Bishop Fleming

Audit · Accountancy · Tax · Advisory

# Introducing our expertise

## Charity Sector

It's what we
bring together
that sets us apart

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# Welcome

Thank you for taking the time to learn more about how we work with our charity and not-for-profit clients. Regularly ranking nationally in the Charity Finance League tables, so much of how we work – collaboratively, always looking to add value and with a strong sense of our place in the wider community – aligns with the values that drive organisations in this sector.

Our specialist team helps our charity and not-for-profit clients operate as effectively as possible, enabling them to deliver more for their beneficiaries. As well as providing high quality compliance services, our expertise in governance and management, risk assurance, financial analysis and benchmarking, and the way we engage with trustees means our clients achieve the best outcomes without ever having to compromise on what makes them special.

Building strong relationships and offering a tailored, personal service is at the heart of our approach. We very much hope we'll have the opportunity to work with you soon.

David Butler
Head of Charities

# Why Bishop Fleming?

Whether you are an SME, owner managed business, public sector organisation, charity, school or private individual, we have the capability and capacity to meet your needs.

From our office locations in the South West and the West Midlands we are able to serve clients across the UK, and internationally through our membership of Kreston Global.

### We think client

We know that we only truly succeed when our clients, whether internal or external, are successful. Putting ourselves in our clients' shoes at every opportunity means we are more likely to deliver the service, advice and solutions that consistently exceed their expectations.

### We do the right thing

We value our ability to stay grounded, keep our promises and take responsibility for our actions. We'll always do what we believe is the right thing to do, working to build trust and maintain the high standards we set ourselves.

### We put relationships at the heart

We value the relationships we build with our clients and with each other. We listen and learn what people need and want, respecting their opinions and always making them feel part of something special.

### We work as one team

We value our willingness to work together, support each other and partner with others to achieve more, irrespective of location. We recognise and reward great work, and invest in and further our reputation.

### We have the courage to be different

We value our differences and are open to new ideas, wherever they come from. We aren't afraid to set a different course, if it's the right one - and we never stop learning or finding ways to keep each other and the business moving forward.

"Our clients come to us for our experience. But this is more than just technical knowledge. They come to us because of the people we are and the relationship we develop."

**Andrew Sandiford**, Managing Partner

# Our charity team: at a glance

## Depth of talent
We have one of the largest teams in the region dedicated to the charity sector, with over 100 members.

## Exceptional! client service
Regular communication through blogs, ebulletins, seminars/ webinars and emails.

## Over 400 Charities
Charity and not for profit clients across the firm.

## Responsible Business
We're committed to having a positive impact on our communities, environment and people and are proud members of BITC.

## Charity Finance & Tax Groups
Members of the CFG and CTG who inspire a financially confident, dynamic and trustworthy charity sector.

## Award winning
We're ranked 5th in the Mid-Tier Power Index from Accountancy Age and have won multiple awards.

## Dipolma in Charity Accounting
We have more ICAEW professionals with a diploma in charity accounting than any other firm of accountants in our region.

## 8 UK offices
Bath | Bristol | Cheltenham | Exeter
Plymouth | Torquay | Truro | Worcester

## Level of experience
Charities represent 30% of the total audits we perform.

## Focused charity advisory team
Providing a range of specialist advice specific to the charity sector, using our hands on experience of being Trustees.

# Our deep service expertise
We deliver a wide range of services across the Charity and NFP sector.

- External Audit
- Internal Audit
- Corporate Tax Compliance
- Restructuring
- Statutory Accounts
- Company Secretarial
- VAT Compliance and Advisory
- Management Information
- Digital Services
- Payroll by IRIS
- Independent Financial Advice
- Business sale and Valuation
- Strategy and Forecasting
- Acquisition and Due Diligence
- Funding Advisory

# What our charity clients say

Each of our clients are different, but they can be confident they are receiving the very best advice from experts who understand their needs.

Our priority is to anticipate your needs and guide you through any changes you need to make. That's why we proactively invest time with you to better understand your challenges, opportunities and aspirations.

As part of our continued focus to provide the best possible client service experience, our client listening programme, Engage, ensures that we receive regular feedback on our service delivery.
This enables us to better understand our client's views about the service experience our teams provide and demonstrates our commitment to delivering exceptional client service.

This approach goes to the very heart of one of our core values – We think client.

