



MAKING AMBITION REALITY

2022-2023 Moore Australia Sustainability Report





Mission

Helping you thrive in a changing world.



Vision

To become Australia's most respected and connected network.

Ambition

To be a driving force for positive change.



Foreword

Making Ambition Reality

The past several years have been big for sustainability. The renewed focus on a topic that has lagged behind for nearly half a generation is extremely encouraging and an indicator of exciting things to come. COP26 and COP27 brought together stakeholders to expedite efforts towards the objectives of the Paris Agreement and the UN Framework Convention on Climate Change, and COP27 specifically, establish a method to compensate nations for the loss and damage caused by climate change. Following years of pandemic-induced challenges, the media eagerly capitalised on the opportunity to report on what is traditionally regarded as a dry topic with soundbites that conveyed salient points and spurred calls to action.

Since then, not only has there been enhanced focus from the Australian Competition and Consumer Commission (ACCC) on greenwashing, the International Sustainability Standards Board (ISSB) was also founded and has subsequently issued the inaugural set of global sustainability reporting standards. Progress has also been made on how sustainability reporting will be implemented in Australia. Moore Australia welcomes the clarity new standards will provide in this area. They will provide credibility and a robust framework for businesses to adhere to, whilst providing assurances for stakeholders around sound business practices.

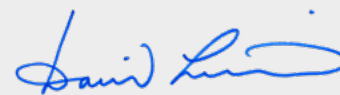
Gaining credibility in the boardroom, sustainability has become a standing agenda item for many organisations. Our own research, conducted by Moore Global, clearly demonstrates organisations that have embraced the ESG agenda in recent years have enjoyed a significant boost to their bottom lines, as well as other strategic benefits. Their calculations suggest the potential revenue uplift for the surveyed organisations as a result of ESG-related measures, could be as much as US\$45 million.

Throughout the 2021-2022 financial year, Moore Australia collaborated with the Moore Global ESG Pioneer group to develop and launch our ESG advisory services. Under the leadership of Mary Tressel at Moore Global and Robyn Speed in Australia, the Moore Global Pioneer group created a service to assist organisations in achieving their ESG objectives through an easy-to-implement and easy-to-understand framework. The 2022-2023 financial year saw Moore Australia move to ESG Leaders in our global network, and we are well positioned to assist our clients in this key area.

In 2022 Moore Global launched our own network-wide Social Ambition strategy, simply called 'Social Ambition'. This strategy harnesses our power as a 34,000 strong force for positive change. Simply put, we want to be the change we want to see in the world.

I am very proud to present to you our first Ambition report. This report will provide an overview on how Moore Australia member firms are currently performing in five areas. This is the first reporting year and, whilst these metrics might not be complete or where we want them to be, they provide us with a foundation from which to launch our future efforts.

If we keep taking steps on this journey, I am sure we will meet great people along the way and make our ambitions a reality.



DAVID TOMASI
MOORE AUSTRALIA CHAIR





Sustainability, ESG and Ambition

How to read this report

ESG stands for Environmental, Social and Governance, and refers to the three central factors in measuring the effectiveness of business practices in delivering sustainable outcomes for people, communities, business success and environmental impact.

Our report was written to give an overview of our own ambition to incorporate sound ESG principles into all aspects of our business, and not merely environmental impacts. To assist firms in the delivery of their respective ESG and sustainability ambitions, Moore Global have developed a global Social Ambition strategy, which aims to harness the strength of our 34,000-strong global network to become a force for positive change.

We have titled our report *"Making Ambition Reality"*. We believe the term Ambition encompasses our aspirations to help our clients and staff thrive, to be a financially and commercially successful network, but also to drive positive change in the world and communities in which we live and work.

Our first Ambition report is for the 2022-2023 financial year and covers key governance processes, as well as our efforts to make a positive change in the world. This report also refers to our Audit Transparency Report, which is available on our website and acts as a companion report.

Moore Australia is a network of independent member firms, and each member firm collects information and data in different ways. This means that some metrics expected of a network of our size might not currently be available. Where this is the case, we will work towards ensuring this data becomes available in future years.

In the spirit of transparency, we would also like to state this report has not been based on reporting standards, and has not been benchmarked against industry peers or independently verified. No assurance can be derived from it.



ABOUT MOORE AUSTRALIA

We are a highly successful network of accounting, auditing and professional services firms. We are also part of the Moore Global Network, advising local, national and international clients in the public and private sectors. Moore Australia generates annual revenues close to \$100m, has 15 offices with over 500 people nationwide and is constantly growing.

We have extensive experience in all sectors which are at the heart of the Australian economy, such as biotechnology, energy, mining and renewables, health and aged care, education, manufacturing, not-for-profit, property and construction, state and local government, retail, tourism and hospitality. We pride ourselves on delivering service lines which help clients thrive, including but not limited to: Audit and Assurance, Business Advisory, Taxation, Corporate Finance, Governance and Risk Advisory.

At Moore Australia, it's not about us. It's all about you. When it comes to providing personalised and commercially astute audit, accounting, tax and business advisory services, it simply can't be anything else.

Governance

As at 30 June 2023, the Moore Australia network comprised of four firms:

- Queensland and Northern New South Wales
- South Australia and Northern Territory
- Victoria
- Western Australia

These firms operate across 15 office locations throughout Australia. Moore Australia is a limited liability company registered in Australia and is owned by the member firms within Australia. Each Member may appoint a Partner or a Director as a Director of MA. The Board may elect to appoint the General Manager as a Director of MA.

The Board

Moore Australia Board members nominate suitable candidates for its Chairman, who is appointed via a resolution of the Board for a period of two (2) years subject to satisfactory performance. The Chairman currently also serves as a representative on the Moore Global Board.

Moore Australia has a General Manager ("GM") who is also a Board member. The GM is appointed by the Board and has overall responsibility for providing leadership and strategic direction for the network and overseeing the day-to-day operations of the national secretariat and national committees.

Authority to act is granted to the GM by the Board; hence the GM ultimately remains accountable to the Board.





The Role of the Board

The role of the Board of Moore Australia is to serve the interests of all its stakeholders, provide strategic direction for member firms and manage risks associated with being a part of the Moore network within Australia. Resolutions made by the Board are expected to be adopted by all member firms. Each Board member has the responsibility to communicate resolutions to their respective firms and to ensure they are actioned.

Prior to admission into the network, all prospective member firms are required to be approved by both the Moore Australia Board and the Moore Global Board. If the approval process is successful, the prospective member firm must enter into a Member Firm Agreement with Moore Global and a Deed of Accession, whereby the new member firm agrees to be bound by the Moore Australia Members' Agreement.

Moore Australia's constitution is contained in the Members' Agreement, which includes processes for the appointment of Directors, voting rights and meeting expectations. The Board is required to meet at least three times in any one financial year. During the 2022-2023 financial year, the Board formally met five times face-to-face and five times virtually.

Moore Australia had a number of national committees in operation during the reporting period. Each committee has its own Charter which outlines its primary purpose/s and details relevant duties and responsibilities which align with the expectations of the Board. Each committee provides regular updates to the Board, and each Charter is reviewed at least annually to ensure its ongoing relevance.

Board Members

As at 30 June 2023, the Moore Australia Board consisted of:



DAVID TOMASI

CHAIRMAN
AUSTRALIA
MANAGING PARTNER
WESTERN AUSTRALIA



DR LANA WELDON

GENERAL MANAGER &
NATIONAL HEAD OF
QUALITY MANAGEMENT



GRANT MILES

MANAGING PARTNER
SOUTH AUSTRALIA / NORTHERN
TERRITORY



STEVEN SAKKAS

CHIEF EXECUTIVE OFFICER
VICTORIA



GREG MALLAM

MANAGING PARTNER
QUEENSLAND / NORTHERN NEW
SOUTH WALES

Dedicated National Resources



DR LANA WELDON
GENERAL MANAGER & NATIONAL HEAD OF QUALITY MANAGEMENT

Lana is the General Manager and National Head of Quality Management at Moore Australia. Lana has 30 years' experience across varied areas including Audit, Governance and Quality Management, including a tenure as an Associate Professor at a tertiary institution and significant experience as a director of listed entities. Lana is responsible for overseeing Quality Management for the network.



KAISEE CHWALKO
NATIONAL HEAD OF TECHNICAL AUDIT

Kaisee has extensive experience in performing audit and assurance services gained from over 15 years with several mid-tier firms within a diverse range of local and international clients. In 2020, Kaisee was appointed the National Head of Technical Audit to provide specialist technical advice, training and research services to the Moore Australia network and its clients.



