. Almost overnight we all had to embrace hybrid working models. We have been reminded of the importance of community, health and wellbeing and the role that the public and social sector plays in all our lives. The climate emergency has also come into sharp focus.

At Mazars, we are committed to a future with purpose – to working with public and social sector organisations to help build a fair and prosperous world. With so much change occurring in the two years since our previous research report, Rethinking social value: unlocking resources to improve lives, we thought the time was right to understand how public and social sector organisations are adapting their social value approaches to the present circumstance.



**Peter Cudlip**

Head of Public & Social Sector,  
Mazars in the UK

This latest piece of research is designed to help us all better understand the challenges that the public and social sector face in delivering their social value outcomes and reinforcing their impact.

It is encouraging that our latest research shows that public and social sector organisations continue to put social value front and centre of their thinking. We are now at a tipping point where approaches to social value are moving from being transactional and compliance-focused, to becoming embedded much more holistically within the way organisations operate day-to-day.

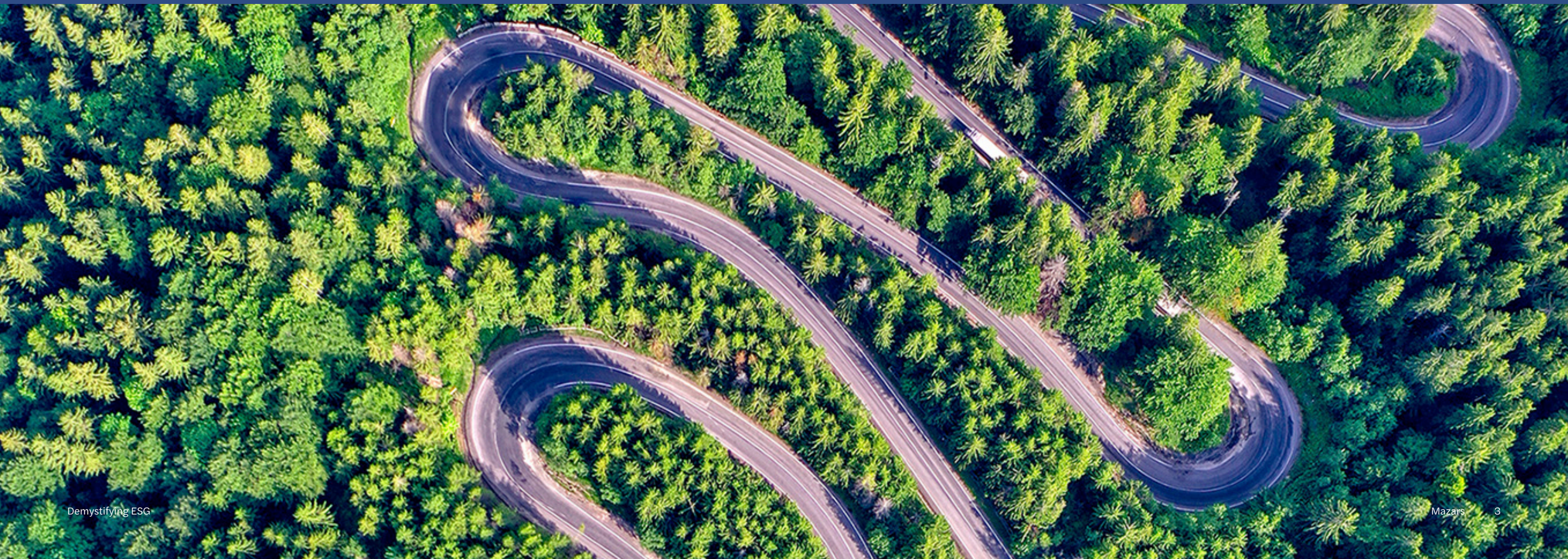
On behalf of Mazars, I want to extend a big thank you to all those public and social sector leaders who shared their time and insight as part of our research. Our collective experience helps us all grow and achieve the very best for the communities we serve.





## Executive summary

This report brings together insights from our external research as well as the views of Mazars experts. While we know that there is no ‘one-size- fits-all’ approach to ESG (environment, social, governance), there are proven routes to success that early adopters have already begun to tread.





Executive summary

# The ESG pathway to social value in the public and social sector

How has thinking about social value changed within public and social sector organisations since the onset of the global pandemic? To what extent has wider institutional consideration of ESG issues influenced thinking in the sector? What factors enable successful organisations to take a more consistent and coordinated approach to social value and ESG?

To answer these questions Mazars took the pulse of sector leaders through a short online survey and a series of in-depth interviews with organisations at the cutting edge of social value and ESG.

Our research finds that organisations are at a tipping point in their thinking about what ESG and social value mean in the context of new organisational priorities emerging, since the COVID-19 pandemic.

Five critical findings emerge from our research:

- 1

**ESG and social value are a catalyst for broader sector transformation**

Among those surveyed, 80% say the focus on ESG and social value is not just a fad, it is here to stay. 90% agree that a renewed focus on social value will help them to transform their organisation’s delivery model over the next five years.
- 2

**Community health and wellbeing, resilience and regeneration are leading social value / ESG outcomes**

When asked about their strategic priorities, just over half (53%) of the public and social sector organisations surveyed place enhancing the wellbeing of local communities among their three most important priorities. This is ahead of factors such as efficiency, cost-cutting and digital transformation.
- 3

**Addressing climate change and decarbonisation are major ambitions, but more tangible action is needed**

Among the public and social sector organisations surveyed, 95% believe that the sector can play a leading role in tackling climate change. However, less than half (41%) say they currently have a net zero emissions target.
- 4

**Gaps emerge in ESG planning and reporting maturity for many organisations**

While a leading cohort of public and social sector organisations have embarked on a clear pathway towards enhancing their social value outcomes, many still lack sufficient organisational rigour or a coordinated approach. For example, just 39% of those surveyed say that they have clearly defined social value goals, and only 32% have a social value strategy to achieve those goals.
- 5

**The sector needs to do more to win the war for socially engaged talent**

Just a quarter (26%) of those surveyed thought that public and social sector organisations offer a very attractive career option for people looking to make a significant impact on social value / ESG goals. By reframing their mission around ESG, public and social sector organisations can attract this socially engaged workforce.

[Demystifying ESG: a pathway to enhance social value in the public and social sector](#) brings together insights from our external research as well as the views of Mazars experts. While we know that there is no ‘one-size-fits-all’ approach, there are proven routes to success that early adopters have already begun to tread.

Our report provides practical insights on how to accelerate the ESG agenda within your own organisation. It is divided into three sections:



Organisations are at a tipping point in their thinking about what ESG and social value mean in the context of new organisational priorities emerging since the COVID-19 pandemic.





## Section 1: Starting out

In the two years since the publication of Mazars' previous research report, Rethinking social value: unlocking resources to improve lives, one noticeable change is the widespread adoption of language and frameworks around ESG issues within both the public and social sector and the private sector.





Section 1: Starting out

Demystifying ESG: The benefits for public and social sector organisations

Despite becoming a common buzzword, ESG is a term that is often used in different contexts to mean different things to different organisations. It is crucial that public and social sector organisations understand ESG and the potential it offers to enhance their social value outcomes.

What does ESG mean?

Put simply, ESG is a three-pronged framework which a wide range of industry sectors (from financial services and retail to construction and natural resources) are now utilising to define and describe the non-financial outcomes that their organisation aims to achieve. Specifically, ESG relates to outcomes within three areas; environment, social and governance.

A range of factors such as the pandemic, the climate emergency and rising economic inequalities have all been important catalysts for organisations to rethink the kinds of impact they want to have for their employees, customers, suppliers, and the wider communities in which they operate. While financial return remains a highly important measure of success in the private sector, organisations that are engaging with ESG aim to demonstrate a broader organisational purpose beyond the pursuit of profit. However, it has been shown that investing in ESG can improve the performance of investment portfolios.

ESG provides a yardstick against which the pledges and actions of organisations to ‘do good’ can be assessed, measured, and reported.

What does ESG mean to the public and social sector?

Delivering social value has been at the heart of the public and social sector agenda for a long time. In some respects, ESG is perhaps no more than a convenient shorthand for the social value ethos and practices that organisations have embraced for many decades.

However, the recent emergence of ESG in wider public discourse offers a platform for organisations to reframe their social value activities in line with language that peers within the corporate, investor and media communities (as well as the wider public) are adopting with much greater frequency.

Embracing the language of ESG should give the sector a louder voice in the conversations building momentum across diverse sectors of our economy, and in turn, accelerate positive, on-the-ground change in local communities.

ESG at a time of crisis

The time is right for the sector to draw attention to their social value and ESG goals and achievements. There is a window of opportunity to demonstrate genuine leadership. The leaders in our survey were bullish about their impact during a time of crisis; just 11% of those surveyed believe that private enterprise has done more to deliver social value outcomes than public and social sector organisations over the last year.