"Bishop Fleming show how good charity finance advisors and auditors can be! They take the time to fully understand both our business needs and our charity compliance requirements, making the advice they provide eminently practical and fit for our purposes. We also appreciate their use of 'plain English', whether explaining changes in regulations or presenting accounts. Their willingness to get to know our staff and Trustees has built a valuable relationship that, with the range of expertise they provide, has enabled us to improve both our financial reporting and our accountability to our donors and supporters."

"We have been using Bishop Fleming as our auditors for many years. I would not hesitate in recommending them to anyone. We have always found them to be supportive, responsive and more importantly an invaluable critical friend to our Trustees and management team. Their guidance and challenge ensures we are driving the charity forward whilst remaining compliant with changes to the new SORPs and other guidance."

## What sets us apart

"Bishop Fleming have acted as our auditors for the last eight years and at all times have provided an excellent service. They have always been very helpful with any queries and are knowledgeable in the charity sector, offering advice and guidance when needed. As well as providing the accounting and audit service they have also assisted with a number of VAT issues. We would have no hesitation in recommending them."

"Bishop Fleming spent the whole of the evening with us, presenting and explaining the audit process and leading us through the findings. These agenda items can often be hard work or not very rewarding, or both, but that was certainly not the case. I think all the people in attendance, trustees, staff and several members of the public, were delighted with your contribution to the meeting; you were clear, thorough, coherent and very engaging and made the whole thing meaningful as well as reassuring. Given that the conduct of the audit could be described in exactly the same terms maybe we should not have been surprised but the delivery of this part of the process was a special bonus."

# A team for you

Our focus on relationships isn't just with our clients, but also between our people too. We are a firm that challenges, motivates and rewards in ways that our people appreciate, to provide a greater sense of purpose and meaning through our work with you.

We collaborate and share information, we help and support each other and we always put the best team together to meet your needs. We have an ongoing commitment to creating a positive and inclusive environment for our own people.

This is what makes us an employer of choice. And that's also why we're certified and recognised as a **Great Place to Work** in 2023.

**In everything we do, we are guided by our values**

Our values underpin the way we do business. They sum up what our business stands for and what sets us apart. Through our commitment to our values, we always demonstrate that we are:

- Dynamic and forward thinking
- Passionate about our work
- Consistent in our delivery
- Honest with our advice
- Personable and friendly
- Adaptable to change

# About our charity team

We value every client relationship and we will offer you much more than just a first-rate compliance service. Ranked nationally as a Top 30 Charity Audit Firm in the Charity Finance League Table, you can be reassured that you will receive advice from experienced, well qualified and genuinely informed charity specialists. Our team of enthusiastic and friendly managers and partners, means that we provide "best in class" advice and expertise on a local basis in an approachable manner.

We want to work in partnership with you as you look to take the charity forward and will provide a quality of service to exceed your expectations. We distinguish ourselves in the following ways:

### One firm approach

With access to a wider range of specialist advisers and services including governance, VAT advice, internal audit, accounting support, specialist taxes and corporate finance.

### An open and approachable culture

We recruit people who are approachable and can strike a rapport with our clients.

### All your requirements

Met from your local office with regular events and seminars to keep you up-to-date, and to provide you with the opportunity to network with local businesses.

### Cost effective

We will ensure that you are provided with the right levels of resources and skills at the right price.

### A senior team

Led by a local engagement partner who would be contactable when it suits you.

We actively engage with our clients throughout the financial year rather than the audit being a year-end process only, and as a result we have more opportunities to deliver tailored and proactive services. For example we regularly advise our charity clients on their reserves policies, provide governance expertise and support, and offer strategic advice. We would look to do this with you as part of our ongoing fee. As part of our continuing relationship we would constantly be looking for ways to simplify your systems and processes, and to ensure that your corporate governance was in line with best practice.

**Our specialist team**

Our team has grown to become one of the largest in the region with 9 Partners, 11 managers and more than 30 qualified professionals. A high number of our charity and not for profit team hold the diploma in charity accounting (DChA) qualification and we actively encourage new team members to do this. This means we have the time and capacity to ensure you are provided with a specialist service. In summary, our charity and not for profit (NFP) services are performed by appropriately qualified and sector experienced specialists and no-one else.

# Benefits of a specialist charity service

Bishop Fleming's Charity and Not for Profit (NFP) group acts for over 400 charities and NFP organisations, representing 30% of the audits we undertake.

The group was established to ensure that all these important clients are serviced effectively and that allocated resources are co-ordinated efficiently. Our regional strength and the investment in this group reflects our commitment to a sector with frequently changing regulations that demands specialist knowledge and a proactive approach. Our clients therefore benefit by receiving advice from experienced, well-qualified specialists.

