

## **MOORE KINGSTON SMITH LLP - MODERN SLAVERY AND HUMAN TRAFFICKING STATEMENT 2023**

### **INTRODUCTION**

Our firm understands the serious issues represented by modern slavery and human trafficking. These are a gross violation of fundamental human rights, as well as crimes. Slavery and trafficking can 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 is committed to acting ethically and with integrity in our dealings and relationships with others and to the fair and humane treatment of people in our business and in our supply chains. We have a zero-tolerance approach to these crimes and we expect the same standard from all of our suppliers, contractors and our people.

This statement is 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 for the year ended 30 April 2023.

### **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, all of which are subject to significant external regulation, legislation and oversight. For the purposes of this statement, our supply chains include those companies and entities within the Moore Global Network which supply us.

We employ our people to provide services, expertise and advice to our clients and we may refer to external contractors to give specialist advice where we are unable to do so in house. Our suppliers can include temporary staff, agencies, IT, stationery and office suppliers, catering, hospitality and event companies, legal services and occupational health providers, among others.

### **OUR POLICIES**

We uphold 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 also governed by the Equality Act 2010, which makes such practices unlawful.

This year we have partnered with Safe Workplace, an App which allows our people to anonymously report any behaviour at work which makes them feel uncomfortable. Although we continue to encourage anyone affected to obtain support internally, including via HR or the Ethics Partner, we understand that there may be times when our people prefer to speak to someone externally, whilst protecting their identity.

All of our people also have access to a clear Whistleblowing policy, which was revised and improved in 2022. Everyone is encouraged to raise any concerns that they may have about the conduct of others, or the way in which the business is run. Our policy clearly sets out that such concerns are reported in strict confidence to our Ethics partner and explains the full legal protection which applies to anyone who makes a disclosure.

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

## **RISK ASSESSMENT AND DUE DILIGENCE PROCESSES**

We provide professional services, primarily in the UK, both of which are considered to offer lower risks, but we continue to assess the threats of slavery and human trafficking occurring within our operations.

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

Our recruitment policies ensure that all candidates produce original documentation confirming that they have the right to work in the UK, prior to commencing employment.

Our firm is subject to rigorous levels of external regulation and legislation. All of our people are engaged on written contracts which guarantee their pay and conditions. We provide counselling, mental health support and trained mental health first aiders for our team and we offer training on how to identify and manage mental health issues.

We continue to believe that the risk of modern slavery and human trafficking within our business remains very 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 and directors.

We have continued to contact 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.

Our procurement policy has been improved during the past year. Our onboarding and diligence process requires all new suppliers' approach to Modern Slavery to be confirmed before they are able to commence a relationship with Moore Kingston Smith.

We have also issued revised terms to our preferred recruitment agencies. These ensure that Moore Kingston Smith only uses specified, reputable, employment agencies to source labour and all such agencies must confirm that they share our zero-tolerance approach to Modern Slavery.

We have again 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.

## **TRAINING AND RAISING AWARENESS**

This 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 receive this statement as part of their overall Ethics introduction. Our whistleblowing policy is also included and explained during this standard induction.

## **FURTHER STEPS AND MEASURING EFFECTIVENESS**

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

We will update our standard engagement terms with our clients this year. Our revised terms will require all of our clients to confirm that they also adhere to all applicable modern slavery and human trafficking legislation, including, but not limited to, the Modern Slavery Act 2015.

In addition, clients will be required to confirm they adhere to all anti-bribery and anti-corruption legislation including, but not limited to, the Bribery Act 2010, Competition Act 1998 and Enterprise Act 2002.

The effectiveness of our policies and processes are measured by monitoring the number of our suppliers, agencies, contractors and clients which accept our terms and the number, if any, which do not accept or raise any issues. We also continue to record concerns or incidents raised via the whistleblowing policy or otherwise reported to us.

A handwritten signature in black ink, appearing to read 'Maureen Penfold', written in a cursive style.

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

**27 July 2023**