Nottingham Business School

Nottingham Trent University

# EXPLORE

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# Introduction

**Welcome to the second edition of NBS Explore: a magazine which highlights examples of our sustainable, impactful research. At Nottingham Business School, our research responds to real-world challenges, guided by the ambition of the United Nations Sustainable Development Goals. We work across disciplines and sectors to generate insights that matter locally, nationally, and globally. This edition exemplifies how academic inquiry can shape policy, empower communities, and challenge entrenched norms.**

From the ethical reorientation of marketing education to the structural reform of Fire and Rescue Services, our researchers are tackling complex societal challenges with clarity and commitment. Our work reframes marketing as a moral practice, urging educators to centre the behaviour of marketers and not just consumers, in curricula. This shift is already influencing teaching and professional standards, with ripple effects across industry and academia.

Graduate retention in Nottingham, a city rich in student life but struggling to retain talent, is another pressing concern. A collaborative study reveals the paradoxes of student experience and the barriers to long-term settlement. The study informs recommendations, ranging from career visibility to urban regeneration that offer a roadmap for making Nottingham a place to stay beyond study.

Internationally, our research is shaping policy in Ghana, where our analysis of tax filing behaviours is helping the Ghana Revenue Authority improve compliance and revenue generation. In Sri Lanka, participatory action research has delivered clean water and sustainable livelihoods to rural communities, demonstrating how locally led solutions can advance global development goals.

Closer to home, the co-development of a democratic engagement toolkit for Jersey addresses voter apathy through education and outreach. Meanwhile, work on fair gig work in Scotland is informing national policy and union strategy, ensuring that digital labour is not exempt from the principles of dignity and safety.

Finally, the urgent call for ethnic diversity in higher education leadership challenges the sector to confront systemic exclusion and move beyond performative inclusion. The research recommendations are already shaping conversations at the highest levels of university governance.

Together, these projects reflect research that is rigorous, inclusive, and transformative. Research at NBS continues to be about people and for people. It is grounded in strong partnerships and a shared commitment to impact.

**Dr Maranda Ridgway**
NBS Impact Coordinator
Associate Professor of People and Inclusion, Co-Director of the Centre for People, Work & Organizational Practice, Nottingham Business School

# Student research project: belonging and placemaking in Nottingham

By **Charlie Hamilton**, **Robert Medhurst**, **Dr Elmé Vivier** and **Dr Eva Zemandl**

**Nottingham has long been recognised as one of the UK's most vibrant student cities. With two major universities and a student population making up around 13% of the city's 323,700 residents (Nottingham Insight, 2021).**

**But what happens after graduation? Do students see Nottingham as a place to build their future?**

That's the question at the heart of a recent undergraduate research project supported by Nottingham Business School and the School of Social Sciences at Nottingham Trent University.

Funded internally, the co-designed and run initiative saw two students explore how current students and alumni feel about Nottingham, and whether they see it as somewhere to settle once their studies are complete.

Graduate retention is not a new challenge, but it has been shaped by wider national and global pressures. Nottingham City Council's Student Living Strategy (2023–2028) identifies graduate retention as a key priority, recognising its role in strengthening community cohesion and delivering mutual benefits for all who live in the city.

**323,700**
**residents**

**13%**
**students***

## The study

Against a backdrop of post-Brexit and post-pandemic complexities and international geopolitical pressures, the research team examined the influences on perceptions of placemaking and belonging in Nottingham.

We explored student and graduate perceptions of what current and future conditions make Nottingham an attractive place to stay, live, work and invest.

The team surveyed 122 current and past students in Nottingham, exploring some of the themes in more depth through three focus groups. For context, we compared our research findings with those from a similar study conducted in 2016, co-funded by the Nottingham Post and NBS, led by Dr Stefanos Nachmias and Dr Chris Lawton.

## Student life in the city

We know from our graduate outcomes survey that students are attracted to Nottingham from all over the country and the globe, and many plan to learn and return home. Across the survey and focus groups, the key highlights of student life showcase a lively and liveable city and 90% felt welcomed.

- **Welcoming**
- **Friendly size**
- **Vibrant social scene**
- **Diverse communities and societies**
- **Affordable**
- **Supportive university environments**
- **Excellent transport links**

* Approximately

## Paradoxes of city living

As with many cities, the student respondents noted the paradoxes of learning and living in a vibrant and busy space. While many enjoyed the lively social scene, some noted that aspects of the culture, particularly those centred around drinking, could feel less inclusive.

Students' future aspirations reflected a wide range of interests, including culture, health, and family.

Affordability and the geographic scale of the city were generally praised, with respondents highlighting Nottingham's manageable cost of living and transport links as major advantages compared with larger UK cities. Yet housing is a rising concern, particularly when moving from studying to working life, suggesting that affordability remains a relative advantage but one under pressure.

In any city there are debates around longer-term housing affordability, community wellbeing and safety, vitality of public spaces and regeneration that creates resilience for the future.

However, Nottingham is part of an emergent East Midlands region and our research demonstrates student awareness of the importance of that longer-term investment in our industry, people and place, for the future.

## Visibility and access to career opportunities

One of the most striking findings from the research was the contrast between students' overwhelmingly positive experiences of Nottingham and their limited awareness of long-term career opportunities within the city.

Despite being home to major employers, including Boots UK and Experian, and offering roles in the public and charitable sectors – particularly as the new East Midlands Combined County Authority drives regional economic growth – many students were unsure how their degrees aligned with local job markets.

Encouragingly, both universities offer robust employability services designed to help students navigate the transition from study to work. Support such as tailored careers advice, CV workshops, employer networking events, and graduate job boards, play a vital role in connecting students with opportunities that match their skills and aspirations.

Yet, the survey revealed that over half of respondents were not fully aware of graduate roles in Nottingham relevant to their field of study – and, as such, only around a quarter of students intended to remain in the city.

While Nottingham's strong sense of community is clearly a draw, there's a growing need to enhance the visibility of career pathways and progression routes. Strengthening the link between student experience and local employment could be key to encouraging more graduates to build their futures here.

## What's next?

The research team have made a number of recommendations for key stakeholders in the city. These include actions to amplify visibility of the connection between key taught components in the curriculum, such as digital/AI/creative and green industry skills, and employability/career progression; as well as using creative and immersive ways to interact with regional and local careers fairs.

Additionally, the student researchers noted the importance of local and regional alumni networks, as well as strong place marketing approaches to emphasise Nottingham as an employment destination, beyond the buzz of a short-term enjoyable student experience.

The project also forms part of a wider NTU initiative called MARKETs (Multi-Actor Research & Knowledge Exchange Teams), which includes a team of researchers at NTU whose purpose is to initiate multi-sector engagements in Nottingham, in a so-called 'market-square', with a focus on specific local challenges.

The research will therefore feed into wider conversations across the city, as well as ongoing research at NTU and NBS's Centre for Economy, Policy and Place on such challenges.

By working with our students, supporting research projects like this survey, we are able to build on these voices of the future to provide knowledge solutions to the benefit of our city.