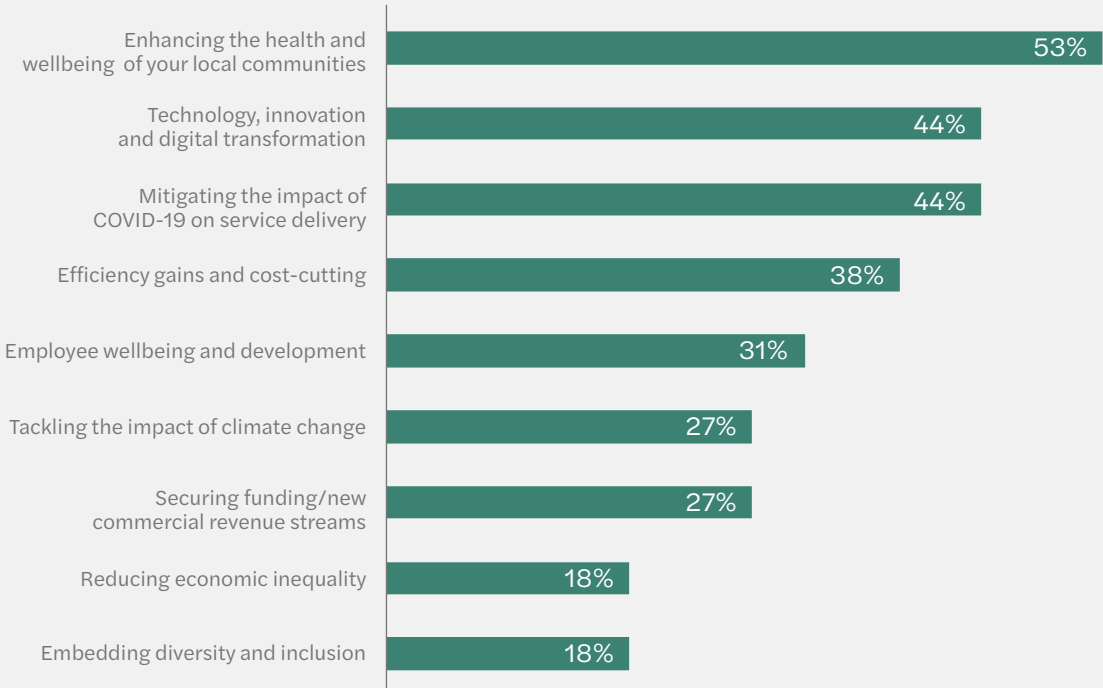
This impact is being delivered against the backdrop of significant change and upheaval brought about by the pandemic, as well as a decade of public sector budget constraint and other challenging financial and operational conditions.

Our survey results suggest that public and social sector leaders have strong ambitions to take a leading role in delivering social value, or ESG, outcomes in their communities. When we asked them about the most important strategic priorities for their organisation, enhancing the health and wellbeing of local communities emerged as the leading priority – it was cited by 53% of those surveyed among their top three overall priorities.

Despite their ambitions, respondents were also pragmatic about their ability to achieve change within these challenging conditions. Half (51%) recognise that COVID-19 has inhibited their organisation’s ability to deliver on social value goals.

An effective ESG strategy needs to be part of an aligned approach to delivering wider strategic goals. ESG needs to be wrapped into other objectives such as digital transformation, mitigating the impact of COVID-19 on service delivery, and achieving efficiencies or cutting costs. ESG cannot sit in a silo.

Figure 1: What would you identify as the three most important priorities for your organisation currently?



ESG: From transactional to embedded thinking

Given the many and varied pressures that public and social sector organisations must respond to, it’s no surprise that we see a step change occurring in how those organisations are now approaching ESG or social value.

Once seen by leaders as a transactional exercise that ensured compliance or positive press coverage, ESG is now more credibly embedded in organisational culture and how people engage with their internal and external stakeholders.

This transition can only be achieved if ESG is approached strategically and holistically across the organisation, not devolved to a single individual or team to enactment.

There is significant will to adopt these new approaches. An overwhelming 90% of Mazars survey respondents agree that focusing on ESG will help them transform their organisation’s delivery model over the next five years. ESG provides a critical pathway to long term organisational resilience, improved experiences and outcomes for end users, and greater benefit for the public good.





## Mazars' viewpoint...

### Why does ESG matter?

Over the last 18 months at Mazars, we have witnessed a significant wave of interest from organisations in all sectors in how to improve their approach to ESG and enhance their social value outcomes.

In my experience these conversations tend to be motivated by a mix of three factors; organisational value, access to capital and compliance.

I find organisational leaders are getting savvier about articulating a clear ESG business case to their stakeholders. As well as having altruistic benefits for the environment and wider society, a sustained focus on ESG can bring significant added organisational value. Smart leaders recognise this ESG uplift.

ESG initiatives provide opportunities for organisations to position themselves as employers of choice, to increase staff retention and engagement, to reduce operational costs, and to enhance their risk management, among many other benefits.

Second, more money is becoming available to support projects that can demonstrate clear and measurable ESG outcomes, or for organisations that can clearly articulate their ESG credentials. This is particularly important for public and social sector organisations operating in a resource constrained environment.

Additionally, as more financial services organisations look to allocate capital to ESG-related projects to demonstrate their own ESG commitment, the cost of capital can be significantly reduced. We see this, for example, through preferential interest rates or other borrowing terms for ESG projects.



**William Hughes**

Sustainability Services Lead

Regulation is also an important driver of change. Policymakers are trying to keep pace with changing attitudes towards ESG and nudge organisations towards improved ESG outcomes.

In my view, however, compliance with ESG regulation should be a by-product of taking ESG seriously, not your main motivation for pursuing change. If you approach ESG solely with a compliance mindset, it inevitably means that you miss out on the added-value or financial benefits that ESG can offer.

It is encouraging to see that ESG is rapidly rising up the public services agenda. Yet there is still a tremendous way to go before organisations can claim to have truly ingrained ESG within their DNA.

It matters that we all start taking these issues seriously today, not only to safeguard the planet and our society for future generations, but so that organisations can safeguard their own futures too. In a more ESG-focused culture, the organisations that don't embrace these changes will increasingly find themselves irrelevant.

## Sector viewpoint...

### How has thinking around social value changed in recent years?

“Over the last decade I have seen a growing interest from housing associations in how they measure social impact and deliver social value. Approaches have evolved significantly. In its infancy thinking about social value was largely transactional: social value was predominantly used as a framework to inform procurement decisions and as a marketing tool to promote the positive impact housing associations were having on their local communities.

What I now see is that organisations are embracing social value as part of their wider transformation agenda. They see issues such as community wellbeing and environmental sustainability as a springboard to accelerate strategic change within their organisation and their communities.”

**Andrew Van Doorn**  
Chief Executive, HACT





## Section 2: The social value pathway

The experience of the past 18 months has put local communities into the spotlight, seen decarbonisation rise up the local agenda, and has provided a catalyst for public and social sector organisations to re-evaluate their relationships with both their internal and external stakeholders.





Section 2: The social value pathway

Community regeneration and wellbeing

Throughout the pandemic the public has repeatedly come together to celebrate the contribution of key workers. People spending more of their time at home have relied on local services and amenities closer to home rather than those near to their usual places of work.

Local parks and other green spaces have been valued as places to exercise and restore mental wellbeing after long periods confined at home.

Building resilience

The experience of the past 18 months has also exposed many underlying vulnerabilities in local communities that were not prepared for the unexpected threat of a global pandemic. Pressures on health and social care services,

housing availability and education services have all intensified, often without receiving significant additional resources to relieve the pressure.

It is for these reasons that resilience (fostering the ability to withstand the impact of any future crisis) emerges as the leading social value outcome prioritised by organisations in our survey. More than a quarter (27%) identify resilience as their top priority, and 71% rank local resilience as a top three priority.



Regenerating communities

Alongside resilience, regeneration (creating new businesses, jobs and communities) emerges as another leading priority. 27% rank regeneration as their leading social value outcome, and 42% place it within their top two social value priorities.

This suggests that public and social sector leaders are thinking about their ESG impact across a dual time horizon. They are balancing investment in areas that will help local communities bounce back quickly in the short term after the pandemic, with investment in safeguarding for the long term those services and amenities that local residents valued most at a time of crisis.

The respondents in our survey are prioritising a wide range of projects designed to foster both resilience and regeneration. These include investing in skills training and apprenticeships for young people, attracting investment to build new housing or commercial developments that will generate new employment opportunities, and investing into local high streets.

Some local councils, for example, have grasped the opportunity to devise new use cases for some of their vacant office space by offering free or subsidised short term rents to support local entrepreneurship, or providing collaboration spaces for third sector organisations.

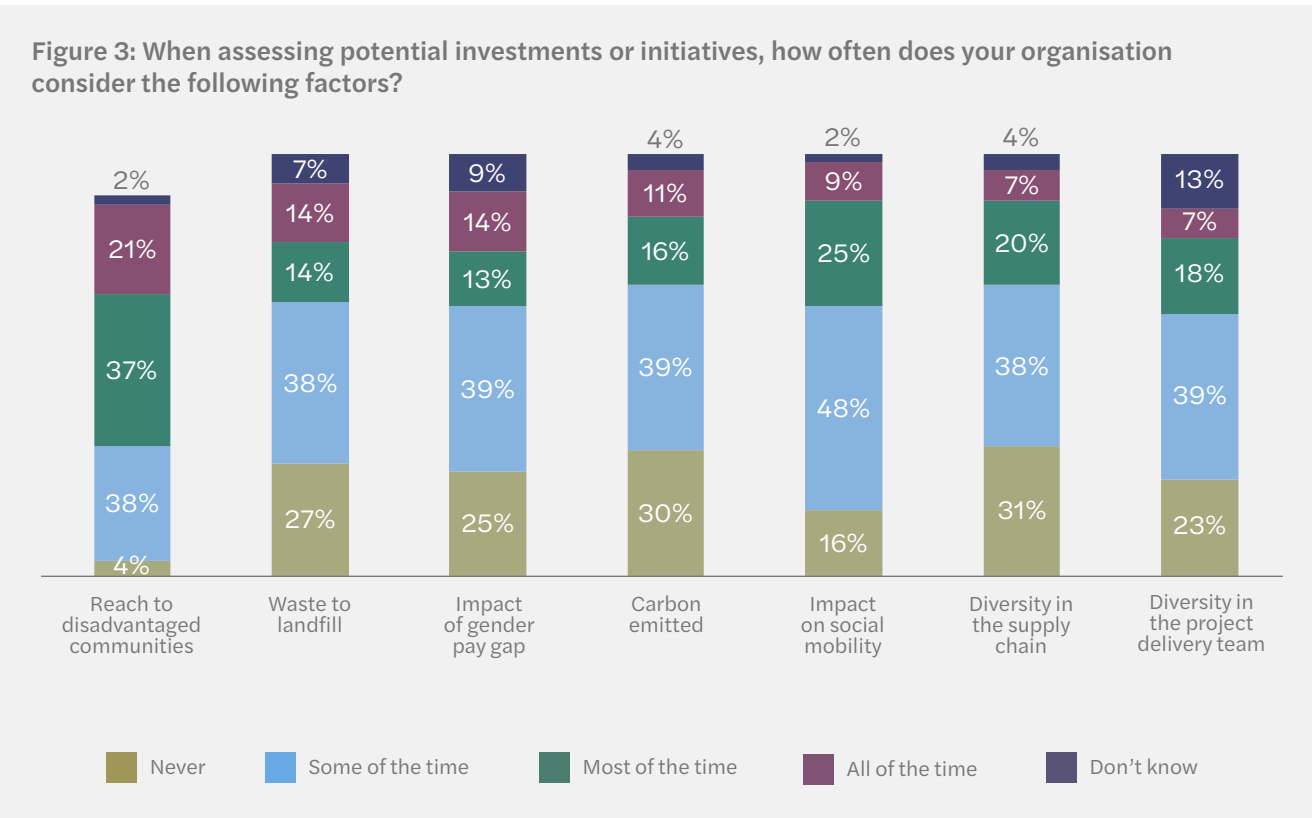
ESG-led resilience and regeneration

When public and social sector organisations identify ESG priorities, such as resilience and regeneration, to what extent are these desired outcomes then reflected in their investment decisions?

