



# Taxing Matters

## Episode 4- Shifting the dial on ESG with Kelly Thomson and Phoebe Waters

**Alice** Hello, and welcome to Taxing Matters, your one stop audio shop for all things tax brought to you by RPC. My name is Alice Kemp and I will be your guide as we explore the sometimes hostile and ever-changing landscape that is the world of tax law and tax disputes.

Taxing Matters brings you a monthly roadmap to guide you and your business through this labyrinth. In case any of you miss any crucial information or just want some bedtime reading, there is a full transcript of this and indeed every episode of Taxing Matters on our website at [www.rpc.co.uk/taxingmatters](http://www.rpc.co.uk/taxingmatters).

**Alice** In the lead up to International Women's Day 2023 I have been thinking a lot about the fantastic sharpening of focus that we have started to have as a society on ESG issues, particularly the great strides being taken by some organisations but it has also started me thinking, "did we lose momentum during Covid?", "do we still have the emphasis in the right places?" and "what, as individuals, can we be doing to move the dial?". Today I feel honoured to be joined by two amazing forth leaders Kelly Thomson and Phoebe Waters.

Phoebe, who some listeners may remember from our previous episode on the value of investigators during legal proceedings, is a director in the Global Investigations department at J.S. Held where she specialises in intelligence gathering for high value and complex litigation and arbitration - particularly involving large scale frauds and sovereign state disputes. Phoebe is also Chair of The "Female Fraud Forum", a founding member of "Chief", a private network designed to drive more women into positions of power, was recognised as one of the "35 under 35 to watch" by "Management today", and has recently completed a course offered by the University of Cambridge on "Women Leading Change".

Kelly is also a veteran of podcasting being both the Taxing Matters podcast first ever guest, on our first ever episode in July 2020 (!) and the co-host, with Michelle King, of the critically acclaimed podcast "The Fix" - a weekly podcast that shares stories of remarkable people who are taking action and innovating to advance the quality in the workplace and beyond.

Kelly is also an employment law expert and a partner here at RPC in the Employment, Engagement and Equality team. Phoebe, Kelly welcome to Taxing Matters.

**Phoebe/Kelly** Thanks Alice – Thank you Alice

**Alice** So, jumping right in! Kelly, there is an increasing trend of organisations in particular moving towards focusing on ESG. What does this look like and why is it happening.

**Kelly** That is not a small question. You are absolutely right there's definitely an increased focus on ESG and it's probably worth saying what on earth ESG means!

**Phoebe** Definitely

**Kelly** It stands for "Environmental, social and governance" considerations and it means different things for different businesses to be honest. But what we are really talking about - in a nutshell - is being a responsible business. So, being a responsible corporate citizen in the societies and communities in which you operate.

So, why are businesses increasingly focused on it? I think there are a few different reasons and, to be honest - like everything, there is no one size fits all. So, different businesses will have their different rationales and their different focuses to be honest. But thematically, I think there are a few different areas. There is the

business case, there is the moral case and there is the pragmatic case - or, if you want to be more cynical, the performative case.

So, if we take each of those. The moral case: the United Nations is continually, increasingly calling on businesses and business leaders to take urgent action to support things like limiting the rise in temperature to 1.5%. That is not something that is going to be resolved by governments alone. Business needs to take a really leading role in that kind of endeavour and then with let's say with the diversity-equity inclusion lens which falls very much into the "S" of "ESG" - and the G to a degree - the World Economic Forum found this really depressing statistic, I think, that it is going to take a whole other generation for us to close the worldwide gender pay-gap because of Covid. So, that in that two-year period the height of the pandemic we have increased the time it is going to take us to close the gender pay-gap from just shy of 100 years so 99.5 years - which was pretty bad enough, right? - to 135.6 years. That is a whole generation that we will have to wait.

