

Gather around

We provide you with the latest developments and practical recommendations on corporate reporting, digital initiatives and sustainability.



Richard Costa
Consultancy Director at Gather

richardc@gather.london

Hello,

The quieter summer months are an opportunity to assess current communication practices and plan for the upcoming months. This month, we examine very different yet timely aspects of corporate communication, such as how AI has become an active consumer of your content and a primary mediator for your stakeholders. We also provide practical suggestions on communicating your sustainability to support business success.

Our Reporting Intelligence rubric brings you the latest filtered from EFRAG and the EU Commission, and surveys from PwC, FRC and Deloitte. We've done the work, so you don't have to.

We're proud to highlight our recent breakfast events, 'Authenticity and Trust in an AI World', and to warmly welcome Vaughn Winn, who joins us as Director of Production and Delivery.

Enjoy reading and keep sending your thoughts and ideas.

Richard Costa



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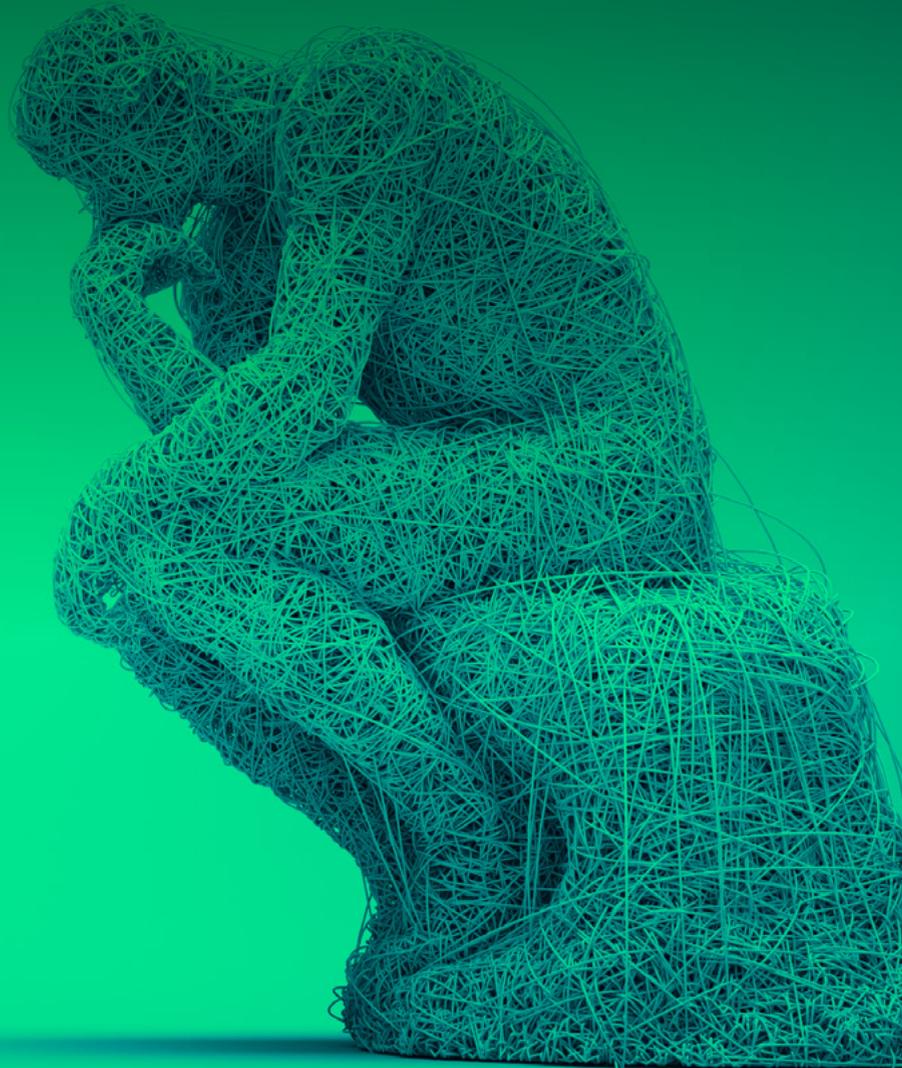
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This month, we hosted the latest instalment of our 'Authenticity and Trust in an AI world' Gather around breakfast event in collaboration with Workiva. The Gather team grows as we welcome our new Director of Production and Delivery, Vaughn Winn.