A mixed picture emerges from our survey. We asked respondents how frequently their organisation considers various ESG-related factors when assessing potential investments or initiatives,

and our results suggest social outcomes are currently being considered more frequently than environmental outcomes.

For example, 57% of those surveyed say they consider the impact on disadvantaged communities when assessing new investments or initiatives either most of the time or all of the time. Similarly, 34% consider social mobility either most of or all of the time.



This compares with just 27% who regularly consider carbon emissions when assessing new investments or initiatives. Three in ten admit to never considering carbon emissions at all. Similarly, 27% say they never consider waste generated to landfill when assessing new investment projects or initiatives.

This suggests that public and social sector organisations could go much further in scrutinising their own plans to better understand which activities will progress their ESG agenda, and which run counter to their ESG goals. In the final section of this report – Translating ambition into action – we explore the role that data and measurement play in supporting the delivery of a credible ESG strategy.



Mazars’ viewpoint...


Social and community impact – highlighting the ‘S’ in ESG

Over the last couple of years, leaders in public and social sector organisations have been paying closer attention to ESG-related issues as part of their approach to strategic risk management. Social impact – the ‘S’ in ESG – is occupying significant executive time and focus.

I have been part of many discussions recently about EDI – equality, diversity and inclusion – and many organisations have started to pick up on these important issues as part of their risk register. EDI is now surfacing as a regular board-level or trustee-level agenda topic at many public and social sector organisations.

A lot of this interest in EDI, and the broader ESG agenda, has been driven by public pressure in response to social and economic inequalities that have been exacerbated by the pandemic. Public service organisations now find themselves at the forefront of addressing issues such as climate change, social justice and community regeneration and cohesion. As these issues grow in public awareness, leaders are actively thinking about the risks and opportunities they present.

A failure to act on these issues can have significant financial and reputational implications. In the charity sector, for example, funders are more closely scrutinising the ESG outcomes of the organisations they choose to donate to. Funding may decrease for those organisations that cannot prove they have a credible strategy for achieving their ESG goals.



**Abbie Francis-Pike**  
Associate Director

As well as presenting challenges, the pandemic also provides a window of opportunity for leaders to reflect and reset their ESG approach. Embracing flexible or hybrid working models over the long term, for example, may lead to greater workplace diversity and inclusion.

Employers are also increasingly reflecting on their recruitment approaches to remove any unconscious bias or ensure they recruit from a wider talent pool.

At this moment of profound change, re-evaluating the meaning and importance of the local community can also help organisations to refresh their social purpose and attract more diverse talent.

At Mazars, we know that regulation is moving in the direction of greater reporting and transparency on issues such as ESG, which includes EDI. We are seeing forward-thinking organisations that are starting to get ahead of any future regulatory requirements by embracing regular sustainability or EDI reporting. In doing so, they are proactively demonstrating their commitment to ESG, and are better able to define their positive social or community impact.

Section 2: The social value pathway

Decarbonisation

The summer of 2021 witnessed a series of unprecedented global climate events from extreme flooding in Germany and China to severe forest fires in Greece and the United States.

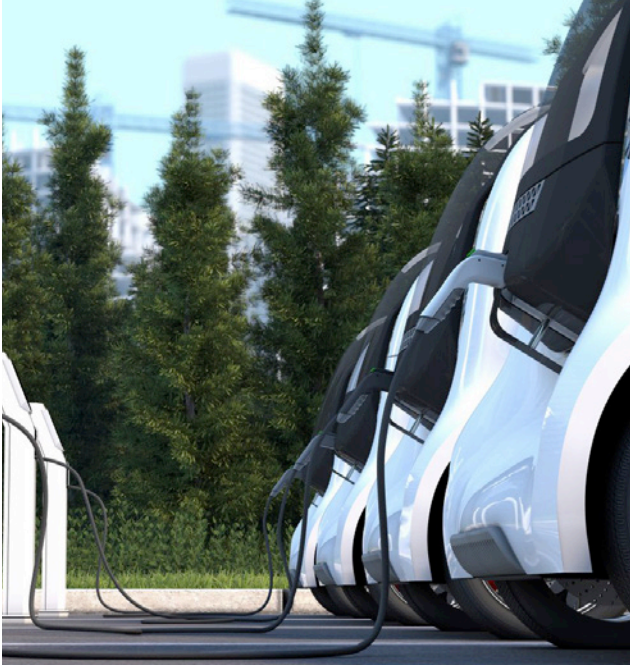
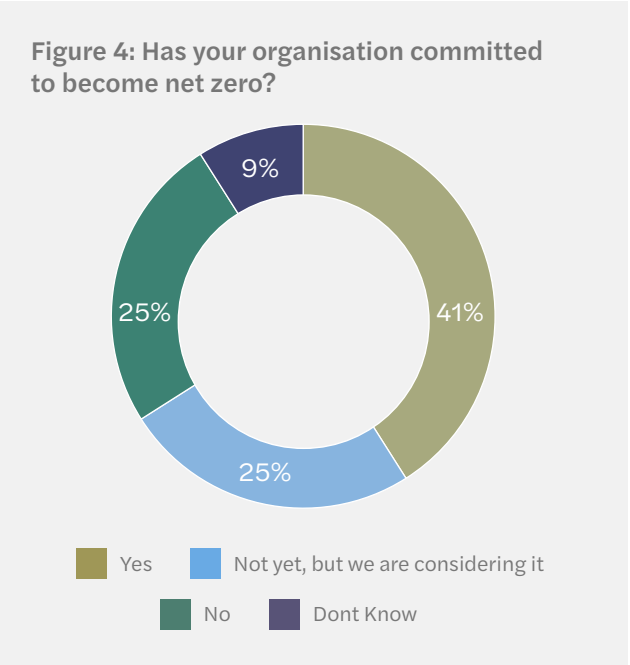
Bookending these climate catastrophes are two important events that are raising the importance of the climate emergency on the global stage: the G7 conference in June, and the United Nations COP26 climate conference in November.

As well as being taken seriously at a global level, decarbonisation is also rising up the local agenda. According to the Local Government Association, approximately 230 local councils have now declared a climate emergency and are taking actions to reduce their carbon emissions. This level of climate awareness is reflected in the results of our survey, in which 95% of those surveyed agree that the public and social sector must a play a leading role in tackling climate change.

Committing to net zero

Aspiring to play a leading role to tackle the climate emergency is just the starting point. Public and social sector organisations need to take bold next steps to translate their aspiration into real commitments towards decarbonisation.

It is concerning, therefore, to see a significant gap emerge in our research between the number of organisations aspiring to lead and those that have set themselves decarbonisation targets. Whereas almost all (95%) see the opportunity to lead on climate, just 41% of the public and social sector organisations surveyed by Mazars say they have a net zero goal today. A further quarter (25%) say they do not yet have a net zero target, but are actively considering adopting one.



Public and social sector organisations need to take bold next steps to translate their aspiration into real commitments towards decarbonisation.



Section 2: The social value pathway

Decarbonisation

Net zero targets – learning from the NHS

Pockets of significant leadership on decarbonisation are now beginning to emerge across the public and social sector. Take the example of the National Health Service. In October 2020 the NHS published its decarbonisation strategy, setting out its ambition to be the world’s first net zero national health service, backing up this mission with measurable targets. The NHS has pledged to reduce its Scope 1 and Scope 2 carbon emissions to net zero by 2040, and to reduce its Scope 3 emissions to net zero by 2045.

Scopes 1, 2 and 3 are internationally recognised standards of measuring carbon emissions as defined by the Greenhouse Gas Protocol. Scope 1 emissions are direct emissions from sources that an organisation owns or controls. Scope 2 emissions cover indirect emissions generated through an organisation’s energy consumption. Scope 3 emissions are carbon emissions from assets not owned or controlled by an organisation, but which directly impact its supply chain.

The emissions reductions targets adopted by the NHS present a more ambitious decarbonisation timetable than the UK government’s overall climate goal of reaching net zero emissions by 2050.

Making credible green commitments

Interim decarbonisation targets are one way that organisations can demonstrate a credible commitment to deliver meaningful environmental action, and against which they can be held accountable over the medium term. For example, in addition to its net zero targets, the NHS has also set interim targets to reach an 80% reduction in Scope 1 and 2 emissions by 2032, and an 80% reduction in Scope 3 emissions by 2039.

Another way for organisations to counter accusations of ‘greenwashing’ i.e. presenting a false impression of being more environmentally conscious than they really are, is to present a credible plan of actions or activities that will drive their pathway towards net zero. Achieving net zero is not possible without significant changes in an organisation’s operations, though some quick wins are available to turbocharge the first part of the journey towards net zero.

The NHS’s decarbonisation strategy document, for example, contains detailed plans for how they will reduce emissions across some of the organisation’s

most carbon intensive activities including its estates and facilities management portfolio, the NHS transport fleet, its supply chain, and its medicine production activities.

Focus on the game-changing activities

Public and social sector organisations can demonstrate credible plans by focusing on implementing carbon reduction strategies in the areas that will have greatest impact to their overall carbon emissions.

When we asked our survey participants to identify the top three ‘game-changing’ opportunities for carbon reduction in their organisation, three common priorities emerged: real estate, staff engagement and travel.

