



ICAEW PROBATE DIVERSITY REPORT 2025

REPORT PRODUCED BY OMB RESEARCH



PROFESSIONAL
STANDARDS
DEPARTMENT

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FOREWORD

As the body responsible for overseeing ICAEW's regulatory work, the ICAEW Regulatory Board (IRB) is pleased to share the findings of our 2025 Probate Diversity Survey. This biennial report reflects ICAEW's commitment as an approved regulator and licensing authority for probate services to reduce barriers to entry and progression, attract talent and create inclusive workplaces.

It also contributes to our regulatory objective to encourage a strong, independent, diverse, and effective legal profession under the Legal Services Act 2007 (LSA07). This objective aims to ensure that the legal sector reflects the population it serves. Monitoring diversity plays a vital role in achieving this, giving us a clearer understanding of who is represented and where progress still needs to be made.

It is encouraging to see participation from ICAEW-accredited probate firms (ICAEW probate firms) continue to rise. More than 10,000 people took part in this year's survey, helping to build a more robust dataset and to strengthen our understanding. While collecting and publishing diversity data is a regulatory requirement, its value extends far beyond compliance. We hope this report will act as a practical resource for firms, helping them to understand the makeup of their teams, recognise areas for improvement, and take meaningful steps to drive change.

As part of our efforts to build a more complete picture of diversity within our probate firms, we introduced new questions on neurodivergence

within the 2025 survey. By collecting this data, we aim to help firms promote inclusive practices and support employees to feel confident to approach employers for workplace adjustments if appropriate.

The results show that over 1 in 10 staff identify as neurodivergent, yet only a third have disclosed this to their employer. This highlights a potential gap in workplace understanding, culture or support within firms which we plan to explore in future monitoring surveys. In the meantime, these findings identify opportunities to share good practice and encourage inclusive workplace cultures, where all staff, including neurodivergent individuals, feel safe, supported, and able to thrive.

More broadly, this year's data reveals both positive areas of progress and points to some ongoing challenges. Important developments include the rising representation of disabled people within firms, with 5% of staff reporting a disability under the Equality Act, up from 4% in 2023 and 3% in 2019 and 2021. These levels are comparable to other parts of the legal sector but remain below the national average, suggesting more progress is needed to ensure accessibility and equity in recruitment, retention and progression.

Ethnic diversity has also improved over time and 15% of staff in ICAEW probate firms now identify as being from an ethnic minority group, a 4% increase since 2021. However, it's clear that there is still work to do with just 2% of staff identifying as Black/African/Caribbean/Black British, compared with 4% in the wider population.

Encouragingly, many firms are supporting working parents well. More than 1 in 10 staff have taken parental leave in the past five years, and the majority reported access to flexible working arrangements and paid time off for antenatal appointments. Many also indicated that the ability to work from home helped ease their return to work. These policies play a valuable role in creating more inclusive workplaces.

We remain committed to championing diversity and inclusion across the profession and you can read more about our current initiatives in [Appendix 1](#) of this report. We continue to engage with national policy development and have supported wider member engagement through our diversity monitoring tool. We also actively participate in various diversity and inclusion initiatives. Programmes like [Rise](#), for example, support young people from lower socio-economic backgrounds to gain business skills and reflect our commitment to building a more inclusive profession.

We are grateful to everyone who participated in this year's survey. We encourage you to reflect on the findings, discuss them in your firms, and use the insights to inform meaningful actions that support greater diversity and inclusion within your organisations.

Parjinder Basra
Chair, ICAEW Regulatory Board

EXECUTIVE SUMMARY

BACKGROUND

This report (produced by OMB Research) sets out the results of diversity monitoring by ICAEW probate firms as of 31 March 2025. The data is intended to help practices benchmark their firm with other legal service providers and the wider marketplace. It also meets a number of statutory and regulatory obligations that fall to ICAEW as a regulator under the Equality Act 2010 and the LSA07.

The responses of the firms have been aggregated and summarised into segmental information. The results have been compared with Census information and results from previous ICAEW diversity surveys. Comparisons have also been made against data reported by the Solicitors Regulation Authority (SRA). The [Legal Services Board \(LSB\)'s diversity dashboard](#) shows wider comparative data from all legal services regulators. See [Appendix 2](#) for a snapshot of the dashboard.

MARKET AND FIRM DYNAMICS

The overall statistics about the shape of ICAEW probate firms indicate that multi-partner firms continue to be the dominant participants, although 41% operate as sole practitioners (an increase from 34% in 2023). Only 4% of ICAEW probate firm staff are in fully legal roles. However, this has gradually increased since 2019 (2%).

Probate firms differ from the wider population of ICAEW firms, typically having more principals and providing a different balance of services. These factors may influence the type of staff that they attract and hence their overall diversity profile.

PROTECTED CHARACTERISTICS

As seen in previous diversity monitoring surveys, ICAEW probate firms employ a significantly higher proportion of staff aged under 25 than SRA firms (17% vs 9%), suggesting that positions at ICAEW firms may be more accessible to those with less experience.

Over half of staff at ICAEW probate firms were registered as female at birth (54%), slightly higher than within the overall population of England and Wales (52%). Fewer than 1% identify with a different gender than they were assigned at birth, consistent with 2023 and similar to the picture seen for both SRA staff and nationally.

There has been a continued upward trend in the number of staff with disabilities employed by ICAEW probate firms. The proportion of staff with a disability (as defined by the Equality Act) has risen from 3% in 2019 and 2021 to 4% in 2023 to 5% in 2025. In addition, 7% of staff indicated that

their day-to-day activities are limited by a long-term health condition or disability, consistent with the picture seen in 2023. Representation of these groups is similar for ICAEW and SRA staff, but they continue to be under-represented in comparison to their incidence nationally.

The proportion of probate firm staff from an ethnic minority group has continued to rise (11% in 2019 and 2021, 13% in 2023, 15% in 2025) and is now similar to the national incidence (16%). This increase is primarily due to greater numbers of staff from an Asian/Asian British background (currently 10% vs 9% in the Census). However, there has been little change in the proportion of staff from a Black/African/Caribbean/Black British background, and this group remains under-represented in comparison to the national picture (2% vs 4% in the Census).

Overall, 9% of staff in ICAEW probate firms are from a (non-Christian) specific faith. This is unchanged since 2023 and matches the national average. More specifically, ICAEW probate firms have greater staff representation of Hindus than the wider England and Wales population (4% vs 2%) but lower representation of Muslims (3% vs 6%).

The proportion of lesbian, gay or bisexual staff in ICAEW probate firms stands at 4%, unchanged from 2023 but higher than in 2019 and 2021 (2%). The current level is consistent with the SRA figures and slightly higher than the incidence nationally (3%).

Over time there has been a steady decline in the proportion of married staff (47% in 2021, 45% in 2023, 43% in 2025), along with a corresponding increase in the proportion who are single (from 39% in 2021 to 43% in 2025). Consistent with the overall population, 0.1% of staff are in a registered same-sex civil partnership.

Over 1 in 10 staff at ICAEW probate firms have taken maternity or paternity leave in the last five years. Most of this group were allowed to take time off with full pay for antenatal appointments (79%), were offered flexible working arrangements by their employer (75%) and reported that the ability to work from home had facilitated their return to work (73%).

NEURODIVERGENCE

The 2025 survey included new questions on neurodivergence. The survey revealed that 11% of staff at ICAEW probate firms consider themselves to be neurodivergent. The majority (67%) of these staff have not shared information about their neurodivergence with their employer. This is an important area for further exploration in future surveys as we seek to encourage supportive and inclusive cultures in our firms. For context, it is estimated that approximately 15% of the general population is neurodivergent¹.

SOCIAL MOBILITY AND SOCIAL RESPONSIBILITY

The socio-economic data is very consistent with that seen in 2023 and continues to suggest good accessibility to firms. Over a quarter (29%) of those working for ICAEW probate firms indicated that their parents/guardians had no formal qualifications, or these were below A-level/vocational, and a similar proportion (28%) were the first generation of their family to attend university. More than three-quarters (78%) attended a UK state school, and typically this was non-selective (62%).

In terms of social mobility, half (50%) of ICAEW probate firm staff have achieved a degree-level qualification, whereas only 29% reported that either of their parents/guardians had done this. Around 1 in 10 staff are from a household that received income support (11%) and a similar proportion were entitled to free school meals during their childhood (10%).

A quarter (25%) of staff at ICAEW probate firms are the primary carer for a child, and 13% have wider caring responsibilities for someone with a long-term health condition, disability or problems relating to old age.

1. <https://adhdaware.org.uk/what-is-adhd/neurodiversity-and-other-conditions/>

INTRODUCTION

1. ICAEW is fully committed to the promotion of equality, diversity and inclusion (EDI) in all areas of its work, as an employer and as a regulator that acts in the interest of consumers and the public. Information about its EDI programmes and initiatives can be found in [Appendix 1](#).

This report provides ICAEW probate firms with a valuable opportunity to reflect on the composition of their workforce and take steps toward greater inclusivity. The findings are intended to support firms in:

- understanding how their staff profiles compare with peers and wider sector trends;
- considering how workforce diversity aligns with their client base and business objectives;
- recognising the diversity of thought and experience that drives innovation and market growth; and
- reviewing the allocation of resources in light of changing staff demographics.

2. The LSA07 sets out eight regulatory objectives, one of which is “**encouraging an independent, strong, diverse and effective legal profession.**” This objective requires approved regulators, including ICAEW, to promote diversity within the legal profession. It underpins the requirement (reinforced by guidance from the LSB) to monitor and publish diversity data as a means of supporting a profession that is reflective of wider society.
3. ICAEW has conducted biennial diversity surveys of its probate accredited firms since 2015. While much of the data collected relates to protected characteristics under the 2010 Equality Act, additional information is also gathered on firm structure, staff roles, and broader social mobility indicators.