# Gambling harm: the correlation between betting shops and crime

By **Dr Oluwole Adeniyi** – Strategy Analytics and Operations, Nottingham Business School, Nottingham Trent University, **Dr Ferhat Tura** – School of Law and Society, Bournemouth University, **Prof. Andy Newton** – Department of Criminology and Criminal Justice (CCJ), School of Social Sciences, Nottingham Trent University, **Prof. John McAlaney** – Department of Psychology of the Faculty of Science and Technology at Bournemouth University

**Gambling harm is increasingly recognised as a public health and social justice issue, with consequences that extend far beyond individual financial loss. It affects mental health, family stability and community cohesion.**

Our research explores the relationship between the location of betting shops in England, which are often concentrated in deprived communities, and ten categories of police-recorded crime, namely, antisocial behaviour (ASB), shoplifting, theft from person, public disorder, burglary, bicycle theft, criminal damage, arson, robbery and vehicle crime.

It provides compelling, national-scale evidence of a correlation between betting shops and crime, and offers a critical foundation for policy reform and targeted interventions aimed at reducing gambling-related harm.

## Co-location of betting shops and crime

The findings show that betting shops are spatially clustered in areas with high crime rates, and their presence is linked to higher numbers of all crime types analysed. Even after controlling for neighbourhood characteristics such as education deprivation, housing tenure and ethnic heterogeneity, the association remains strong and statistically significant.

The most pronounced relationships are observed for shoplifting, theft from person, public disorder, and ASB, signifying crimes that directly impact community safety and quality of life. These results support the conceptualisation of betting shops as 'risky facilities' and 'crime attractors,' because betting shops increase footfall and commuter flow, which can disrupt social controls and create opportunities for offending.

When co-located with other risky facilities such as pubs, fast food outlets, and bus stops, the potential for crime is amplified. This spatial convergence of risk factors in deprived areas suggests that betting shops may not merely reflect existing social problems but might also actively contribute to their intensification.

## Influence of neighbourhood characteristics

The study also highlights the role of neighbourhood-level characteristics in shaping crime patterns. Areas with high levels of education deprivation, social renters and lone-parent households, are more likely to experience elevated crime rates.

These findings align with social disorganisation theory, which suggests that weakened community structures and informal controls lead to higher crime. Betting shops, by their very presence, may exacerbate these vulnerabilities, undermining efforts to build resilient and safe communities.

Importantly, the research challenges the assumption that gambling harm is solely an individual issue. It demonstrates that the spatial distribution of gambling opportunities (particularly betting shops) seems to have structural and environmental consequences. This reframing is essential for developing effective interventions. Rather than focusing exclusively on individual gamblers, policymakers must address the broader context in which gambling harm occurs.

## Shaping policy for community wellbeing

From a policy perspective, the implications are profound. Current planning and licensing frameworks often fail to account for the cumulative impact of betting shop density on community wellbeing.

The study recommends a shift toward place management strategies that regulate the spatial distribution of betting shops, particularly in high-risk areas. Local authorities should consider saturation thresholds, zoning restrictions, and community impact assessments when approving new licences.

A public health approach similar to those used in alcohol and tobacco regulation could help mitigate the harms associated with gambling environments. Moreover, interventions should engage stakeholders who shape the built environment, including estate agents, property developers, and planning officials.

These actors influence the clustering of risky facilities and, by extension, the opportunities for crime. Engaging them in harm reduction strategies is essential. For example, planning committees could adopt saturation policies that limit the number of betting shops in areas already burdened by deprivation and crime.

The study also calls attention to the limitations of current crime data and the need for further research. While the findings are statistically significant, the authors caution against inferring causality, noting that other unmeasured factors may contribute to the observed relationships. Nonetheless, the strength and consistency of the associations underscore the need for urgent action.

Future research should explore the impact of online gambling, individual victimisation, and the role of corporate actors in shaping gambling environments. In addition, the study recommends shifting the focus of interventions from individuals to communities. Strengthening informal social controls, improving neighbourhood cohesion, and addressing concentrated disadvantage are essential components of a comprehensive strategy to reduce gambling-related harm.

This approach aligns with emerging evidence that structural interventions including improving housing, education, and employment opportunities can have a significant impact on crime and wellbeing.

## Pathways for intervention

In conclusion, this research provides compelling evidence that betting shops might be spatial structures that influence crime and community wellbeing. Their concentration in deprived areas, association with multiple crime types, and interaction with other environmental risk factors make them a critical focus for public health and urban policy. By reframing gambling harm as a spatial and structural issue, this study opens new pathways for intervention and underscores the importance of evidence-based regulation in protecting vulnerable communities.

The findings of this study should serve as a wake-up call for policymakers, urban planners, and public health professionals.

Gambling harm is not confined to the individuals alone, but might be embedded in the places we live, the policies we enact, and the environments we create. Addressing it requires a coordinated, place-based response that prioritises community wellbeing, equity, and safety.



# Fair gig work in Scotland: from evidence to national action

By **Prof. Nadia K Kougiannou**

**Digital platforms have rapidly become embedded in local economies across the world, transforming how services are delivered and how work is organised. The expansion of app-based systems, e.g., Uber Eats, Deliveroo, has redefined the labour process, introducing new forms of flexibility alongside heightened insecurity. Food delivery is a clear example: a growing sector that promises autonomy for workers while often reproducing dependence, instability, and risk.**

Our Royal Society of Edinburgh-funded study, Fair Gig Work in Scotland? A Review of Employment Practices in the Scottish Food Delivery Work, examined how Scotland's Fair Work Framework applies within this increasingly prevalent yet deeply precarious form of digital employment.

## Understanding fair work in the platform economy

The concept of fair work has been central to Scottish policy for almost a decade. The Fair Work Framework is structured around five dimensions: effective voice, opportunity, security, fulfilment, and respect.

Yet the gig economy, and particularly platform-mediated food delivery, remains largely absent from national fair work measures. Our study addressed this gap by investigating how food-delivery couriers experience work, representation, and risk within a model that treats them as independent contractors rather than workers.

The research was conducted in two phases. First, semi-structured interviews with thirty-nine couriers captured narratives of everyday work and employment relations. Second, a survey of 211 gig workers across Scottish cities provided quantitative evidence on pay, safety, and voice. The sample was predominantly male (84%) and migrant (73%), reflecting the sector's heavy reliance on non-UK labour and the limited mobility available to these workers within the wider labour market.

## Findings: voices from the digital front line

The evidence revealed an employment system that restricts expression and normalises dependency. 88% of respondents were not members of a trade union, yet over 65% viewed union representation as important for improving working conditions.

More than 60% reported having little or no opportunity to express views about work, and fewer than one per cent said platform companies responded to feedback on working conditions.

Dissatisfaction with pay was widespread (62%), as were concerns about safety: four in five workers felt unsafe while working, citing harassment, road danger, and a lack of employer accountability. Racial and ethnic abuse was reported by 60% of participants, with several describing incidents of verbal and physical aggression.

As one courier explained: "You don't know who you're talking to; it just feels like you're at the mercy of the algorithm". Such experiences highlight how algorithmic management fragments communication and distances workers from organisational decision-making.

These dynamics reinforce what our ongoing research has termed precarity traps, i.e., cycles of dependency in which migrant and marginalised workers remain confined to insecure, low-wage digital labour with little prospect of progression. The findings reveal a system that commodifies labour while eroding the mechanisms through which workers might collectively articulate concerns or negotiate change.