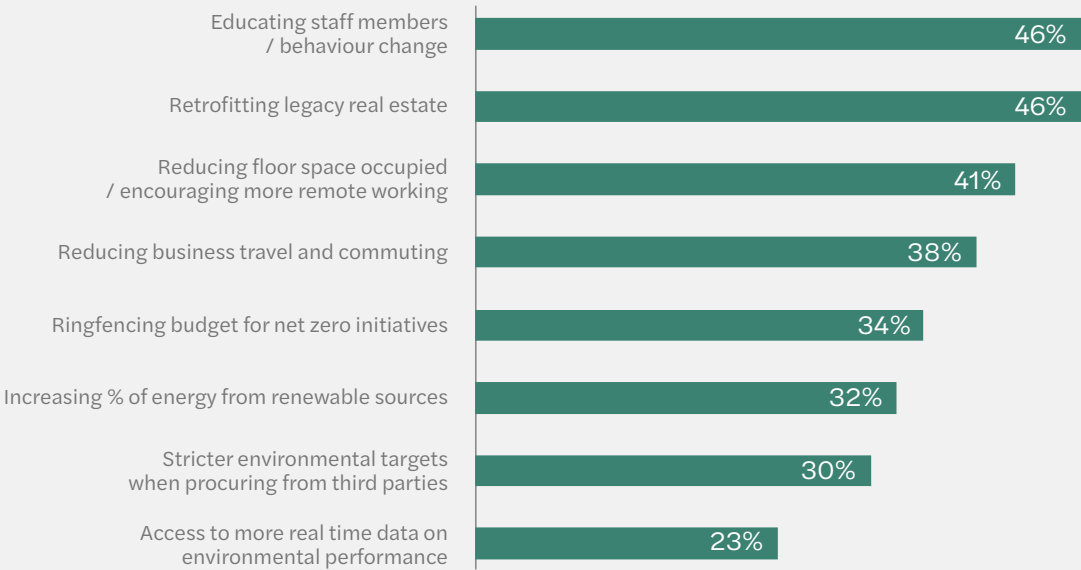
Firstly; real estate. 46% of those surveyed identify retrofitting of legacy real estate as a major game-changer. The public and social sector is a significant occupier of environmentally inefficient heritage buildings. Targeted interventions here can lead to significant direct emissions reductions. In addition to retrofitting buildings, a further 41% of those surveyed said they were looking to reduce their overall space occupied to reduce emissions.

Secondly; staff engagement. Educating staff or encouraging green behavioural changes were also cited by 46% of survey respondents, as among their top three ‘game-changing’ activities. As the public becomes more aware of how their individual choices can impact emissions, organisations can leverage this increased consciousness to encourage their employees to embrace more efficient use of resources and eliminate waste.

Thirdly; travel. As more organisations adopt flexible or hybrid working because of the pandemic, commuting and business travel will reduce. 38% of respondents in our survey see this as a top three environmental ‘game-changer’ for their organisation.

These results suggest that, at present, most public and social sector organisations are focusing their decarbonisation efforts on activities within their direct control (e.g. their Scope One emissions), such as their real estate footprint and staff behaviour. Fewer are focusing on Scope Two emissions: just a third (32%) say that increasing the proportion of energy from renewable sources would be a leading ‘game-changer’ for their organisation, for example.

Figure 5: What would you identify as the top three game-changers in helping you reduce your carbon emissions?



Fewer still are prioritising actions designed to reduce Scope Three emissions just 30% identify stricter environmental targets when procuring from third parties as a game-changing activity.

However, the sector will need to explore options to reduce emissions across all scopes if they are to present credible plans for achieving net zero within the next two to three decades.





## Mazars' viewpoint...

### First steps on the race to net zero

The events of this summer – unprecedented and catastrophic flooding in Western Europe, China and America – have really brought home for many people the realities of the climate emergency we face. It is refreshing to see that our survey indicates that public and social sector organisations recognise they have a leading role to play in combatting climate change.

However, this is a time critical issue. All organisations have a responsibility to improve their environmental credentials and limit the negative impacts of future climate disasters. We cannot afford to do nothing. They must start on a path towards decarbonisation today and put climate action at the forefront of their efforts.

To start this journey successfully, organisations need to understand the material impacts they have on the planet and society, and to identify the risks and opportunities posed by climate change and decarbonisation.

From there, a strategy should be implemented to demonstrate commitment to decarbonisation from the highest level of governance. Effective decarbonisation relies on good governance and leaders making clear and vocal signals to help others understand why environmental changes are important to drive the culture and direction of the organisation.

Many of the organisations I work with are beginning to signal their commitment through public climate goals or net zero targets. While these overarching targets – such as net zero by 2050 – provide an overall sense of direction, many feel too far removed from the need to change today.

Ambitious targets need to be supplemented by genuine action. I encourage organisations to put in place meaningful interim targets as part of a clear decarbonisation roadmap to create accountability and reflect the urgent nature of the climate crisis.



**Sam Farmer**

ESG Risk Specialist  
Public & Social Sector

A decarbonisation roadmap should be based on robust data which informs the detailed steps that need to be taken. For example, in the housing sector, we see a lot of organisations undertaking stock condition surveys to gain a more granular understanding of the carbon intensity of their portfolio. This represents by far their greatest carbon impact (approximately 90% of emissions) and will inform the crux of their decarbonisation strategy. The same principle can be applied across the public and social sector to focus strategy and resource on those material impacts.

Despite the race to zero being long term in nature, organisations must take immediate action to implement and embed a decarbonisation strategy. Three obvious quick wins come to mind. First, identifying areas of material carbon emissions, alongside relevant mitigations, should be the first step of any strategy.

A second quick win is education. Public and social sector organisations can achieve a lot through educating their stakeholder groups on how their behaviour can improve environmental outcomes. In housing associations, for example, education fosters greater understanding among tenants of how their actions, combined with retrofitting, can contribute to decarbonisation.

Third, peer-to-peer collaboration is incredibly important. No organisation is alone on the race to net zero and the public and social sector is particularly great at sharing knowledge and skills. There are plenty of pockets of good practice across the sector and sharing these more widely will help to inspire other organisations and help drive the race to net zero.

## Sector viewpoint...

### Delivering meaningful impact

“It is very easy for us to sit back and say we will deal with the climate problem by 2050, but many of the people in positions of power making decisions today will be dead by then! As with other aspects of social value and ESG, tackling the climate crisis requires a big vision and a shared purpose, but we need to start with priorities and actions that deliver meaningful impact today to achieve those long-term aspirations”.

**Cllr Mike Jordan**  
Selby District Council





Section 2: The social value pathway

Workforce and stakeholder engagement

Workforce and stakeholder engagement

The pandemic has provided a catalyst for public and social sector organisations to re-evaluate their relationships with both their internal and external stakeholders.

Staff have been put under significant pressure to maintain essential services at a time of crisis, with many having to make significant adoptions to how and where they work. Employees have risen to the challenge, demonstrating their resilience, tenacity, and creativity. Making a positive difference to improve the livelihood and wellbeing of local communities has remained at the forefront of their minds.

Attracting socially engaged talent

Given that the experience of the last 18 months has reinforced the importance of having a workforce committed to delivering ESG outcomes, it is surprising that our survey results show that public and social sector leaders are anxious about their ability to attract socially engaged talent in the future.

Only a quarter (26%) of those surveyed say that public and social sector organisations offer an attractive career option to a great extent for people looking to make a significant impact on ESG goals. A further 42% said public and social sector organisations offer an attractive option to some extent. However, nearly a quarter (23%) say public and social sector organisations only offer the opportunity to impact on ESG outcomes to a limited extent or not at all.

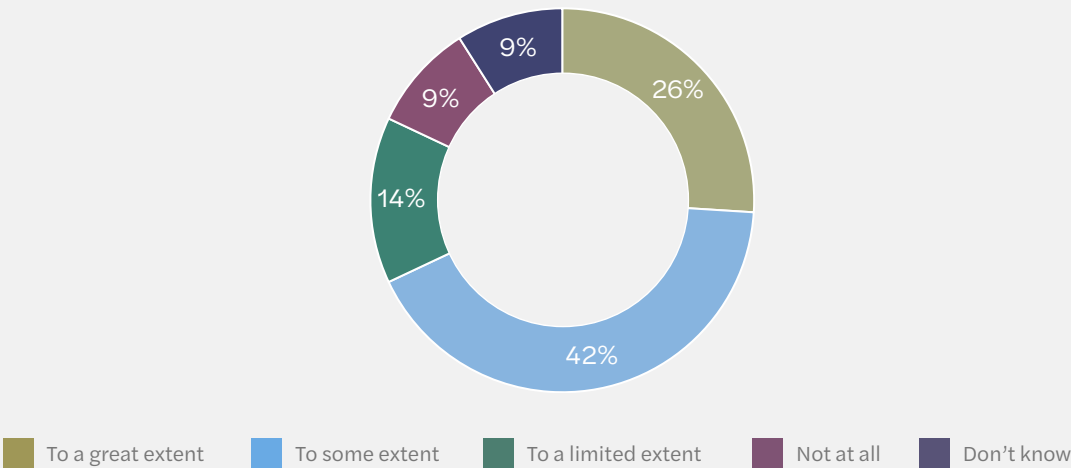
These trends should play to the advantage of public and social sector organisations who have a strong and credible story to tell about their ESG mission and social value ethos. Our survey findings show that public and social sector leaders need to be bolder in advocating why the sector should be the destination of choice for socially engaged talent.

Fostering a culture of ESG values

Talent attraction is just one of many benefits for public and social sector organisations that can clearly articulate their ESG strategy. Fostering a culture where ESG is valued and rewarded is also a particularly important way for organisations to demonstrate they have a genuine commitment to social value and to create loyalty and greater engagement among existing staff.

In our survey we asked sector leaders about the approaches they thought were most effective to engage their workforce on achieving social value goals. The most effective strategy identified was regular leadership communication on ESG topics. Strong, credible ESG communication from executive leaders – backed up by individual action and personal accountability – goes a long way to demonstrate that the whole organisation should take ESG goals seriously, and that everybody has a collective role to play in enhancing social value.

Figure 6: To what extent do public and social sector organisations offer an attractive career option for people looking to make significant impact on social value / ESG goals?



