

INTRODUCTION

Modern slavery and human trafficking are a gross breach of fundamental human rights, as well as serious crimes. Slavery and trafficking take various forms, but they all involve the deprivation of a person's liberty, to exploit them for personal or commercial gain.

Moore Kingston Smith is absolutely 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 our suppliers, contractors and our people.

This statement is published in accordance with section 54 of the Modern Slavery Act 2015. It sets out the approach we have taken to prevent modern slavery and human trafficking within our business and supply chains for the year ended 30 April 2024.

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 several entities, which are subject to rigorous 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 may also supply us.

We employ our people to provide services, expertise and advice to our clients and we may refer to external contractors to offer specialist services or advice where we are unable to do so in house. Our suppliers include temporary staff, agencies, IT businesses, 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.

The Code of Ethics set out by the ICAEW (the Institute of Chartered Accountants in England and Wales) applies to our business. Our partners and our people are required to comply with this Code 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 are continuing our partnership with Safe Workplace, an App which allows our people to anonymously report any unwelcome behaviour at work, to ensure everyone feels safe in co-creating an inclusive safe culture at Moore Kingston Smith. Although we continue to encourage anyone affected to obtain support internally, including via our HR team or the Ethics Partner, we understand that there may be times when our people prefer to speak to someone externally, whilst protecting their identity.

In addition, all our people have access to our Whistleblowing policy. Everyone is encouraged to raise any concerns that they may have about inappropriate conduct, impropriety or wrongdoing. Our policy clearly sets out the procedures to protect our values and ensure that anyone can raise concerns without fear of suffering retribution or any other adverse consequences. The procedure provides a transparent and confidential way of dealing with concerns so that they are dealt with fairly and properly. Any concerns raised in respect of a qualifying disclosure can be reported to our Ethics partner in strict confidence, and the policy 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.

The vast majority of our people hold professional qualifications and are members of professional bodies, which impose additional strict 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 our people are engaged on written contracts which guarantee their pay and conditions. We provide counselling and mental health support through our Employee Assistance Programme (EAP), and we have trained Mental Health First Aiders (MHFAs) for our team, which provide a safe space to start confidential conversations about our employee's mental health who can signpost to the most appropriate support.

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

In our supply base, the relationship with most suppliers has been established over several 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.

We continue to make improvements to our procurement policy year on year. Our onboarding and diligence process requires all new suppliers' approach to Modern Slavery to be confirmed before they 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 and 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.

Our standard engagement terms with clients have been revised this year. These revised terms require all 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 must 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.

As mentioned above, our procurement policies and level of due diligence regarding suppliers will be further strengthened during the year ahead.

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 that reads "M2 Meadows". The signature is written in a cursive, slightly slanted style.

Matt Meadows, Managing Partner

Moore Kingston Smith LLP

13 August 2024