SCOPE

GENERAL

4. This report provides an overview of ICAEW probate firms' diversity monitoring data as of 31 March 2025. The data has been collected pursuant to Legal Services Regulation 2.6(e). The initiative has been overseen by the ICAEW Regulatory Board (IRB) which has endorsed the approach taken.
5. The scope of the monitoring exercise has been confined to firms accredited by ICAEW to carry out the reserved legal service of probate. There is no regulatory obligation for other ICAEW firms to carry out formal diversity monitoring. On 31 March 2025 there were 334 firms accredited by ICAEW for probate, of which 130 were authorised firms and 204 licensed as alternative business structures.
6. 320 firms had supplied usable data for aggregation by the final deadline. This represents 96% of the regulated probate firms required to make submission, higher than the 93% response rate in the 2023 survey.
7. A total of 10,432 professional and support staff completed the survey in 2025, continuing the upward trend seen in recent years (9,766 in 2023, 8,483 in 2021, 7,623 in 2019, 3,615 in 2017).
8. Firms are required to publish the data on their websites in a format of their own choosing. They are also required to assure the anonymity of staff completing the survey. This requirement supports transparency and encourages a diverse profession. We may also use this data to inform our regulatory work.

HOW THE DATA WAS COLLECTED

9. The formal request for firms to provide diversity data was communicated in January 2025. Firms were asked to respond using the online survey tool provided by ICAEW and its supply partner, The Access Group.
10. The reporting date was set at 31 March 2025 and firms were asked to submit their data to ICAEW by 30 April 2025. The analysis in this report is based on all responses received by 16 May 2025 so it includes a small number of firms that missed the initial deadline.
11. Firms that had not submitted their data by the 30 April deadline were asked to continue with the monitoring exercise and publish their results. Eleven firms that failed to comply have been referred to the Legal Services Committee which will consider regulatory action.

12. The reporting template was developed based on best practice requirements in this area. Due regard has been made to the LSB's statutory guidelines, the government guidelines on social mobility, and the recommendations of Stonewall with regard to orientation and gender identification. It includes all of the protected characteristics set out in section 4 of the Equality Act 2010².
13. The data covers all employees including principals, qualified, non-qualified and support staff.
14. Additional data has been drawn from the ICAEW annual return which all ICAEW firms must complete each year. This has facilitated some analysis for all the 334 accredited firms and enabled comparisons to be made across the member firm profile as a whole.

COMPARISONS WITH OTHER DATA

15. The [Legal Services Board's diversity dashboard](#) shows comparative data from all legal services regulators. Due to differing timelines and some variations to the survey questions, we have continued to benchmark ICAEW's 2025 results and set context through statistics kindly shared by the SRA³, in line with the approach we have taken in previous years.

2. legislation.gov.uk/ukpga/2010/15/section/4

3. The SRA data is dated summer 2023.

16. To provide the wider national context, analysis has also been drawn from Census 2021 data released by the Office for National Statistics (ONS), covering England and Wales. To provide a better comparison to ICAEW probate firm staff, analysis of the Census, data has been restricted to those aged 16+ (ie, of “working age”) but does not have an upper age limit.
17. Two questions do, however, also include an additional comparison of Census data which **excludes** the over 65 age group to provide an alternative working age benchmark. Those are:
- Do you consider yourself to have a disability according to the definition in the Equality Act?; and
 - Are your day-to-day activities limited because of a health problem or disability which has lasted, or is expected to last, at least 12 months?

(See [page 15](#))

18. It is important to note that no upper age limit was otherwise applied in this analysis to avoid excluding older people who may still be working in firms, particularly as the state pension age continues to rise. The Census data includes a significant number of retired people. Reference is also made to other source information (where appropriate) to provide more targeted benchmarking.

COMPARISONS OVER TIME

19. Where available, comparative results have been shown from the previous three diversity surveys. Results have not been shown for the 2017 survey because the significantly lower response rate means that this data was not as representative of the total population of relevant staff.
20. Where time series data has been included, any statistically significant changes have been highlighted⁴. A green arrow indicates that the percentage is higher than in the previous survey and a red arrow indicates that the percentage is lower.

STRATEGIC INTENT

21. This report provides analysis against which future assessments will be used to assess the impacts of policy and the marketplace on the diversity and strategy of practice. It will be used to monitor:
- a. the development of accountancy providers within the legal services market and the mix and type of service being offered by these entities;
 - b. movement in social mobility in terms of access to the profession; and
 - c. the general profile of the profession to the marketplace.
22. This document can also be used as a reference point for firms to benchmark their practices against, and to consider the broader diversity issues that might arise in their practices as a consequence.

4. All significance testing was carried out at a 95% confidence level ($p < 0.05$). This means that we can be at least 95% confident that the change is “real” rather than a function of sampling error.

MARKET DYNAMICS

23. The market dynamics data sets out the profile of ICAEW firms in terms of number of principals and their service offering. This contextual data is drawn from information provided in firms’ annual returns, rather than the diversity questionnaire. Data is shown for both ICAEW probate firms and all ICAEW firms.

FIRM SIZE

24. The size of a firm can influence the variety of legal and accounting services available to consumers. Sole practitioners often specialise in particular services, while small practices with multiple partners may provide a broader range, possibly focusing on specific industries or demographics. Larger firms typically offer a wide spectrum of general services, though some may also be recognised for their specialised expertise.

Figure 1: Firm size

Number of principals	ICAEW probate firms	All ICAEW firms
0	0.3%	3.8%
1	41.3%	62.0%
2	18.3%	18.5%
3-5	24.6%	11.7%
6-10	9.1%	2.6%
11+	6.3%	1.4%

Source: ICAEW annual returns at July 2025

25. As detailed in Figure 1, 62% of all ICAEW’s firms operate as sole practitioners (one principal).
26. To date multi-partner firms are the dominant participants, although 41% of ICAEW probate firms operate as sole practitioners (up from 32% in 2019 and 34% in 2021 and 2023).
27. The size mix of ICAEW probate firms is varied. This indicates a healthy market choice, as was intended by the legal services legislation and ICAEW’s designation.

FIRM SERVICE PROFILE

28. Figure 2 details the service split of ICAEW probate firms and all ICAEW firms, based on the aggregate proportion of turnover accounted for by each area.
29. Firms supplying probate services report that 24% of their revenues are derived from tax work, notably higher than for ICAEW firms as a whole (11%) and consistent with the 2023 findings. Probate work is included in this heading.
30. Probate firms also report that a higher proportion of their turnover comes from accounting services (40% compared to 14% for all ICAEW firms).
31. In contrast, the wider population of ICAEW firms derive a comparatively higher proportion of their revenues from consultancy (8% vs 3% for probate firms), insolvency (4% vs 1%) and other services (39% vs 5%).

Figure 2: Service profile

Service	ICAEW probate firms	All ICAEW firms
Audit	22.5%	21.5%
Financial services	0.4%	0.2%
Tax	23.9%	10.5%
Accounting	39.6%	13.8%
Consultancy	3.4%	8.3%
Corporate finance	2.7%	2.5%
Forensic	0.3%	0.9%
Insolvency	1.4%	3.7%
Other	5.8%	38.5%

Source: ICAEW annual returns at July 2025

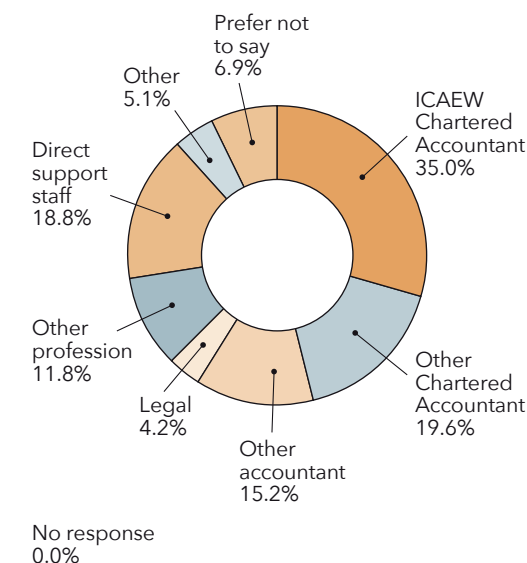
FIRM DYNAMICS

32. The firm dynamics data addresses the diversity of ICAEW probate firms from the perspective of the skill base of their staff. This data was collected through the 2025 ICAEW probate diversity survey.
33. Each individual was asked to identify both their professional qualification (eg, ICAEW Chartered Accountant, other chartered accountant) and their role (eg, partner, manager). Respondents were asked to tick all options that applied if they were dual-qualified and had a current practising certificate from more than one approved regulator. As a result, the reported percentages in Figures 3 and 4 sum to more than 100%.

QUALIFICATION

34. The majority (70%) of the staff employed by ICAEW probate firms categorise themselves as working in accountancy roles. As noted in the market dynamics data shown previously, most of these firms' revenues are derived from accountancy-based work (eg, accounting, tax, audit).
35. Among staff working in accountancy roles, there is an equal split between those who are members of ICAEW and those who are not (both 35%). The latter group consists of chartered accountants who are not ICAEW members (20%) and non-chartered accountants (15%).