## From research to influence

The study's publication prompted broad engagement with policymakers, trade unions, and advocacy organisations. In November 2024, our findings were discussed at a Scottish Parliament roundtable on fair work, attended by government ministers, the Fair Work Convention, and civil-society representatives.

The evidence informed two key proposals now under active consideration. The first is the creation of a Platform Workers Community Hub, a collaborative initiative involving unions and community groups to provide advice, legal guidance, and collective resources for couriers. The second is a public awareness campaign, Fairer Work, Safer Roads, designed to improve understanding of the risks faced by couriers and to promote shared responsibility for road safety and worker wellbeing.

These developments mark a shift in how Scotland conceptualises fair work in the digital economy. They demonstrate that decent work is not only a matter of pay or status but also of recognition, safety, and collective voice. The project's contribution lies in linking empirical evidence with policy dialogue, translating research into actionable recommendations that align with Scotland's aspiration to become a Fair Work Nation.

**88%**

**of respondents were not members of a trade union**

## Extending the agenda: collaboration with GMB

The impact of the research continues to grow through collaboration with the GMB-NTU Work Futures Observatory. Following presentation of the findings at the GMB Congress Fringe Event on Health and Safety in June 2025, there was strong consensus that platform work remains under-regulated and that gig workers face heightened occupational risks. Building on this momentum, the Observatory's Gig Worker Voices stream is now developing a UK-wide extension of the Scottish study in partnership with GMB organisers. The next phase will replicate the survey nationally, complemented by interviews and focus groups to capture lived experiences in different regions.

Further initiatives are under discussion, including a hybrid physical and digital Platform Workers Hub to support collective organising, and a community-based public campaign challenging stereotypes of gig workers while promoting respect and safety. These developments reflect a shared commitment to ensuring that technological innovation does not come at the expense of worker rights. The collaboration embodies how applied research can inform union strategies, provide data for campaigning, and amplify voices that are often excluded from policy debate.

**"You don't know who you're talking to; it just feels like you're at the mercy of the algorithm.**

## Towards fair and safe digital work

The Scottish experience offers valuable lessons for the broader UK context. Achieving fairness in platform work requires more than marginal adjustments to pay algorithms or employment classifications. It necessitates recognition of couriers as workers entitled to safety, voice, and representation. The Fair Work Framework provides a useful foundation, but its principles must be extended to cover digital labour systems that currently operate beyond its reach.

The next stage of our partnership with GMB seeks to embed these principles nationally, developing an evidence base for fairer regulation, improved occupational safety, and stronger collective voice.

As research continues to inform organising, policy, and practice, it becomes clear that flexibility and fairness need not be opposing goals. The challenge ahead is to ensure that the digital economy delivers not only convenience for consumers but also dignity and security for the workers who sustain it.

# From Mad Men to mindful marketers:
## how higher education is reforming the ethics of influence

By **Dr Bilal Akbar**

**The marketing sector plays a significant role in advancing the societal impact agenda, and marketers are at the heart of how marketing is perceived, practised, and valued among consumers and society. From an academic point of view, marketing is a collection of tools, techniques and theories; from a practice point of view, it comes to life through the actions, decisions, and judgments of marketers themselves.**

Understanding marketer behaviour, therefore, is critical because it not only shapes the social legitimacy of marketing activities but also enhances the ethical and cultural impact on individuals and society. Higher education has a unique responsibility to shape how the next generation of marketers thinks, acts, and reflects. Universities are knowledge providers and moral and social learning environments; they play a critical role in achieving and promoting social impact.

Our work focuses on the role of marketers and their behaviours, reframing how marketing is understood and shifting the attention from the consumer to the ethical practices of those who market.

## The importance of marketer behaviour

Marketers are the mediators between organisations, consumers and society. Their decisions and actions influence consumer trust, shape cultural meanings, and determine how organisations engage with social and ethical issues in a challenging and constantly evolving society. In this context, focusing on marketer behaviour helps reveal the motives and limitations that drive marketing practice, including commercial motivation, social responsibility initiatives, and the influence on individuals and society.

When marketers act irresponsibly and marketing goes wrong, the repercussions can be significant: for example, misleading advertising, exploitative pricing, or manipulation of consumer data can damage public trust. Conversely, when marketers act with integrity and marketing is practised in light of evolving socio-cultural norms, the outcomes can be more ethical, contributing positively to societal wellbeing.

Understanding marketers' behaviour allows organisations to address misconduct and support responsible practice. It reveals the cultural, psychological, and organisational pressures marketers face, such as merging profit motives with ethical obligations or balancing creative expression with regulatory compliance. However, marketing, traditionally, has paid more attention to consumers' behaviour, and very little emphasis has been given to the evaluation of marketers' behaviour. This is understandable because historically, marketing is used as a mechanism for selling and buying, and for profitability.

Marketing is now seen as an ethical sector that has an equal emphasis on individual and social wellbeing. Therefore, more stress should be given to marketers who plan, design, implement and evaluate marketing campaigns.

## The role of higher education

Historically, the core purpose of higher education was to influence professional identity formation, instil values of accountability, and develop critical reflexivity among students. However, marketing education, fundamentally, focuses solely on marketing knowledge and techniques, for example, digital marketing and analytics or brand management.

This approach, though successful, risks producing skilled technicians but not thoughtful practitioners. This is where higher education plays its role by embedding reflexive learning, ethical reasoning, and societal analysis; it can foster a generation of marketers who understand the consequences of their actions, decisions and behaviours. Such an approach would allow students to develop critical thinking and skills about their future careers in marketing to confront real-world dilemmas and reflect on how their decisions influence consumers and communities. This learning process builds not only competence but also character, allowing graduates to recognise marketing as both a professional and a moral practice.

## Embedding marketer behaviour within higher education curriculum

To embed the concept of marketers' behaviour in the curriculum, undergraduate and postgraduate marketing programmes should move beyond consumer-centric frameworks and explore marketers' agency, identity, and ethics.

In this, programmes can integrate marketer behaviour as a parallel field to consumer behaviour, examining how personal values, cultural contexts, and institutional pressures shape professional conduct. Such discussions can be complemented with reflections in which students analyse their own potential biases and motivations, as much for ethical reflection as for strategic performance.

Collaborative projects with external partners, for example, potential future employers, can help students experience the tension between commercial and social objectives. By making these dimensions explicit, higher education can foster reflective practitioners who are not only capable of designing effective marketing strategies but also conscious of their wider social and moral responsibilities.

In conclusion, the focus on marketer behaviour is a call to make marketing socially real and recognise that human agency lies behind every decision. When higher education embraces this responsibility, it trains marketers not just to sell products but to shape transparent, inclusive, and socially valuable markets.

This work has generated tangible impact by reframing how marketing is taught and practised. Academically, it has informed the design of new modules such as Societal Impact (core module for level 6 students, average cohort size is 120) within BA Marketing, enabling students to critically evaluate ethical and reflexive dimensions of marketing practice.

It has also shaped academic conversations through a special session at the Academy of Marketing Conference in Cork, Ireland, in July 2025, followed by a call for a special issue in the Journal of Marketing Management.

The work influences practitioners by highlighting professional accountability and guiding organisations to align marketing practice with ethical, cultural, and societal wellbeing.