VARUN KUMAR
NATIONAL HEAD OF TECHNICAL TAX AND BUSINESS ADVISORY

Varun assists network firms in keeping up to date with taxation and regulatory changes and provides technical support to network firms in relation to various taxation matters. Varun assists the National Business Advisory and National Tax committees in meeting their strategic objectives. Varun has over 14 years of experience in providing tax compliance and advisory services.



DORIENNA PARSONS
NATIONAL HEAD OF STRATEGIC COMMUNICATIONS AND MARKETING

Dorienna has 16+ years' experience in marketing and corporate communications across Australia, Europe and the Middle East. Throughout her career she has generated positive marketing and communications outcomes for banks, card issuers, payments providers and trade associations. At Moore, Dorienna is responsible for marketing and communications in Australia and New Zealand, and chairs Moore Global's Asia Pacific Marketing Committee.



KRISTEN HAINES
NATIONAL HEAD OF TECHNICAL ACCOUNTING

With over 15 years' experience in Accounting Standards, Kristen helps teams apply and simplify financial reporting requirements. Kristen started her career at the AASB and progressed to auditing roles with a big-4 firm. In addition to financial reporting, Kristen is leading our implementation of sustainability reporting, training teams and clients on this emerging area. Kristen is an integral part of our internal training team, presents to clients and produces guidance publications on topical issues and the latest corporate reporting developments.

International Relationships About Moore Global



“There should be no contradiction between running a highly profitable and successful business, and one that has making real and authentic societal contributions built into its DNA”.

Anton Colella, Moore Global CEO

We're a global accounting and advisory family of 34,000 people across more than 228 independent firms and 112 countries, connecting and collaborating to take care of our clients' needs – local, national, and international.

When you work with Moore firms, you'll work with people who care deeply about your success and who have the drive and dedication to deliver results for you and your business.

You'll have greater access to senior expertise than with many firms. We'll be here for you whenever you need us – to help you through the maze of information, to guide you in your decisions and to make sure you take advantage of every opportunity and to help you thrive in a changing world.

At Moore Global and Moore Australia alike, our aim is simple: To be the world's most respected professional network.

We believe that respect will be earned by the way we grow; the way we work together; the way we deliver quality in everything we do; the way we drive innovation; the way we provide exceptional value; and, most significantly, the way we change the world.

This is the Moore Way.

Global Leadership Team



**ANTON
COLELLA**

GLOBAL CEO



**VIVIENNE
MUIR**

GLOBAL COO AND
DIRECTOR OF
QUALITY



**LOUISE
MILLAR**

GLOBAL DIRECTOR
OF MARKETING AND
COMMUNICATIONS

We have exceptional global leadership and executive support, as evidenced by our world-class team.

Led by Global CEO Anton Colella, this team provides inspirational, transformational, and visionary leadership for the network, as well as unparalleled quality and technical expertise.



**KAREN
STORIE**

GLOBAL FINANCIAL
DIRECTOR



**CRAIG
JOHNSTON**

GLOBAL CHIEF
INNOVATION OFFICER



**MARGIE
ALT**

GLOBAL DIRECTOR
OF TALENT



**JEFF
BLACK-
BEARD**

DIRECTOR OF
SECTORS AND
MARKETS

Network Structure

About Moore Global

Each firm within the Moore Australia Network is an independent member firm of Moore Global Network Limited, which comprises 228 separate and independent member firms operating locally in countries around the world.

Member firms offer assurance, accounting, tax and a range of other international business services across 112 countries through an aggregate of some 522 offices. Membership of Moore Global is regulated by contractual agreement.

Moore Global is a company incorporated in accordance with the Laws of England and provides no audit or other professional services to clients. Its role is to promote the co-ordination of member firms' professional strategies, and this is led by a Global Board comprising of regional representatives.

Board Members

Andy Armanino:	Independent Chairman
Anton Colella:	Global CEO
	London, UK
Alan Badey:	New York, USA North America
Bruce Zicari:	New York, USA, North America
Charles Reid:	Durban, South Africa,
	Middle East & Africa
David Tomasi:	Perth, Australia, Asia Pacific
Liang Chun:	Beijing, China, Asia Pacific

Matt Armanino:	Dallas, USA, North America
Michael Bick:	Rotterdam, Netherlands, Europe
Mick Aw:	Singapore, Singapore, Asia Pacific
Phillippe Craninx:	Antwerp, Belgium, Europe
Ruy Gomes:	Belo Horizonte, Brazil, Latin America
Rick Davis:	South Carolina, USA, North America
Vivienne Muir:	COO, North Berwick, Scotland

Regions

Member firms are divided into five regions, each with their own regional council comprising elected members from firms in that region. Broadly, regional councils meet quarterly.

Regional Directors

Africa & Middle East	Jeff Blackbeard
Asia Pacific	Leon Hou
Europe	John Stanford
Latin America	Valeria Gagliani
North America	Ellen O'Sullivan

Global Quality & Standards Board

Moore Global has a Global Quality & Standards Board comprising representatives from each of the regions. This Committee reports to the Global Board.

Operating through the five regions, its main role is to monitor the adherence by member firms to the international quality standards and to assess the suitability of candidate firms for admission.

Quality Directors

Vivienne Muir:	COO and Global Director of Quality
Karen Wong:	Global Director of Quality Monitoring
Tony Caldwell:	Global Director of Professional Standards
Arturo Fortun:	Director of Quality Monitoring
Jan Bosch:	Director of Quality Monitoring
Korena Xie:	Global Manager of Assurance Methodology

Each member firm of Moore Global is separate and independent from both Moore Global and other member firms. Member firms of Moore Global do not share their respective profits or losses, they are not under common ownership or control and each member firm appoints its own management.

Member firms are expected to comply with applicable regulatory and professional obligations including, where relevant, those established by the International Federation of Accountants ('IFAC') and its affiliated bodies. Moore Global Membership also requires compliance with various administrative obligations. However, these do not go beyond the requirements of those relevant professional bodies.

Concerning the delivery of assurance services, member firms are required to complete and maintain compliance questionnaires and are subject to periodic monitoring visits. The nature of monitoring procedures gives recognition to the professional environment in which individual firms operate.

Equivalent procedures are applied where firms are candidates for admission. Where deficiencies are identified at a member firm, remedial recommendations are made. If deficiencies are not resolved, then the Global Board may determine that the firm be excluded from membership.

Neither Moore Global nor any role within it carries any executive authority over the operations of individual member firms. All member firms and correspondent firms are independent entities owned and managed in each location. Their membership of Moore Global should not be construed as constituting or implying any partnership between them.

CARE

We'll guide you and support you in a changing world



COMMUNITY

Our global community will help you realise your ambition



PASSION

Our drive and dedication delivers results



ACCESS

We are here, whenever you need us



Moore Values

Moore is a value driven professional services network, focused on helping people thrive - our clients and the communities in which we live and work. The Moore Values form the basis for the decisions we take and interactions with our clients and stakeholders. We have chosen our sustainability themes to connect with our values and to allow us to demonstrate how we turn strategy into action.

Culture of Respect and Support

At Moore Australia, our culture and professional integrity are what guides us through business and lie at the heart of our processes. We are a people-first network, aiming to be the world's most respected professional services network.

That respect will be earned by the way in which we grow and work together, and demonstrate our integrity in everything we do, through the quality we deliver. Our statement might be bold, but we truly believe this is how we can change the world.

Responsible Leadership and Role Models

Moore Australia's senior leadership team lead by example. To bring longevity to our highly talented workforce, we promote responsible leadership and put great effort into looking after our teams' mental and physical well-being.

Each of our firms does this in a slightly different way, but we all do it with the same sense of connection and collaboration. We offer support programs, training, mindfulness programs and work-life balance training, to name but a few initiatives. Most importantly we set the tone at the top by creating an inclusive work environment, where everyone feels included and everyone is able to speak up.

Social Ambition

Our Commitment to Change the World

The Moore Global network has always committed to helping people thrive – our clients, our people and the communities in which they live and work. Over the past two years we have been taking this further with our Social Ambition program. Social Ambition is our global, network-wide strategy to deliver positive social impact in all that we do.

Social Ambition drives the majority of our Environmental and Social ambition impacts, whilst also informing some of our Governance drivers.