Figure 3: Responses to "Please indicate which category of role best describes your position in the firm"

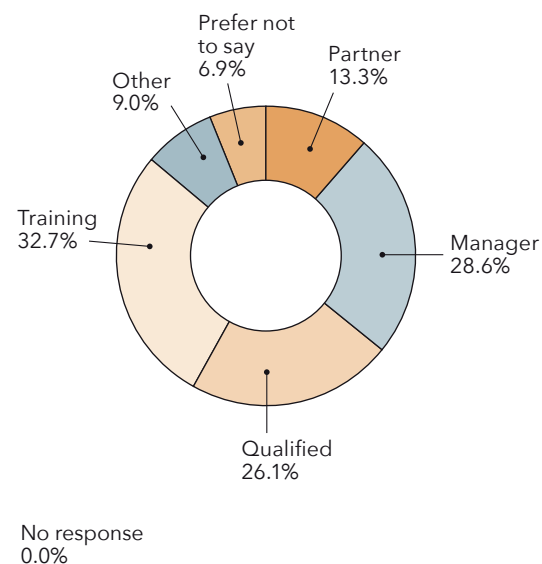


Source: ICAEW probate diversity questionnaire 2025

POSITION WITHIN FIRM

36. The ICAEW probate diversity survey data shows that 13% of staff are partners, giving a ratio of approximately 1 partner to every 6.5 staff in other positions. This is similar to the ratio seen in 2023. A third of staff are in training roles (33%).
37. Most of the remaining staff work in managerial roles (29%) or are qualified but not a partner or manager (26%), although 9% classified themselves as being in an “other” role (up from 4% in 2023).

Figure 4: Responses to “Please indicate which category of role best describes your position in the firm”



Source: ICAEW probate diversity questionnaire 2025

PROTECTED CHARACTERISTICS

AGE

38. The age profile of staff in ICAEW probate firms is consistent with 2023, with no statistically significant changes.
39. ICAEW probate firms continue to employ a significantly higher proportion of young staff aged under 25 than SRA firms (17% compared with 9%). This might suggest that positions at ICAEW firms are more accessible to those with less experience.
40. The Census data shows that almost a quarter (23%) of the total adult population of England and Wales is aged 65 and over, whereas just 3% of staff at ICAEW and SRA firms fall into this age bracket. However, this is to be expected given that the Census data includes those who have retired.

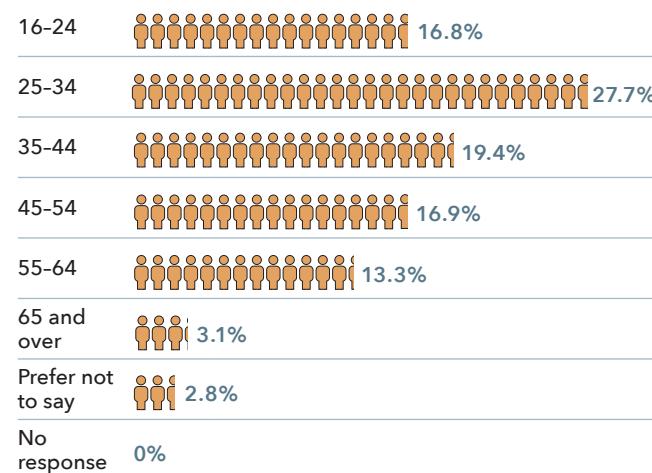


Figure 5: Responses to "From the list of age bands below, please indicate the category that includes your current age"

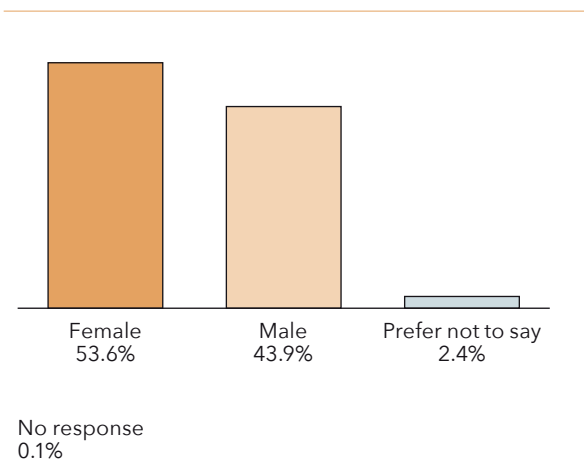
	ICAEW Probate				SRA	Census
	2019	2021	2023	2025		
16-24	17.0%	13.9% ↓	15.9% ↑	16.8%	8.7%	13.0%
25-34	26.1%	26.7%	26.9%	27.7%	29.0%	16.6%
35-44	18.0%	20.3% ↑	20.0%	19.4%	23.3%	15.9%
45-54	18.4%	18.0%	16.8% ↓	16.9%	19.8%	16.3%
55-64	14.0%	15.7% ↑	14.2% ↓	13.3%	13.1%	15.4%
65 and over	2.9%	3.4%	3.4%	3.1%	3.3%	22.8%
Prefer not to say	3.7%	2.0% ↓	2.7% ↑	2.8%	2.1%	-
No response	<0.1%	-	-	-	0.7%	-

Source: ICAEW probate diversity questionnaire 2019, 2021, 2023 & 2025 / SRA raw firm diversity data 2023 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

GENDER

- 41. As in 2023, over half (54%) of ICAEW probate firm staff were registered female at birth, with 44% registered male and 2% preferring not to say.
- 42. In comparison with the national data, ICAEW probate firms employ a slightly higher proportion of those registered female at birth (54% vs 52%) and a lower proportion of those registered male (44% vs 48%). It should be noted that the Census did not include a "prefer not to say" option.

Figure 6: Responses to "What is your registered sex at birth?"



	ICAEW Probate		Census
	2023	2025	
Female	54.1%	53.6%	51.6%
Male	43.5%	43.9%	48.4%
Prefer not to say	2.0%	2.4%	-
No response	0.4%	<0.1% ↓	-

Source: ICAEW probate diversity questionnaire 2023 & 2025 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

43. Similar to the data on registered sex at birth, those who identify as women make up a higher proportion of ICAEW probate firm staff than those who identify as men (54% vs 44%). A small minority identify themselves as non-binary (0.2%) or in some other way (0.1%), and a further 3% preferred not to say. This picture is consistent with the 2023 results.
44. SRA staff are also more likely to identify as women than men (63% vs 33%). In contrast, the national picture shows a more even split in terms of gender identity, with 48% identifying as women and 45% as men (with most of the remainder not answering)⁵.

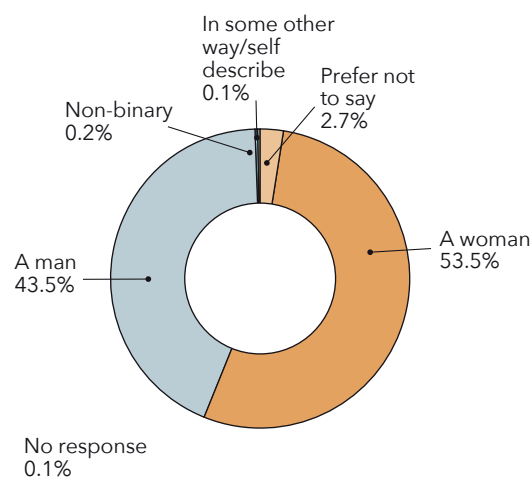


Figure 7: Responses to "Which gender do you identify with?"

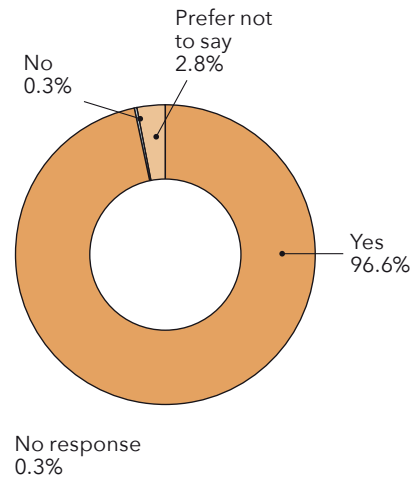
	ICAEW Probate				SRA	Census
	2019	2021	2023	2025		
A woman	52.7%	55.4% ↑	53.6% ↓	53.5%	63.1%	48.4%
A man	43.6%	42.7%	42.8%	43.5%	32.5%	45.3%
Non-binary	-	-	0.2%	0.2%	-	0.1%
In some other way/self-describe	0.1%	0.1%	0.1%	0.1%	0.2%	0.3%
Prefer not to say	3.5%	1.6% ↓	2.3% ↑	2.7%	2.0%	-
No response	-	0.1%	1.1% ↑	0.1% ↓	2.3%	6.0%

Source: ICAEW probate diversity questionnaire 2019, 2021, 2023 & 2025 / SRA raw firm diversity data 2023 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

5. The Census did not include this specific question but we have been able to calculate comparable figures by cross-referencing responses to the questions on "What is your sex?" and "Is the gender you identify with the same as the sex registered at birth?".

- 45. The vast majority (97%) of ICAEW probate firm staff identify with the same gender as their sex registered at birth. Overall, 0.3% identify as a different gender and a further 3% either preferred not to say or did not answer the question.
- 46. This is broadly similar to the SRA and national data, where fewer than 1% identified with a different gender than that registered at birth.
- 47. The proportion of ICAEW probate firm staff that identify with a different gender than that registered at birth is unchanged since 2023. While the proportion identifying with the same gender as that registered at birth has increased since 2023, this is primarily because of a reduction in the level of “no response” this year.

Figure 8: Responses to “Is the gender you identify with the same as your sex registered at birth?”



	ICAEW Probate		SRA	Census
	2023	2025		
Yes	95.8%	96.6% ↑	87.3%	93.5%
No	0.3%	0.3%	0.8%	0.5%
Prefer not to say	2.5%	2.8%	3.0%	-
No response	1.4%	0.3% ↓	8.9%	6.0%

Source: ICAEW probate diversity questionnaire 2023 & 2025 / SRA raw firm diversity data 2023 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

DISABILITY

48. The proportion of ICAEW probate firm staff with a disability as defined by the Equality Act has increased over time (3% in 2019 and 2021, 4% in 2023, 5% in 2025). It is now closer to the proportion seen among SRA firms (6%).
49. Those with a disability are still under-represented in comparison to the national data, with the Census showing that 19% of adults have a disability. However, it should be noted that the Census data includes those who are not in employment because they are retired, are unable to work due to health reasons, etc.
50. To provide a relevant comparison with the profession, we have also included Census data which excludes those aged 65 and over. This shows that 15% of those aged 16-64 have a disability, indicating that this group continues to be under-represented among staff at both ICAEW probate and SRA firms.