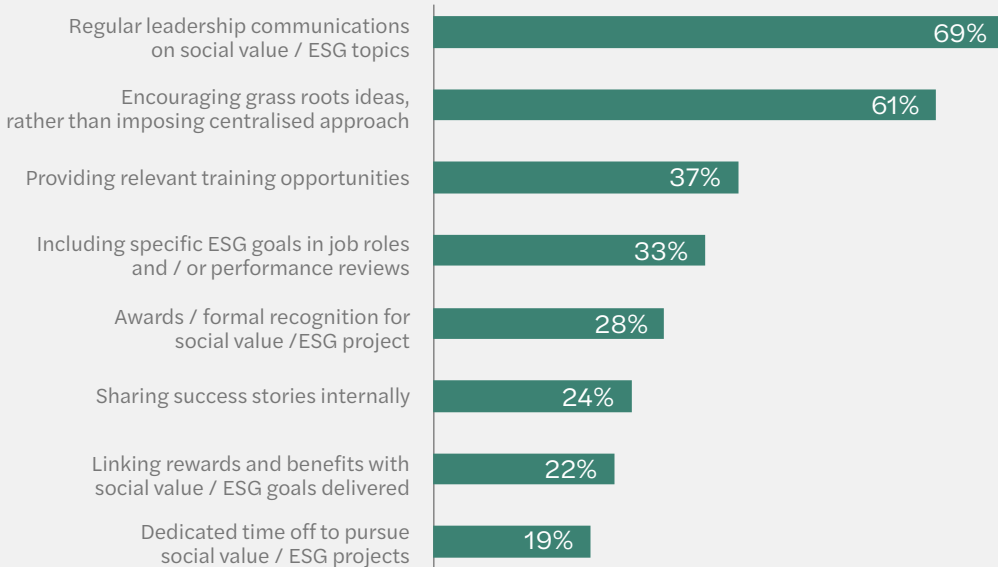
With their clear mission to improve social outcomes for communities, safeguard health and wellbeing, and reduce inequalities, public and social sector organisations should be a natural fit for socially engaged talent.

While it has often been observed that public and social sector organisations find it difficult to compete against their private sector peers on employee remuneration and financial benefits packages, research has shown that employees now factor in a wider range of considerations when assessing the attractiveness of a given employer. These include flexibility and work-life balance, career

prospects, and the opportunities to impact a wider social purpose. The pandemic has only accelerated these trends.

Recent research by the polling company Gallup, for example, has found that younger workers – particularly those in the millennial and Gen Z demographics – prioritise factors such as ethical leadership and employee wellbeing over factors such as financial stability, when evaluating the type of organisation they want to work for. The same research found that strong organisational culture and a clear sense of purpose were important in attracting and retaining talent.

Figure 7: In your experience, what are the most effective strategies for public and social sector organisations to engage their workforce on social value / ESG goals?



Strong, credible ESG communication from executive leaders goes a long way to demonstrate that the whole organisation should take ESG goals seriously.



## Section 2: The social value pathway

### Workforce and stakeholder engagement

In addition to a top-down approach to showcasing ESG leadership, our survey respondents also advocate the importance of encouraging grass roots ideas: 61% identify this as a particularly effective approach to strengthening the organisation's overall ESG approach. This could include giving employees a dedicated forum in which to share and collaborate on ESG-related ideas and projects, or to make suggestions to leaders about ways in which greater ESG outcomes could be achieved by making changes within functional teams. These bottom-up approaches help to foster a greater sense of ownership among staff so that they can directly influence the organisation's overall ESG direction.

Another factor that was seen as important by our survey participants is introducing ESG-related metrics or measures into performance management frameworks. As the adoption of ESG is becoming more widespread, organisations within the public and social sector and in other industries are experimenting with ways to introduce more responsible reward mechanisms. This could include aligning specific ESG goals with individual job descriptions or performance management processes and finding ways to formally recognise or reward individual or team ESG achievements.

#### Effective external engagement

Ongoing dialogue with internal stakeholders is essential to create a sense of shared ownership around ESG goals. External collaboration is also crucial to engage a wider group of stakeholders, such as local residents, third sector partners and the private sector, in opportunities to work together to deliver ESG outcomes.

Respondents to our survey utilise a variety of external engagement methods to collect ideas or feedback on proposed ESG initiatives and to communicate their commitment to prioritising investment that addresses local needs. These include residents' forums, online questionnaires, and email newsletters.

ESG is too important to neglect external engagement. Nearly three-quarters (73%) of the leaders in our survey agree that that the public cares whether their organisation delivers on its ESG commitments. However, they also recognise this must be done effectively. Nearly three in ten (28%) believe that too much public consultation can slow decision-making or dilute social value impact overall. At a time of crisis and rapid change, public consultation needs to be authentic yet agile to changing stakeholder needs.

ESG is too important to neglect external engagement. Nearly three-quarters (73%) of the leaders in our survey agree that that the public cares whether their organisation delivers on its ESG commitments.





## Mazars' viewpoint...

### Navigating tax challenges to develop responsible reward models

As public and social sector organisations seek to reboot their workforce strategies in the light of the COVID-19 pandemic, three pressure points arise. First, how to maintain and attract the best quality people as the war for talent heats up across different industry sectors. Second, how to ensure new flexible working models and changes to contractual arrangements are compliant with relevant tax regulation. Third, how to respond to a stronger demand from employees to demonstrate clearer commitment to the ESG agenda.

The sector could be a great destination for the increasing proportion of graduates leaving university today who want to work for organisations where they feel they are actually making a difference. They want to work for organisations who have a higher purpose, rather than feeling as though they are “just doing their job”.

A career in public and social sector organisations puts people at the coalface of ESG issues and enables employees to make a real difference in their local communities. Local authorities should build on this enthusiasm for ESG to shine a light on the great work that they do within their local communities to attract more talent.

However, public and social sector organisations cannot rely solely on their ESG credentials to attract the best staff. They need to ensure their reward models also reflect their ESG ethos as a responsible employer.

With public service budgets getting tighter and tighter, competing on salary or bonuses may be unaffordable. Yet there are more creative options available to public service organisations electric bikes or green vehicles, for example, are both environmentally friendly and very tax efficient incentives to offer employees. The benefit in kind rules for electric vehicles are now incredibly generous.

Many employers are also offering employees the opportunity to ensure that their investments have an ESG focus. Local authorities could do more to highlight the ethical nature of pension investment funds, for example, as well as offering employees the opportunity to save into ethical funds via payroll deductions.

At Mazars, we also see that many public and social sector organisations, like their private sector peers, are embracing new working models in response to the COVID-19 pandemic. Utilising contractors is a sensible way to increase workforce agility, but it also increases risk. Some organisations have fallen foul of changes to IR35 tax regulations which cover off-payroll working arrangements for contractors and individuals using personal service companies.

Under these regulations employers may be required to deduct income tax and national insurance contributions if contractors are deemed to be carrying out either similar or the same work as permanent members of staff. Since 2017, the burden has been on the public and social sector employer – and not on the contractor – to ensure compliance with these rules. Even those who have been applying the rules correctly need to be aware of the additional requirements that came into effect from April 2021.

The Department for Work and Pensions (DWP), for example, was hit with a £87.9 million tax bill this summer for incorrect IR35 status determinations resulting in unpaid tax and national insurance contributions between 2017 and 2021.

This high-profile case, and others like it, highlight the dangers of organisations relying solely on HRMC's free Check Employment Status for Tax (CEST) tool to check the status of their off-payroll staff. Instead of relying on CEST, at Mazars we encourage public and social sector organisations to seek specialist tax advice to gain peace of mind that their employment and reward models are compliant with all relevant regulation.



**Clive Fathers**

Partner, Specialist Tax

## Sector viewpoint...

### Creating greener communities through on the ground consultation

“Residents have been very engaged with the environmental aspects of our proposals. Building in features like grass rooves and living walls as well as improving biodiversity was something that the community felt very strongly about. In our various consultations one thing that surprised me was an appetite for electric vehicle charging stations, even though there are lower levels of car ownership in the communities that we serve”.

**Anita Pope**  
Director of Housing and Communities  
at Gloucester City Homes

Gloucester City Homes has been actively working with the community to gather their input into a series of neighbourhood priorities and community investment plans.





## Section 3: Translating ambition into action

In the first two sections of this report, we have explored the rationale for public and social sector organisations to embrace a more consistent approach to ESG and have described some of the most common areas of focus for enhancing ESG outcomes. How should organisations go about making changes in these areas?