From 2022 all Moore firms have committed to our Social Ambition promise. Each firm has one or more Social Ambition Ambassadors who drive the initiatives under our pillars and report back to our national interest group. Social Ambition is further supported by Regional Ambassadors and a Global Director of Social Ambition.

We know we have a lot to do to effect the change in the world we want to see, but that is what makes this so exciting. Moore Global is a global network, and together we believe that we can make a real difference in our global communities

Our Social Ambition themes are:

- Quality & Supply Chain
- Our Natural World
- Diversity, Equity and Inclusion
- Community Care
- Education, People and Development

Regional Ambassador for Australia and New Zealand

"I believe in the transformative power of aligning personal convictions with our workplace values. When our inner compass resonates with the mission we serve, we not only find purpose in our work but create a ripple effect of meaningful change, weaving our values into the very fabric of our professional journey" - **Bridgette Breddin, Moore Australia (QLD/NNSW)**



Social Ambition Ambassadors



**LANA
WELDON**

MOORE AUSTRALIA



**DORIENNA
PARSONS**

MOORE AUSTRALIA



**ROBYN
SPEED**

MOORE AUSTRALIA
(QLD/NNSW)



**EMMA
WANG**

MOORE AUSTRALIA
(QLD/NNSW)



**SAMANTHA
DONNELL**

MOORE AUSTRALIA
(SA/NT)



**LACHLAN
GOSS**

MOORE AUSTRALIA
(VIC)



**HANNAH
ROBBINS**

MOORE AUSTRALIA
(WA)

**“WE PROMISE TO
ALWAYS BE A DRIVING
FORCE FOR POSITIVE
CHANGE”**



Our Natural World

Theme 1



Each of our five themes works towards one or more United Nations Sustainable Development Goals (UNSDGs). Each of these are highlighted at the start of the section. The intricate and delicate web of ecosystems, biodiversity, and natural resources forms the bedrock of our existence and ability to thrive. We have chosen this as the first of our five themes.

As humans, our reliance on the environment for resources, climate regulation and overall well-being cannot be overstated. Recognising this, we have prioritised the preservation, restoration and sustainable utilisation of these invaluable assets, not only out of moral responsibility but also in acknowledgment of the symbiotic relationship between a thriving environment and our sustained business success. This first theme underscores our commitment to stewardship and safeguarding the planet's health and resilience, acknowledging that a harmonious coexistence with nature is central to achieving enduring prosperity for both our network and the global community.

Operations and Office Management

Consumables:

We discovered as part of our efforts to collect data on consumables, not all of our 15 offices are able to supply accurate data. This is due to historic construction methods and tenancy arrangements, particularly where multiple tenants occupy a single floor or building. We will work with our landlords to be able to collect attributable data in the future.

All our offices have recycling methods in place which separate waste to the level of the local municipality so any waste can be disposed of and recycled appropriately.

Operations and Office Management Overview



355,756 Kwh electricity consumed – Reported by 6 offices



Our Melbourne office purchases 100% renewable energy



1,825 Total Reams of printing paper, 66.7% of which are FSC approved



Only one of our offices was able to supply a water reading



3 firms have a charity linked to recycling



Although the majority of our offices are using eco-friendly dishwashing soaps, detergents, cleaning products and hand soaps, not 100% of products used are considered ocean or eco-friendly



All of our offices use paper towels in bathrooms and kitchens, though for the majority these are FSC approved. High velocity hand dryers are not available at any of our offices

Merchandise, Gifts and Events

Where possible, we purchase branded merchandise and gifts which encourage re-use or re-gifting. Rather than purchasing single-use stand upgrades for events, each of our firms has a basic setup of backdrops, banners and tablecloths, which enable us to brand exhibition stands, without the need to print backdrops.

Our branded tablecloths and media wall carry the 'Australian Made' badge. Where we can, we work with local suppliers and vendors to source locally produced merchandise, so that we can minimise our environmental footprint. Additionally, we are migrating our exhibition stands to a minimal print setting, where we provide flyers with QR codes to our website and landing pages, as opposed to multi-page A4 printed documents and brochures. Not only does this make good business sense as a cost reduction which offers additional flexibility, it also reduces the environmental impact of printing.





MOORE



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MOORE

Travel and Client Visits

Travel forms an area for major improvement for Moore Australia, and we acknowledge we must do better in this space. Travel is a major part of our business and is integral to how we connect with our clients, communities and peers around the world.

Air travel:

We do not currently offset business-related travel and client visits. During the reporting period, we flew on 794 single-leg economy domestic flights and 32 single-leg business class flights, as well as 41 international economy and 26 international business class flights. We do not currently record the miles but will include this in the coming reporting period for a more accurate measure of our carbon impact. Some individuals carbon offset flights and the extent of this will be included in our reporting going forward.

Fleet cars:

Our firms reported a single petrol car as part of the reporting period.

Client Vists:

Urban Australia has an outstanding public transport network in most cities, and local governments are making great progress in reducing the environmental impact of public transport. However, despite many of our offices being within a 15-minute walk of public transport links, only one of our firms actively encourage staff to use public transport or ride sharing for client visits where this is practical. Bearing this in mind, we feel it is a missed opportunity and will do more to encourage staff to use public transport where possible, both as part of their commute, as well as for client visits.

- All offices are within 15 minutes walking of public transport links.
- Most offices have end-of-trip showers and changing rooms.
- 1 petrol fleet car present.
- 0% of our flights were carbon offset.
- 1 firm incentivises staff to use public transport as part of commute and client visits.

Ad-hoc Initiatives and Annual Campaigns

Throughout the network we support a number of initiatives to raise awareness around the environmental impact of our behaviours and raise funds to support charities who aim to reduce our environmental impact.

429

lights were switched off by staff in March 2023 for our national campaign, during Earth Hour. We aimed to switch off 500 lights – one per staff member.



On Earth Day our SA/NT firm ran an awareness event installing composting bins in their Adelaide office, delivered training to staff and provided 'use it up' tape to help reduce foodwaste.



Throughout the year firms run donation drives and pledges for our Global forest via Treedom. In 2022-2023 we planted a total of 267 trees, which included 233 trees to offset our 5 days of conferences in November 2022. (For more information on our conferences, please see the case study on page 28.)

Governance

We have a number of policies and measures in place to govern our impact on the environment, these include:

- Equipment write-off and replacement with environmentally friendly alternatives (2 firms).
- Paperless or paper-light office (3 firms) – Noting that due to the nature of our work it is currently impossible to go 100% paper-free.
- Sustainable gifting and corporate gifting – Our current supplier policy for marketing materials encourages the purchase of merchandise which encourages re-use. During the next policy review we will expand this policy to corporate gifts including Christmas gifts and explore the option to expand this into a 100% sustainable requirement for corporate gifts.
- Hardware recycling plan or a supplier who does: all of our firms ensure hardware is disposed of in an environmentally conscious manner.



Ambition Targets

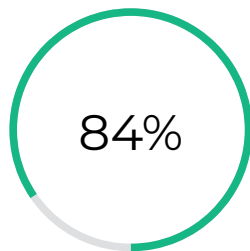
In addition to existing projects and work, we commit to the following targets.

What	By when
Measure water usage for the full MA network.	30 June 2025
Reduce water usage in offices where we have a measurement for 2022-2023 by 5%.	30 June 2024
Ensure all cleaning products and soaps are changed to ocean friendly or eco-friendly products.	31 December 2023
Work with suppliers to purchase 100% renewable energy where possible.	30 June 2025
Ensure all consumable paper products purchased are FSC approved (inc: printing paper, handtowels, note-pads, etc.)	30 June 2024
Reduce reams of paper purchased by 5%.	30 June 2024
Roll out the network-wide carbon offset policy for air travel.	31 December 2023
Ensure each firm has a process to assess products and processes to identify more environmentally friendly alternatives (For example, by ensuring cradle-to-cradle approach, circular economy principles, etc.) and ensure that all IT / technology recycling is paired with a social initiative.	30 June 2025
Implement policy/process to ensure resource-efficient materials/technology are chosen when investing or replacing new technology.	30 June 2024
Implement annual network-wide training for staff on reducing environmental impact both at work and at home.	30 June 2024
Evaluate replacement of petrol fleet car with renewable alternative at end of life.	End-of-life

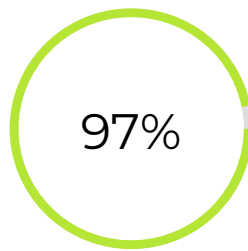
Case study: Ethical and Sustainable Conference

Our Social Ambition Effort

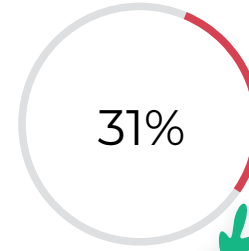
As a network we have made a promise to always be a force for positive change. Making a promise of such magnitude has to be backed up by action. During the planning stages of our conference we ensured, as far as possible, that we made conscious choices around our suppliers, products and venues. The conference as a whole was an exercise in delivering an event which was in line with our Social Ambition promise.



of conference costs were spent at Western Australia-based sole-traders, independent businesses and artists' collectives



of conference delegates felt #proudlymoore



of journeys were either fully or partially carbon-offset by the travellers

233 TREES **ADDED**

to the Moore Global Forest to offset carbon emissions which we
were unable to avoid or offset in other ways.