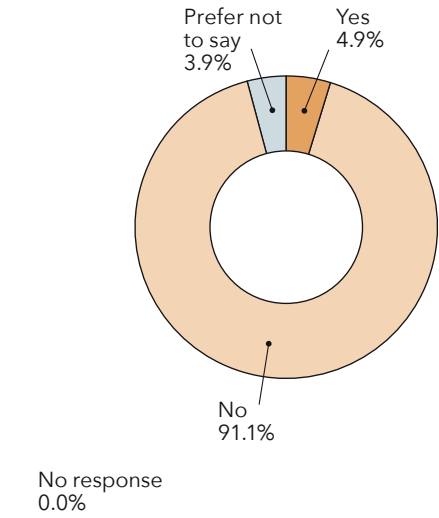


Figure 9: Responses to “Do you consider yourself to have a disability according to the definition in the Equality Act?”

	ICAEW Probate				SRA	Census	
	2019	2021	2023	2025		Incl 65+	Excl 65+
Yes	3.0%	2.6%	4.2% ↑	4.9% ↑	6.2%	19.4%	15.3%
No	92.5%	94.8% ↑	92.4% ↓	91.1% ↓	83.4%	80.6%	84.7%
Prefer not to say	4.5%	2.6% ↓	3.4% ↑	3.9%	4.3%	-	-
No response	-	-	-	-	6.2%	-	-

Source: ICAEW probate diversity questionnaire 2019, 2021, 2023 & 2025 / SRA raw firm diversity data 2023 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

51. Around 7% of ICAEW probate firm staff consider their day-to-day activities to be limited by a long-term health problem or disability, unchanged from 2023 and similar to the SRA data (6%). Typically, these staff report that their activities are limited “a little”.
52. Similarly to the data on disability as defined by the Equality Act, fewer ICAEW probate and SRA firm staff are limited by a long-term health problem or disability than is the case among the overall population. Census data including and excluding the over 65 age category has been added to this question for comparison.

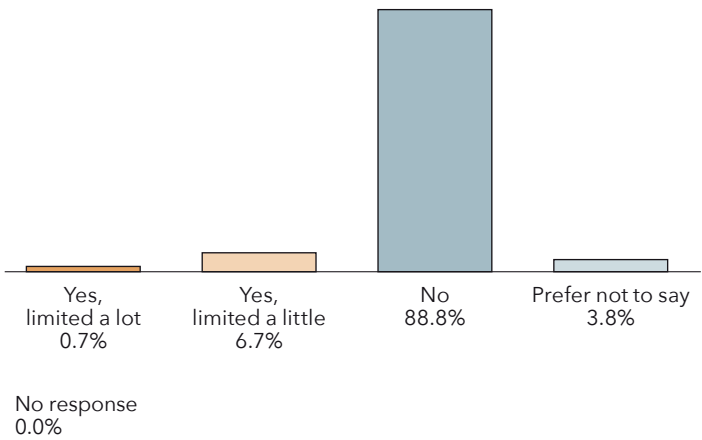


Figure 10: Responses to “Are your day-to-day activities limited because of a health problem or disability which has lasted, or is expected to last, at least 12 months?”

	ICAEW Probate				SRA	Census	
	2019	2021	2023	2025		Incl 65+	Excl 65+
Yes, limited a lot	0.5%	0.3% ↓	0.5% ↑	0.7%	1.2%	8.1%	5.9%
Yes, limited a little	3.5%	5.2% ↑	7.0% ↑	6.7%	5.0%	11.3%	9.3%
No	89.6%	91.7% ↑	89.0% ↓	88.8%	76.6%	80.6%	84.7%
Prefer not to say	5.5%	2.8% ↓	3.5% ↑	3.8%	4.4%	-	-
No response	0.9%	-	-	-	12.9%	-	-

Source: ICAEW probate diversity questionnaire 2019, 2021, 2023 & 2025 / SRA raw firm diversity data 2023 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

53. Those who have a disability according to the definition in the Equality Act and/or indicated that their day-to-day activities are limited by a health problem or disability lasting at least 12 months were asked to specify the type(s) of health problem or disability that applied.
54. Figure 11 provides the incidence of each type of health problem or disability within the total population of ICAEW probate firm staff (ie, the percentages are based on all survey participants including those without a disability or health problem).
55. As in 2021 and 2023, mental health is the most widespread type of health problem or disability affecting ICAEW probate firm staff (3%). The accountancy charity [CABA](#) provides mental health support and its services are regularly promoted to ICAEW members and firms.
56. The next most widespread issues relate to cognitive/learning and mobility (both 2%). Many of the specific health problems/ disabilities have become more prevalent among ICAEW probate firm staff since 2021. This is consistent with the overall increase in the proportion with a disability according to the Equality Act seen over this period (Figure 9).

Figure 11: Responses to “Which of the below health problems or disabilities apply?”

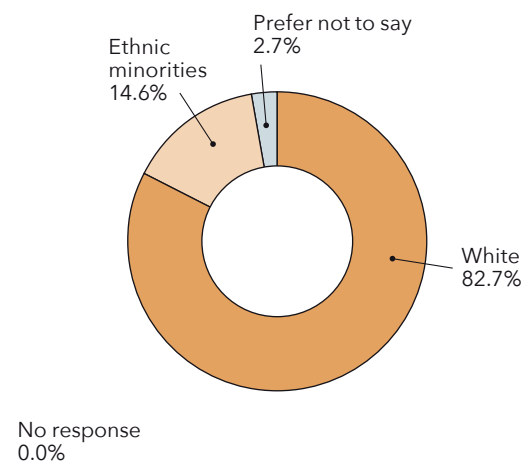
	ICAEW Probate		
	2021	2023	2025
Mental health	1.9%	2.5% ↑	2.7%
Cognitive/learning	0.8%	1.5% ↑	2.0% ↑
Mobility	1.2%	1.7% ↑	1.9%
Sensory	0.6%	0.9% ↑	1.3% ↑
Physical strength	0.7%	0.9%	1.0%
Digestive/continence	0.5%	0.8% ↑	0.9%
Physical coordination	0.2%	0.4% ↑	0.6% ↑
Manual dexterity	0.3%	0.3%	0.4%
Other	1.2%	1.5%	2.1% ↑
Prefer not to say	1.3%	2.3% ↑	2.8% ↑
No response	-	<0.1%	-
Not applicable (No disability and activities not limited)	91.9%	88.3% ↓	88.1%

Source: ICAEW probate diversity questionnaire 2021, 2023 & 2025
 Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

ETHNIC GROUP

57. While the majority (83%) of staff in ICAEW probate firms are white, the proportion from an ethnic minority background has increased over the last few years (11% in 2019 and 2021, 13% in 2023, 15% in 2025).
58. The ethnic minority proportion is now similar to the national picture (15% vs 16%), and the small difference may be at least partly due to 3% of ICAEW probate firm respondents preferring not to reveal their ethnic group.
59. In comparison to ICAEW probate firm staff, the SRA data shows a slightly more diverse ethnic mix, with 18% of staff coming from an ethnic minority group (and a further 7% preferring not to say or not giving a response).
60. Figure 13 provides a more detailed breakdown of the specific ethnic minority groups.

Figure 12: Responses to “What is your ethnic group?”



	ICAEW Probate				SRA	Census
	2019	2021	2023	2025		
White	84.7%	87.2% ↑	84.4% ↓	82.7% ↓	75.6%	83.6%
Ethnic minorities	11.1%	10.6%	13.1% ↑	14.6% ↑	17.7%	16.4%
Prefer not to say	4.2%	2.2% ↓	2.6%	2.7%	3.7%	-
No response	-	-	-	-	3.0%	-

Source: ICAEW probate diversity questionnaire 2019, 2021, 2023 & 2025 / SRA raw firm diversity data 2023 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

61. There has been a continued increase in the proportion of staff at ICAEW probate firms who are from an Asian/Asian British background over the last few years (from 7% in 2021 to 10% in 2025). This figure is now higher than the overall population incidence (9%).
62. In contrast, there has been no significant change in the proportion of ICAEW probate firm staff who are from a Black/African/Caribbean/ Black British background, and this group remains under-represented in comparison to the national picture (2% vs 4% in the Census).
63. The low ratio of Afro-Caribbean engagement in the accountancy profession has been a source of concern to ICAEW and examples of ICAEW initiatives to improve this include our partnership with Aspire on student recruitment events for Black Heritage students and our commitment to the 10,000 Black Interns project, providing several of our own placements and influencing far more across the finance sector. ICAEW is also a signatory of the Black Talent Charter which targets improved representation of Black talent particularly in the finance and professional services sectors.