Group members are kept up-to-date technically with regular newsletters, briefings, courses and seminars. Meetings are also held where group members from all our offices attend and share experiences on client and NFP sector issues. The group partners meet at least once a quarter to assess the direction and focus of the team and further guidance is provided to members by e-mail updates whenever these are required. Group partners also regularly attend regional sector events and seminars for members and management.

We are passionate about the charity sector. It is ever changing and no two issues are the same, but you can draw parallels as your experience continues to grow. We are constantly advising our clients through sector changes and how these impact on them.

**Charity and not-for-profit clients**

A number of our charity and NFP clients are high profile and a selection of them are included below:

- Birmingham Royal Institution for the Blind
- Blundell's School
- Bristol Charities
- Centre for Sustainable Energy
- Cornwall Air Ambulance Trust
- Cornwall Wildlife Trust
- Dartington Hall Trust
- Dorothy House
- Freeways
- Hall for Cornwall
- International Baccalaureate Organisation
- Kenneth Copeland Ministries
- Malvern Theatres
- Mercy In Action
- QEH
- Rowcroft House Foundation
- Sisters of Charity
- St Luke's Hospice Plymouth
- The Bath Preservation Trust
- The Care Forum
- The Clifton Suspension Bridge Trust
- The Workforce Development Trust
- Theatre Royal (Plymouth)
- Trevi
- Trinity Community Arts
- Walsingham Support
- We the Curious
- Whale and Dolphin Conservation
- Wild Planet Trust
- Wiltshire Creative

# Knowing is nothing without doing

# Compliance services

## Compliance services are core to what we do. And creating value that makes a real difference to your charity is intrinsic to our compliance approach.

### Accountancy

As you would expect from a Top 30 firm, we provide audit and accounting services to a large portfolio of charity clients. The service we provide balances the compliance requirements our clients face with their need to run a successful charity.

Our team is highly skilled and technical, but we balance this with a commercial and pragmatic approach. We ensure best practice is followed for the presentation of financial statements to ensure they are transparent and meet all governance requirements. Furthermore, with HMRC mandating the filing of UK company accounts and Corporation Tax returns in iXBRL electronic format, we are well placed to assist you in meeting these requirements.

### Audit assurance

We use market leading audit techniques and technologies to deliver outstanding quality and value for money in our efficient and effective audit processes, whilst ensuring the service delivery is both dynamic and insightful to our clients. This includes the use of data analytics to give greater insight to clients on their systems and processes.

You need accurate information about your charity's financial health and we take quality control of our audits very seriously indeed. We submit ourselves to regular third-party reviews, as well as regulatory visits by the Quality Assurance Directorate (QAD). A tightly controlled system of audit licensing within our firm means that your audit will be performed by fully qualified and appropriately experienced audit specialists and no one else.

### Corporate and Strategic Tax planning

We are able to assist our clients in preparing their statutory accounts. This can be through providing support and advice to ensure they are producing financial statements that are not only compliant but also maximize impact. Alternatively we can prepare financial statements on the charity's behalf. We use market leading software, Caseware, to produce SORP compliant financial statements, which removes a major administrative task from your finance team.

### VAT

Our specialist VAT team works closely with our audit team throughout the year. Our VAT Partner, Len Dean, will be happy to answer any VAT queries you may have and keep you up to date with changes in legislation as it arises.

Examples  where we have provided VAT advice include:

- Identifying any VAT liability of any incidental trading income received by the charity.
- Partial exemption/business non-business calculation required for VAT groups – what method is used to calculate this and have alternatives been considered.
- Allocation of costs incurred by charity between non-business/exempt and overhead to make sure VAT recovery on overhead costs is maximised.
- VAT recovery on any capital projects.

### PAYE

We also have vast experience in advising on PAYE compliance we work alongside our clients to ensure systems are robust enough to pass any HMRC inspections. If you require assistance in this area, we would be delighted to help.

# Additional services

As a firm of accountants we understand the pressures of operating in a changing economic climate. We can use our own experience to help you as your needs change. We have assisted many of our clients in realising their objectives.

## Governance advice

Good governance allows Trustees to ask the right questions, make informed decisions and adapt to the demands of the day. We have considerable experience in helping our clients review and shape their governance, to effectively navigate their strategic priorities. With tailor made, targeted governance reviews we can help develop a framework to enable you to deliver your objectives in the most efficient and effective way and support the triangulation of evidence based good decision making. We would be pleased to discuss this with you in more detail.

