



Explanatory Note

It is popular, and sometimes even required by customers and professional organisations, for businesses to adopt policies on various areas of wider social concern.

Rather than adopt a prewritten set of policies we have decided to write our own.

In doing so we want to demonstrate that our policies are not just a “tick box” exercise or public relations activity, but that they are the real standards by which we wish to conduct our business.

The impact of this is that:

- We can focus on concerns that apply to us, rather than wide ranging “worthy” statements about things which don’t affect us in the first place.
- We can develop a single coherent document (albeit divided into sections) which covers all of our policies.
- We can word policies in a way that make sense to us, so that we have no excuse for not adhering to them and can be held accountable.

Nothing in this document should be misconstrued so as to contradict or undermine the responsibilities placed on us as organisations and individuals by any law or any professional regulation or requirement of ACCA or CA ANZ.



Equal Opportunities

The fundamental underlying principle of our Equal Opportunities policy is that all people have the same innate worth and value, we believe that everyone has the right to be treated with dignity and respect.

Under our Equal Opportunities policy, we commit to:

- treat everyone fairly and equally.
- treat everyone with respect and the same level of courtesy.
- provide the same opportunities for training and advancement.

And that this commitment should apply equally to all individuals that we deal with including:

- employees
- clients
- suppliers
- business contacts
- the general public

We acknowledge that we have a legal obligation under the Equality Act 2010 to prevent discrimination on the grounds of: age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

While we acknowledge our legal obligation, our Equal Opportunities policy is not based on the legal requirements, but rather on valuing people as individuals having innate worth. As such we also seek to promote fairness in regard to: nationality, lifestyle choices, personal history, political opinion, and holding a given world view.

We will make reasonable adjustments to the workplace and general working environment to address any form of intended or unintended discrimination, provided that any adjustment:

- is within the confines of law.
- is proportionate in terms of the potential discrimination and the impact on our business.
- does not inadvertently create unfairness to others.
- does not infringe the rights of others.

We would seek to uphold this commitment to Equal Opportunities, even where we or other people who this policy applies to may personally disagree with any belief or lifestyle choice of another person. Upholding a person's human rights is not dependant our agreeing with their opinions, choices, or lifestyles.

At times, there may arise the issue of competing rights, where maintaining a right for one person may involve limiting a different right of another person. In such cases we would seek to achieve a compromise and an outcome that everyone can live with.



Environmental

The principle behind our Environmental Policy is that we do not “own” the world we live in but are merely “tenants” or “guests”, who are holding the world in trust for future generations.

We have an implied role of stewardship, in that while we are here we have the use and enjoyment of this world, but this must not be to the detriment of how we leave the world behind us for others.

In setting out our Environmental policy, we acknowledge that we will never by our own actions solve the world’s environmental and economic problems.

Just because there are other greater concerns that need to be addressed on an international basis, that does not absolve us of our own actions, and we have a personal responsibility for our own actions and the impact that they make.

Key to our Environmental policy are the following principals:

- **Reduce general waste:**
The first part of this is not to waste the resources that we have. This involves not only how we use things we have so as to get the most benefit from them, but also what we do with them at the end of their usefulness to us. At the end of an items usefulness to us we should pass them to where they can be reused or refurbished and recycle where possible.
The second part is to reduce the resources that we buy in the first place, and only buy what we realistically need. By controlling purchasing we can eliminate waste, and this has a significant economic benefit as well as an environmental one.
- **Reduce our own carbon footprint:**
We often do not consider our own carbon footprint, as it is difficult to measure, and we may dismiss any action we make as not making much difference.
Reducing our own carbon footprint can be achieved by some very simple steps e.g. making journeys multi-purpose so we achieve as much as possible for the lowest mileage; only heating the office when required and not the whole building (or else put a jumper on).
Even if we cannot accurately measure how much carbon footprint is saved by each of these actions, we do know that these actions will at least contribute to our carbon reduction.
- **Managing our supply chain**
Only a small amount of our overall carbon footprint is generated directly by ourselves, and the bulk of it is generated along our supply chain.
Environmental policies, including carbon reduction, should be part of our evaluation of suppliers to ensure that we are not “outsourcing” carbon generation.

As professional advisers we are not directly responsible for the business decisions of our clients. Yet we are in a privileged position where we can influence other businesses to get them to consider sustainability issues as a part of their business.



Social Concern

The title of Social Concern covers many possible areas and is essentially about how we fit in with the people around us and contribute to society overall. It is about how what we do in business has an impact for good or ill in society around us, and so what we choose to do can have a positive impact on our community.

Real Living Wage:

A low wage economy damages society through increasing the wealth gap between rich and poor, impeding social mobility, and forcing full-time workers to rely on Government benefits (tax credits) to make ends meet.

This is a particular problem for workers in small businesses in rural areas and those working for large companies in unskilled zero-hour contracts.

We have committed to supporting society through the Real Living Wage.

Our direct payroll is small with only a few part-time and casual staff, and it is straightforward to implement the Real Living Wage with them. Our commitment to the Real Living Wage applies to those employed by our suppliers and those we might outsource to, and so we must take reasonable steps to ensure they apply the Real Living Wage, and fair employment conditions.

Buying Local:

Through the Local Economic Multiplier, a pound spent locally has the effect of at least four pounds being spent, due to the Local Multiplier Effect. The net result is that money spent within our local community has a significant positive local economic impact.

Our Buying Local commitment is that we should try to buy local whenever possible, in order to benefit the wider community. This commitment is not an open given the multiplier effect

Networking:

We support the development of business networks amongst like-minded businesspeople and other stakeholders, but with the proviso that they are entered into as true business networks and not purely a channel for sales or self-promotion.

A true network is not another source of sales leads, where our primary aim is to find customers, or a place where any transactional exchanges exist e.g. I will do something to your benefit if (and only if) you do something for mine. Rather it is where all members contribute to the group, without the intention of anything directly in return, but knowing that we will all ultimately benefit from each other's contributions and the collective developm may be relevant.