The business case manifests in loads of different ways. So, again, if we just stick with DEI: diverse businesses - if you can harness the power of that diversity - they are more profitable. There is loads of research to back that up and in a really saturated markets - like a lot of our businesses are operating in - and highly competitive globalised markets, we have got to be able to harness this diverse talent and these different ways of thinking. It stands to reason you can't innovate if everybody in the room has homogenous experience. You need to be able to harness different ways of thinking - and I always think with ESG it's not about having a purpose instead of profit, necessarily. People talk about having a purpose beyond profit, so the two don't have to be at odds with each other. It is about reducing the ways, as a business, that you profit from creating, or exacerbating, problems for the planet, or for people - and that is a quite subtle, on the face of it, but really important difference, I think, because, quite simply, from a business perspective, if you get it wrong you going to lose money and if you get it right you can make money. So, even with just that very narrow simplistic lens it makes sense.

Then the performative/pragmatic case: we have got a "war for talent", I hate that phrase! But we do and in pretty much every sector. Name me a business that isn't trying to attract and retain the best talent possible - and we know, increasingly, each generation coming through cares about this stuff more and more it's making their employment decisions more and more and also their spending decisions, actually. This isn't just something for the younger generations, but it is there. Not to mention customers, investors - every other stakeholder.

**Alice** *Phoebe anything to add onto those excellent points?*

**Phoebe** Yes - talking about the meso level - so, the organisational piece that Kelly was mentioning - it's so important that companies take action internally for ESG similar to efforts that we are seeing on the macro level (global 'outside' level). In essence, companies are then bringing 'the outside in' as it were. I think the key is to be able to make those changes internally, in such a volatile world that we have got at the moment, organisations need to create psychological safety within the workplace. There is a quote that I wanted to provide which is by Delizonna<sup>1</sup> who wrote in Harvard business review, which is, "*we become more open-minded, resilient, motivated, and persistent when we feel safe. Humour increases, as does solution-finding and divergent thinking – the cognitive progress underlying creativity.*" I think that this is so significant - particularly the solution finding in terms of all those factors that you were mentioning Kelly: if we are going to try and make effective change - which is the most important - and to have those developments, then we really need to support our business leaders and support our colleagues in feeling 'safe' – whatever that means to them.

**Alice** *And what about some of those broad societal shifts that you were talking about, Kelly?*

**Kelly** Yeah, I think that is the other bit to note because we have got a bit of a perfect storm, in a way. As well as all of those macro level shifts in emphasis I was talking about, we have also got things like: over the last few years we have seen a real resurgence in global movements - if you think about #MeToo, if you think about the resurgence of "Black Lives Matter" and actually it has been really interesting with those sorts of 'social movements' - if I can put it in a really basic way - we have seen them come massively into the workplace in ways that, in the past, there has often been a bit of a distinction between things that you think about outside

<sup>1</sup> Delizonna, L., 'High performance teams need psychological safety. Here's how to create it.' *Harvard Business Review*, August

of work. To Phoebe's point around physiological safety - we talk so much in progressive workplaces about enabling people to bring their whole-selves to work and part of that as the employer, or the organisation is engaging with some of the more challenging issues and some of the difficulties and tragedies and worries that people are facing outside of work. They don't leave them at the door when they come into the workplace and that is a really interesting shift I think.

We are quite far in before we have mentioned the "C word", so I feel we should pat ourselves on the back! I mean, Covid was a huge wake-up call from lots of different perspectives. From an inequality perspective it both worsened lots of existing inequalities and, also, brought its own. I read right at the beginning of the pandemic, I think it was in the Guardian, somebody described Covid as being a situation where "we are all on the same river, but we are definitely not in the same boat" and I think that is a perfect description of it. If you think about technology, there was a digital revolution at the start of the pandemic for a lot of people, a lot of children as well as adults, suddenly life became online - but that, already, was an unequal access point.

The World Economic Forum report that in India about 50% of people don't have access to the internet. So, all of a sudden, even if you were one of those "lucky people" who was able to do a job at home - theoretically - half of you did not have access to the internet available to do that.