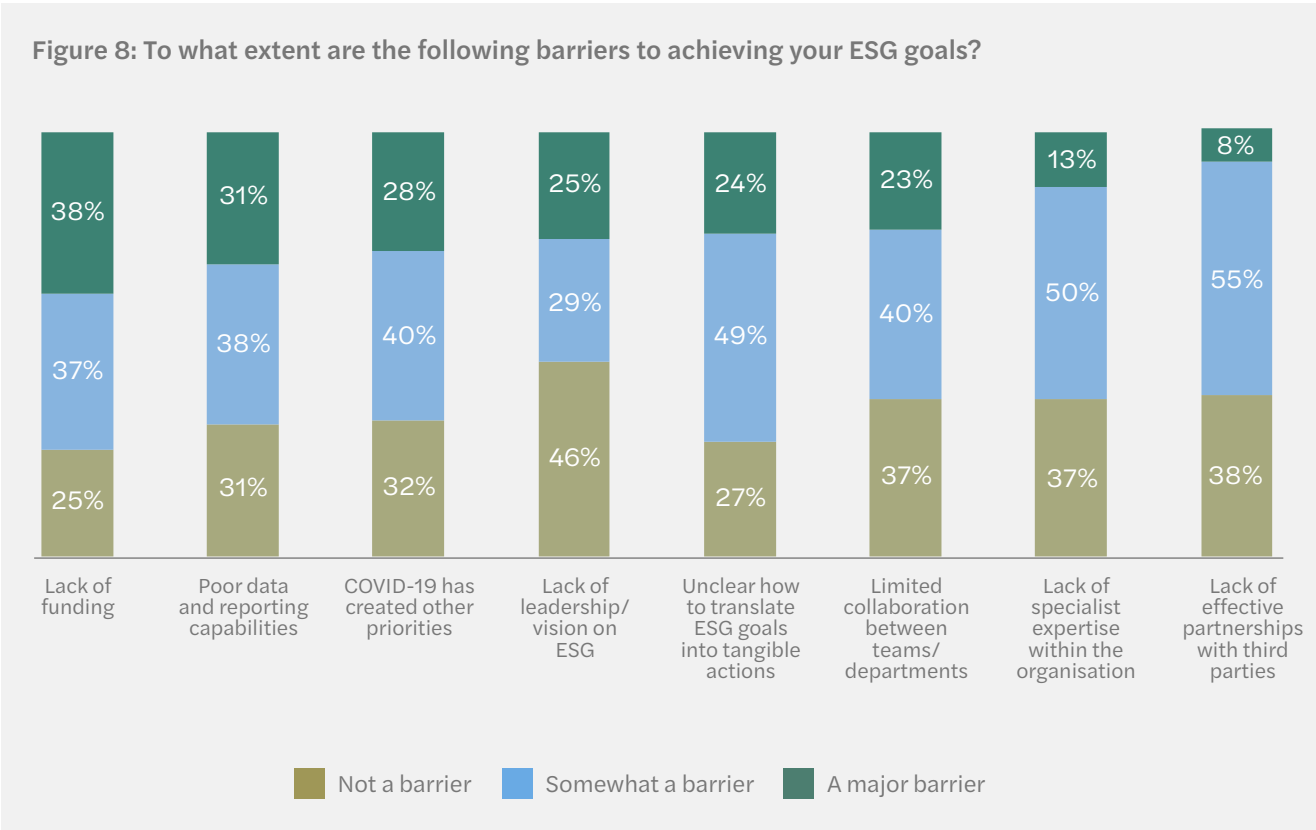


Section 3: Translating ambition into action

Lessons from the leaders: How to achieve genuine ESG impact

Our research reveals that nearly three-quarters (73%) of public and social sector organisations identify a lack of clarity on how to translate ESG goals into tangible actions as a barrier to success, with 24% identifying this as a ‘major barrier’.

Other commonly encountered barriers include lack of funding, lack of specialist ESG expertise within the organisation, and lack of collaboration on ESG initiatives both internally and externally. In the final section of this report, we outline some practical considerations for achieving genuine ESG impact that will address some of these barriers.



Remember that ESG is a marathon, not a sprint. It requires a long term organisational commitment to translate ESG ambitions into action and to continue recording and sharing progress.

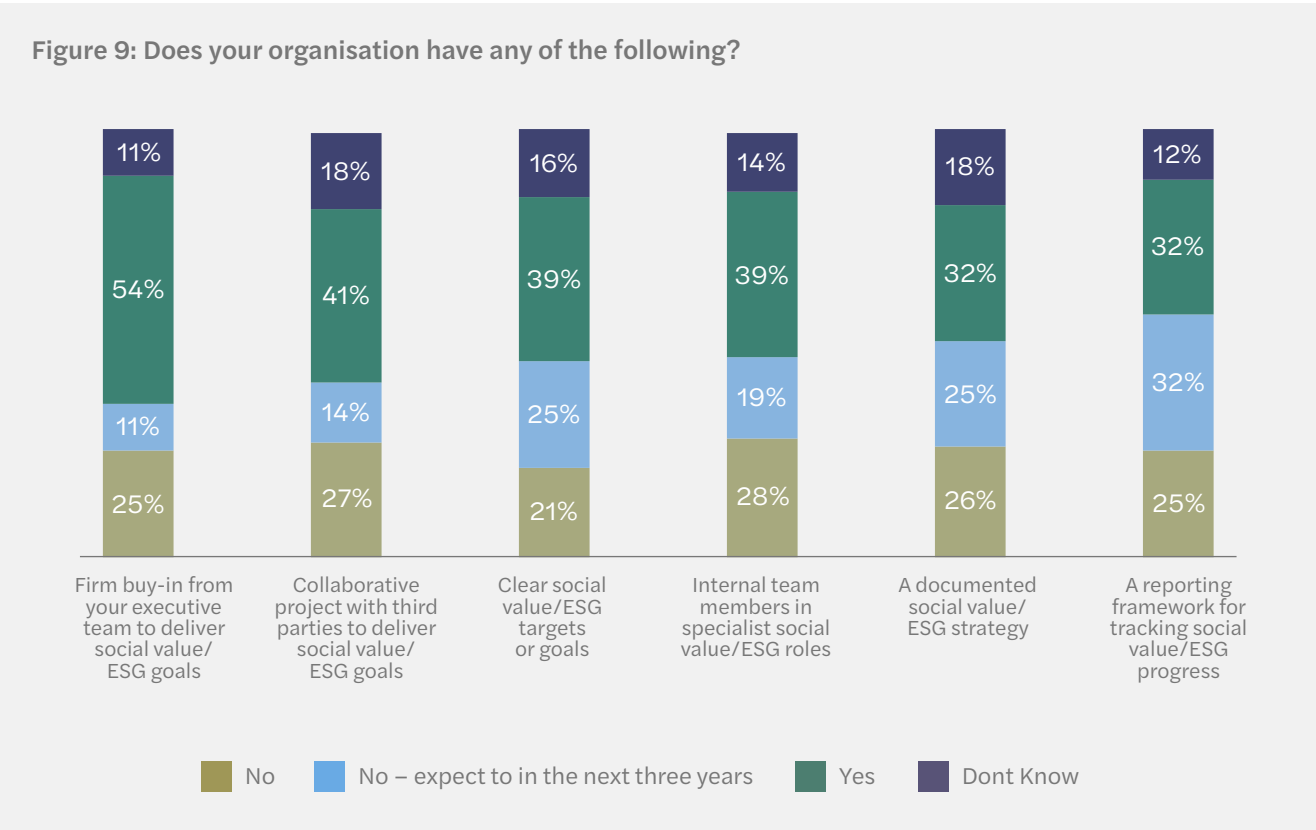
Although each organisation needs to find the approach that works best for them, at Mazars we utilise a simple five-step framework that provides guidance for organisations on how to set and implement an ESG strategy, which we’ve detailed on the following page.

Remember that ESG is a marathon, not a sprint. It requires a long term organisational commitment to translate ESG ambitions into action

Organisational enablers for ESG

Our research shows that the public and social sector organisations that excel at ESG share common characteristics that enable their success. The first of these is senior leadership buy-in into the importance of achieving ESG goals. 54% of those surveyed

believe their organisation demonstrates this today, with a further 11% expecting to do so within the next three years. Executive buy-in is an important signal not only that an organisation takes ESG seriously, but also that ESG will remain on the agenda even as other organisational priorities emerge over time.



Successful organisations also translate their ESG leadership vision into a simple ESG mission around which the whole organisation can orientate their activity. 39% of respondents in our survey describe having a clear ESG goal or target. A further 25% anticipate having this within the next three years. This provides clarity on the overall ESG direction and creates measurable indicators of progress against which organisations can be held accountable.

A third enabler is having a coordinated ESG strategy which documents priority ESG-related initiatives and outcomes. A third (32%) of the organisations in our survey describe having an ESG strategy today, and a further quarter (25%) expect to do so in future. Taking a coordinated, strategic approach to ESG is the best way to elevate it beyond isolated pockets

of activity and to achieve maximum ESG impact from an organisation’s available resources – its investment in time, expertise, and money.

**The importance of ESG data and reporting**  
Among the public and social sector leaders surveyed, more than two-thirds (69%) believe that poor data and reporting capabilities are hampering their ESG success. Nearly a third (31%) cite this as a ‘major barrier’ for their organisation (see Figure 8).

A focus on simple but meaningful ESG data collection and reporting can transform an organisation’s overall ESG effectiveness. It allows them to understand what activities and investments make the most difference to the health and wellbeing of communities and individuals.



Section 3: Translating ambition into action

Lessons from the leaders: How to achieve genuine ESG impact

Reliable data also helps organisations to track progress and demonstrate impact, which in turn makes it easier to access specific ESG-related funding to support future initiatives.

At present just 32% of the respondents to our survey say they have a reporting framework for tracking ESG progress. It is encouraging to see, however, that a further third (32%) expect to adopt a consistent reporting framework within the next three years.

The organisations already ahead of the ESG reporting curve are able to feed this ESG data into regular reporting for internal stakeholders (elected members, trustees, executive team) and as part of their impact reporting to external funders, service users and collaboration partners.



Mazars’ viewpoint...

A five-step approach to setting your ESG strategy

Although each organisation has different needs, at Mazars we have developed a pragmatic step-by-step process through which organisations can develop a robust and credible ESG strategy adapted to their own unique circumstances.


We always encourage organisations (especially those tackling ESG from scratch) to take the Mazars ESG digital health check. Our self-assessment tool highlights gaps in current ESG provision and compliance against regulatory standards. The results of this diagnostic provide a useful springboard from which to engage your organisation’s stakeholders in developing an ESG strategy using the following five-step process:

- 1. Materiality matrix.** Your ESG health check may identify many potential ESG gaps or priorities for your organisation. Yet these cannot be tackled all at once. Start by identifying which areas of focus will have the greatest impact and which are quick or low-cost wins. Actions that meet both these criteria should be prioritised.
- 2. Business model compatibility.** The second step is to consider whether your organisation’s current strategy and business model is compatible with delivering your ESG priorities or whether certain activities will prohibit or slow progress towards these ESG goals. Identify which areas of the organisation need to be adapted or given further support to bring them in line with ESG goals.
- 3. ESG governance.** Thirdly, you need to put in place a governance structure with clear accountability for achieving progress on ESG goals. In my experience this is typically a designated ESG committee with cross-functional representation that reports directly into your organisation’s Board or a member of your Executive team. Without the appropriate governance structure, many organisations find their ESG efforts stall soon after launch.