Figure 13: Ethnic minorities

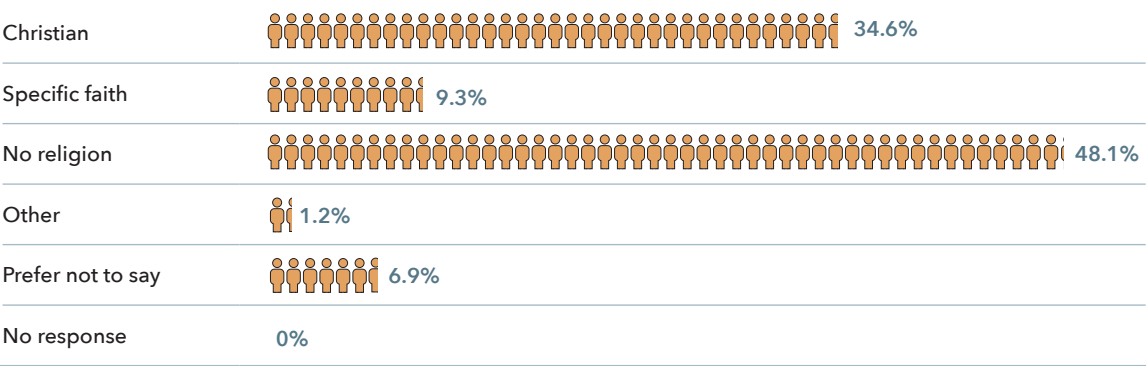
	ICAEW Probate				SRA	Census
	2019	2021	2023	2025		
Asian/Asian British	7.6%	7.3%	9.0% ↑	10.0% ↑	10.6%	8.7%
Mixed/multiple	1.7%	1.6%	2.0% ↑	2.2%	2.9%	2.0%
Black/African/Caribbean/Black British	1.2%	1.1%	1.4%	1.6%	3.0%	3.7%
Arab	0.1%	0.1%	0.1%	0.1%	0.3%	0.5%
Other	0.5%	0.6%	0.7%	0.7%	0.8%	1.5%

Source: ICAEW probate diversity questionnaire 2019, 2021, 2023 & 2025 / SRA raw firm diversity data 2023 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

FAITH

64. Overall, 35% of staff in ICAEW probate firms identify as Christian, a fall from 36% in 2023 and 42% in 2021. This proportion is lower than the national figure (49%), although the Census results show a similar decline in the Christian population (from 61% in 2011⁶ to 49% in 2021).
65. A further 9% are of another specific faith, unchanged from the 2023 survey. This proportion is consistent with the national picture (also 9%).
66. The proportion of ICAEW probate firm staff who do not have a religion (48%) is similar to 2023 (47%). This is higher than both the national and SRA figures (36% and 37% respectively).

Figure 14: Responses to “What is your religion or belief?”



	ICAEW Probate				SRA	Census
	2019	2021	2023	2025		
Christian	42.6%	41.9%	36.4% ↓	34.6% ↓	38.5%	48.7%
Specific faith (other than Christian)	7.6%	7.5%	9.0% ↑	9.3%	9.9%	9.0%
No religion	31.4%	42.7% ↑	46.9% ↑	48.1%	34.4%	35.7%
Other	3.9%	1.4% ↓	1.3%	1.2%	2.2%	0.6%
Prefer not to say	14.4%	6.4% ↓	6.4%	6.9%	8.5%	-
No response	<0.1%	-	-	-	6.5%	5.9%

Source: ICAEW probate diversity questionnaire 2019, 2021, 2023 & 2025 / SRA raw firm diversity data 2023 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

6. Census data 2011 (aged 16+)

67. Figure 15 provides a more detailed breakdown of specific faiths (other than Christianity).
68. The proportions of ICAEW probate firm staff from each specific faith are consistent with those seen in the 2023 probate diversity survey.
69. ICAEW probate firms continue to have greater representation of Hindus (4%) and those of Jewish faith (1%) among their staff than the wider population of England and Wales (2% and 0.4% respectively).
70. Muslims make up around 6% of the population and 5% of SRA firm staff, but only 3% of staff in ICAEW probate firms.

Figure 15: Specific faith

	ICAEW Probate				SRA	Census
	2019	2021	2023	2025		
Hindu	2.7%	2.6%	3.3% ↑	3.6%	2.0%	1.7%
Muslim	2.1%	2.3%	3.1% ↑	3.4%	5.4%	5.5%
Jewish	1.5%	1.5%	1.5%	1.2%	1.3%	0.4%
Sikh	0.8%	0.6%	0.7%	0.7%	1.4%	0.9%
Buddhist	0.5%	0.4%	0.5%	0.4%	0.5%	0.5%

Source: ICAEW probate diversity questionnaire 2019, 2021, 2023 & 2025 / SRA raw firm diversity data 2023 / Census data 2021 (aged 16+) Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

SEXUAL ORIENTATION

- 71. For sexual orientation, the results are very consistent with those seen in the 2023 survey.
- 72. The majority of staff in ICAEW probate firms (90%) classify themselves as heterosexual/straight. This is in line with the national picture (89%).
- 73. Around 4% of respondents identify as lesbian, gay or bisexual. This is double the figure reported in 2019, suggesting an increase in diversity and/or a greater willingness to share this information with an employer. The 2025 figure is broadly in line with the SRA (4%) and slightly above national population data (3%).
- 74. Overall, 6% of ICAEW probate firm staff preferred not to reveal their sexual orientation.

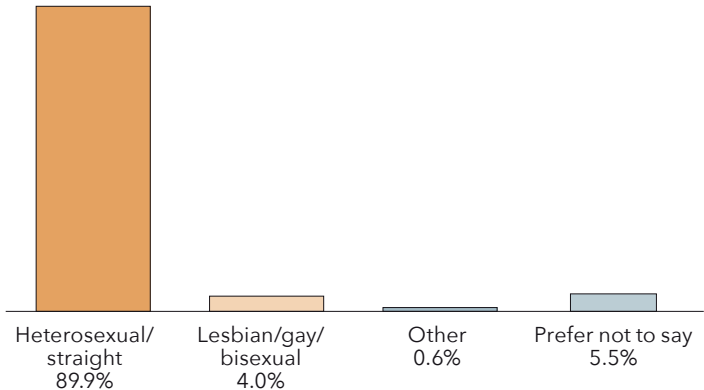


Figure 16: Responses to “What is your sexual orientation?”

	ICAEW Probate				SRA	Census
	2019	2021	2023	2025		
Heterosexual/straight	89.5%	92.5% ↑	90.3% ↓	89.9%	83.5%	89.4%
Lesbian/gay/bisexual	2.0%	2.4%	3.5% ↑	4.0%	4.4%	2.8%
Other	0.5%	0.3% ↓	0.6% ↑	0.6%	0.5%	0.3%
Prefer not to say	8.0%	4.8% ↓	5.6% ↑	5.5%	6.5%	-
No response	<0.1%	-	-	-	5.1%	7.5%

Source: ICAEW probate diversity questionnaire 2019, 2021, 2023 & 2025 / SRA raw firm diversity data 2023 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

MARITAL OR CIVIL PARTNERSHIP STATUS

75. Around two in five (43%) staff at ICAEW probate firms are married and a further 0.1% are in a registered same-sex civil partnership.
76. A similar proportion (43%) are single and have never married or registered a civil partnership.
77. The proportion of staff in ICAEW probate firms who are single has increased gradually over time (39% in 2021, 42% in 2023, 43% in 2025), with a corresponding decrease in the proportion that are married.

Figure 17: Responses to “What is your marital or civil partnership status?”

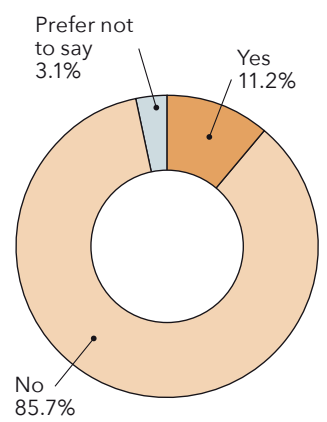
	ICAEW Probate			Census
	2021	2023	2025	
Single (never married or never registered a same-sex civil partnership)	39.4%	41.5% ↑	42.8% ↑	37.9%
Married	46.9%	44.6% ↓	43.4% ↓	44.5%
Divorced or formerly in a same-sex civil partnership which is now legally dissolved	5.9%	5.4%	5.0%	9.1%
Separated (but still legally married or still legally in a same-sex civil partnership)	1.3%	1.3%	1.3%	2.2%
Widowed or surviving partner from a same-sex civil partnership	0.8%	0.7%	0.8%	6.1%
In a registered same-sex civil partnership	0.2%	0.1%	0.1%	0.1%
Other	2.1%	2.3%	2.2%	–
Prefer not to say	3.4%	4.0% ↑	4.3%	–

Source: ICAEW probate diversity questionnaire 2021, 2023 & 2025 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

PARENTAL LEAVE

78. 11% of staff in ICAEW probate firms have taken maternity or paternity leave in the last five years. This is the same as the level seen in the 2023 survey.
79. While fewer staff said they had not taken parental leave than in 2023 (86% vs 89%), this was because 3% preferred not to say (a new option added in the 2025 survey).

Figure 18: Responses to “Have you taken maternity or paternity leave in the last 5 years?”



	ICAEW Probate		
	2021	2023	2025
Yes	12.1%	11.3%	11.2%
No	87.9%	88.7%	85.7% ↓
Prefer not to say	-	-	3.1% ↑
No response	<0.1%	-	-

Source: ICAEW probate diversity questionnaire 2021, 2023 & 2025
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

80. Those staff who had taken maternity or paternity leave in the last five years were asked several additional survey questions to understand more about their return to work following this leave. Results are shown in Figure 19.
81. Please note that due to questionnaire changes, it is not possible to provide valid comparisons against previous years’ surveys.
82. The vast majority (95%) of ICAEW probate firm staff who took maternity or paternity leave returned to the same employer after this ended.
83. Overall, 79% were allowed to take time off with full pay for ante-natal appointments.
84. Three-quarters (75%) were offered flexible working arrangements by their employer, and a similar proportion (73%) reported that the ability to work from home was an important aide in their return to work.