Commitment to Community

ANZAC House - Conference Venue:

As our biggest financial commitment, we purposefully chose NOT to host the conference in a corporate hotel. Our conference venue was chosen for its connection to our local community.

ANZAC House delivers a range of support, including a number of business support services, to former service personnel in Australia. Conference and catering fees relating to our venue were redirected into these services. We felt this commitment to people who have sacrificed so much in service of others deserved recognition.

WA Cricket Foundation:

A wise person once said: a healthy mind needs a healthy body.

Sports of all kinds have, for generations, been a great way to focus the mind, support ambition and act as a facilitator to inspire greatness.

Across the conference week, (which included the Moore Australia Tax and Business Advisory conference, Moore Australia Partners' Conference and the Moore Global APAC Conference) via conference fees and through direct and indirect donations, we raised in excess of \$7,000 for the WA Cricket Foundation, which maintains a multitude of community initiatives. We believe their programs align seamlessly with our values as a network.

Connection to Country:

It is an ancient custom in Australia to greet visitors in a 'Welcome to Country' ceremony. This practice allows safe passage across lands of other people and formally acknowledges the custodians of the land. This ceremony must only be performed by a respected elder of the custodians of the land on which the meeting is taking place. We invited Sean Nannup, who is an elder of the Whadjuk

Noongar people, to welcome us with a traditional Welcome to Country and Smoking Ceremony. Some of the stories and customs of our first nations people were brought to life in our theme artwork.

The artwork displayed on the lanyards and bags was designed by Linda Lee Loo, a Balladong/Whadjuk Noongar woman. She is a member of an artist collective who strive to educate people about Aboriginal culture and art. You can find out more about her art at <https://www.linleluarts.com.au/>

The artwork depicts family and people gathering around campfires by the river. Usually, this involves sharing stories, collaborating to get the most out of resources and catching up with friends and family. It was the perfect representation of our conference aims.

Speaker Gifts:

Speaker gifts were selected with the individual speakers in mind. We wanted our guests and speakers to take home a little taste of Australia, or Western Australia in particular. We chose to support local artists, local small businesses and local producers as far as possible.

Food and drinks:

We estimate that 70% of the food and drinks served at the conference, cocktail reception and dinner came from Australian growers, manufacturers and suppliers. We ensured that beverage and wine lists featured Australian vineyards and brewers and that our venues and vendors selected local suppliers of consumables where possible.

Commitment to Our People

We focused on the well-being of our colleagues during the conference in a number of ways:

- We worked with our trusted supplier to deliver a session on self-care, mental health and wellbeing.
- We broke sessions up to ensure there was an opportunity to stand and move around at least every 1-1.5 hours.
- We offered neck and shoulder massages as a reminder of self-care.
- We ensured our conference precinct was walkable, so that conference delegates were able to get fresh air between events.
- We chose lighter and healthier conference catering and food options during the day.
- We replaced traditional speaker gifts of alcohol and wine with personalised gifts of local significance.

Additionally, we hosted a two-part career clinic for current students of business and finance-related studies. The clinic was hosted in collaboration with a local University, with the sole aim of providing our future accountants with an honest view of our world.

Part 1 consisted of a workshop focused on career development and our lives as accountants, delivering tips on how to build a CV, prepare for job interviews and interact well with senior level professionals.

Part 2 consisted of a speed-networking session for students with Moore Australia partners from all service lines across the country. This session was a unique opportunity for students to network with some of the top leaders in the industry and ask them anything.

We shared feedback on these sessions with our APAC delegates.

Commitment to Natural Environment

Conference Precinct:

In a bid to help reduce our carbon footprint, all conference venues and activities were contained within a 15-minute walking radius and had easy access to public transport. Delegates were encouraged to ride-share where it was not possible to use public transport.

Hilton Double Tree Waterfront – Recommended hotel

We chose to recommend the Hilton Double Tree Waterfront for a number of reasons.

- It was within walking distance of our conference venues.
- It was centrally located to ensure that delegates and their accompanying travellers could enjoy Perth's main tourist attractions by foot.
- It was easily reached by public transport.
- The hotel carried a number of sustainability credentials:
 - ISO 50001 (energy management)
 - ISO 14001 (environmental management systems)
 - And had a number of additionally verified credentials.

Delegate gift-bags:

Australia has made a commitment to reduce single use plastic. Moore Australia supports these plans. Delegates received a keep-cup, water bottle and re-usable shopping bag. All materials used in those items were either recycled materials, made for longevity and recyclable, or biodegradable.

Additionally, APAC delegates received a wooden cheeseboard and knife. We aimed to provide delegates with a true Australian memento of our APAC conference which embodies our values, ambitions and our dreams for the future. The wood used for these products came from recycled roof trusses from a house in Claremont (a suburb of Perth). Not only does it speak to the repurposing of otherwise disposed materials, but delegates have also taken home a real piece of Western Australia!



Other Supply Chain Considerations

To support our local businesses, we chose local Australian suppliers and small traders where practically possible.

The following items were sourced in Perth from Perth suppliers and were manufactured or personalised within a 20km radius of our conference venue:

- Chocolate Koalas
- Lanyards (Manufactured overseas, personalised in Perth)
- Conference bags (Manufactured overseas, personalised in Perth)
- Cheeseboards and knives
- All professional paper-based printing was printed in the Perth metropolitan area

The following items carried the 'Australian Made' hallmark and will be re-used in future events:

- Checkerboard wall/media wall
- Moore branded tablecloths
- Cube stacks
- Selfie frames

Find out more about the ['Australian Made' campaign here](#).

All paper used in gift bags, cards, badges and envelopes was FSC certified and fully recyclable. The supplier commented: By purchasing this product, you are contributing to the Restoring Australia initiative in which Officeworks will plant 2 trees for every 1 used, based on the weight of paper-based products that customers buy at Officeworks.

Conclusion

We believe our conference demonstrated our commitment to being a force for positive change. The conference team has provided feedback and offered expertise to other colleagues in the network looking to organise events. Our hope is to continue to have meetings which have a large impact on us and our teams, but the smallest impact on our environment.



Quality and Supply Chain

Theme 2



Our operations and success as a network rely heavily on our ability to provide independent and balanced advice to our clients. Consequently, Quality and Ethics are paramount at Moore Australia, and we have provided a detailed overview of our quality practices, audit methodology and associated training in our Audit Transparency Report, which can be found on our website.

This chapter will predominantly cover our supply chain and how we work with external suppliers.

Governance

Human Rights in our extended supply chain:

As an Australian network with the majority of operations based on Australian soil, we fully comply with the legal requirements in regards to modern slavery and human trafficking. Additionally, the protection of the human rights of our staff is embedded in staff manuals across the network. To the extent that we have operations off-shore, we have processes in place to safeguard our staff, however we do not currently ask our third party vendors such as office management and software suppliers, to provide us with their human rights policies. This means that we currently have no view of our extended supply chain in respect to Human Rights. This is something we aim to change as part of our ambition for the future.

Using Purchasing Power for Good:

We have a policy in place which stipulates that, where possible, our marketing merchandise is purchased from local businesses or carries the hallmark of the Australian Made campaign.

Additionally, two of our firms source their power from renewable sources for two offices. We want to investigate the possibility of working with our suppliers to extend this to our other offices.

Where we source food and drinks for office catering and staff events, where practical and possible, we will look at making locally grown produce and locally manufactured products our first choice as part of our Social Ambition strategy for the coming year. This will help shorten supply chains and further support our Australian growers and business community.