## Risk assurance and internal audit

All charities face and manage risks – both financial and non-financial. Obtaining reassurance that the control environment you operate is effective in mitigating these risks is key. As well as ensuring that you are complying with the latest charity regulations and guidance, knowledge that you have a sound and effective control framework will mean the greatest chance of avoiding pitfalls and maximising opportunities (and success) for the charity.

We can carry out a risk-based internal audit to review the key controls for particular functions or services you operate with pragmatic recommendations to help strengthen these areas. In addition, we are specialists in advising and supporting charities to improve their risk management processes, and can provide training to make sure that this is a live, useful process rather than one regarded as an onerous paper-based activity with little value.

## Payroll by IRIS

IRIS Software Group are a leading global software provider of Payroll, HR and education solutions. IRIS offer a fully managed outsourced payroll and pension service that removes the burden of this area for clients, giving peace of mind that your staff will be paid accurately on time every time. Through our strategic partnership with IRIS, you can utilise IRIS' Fully Managed Payroll and BACS-approved bureau service, run by an expert team of experienced CIPP-accredited payroll managers. *A commission agreement is established.*

## Trustee training

For many of our clients we provide Trustee training. These sessions are tailored to the needs of the individual charity and so can either be a refresher for the experienced Trustee or a more in-depth session for new recruits. This would be delivered by a charity Partner or Manager who are both experienced in delivering seminars and training courses.

## Skills review

We have a toolkit to facilitate a skills review for your Trustees and support the identification of knowledge gaps, which can then be addressed with appropriate training. We often find that completing this process to conclusion is more successful if delivered by a third party who is independent and objective.

## Impact reporting

The not for profit sector is moving towards impact reporting and we are able to provide guidance on how the charity can embrace this new style of reporting.

With the sector becoming increasingly competitive, it is important for the charity to stand out from similar competitors and one way of doing this is to demonstrate the impact that the charity work has on its beneficiaries.

## Structural advice

As the charity continues to develop, the corporate structure may need to evolve. For example, we find many of our charity clients undertake partnership working and the structure needs to account for risk and accountability. We can advise in this respect if required.

# Risks and challenges facing the sector

Recent economic and social events have highlighted the importance of the charity sector to society as a whole. In times of change the ability of charities to predict future trends and to adapt to the fluctuating demand for services and the needs of beneficiaries is critical. Some of the risks and challenges the sector faces are outlined below:

### Income

Even before the impact of the COVID pandemic was felt one of the biggest challenges charities face was funding. These pressures have continued to build as economic challenges and the cost of living crisis have affected personal giving.

The pressures on funding are coinciding with increased demand for services, and often difficulties in getting your message across as there are so many competing voices. There is a greater demand for quality, and for charities to be able to demonstrate their achievements in terms of the impact they are making.

In many sectors, services traditionally provided by charities are commonly being offered by profit making organisations. Framework agreements and complex tender arrangements often disadvantage charities that are having to adapt the way they work.

### Governance

There is certainly more pressure to demonstrate good governance than ever before. Treading the path between not getting too involved in management of the charity, but not being so removed that a Trustee is not aware of what is happening, is a difficult line to follow. A well prepared and regularly reviewed risk register will enhance governance, as will the formal review of the Board's collective skills and regular Trustee appraisal processes. Charities should have good processes for managing conflicts of interest.

### Corporation Tax

Whilst charities are exempt from most tax on investment, property income and capital gains (as long as proceeds are applied to charitable purposes) the same is not true in respect of trading income. Income arising from the charity's charitable activities (so called primary purpose trading) is usually exempt from tax. It is surprising how easy it is for organisations to carry on activities that are not primary purpose and thus taxable. Regular monitoring of the charity's activities is essential to be able to plan ahead and avoid the loss of funds through paying corporation tax.

### Investments

When it comes to returns on investments, in the low interest, low inflation economy, it is quite a challenge for charity Trustees to maximise gains and income to make available for charitable use, whilst protecting the long-term value of the underlying investment portfolio.

### VAT

Charities are treated like any other organisation for VAT purposes, except that they are often very much more complex than an average commercial trading business. Multiple income sources (that often change from year to year) often give rise to some exempt supplies and some taxable supplies, meaning that VAT recovery is not straightforward. It is important for charities to plan ahead, especially with property and other capital transactions, where it is often difficult, if not impossible, to reorganise a transaction in arrears to obtain a better VAT outcome.

