

## **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 our supply chains. We have a zero-tolerance approach to these crimes and expect the same standard from all our suppliers, contractors and people.

This statement is published in accordance with section 54 of the Modern Slavery Act 2015. It sets out our approach to preventing modern slavery and human trafficking within our business and supply chains for the year ended 30 April 2025.

## **OUR BUSINESS AND ORGANISATION STRUCTURE**

Moore Kingston Smith is a leading UK multi-disciplinary professional services firm, providing a range of services including audit, tax, advisory, legal and consulting. 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 may occasionally refer to external contractors to offer specialist services or advice where we are unable to in house. Our suppliers include temporary and agency contractors, IT businesses, stationery and office suppliers, catering, hospitality and event companies, legal firms 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 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.

We continue to provide an easily accessible process which enables 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 suggest anyone affected obtains support internally, including via our HR team or the Ethics Partner, we understand there may be times when our people prefer to speak to someone externally, while protecting their identity.

All our people have access to our Whistleblowing policy. Everyone is encouraged to raise any concerns they may have about inappropriate conduct, impropriety or wrongdoing. Our policy clearly sets out the procedures to protect our values and ensures 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 and Ireland, all of which are considered to have 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 they have the right to work in the UK, prior to commencing employment.

Our firm is subject to rigorous 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 have trained Mental Health First Aiders (MHFAs) across our teams, who provide a safe space to start confidential conversations about our peoples' mental health and can signpost 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 contacting significant suppliers to seek their commitment to sharing our zero-tolerance approach to these risks. They have also been asked to confirm the 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.

Moore Kingston Smith only uses specified, reputable, employment agencies to source people and our contract with these firms requires that all agencies to 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 recently refined and rearticulated our brand which encompasses our core value of understanding and our expected behaviours. Through respect, collaboration and active listening, understanding is at the heart of everything we do and everyone we work with. Our commitment to understanding strengthens our relationships, enhances our work and drives our collective success. It's embedded throughout our business and defines how we treat one another.

We have also introduced mandatory sexual harassment awareness training for all our people. Our engagement terms with all clients have been improved again this year. These revised terms require our clients to treat our people with dignity and respect and make clear that any form of harassment, bullying or other inappropriate conduct will result in an immediate termination of our services.

We will continue to strengthen our procurement policies and due diligence for all suppliers during the next year.

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 "M2" is written in a stylized, blocky font, and "Meadows" is written in a cursive script.

**Matt Meadows, Managing Partner**

**Moore Kingston Smith LLP**

5 August 2025