Ambition

Going forward, we want to give our clients the assurance that all our third party suppliers and vendors adhere to the same ethical standards to which we hold ourselves. We do not currently require suppliers to provide us with their human rights policy, but we will be requiring this from 30 June 2025 onwards, with an aim to having a formal supplier ethical onboarding process in place by 30 June 2025.

We have set the following targets for our supply chain and purchasing process:

What	By when
Introduce an onboarding process for third party vendors to ensure ethical standards are in place.	30 June 2025
Request existing vendors to complete a supplier questionnaire regarding ethical standards	30 June 2025

Moore Quality Management (MQM) Tool

Implementation of Global Quality Standards

Implementation of Global Quality Standards:

During the year, we successfully implemented ASQM 1 and ASQM 2 by the effective date in December 2023, using the Moore Quality Management (MQM) tool.

MQM was developed by Moore Global for use within the global network. Moore Australia was part of the pilot and test group and has been instrumental in development of a usable tool which, not only ensures compliance, but is also practical to use for staff. The tool has been designed to support and facilitate cradle to grave ISQM 1 compliance effectively and efficiently at both firm and network level.

The Moore Global tool fully supports member firms, including those in Australia, in creating their own bespoke ISQM compliant Quality Management systems, which are consistent across the network. Throughout the development stages and post-implementation, we have performed our own evaluation to ensure that the system meets all our specific needs and we have tailored the systems options as appropriate to meet our specific nature and circumstance, to reflect events and conditions within Australia.

New quality management standards implementation:

After implementing ISQM 1 we have continued to adopt new policies and procedures throughout the year, where our initial implementation identified gaps. This has involved the approval of 10 new policies and associated training for all staff members. Our program of audit engagement file reviews continued during 2023 with findings being shared between firms to facilitate learning. Each member firm has adopted a nationally consistent approach to managing quality.

Our System of Quality Management includes policies and procedures which ensure we meet the requirements of ASQM 1, Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance Engagements and Related Services Engagements.

We have identified the following key drivers of audit quality across our firms:

- A top-down culture of and commitment to audit quality and independence
- Skills and competence of our people
- The ongoing effectiveness of our audit processes
- Understanding factors outside of our control
- Monitoring and remediation processes.

TOP-DOWN CULTURE OF A COMMITMENT TO QUALITY AND INDEPENDENCE

Our commitment to Quality is evidenced in our both our Global and National strategies, putting Quality at the core of our business. Both our audit and non-audit Directors, as well as other senior executives, recognise quality and strong ethical principles as being fundamental to the ongoing strength of our brand and success of our business. This permeates the entire network. It is front of mind in all formal and informal communication with Directors and team members, and is embedded in our training and technical materials, and documented policies and procedures.

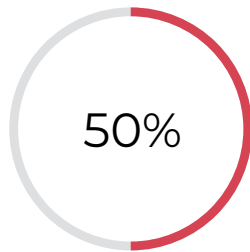


Diversity, Equity and Inclusion Theme 3

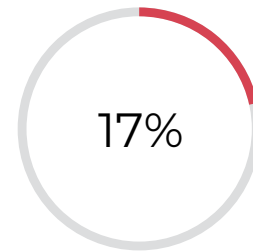


Creating a safe space for our staff, clients and communities

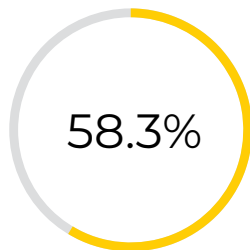
People are at the heart of our Moore network, both in Australia and globally. Our diversity is what makes us strong as a network. This is done through our wide range of perspectives, experiences, abilities, knowledge and expertise. Our firms work hard to create a safe space for our staff, enabling them to help clients and others thrive.



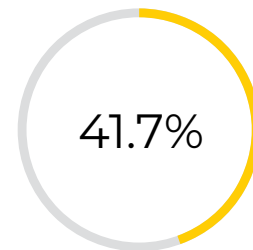
of staff at Associate
Director or Principal
level are Female



of Directors and Partners
are Female



of total staff are
women



of total staff are men

3 Staff members identify as having disability or permanent illness

101 Staff born overseas (Based on data from 3 firms)

112 Staff fluently speak a language other than English

2 Staff members identify as being of Aboriginal and Torres Strait Islander heritage

An unknown number of staff identify as part of the LGBTQI+ Community. Only one of our firms currently tracks this data.

The data in this report excludes the additional 7 (5 Female and 2 Male) senior leadership staff members who are employed by the national shared services office.



Physical Environment

Currently, our firms in Australia are split across 15 offices of various sizes and lay-outs. All firms comply with the health and safety regulation and workplace requirements under Australian law.

Additionally, we checked whether we have the following available:

- Accessible and wheelchair friendly desks: We have accessible desks available immediately in most offices, and where they are not immediately available due to cost constraints, they are available at short notice from suppliers.
- Gender neutral or unisex toilets: Two firms (8 offices) reported gender neutral toilets are available.
- Accessible meeting rooms/wheelchair friendly meeting rooms: Most offices reported they have these available, though unfortunately this is not possible for some of our smaller offices. In these offices we will find alternative solutions for meetings where this is a requirement.
- Braille signs on communal and high-traffic spaces: Braille signage is not commonly available in our offices, except for those offices under building management. We will work with our office managers to implement this.
- Calm non-stimuli space/ quiet space: we have calm spaces available at most locations either in the form of a dedicated space or a dedicated bookable meeting room.
- Prayer room/ Meditation room: most offices reported they have a space either in the form of a dedicated space or a dedicated bookable meeting room.
- Parents room/ breast feeding/pumping room: most offices reported they have a space available either in the form of a dedicated space or a dedicated bookable meeting room.

Additionally, our SA/NT firm is working with Purple Orange to evaluate their workplaces and offices to ensure they are suitable and welcoming for people of all abilities and we will be expanding this partnership to the rest of the network.

Wellness, Mental Health and Flexibility

The pressures and expectations of the current workplace are changing. The Covid-19 pandemic provided workplaces with an enhanced awareness of mental health and wellbeing requirements, whilst technological advancements mean we are now able to support requirements better.

All of our firms provide flexible and remote working arrangements, to provide staff with the opportunity to create a work-life balance which suits their requirements, whilst still providing exemplary customer service.

All of our firms have mental health first-aid trained staff and offer Employee Assistance Programs (EAP) and formal and informal activities which support staff physical and mental wellbeing.





MOORE

Wellness, Mental Health and Flexibility Continued

RU OK? Day:

Each year our firms actively support RU OK Day, but we acknowledge every day should be 'RU OK? Day'. We use this day as a reminder and training opportunity, to provide staff with the tools they need to engage loved ones and colleagues in conversation. This includes a network-wide workshop, locally arranged speakers and informal and fun opportunities for staff to connect with each other.

Run for a Reason:

It is a scientific fact that 30 minutes of vigorous activity a day (walking, running, gardening, etc), helps both the body and mind stay healthy. Our staff are encouraged to be active whenever they can, for example by taking their lunches outside, going for a walk or by supporting gym memberships.

On 21 May 2023, 39 runners and walkers from the Perth office took part in the HBF Run for a Reason half marathon, 12km and 4km runs and walks. This year was extra special as it was the first time the event was held since COVID-time. In total, the participation represented a financial investment of \$2,017.30. However, no amount of money can buy the atmosphere, friendship, good cheer and great time everyone had.



[Click to Watch Video](#)

Gender Equality and Fair Pay

Gender Equality and fair pay are key topics of conversation for our industry. Under the Workplace Gender Equality Act 2012, non-public sector employers with 100 or more employees are required to report to WGEA on a range of indicators, including employee remuneration. During the reporting period, two of our firms fell into this category and reported their first data set to WGEA. We will provide further detail on the gender pay gap in our 2023-2024 Ambition report.

Meanwhile, we ensure the fair treatment of staff through a number of vehicles, including salary benchmarking, regular performance reviews and other initiatives which aim to raise the awareness of gender bias in the workplace.

Three of our firms reported they provide parental leave beyond the legal requirements, whilst the other two are actively looking into the expansion of their parental leave allowances. All firms have 'Keeping in Touch' programs during maternity leave and encourage both men and women to take their full parental leave allowance.