# From record-keeping to future stewardship: the evolving role of accounting practices in environmental sustainability

By **Prof. Tam Nguyen**

**Accounting has evolved significantly from simple record-keeping systems in ancient civilisations to a sophisticated discipline integrating technology, ethics, and sustainability. There has been historical transformation of accounting practices and significant developments that have shaped the field. The role of accounting, in driving sustainable business practices for the future, is increasingly important as economies across the world strive for inclusive growth that is environmentally sustainable.**

Accounting, often referred to as the 'language of business' has long served as the foundation for decision-making, performance measurement, and financial transparency. However, as economies and societies evolve, so too must accounting. From manual bookkeeping to artificial intelligence (AI)-driven analytics, accounting's transformation reflects broader technological, social, and environmental changes. Today, the role of accounting extends beyond profit measurement to encompass sustainability reporting, ethical governance, and the creation of long-term value.



## Historical development of accounting

The roots of accounting can be traced back over 7,000 years to Mesopotamia, where clay tablets were used to record trade transactions. The next major milestone was Luca Pacioli's introduction of double-entry bookkeeping in 1494, which laid the foundation for modern accounting systems. During the Industrial Revolution, the rise of large corporations and complex business operations led to the development of cost accounting and auditing practices to ensure accuracy and accountability.

In the 20th century, accounting became increasingly standardised, with the establishment of Generally Accepted Accounting Principles and International Financial Reporting Standards. These frameworks provided consistency and comparability across global markets. However, the financial crises of the late 20th and early 21st centuries (such as, the dramatic cases of Enron in 2001 and Lehman Brothers in 2008) revealed the limitations of traditional accounting, particularly its focus on short-term financial performance rather than long-term sustainability.

## The shift toward sustainability accounting

More recently, in line with the United Nations' Sustainable Development Goals, environmental, social, and governance (ESG) factors have become central to accounting practices. This shift reflects growing recognition that financial performance alone cannot capture a company's true impact or resilience. Sustainability accounting, also known as environmental or integrated reporting, expands the scope of financial reporting to include non-financial information such as carbon emissions, labour practices, and community engagement. Frameworks like the Global Reporting Initiative and the International Sustainability Standards Board aim to standardise sustainability disclosures, making them as vital as traditional financial statements.

Therefore, sustainability reporting, when presented alongside traditional financial statements, provides a more complete and transparent picture of an organisation's overall performance. While financial statements reflect profitability, liquidity, and long term financial health, sustainability reports highlight ESG impacts that increasingly influence risk, reputation, and future value. Together, these reports offer stakeholders, such as investors, regulators, customers, employees, and communities, comprehensive and useful information to assess not only how a company performs today, but how responsibly and resiliently it is positioned for the future. By integrating financial and sustainability information, organisations enhance accountability, enable better decision-making, and demonstrate commitment to long-term, sustainable success.

The move toward sustainability accounting has attracted many businesses and organisations to voluntarily apply this practice. Cavagna Group UK is an example of a small and medium-sized enterprise that has started applying sustainability accounting under the consultancy of a team from Nottingham Business School.

## The role of accounting in future sustainability

The world is facing challenges such as climate change, inequality, and resource depletion, which we see daily in global news reports of floods, fires and other weather events that result in death, damage and human displacement. Accounting professionals are uniquely positioned to guide organisations toward sustainable futures. Accountants are increasingly called upon to measure, verify, and report on sustainability metrics, helping stakeholders make informed decisions. The integration of financial and sustainability data allows companies to assess long-term risks and opportunities, aligning profitability with social and environmental responsibility.

## Conclusion

Accounting's journey from ancient record-keeping to sustainability reporting demonstrates its adaptability and enduring relevance. As businesses navigate an era defined by technological innovation and environmental consciousness, accounting will remain essential in promoting transparency, accountability, and long-term value creation. Moving forward, the role of accounting will continue to evolve from scorekeeping to stewardship. Accountants will not only report financial outcomes but also advise on strategies that balance economic growth with environmental preservation and ethical governance. The future of accounting lies not merely in counting profits but in ensuring that businesses contribute meaningfully to a sustainable world.

# Shaping safer futures through Fire and Rescue reform in the UK

By **Dr Katarzyna Lakhoma**

**When people picture Fire and Rescue Services, they imagine spectacular blazes, individual heroism, flashing blue lights, and lives saved. Yet behind every incident lies a complex web of governance and accountability arrangements, inspection regimes, and the funding and operational decisions that shape the service's performance. These unseen mechanisms determine whether Fire and Rescue Services have the leadership, resources, and ability needed to protect individuals and our communities.**

Over the past decade, our research has sought to understand and strengthen those mechanisms by investigating how national policy, local decision-making, and financial pressures influence outcomes on the ground. Today, our research is directly informing the latest reforms in Fire and Rescue Services in England and across the wider UK, while helping to build services that are not only brave in action but resilient, well-governed, and trusted by local communities.

Until recently, most academic work on emergency services in England has focused on policing and, to a lesser extent, ambulance services. In contrast, Fire and Rescue Services have received limited attention, particularly in the areas of leadership, management, and governance. Previous studies of the service have largely examined fire engineering, fire resistant materials, psychological trauma or industrial relations. While important, these issues tell only part of the story.

How Fire and Rescue Services are governed, funded, operationalised and held to account, and how these systems affect their ability to keep people safe, has remained surprisingly under-researched. That gap is where our research on Fire and Rescue Services contributes to theory and practice.

Building on our earlier work, we have been exploring recent policy reforms in English Fire and Rescue Services. We examine not only how Fire and Rescue Services deliver emergency response but how they are managed and evaluated, and ultimately how the systems determine their effectiveness and public trust.

## The challenge of reform

Since 2010, successive Conservative governments have reshaped fire policy through austerity and localism, ultimately reducing central funding while increasing local accountability. Although intended to make services more accountable, they did the opposite. They led to many poor policy decisions, fragmented leadership and weakened public accountability, which contributed to inadequate service delivery, and made both communities and frontline staff more exposed to risk.

## From research to reform

Our recent projects have focused on improving governance and accountability across the fire sector. We examined the implications of the most recent legislation in the Policing and Crime Act 2017, which transformed fire governance by allowing locally elected Police and Crime Commissioners to take control from Fire and Rescue Authorities.

The Act also established an independent inspectorate and encouraged collaboration among emergency services.

The study found that these reforms strengthened accountability to the government, the inspectorate, and the public, but also generated new complexity and blurred lines of responsibility. The findings have been used by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services to guide its continuing inspection methodology. Both the previous and the current government have recognised that the 2017 reforms did not deliver the desired improvements and that further legislative change is required to enhance accountability and leadership.

Following the 2024 General Election, responsibility for Fire and Rescue policy was moved from the Home Office to the Ministry of Housing, Communities and Local Government.

Since the General Election, the Nottingham Business School team have been regularly consulted by the new government, the National Fire Chiefs Council, and His Majesty's Inspectorate of Constabulary and Fire and Rescue Services, as well as the Fire Sector Federation, about our view on potential changes, to policy and practice. We have also advised the devolved administrations in Scotland, Wales and Northern Ireland.

## Impact on the ground

The reach of our research extends well beyond Westminster. Locally, Nottinghamshire Fire and Rescue Service has drawn directly on our evaluations to strengthen community safety. The Safe and Well Visits evaluation reviewed how Nottinghamshire Fire and Rescue Service identifies and supports residents most at risk of fire in their homes. The study recommended clearer targeting of vulnerable households, better coordination with health and social care partners, and enhanced staff training.

