

## **Introduction**

Modern slavery and human trafficking are serious crimes and a gross violation of fundamental human rights. These take 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.

Moore Kingston Smith has a zero-tolerance approach to these issues 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 we have taken to prevent modern slavery and human trafficking within our business and supply chains and applies for the financial year ended 30 April 2021.

## **Our business and organisation structure**

Moore Kingston Smith is a leading UK provider of professional services, including audit, tax, advisory, legal and consulting work. We operate through a number of entities 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 our people and engage third party contractors to provide support to our teams and we refer to external contractors to give specialist advice to clients where we are unable to do so in house. These can include temporary staff, recruitment agencies, IT, stationery and office suppliers, catering and hospitality companies, legal services and Occupational Health providers.

## **Our policies**

Moore Kingston Smith upholds the highest standard of professional conduct in our business dealings, acting with integrity and demonstrating the fair, equal and 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). Our partners and our people are required to comply with these Ethics and 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 and/or dismissal.

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

We have a clear Whistleblowing policy. Our partners, people and consultants are encouraged to raise any concerns that they may have about the conduct of others, or the way in which the business is run. The confidential procedure provides that any such concerns are reported to our Ethics partner and ensures that our people can make disclosures without fear of retaliation.

There have not been any reported incidents of slavery or trafficking during the year.

## **Risk assessment and due diligence processes**

We continue to assess the risks of slavery and human trafficking within our own business. We provide professional services, primarily in the UK, both of which are considered to offer lower risks.

Our people have a high standard of education and the great majority hold professional qualifications and are members of professional bodies, which impose additional standards of ethical conduct and oversight on their members.

Moore Kingston Smith is subject to significant levels of external regulation. All of our people are engaged on written contracts which guarantee their pay and benefits. We provide counselling, mental health support and trained mental health first aiders for our team and we offer training on how to identify and handle mental health issues.

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

In our supply base, the relationship with most suppliers has been established over some years. We hold close links and contact with many owners or directors.

We have contacted our significant suppliers to seek their commitment that they share our zero-tolerance approach to these risks. They have also been asked to confirm what steps they take to ensure these risks are not present within their own supply chains. As part of our tendering processes, we have obtained some suppliers' own Modern Slavery statements.

We have also referred to the [International Labour Organisation's Indicators of Forced Labour](#) and we have not found, or been made aware of, any such instances in our business or supply chain

However, if any were highlighted to us, we would act immediately in accordance with our legal and moral obligations.

### **Training and raising awareness**

Our Statement is shared with our people, with a clear explanation of the background, the current risks in our business and society and what steps we take to help eradicate these crimes.

All new joiners will receive this Statement and training, as part of their overall Ethics education. Our whistleblowing policy is included within this standard induction.

### **Monitoring progress and further steps**

We will continue to raise internal awareness by reminding our people to report any concerns they have.

Our procurement policy is being improved and will seek new significant suppliers' assurances on this matter before they commence a relationship with Moore Kingston Smith.

We will assess the number of our suppliers which confirm that they share the same zero-tolerance approach as us, either in response to our enquiries, or as part of our new supplier due diligence process, as part of monitoring the effectiveness of our actions over time.



Maureen Penfold, Managing Partner, Moore Kingston Smith LLP

Date: 27 July 2021