Figure 19: Responses to the follow-up questions on returning to work after maternity or paternity leave

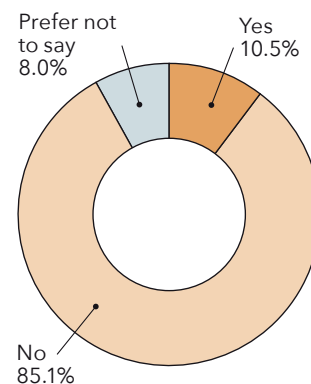
	Did you return to the same employer after the leave?	Did your employer allow you to take time off with full pay for ante-natal appointments?	Did your employer offer you flexible working arrangements when you returned?	Was the ability to work from home an important aide in your return to work?
Yes	95.2%	79.0%	75.0%	72.5%
No	4.6%	15.7%	17.3%	17.7%
Prefer not to say	-	3.1%	4.4%	4.7%
No applicable	0.2%	2.2%	3.3%	5.1%

Source: ICAEW probate diversity questionnaire 2025

NEURODIVERGENCE

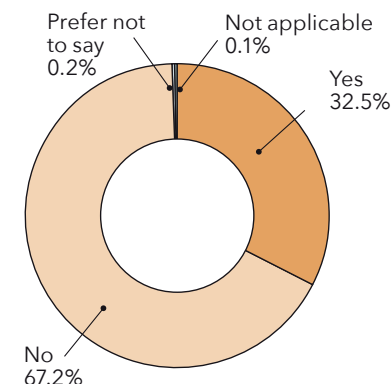
85. The 2025 survey included new questions to identify the proportion of ICAEW probate staff who considered themselves to be neurodivergent and understand how widely this information was being shared with employers.
86. Overall, 11% of staff at ICAEW probate firms consider themselves to be neurodivergent, with a further 8% preferring not to say.
87. In comparison, the estimated prevalence of neurodivergence within the UK population is 15%⁷.
88. Those staff who considered themselves to be neurodivergent were then asked whether they had shared information about their neurodivergence with their employer. Results to this question are shown in Figure 21.
89. The majority (67%) of neurodivergent ICAEW probate firm staff have not revealed this to their employer. The 2025 survey did not explore the reasons for this non-disclosure, but we will expand future diversity surveys to understand why most staff are not telling their employer about their condition.

Figure 20: Responses to “Do you consider yourself to be neurodivergent?”



Source: ICAEW probate diversity questionnaire 2025

Figure 21: Responses to “Have you shared information about your neurodivergence with your employer?”



Source: ICAEW probate diversity questionnaire 2025

7. <https://adhdaware.org.uk/what-is-adhd/neurodiversity-and-other-conditions/>

SOCIAL MOBILITY AND SOCIAL RESPONSIBILITY

SOCIO-ECONOMIC BACKGROUND

90. Socio-economic background has been measured in several ways. Firstly, on the basis of highest qualification achieved by parents/guardians, secondly on whether they were the first generation of their family to attend university, and thirdly on type of secondary education.
91. Over a quarter (29%) of staff in ICAEW probate firms reported that, by the time they were 18, one of their parents or guardians had achieved a degree level qualification.
92. A further 26% indicated that their parent(s) or guardian(s) had obtained A Level or vocational qualifications and 18% qualifications below this level.
93. A significant minority (11%) stated that neither of their parents or guardians had any formal qualifications by the time they were 18.
94. These results were extremely consistent with the 2023 survey.

Figure 22: Responses to “What is the highest level of qualification achieved by either of your parent(s) or guardian(s) by the time you were 18?”

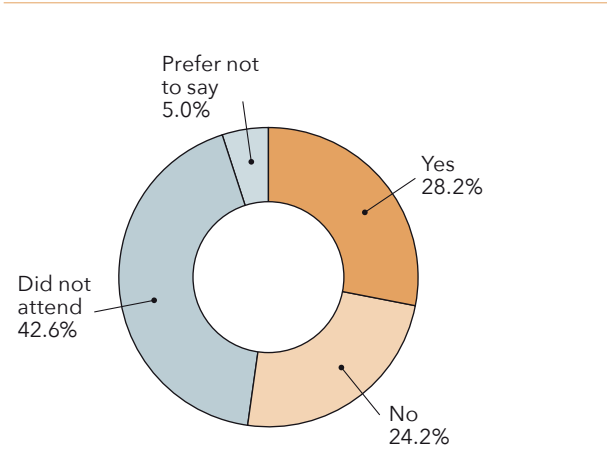
	ICAEW probate		
	2021	2023	2025
At least one had a degree level qualification	27.8%	27.8%	29.0%
At least one had A Level or vocational qualifications	25.4%	25.3%	26.4%
Qualifications below A Level / vocational	17.9%	18.3%	17.6%
No formal qualifications	10.6%	11.0%	11.0%
Don't know	11.1%	9.7% ↓	8.1% ↓
Not applicable	0.6%	0.8%	0.7%
Other	0.9%	0.7%	0.7%
Prefer not to say	5.8%	6.3%	6.6%

Source: ICAEW probate diversity questionnaire 2021, 2023 & 2025

Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

95. Over a quarter (28%) of ICAEW probate firm staff were the first generation of their family to attend university, compared with 24% who attended university but were not the first generation to do so. These results are similar to those seen in the 2023 survey.

Figure 23: Responses to “If you went to university (to study a BA, BSc course or higher), were you part of the first generation of your family to do so?”



	ICAEW probate	
	2023	2025
Yes	28.7%	28.2%
No	22.5%	24.2% ↑
Did not attend	44.0%	42.6%
Prefer not to say	4.7%	5.0%

Source: ICAEW probate diversity questionnaire 2023 & 2025
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

96. More than three-quarters (78%) of staff in ICAEW probate firms attended a state-run school, typically a non-selective one (62%). A further 10% attended an independent or fee-paying school and 7% attended school outside the British Isles.
97. In comparison, SRA firm staff were less likely to have attended a state-run school (65%). This difference is partly because 9% of SRA staff did not answer the question, but it is also the case that they were more likely to have attended an independent school (12% vs 10% for ICAEW).
98. These results are consistent with the 2023 probate diversity survey. The current ICAEW social mobility programmes aim to increase the state school ratios in the medium term, but this is likely to be a slow process of change. This will continue to be monitored through future diversity surveys.

Figure 24: Responses to “What type of school did you mainly attend between the ages of 11 and 16?”

	ICAEW Probate		SRA
	2023	2025	
State-run or state-funded school – non selective	61.7%	61.6%	47.4%
State-run or state-funded school – selective on academic, faith or other grounds	16.4%	16.3%	17.6%
Independent or fee paying school	10.8%	10.1%	12.1%
Attended school outside the British Isles	5.9%	6.5%	8.0%
Don’t know	1.0%	1.1%	0.8%
Prefer not to say	4.2%	4.4%	5.2%
No response	–	–	8.8%

Source: ICAEW probate diversity questionnaire 2023 & 2025 / SRA raw firm diversity data 2023

SOCIAL MOBILITY

101. Social mobility has been measured through questions on highest qualification level, household income support, free school meals and occupation of the main income earner in childhood.
102. For most of these questions there is no readily available comparative data so results typically relate solely to ICAEW probate firms.
103. When asked to detail their highest qualification, half (50%) of ICAEW probate firm staff said this was degree level.
104. A further 34% hold A Levels or vocational qualifications, 7% qualifications below A Level and 1% have no formal qualifications. However, 5% preferred not to say and 2% felt this was not applicable.
105. The Census included a similar question on qualification levels⁸, and comparative analysis demonstrates that staff at ICAEW probate firms typically have higher qualifications than the general population. For example, only 34% of the population are educated to degree level (compared with 50% for ICAEW) whereas 18% have no formal qualifications (compared with 1% for ICAEW).

106. A comparison of the results with those for the similar question on highest qualification level obtained by their parent/guardian (Figure 22) suggests a relatively high degree of social mobility among staff at ICAEW probate firms. Whereas 50% of staff have obtained a degree level qualification, only 29% indicated that either of their parents/guardians had done so. Similarly, while only 1% of ICAEW probate firm staff have no formal qualifications, this was the case for 11% of their parents/guardians.

Figure 25: "What is the highest level of qualification you hold, or if you are a qualified accountant or lawyer, held prior to becoming qualified?"

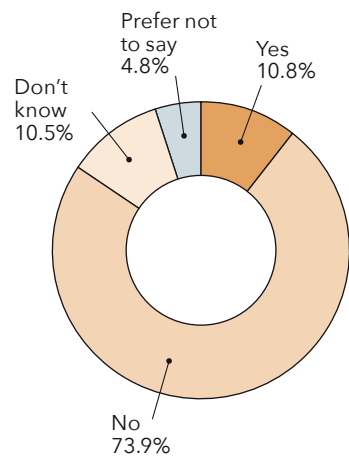
	ICAEW Probate			Census
	2021	2023	2025	
Degree level	46.6%	48.5% ↑	50.1% ↑	33.8%
A Level or vocational qualification	36.7%	35.2% ↓	33.9%	19.7%
Qualifications below A Level	9.0%	7.7% ↓	7.0%	23.0%
No formal qualifications	1.1%	0.9%	0.8%	18.2%
Don't know	0.2%	0.4% ↑	0.4%	-
Not applicable	1.5%	1.7%	1.5%	-
Other	1.3%	0.9% ↓	1.0%	5.3%
Prefer not to say	3.6%	4.7% ↑	5.3%	-

Source: ICAEW probate diversity questionnaire 2021, 2023 & 2025 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

8. The Census question collected this data using slightly different categories, but it has been possible to broadly map these against the ICAEW probate diversity survey codes.

107. Similar to previous surveys, 11% of ICAEW probate firm staff indicated that their household received income support during their school years.
108. However, the true proportion may be higher than this as 11% were unsure and 5% preferred not to reveal this.

Figure 26: Responses to “Did your household receive income support (at any point during your school years)?”

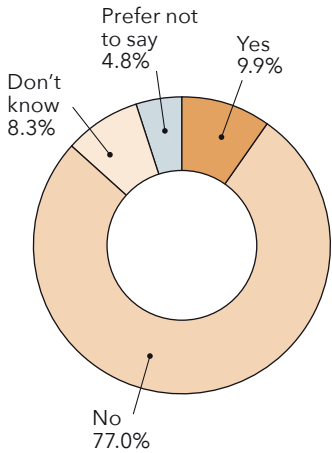


	ICAEW Probate			
	2019	2021	2023	2025
Yes	11.7%	10.3% ↓	11.2%	10.8%
No	69.2%	74.8% ↑	72.2% ↓	73.9% ↑
Don't know	11.4%	10.6%	11.5%	10.5% ↓
Prefer not to say	7.7%	4.3% ↓	5.0% ↑	4.8%
No response	0.1%	<0.1%	-	-

Source: ICAEW probate diversity questionnaire 2019, 2021, 2023 & 2025
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

109. The proportion of staff that received free school meals during childhood is similar to previous years (10%, compared with 9% in each previous survey).

