

Slavery and Human Trafficking Statement

We are committed to improving our practices to combat slavery and human trafficking. We have published this group statement in accordance with section 54 of the Modern Slavery Act 2015 (the "**Act**") on behalf of Circa Accountants Limited. It sets out the steps we have taken during the year to prevent modern slavery and human trafficking in our supply chains and in our business generally.

Our Policies in relation to Slavery and Human Trafficking

We respect human rights and the integrity of individuals. We comply with all relevant laws in the way we run our businesses.

We have in place a whistleblowing policy which applies to relevant employees, officers, consultants, casual workers and agency workers in the group. This "**Speak Up**" policy encourages everyone working for us to report any malpractice or illegal acts, including suspicion of modern slavery and human trafficking, or omissions or matters of similar concern by other employees or former employees, contractors, suppliers, partners or advisers using a prescribed reporting procedure.

We engage an external and independent third party based in the UK to provide a reporting facility for individuals to bring these areas of concern to our attention in a secure and confidential manner. This facility includes access to a 24/7 confidential whistleblowing telephone line.

We are also committed to conducting our businesses ethically and lawfully which includes ensuring, as far as possible, that any third parties who act for us share this commitment. The company's "**Working with Third Parties**" policy is in place to help to identify and mitigate risks associated with the third parties who perform services for us or on our behalf. This includes guidance on undertaking appropriate due diligence on existing or prospective third parties based on identifiable risks.

We have group-wide template clauses which are included in appropriate contracts to allow contracting parties to formally acknowledge, commit to and abide by applicable anti-slavery and human trafficking legislation.

Due Diligence and Contracting Practices

We conduct due diligence on our suppliers by requesting information from them (which includes information about the steps they take to ensure there is no modern slavery or human trafficking in their business or supply chains). We keep our due diligence processes under regular review.

We consider key suppliers' responses to our due diligence requests as part of our decision-making processes when it comes to using new suppliers. We take appropriate action and, if necessary, delay or cancel appointing a new supplier unless the supplier's systems and controls are satisfactory.

Assessing and Managing Risk

Due to the nature of our businesses, our supply chains are limited and we operate with only a small number of suppliers.

Nevertheless, we select some of our key suppliers based on ethical certifications (some of which – for example, the Fairtrade certification – impose obligations on suppliers to eliminate modern slavery). These suppliers must provide evidence of their ethical certification before we conclude contracts with them.

We also seek contractual assurances from key suppliers in relation to modern slavery and human trafficking compliance, particularly where those suppliers operate in, or make us part of, supply chains which present higher risks of modern slavery or human trafficking.

Policies

We have continued to provide advice and guidance to the relevant commercial teams with direct responsibility for entering into supplier contracts.

We comply with all relevant employment legislation and have a number of policies that adhere to internationally recognised human rights principles including:

Effectiveness

Circa Accountants has implemented targets and key performance indicators across the business for compliance with the Act to measure the effectiveness of the steps being taken. These include:

Training

All employees receive induction training including an outline of our key policies. Key policies are hosted on our intranet sites and employees are reminded of their responsibilities. Where relevant, compliance related matters are highlighted to all employees through our regular employee communication channels.

Our commitment

We are committed to continuously improving our practices to identify and eliminate any slavery and human trafficking in our business and supply chains, and to acting ethically and with integrity in all of our business relationships.

We use a wide range of suppliers who supply goods for sale, provide services at events, and support our operations.