AI changes everything, but not for the reasons you think

AI is transforming the world of corporate communications as both a consumer and creator of content. So, what does this mean for the channels we manage?



Isn't it remarkable how AI has become part of our lives? From smart speakers to shopping site chatbots, we interact with AI everywhere. And for corporate communication professionals like you and me, AI has made its entrance with confidence. At Gather, we employ AI to research our clients and their peers, delving deeply into their corporate content and narrative reporting. We then utilise AI to analyse this research, allowing us to spend less time identifying the problem and more time resolving it. We also harness AI to turn those insights into initial content strategies and jump-start potential creative solutions.

**"If you want people to understand your story,
you need AI to understand it first."**



By **Richard Costa**
Consultancy Director at Gather

richardc@gather.london

AI changes everything, but not for the reasons you think continued

Throughout this process, we learn that adopting AI responsibly requires clear thinking. The tool needs us to precisely define our objectives, prompting us to ask ourselves, “What exactly is it that I want to discover? What is the ‘real’ question here?” It also involves breaking down specific, narrow tasks needed to achieve those goals: “How do I get there? What are the building blocks?” Providing rich context in the prompts becomes essential, demonstrating that using AI is an iterative process where we experiment and refine the prompts to see how they influence the responses. This encourages us to ask, “Hmm, why did the answer change? What is the bias, and how is it significant?” In all this, it is essential to remain critical, trusting our instincts on what feels right and rejecting what does not, taking the time to build a complete answer or solution layer by layer.

During Summer 2024, Google introduced AI-generated summaries for web search queries. This is changing people’s behaviour: we are no longer just seeking information; we are consuming knowledge. Previously, Google would have presented us with a list of websites to explore to find the answer to our question, but now AI does that for us. It scans the websites, collects the necessary information, and delivers a fully formed answer. We might never need to visit those websites.

And it isn’t just web searches. In June 2025, the FRC published its Guidance on adopting AI to audit annual reports. Indeed, for those who need to review many of these documents – yes, I’m looking at you, analysts and rating agencies – AI becomes the essential tool to review and assess at speed, with a lower risk of missing something than the human eye or a tired mind. In the same month, a BBC news article by technology correspondent Thomas Germain suggested that soon, the primary audience for digital communication will no longer be human, but synthetic.

“Here’s the thing: in the context of corporate comms, AI behaves like people.”

So, if you want people to understand your story, you need AI to understand it first, because people won’t hear it from your channel, but from AI. This might require a complete overhaul of your corporate communications ... but here’s the thing: in the context of corporate comms, AI behaves like people.

Like people, AI requires your corporate communication to be clear. The information should focus on a single idea or proposition that can, and should, be easily understood. AI, like you and me, tends to prioritise what comes first, is most prominent, or is on the surface. Headlines, standfirsts, pull-outs, and information graphics are now more critical than ever. Break down complex information into smaller, digestible paragraphs, lists and tables.

Consistency and connectivity, both within and across channels, remain crucial. AI shares a very human trait of becoming confused by conflicting messages. When detecting a theme here and another elsewhere, AI is compelled to choose between them or merge them into a fictional third. AI looks for reinforcements and redundancies. Don’t be afraid to make the same point over and over; if you only mention something once, even if early in your story, AI will think it’s ultimately irrelevant and dismiss it. The importance of a ‘golden thread’ across your corporate communication ecosystem has never been more acute.

We have yet to see the full impact of AI on corporate communications; the technology develops quickly. However, the basics of good corporate communication stay the same.

Get in touch



To find out more and discuss how Gather can help you navigate the impact of AI on your corporate communications, contact Richard Costa, Consultancy Director at Gather, richardc@gather.london

Your sustainability is a competitive edge story

Sustainability is now an imperative, but how can businesses successfully communicate that they turn the challenge into a purpose-driven, sustainable competitive edge?

