

## CORPORATE SOCIAL RESPONSIBILITY

# Modern slavery and human trafficking statement

### Introduction

This statement sets out MHA's actions to understand all potential modern slavery risks related to its business and to put in place steps that are aimed at ensuring that there is no slavery or human trafficking in our business and its supply chains. As a responsible business, we're committed to upholding the internationally recognised human rights through the way we operate.

This statement relates to actions and activities during the financial year 1 April 2024 to 31 March 2025.

This statement covers:

- Our commitment to preventing slavery and human trafficking
- How we manage the risk of modern slavery in our own operations
- How we manage the risk of modern slavery in our supply chain
- Incidents of modern slavery in the previous financial year
- Key Performance Indicators

You can find our previous statements relating to actions and activities during the below financial years [here](#).

- 1 April 2023 to 31 March 2024
- 1 April 2022 to 31 March 2023
- 1 April 2021 to 31 March 2022
- 1 April 2020 to 31 March 2021
- 1 April 2019 to 31 March 2020

This statement is made pursuant to section 54 (1) of the UK Modern Slavery Act 2015. It outlines our commitment to preventing modern slavery across our Company and supply chain.

### Our commitment to preventing slavery and human trafficking

The Act requires companies to be more transparent about how they tackle modern slavery in their supply chain. This includes detailed information on structures and relevant policies and systems. The Company recognises that it has a responsibility to take a robust approach to slavery and human trafficking. We are absolutely committed to preventing slavery and human trafficking in our corporate activities, and to ensuring that our supply chains are free from slavery, human trafficking, exploitation and discrimination.

## The Company's structure and supply chains

This statement covers the activities of MHA. We are a top 15 UK accounting Company, offering a full range of compliance and advisory services to entrepreneurial businesses, groups and multinationals with operations in the UK and to offshore investment funds.



**140+**  
**Partners**



**1,800+**  
**Employees**



**22**  
**Offices**

Offices in London, the South East, East Anglia, the Midlands, North West, Wales, Scotland; and in Ireland and the Cayman Islands.

MHA is the UK member of Baker Tilly International, one of the world's largest leading networks of independently owned and managed accountancy and business advisory firms.

The members of Baker Tilly International are independent and separate legal entities operating in their respective territories. MHA is not Baker Tilly International's agent and does not have authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, MHA nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions

The Company in the United Kingdom currently operates in twenty different offices:

Aberdeen, Birmingham, Cardiff, Colchester, Edinburgh, Kendal, Lancaster, Leicester, Liverpool, London, Maidenhead, Maidstone, Manchester, Milton Keynes, Northampton, Nottingham, Peterborough, Preston, Reigate and Swansea.

The Company doesn't operate in high-risk areas and we don't consider any of our activities to be at high risk of slavery or human trafficking.

## How we manage the risk of modern slavery in our own operations

- Right to Work in the UK checks are conducted by the Company for all new employees when they start working for the Company. Temporary workers from agencies are always thoroughly checked prior to appointment. All employees are given an employment contract and are made aware of all internal policies and procedures as well as their statutory entitlements and other benefits.
- All employees are paid at least National Minimum Wage.
- Payroll systems are monitored to identify if employees may be sharing bank accounts, addresses or telephone numbers as this can be indicative of illegal or exploitative behaviour.

- The Company does not retain employees' identification / travel documents and does not knowingly work with business which do.

## Relevant policies

The Company has a complete suite of policies in place which include Speaking Up policy, Code of Ethics, Equal Opportunities policy, Diversity policy and Recruitment policy, all of which deal with the anti-slavery initiatives either directly or indirectly. We also have a Corporate Social Responsibility policy. References to modern slavery and human trafficking are clear in all these policies. The overall responsibility for the policies lies with the HR Partner.

### Speaking Up policy

The Company encourages all its workers, customers and other business partners to speak up with concerns related to the direct activities, or the supply chains of, the Company. This includes any circumstances that may give rise to risk of slavery or human trafficking.

The Company's procedure set out in the Speaking Up policy is designed to make it easy for workers to make disclosures, without fear of retaliation. The Company has had a Whistle Blowing confidential hotline in place for staff since 2022. The Company also has in place an open and transparent grievance process for all staff including agency workers.

### Code of Ethics

The Company's code makes clear to employees the actions and behaviour expected of them when representing the Company. We strive to maintain the highest standards of employee conduct and ethical behaviour at all times including when operating abroad and managing our supply chain.

### Equal Opportunities and Diversity policies

The Company is committed to providing equal opportunities in employment and to abolishing discrimination in employment and against customers. All employees undertake equality and diversity training. We are also fully committed to the elimination of unlawful and unfair discrimination and value the differences that a diverse workforce brings to the organisation.