Figure 27: Responses to “Were you entitled to free school meals at any point during your school years?”



	ICAEW Probate			
	2019	2021	2023	2025
Yes	9.3%	8.9%	9.2%	9.9%
No	75.5%	79.9% ↑	77.3% ↓	77.0%
Don't know	7.3%	7.0%	8.7% ↑	8.3%
Prefer not to say	7.9%	4.1% ↓	4.8% ↑	4.8%
No response	0.1%	-	-	-

Source: ICAEW probate diversity questionnaire 2019, 2021, 2023 & 2025
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

110. Respondents were asked to select the type of work carried out by the main or highest income earner in their household at the time they were aged around 14. These results are shown in Figure 28.

111. The survey included more detailed explanations of each of these categories, including examples of the types of job they covered.

112. The most common type of work carried out by the main income earner in the household at the time they were aged 14 was technical and craft occupations (18%). This was followed by modern professional occupations (16%), senior managers and administrators (15%) and traditional professional occupations (11%). The latter included working as an accountant or solicitor.

113. Results are very consistent with those seen 2021 and 2023.

Figure 28: Responses to “Thinking back to when you were aged about 14, which best describes the sort of work the main / highest income earner in your household did in their main job?”

	ICAEW probate		
	2021	2023	2025
Technical staff and craft occupations	18.1%	17.2%	17.5%
Modern professional occupations	13.7%	14.9% ↑	15.5%
Senior managers and administrators	15.0%	14.3%	14.9%
Traditional professional occupations	11.5%	11.5%	11.4%
Routine manual and service occupations	7.6%	8.1%	7.7%
Semi-routine manual and service occupations	7.8%	7.3%	7.1%
Middle or junior managers	6.3%	6.4%	5.8%
Clerical and intermediate occupations	5.2%	5.4%	5.2%
Armed forces personnel	1.3%	1.3%	1.1%
Long term unemployed	0.6%	0.7%	0.7%
Retired	0.5%	0.5%	0.4%
Inactive	0.4%	0.3%	0.3%
Short term unemployed	0.1%	0.1%	0.1%
Other	3.5%	3.4%	3.6%
Not applicable	0.7%	0.6%	0.6%
Don't know	1.7%	2.1% ↑	1.8%
Prefer not to say	6.1%	6.3%	6.2%

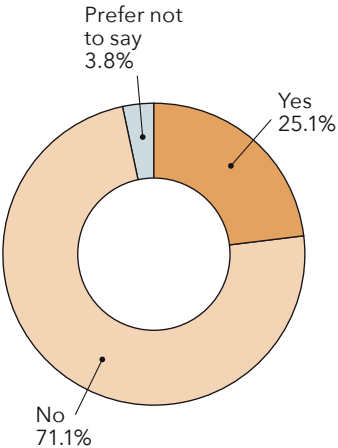
Source: ICAEW probate authorised firms diversity questionnaire 2021, 2023 & 2025

Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

CARING RESPONSIBILITIES

114. The ICAEW probate diversity survey included two questions to understand the degree to which staff had external caring responsibilities that might necessitate flexibility in their working hours/arrangements.
115. The first question related to being the primary carer for a child, and the second related to wider caring responsibilities.
116. A quarter (25%) of staff in ICAEW probate firms are the primary carer for a child. This is an increase from 23% in 2023 (but consistent with the 2021 results).
117. The SRA data shows a slightly higher proportion of staff with primary caring responsibilities (27%).
118. The shift towards hybrid and remote working is now firmly established in many legal professional organisations’ practices. ICAEW continues to adapt its monitoring and oversight methods to reflect these changes.

Figure 29: Responses to “Are you a primary carer for a child or children under the age of 18?”



	ICAEW Probate				SRA
	2019	2021	2023	2025	
Yes	18.6%	24.8% ↑	23.2% ↓	25.1% ↑	26.5%
No	71.6%	72.4%	73.7% ↑	71.1% ↓	62.5%
Prefer not to say	8.8%	2.7% ↓	3.1%	3.8% ↑	3.9%
No response	1.0%	<0.1% ↓	-	-	7.1%

Source: ICAEW probate diversity questionnaire 2019, 2023 & 2025 / SRA raw firm diversity data 2023
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

119. In total, 13% of staff in ICAEW probate firms look after someone with a long-term health condition, disability or problems relating to old age. Typically, this involves less than 20 hours of their time per week (11%), with 1% devoting 20-49 hours to this and 1% spending 50 or more hours on caring responsibilities.

120. This proportion is higher than both the national and SRA data (10% and 7% respectively). However, 15% of SRA respondents preferred not to say or did not give a response to this question, compared with only 5% of ICAEW respondents.

121. Staff affected by caring responsibilities may be under additional stress impacting their work output, and employers should be able to identify and moderate this risk by having clear and effective policies that would enable such employees to be more open about this challenge. ICAEW provides employee helplines through CABA which offers independent confidential advice and practical assistance, including helplines and resources specifically tailored to work-life balance, caring responsibilities, and emotional wellbeing. Making employees aware of these resources can form part of an organisation's broader commitment to staff welfare and inclusive workplace practices.

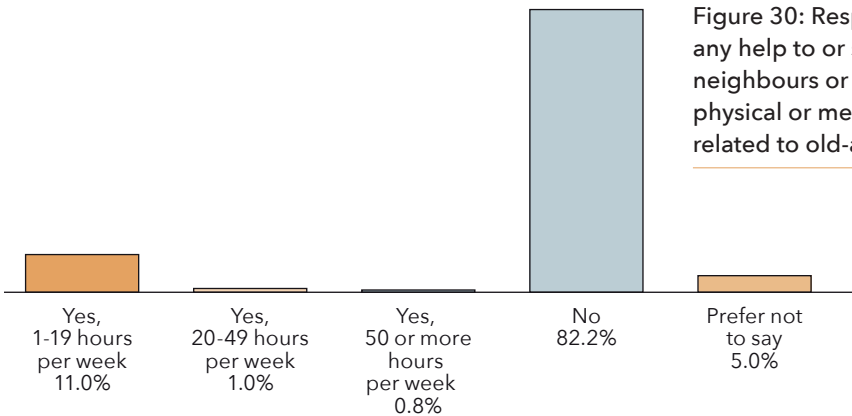


Figure 30: Responses to “Do you look after or give any help to or support any family members, friends, neighbours or others because of either: long-term physical or mental ill-health/disability; or problems related to old-age?”

	ICAEW Probate				SRA	Census
	2019	2021	2023	2025		
Yes, 1-19 hours per week	9.5%	11.9% ↑	12.1%	11.0% ↓	5.5%	4.9%
Yes, 20-49 hours per week	1.0%	1.0%	0.9%	1.0%	0.9%	2.1%
Yes, 50 or more hours per week	0.7%	0.7%	0.9%	0.8%	1.0%	3.1%
No	74.1%	82.0% ↑	81.4%	82.2%	77.2%	89.9%
Prefer not to say	13.2%	4.5% ↓	4.7%	5.0%	4.9%	-
No response	1.4%	-	-	-	10.5%	-

Source: ICAEW probate diversity questionnaire 2019, 2021, 2023 & 2025 / SRA raw firm diversity data 2023 / Census data 2021 (aged 16+)
Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

CONCLUSIONS

122. Improving diversity is a long-term process and it takes time for initiatives in this area to take effect. However, there are positive signs of progress among ICAEW probate firms, with increased representation of those with a disability and those from an ethnic minority background.
123. However, despite the above improvements, those with a disability and those from a Black/African/Caribbean/Black British background are still under-represented in comparison with the overall population of England and Wales. The same is true of those of Muslim faith.
124. A significant proportion of staff at ICAEW probate firms have recently taken parental leave and there is clear evidence that the wide availability of flexible working arrangements and the opportunity to work from home is beneficial in these circumstances.
125. This year's data reveals that over 1 in 10 ICAEW probate firm staff consider themselves to be neurodivergent, yet relatively few of this group have revealed this to their employer. This suggests that firms could do more to foster an open and accepting environment, not least because there is evidence that neurodiverse staff often have abilities and skillsets that are beneficial to employers.
126. The full data set provides a solid platform from which to continue to measure progress and assess the impact of these and any further initiatives put in place to address areas of vulnerability. Overall, the findings indicate that probate firms are increasingly well-placed to engage and serve a diverse consumer base.

APPENDIX 1:

EXAMPLES OF ICAEW DIVERSITY INITIATIVES

EQUALITY, DIVERSITY AND INCLUSION (EDI) ICAEW BOARD IMPACT REPORT

ICAEW's success relies on its people and the continuous actions we take to enhance experience, engagement, and culture, enabling high-performing individuals and teams. Strengthening diversity and inclusion is a core focus of ICAEW's Direction 2030 Strategy. As we implement this Strategy, we will ensure that our commitment to EDI is reflected in both our internal culture and our outward-facing activities. We are committed to transparency and accountability for the actions we take and the outcomes we achieve. Our EDI Board Impact Report annually highlights the steps we've taken, and the progress made against these commitments.

ACCESS ACCOUNTANCY

2025 is our fifth year of Chairing Access Accountancy. This UK programme delivers experiences of work for young people from low socio-economic backgrounds. Since 2021, Access Accountancy has taken on an expanded role to challenge and support firms on making their hiring practices more inclusive and supporting individuals from low socio-economic backgrounds when they enter the profession.

10,000 INTERNS FOUNDATION

ICAEW supports the foundation by focusing on The #1000BlackInterns initiative which is designed to help transform the prospects of young Black people in the United Kingdom. Since 2022, we have been committed to the 10,000 Black Interns Programme, providing 9 of our own placements and influencing 545 placements across the finance sector so far.