When inspected again, His Majesty's Inspectorate of Constabulary and Fire and Rescue Services upgraded Nottinghamshire Fire and Rescue Service prevention rating from 'requires improvement' to 'good,' recognising the service's evidence-based improvements and specifically commended our work.

Further engagement with Nottinghamshire Fire and Rescue Service has come through the work of Charlotte Pell. Her PhD, jointly funded by Nottinghamshire Fire and Rescue Service and us, investigated the use of data in four major service areas, while a team led by Professor Will Rossiter looked at community engagement and workforce diversity.

At the national level, the report on the Economic and Social Value of UK Fire and Rescue Services by Michael Hewitt and Florian Biermann, commissioned by the National Fire Chiefs Council, provided the first comprehensive assessment of the sector's social and economic contribution. The analysis demonstrated that every £1 invested in prevention delivers multiple returns through lives saved, injuries avoided, reduced health-care costs, and protected property.

The report was presented by the Home Office as part of its evidence to HM Treasury Spending Reviews and has been adopted by the National Fire Chiefs Council as a key reference for demonstrating the sector's value to the UK economy and society.

## Looking ahead

As the government finalises its fire reform programme, our research team will continue to provide evidence, analysis, and expert advice to support decision-making at both national and local levels.

**The goal remains clear, to ensure that Fire and Rescue Services are well-led, well-governed, and fully accountable, because strong systems of leadership and assurance ultimately save lives.**



# Revenue generation for sustainable growth in Ghana: is targeting nil-filing a worthwhile exercise?

By **Dr Emmanuel Amissah** and **Dr Simeon Coleman**

**Sustainable revenue generation for development is a top priority objective, especially in developing countries. However, sub-Saharan African countries have lagged significantly in government revenue collection, with a median tax ratio of about 13% of GDP in 2022 compared with average of 18% in other emerging and developing countries and 27% in the advanced economies.**

The country of focus in our study, Ghana, falls below the global average for emerging and developed economies and tax revenues are still below the levels deemed acceptable. With current GDP per capita in Ghana hovering around $2,230 (in 2024), and foreign direct investment (net inflows) falling from an all-time high of 9.5% of GDP in 2008 to 2% in 2022, revenue generation to support any credible efforts at sustainable development will have to come from within the country. These trends have become concerns and emphasise the importance of our current study.

The Ghana Revenue Authority, responsible for overseeing tax administration and enhancing compliance and revenue generation across the country, is continually working to improve its operations. Our research seeks to support and contribute to this ongoing effort.

## Exploring tax filing practices

The primary aim of this study was to quantify tax filing behaviours of taxpayers in Ghana, with particular interest in the incidence of nil-filing and non-filing practices. Nil-filing refers to the practice where taxpayers submit a tax return but declare zero income, zero expenses, and zero tax liability. This is often legitimate when an individual or business truly had no taxable activity during the period, as filing is still required by law in many jurisdictions. However, some taxpayers misuse nil-filing as a way to appear compliant while concealing actual income, which can amount to tax evasion. The intention behind nil-filing is usually to avoid penalties for failing to file, while minimising attention from tax authorities. Non-filing, on the other hand, occurs when taxpayers fail to submit any tax return by the due date. Non-filing is often motivated by an attempt to avoid paying taxes altogether or due to negligence.

The research analysed tax declaration records from Ghana's administrative datasets for Corporate Income Tax and Personal Income Tax, the largest contributors to direct taxes and most prone to behaviours like nil-filing and non-filing. Compiled with support from Ghana Revenue Authority staff, the data came from tax offices nationwide. In the first phase, we examined records from 27 of the 59 taxpayer service centres, focusing on major offices in both southern (19 in Accra) and northern (eight in rural regions) Ghana to reflect regional differences in urbanisation and poverty.

The dataset includes all Corporate Income Tax and Personal Income Tax filings from 2010 to 2023, along with taxpayer characteristics such as registration year, business sector, CEO gender and age, and location. These variables help identify patterns in tax-filing behaviour.

A preliminary review of the data provided insight into the scale of adverse filing behaviours – nil-filing, non-filing, late-filing, and stop-filing – across the years studied.

## Findings

### Tax filing trends:

- Despite a sturdy increase in registered tax filers, there has been a concerning decrease in the number of firms and individuals filing their taxes year on year.
- The major concern in Ghana is the staggering number of non-filers, which has risen from 42% in 2010 to 49% in 2022.

### Regional insights:

- For the combined Northern and Greater Accra regions, only 18.84% of eligible individuals filed their tax returns.
- In the Greater Accra region (a hub of major activities in Ghana), this percentage drops further to just 12% for both Corporate Taxpayers and Income Taxpayers.

### Decline in filers:

- The decline in tax filers is alarming. In 2010, 54% of eligible individuals filed their taxes, but by 2022, this dropped significantly to 17.21%.

### Nil-filers:

- Interestingly, the extent of nil-filers (those who do not owe any tax) in Ghana is relatively low, averaging around 1.8%. This contrasts with trends observed in many other African countries.
- However, a major observation is the significant increase in nil-filers in recent years (148% from 2010 to 2022).

The observed tax trends especially in the case of nil-filing and non-filing in the study may be largely influenced by the significant size of Ghana's informal sector. According to the Ghana Statistical Service (2025), the informal sector employs approximately 80% of the workforce, yet only about 20% of this sector is formalised. This lack of formalisation makes taxation challenging despite the sector contributing an estimated 27.4% to Ghana's GDP. Additionally, low levels of education among taxpayers may further explain these behaviours, as limited understanding of tax obligations can lead to non compliance. The next phase of this project will focus on formally investigating the underlying reasons for these patterns to provide actionable insights for improving tax compliance.



## Shaping compliance behaviour

The current levels of non-filing and the rising trend in nil-filing are incompatible with Ghana's goal of achieving sustainable revenue generation.

To address this, the Government of Ghana and the Ghana Revenue Authority should intensify efforts to curb both behaviours. Particular attention should be given to Corporate Income Taxpayers, who account for 63% of nil-filers.

Introducing appropriate incentives could help nudge taxpayers toward compliance. This forms the basis of the next phase of the project, scheduled for implementation next year.

The gender disparity observed in the taxpayer characteristics data highlights the need for targeted efforts to encourage female business ownership, thereby increasing their representation in the taxpayer pool.

Expanding coverage of the informal sector will also help address this issue, as many women operate businesses outside the formal tax system. Many businesses engage outside of the formal tax system because such businesses are often easier to set up and operate, particularly in informal sectors. Business owners may deliberately avoid institutional bottlenecks such as registration requirements, tax compliance processes, and regulatory oversight. By doing so, they reduce administrative burdens and costs, but this also creates significant gaps in tax collection and enforcement.

The findings underscore the importance of taxpayer characteristics in shaping compliance behaviour. As such, the Ghana Revenue Authority should prioritise reducing, if not eliminating, the proportion of incomplete taxpayer information in its administrative datasets.

The research recommendations have already proven valuable to the Ghana Revenue Authority. Implementation is underway, with the aim of reducing the number of inactive taxpayers. This will enhance compliance and improve tax revenue, helping Ghana meet its Tax-to-GDP targets.