- 4. Pilot and implementation.** The fourth stage is to move towards piloting the implementation of your agreed ESG action plan. Again, this should be approached in a manageable way, supported by strong leadership communications and clear direction. This phase allows you to sense check that your planned ESG approaches are delivering the expected results, and to fine tune the approach, before scaling up efforts across the organisation.
- 5. Measurement and KPIs.** The fifth element of an effective ESG strategy is tracking progress. It is vital to have some mechanism in place to measure what progress is being made and how quickly. Decide what are the right KPIs for your organisation, and what data sources will give reliable information. At Mazars we encourage organisations to be transparent with this information and to consider publishing an ESG or sustainability report for your internal and external stakeholders.

View our five-step approach here...





**William Hughes**

Sustainability Services Lead



Section 4: Case studies

We undertook three in-depth interviews to provide further detail and context from a public and social sector viewpoint, where we discussed new thinking about social value, creating greener communities, and delivering social value through regeneration.





## Section 4: Case studies

### New thinking about social value in the social housing sector – Andrew van Doorn, HACT

**Andrew van Doorn is the Chief Executive of HACT, the Housing Associations Charitable Trust. HACT is a UK-wide charity and social enterprise that works with housing associations and the broader housing sector to deliver value through insight, innovation, and collaboration.**

#### How has thinking around social value changed in recent years within the housing sector?

Over the last decade I have seen a growing interest from housing associations in how they measure social impact and deliver social value. Approaches have evolved significantly. In its infancy thinking about social value was largely transactional: social value was predominantly used as a framework to inform procurement decisions and as a marketing tool to promote the positive impact housing associations were having on their local communities.

What I now see is that organisations are embracing social value as part of their wider transformation agenda. They see issues such as community wellbeing and environmental sustainability as a springboard to accelerate strategic change within their organisation and their communities.

#### What factors have driven this new thinking?

The value for money agenda has played a significant role in lifting social value up the agenda. Social landlords, as non-profit organisations, have been under increased pressure to demonstrate the impact they deliver for the money spent. As they don't measure success through profit, they have had to find other ways to quantify their value, and ESG metrics are beginning to gain widespread traction.

Another critical driver has been the Public Services (Social Value) Act 2013. Social housing associations are classified as public procuring authorities and are accountable for money invested in housing projects. This has sharpened their focus on becoming responsible, mission-led organisations. About £750 million a year is spent by housing associations on community investment projects, and the Act has given them a framework through which they can evaluate how effectively their supply chain is contributing to and enhancing these social value outcomes.

#### How can organisations transition from a transactional to a transformative approach to social value?

Strategic leadership is critical. Social value needs to be owned by an organisation's board, and it needs to feature in the corporate strategy development process so that the organisation's executive team has a clear set of social value priorities to focus on over the short and long term. Social value is becoming something the sector explicitly plans for, rather than just reports on.

We have also seen many organisations start to employ specialist social value manager or advisor roles who have the experience and expertise to drive forward the implementation of various social value programmes. These individuals typically play a role to bring together cross-functional groups on collaboration projects to maximise social value reach across all areas of the organisation. This way social value becomes more deeply embedded in an organisation's day to day way of working, rather than sitting in a silo.

#### Can you highlight any examples of good practice you have seen?

The most successful examples of transformational social value thinking balance clear strategic intent with practical application. For example, one large housing association has recently refreshed its asset appraisal methodology. This tool is used to help prioritise how the organisation invests resource into new build, regeneration and retrofitting projects. Social value, and in particular community regeneration outcomes, are now a significant part of that appraisal methodology and will be factored into all future investment decisions.

Not only does this represent a significant step forward in being able to demonstrate a strategic commitment to regeneration, at a practical level the data collected by the organisation as part of it

appraisal methodology provides robust evidence for targeted social value investment which can be tracked and reported over time.

It is this kind of thinking and approach that forms part of our Social Value Roadmap for the social housing sector. Powerful, forward looking integration of the valuation of social impact in all aspects of decision making.

#### What advice would you give an organisation that wants to enhance their social value and ESG outcomes?

Keep it simple! The burgeoning interest in ESG and social value has led to many organisations developing and adopting their own social value models that are complicated to understand and even more complicated to deploy. Avoid unnecessary complexity and a lack of standardisation, by adopting robust tried and tested ESG or social value models, such as the UK Social Value Bank, that gives you powerful and useful insight about what you are going to do, and what you actually achieve.

Finally, always remember to trace a golden thread back to what is going on in your local community, and what your local residents want and need. Social value is about empowering people to make improvements to their own lives and their local environment, and the choices you make as an organisation should reflect that goal. Let's be clear, without creating impact, there is no social value.





Section 4: Case studies

Creating greener communities through on the ground consultation – Anita Pope, Gloucester City Homes

Anita Pope is Director of Housing and Communities at Gloucester City Homes. Gloucester City Homes is an independent housing association that was spun out of Gloucester City Council in 2005, and since then has been responsible for managing a portfolio of over 4,400 rented homes in the Gloucester area.

How has your focus on ESG and social value changed over time?

My personal interest in social value comes from my community investment background and my passion for asset-based community development. As an organisation, our approach to social value has evolved in recent years. We are on a journey with our social value strategy: in the early days our approach was dictated very much about what the organisation thought was the right thing to do for the communities we serve. Now we are much more active in asking the community what it is they want social value to deliver for them.

What are your social value goals?

A big goal for us is community regeneration. There is a lot that we plan to achieve through our social value strategy either on our own or by working with partners. Regeneration will involve building on Gloucester City Council land, so partnership working is critical. If you look at the deprivation statistics for an area like Podsmead, it is a natural fit for regeneration and all the opportunities that could provide. Our projects there involve working with public health bodies to address housing deprivation alongside health inequality.

We think about regeneration in a variety of ways. Clearly building new housing or retrofitting accommodation is an important part of regeneration, but it is not the only outcome we are looking to deliver. For example, our building projects will provide apprenticeship and employment opportunities for people leaving the education system or struggling to find work. We are also working with the community to enhance/create a better retail and amenity offer, which in turn provides access to affordable food, enhances community wellbeing and provides further job opportunities for residents.

How has the COVID-19 pandemic shaped your organisation’s thinking on social value?

The pandemic has underlined the importance of investing in communities to build the necessary capacity and resilience to withstand future crises. Our work brings us into close partnership with many community groups, and our investment to support these groups prior to the pandemic was critical to ensure that they remained resilient and that our social value outcomes were not significantly diminished by COVID-19.

What steps do you take to engage the community on your social value goals?

We have been actively working with the community over the last couple of years to gather their input into a series of neighbourhood priorities and community investment plans. We have done this through community roadshows, through focus groups and online surveys, and by asking for direct feedback on our draft plans.

This has been an iterative process. We found it was helpful to provide initial ideas for the community to react to, rather than starting with a blank page. Through this process of dialogue and engagement we have ended up with plans that are quite different than when we started. However, it has allowed us to report back each year through our annual report on what we have achieved in order to celebrate social value successes and demonstrate we are listening to the concerns of communities.

What did you learn through the process of community engagement?

Residents have been very engaged with the environmental aspects of our proposals. Building in features like grass rooves and living walls as well as improving biodiversity was something that

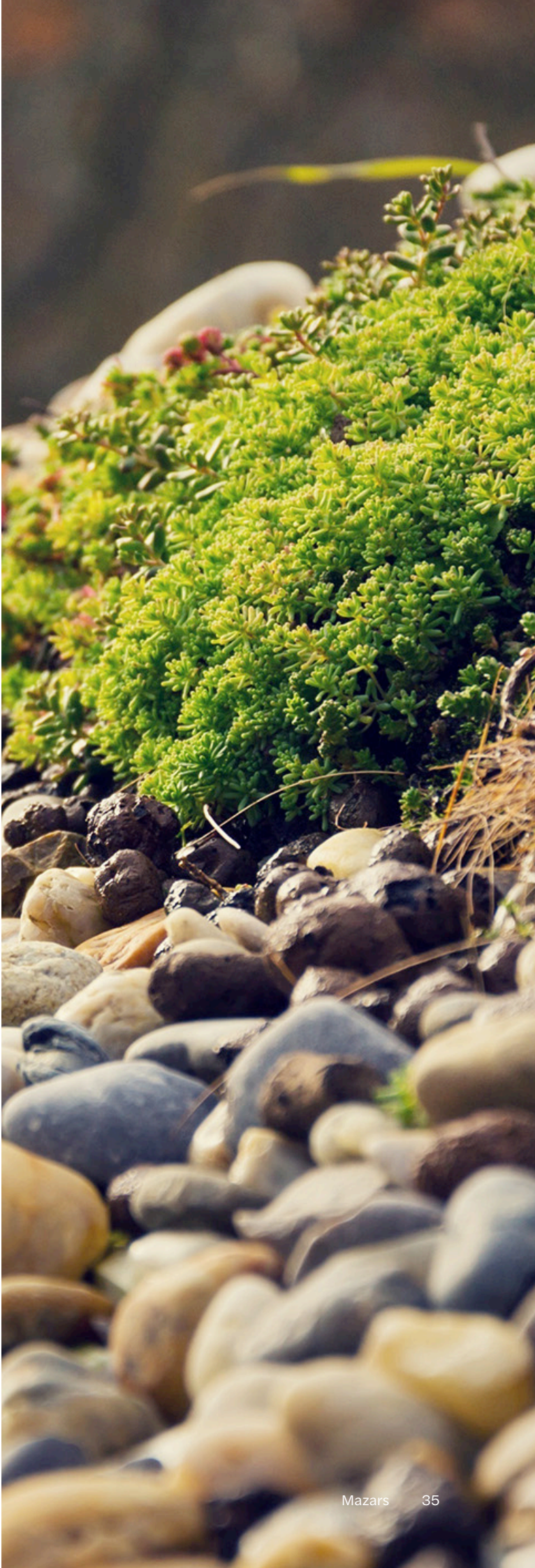
community felt very strongly about. In our various consultations one thing that surprised me was an appetite for electric vehicle charging stations, even though there are lower levels of car ownership in the communities that we serve.

It is important, therefore, that we maximise the green spaces and environmental credentials of all our developments. Communities want to know that any investment from us will drive benefits for environmental goals and social and wellbeing outcomes both now and in the long term.

In our Podsmead development, for example, we supported the community to set up a wild garden and an allotment in partnership with the Gloucestershire Wildlife Trust. That collaboration created a series of green pathways that join up various parts of the development and acts as a natural habitat for at risk species of plants and animals.