BLACK TALENT CHARTER

ICAEW was the first professional body to sign the Black Talent Charter, launched in 2020 to address the under-representation of Black professionals in finance and related sectors. The Charter urges organisations to create environments where Black talent is identified, recruited, supported, and promoted for the benefit of individuals and the organisation. As a professional membership body, our commitment extends beyond our role as an employer, and we seek to effect change in access to the profession, membership and in our principal committees and advisory boards. While the Charter focuses on employment practices, we also support its broader goal of driving systemic change across finance and the professions.

DISABILITY CONFIDENT

ICAEW is accredited as "Committed" on the UK Government scheme. We are dedicated to inclusive and accessible recruitment, including promoting vacancies widely and offering interviews to disabled candidates who meet the minimum criteria. We also welcome applications for work experience from individuals with disabilities. In the workplace, we provide reasonable adjustments and support employees who acquire a disability or long-term health condition.

TALENT INCLUSION AND DIVERSITY EVALUATION (TIDE)

Each year, we undertake a rigorous, external assessment and review of our activities across key areas of strategy, leadership, recruitment, training, workplace practices, and employee engagement which is benchmarked against other similar organisations in the sector. Testament to our commitment to creating a positive internal culture on D&I and wellbeing, in 2024 ICAEW was awarded the Bronze TIDE (Talent, Inclusion and Diversity Evaluation) Award by the Employers Network for Equality and Inclusion (ENEI) and was subsequently shortlisted for the Wellbeing and Belonging at Work category.

THE TECH SHE CAN CHARTER

Technology is a diverse and fast-growing field, covering areas such as software development, design, marketing, analytics, and more. In the UK, women are outnumbered 4:1 in the tech sector, increasing the risk of biased solutions that overlook the needs of a diverse society. At ICAEW, we're committed to motivating, educating, and inspiring more women to pursue careers in technology.

MEMBER COMMUNITIES

ICAEW is committed to advancing diversity and creating an inclusive chartered accountancy profession where our members can thrive. We empower our individual members through our dedicated ICAEW Black Members, Career Breakers, Women in Finance, and Diversity and Inclusion communities. These communities provide vital information, insights, guidance, and networking opportunities helping to inspire, support, and develop our members as they progress in their careers. We look at topics such as neurodiversity, updates on employment law, career breaks and returning to work, as well as the experiences, challenges, and opportunities faced by our members from diverse and under-represented communities within the profession.

WOMEN IN FINANCE CHARTER

In 2017, we signed the Women in Finance Charter, committing to having 40% women in senior management by March 2020. We surpassed this target in 2019, and by 2024,

women hold 58.1% of our senior roles. We review our targets annually, considering representation across the wider ICAEW workforce. To support our female employees, we offer leadership development, training, and one-to-one coaching tailored to individual needs. We also provide flexible working opportunities at all levels within the organisation.

Q: ALLIANCE STAFF TRAINING

The Professional Standards Department is carrying out a department-wide training programme to provide further information to staff in relation to sexuality, gender and sex, pronouns and workplace inclusivity.

REGULATION AND CONDUCT COMMITTEE INITIATIVES

The Committees and Tribunals Team, under the governance of the ICAEW Regulatory and Conduct Appointments Committee, has introduced a raft of initiatives to ensure accountants and lay members serving on regulatory and conduct committees are drawn from as diverse a range of people, backgrounds and experience as possible. These included anonymous sifting to remove personal data from applications, an anonymous baseline survey and changes to the application form to allow for a wider type and breadth of experience.

RISE

ICAEW champions the rise programme – developed together with larger accountancy firms. It aims to support the aspirations of

young people from lower socioeconomic backgrounds by helping them understand and develop business skills required for employment.

WELCOME INCLUSION CAMPAIGN

We believe that every chartered accountant has a role to play in helping build an inclusive profession. Our flagship Welcome Inclusion campaign was designed to provide our members with practical tools to drive inclusion across the profession and focus on the themes of belonging, allyship and fairness. The campaign has been widely applauded for its strategic significance in the profession and was consequently shortlisted for several national and international awards. It continues to be used as a resource to help others on their journey to inclusion.

GENDER PAY GAP

As an organisation with over 250 employees, we are legally required to publish our gender pay gap data annually. In 2024, women made up 66% of our workforce. However, our current mean gender pay gap has increased from 18.6% in 2023 to 22.9% in 2024. This reflects the fact that, while women are well represented overall, men remain more concentrated in the highest-paying roles. While this imbalance remains a challenge, we remain firmly committed to taking meaningful action to reduce our gender pay gap.

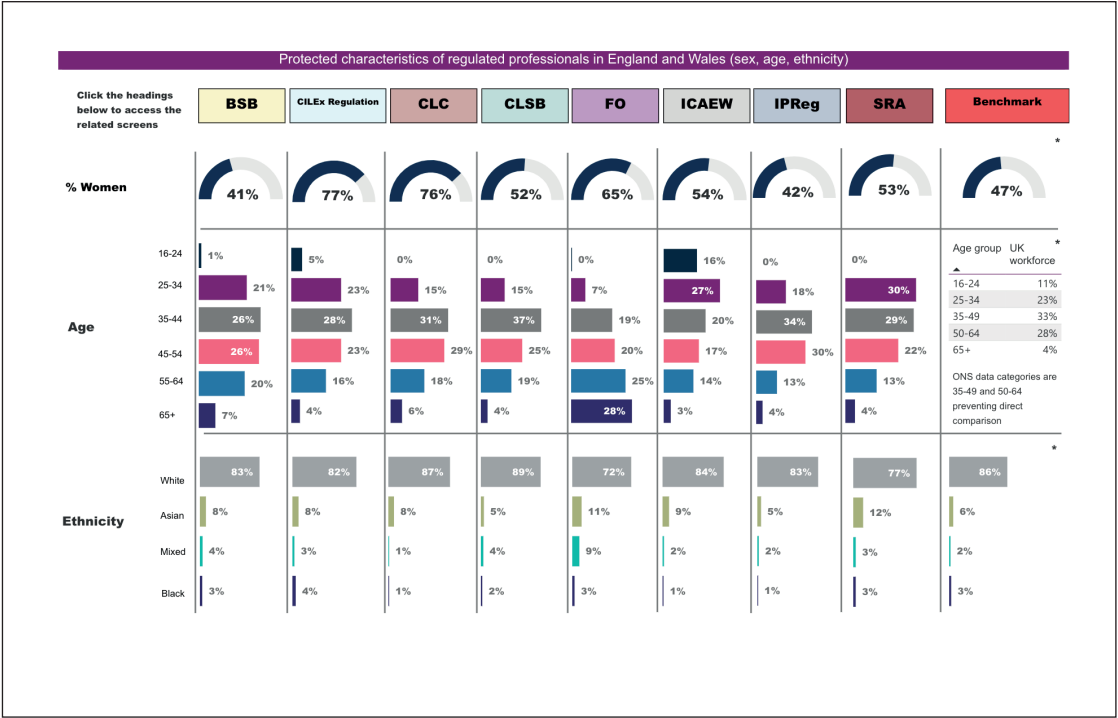
[Access further details about all these initiatives](#)

APPENDIX 2:

LSB DIVERSITY DASHBOARD

Included in this appendix is a snapshot of the data that can be found on the LSB diversity dashboard, showing wider comparative data from all legal services regulators.

For a full view of the data, visit the [LSB diversity dashboard](#).



ICAEW's regulatory and conduct roles

Our role as an improvement regulator is to strengthen confidence and trust in those regulated by ICAEW. We do this by enabling, evaluating and enforcing the standards expected by the profession, oversight regulators and government.

ICAEW's regulation and conduct roles are separated from ICAEW's other activities through internal governance so that we can monitor, support or take steps to ensure change if standards are not met. These roles are carried out by the Professional Standards Department and overseen by the ICAEW Regulatory Board and oversight regulators including the Financial Reporting Council, Office for Professional Body Anti-Money Laundering Supervision, The Insolvency Service and the Legal Services Board.

We:

- **authorise** firms and individuals to undertake work regulated by law: audit, local audit, investment business, insolvency and probate;
- **support** professional standards in general accountancy practice through our Practice Assurance scheme;
- **provide** robust anti-money laundering supervision and monitoring;
- **monitor** registered firms and individuals to ensure they operate in accordance with laws, regulations and expected professional standards;
- **investigate** complaints and hold ICAEW Chartered Accountants and students, ICAEW-supervised firms and regulated and affiliated individuals to account where they fall short of the required standards;
- **respond** and comment on proposed changes to the law and regulation; and
- **educate** through guidance and advice to help ICAEW's regulated community comply with laws, regulations and expected professional standards.

Chartered accountants are talented, ethical and committed professionals. ICAEW represents more than 210,000 members and students around the world. 98 of the top 100 global brands employ ICAEW Chartered Accountants.*

Founded in 1880, ICAEW has a long history of serving the public interest and we continue to work with governments, regulators and business leaders globally. And, as a world-leading improvement regulator, we supervise and monitor more than 11,000 firms, holding them, and all ICAEW members and students, to the highest standards of professional competency and conduct.

We promote inclusivity, diversity and fairness and we give talented professionals the skills and values they need to build resilient businesses, economies and societies, while ensuring our planet's resources are managed sustainably.

ICAEW is working towards becoming net zero, demonstrating our commitment to tackle climate change and supporting the UN Sustainable Development Goal 13.

ICAEW is a founding member of Chartered Accountants Worldwide (CAW), a global family that connects over 1.8m chartered accountants and students in more than 190 countries. Together, we support, develop and promote the role of chartered accountants as trusted business leaders, difference makers and advisers.

We believe that chartered accountancy can be a force for positive change. By sharing our insight, expertise and understanding we can help to create sustainable economies and a better future for all.

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ICAEW is working towards becoming net zero