Sustainability has become a top priority in boardrooms. It has evolved into a critical issue that businesses cannot afford to ignore. Morgan Stanley's recent *Sustainable Signals: Corporates 2025* survey revealed that 88% of companies view sustainability as a value creation opportunity, and they expect it to drive benefits such as higher profitability, revenue growth and improved cost of capital¹. This positive outlook signals a significant paradigm shift that should be reflected in your sustainability communication.

“Turn sustainability from a defensive checklist into a proactive value creation story.”



By **Anna Meyler**
Analyst

anna@gather.london

Your sustainability is a competitive edge story continued

Successfully communicating the business case

The case for sustainability in business is becoming more convincing, but showing how it is put into practice remains difficult. Strong sustainability stories recognise how a business faces challenges like high initial costs, political and economic uncertainties, and resistance from stakeholders that can make sustainability efforts hard to justify. 83% of companies say they can measure the returns on their sustainability investments, just as they do with other projects¹. So, how can businesses communicate that they are unlocking value and building a lasting competitive advantage?

1. Develop a purpose-to-strategy narrative

The most compelling corporate narratives demonstrate how, amidst increasing global complexity and uncertainty, the business adopts a strategic approach to sustainability rather than merely reacting to external pressures, unlocking long-term growth and reducing risks. Conveying this strategic shift underpins a powerful story, turning sustainability from a defensive checklist into a proactive and captivating narrative of purpose-driven value creation.

2. Demonstrate strategy-to-proof authenticity

Now more than ever, businesses must demonstrate how sustainability is integrated into their core strategy as a fundamental principle. This involves showcasing operational changes across the entire value chain, from designing products for circularity to implementing strong waste reduction programmes and managing ethical supply chains. These operational adjustments serve as tangible proof points that support your entire sustainability narrative. By communicating that you have clear, measurable KPIs to monitor sustainability progress diligently, you will verify your claims and strengthen stakeholder trust.

3. Showcase proof-to-purpose innovation

33% of companies see technological advances as a key enabler of a successful sustainability strategy¹. The most compelling sustainability stories are those that show how technological innovation drives meaningful, measurable impact. Your corporate communications should reflect this by emphasising how investing in research and development for sustainable products, processes, and solutions can provide significant competitive advantages in purpose-led value creation.

In a competitive market, having a clear sustainability narrative has never been more crucial. By strategically communicating your purpose, highlighting sustainability integration, and demonstrating real impact through innovation, you can build trust, set your brand apart, and turn your sustainability story into a lasting advantage.

Get in touch



Whether you're just starting your sustainability journey or are a seasoned reporter, if you would like help communicating your story, please get in touch with Anna Meyler, Analyst. anna@gather.london

1. https://www.morganstanley.com/assets/pdfs/MS_Institute_for_Sustainable_Investing_Sustainable_Signals_Corporate_report_2025.pdf

Reporting intelligence

EFRAG releases simplified European Sustainability Reporting Standards for consultation



The European Financial Reporting Advisory Group (EFRAG) has published revised European Sustainability Reporting Standards (ESRS) exposure drafts, dramatically reducing corporate reporting burdens under the EU's Corporate Sustainability Reporting Directive. The updated standards eliminate all voluntary disclosures and cut reporting datapoints by 68%, exceeding initial reduction estimates.

Key simplifications include streamlined double materiality assessments, improved readability, and enhanced alignment with IFRS sustainability standards. EFRAG shortened the standards by over 55% following extensive consultations with companies that reported disproportionate effort in current reporting processes. The changes form part of the European Commission's broader Omnibus I proposal to reduce regulatory burdens. A 60-day consultation period runs until September 2025, with final standards due November 2025.

EU Commission adopts voluntary Sustainability Reporting Standard for SMEs



The European Commission has adopted the Voluntary Standard for SMEs (VSME), enabling small and medium-sized companies to report on ESG issues in a simplified manner and respond to sustainability data requests from larger firms and financial institutions. Developed by EFRAG, the standard features two modules: a 'Basic' level with 11 key disclosures including emissions data, and a 'Comprehensive' module with nine additional disclosures covering targets and transition plans.