# How we can help

Our aim is to ensure you have the right level of support from our appointment to ensure you are fully equipped to meet all the challenges you will face.

## Working closely with you

We will invest time in getting to know you and understand your organisation, meaning that we will be well placed to assist you on any financial and governance matters which may arise during the year.

We have significant experience supporting growing charities which includes providing technical support on roles and responsibilities together with hands on support with detailed accounting systems and procedures.

We find that our clients benefit significantly from having a service delivered by a local firm of auditors who are able to provide support at short notice.

## Agree an action plan

If we are appointed, we will start the ball rolling immediately, agreeing an action plan specific to your strategy and a clear timetable will be agreed with you. We will monitor our performance for all key stages against the agreed timetable to ensure we deliver an efficient and timely service.

## Financial Governance

Charities should regularly review their governance structure. Specific areas where we have advised clients include:

- The structure and role of the Audit Committee and Finance Committee, including advice on how to effectively monitor risk.
- Reviewing the scheme of delegation, terms of reference of the committees and the job descriptions.
- Reporting Key Performance Indicators at Board level.
- We can deliver a skills review to ensure the Board and any committees have the right skills.

## Your requirements

### Accounting Software & Support

At Bishop Fleming we work with all of the main accountancy software packages and our team regularly assist not for profit organisations with training and support.

### Financial structure

We can advise on matters such as management reporting and cash flow management etc.

Other areas where we frequently provide advice include:

- Budgeting methodology
- Service level agreements
- Accounting for capital grants
- Reserves policy

We can work within your current arrangements but we can also assist you in restructuring your internal accounting functions in order to bring more control over your day-to-day finances. We can provide this advice through meetings with you - frequency to be agreed.

We can also assist you in the streamlining of your accounting system to facilitate the preparation of monthly management accounts, enabling you to monitor actual performance against budget for the charity. This will be done to make reporting to external bodies as efficient as possible.

### Robust checklists

We have developed our own internal checklists that we use. These help to identify what advice the organisation needs through the start up process and also act as a checklist to make sure that all financial issues are being addressed.


Delivering
exceptional client service
is at the heart of
everything we do.

# Adding value and keeping you up to date

We are committed to keeping our clients abreast of the latest sector insights, industry developments and other useful information. Our Charity team ensure that all of our clients benefit from receiving advice from experienced, well-qualified and genuinely well informed specialists.

The added value services you receive as a client include:

### Webinars and Seminars

Throughout the year we hold sector events which will provide specific advice on topical issues affecting the sector. These events are open to all our charity and not for profit clients, providing you with opportunities to network with like-minded professionals in your sector.

Additionally, we host Budget briefings to summarise the changes resulting from the Chancellor's Budget.

### YouTube

Our webinars and other online content can be viewed on our **YouTube channel.**

### Governance & Trustee Training

With charities coming increasingly under the spotlight, it is more important than ever that good governance arrangements are in place. We have significant experience in providing a wide variety of governance reviews. We can also provide training on charity accounting and finance.

### Email Newsletters

You will receive quarterly emails which include the latest insights, video content and top tips.

Sign up to receive our newsletter **here**.

## Advisory Team

Our specialist charity advisory team provide regular updates via our email newsletters and can advise on the availability of grant funding, charity incorporations, employment tax and off-payroll working as well as benchmarking against similar charities.

## Tax & VAT Services

Our experienced tax team provide VAT advice and support to a large proportion of our charity clients and are able to advise on the tax position of transactions including subsidiaries.

## Regular Sector Updates

We provide sector updates at every client meeting we attend. We will share best practice and our experiences with you throughout the audit process.

If there are any accounting and tax changes that you really should know about, our team will contact you directly as part of our proactive service.

## Free Audit Advice Helpline

Our free helpline for use throughout the year, gives you the opportunity to speak directly to a member of the charity team who will help you with your query.

## Charity and NFP Knowledge Hub

Our **Charity and NFP Knowledge Hub** is updated regularly and curates the latest technical issues and sector developments that you should be aware of such as changes to Gift Aid legislation, Charity Commission updates and tax developments. The hub allows you to access and share all the information and guidance you need quickly and easily.

# Accreditations

We are an award-winning firm with a positive team-based culture, sharing ideas, knowledge and best practice to deliver added value to our clients.