Further to contract benefits, we support a range of initiatives which raise awareness around gender equality. Each year we support International Women's Day at a national and firm level with a range of activities such as presentations, fundraisers and social campaigns. Further to our country-wide initiatives, our global Network has launched the Women in Leadership - Breaking Barriers Podcast. The aim of this series is to highlight stories from across the Network to better understand the experience women have in being a leader. Our Australian woman leaders feature prominently in this campaign. Our hope is that this will inspire people to have conversations about their own experience and move the dial towards gender equity.

Indigenous Business

Moore Australia acknowledge Aboriginal and Torres Strait Islander peoples as the First Australians and Traditional Custodians of the lands where we live, learn and work.

We have a large indigenous client base, both in the commercial and not-for-profit and charity sectors, with whom we work closely. Our highest ambition is to earn the trust of the people we work with.

Our firms have policies in place which seek to actively source merchandise from indigenous businesses where practically possible and when organising large events, we invite a community elder to perform a 'Welcome to Country', if deemed appropriate. We also acknowledge country at the start of any event during which we host visitors who are not Moore Australia team members, such as networking events and workshops.

As part of our recruitment process, we actively encourage people who identify as Aboriginal and Torres Strait Islanders to apply and we will provide any additional support needed to make the application process run smoothly for both the applicant and the recruiter.

In November 2022, as part of our conference spend, we supported a number of indigenous charities, businesses and communities. More detail about this can be found on page 28.

Moore Australia (SA/NT) further sponsor the Indigenous Pre-Accounting Enabling Program at Charles Darwin University to the value of \$4,500 per annum. The Indigenous Pre-Accounting Enabling Program is comprised of two distinct parts: an intensive four-week program run in Darwin at the CDU Waterfront campus and an ongoing individual and group mentoring program throughout the duration of the course providing personal and professional mentoring. As part of our involvement to date, we sponsor a student through the program. This includes meeting with the student to provide occupational insights and mentorship by our senior leadership team, locally. We hope to expand our involvement over the coming year and look forward to helping these young people thrive.

Governance

We take the safeguarding of our staff, clients and communities extremely seriously and have policies in place which aim to provide a safe environment for all. These policies are either implemented at a network-wide level or through staff manuals and firm policies.

As part of our assessment of our policies we discovered that our current non-discrimination policy does not explicitly mention HIV status. We will ensure that this oversight is corrected during our next round of reviews. As part of this review, we will also reference the UN Universal Declaration of Human Rights and UN guiding Principles on Human Rights.

Ambition

Diversity, Equity and Inclusion (DE&I) is a large and diverse topic. Our ambition is to provide a workplace in which all staff members can thrive and provide a meaningful contribution. Without a doubt, we have some way to go in this journey, and we are continuously moving forward. We want to avoid 'doing much with little impact', and rather focus our efforts on a few key areas which will benefit all. To this end we will be including bias awareness training in more of our staff touchpoints and Learning and Development programs and continue to work with Moore Global on our Women in Leadership campaigns. In addition to existing projects and work, we commit to the following targets.

What	By when
Inclusion of unconscious bias awareness training into Training Roadshow	2024 Training Roadshow
Implement tracking for missing population data	30 June 2024
Ensure all offices have accessible or wheelchair friendly meeting rooms or access to premises that do.	30 June 2024
Allocate a meeting room or private office in a low-traffic area of the office, which can be shielded with blinds for privacy as a privacy space for nursing mothers, people with sensory requirements or which can be used as a mediation/prayer space.	30 June 2024
Deliver annual Diversity, Equity and Inclusion-related training for all staff	2024 Training Roadshow
Indigenous Business Week: Develop a campaign for our external media profiles, highlighting some of our clients in this space, in a bid to raise awareness of the great business partners available at close quarters.	2024

Purple Orange

In December 2022 we were awarded the Purple Orange Road to Employment (R2E) Committed to Disability Inclusion Stamp. Purple Orange is a social profit organisation on a mission to create a world where people who live with disability get a fair go at what life has to offer. The Purple Orange R2E program supports our network in ensuring systems, practices and policies are supportive of and accessible to people living with disability.

As part of the partnership, our SA/NT firm have already performed a full review of their premises and rolled out a number of pieces of training. Throughout 2023-24 we will be rolling out further training network-wide.

In our network we have three members of staff who identify as having a disability or permanent illness. With over 500 people in the network, nationwide, we know that this is not a true reflection of our Australian community, where 11.6% of people aged 0-64 years old have a disability. We hope that, with the help of Purple Orange, we can create a more welcoming environment for those people who are currently worried about their needs being met in a corporate environment.

"To bring longevity to our staff we need to ensure we give them the tools and opportunity to bring their best selves to work. Over the next year we will further train staff to build on the work we have already done, and ensure our Diversity, Equity and Inclusion policy remains more than just words on paper." **Lana Weldon, General Manager at Moore Australia**

"It is important to take advice from people with lived experience. It is easy for an organisation to make surface-level changes, but to be truly inclusive we need to cultivate a culture in our teams where differences are celebrated and recognised as strength." **Stephany Dobbstein, Director, People & Culture at Moore Australia (SA/NT)**



The Story of the Moore River Run

The Moore River Run is the brainchild of Karl Daly at Moore Limerick who has been a keen runner all his life. On one of his routine morning runs along the River Shannon, he encountered a charity who aim to prevent suicide by the river.

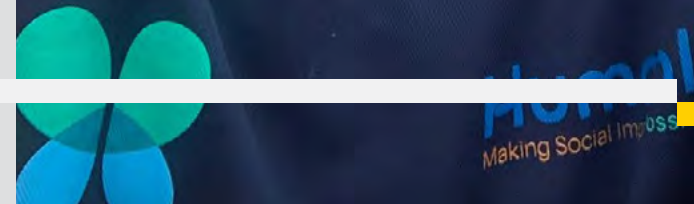
Inspired by their story, Karl connected this concept with the Moore Global Social Ambition Promise and made it his mission to bring together people from the business community in Limerick for a casual run by the river, followed by coffee, donuts and great conversation. Their initial goal was to simply get active in a friendly environment, encouraging people to support each other and to make a positive change, but on occasion they also fundraise for suicide prevention charities local to them.

In 2022, Karl brought the Moore Morning River Run to the Moore Global European Conference and the concept has snowballed since then, with more and more firms taking part each month. It is now a staple of our regional conference agenda.

In Australia, team members are starting to follow suit. Every month colleagues from at least one office meet up for an informal run, jog or walk along their local body of water. It is fair to say that not all our offices are near a river, but the concept remains the same: Meet up, spend some time in good company, be active, and start the day energised.

Although the Moore Morning River Run is not a Moore Australia initiative, it is a fantastic example of something that started small and, very quickly, is making a big impact.

You can follow the story via the hashtag #MooreMorningRiverRun on LinkedIn.



Community Care

Doing Business While Caring for the Community

Theme 4



Our network is a community, and one we have spent much time and effort building. Our sense of community is expressed through our #ProudlyMoore concept. We are proud to be a part of our community and willingly invite others to join us. How #proudlymoore we feel is a key metric for us and something we add to almost every poll and survey we run throughout the year.

As trusted advisors we rely heavily on our skills to listen to, connect with and create connections between people and clients. This has allowed us to build our global network and community. Our community care pillar extends the use of these skills into our communities in which we live and work. It uses our strength as a network to support our staff, clients, stakeholders and anyone else we can, and aims to help them thrive.