What advice would you give an organisation that wants to enhance their social value and ESG outcomes?

You need to approach things with an open mind. Don’t believe that your organisation always knows what is best for the community. You have to see this as a dialogue. It’s also important to be transparent with the community that difficult choices may have to be made at various points along the way. With limited resources you need to prioritise investments. That may mean you can do some of the things they want straightaway while other ideas will come later as more funding comes available.





## Section 4: Case studies

### Delivering social value through regeneration in North Yorkshire – Councillor Mike Jordan, Selby District Council

**Following a successful career as an industrial chemist, Mike Jordan has been a councillor at Selby District Council in North Yorkshire since 2007. During this time, he has also sat as a councillor on North Yorkshire County Council. Throughout his time as a councillor Mike has championed local devolution, community regeneration and has been part of Selby District Council's Policy and Audit and Governance Committees.**

#### **How has COVID-19 changed priorities for Selby District Council and for its residents?**

The pandemic has changed people's views about where they want to live and how they want to live. People living in flats in the middle of the city, for example, have found the lack of outdoor space less appealing, and many have sought a better quality of life outside of the city centres. For those in jobs who can work from home at least some of the time, this makes complete sense.

We have seen a significant number of people move from larger urban centres like York and Doncaster into more rural locations such as Selby. That puts pressure not only on our local housing market, but also on local services and infrastructure. In turn this pressure is felt by the Council, which needs to respond to both changing population density and requirement for new services and amenities locally.

#### **How can the Council help to address these changing priorities?**

While the Council cannot control house prices, we can allow for, and actively encourage, more houses and commercial developments to be built. This is all part of the Council's regeneration priorities for our local area.

Yet we need to look at this holistically. Housing is just one part of the equation. To drive genuine social value, regeneration projects need to provide job opportunities for local workers, to improve amenities for residents and to enhance overall wellbeing and quality of life for communities.

One local example is Sherburn in Elmet, a village within the Selby district. The building of a new Aldi supermarket has been a catalyst for significant regeneration of the village over the past five years. It has created a significant number of local jobs. It has also meant that residents can stay within the

village to do their shopping, whereas previously they would have had to travel out of the village to a Tesco superstore.

#### **What lessons can be learned from the experience in Sherburn in Elmet?**

The Aldi supermarket wouldn't have been built without the Council also permitting a significant amount of residential development. When I first became a councillor, there were 2,400 houses in Sherburn in Elmet. There are now 4,100 and another 300 are being built.

Another critical lesson is that local regeneration requires careful thought to create spaces where people want to meet and socialise with each other. That could be green spaces, outdoor seating areas or more diverse local high streets with cafes and other amenities. We want to encourage people to spend time in their local communities and to take pride in them. There is never an empty shop in Sherburn - except when its been refurbished or is changing tenants - because people want to shop there.

#### **What are the challenges in delivering these kinds of regeneration projects?**

Any regeneration project requires a significant amount of partnership working between the Council and other local service providers. Transport and infrastructure are good examples: because we are a rural area, the bus services are not frequent and have become less so because of COVID.

On the one hand, we want to encourage the use of public transport because of its environmental benefits. Public transport also provides a lifeline for elderly or more vulnerable residents who cannot get about by car. On the other hand, people require reliable, cost-effective options otherwise they will be forced to find other transport options, or worse still, will be stuck at home.

This joined up thinking about social value and community regeneration is something that we are pushing for to a much greater degree. We need to see the council working with local businesses, entrepreneurs, landowners as well as regional and national government to accelerate our social value impact.

#### **Picking up on the theme of environmental sustainability, how does this feature in the Council's thinking about social value more broadly?**

It is something that Selby District Council has committed significant time and resource to because we want to see real progress on environmental outcomes locally, and to play our part in the national effort, including the net zero by 2050 target set by national government.

In Selby we have set up a low carbon working group that is tasked with driving forward this agenda across all parts of the Council's business. We have started by looking at very practical changes such as moving to a low carbon office space.

It is very easy for us to sit back and say we will deal with the climate problem by 2050, but many of the people in positions of power making decisions today will be dead by then! As with other aspects of social value and ESG, tackling the climate crisis requires a big vision and a shared purpose, but we need to start with priorities and actions that deliver meaningful impact today to achieve those long-term aspirations.





## Section 5: Methodology

Mazars commissioned Meridian West to undertake independent research on their behalf among public and social sector organisations. This included an online survey completed by 57 participants from public and social sector organisations and three in-depth interviews to provide further detail and context.



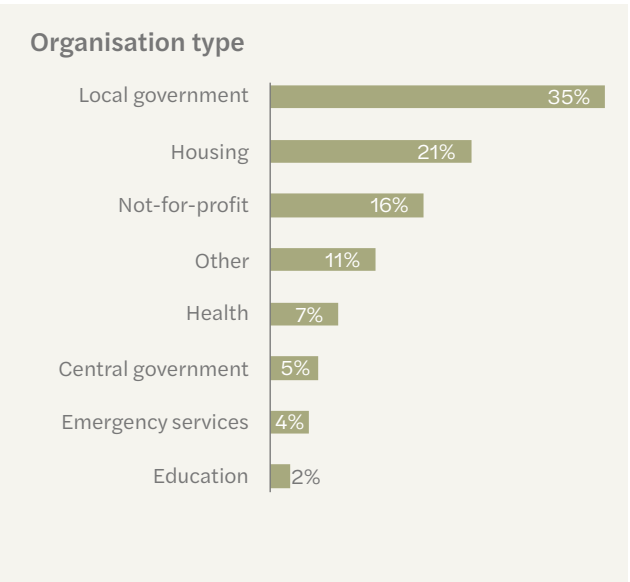
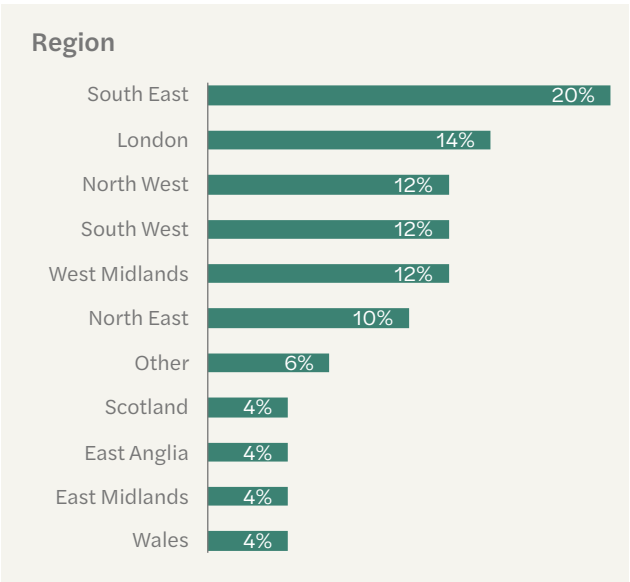
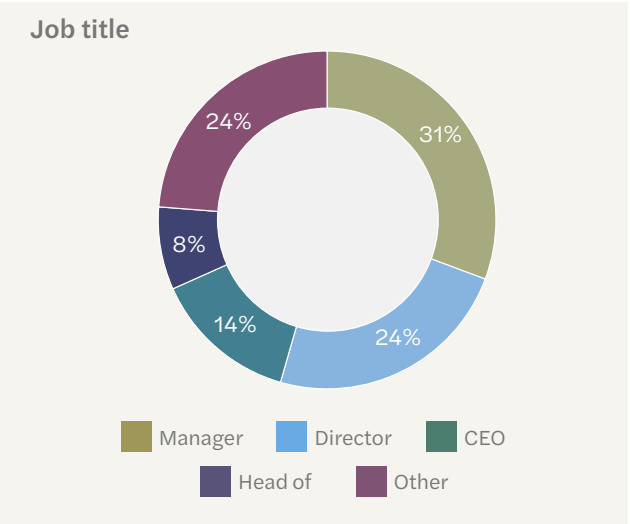
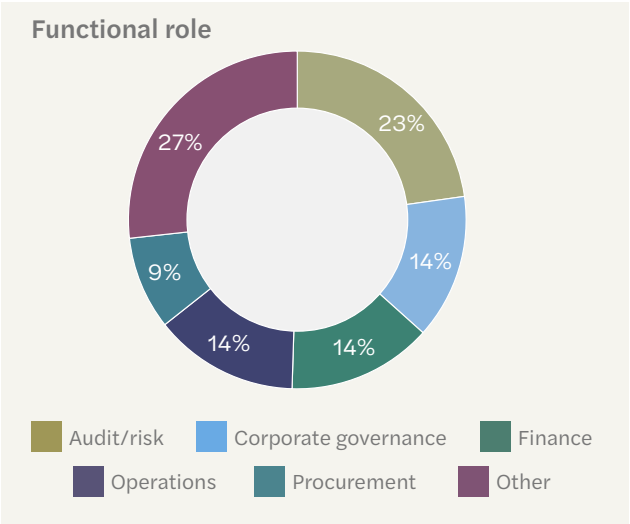


# Section 5: Methodology

## About our research

The 57 respondents to the online survey comprise a wide range of public and social sector organisations, including local government (35%), housing sector (21%) and health (7%). 14% of those surveyed are CEOs, with a further 32% in ‘Director’ or ‘Heads of’ roles.

A range of regions within the UK and functional areas of responsibility are reflected in our survey population.





Section 6: Thank you...

Thank you to all those who took part in our research.  
With special thanks to:

The participants of our in-depth interviews:

- Andrew Van Doorn, Chief Executive, HACT, the Housing Associations Charitable Trust
- Anita Pope, Director of Housing and Communities, Gloucester City Homes
- Councillor Mike Jordan, Selby District Council

Our Partners:

- Meridian West

Our Mazars team:

- Peter Cudlip
- Sam Farmer
- Clive Fathers
- Abbie Francis-Pike
- William Hughes
- Gail Mullard
- Jennifer Watters





# Contacts

**Peter Cudlip**, Head of Public & Social Sector

T: +44 (0)7810 528 518

E: [peter.cudlip@mazars.co.uk](mailto:peter.cudlip@mazars.co.uk)

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