There is other research that says that this is a general point in the sense that people in higher income jobs - so, already ahead of the game on one analysis - are more likely to have jobs that they can do remotely. So, if you think about all of those layers - and that is just on that narrow lens of technology - those inequalities become exacerbate and then - I think we are down this rabbit hole of doom so we might as well mention - the cost of living crisis. Again, massively, disproportionately impacting those marginalised communities. We have got a disability pay gap in this country of about 17% already and then if you think of all of the expenses that you might have as a disabled person already in excess - I think for some, pre-Covid, it was as much as a £1,000 difference a month already - and then if you think you have got things like charging: an electric wheelchair, having a separate refrigerator for your medicine, travel to get specialist supplies - all of those things have become more expensive so that gap just grows and grows and grows and persists. The good thing is, to Phoebe's point before that, organisations are becoming more and more mindful of that and that everyone is not in the same boat.

**Phoebe** It is very important that organisations do become more mindful about it - some still unfortunately *like* to think that they are mindful, and they give out the impression that they are, which is still, I guess, in the right direction, but they need to ensure that those practicalities and those operations are put into day to day practice for their employees. It should not be surface level only!

**Alice** **And what about our tendency to compartmentalise these different issues as you were saying a disability issue or a gender issue or a community issue how is that being managed at the moment?**

**Kelly** That's such a good point - that's a really positive shift actually. If I think about my work in relation to the DEI / equality space, enlightened organisations and individuals very much are starting to approach things with more of what we might call an intersectional lens: essentially the idea that we are humans and, therefore, you can't compartmentalise us and say, "today I'm turning up and this is my experience as a woman, tomorrow I am turning up and this is my experience based on my disability". We are carrying all of those things all of the time and people are individuals - but it is really a fine balance to strike because you have to engage with the reality for different communities, you just have to, at the same time, acknowledge that one's black person's experience is just one black person's experience it is not the experience of every black person and that is the same for any community or group.

Phoebe's point is absolutely on the money. You can't create psychological safe environments if you are not engaging with your people as the individuals that they present - that's the challenge for leaders I think. There is a lot written about this by people who are much more eloquent than me. Kimberly Crenshaw was the person who originally coined the phrase "insectionality" but the idea is the more marginalised identities you have, they layer on top of each other and you face more and more barriers in everyday life and therefore in the workplace. So, being aware of that helps you dismantle and reduce these as an employer.

**Phoebe** I want to reiterate what you have just said - psychological safety can only be created in an inclusive space and that goes to people being able to be their *whole* individual. 'Authentic' is such a key word, whether that is being an authentic individual or being an authentic leader - and I am not just talking about leader in terms of CEO or a legal partner - being able to be authentic is being accepted as your true self and for your colleagues

