

MOORE KINGSTON SMITH LLP - MODERN SLAVERY AND HUMAN TRAFFICKING STATEMENT 2022

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 crimes and we expect the same standard from all of our suppliers and contractors.

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 and applies for the year ended 30 April 2022.

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 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, recruitment agencies, IT, stationery and office suppliers, catering and hospitality companies, legal services and Occupational Health providers, among others.

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

We have a clear Whistleblowing policy, which was revised in February 2022. 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. Our policy clearly sets out that such concerns are reported entirely in 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 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 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 include ensuring that all candidates produce original documentation confirming that they have the right to work in the UK, prior to commencing employment.

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 manage mental health issues.

We continue to believe that the risk of modern slavery and human trafficking within our own business remains 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 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. As part of our tendering processes, we have obtained suppliers' own Modern Slavery statements where possible.

We have also referred to the International Labour Organisation's Indicators of Forced Labour ([wcms_203832.pdf \(ilo.org\)](#)) 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

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 education. 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 they have.

Our procurement policy is being enhanced and further improved. During the coming months, we will launch a new supplier onboarding and diligence process. Assurances will be requested from all new suppliers on their Modern Slavery approach before they commence a relationship with Moore Kingston Smith.

We will soon issue revised terms to our preferred recruitment agencies. These will ensure that Moore Kingston Smith uses only specified, reputable, employment agencies to source labour and these agencies must confirm that they share our zero-tolerance approach to Modern Slavery.

Finally, we will be introducing updated engagement terms with our clients. These require all of our clients to confirm they adhere to all modern slavery and human trafficking legislation, including, but not limited to, the Modern Slavery Act 2015.

We will measure the effectiveness of our policies and processes by monitoring the number of our suppliers, employment agencies and clients which accept our terms and the number, if any, that do not accept or which 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', with a stylized, cursive script.

Maureen Penfold, Managing Partner, Moore Kingston Smith LLP

Date: 27 July 2022