# Co-developing a toolkit to help strengthen democratic engagement:
## the case of Jersey

By **Dr Guja Armannsdottir** and **Dr Christopher Pich**

**Voter disengagement and widening disconnection between voters and electoral participation is on the rise, and this trend is not exclusive to one country or jurisdiction.**

**In fact, voter engagement has been declining across the world since the beginning of the 1990s and this growing trend raises concerns among policymakers, researchers, and elected officials.**

The Crown Dependency of Jersey is no exception. Jersey has the lowest voter turnout among members of the Organisation for Economic Cooperation and Development and continues to witness a trend of low engagement and growing apathy in national elections, despite lowering the voting age from 18 to 16 in 2008.

Current engagement programmes are perceived as insufficient and inconsistent. If voter disengagement continues to rise, it poses direct threats to the integrity of electoral democracy and stability and governance of states and could empower disruptive voices, ideologies and messages.

### Enhancing voter participation

Responding to this problem, a collaborative, cross-sector study was developed with the aim of co-developing an island-wide toolkit for the long-term management of democratic engagement strategies and programmes in Jersey.

A key approach to enhancing voter participation involves creating and implementing focused outreach initiatives within educational institutions. These programmes can play a vital role in offering impartial support, guidance, and education about the electoral system and the significance of active civic involvement.

### The objectives are as follows:

| | | |
|---|---|---|
| 1 | Investigate the current provision of educational engagement outreach programmes in Jersey and identify envisaged strategies, tactics and activities associated with voter engagement and civic participation/responsibility. | |
| 2 | Co-design and development of long-term targeted educational engagement programmes for different stakeholder groups in Jersey which address the barriers of voter engagement. | |
| 3 | Facilitate, deliver, and appraise the rollout of long-term targeted educational programmes for different stakeholder groups. | |
| 4 | Co-develop an island-wide curriculum framework for educational engagement outreach programmes and development management practices to sustain voter engagement through a series of Voter Engagement Champions. | |

To address the multifaceted challenges of voter democratic engagement we conducted 23 interviews with educators, policymakers, industry specialists and stakeholders from the third sector to assess the current provision of democratic engagements programmes.

In addition, we carried out five face-to-face focus groups with segmented voter groups, such as newly registered voters, migrants, returning islanders, apathetic voters, and engaged voters.

## Transforming educational programmes

All stakeholder groups, including academics and policymakers, thought that the provision of the educational programmes on democratic engagement in Jersey needed to be transformed. The current delivery of educational programmes was identified as patchy, inconsistent and only addressed low levels of engagement.

Surprisingly, voters were engaged with issues such as employment, travel and housing but were disengaged with the process of voting and wanted impartial knowledge on politics in Jersey and the processes.

Respondents mentioned confusion with the electoral system, mistrust between voters and policymakers, and perceived irrelevance of engaging in democratic processes as the main barriers to engagement and educators called for more guidance on how and what they could teach their students.

There was collective agreement that education was a key driver to address low level of democratic engagement in Jersey. The initial findings are summarised in Figure 1.

We are now working with our stakeholders to co-create an island-wide toolkit for the long-term management of democratic engagement strategies and programmes in Jersey. The toolkit, to be used by educators, policymakers, practitioners, and other stakeholder groups, will include face-to-face elements as well as more creative ways, such as gamification, to engage respondents.

## Impact

This research is being conducted with the support of the Assistant Chief Minister of Jersey, and different stakeholders across industry and sectors. We have presented our work to Jersey Curriculum Council and the Select Committee and our research has received media interest in the local news outlets.

Our research will have an impact on the co-development of programmes/content in schools and colleges in Jersey, which has the potential to strengthen democratic engagement, improve participation and clarify the relevance and impact of politics for voters in Jersey.

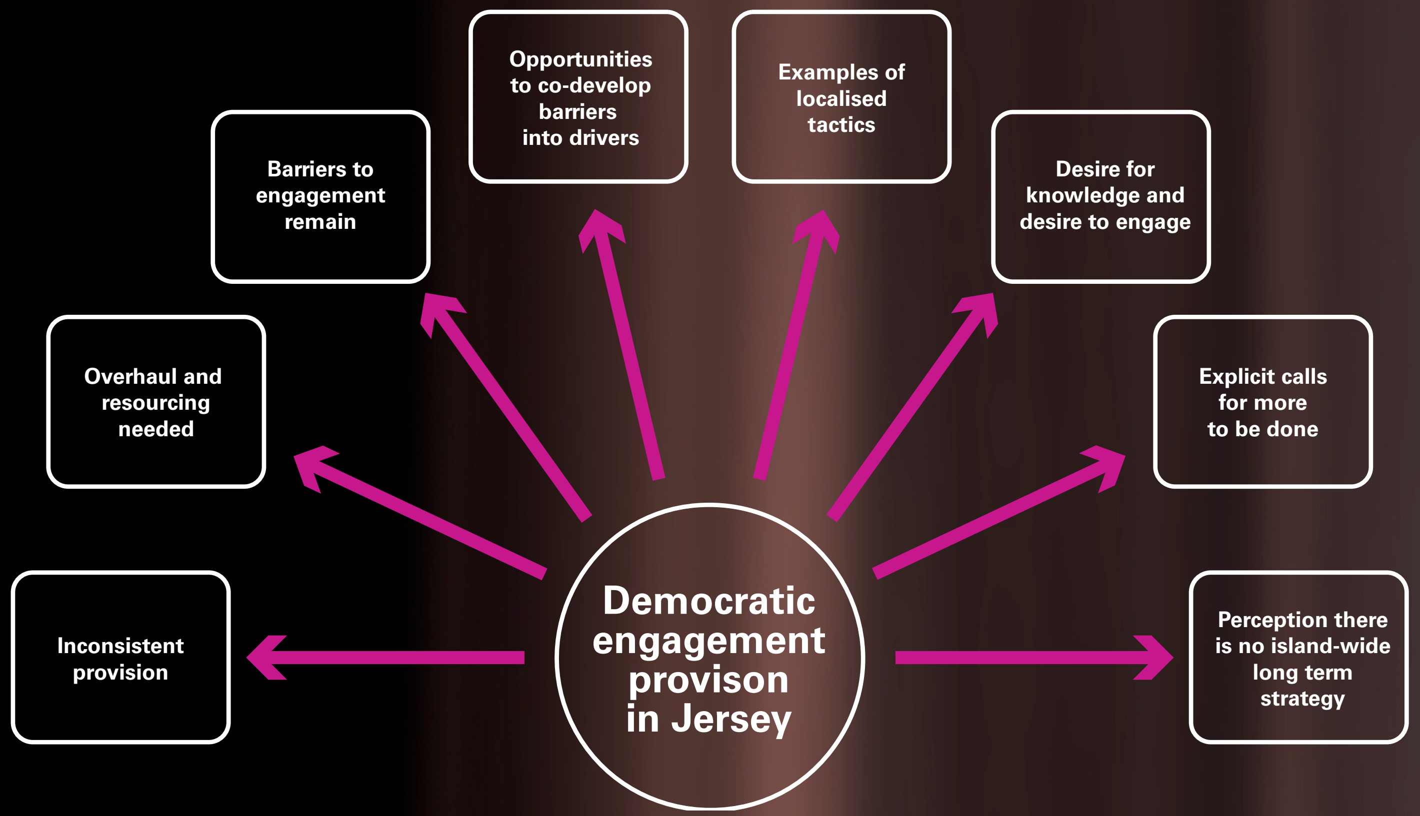


Figure 1: Initial findings from ongoing democratic engagement study in Jersey (Pich, Harrison & Armannsdottir, 2025).