	to respect you. It means for everyone to be honest together, to be able to question the status quo without any negative consequences happening. There is still a lot we can do. I think we have made some progress (even the gender pay gap) but there is, of course, a lot we can do, and in my opinion, we just need to keep on talking about it and asking for various 'calls to action' on <i>all</i> levels and then developing those throughout the globe.
<b>Kelly</b>	Actually there is really interesting/worrying phenomenon where there is this backlash against DEI initiatives and there is this divide where - and I am going to generalise - but the research would suggest that there is this divide where, on the one hand, perhaps, people who you might more obviously regard as benefiting from improved DEI - let's talk in binary gender terms for a minute recognising I'm already not being totally inclusive with that but for ease and I think this is what the research looked at - women tended to be saying more in this research, "we are not doing enough", "we are not seeing enough change", "the change is not rapid enough" and the men in this research tend to be saying that, "we are talking about this all the time", "we seem to be doing loads" and there is that sort of divide where, if you are not seeing yourself as the primary beneficiary of the work, "I am hearing loads - the talk must mean action" and if you are the more primary beneficiary it would be like, "all I am hearing is talk, I am not seeing any action". We have to engage with that disconnect and that backlash piece otherwise we are going to become more and more polarised and, ultimately, this is work that should benefit everybody because we are talking about creating environments where everyone can be the best version of themselves - regardless of gender or any of the other characteristics. I think that is the missing piece of the jigsaw, for me, in a lot of businesses.
<b>Phoebe</b>	And that is what is so complex isn't it?
<b>Kelly</b>	Absolutely
<b>Phoebe</b>	Because each individual is different, each CEO is different, each company is different, each sector is different, each jurisdiction - and that's why I think the classic term " <i>win the hearts and minds</i> " is vital - because, if we go back to the gender discussion, women tend to be more sensitive, tend to be emotionally intelligent - and that's not to say that some men or other genders aren't - we need to go beyond appealing to people's 'hearts' - so we need to think also about how we put the statistics out there, how we can say to those people who want to know about the economy, how it is going to affect business, how being more inclusive will lead to more profits and we also need to think about how we encourage our organisations to develop multi-stakeholder collaboration in terms of a business point of view.
<b>Alice</b>	<b>We have been talking about all these society level changes, but if we drop down to that mezzo level of the organisation, Phoebe what is it that organisations should be starting to look at?</b>
<b>Phoebe</b>	In addition to the psychological safety piece and encouraging staff to be their authentic selves, I think organisations need to focus on who they can collaborate with, how that can support both meso and macro developments for the better and to be long lasting - we are not talking about quick fixes here, we are talking about development that's going to stay, that's going to be more than a generation, that's really going to help society and help companies and help individuals. If the company is the 'light bulb' with the energy and the positivity and development shinning out, that means that the people within that organisation also need to be invested in and I don't think that's necessarily being done as much as it could be at the moment.
<b>Kelly</b>	I absolutely love that, and I think your point around the longevity piece is so important because we are talking about something that you can sustain beyond just the immediate. We are not talking about the political, "what is going to happen at the next election?" scenario and there isn't a silver bullet for any of this stuff. There is some big stuff that we can do but a lot of it is iterative and keeping going. At RPC we have recently been reframing our ESG strategy as a firm and we have built into that very expressly that, for us, this is about creating a more sustainable business for the next generation of our people and our clients. We are trying to build into that the recognition that this has to be a continually evolving thing, that you are not going to get all the answers, but I think that is super important.
	Your partnering point as well. One of the United Nations Sustainable Development Goals, number 17, is around "partnership for the goals" recognising that no one can fix this on their own. One of my colleagues talks about this big boulder and the more hands the better. You are trying to push it up a hill, why would you not cross collaborate within sectors and cross sectors to try to do it more quickly and more sustainably?
<b>Phoebe</b>	Yep, and when I was studying at the University of Cambridge over the summer at the Institute of Sustainability Leadership, we had to create a visual aid about how we thought our own stakeholders look, so I used The Female Fraud Forum as my model and at the core of my ring of circles. So the next ring out of your core (your organisation so in my case The FFF) is other organisations, and it can build out and out and out

