ics Accounting

Modern Slavery Policy



Modern Slavery and Human Trafficking

ICS acknowledges its responsibilities in relation to tackling modern slavery and commits to complying with the provisions in the Modern Slavery Act 2015.

ICS and all ICS Group Companies does not enter into business with any other company which knowingly supports or is found to involve itself in slavery, servitude and forced or compulsory labour in the United Kingdom or abroad.

We recognise our responsibility to uphold ethical standards and comply with the Modern Slavery Act 2015.

Definitions

ICS considers that modern slavery encompasses:

- human trafficking
- forced work, through mental or physical threat
- being owned or controlled by an employer through mental or physical abuse or the threat of abuse
- being dehumanised, treated as a commodity or being bought or sold as property
- being physically constrained or to have restriction placed on freedom of movement.

Our Commitment

ICS is committed to acting ethically, with integrity, and transparency in all business dealings and its responsibilities in relation to tackling modern slavery and commits to complying with the provisions in the Modern Slavery Act 2015. As a Company we understand that this requires an ongoing review of both its internal practices in relation to its labour force and, additionally, its supply chains.

We will:

- Comply with all applicable laws and regulations
- Ensure our workforce is treated fairly, with dignity and respect

Risk Areas

By payrolling self-employed subcontractors under the Construction Industry Scheme (CIS), potential risks may arise in:

- Engagement of self-employed individuals
- Third-party recruitment agencies and intermediaries
- False self-employment

- Multi-tier subcontracting & intermediaries
- Excessive / unexplained deductions

We will assess and monitor these areas regularly.

As CIS subcontractors are classified as self-employed, they lack basic employment rights, creating an attractive environment for Organized Crime Groups (OCGs).

Due Diligence and Controls

ICS has not, to its knowledge, conducted any business with another organisation which has been found to have involved itself with modern slavery.

ICS will take the following steps to ensure that modern slavery is not taking place:

- Conduct appropriate due diligence on suppliers and recruitment partners
- Include anti-slavery clauses in contracts with suppliers and partners
- Verify the identity and right to work of all workers
- Ensure transparent pay arrangements
- Maintain clear records of subcontractor contracts and payments

Training and Awareness

All ICS staff will receive annual training on modern slavery awareness. This will include:

- Understanding what modern slavery is and how to identify it
- Recognising warning signs (e.g. coercion, withheld documents, unusual payment arrangements)
- Knowing how to report concerns

Additional training can be provided to staff in higher-risk roles such as compliance, payroll, and onboarding.

Your Responsibilities

CIS subcontractors should remain alert to any signs of modern slavery, forced labour or labour exploitation affecting themselves or others. You should report any concerns as soon as possible, even if you are not certain that modern slavery is taking place.

You should:

- Speak up and report any concerns to your agency, site manager or ICS as soon as possible.

- Report concerns such as threats or intimidation, being forced to work, withholding of wages or identity documents, restricted freedom of movement, excessive working hours, debt bondage or unsafe working conditions.
- Do not confront or challenge anyone you suspect of exploitation if doing so could put you or another person at risk.
- Where it is safe to do so, note down factual information about what you have seen, heard or experienced.
- If you or someone else is in immediate danger, call 999.
- For non-emergency concerns, you can contact the Modern Slavery Helpline on 08000 121 700 or report concerns through the appropriate reporting route.
- Remember that you do not need to be certain that modern slavery or exploitation is taking place before raising a concern.

No worker should be threatened, intimidated or disadvantaged for raising a genuine concern about modern slavery, forced labour or exploitation

Reporting Concerns

As above, all employees, workers, subcontractors and stakeholders are encouraged to report any concerns about modern slavery or human trafficking.

Concerns can be reported:

- Internally to a manager, the HR manager, Associate Director of Compliance & Operations or Managing Director
- Through our confidential reporting channel: people@icsuk.com

Reports will be taken seriously and handled confidentially.

Responding to Reports

If a concern is raised, ICS will:

- Investigate promptly and fairly
- Take appropriate action, including suspending relationships with implicated parties
- Report to relevant authorities where required, including law enforcement

Where appropriate, we will seek guidance from organisations such as Gangmasters and Labour Abuse Authority.

Protection for Whistleblowers

We are committed to ensuring that anyone raising concerns in good faith will not suffer retaliation. All reports will be treated confidentially.

Monitoring and Review

This policy will be reviewed annually and updated as necessary to reflect changes in legislation or business operations.

Responsibility

The Board of Directors has overall responsibility for ensuring this policy is implemented and complied with. Day-to-day responsibility is delegated to the departmental managers.

Monitoring and Internal Controls

ICS maintains internal processes to actively monitor and manage modern slavery risks across its operations.

This includes:

Ongoing Monitoring

- Periodic audits of records, right-to-work documentation, and onboarding processes
- Monitoring of supplier and agency compliance through annual reviews and risk assessments

Compliance Oversight

- HR Manager and Associate Director of Compliance & Operations are responsible for modern slavery risk monitoring
- Quarterly compliance reviews reported to senior management
- Maintenance of a risk register documenting identified risks and mitigation actions

Escalation Process

Where a potential concern is identified:

1. The issue is logged and reviewed by the Managing Director
2. A preliminary risk assessment is conducted
3. If credible, a formal investigation is initiated
4. Senior management is notified
5. External reporting is carried out where required

Record Keeping

All concerns, investigations, and outcomes are documented and retained securely to support transparency and audit requirements.

Continuous Improvement

Findings from monitoring and investigations are used to improve internal controls, training, and supplier management processes.

.



www.icsuk.com | 0800 195 3750

Lancaster Business Park | 2 Mannin Way | Lancaster | LA1 3SU

2026

© ICS Accounting