# Creating a new model for safe, clean water and sustainable livelihoods

By **Dr Ramani Priyadarshani Gallellalage**

**In the face of intensifying climate change and widening global inequalities, which often stem from unsustainable governance, political instability, economic hardships, and unequal development between urban cities and rural villages, many people in developing countries face daily struggles in accessing clean, safe drinking water. In 2024, an estimated 2.2 billion people remained without it (UNSDGs, 2025), leading to life-threatening conditions which could easily be prevented.**

Many rural villages in Sri Lanka face acute water scarcity. Our work began in one such village, Hippola, in the Kandy district (Figure 1), where nearly 980 villagers whose livelihoods depend predominantly on small-scale agriculture struggle to access clean drinking water. It affects villagers' health and wellbeing, causing waterborne diseases such as chronic kidney disease and preventing children from attending school regularly.

### Hippola Village, Kandy District, Sri Lanka

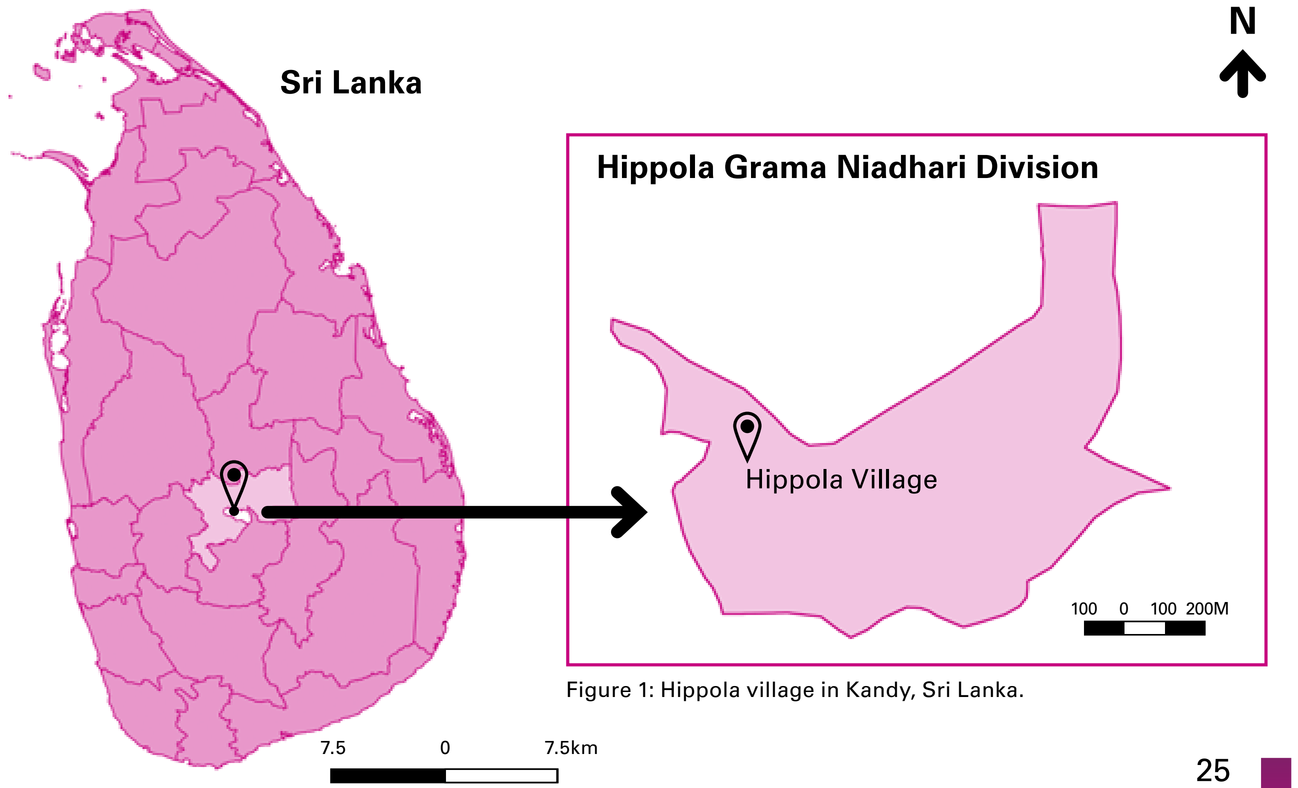


Figure 1: Hippola village in Kandy, Sri Lanka.

## Listening, learning and co-creating solutions

Our team collaborated with representatives from the Sarvodaya Shramadana Movement – Sri Lanka's largest and most broadly embedded non-governmental community development organisation. We listened to farmers, mothers, teachers, and even a local Buddhist monk to address the villagers' most urgent issue: the absence of clean drinking water.

The project was grounded in and drew on a Participatory Action Research strategy, values collaboration, shared decision-making and the blending of local knowledge with academic insights in designing community-led solutions. The study unfolded through four cycles of action, planning, implementation, reflection and evaluation.

Instead of imposing an external solution, we listened first. Through community meetings and focus groups, villagers described how unreliable rainfall, contaminated streams, and poor infrastructure had left them vulnerable. Before the project, many Hippola villagers utilised unsafe rainwater or unclean small water streams, which often contained agricultural chemicals which resulted in widespread illness from stomach infections to kidney disease.

They also expressed a strong desire to take ownership of their own development. Together, we developed a collaborative support model to construct a sustainable water-well system.

Villagers contributed labour and locally sourced materials such as sand and bricks. Sarvodaya coordinated logistics, Project Sri Lanka provided a small grant to help fund essential materials, and the local hardware store offered free transport for supplies, a powerful symbol of community generosity.

Figure 2: Before the project – unsafe drinking water stream, Hippola, Sri Lanka.

Figure 3: Hippola villagers working on the water project.

## Health, dignity, and livelihoods

The new water well transformed village life. Families now have reliable access to safe drinking water, dramatically improving villagers' health. Villagers reported fewer illnesses, reduced medical costs, and improved their mental wellbeing, knowing that their water is clean and safe. Farmers were able to expand cultivation, diversify crops, generate new income streams, support children's education and improve household resilience.

A mother told us: "Clean water has changed everything. Our children are healthier, and we can spend more time at school and on the farm".

The project became a strong, supportive mechanism for improving the health and wellbeing of the villagers as well as empowering them.

## The strength of collaboration

The collaborative support model, built upon partnership between local action and international support, reflects the UN's global call for collaboration across borders, sectors, and disciplines, and it allowed decision-making to flow from the bottom up, ensuring that the project remained people-centred.

Although there were differences of opinion and occasional tensions, the shared goal of clean water united the village. Men, women, youth and children volunteered side by side, providing labour, meals, and support. The local temple monk visited daily, offering blessings and encouragement and set an example of how spiritual leadership and community development can work hand in hand.

