

**MOORE KINGSTON SMITH LLP**  
**SLAVERY AND HUMAN TRAFFICKING STATEMENT**

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**INTRODUCTION**

At Moore Kingston Smith LLP (“MKS”) we are committed to acting ethically and with integrity in all of our business dealings. Modern slavery and trafficking are crimes and a gross violation of fundamental human rights. It takes various forms, all of which have in common the deprivation of a person's liberty by another in order to exploit them for personal or commercial gain.

MKS has a zero-tolerance approach to modern slavery and human trafficking and we expect the same high standards from all of our suppliers and contractors.

This statement has been published in accordance with section 54(1) of the Modern Slavery Act 2015. It sets out the steps that MKS has taken to prevent modern slavery and human trafficking within its business and supply chains. The statement applies for the financial year ended 30 April 2020.

**OUR BUSINESS AND ORGANISATION STRUCTURE**

MKS is a leading UK provider of professional services, including audit, tax, advisory, legal and consulting work. We operate through a number of different entities, the majority of which are subject to significant external regulation and oversight.

For the purposes of this Statement, our supply chains include the companies and entities within the Moore Global Network.

We employ staff and engage third party contractors to provide support to our teams and we refer to third party contractors to give specialist advice to clients where we are unable to do so in house. For example, temporary staff, recruitment agencies, IT, stationery and office suppliers, catering and hospitality companies, legal services and Occupational Health providers.

**OUR POLICIES**

MKS is committed to the highest standard of professional conduct in our business dealings, acting with integrity and demonstrating the fair, humane treatment of all people.

We follow the Code of Ethics set out by the ICAEW (the Institute of Chartered Accountants in England and Wales). All of our partners and staff are required to comply with these Ethics. In addition, our people are obliged to avoid any direct or indirect harassment, victimisation or discrimination of colleagues, suppliers or other third parties. Such behaviour may be deemed as gross misconduct which could result in serious disciplinary action or dismissal.

Discriminatory behaviour, victimisation and harassment is further governed by the Equality Act 2010 which makes such practices unlawful and which we strictly adhere to.

We have a clear Whistleblowing policy and encourage all of our partners, staff and consultants to raise any concerns that they may have about the conduct of others in the business or the way in which the business is run.

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A confidential process is in place which provides that any such concerns are reported to our Ethics partner in the first instance. Our whistleblowing procedure is designed to ensure that people can make disclosures without fear of retaliation.

There were no reported incidents of slavery or trafficking through this mechanism during the year.

**RISK ASSESSMENT AND DUE DILIGENCE PROCESSES**

We have conducted an assessment of the risks of slavery and human trafficking within our own business.

MKS operates primarily in the UK, providing professional services, which is considered to be a low risk sector. Modern slavery and human trafficking are also prohibited by legislation with criminal sanctions in the UK.

Our partners and staff are well educated and the great majority hold professional qualifications and are also members of professional bodies, which impose additional standards of conduct and oversight on their members. MKS is also subject to significant levels of regulation. All of our people are engaged on written contracts which guarantee their pay and benefits and set out required standards of behaviour.

We believe that the risk of modern slavery and human trafficking within our own business is low.

We have assessed our supply base. The relationship with all our suppliers has been established over some years and we hold close and personal links and contact with the owners or directors, reflecting the fact that we partner with reputable small and medium-sized operations in the main.

We have identified some areas of our supply chain which may have greater sector-specific risks of slavery and trafficking offences. Incorporated in our tendering processes, we have obtained some suppliers' own Modern Slavery statements to confirm their adherence to our standards.

To date, we have not been made aware of any human trafficking or slavery activities within our supply chain. However, if any were highlighted to us, we would act immediately in accordance with our legal and moral obligations.

**FURTHER STEPS**

During the financial year 2020/21, we have continued to assess the risks of modern slavery or human trafficking in our supply chains. We have identified further sectors which may present a greater risk and will obtain commitments from our relevant suppliers that they share our zero tolerance approach to these risks.

We will continue to improve our internal awareness by sharing this statement with all of our staff, including it in the induction process for new joiners and continuing to encourage our people to report any concerns that they have.

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This statement is made pursuant to Section 54(1) of the Modern Slavery Act 2015 and constitutes the slavery and human trafficking statement for the financial year ending 30 April 2020 for MKS.

**Signed by Maureen Penfold, Managing Partner, Moore Kingston Smith LLP**

<b>Signed:</b> 		<b>Name:</b>	
_____		<b>Maureen Penfold</b>	
<b>Position:</b> <b>Managing Partner</b>		<b>Date:</b> <b>2 September 2020</b>	
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