

CORPORATE SOCIAL RESPONSIBILITY

Modern slavery and human trafficking statement

This statement sets out MHA MacIntyre Hudson'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 2021 to 31 March 2022.

MHA MacIntyre Hudson developed this statement to comply with section 54 (1) of the UK Modern Slavery Act 2015. It outlines our commitment to preventing modern slavery across our Firm and supply chain.

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 Firm 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.

Firm's structure and supply chains

This statement covers the activities of MHA MacIntyre Hudson. We are a top 15 UK accounting Firm, 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. The Firm has over 90 Partners and around 800 staff in eleven offices in London, the South East, East Anglia, the Midlands and in the Cayman Islands. MHA MacIntyre Hudson 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.business advisory firms.

The Firm in the United Kingdom currently operates in ten different offices: Birmingham, Canterbury, Chelmsford, Leicester, London, Maidenhead, Maidstone, Milton Keynes, Northampton, and Peterborough. The Firm 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.

Risk assessments

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 Firm, 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 a 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.

Right to Work in the UK checks are conducted by the Firm for all new employees when they start working for the Firm. Temporary staff 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.

Incidents in the previous financial year

No incidents of modern slavery or human trafficking were reported to the Firm within the previous financial year.

Due diligence

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

Relevant policies

The Firm 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 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 Firm 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 Firm. This includes any circumstances that may give rise to risk of slavery or human trafficking. The Firm'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 Firm launched a Whistle Blowing confidential hotline for staff last year. The Firm also has in place an open and transparent grievance process for all staff including agency workers.

- **Code of Ethics**

The Firm's code makes clear to employees the actions and behaviour expected of them when representing the Firm. 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 Firm is committed to providing equal opportunities in employment and to abolishing discrimination in employment and against customers. All members of staff go through our 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 Firm 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 Firm's Corporate Social Responsibility policy was launched last year. This sets out the core principles and guidelines for the Firm's social responsibility activities and allows staff paid time to get involved in activities and work in their local community.

Training

The Firm 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. Equality and diversity training is carried out at the Firm's Representing Us course. The Firm 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; in addition, there is an annual compliance period.

Reports are run to check that staff 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 Firm is not simply measuring how many people have undertaken the training.

Awareness-raising programme

In light of the Modern Slavery Act, we assessed the awareness of these issues among our staff and clients. As well as training staff, the Firm raised awareness of modern slavery issues by addressing the below issues via the Firm'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 Firm; and
- what external help is available."

This is being repeated at regular intervals.

Key Performance Indicators

All suppliers not 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 staff.

All new staff to complete Modern Slavery and equality and diversity training within the first week of employment.

All staff to undertake Modern Slavery awareness training on an annual basis.

Board approval

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



Rakesh Shaunak
10/01/2023

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