## Real world impact: beyond the water well

The clean water project in Hippola led to real improvements in daily life, showing how one SDG-focused intervention can create wider benefits. It improved health and wellbeing (SDG 3) by reducing waterborne illnesses and kidney problems, lowering medical costs, and giving villagers peace of mind. Children were healthier, attended school more often, and the community grew stronger.

It also helped reduce poverty (SDG 1) by boosting local farming. Reliable water meant farmers could grow more and earn more. Community resilience (SDG 11) improved too, as the project built trust and teamwork, turning a technical fix into a foundation for long-term empowerment.

Figure 4: Hippola Village, Sri Lanka.

**"Clean water has changed everything. Our children are healthier, and we can spend more time at school and on the farm.**


Figure 5: After the Project New Water Well, Hippola Village, Sri Lanka.

Villagers now manage the water well themselves through the Sarvodaya Society, demonstrating that local ownership ensures long-term sustainability. The Sarvodaya Kandy District Coordinator said: "When people build something together, they protect it. This project belongs to everyone".

The Hippola clean drinking water project reaffirms a fundamental truth: sustainable development begins at the heart of the community. Through collaborative engagement, even small-scale projects can catalyse broader social transformation in contributing to poverty eradication and empowerment.

**"When people build something together, they protect it. This project belongs to everyone.**

## The collaborative support model

Drawing on lessons from Hippola, we developed a framework that other communities can adapt. This collaborative model includes six key elements:

1. **Tracking progress over time (Temporal Analytics)**
2. **Comparing stakeholder involvement to improve engagement (Comparative Analytics)**
3. **Understanding relationships and motivations among partners (Stakeholder Dynamics)**
4. **Putting shared ownership at the centre of delivery (Community Collaboration)**
5. **Tailoring design to local needs and geography (Project-Specific Analytics)**
6. **Identifying risks early and supporting vulnerable groups (Contingency Tools)**

Together, these form a practical system for guiding projects, monitoring progress, and managing challenges in real time.

The framework was developed in Hippola and tested in Matale, Kegalle, and Nuwara Eliya districts – offering a replicable model for other villages facing similar water challenges, with lessons that apply globally.



# New report calls for action on **ethnic diversity in higher education leadership**

By **Dr Louise Oldridge** (with research team **Dr Maranda Ridgway**, **Dr David Dahill**, **Dr Ricky Gee**, **Dr Stefanos Nachmias**, **Dr Loyin Olotu-Umoren**, **Dr Jessie Pswarayi**, **Dr Sarah Smith**, **Natalie Selby-Shaw** and **Dr Rhianna Garrett**).

**Senior professional services staff play a vital role in shaping the strategic and operational direction of UK universities. However, those from ethnically minoritised backgrounds remain significantly underrepresented in leadership.**

Our research project, commissioned by the Association of Heads of University Administration (AHUA), set out to explore the career barriers and enablers faced by ethnically minoritised leaders in UK higher education.

The study sheds light on the structural and cultural challenges within the sector, and offers practical insights into how institutions can better support diverse leadership pathways.

## The scale of the problem

Existing literature has largely concentrated on academic staff or mixed cohorts, often exploring intersectionality, with race and ethnicity as the central focus. However, the career progression pathways for professional service staff differ significantly from those in academic roles, necessitating targeted research, as professional services leadership in UK universities remains overwhelmingly white.

While academic diversity has received significant attention through schemes such as Athena Swan, professional services staff, i.e., those who manage the operational backbone of universities, have been largely overlooked. The report reveals that ethnically minoritised staff are underrepresented at senior levels and often concentrated in lower-grade roles.

Our research, based on interviews, focus groups, and institutional data, paints a stark picture: career progression for staff of colour is frequently stalled by opaque promotion processes, lack of sponsorship, and discriminatory practices. Participants reported experiences ranging from microaggressions and tokenism to systemic exclusion. One interviewee summed up the emotional toll: "I felt I had to disappear… to succeed, I needed to be someone else".

## Beyond tick-box diversity

The report critiques the performative nature of many Equality, Diversity and Inclusion (EDI) initiatives, which often fail to translate into meaningful change. While charter marks and diversity panels exist, they are frequently symbolic rather than transformative. As one participant noted: "We talk about EDI when we're going for awards, but it's not part of our everyday practice".

This disconnect between policy rhetoric and lived experience has profound consequences. Ethnically minoritised staff described feeling isolated, undervalued, and compelled to engage in 'code switching' and 'masking' – altering their behaviour, appearance, or identity to fit dominant norms. These practices, while often necessary for survival in exclusionary environments, come at a significant cost to mental health and authenticity.

## Why this matters

The implications extend far beyond individual careers. Universities are engines of social mobility and innovation, yet their ability to fulfil this mission is compromised when leadership lacks diversity. Homogeneous decision-making teams risk perpetuating blind spots, undermining institutional resilience and relevance in an increasingly globalised sector.

Moreover, the report highlights the intersectional nature of these barriers. Race often compounds with gender, class, disability, and caring responsibilities, creating layered disadvantages. Without targeted action, the sector risks losing talented professionals who could drive inclusive transformation.

## Recommendations for change

**The report offers a roadmap for reform across five key areas:**

### 1 Structural reform and policy change

- Clarify career pathways for professional services staff, with transparent progression routes and equitable promotion processes.
- Audit recruitment and promotion practices to eliminate systemic bias, including blind recruitment and diverse panels with real influence.
- Embed accountability into EDI policies, ensuring consequences for non-compliance.

### 2 Representation and inclusion

- Increase senior-level diversity through targeted development, sponsorship, and succession planning.
- Avoid tokenism by ensuring ethnically minoritised voices lead EDI initiatives and strategic decision-making.
- Promote visible role models to inspire and guide future leaders.

### 3 Development, support and research

- Invest in mentoring, coaching, and executive development programmes tailored to professional services staff.
- Support staff networks with resources and strategic influence.
- Commission longitudinal research to track career trajectories and identify attrition points.

### 4 Cultural change and co-creation

- Move beyond tick-box compliance to authentic engagement, listening, and action.
- Challenge assumptions about professionalism and leadership that privilege whiteness and middle-class norms.
- Create psychologically safe spaces where staff can share experiences without fear of reprisal.

### 5 Sector-level collaboration and accountability

- Coordinate efforts across bodies such as Advance HE, AHUA, UHR, and WHEN to avoid duplication and amplify impact.
- Establish transparent reporting mechanisms with clear metrics and outcomes.
- Develop sector-wide standards for inclusive leadership and recruitment.

These recommendations aim to dismantle systemic inequities and promote meaningful, sustained change in the career trajectories of ethnically minoritised professional services staff.

## The call to action

These changes require more than goodwill; they demand resource allocation, leadership commitment, and a willingness to challenge entrenched norms. Quick fixes will not suffice. As one focus group participant warned: "If we just sit there and worry about saying the wrong thing, nothing will change".

AHUA, representing senior university managers across the UK and Ireland, including Registrars, Chief Operating Officers, and Heads of Administration, is uniquely positioned to drive change.

For AHUA and its partners, the next step is clear, to translate these recommendations into action plans that deliver measurable progress. Universities must recognise that diversity is not a peripheral issue, it is central to their mission, values, and future sustainability.

> **We talk about EDI when we're going for awards, but it's not part of our everyday practice.**

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