Initially designed for companies with under 250 employees outside the Corporate Sustainability Reporting Directive scope, the VSME's relevance has expanded due to the Commission's Omnibus initiative, which proposes raising the CSRD threshold to companies with over 1,000 employees, potentially removing 80% of currently covered firms from mandatory reporting requirements.

Reporting intelligence continued

PwC provides high-level look on three UK Government consultations on reporting



The Government has released a package of three consultations as the first phase of modernising the UK's sustainability reporting and assurance framework, supporting its ambition for the UK to lead in sustainable finance. The consultations include: the exposure drafts of UK Sustainability Reporting Standards (UK SRS); an oversight regime for supervising sustainability-related financial disclosures; and transition plan requirements.

They will close on 17 September 2025. Further consultations are expected before any amendments are made to UK laws or regulations.

Deloitte publishes survey on climate-related reporting



Deloitte reports that most companies consider UK SRS or ISSB standards when preparing disclosures, with 7% explicitly mentioning ISSB standards. All companies assign responsibility for climate or sustainability to the board or a committee. Scenario analysis is common, ranging from two to nine scenarios. About 47% disclose plans for transitioning to a low-carbon economy, while 43% provide less detailed information on targets.

The majority, 77%, discuss potential climate impacts on finances, mostly qualitatively. All companies have climate targets, mainly Scope 1 and 2 emissions, with 97% reporting Scope 3 metrics despite data challenges. Additionally, 90% seek external assurance for reporting metrics.

Reporting intelligence continued

FRC releases its Annual Review of Audit Quality 2025



The Annual Review of Audit Quality highlights the FRC's assessment of current standards, progress, and future plans. It covers the regulator's views on implementing ISQM1 during this inspection cycle, our review of firms' audit quality through inspections, and other supervisory activities. The review also discusses developments in the audit landscape over the past year, emphasising our regulatory approach and its market impact.

Included are case studies demonstrating our role as an improvement regulator committed to the public interest and UK economic growth. Additionally, the review outlines advancements in the FRC's Future Audit Supervision Strategy, reflecting ongoing efforts to enhance audit quality and supervision.

Deloitte releases survey on Internal controls and effectiveness reporting



The survey highlights that most companies now incorporate risk appetite into their risk management frameworks, with 88% including descriptions and half explaining the different categories or influencing factors. Regarding the three lines of defence, 48% clearly outlined operational management, internal monitoring, and audit functions, while 20% explained some aspects, and 32% made no reference.

Additionally, 82% prepared for the new declaration on controls effectiveness, and 48% focused monitoring on material controls. A third of companies provided positive assessments of their risk systems, with variations in attestations and conclusions, reflecting evolving compliance efforts and increased emphasis on internal control frameworks and assurance policies.

Gather news

Authenticity and Trust in an AI world



People don't just read your annual report anymore – AI does.

Increasingly, AI acts as the lens through which your corporate messaging is interpreted, influencing how stakeholders perceive your business. In this new landscape, it's essential to create content that AI can accurately understand and faithfully convey.

This month we hosted two breakfast events in our Gather studio, in collaboration with Workiva AI. These immersive sessions were designed for professionals in corporate communications, investor relations, and sustainability. They offered a valuable opportunity to connect with peers, exchange insights, and explore the evolving role of AI in shaping corporate narratives.

If you're interested in finding out more, or would like to attend our next event, please contact Richard Costa.

richardc@gather.london



New starter – Vaughn Winn

Vaughn joins the Gather team as Director of Production and Delivery, helping us to achieve smooth delivery for each project. He started his career as an apprentice in financial typesetting and advertising and has had a long spanning career in production delivery. Outside of work, Vaughn's interests revolve around motorsport, being a big fan of MotoGP and F1. His personal passion is kickboxing, which he has trained in for 20 years, and at the end of 2024, Vaughn was awarded his 3rd Dan Black Belt.

Welcome to the Gather team, Vaughn!



Contact

Please do get in touch, we'd love to hear from you.

Richard Costa
Consultancy Director

richardc@gather.london

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Joined-up communications in a changing world.
Brand. Reporting. Digital. Sustainability.