	and then we are talking about schools or, charities and the education piece as well. It is really, interesting to be able to put it onto paper: the 'me' and the 'you' and how the rings can be porous with value being provided both ways.
<b>Alice</b>	So, what about within the organisations culture that it is trying to develop looking internally. What is it that we need to be focusing on in that situation?
<b>Phoebe</b>	Going back to the psychological safety point - using clean language is something I hadn't actually heard of until a couple of months ago: it is a form of questioning and a way of finding out what someone really means and what they are thinking and feeling and training to staff to be able to communicate efficiently and positively within their teams. A lot of change within organisations is made in teams and effective development is not made when communication is not good. Trust and respect can be improved within teams. Of course, these are huge things. We also just need to think quite simply about the different languages that people speak and the conceptualisations of those words - the roots of the verbs, what they mean as a 'culture' to someone. Again, it is quite deep thinking, but I don't think we do it enough.
<b>Alice</b>	That's an excellent point and that is one I find really resonates with me because my background, before I switched over to law, was I did a linguistics degree and one of the things that we were talking about - and this is back what, 15/20 years - is we were talking about effective communication and gendered communication and how that crosses across: It doesn't matter what your communication looks like and what the message is, if your communication tools are expressing gendered pronouns, or if you are using terms like 'chairman', things like that, things that are inherently exclusionary - It is a really really big barrier to people having the sense of psychological safety, "I already feel excluded by the message that you are telling me" and it is such a key message that we really do need to think about what language we are using.
<b>Kelly</b>	I agree completely and, I think, so much of this is that the things that we might assume to be neutral are not neutral -and that is quite a challenging thing to ask people to do, to look at this with a critical eye - language being a really good example of that.  Michelle and I interviewed a brilliant woman, Felicity Wingrove, who is, certainly, an expert in this space - linguistics and communications - and she was saying how some of this stuff is about just being thoughtful. About the fact that, even if you put the gender piece to one side for a minute, that people receive information effectively in different ways. We know this don't we? Some people are visual, some people need to hear it, some people need to go off in a quiet room and read it themselves, some people need to write it down themselves and actually, it is not that difficult - if you think about it - to provide the same information in multiple formats if, really, your aim is for it to be understood and absorbed by more people. If you have got a big room of people providing different delivery methods in the one session, I think it is a way to make the message more effective. So, lots of this stuff is actually not big changes that you can be mindful of.
<b>Phoebe</b>	There is a concept that I read about called the Edge of Chaos which sounds phenomenally dramatic.
<b>Kelly</b>	It is the title of my autobiography there.
<b>Phoebe</b>	I absolutely love it. The Edge of Chaos theory is when something volatile or complex happens in a global or a more meso scale and it can provide the perfect opportunity for change to happen – so, perhaps, coming out of the pandemic perhaps we need to now take the opportunity to make that change in the context of what has just happened.
<b>Alice</b>	Both of you have significant experience of helping at that organisational level to create change so we have already talked about a bit of this. How is it being delivered and how can we continue that process. Phoebe maybe we can start with you?
<b>Phoebe</b>	Both Kelly and I have suggested that change has been happening already. Some companies are changing their mission statements, some people are re-looking at their purpose which is important. So, we are seeing some developments with leaders at the top looking at stakeholder collaboration, trying to understand how they can help in the world. What I think, in a nutshell, that organisations can do more is link their strategy and their purpose with the people, because they are so intertwined and it goes back to what you were saying at the very beginning Alice, in terms of that 'compartmentalisation', they [strategy and purpose] need to be seen as a collaborative approach. If organisations tackle it [meso equality] as the whole problem or a whole piece to address, then the results will follow as a collaborative piece.
<b>Kelly</b>	Exactly as you have described, it's taking what might have, historically, been regarded as a siloed thing, whether it was 'CSR' or 'DEI', or whatever it was called in your organisation. It was plug-in plug-out scenario

and we have seen some of the impact of it being a plug-in plug-out scenario. Like at the very start of Covid once of the first things the government did was said that, "you don't have to report your gender pay gap - we know you are busy with other stuff" sending, to my mind, a really clear message that this is something that you do when times are good and you have got some spare time kicking about, then you take this thing off the shelf. But when it is difficult, that's just the value add.

I think to make systemic change and sustainable change, as Phoebe was describing, it has got to be baked into the DNA of your organisation. So, I would like to think, if we can get to the point as businesses of going: "Everyone in this business understands how, when going about their job, they can create a more diverse, inclusive, psychological safe, environmentally friendly place" - whatever the focus of your mission statement and purpose is. They know the part that they play. That is where the magic happens.

In the same way – I'm going to mention billing, Alice! You and I are lawyers in a law firm, right? We are not the finance director, the CFO or our brilliant colleagues in the finance team, but we also know that we have a role to play in making the firm profitable. We are a part of that jigsaw, and we have experts in the finance team who deliver the difficult stuff, but we have to play our part -and I think this stuff needs to be seen and structured like that and then it can't be plugged-out and put on the shelf when times are hard, because it is how you do things around here.

<b>Alice</b>	But also, if it comes from as Phoebe was saying from those individual values and taking from there ...
<b>Kelly</b>	Yes.
<b>Alice</b>	Then it will automatically feedback through.
<b>Phoebe</b>	Going back: one example is how the crisis of the First World War accelerated women's rights to equal work because they took on so many jobs between 1914 and 1918 . That work and that development was recognised in the 1919 Sex Discrimination Removal Act.
<b>Kelly</b>	Yes
<b>Phoebe</b>	Of course, this is a huge example, but we need to do things when times are tough [by taking advantage of the shocking conditions]. I have another academic quote - I love a quote(!) – this is an author called Donella Meadows: she stresses the importance of not assuming that we can predict and control. We hear a lot of people say when we are worked up, or stressed, "just go with the flow" and that can sometimes be utterly infuriating. I am not suggesting that we all then start to count our chakras whatever the word is but Meadows has a beautiful phrase which is: " <i>dance with systems</i> " which she explains is working with uncertainty and expecting surprises and learning from them.
<b>Kelly</b>	Nice
<b>Phoebe</b>	I think that sums up in my head, certainly, how we can help as individuals in the context of both meso and macro worlds.
<b>Alice</b>	We have talked a lot about all of types of changes that we can be doing, but it is really easy to feel overwhelmed, as an individual, in the face of what feels like so much to do, so many different areas to focus on - and I have, seriously, felt that way myself - but what can each person do to bring change?
<b>Kelly</b>	I think that is so true. It can feel really overwhelming and I think that is true for people whose job it is to focus on this stuff everyday, so it is certainly true for people who are trying to do this alongside a day-job because, for most people, it hasn't been baked into a non-focussed job as yet in most organisations.