## Great Place to Work

Bishop Fleming has been recognised as a Great Place to Work in 2023. This accolade by the global workplace authority, which independently surveyed the employees on how they felt about how Bishop Fleming creates a positive work environment, is testament to the firm's commitment to investing in its people and creating a workplace where employees can thrive and achieve their full potential.

We are also recognised and listed as a 2023 UK Best Workplace for Women and the UK's Best Workplaces in Consulting and Professional Services.

## Award-winning Services

- Finalists in the 2023 Accounting Excellence Awards for "Large Firm of the Year", "Employer of the Year", "Client Service Award", "ESG Pride Award", and "In-House Marketing Team of the Year".
- Finalists in the 2023 Business Leader South West Awards for "Advisory Firm of the Year" and "Business of the Year".
- Ranked in the national league table of "Top 100 Apprenticeship Employers 2023" developed by the Department for Education.
- Winner of the 2023 and 2022 South West Deal Makers Awards for our involvement in the "Small Deal of the Year" and winner of the 2022 "Deal of the Year".
- Ranked 5th in the 'Mid-Tier Power Index 2022' from Accountancy Age. The ranking seeks to reward and recognise mid-tier firms in the UK that champion true accountancy excellence, with organisations judged on four key categories: Strategic Planning, Profitability/Growth, Professional Excellence, People & Community.
- Winner of the 2022 Accounting Excellence Award for "Investing in People" and Highly Commended in the "Large Firm of the Year" and "Specialist Team of the Year" categories.

## Cyber Essentials Plus

We do not under-estimate the importance of data security and take every measure to protect information relating to our clients. The firm has achieved the much-coveted Cyber Essentials Plus accreditation to reflect the high level of our data control systems and safeguards from internet attack. The award follows independent third-party tests of the firm's technology infrastructure systems to ensure information being held and processed is secure.

## Plastic Free Champions

Committed to protecting the environment and operating as a sustainable business, we have completely removed the use of over six commonly used single-use plastic items from our offices. Our efforts were recognised by Surfers Against Sewage, a marine conservation charity, who awarded us with 'Plastic Free Champion' status. We are continuing our work to eliminate all single-use plastic, where possible.

# Responsible Business

Responsible Business is a commitment to manage our business in the most responsible way to produce an overall positive impact on the society within which we operate.

Every year, our business and our people deliver a huge range of activities, projects, events, work and fundraising opportunities that fall within a Responsible Business umbrella. To harness this value, our responsible business strategy brings all of this together in a consistent way to create a sum greater than just its parts.

As a business we are committed to placing responsible business at the heart of everything we do. That's why we are active members of Business In The Community (BITC). BITC is the largest and longest established business-led membership organisation dedicated to responsible business.

BITC provides us with a framework to implement actions that will contribute towards the United Nation's 17 Sustainable Development Goals (SDGs). We are primarily focused on:

- Good health & wellbeing
- Quality education
- Gender equality
- Decent work & economic growth
- Reduced inequalities
- Sustainable cities & communities
- Responsible consumption & production
- Climate action

Central to this framework is the recognition that a responsible business needs to be underpinned by transparency and good governance, positively engage with its community stakeholders, suppliers, and employees, and be guided by a strong set of values and sense of purpose. Our aim is to have a positive impact on our communities, environment, and people, as represented in the diagram below.


**Healthy Business**
- Ambition & values
- Governance & transparency
- Stakeholder engagement & community collaboration
- Value chain
- Digital transformation

**Healthy Communities**
- Health & wellbeing
- Employment & skills
- Inclusion & diversity

**Healthy Environment**
- Circular economy
- Climate action
- Nature stewardship

Our **Responsible Business Hub** allows us to properly record and demonstrate the value and impact that we deliver. In addition, progress against our objectives and key performance indicators are summarised and shared in an annual **Impact Report.**

Bishop Fleming
Audit · Accountancy · Tax · Advisory

To find out how we can help you or your business, contact us:

**T:** **03333 21 9000**
**E:** **advice@bishopfleming.co.uk**
**W:** **bishopfleming.co.uk**

ICAEW CHARTERED ACCOUNTANTS

KRESTON GLOBAL



Bishop Fleming is a trading name of Bishop Fleming LLP, a limited liability partnership registered in England and Wales No. OC391282, and Bishop Fleming Bath Limited, a limited company registered in England and Wales No. 07869428. Registered offices: Stratus House, Emperor Way, Exeter Business Park, Exeter, Devon EX1 3QS. A list of members' names for the LLP is available at the above address.