83%

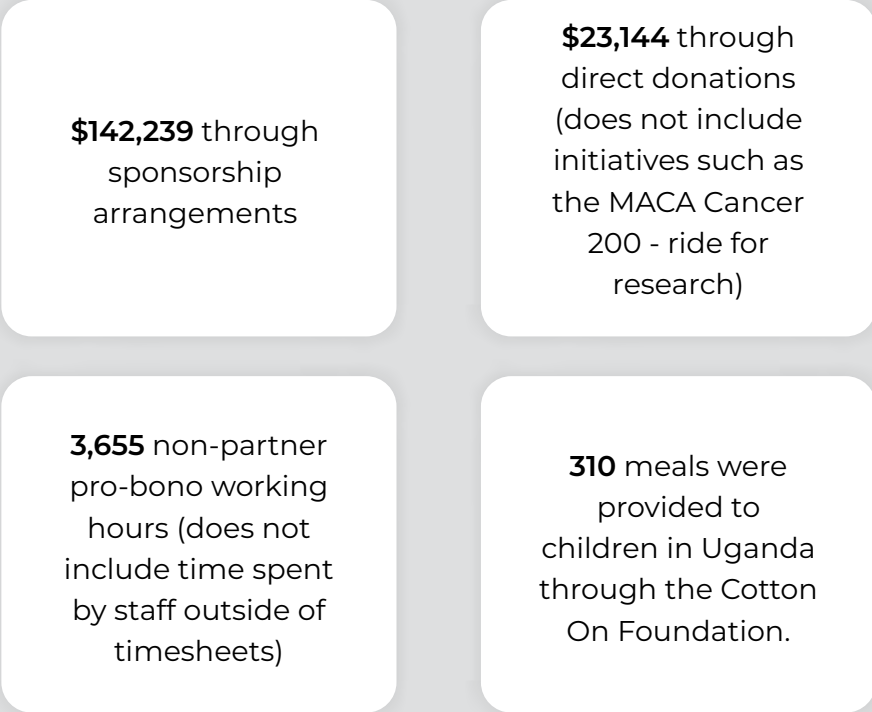
*of staff say they
felt #ProudlyMoore
during our 2023 Value
Mapping Survey.*





Supporting Our Communities

We recognise there are so many communities in Australia needing help and support. As much as we would love to help them all, we attempt, where possible, to focus on those communities who directly connect with our values and industry. For example, young people needing mentorship and support, charities with which staff have a personal connection, and programs which directly benefit our industry and the people who work in our industry. That being said, during 2022-2023 our staff and firms supported a vast number of charities and causes, to the extent that we were unable to provide a single metric with certainty. Over the next years we will attempt to capture our community engagement better. But in 2022-2023 we estimate that we contributed:



This does not include the countless hours our staff spend as charity board members, volunteering in local communities, churches and clubs, or partner hours.

In the previous chapters we have already highlighted a number of community initiatives. There are many more for which this document would simply be too small. Our Queensland/ Northern New South Wales firm alone supported 56 charities and organisations in 2022.

Notable Mentions

Student Engagement Program

As part of our commitment to support our next generation of accountants, our national team developed our student engagement program. As part of the program we deliver:

- **Career clinics:** 2-3 hour workshops at the university campus, which take students through basics such as building their CV, who does what in our profession and stories from our day-to-day work life. We bring partners and seniors, so that students get an opportunity to interact with all layers of a firm.
- **Methodology inserts:** We provide curriculum support for university course leaders. This series of micro-videos can be embedded into lecture slides and provide insight into key audit methodologies, combined with real-life examples. Recorded by partners from across our network they provide a great flavour of our profession for students.
- **Interview readiness preparation webinars:** Although not part of the reporting period, we are too excited to leave this to report in the next year. Hosted for the first time in September 2023, our interview readiness preparation webinar is a 1.5 hour workshop for students who are about to enter their first job application process in professional services. They provide an overview of writing CVs and cover Letters, questions to expect during interviews, personal branding and handling nerves and anxiety.

We offer our time as part of our Social Ambition promise and have worked with universities to deliver bespoke versions of these for their students.

Ukraine

As one of the largest humanitarian crises in the recent decade, the war in Ukraine has had a major impact on our network. Our Ukrainian Moore colleagues have been left without homes and offices, unable to support clients and families. Our network rallied to support displaced colleagues and provide them with respite and a place to sleep. Whilst Moore Australia is geographically distanced from the conflict, our colleagues and friends are never far from our thoughts. In 2022-2023 we donated \$5 000 to the Moore Global Ukraine fund (2021-2022: \$10 000), which supports the humanitarian efforts in the country.

MACA Cancer 200 - Ride for Research

The MACA Cancer 200 - Ride for Research is a 200km journey raising vital funds for cancer research in Western Australia. Over the course of two days, cyclists ride 200km from Perth to Mandurah and back. It packs a punch but most importantly, raises vital funds for cancer research.





Building Our Communities

There is more to communities than just financial support. We not only support communities financially, we actively build and connect communities as well.

Our firm in Queensland/ Northern New South Wales has been at the forefront of this. They have built two thriving community groups:

Moore Women in Business:

Moore Women in Business connects like-minded women in the corporate sector. Through quarterly in-person events, the group supports women in the workforce and provides opportunities for connections, learning and development.

Moore Women in Agri:

Agriculture in rural Australia is a traditional and male-dominated industry. Whilst more women are entering this space as solo farmers, there is still a lot of misconception. With Women in Agri, Moore Australia (QLD/NNSW) aims to provide a safe space for women to discuss business problems and network with one another. A dedicated Facebook group will launch later in 2023.



Ambition

In addition to existing projects and work, we commit to the following targets.

What	By when
Create an accurate measure of community engagement, pro-bono hours and work and charity engagements.	30 June 2024
Develop a more targeted approach to fund-raising, so that we can have a larger impact.	Ongoing
Continue to include Social Ambition initiatives into our conferences to open conversations on difficult community topics	Ongoing
Increase staff who feel #proudlymoore to 87%.	30 June 2024

Education, People and Development

Theme 5



Our final Ambition theme and chapter brings our report to a conclusion. The education and development of our people is the final piece in our sustainable business puzzle, and in this we focus not only on our team, but also the people in the communities around us. Each one of our team members is an expert in their field, an emerging leader or a passionate starting professional, all with a wide range of life experiences. We feel it is important to be generous with our time and knowledge so that others outside of our network can benefit from this experience. Some of these external facing initiatives have already been covered in our previous report section, so this chapter will cover mostly how we support our teams.

Supporting the Development of Our Teams

Continual learning and professional development are essential for individuals and organisations alike in order to thrive in today's dynamic business landscape. We understand the development of our people helps reduce inequality in the workplace, provides colleagues with the opportunity to fulfil personal development goals and creates a sense of purpose.

During the past two years we have been developing and implementing a comprehensive national Learning and Development (L&D) program. The program is designed to support employees at every stage of their careers and drive success at Moore Australia.

The L&D program is developed fully in-house and utilises the technical knowledge and expertise available within the network.

Learning and Development Overview

185

hours of training sessions delivered by the Moore Australia Shared Services staff

287

hours of additional training provided by firms (reported by 2 firms)

68

team members are currently undertaking CA/CPA/ACTA or equivalent. All firms support team members on their CA/CPA/ACTA qualification journey.

ALL

firms offer hours which staff can freely allocate to their training hours

ALL

firms offer a CPD budget for each team member (including non-fee earning).

Graduate Pathway

Driving Excellence Through Collaboration

At Moore Australia, we place a strong emphasis on collaboration and knowledge-sharing. As part of our L&D program, the network hosts the annual Graduate Conference, where the newest generation of accountants from across the country come together to exchange ideas, enhance their skillsets, and foster connections. The conference forms the kick-off of the training calendar at Moore Australia and is the first learning opportunity in the calendar year.

This conference serves as a launchpad for young professionals to start their careers and immerse themselves in the accounting profession.

According to industry research conducted in 2022, businesses who invest \$1 in L&D per employee, see an average return of an additional \$4.70 in business revenue per employee. This statistic highlights the tangible value that organisations gain from fostering a culture of continuous learning.

To further foster personal and professional development and provide graduates with a sense of community once they return to their firms, we host **Graduate Coffee Chats**, providing ongoing opportunities for graduates to connect and learn. These informal sessions focus on developing career plans, personal development and professional skills.

We have also launched a comprehensive **CA Mentor program** which supports graduates during their CA studies, and our National Graduate Conference, Coffee Chats and mentor programs are complementary to the **comprehensive graduate programs** which are offered by the individual firms.

What is the Moore Australia Graduate Conference?

[Click to Watch Video](#)



“The Graduate Conference is an invaluable opportunity for our talented graduates to network, gain insights from industry leaders, and build lasting relationships that will support their professional growth.” - Lana Weldon, Board Member of Moore Australia and General Manager





Addressing Industry Challenges

The accounting industry is currently facing challenges in retaining talent, with statistics indicating a decline in the number of professionals staying within the industry. This trend is felt in Australia, as demonstrated by statistics issued by the ABS in 2022, which indicated fewer students are choosing business or accounting studies when entering tertiary education.

Technical Training for Senior Staff Dedicated to Excellence in Services

Moore Australia's robust L&D program addresses this challenge by delivering comprehensive training and development opportunities, in-house, which nurture the skills and career aspirations of their employees. By investing in their colleagues' growth and providing a clear path for advancement, Moore Australia aims to counteract the trend and retain top talent within the accounting industry.