I think, what I would say, is you are doing something all of the time because doing nothing is not a neutral. So, you have already taken that step. So at least knowing that and thinking "well, what is the proactive deliberate step I want to take in relation to this". The other thing I would say to clients is if today wasn't the day where you thought of a thing that was positive or you did that thing, there is always tomorrow. You don't have to be pushing this dial every single day. That is why it is a collective effort.

I love a quote as well it is a suffragette quote and it talks about everyone putting their little stone in and at the end we have a beautiful mosaic - this work is like that because you can't see, immediately, the impact of the thing that you are doing. Sometimes you can, sometimes it is a big step change. The example Phoebe was talking about, or the Dagenham women protesting for equal pay. But sometime it's not and it is only later -

perhaps even another generation or once you have moved on - somebody will see it, but as long as you have got your eyes on the prize and you understand that yours is in that direction I think there is power in that.

So, I think it is recognising that wherever you are, in your role, in your business you will have a difference sphere of inference to the person who sits next to you. You might be the top of your organisation - and that is a real privilege because you do get to make some of those sweeping changes and to stand for it. You might not be you though. You might be somewhere else in the hierarchy, but who can you influence? When can you advocate for something? When can you - even quietly - be the person who says, "have we thought about 'X' person who seems to have been excluded from that conversation?". It does not have to be big things. Often the small, incremental, micro changes are things that make a big difference to another person and then they will pass it on. Remembering that we all can make some positive change, and this is really important. Otherwise, it is utterly overwhelming, I agree.

<b>Phoebe</b>	Absolutely and that goes to what we were saying earlier about everyone can be a leader
<b>Kelly</b>	Yes
<b>Phoebe</b>	<p>It doesn't have to be the big man at the top. I really could not agree more in terms of those small steps, and what we need to recognise is: if we are already thinking about it, we are doing some good because it means that we are not 'unconscious' about it. We may be 'consciously-incompetent' - as the phrase goes - but the main thing is that we are not 'unconscious' and it means that we can grow and develop and educate ourselves and others to become competent that eventually - the fourth time in this model - is being 'unconsciously competent' so we don't have to be thinking about the steps that we do: it is automatically done because we have trained ourselves and others to follow that model.</p> <p>Understanding ourselves is so hugely important and combating our self-limiting beliefs and our limiting habits, for example failing to take credit for your achievements that would be a limiting habit. A new behaviour would be clarifying your person and contribution, accepting acknowledgments and being visible. Another one is expecting others to notice your contributions: "why wouldn't they have seen it? they should have seen it", whereas the new behaviour would be, be prepared to communicate your achievements succinctly.</p>
<b>Kelly</b>	The equivalent of that I have seen refers to people taking their eg paternity leave "loudly and proudly". Trying to be an ally and move the dial on social norms around who takes childcare responsibilities. There is always something that you can do as an individual. It is just stepping back and going "what I can influence? Where can I make a difference or a stand on something?".
<b>Alice</b>	<p>So this has been a fantastic conversation and I hope that our listeners are feeling as hopeful as I am - and is inspired - but just before we sign off one of the things that has really helped to focus my mind on the kind of things that I, personally, can do to bring change is to hear how other people are making those changes. So, I thought I would kick off and we can all share one and I will share my own change, one of the things that I have noticed and done:</p> <p>I was in a support group for people with endometriosis and one of the people in the group was a person who was a female at birth, suffered from endometriosis and identified as non-binary and they described their experience of being excluded from a support network by information and resources being targeted at women as opposed to people who have uteruses, or at people who have endometriosis and it was so simple and so unthinking and it had such an impact on them and reinforced to me the importance - as we were talking earlier - about thinking about language and thinking about how you can communicate what it is you are intending to communicate. Particularly because, in conversations where we are thinking about gendered issues, we do tend to exclude people who don't identify in that binary spectrum, and they are often missed out of really important conversations by mistake and by default and by assumptions.</p> <p>So, I am now focusing on making sure I make a space for gender identities in the conversations that I am having and in the resources that I am creating and challenging others to use language that does make sure that we include and create a message which is able to be digested by everyone who wants it or needs it.</p> <p>So, Kelly?</p>
<b>Kelly</b>	Something I always try and stay mindful of is that you can both marginalised and in a position of privilege, because privilege does not make you are bad person. You are not one or the other. It can be really tempting

