

Modern Slavery & Human Trafficking

Version 1.5
January 2025

Variation

This document replaces the previous version dated January 2023.

The following areas have been updated in this version:

- The policy has been updated with inclusive language in relation to whistleblowing and expansion of definitions contained under the Modern Slavery Act 2015, and explanatory information on recruitment due diligence.

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THE POLICY

This policy has been drafted and approved in agreement with the ICAEW Audit Committee and the ICAEW Chief People Officer.

This policy explains what employees, workers and contractors (together “Staff”) should do to try to prevent modern slavery and human trafficking existing within ICAEW’s supply chains to include its business partners and what Staff should do if they suspect that modern slavery and human trafficking exists within ICAEW’s supply chains.

Adherence to the policy does not mean that Staff confirm that there is no modern slavery and human trafficking within ICAEW’s supply chains, merely that they have taken steps to identify and mitigate the risk, wherever possible.

Breaches of this policy will result in disciplinary action, which may lead to dismissal for gross misconduct and/or termination of contract.

ICAEW may terminate its relationship with any individual or organisation within the supply chain if they breach this policy.

This policy will be reviewed annually.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

WHEN DOES THIS POLICY APPLY?

This policy is applicable to *all* ICAEW Staff including non-UK staff.

The UK Modern Slavery Act 2015 (the Act) applies to all entities within the supply chain wherever in the world they occur. Local laws may also apply to your locale but you’re still bound by the UK Act.

WHAT IS COVERED BY THIS POLICY?

Modern slavery has a devastating effect on its victims and the definition captures a wide range of types of exploitation, (including sexual abuse), many of which occur together. This policy covers all instances of modern slavery as defined in the Act. The Act defines slavery (which includes criminal exploitation, servitude and forced and compulsory labour) as existing when a person is ‘held’ or ‘forced’ against their will by another person who knows or ought to know that the other person is being held in slavery or servitude or forced to perform compulsory labour.

It is important to understand that being enslaved can happen to people of any age, race or gender, and is not limited to particular groups. Some people, however, may be more vulnerable to exploitation, for example children, women and some disabled people. Types of servitude can include: sex trafficking; being forced or coerced into, or to stay in, criminal gangs; paying below the minimum wage for work and/or charging exorbitant fees for things like rent and requiring the person to work to pay off the “debt” incurred; forced marriage; and being forced to provide unpaid household work for people outside of the family, amongst other things.

OTHER RELATED POLICIES

This Modern Slavery and Human Trafficking Policy should be understood and applied in connection with the following ICAEW staff policies:

- Whistleblowing
- Anti-fraud, bribery & corruption (includes corporate gifts and hospitality)
- Tendering policy & procedure
- Third party contracts and agreements guidance & policy

POLICY STATEMENT

As an equal opportunity employer, ICAEW is committed to creating and ensuring a non-discriminatory and respectful working environment for all of our staff. ICAEW wants all of our people to feel confident that they can expose wrongdoing without any risk to themselves, even if they later turn out to be mistaken. Our recruitment and people management processes are designed to provide due diligence ensuring prospective employees are legally entitled to work in the UK, and to safeguard our employees from abuse or coercion.

This policy outlines how ICAEW will implement its commitment to prevent, detect and report modern slavery or human trafficking in our supply chains or in any part of our business. It reflects our commitment to acting ethically and with integrity in all our business relationships and to implementing and enforcing effective systems and controls which address the risks of modern slavery and human trafficking.

We will not support or deal with any business knowingly involved in slavery or human trafficking. As such we are committed to ensuring that there is no modern slavery or human trafficking in our supply chains or in any part of our business.

If ICAEW becomes aware or has suspicions of modern slavery operating within its supply chains, it will refer the matter immediately to the Metropolitan Police.

As part of our efforts to identify and mitigate the risks of modern slavery and human trafficking, we:

- Look to build long term relationships with our suppliers and clearly highlight to them our expectations of business behaviour;
- Only deal with entities that have anti-slavery and human trafficking policies and procedures in place;
- Make it condition of our relationship with any third party that they and all their business associates have in place systems to identify and mitigate against slavery and human trafficking;
- Encourage the reporting of concerns by all our Staff and provide appropriate protection for whistle blowers.

Senior management will take responsibility for implementing this policy statement and its objectives and will provide training and adequate communication throughout ICAEW to reduce the risk of slavery and human trafficking taking place within ICAEW or its supply chains.

COMPLIANCE WITH THIS POLICY

- All Staff are expected to read, understand and comply with this policy
- All Staff are required to attend mandatory training on modern slavery on a regular basis.

- The prevention, detecting and reporting of modern slavery in any part of our organisation or supply chain is the responsibility of all those working with us or under our control. You are required to avoid any activity that might lead to or suggest a breach of this policy.
- You must ensure that ICAEW's zero-tolerance towards slavery is communicated to all suppliers, contractors, business partners at the outset of our business relationship with them in accordance with our tendering policy & procedure and 3rd party contracts and agreements guidance & procedure.
- You must notify your line manager or Chief People Officer as soon as possible if you believe or suspect that this policy has been breached or a breach may occur in the future.
- You are encouraged to raise concerns about any issue or suspicion of modern slavery in any parts of ICAEW's business or supply chain at the earliest possible opportunity.
- If you feel unable to report your suspicions to your line manager, you can report your concerns or suspicions in accordance with ICAEW's whistleblowing policy.
- If you are unsure whether a particular act does constitute modern slavery or is evidence of human trafficking you are encouraged to discuss this with your line manager or the Chief People Officer.
- ICAEW is committed to an open and transparent culture and will support anyone who raises a genuine concern in good faith under this policy, even if this turns out to be mistaken.
- For further information, please read the [Modern Slavery Statutory Guidance](#) provided by the government.

Document control

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Owner: Human Resources Department

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Approved by: Chief People Officer

Next review date: January 2026. This policy is valid until it is superseded by a later version.

Linked documents: Whistleblowing, Anti-fraud, bribery & corruption, tendering policy & procedure, third party contracts & agreements guidance & policy