Empowering Growth with the Training Roadshow

In addition to the conferences and extensive webinars and on-demand learning, the Moore Australia technical team also presents the Training Roadshow. The Training Roadshow comprises specialised training sessions, delivered to all staff at all levels, in-person at the head office of each network member firm. The roadshow marks the middle of the annual learning calendar at Moore Australia and focuses on diverse areas such as technical skills, leadership development, and industry-specific expertise. It is developed to enable employees to broaden their knowledge and enhance their effectiveness in their respective roles.

2 day event

28 sessions
per location

Virtual
edition for
those who
couldn't
attend in
person

325 Participants in 2023 Roadshow,
including 20 Moore Markhams New
Zealand colleagues

MOORE AUSTRALIA

TRAINING ROADSHOW

[Click to Watch Video](#)

A Bespoke Learning Experience with Moore Global

Supplementing the extensive offerings at Moore Australia, employees also benefit from Moore Global's bespoke learning opportunities. Moore Global delivers industry leading training in-house across five themes:

- Leadership Excellence – includes Moore Ambition, Moore Ambition+, a partnership program with Harvard Business School, and more.
- Personal Excellence – The Essential Skills series covers personal development across a broad range of topics.
- Firm Excellence - Includes Business Development training and ESG Awareness training.
- Technical Excellence – Includes all our technical development programs such as Quality, Ethics, Anti-Money Laundering, and the international tax school.
- Network Excellence – The final pillar includes our many global and regional conferences and connection opportunities, as well as our secondment program and global L&D community groups.

We supplement these programs at Moore Australia with our own additions such as our Moore Australia Business Development series, which looks specifically at the Australian market, service lines and trends.

Continuous Development and Measuring Success

We not only put a remit on our team members to continuously develop their professional skills, but the network is constantly developing and evolving their L&D offering. For example, in November 2023 a new learning experience will be introduced, targeted specifically at staff who are considered emerging leaders, and at an intermediary level in their careers. The two-day in-person conference will delve into the skills required to manage teams and become the future leaders of our industry.

Every year at the end of the financial year we conduct a value mapping survey to ask our team how they believe we are doing. We're encouraged to see that we are offering a stable and improving L&D offering for our teams, based on the results for the past two years:

Do you believe Training, Learning and Development has changed in the past year?	2022-2023	2021-2021
Improved or much improved	69.21%	76.8%
No change	30.88%	19.2%
Got a little or much worse	0%	4%

Supporting Employees at Every Stage

We believe that investing in our employees' development creates a positive work culture and contributes to their overall job satisfaction. We are committed to providing the necessary tools, resource and opportunities to empower our team members to excel and reach their full potential.

Ambition

What	By when
Become an Recognised Training Enterprise with CAANZ	30 December 2024
Implement a L&D platform which allows us to allocate training based on service line and level.	30 June 2024
Implement full L&D tracking to create further insight into time spent by staff on L&D	30 June 2024
Introduce annual ESG awareness training for staff which includes information on actions which staff can undertake to reduce their environmental impact	30 June 2024



Supporting Clients in Their Sustainability Journey

As strategic business partners, our Moore Australia advisors are at the heart of our client's businesses. This unique position offers an outstanding vantage point to support our clients in their sustainability journey, whether that is part of the E, S or G element of ESG. In order to deliver such a pivotal service, Moore Global has developed an ESG Advisory Service offering, in-house.

The development of our ESG advisory services was led by a group of ESG pioneer firms, spearheaded by an expert team with significant experience and certifications in the ESG space. Moore Australia has been proud to be a member of the Moore Global ESG Pioneer program and is now an ESG Leader within the Moore Global Network. Our teamwork has resulted in the development of a comprehensive ESG Services approach for our clients across the world.

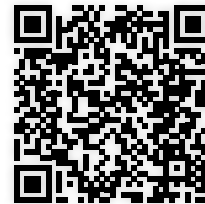
This year has been a milestone year for ESG and sustainability reporting. Not only have the International Accounting Standards Board issued the inaugural set of global sustainability reporting standards, but progress has been made on how sustainability reporting will be implemented in Australia. Moore Australia welcomes the clarity the new standards provide in this area. The new standards will provide credibility and a robust framework for businesses to adhere to, whilst providing assurances for stakeholders around business practices.

Where ESG historically was the realm of large listed companies, we continue to see more mid- market organisations, such as our own, being either required to provide sustainability information to financiers or larger customers, or simply electing to provide that information voluntarily ahead

of mandated reporting or stakeholder engagement campaigns. As the sustainability reporting landscape continues to mature and clients get a clearer understanding of what their reporting requirements are, we are here to help them thrive at every step of their sustainability journey.

Our experts can help your organisation consider ESG in your risk management and strategy discussions, how to monitor your green house gas (GHG) emissions or model how resilient your organisation is to climate change. Moreover, our services don't stop at the environmental issues. We can also assist with social measures such as equity and diversity and other employee related issues.

As we near the conclusion of our own very first Ambition report, which is our own first step on our ESG journey, we again acknowledge our commitment to transparency. In the spirit of that same transparency, we want to state that this report has not been based on reporting standards and has not been independently verified. This is the start of our sustainability reporting journey and we hope to meet more amazing people along the way.



Scan for ESG services



Closing Statement

Throughout 2022-2023 our firms and staff supported a vast array of not-for-profits, charities, charity events, community events and causes, through donation drives, awareness events, pro-bono work, board positions, volunteering, sponsorship or in other ways. To conclude our report, we wanted to showcase as many of these amazing organisations as possible.

We haven't been able to capture all of them, but we wanted to share the names of those organisations that our staff have submitted. Please note that this list is by no means exhaustive, and has been arranged in alphabetical order, not preference or donation size.

Charity Name	Firm
Anglicare	QLD/NNSW
Arise Foundation	VIC
Australian Light Horse Association	QLD/NNSW
Australian Marketing Institute Mentorship Program	Shared Services
AWIC	QLD/NNSW
Bimbadeen Brangus Sale	QLD/NNSW
Blind Sports & Recreation NSW/ACT	QLD/NNSW
Brahma Kumaris Centres for Spiritual Learning	QLD/NNSW
Breast Cancer Awareness	SA/NT
Callidale Valley Show	QLD/NNSW
Callide Dawson Beef Carcase Competition	QLD/NNSW
Cancer Council	QLD/NNSW
Coffs Harbour Youth Community Radio Golf Day	QLD/NNSW
Cotton On Foundation	VIC
Diabetes Research WA	Shared Services
Earth Day	Network
FebFast	VIC
Glenlands Bull Challenge	QLD/NNSW
Indigenous Pre-Accounting Enabling Program Charles Darwin University	SA/NT
International Women's Day	Network
Kiwanis Club of Brisbane	QLD/NNSW
Life Again	VIC
MACA Cancer 200 - Ride for Research	WA
Nike Melbourne Marathon Festival	VIC

Charity Name	Firm
Paradise Lagoons Campdraft	QLD/NNSW
Picabeen Community Centre Mitchelton	QLD/NNSW
Pretty Foundation	VIC
RACQ Cap Rescue Helicopter	QLD/NNSW
Ridgeland Campdraft	QLD/NNSW
Rivers Gift	VIC
RUOK? Day	Network
St John's Ambulance Victoria	QLD/NNSW
St Kevin's Old Boys Football Club	VIC
St Kilda's Mums	Network
The Australian Light Horse Association	QLD/NNSW
The Children's Neuro Development Research Foundation Limited	QLD/NNSW
The Fitzroy Community Hospice	QLD/NNSW
Trinity College Careers Day	QLD/NNSW
WA Cricket Foundation	Network
Wear it Purple Day	VIC
Workers of Our Lady of Mt Carmel de Garabandal	QLD/NNSW



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Moore Australia is part of the Moore Global network, the 11th largest professional services network, globally, and has 15 offices with over 500 people nationwide.

We have extensive experience in all sectors at the heart of the Australian economy, such as biotechnology, energy, mining and renewables, health and aged care, education, manufacturing, not-for-profit, property and construction, state and local government, retail, tourism and hospitality. We pride ourselves on delivering services and support which help our clients thrive, including but not limited to: Audit and Assurance, Asia Desk, Business Advisory, Taxation, Corporate Finance, Governance and Risk Advisory.

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The information provided in this document is for general advice only and does not represent, nor intend to be advice. We recommend that prior to taking any action or making any decision, that you consult with an advisor to ensure that individual circumstances are taken into account.