to focus on the things that you understand need to be changed and need to be made more equitable from your own experience - and there is absolutely value in that passion led kind of work - but remembering also, yes, I am a woman, but I am also white, I also happen to be cis-gender, I also happen to be straight.

These are all privileges in the society in which we operate and trying to remember that as well. As I know I have benefited from allyship of others - I know there would have been people in rooms advocating for me. I feel that I have that obligation - and actually that privilege, to be honest, to spend - and trying to always think what other experiences are not in this room or aren't being factored in and trying to use my voice to advocate for others as well. I think part of that is the obligation that I feel is to learn more about other people's experiences, because it is not up to someone in a particular marginalised community to teach me. I read a lot of books. I am a bit sad like this, it's a bit of a busman's holiday situation, but my study at home is full of books on different experiences across the whole DEI spectrum because I am always trying to expand my knowledge. I am not saying I have nailed it at all. I think it is always a work in progress isn't it to try to expand your frame of reference really.

<b>Phoebe</b>	Because it always changes as well.
<b>Kelly</b>	Because it always changes, and it is individual.
<b>Phoebe</b>	And that is why we are always learning aren't we.
<b>Kelly</b>	Yes.
<b>Phoebe</b>	It's progressive.
<b>Kelly</b>	Absolutely.
<b>Phoebe</b>	I love both of those Alice! I also have been really trying to be very conscious about the language that I use. One example that came to mind when you gave your example was instead of using the word "women" in a sector survey by the FFF, we used the phrase "individuals who identify as females" to answer this. Just thinking about it, actually just understanding what you are saying and how someone is going to interpret those words [is key]. I absolutely would never want to be exclusive, and I think understanding and recognising that we are going to make mistakes sometimes as well but as long as we are trying, as long as everyone is trying, then it can only get better. The other thing which I really tried to do in 2022 through The FFF is identify allies. Because we are called the 'Female Fraud Forum' my team have really tried to focus on individuals who identify as men to be included to be supporters and to be offered that space to help the development of those who identify as females in the sector.

**Alice** Excellent and thank you both so much for sharing!

So, now it is over to our listeners what are you doing this International Women's Day to move the dial? We would love you to share your ideas on LinkedIn, Twitter and Instagram make sure you tag RPC and Taxing Matters and use the hashtag move the dial. We would love to see your ideas and remember there will be prizes for the best ones!

Unfortunately, that brings us to the close. This is all we have had time for so thank you so much to Phoebe and to Kelly for joining us. You can find both Phoebe and Kelly on LinkedIn. If you have any questions for me for Phoebe or for Kelly or any topics you would like us to cover in a future episode please do email us on [taxingmatters@rpc.co.uk](mailto:taxingmatters@rpc.co.uk) we would love to hear from you.

If you like this episode, please do take a moment to write, review and subscribe and remember to tell a colleague about us.

RPC would like to thank Josh McDonald. Our original score is composed by *Inciter productions* who also produce this podcast series. To hear a full, uninterrupted version of our podcast theme go to Instagram @inciterproductions and follow the link in bio.

And, of course, a big thank you to all our listeners for joining us.



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Thank you all for listening and talk to you again shortly!

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