

## Overview

Modern slavery is a serious and often hidden crime in which people are exploited for criminal gain. Modern slavery encompasses slavery, servitude, forced and compulsory labour.

As an amber alert, it should be used to complement existing knowledge, to brief business teams and to support business process improvement (red alerts indicate more immediate or specific threats).

## Types of exploitation:

*Labour exploitation* – a large number of slavery victims have been identified working in largely unskilled manual labour for little or no pay, often working in unsanitary and unsafe conditions. In a number of cases, victims have come from vulnerable backgrounds and have been preyed upon by exploiters promising food, housing and employment. Once recruited, victims are often put into poor quality multi—occupancy accommodation, provided with limited food and receive either little or no payment for the work they carry out.

A number of recent cases have identified companies registered in the name of slavery victims, of which the victims are unaware and from which they do not profit.

*Sexual exploitation* – a large number of victims, particularly from overseas, are forced into sexual exploitation, in many cases being forced to work as prostitutes to pay off debts to those who trafficked them into the UK.

*Criminal Exploitation* – Victims have reported being forced to commit crimes to repay debts to traffickers. The criminality these victims have been forced into includes maintaining cannabis factories and selling counterfeit goods.

## Indicators:

- Clients linked to particular high risk work sectors – construction, nail bars, hand car washes, agriculture, cleaning, hospitality, factory work.
- Deductions are taken directly/indirectly from staff wages for other 'expenditure'.
- Pay may seem low or below minimum wage.
- Working hours for staff which may seem excessive or indicate that they have few or no days off.
- Multiple and excessive value payments to the Construction Industry Training Board (CITB) for health and safety tests (costing £19.50) or construction cards (costing £30).
- Potential victims are paid wages in rounded amounts, for example £500 for 30 days work.
- Payments to all employees are identical, no variation in payments depending on the hours each employee works.
- Payments for flights or travel, particularly single direction tickets from those specialising in low cost European travel.
- Regular payments to online escort agencies or to website hosting companies, for advertising.
- Payments to employment websites overseas for advertising.
- Frequent payments to travel agents specialising in travel from specific areas of the world, such as Eastern Europe or West Africa.

## Suspicious Activity Reporting (SARs)

If you know/suspect money laundering or terrorist finance activity you should make a SAR submitted to the NCA under Part 7 Proceeds of Crime Act 2007 and the Terrorism Act 2000. Guidance on making SARs is available at [www.nationalcrimeagency.gov.uk](http://www.nationalcrimeagency.gov.uk)

## Data Protection Considerations

Please consider your obligations under the relevant data protection regulations and where necessary remove any related personal data from your systems securely and within a satisfactory timeframe.

## Disclaimer

The Accountancy Affinity Group (AAG) accept no responsibility for any loss, damage or expense arising in connection with the use of information in this alert. Any use will be taken to signify agreement to these conditions.