### Recruitment policy

The Company uses only specified, reputable employment agencies to source labour and always verifies the practices of any new agency it is using before accepting workers from that agency.

### Corporate Social Responsibility policy

The Company's Corporate Social Responsibility policy was launched in 2019. This sets out the core principles and guidelines for the Company's social responsibility activities and provides employees with paid time to get involved in activities and work in their local community.



## Training

The Company has a Modern Slavery course in its online Induction Core Policies which all new employees are required to complete within the first week of employment alongside Health and Safety training. This includes a test at the end that must be passed to complete the course. Currently, we have a success rate of 99.7% on the first attempt.

We launched our new eLearning DIBS training course in 2025, created in collaboration with Business in The Community (the UK's largest Responsible Business Network). The course covers material around equality and diversity, and provides information on the Equality Act 2010 and discrimination via the following modules:

- Introduction to DIBS
- DIBS at MHA
- Inclusive Behaviours
- Allyship

Over 88% of staff have already completed this course; it has also been made compulsory for all new joiners as part of their induction.

The Company also continues to use the Core Policies Learning Pathway on the MHA Hub. All staff, regardless of length of service, have the Modern Slavery course on their dashboard.

The e-learning module is required to be completed by all new staff as part of their onboarding process, and this provides compliance for one year. Retaking the course on an annual basis is compulsory with the training being classified as critical mandatory training according to our Compliance with Mandatory Training Policy. This means that non-compliance is treated with the utmost seriousness and escalated to the partners and HR for corrective action for the staff member concerned.

We have had a number of mergers with other firms. Upon a merger, we conduct an exercise to identify which online learning courses need to be completed by transferred employees, based on the various induction courses that are delivered live during the transition, at which point Modern Slavery should be included as part of onboarding regulatory courses. If, for any reason, employees do not complete the training at this time, this will be identified and they will be required to complete it.

Reports are run to check that employees are completing these courses, and this is done on a monthly basis.

The training includes assessments to measure awareness of modern slavery so that the Company is not simply measuring how many people have undertaken the training.

## Awareness-raising programme

In light of the Modern Slavery Act, we have assessed the awareness of these issues among our employees and clients. As well as training employees, the Company continues to raise awareness of modern slavery issues by addressing the below issues via the Company's Core Policies Learning Pathway:

- the basic principles of the Modern Slavery Act 2015;
- how employers can identify and prevent slavery and human trafficking;
- what employees can do to flag up potential slavery or human trafficking issues to the relevant parties within the Company; and
- what external help is available.

This is repeated on an annual basis.

## How we manage the risk of modern slavery in our supply chain

The Company undertakes due diligence when considering taking on new clients and suppliers and regularly reviews its existing clients and suppliers.

Risk assessments for all our suppliers are carried out by individual offices on an ad-hoc basis as and when new suppliers need to be engaged or a service is to be re-tendered. The majority of our suppliers are through FISCO, a provider of workplace services and products. They have their own Modern Slavery Statement in place and also use a Supplier Code of Conduct.

The remainder have a long-standing relationship with the Company, forming trust and confidence in their practices backed by their reputation in the marketplace. We seek to obtain either their own Modern Slavery Statement or completion of a Modern Slavery Assessment setting out their assurance that they are compliant with the Act. We have obtained these from the vast majority of current suppliers and will continue to seek them from the others.

Risk assessments of recruitment agencies we work with are undertaken by the Recruitment team. We have long-standing relationships with the majority of the agencies we work with and we are assured of their practices from previous experience and their reputation in the marketplace. We have obtained written reassurance from all recruitment agencies we are

working with that they are compliant with the Act and have also set out this requirement in our Heads of Terms. We will continue to do this for any new agencies we use.

## Incidents in the previous financial year

No incidents of modern slavery or human trafficking were identified in our operations within the previous financial year. Additionally, no allegations of modern slavery or human trafficking were identified with any suppliers with whom we engaged within the previous financial year.

## Key Performance Indicators

- All suppliers who do not come through FISCO to provide either their own Modern Slavery Statement or complete a Modern Slavery Assessment.
- Right to Work in the UK checks to be conducted for all new employees.
- Temporary workers from agencies to be thoroughly checked prior to appointment.
- All new employees to complete Modern Slavery and Equality and Diversity training within the first week of employment.
- All employees to undertake Modern Slavery awareness training on an annual basis

## Board approval

This statement has been approved by the Company's Management Board, who will review and update it annually.



**Rakesh Shaunak**  
CEO  
16/09/2025

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