



Modern Slavery & Human Trafficking Statement 2024

This statement has been published in accordance with Section 54 of the Modern Slavery Act 2015. It sets out the steps taken by HW Fisher LLP and HW Fisher Business Solutions Ltd (together, “HW Fisher”) for the period to 30 April 2024 to prevent modern slavery and human trafficking in their business operations and supply chains.

The Modern Slavery Act 2015 (“the Act”) covers slavery, servitude and forced or compulsory labour, and human trafficking. It imposes a duty on all businesses over a specified size to play their part in ending modern slavery in global supply chains. Section 54 of the Act requires such businesses to publish a statement of the steps taken during the financial year to ensure that slavery and human trafficking is not taking place in any part of their business or in any of their supply chains.

HW Fisher provides audit, accountancy and tax advisory services from its office in London and complies with the Code of Ethics published by the Institute of Chartered Accountants in England & Wales, including the Fundamental Principle of Professional Behaviour – the requirement to comply with relevant laws and regulations and avoid any conduct that an accountant knows or should know might discredit the profession. Given the nature of our business and the types of goods and services that we procure, we believe that our inherent risk of modern slavery is low, with our supply chains being the main area of risk.

1. Structure and Business of HW Fisher

HW Fisher is a firm of chartered accountants with approximately 320 staff based at Acre House, 11-15 William Road, London NW1 3ER. The firm has approximately 10,000 clients and provides audit, accounting, bookkeeping, company secretarial, corporate finance, forensics, payroll and tax services. The firm’s annual turnover first exceeded the £36 million threshold (at which section 54 of the Act takes effect) in the financial year ended 30 April 2024.

2. Policies in relation to Modern Slavery and Human Trafficking

The firm has adopted a formal Modern Slavery and Human Trafficking policy. The firm has zero tolerance of modern slavery and human trafficking, and supports the UK government’s objective of eradicating them. HW Fisher is committed to acting with integrity in all its dealings, relationships, and supply chains, and expects the same high standards from all its staff, suppliers, contractors, and those with whom it does business.

HW Fisher maintains appropriate policies and procedures to comply with all aspects of UK employment and equality legislation, covering such matters as:

- freely-chosen employment;
- equality and diversity;
- working hours;
- holiday and other leave entitlements;
- whistleblowing; and
- grievance, capability and disciplinary procedures.

3. Risk assessment

As a London-based firm of chartered accountants HW Fisher considers the risk of modern slavery within its business to be low, but it acknowledges the risk that a supply chain may involve the use of a hidden or unknown subcontractor reliant on forced labour and has designed policies and procedures to address this risk.

4. Due diligence processes

HW Fisher has started the process of assessing its suppliers against the following risk indicators:

- Geographic - the geographical location of supplier, its business operations and/ or its raw materials.
- Product and service - risks associated with specific products and services, such as known worker risks or instances where modern slavery has previously been identified. A product or service produced made by highly skilled labour is typically lower risk than one made by unskilled workers.
- Employment practices – risks associated with specific recruitment and employment practices.
- Governance – the policies and procedures in place within each supplier.
- Adverse media screening.

5. Focus in this financial year

During the financial year ended 30 April 2024 the firm’s focus was on:

- formalising its Modern Slavery policy;
- reviewing its suppliers, gathering additional information to assist in identifying those which might be considered to be at greater risk of involvement in modern slavery or human trafficking; and
- considering its due diligence processes to ensure that suppliers are not in fact engaged in modern slavery or human trafficking.

By prioritising its risks in this way the firm believes that it can target its actions where they are likely to have the most impact.

6. Training and Awareness

HW Fisher is in the process of arranging for all its staff to complete appropriate online training modules on modern slavery and human trafficking.

This statement was approved on 18 September 2024 by the members of HW Fisher LLP on behalf of that firm and HW Fisher Business Solutions Ltd.

Gary Miller

1st October 2024

Signed by.....Date.....

Gary Miller, Finance Partner

