



ICAEW PROBATE DIVERSITY REPORT 2023

DATA ANALYSED BY OMB RESEARCH



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PROFESSIONAL
STANDARDS
DEPARTMENT

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FOREWORD

As an accountancy and legal services regulator, ICAEW is committed to promoting diversity and inclusion across all its activities. The ICAEW Regulatory Board (IRB) is therefore pleased to share the results of the latest diversity survey of ICAEW probate accredited firms.

Alongside supporting ICAEW's strategic objective to attract talent and build diversity within the profession, this report is part of the IRB's regulatory obligations under the Legal Services and Equality Acts. It also contributes to the Legal Services Board's strategic theme of achieving fairer outcomes, including dismantling barriers to diversity and inclusion.

The monitoring and reporting of staff diversity data for probate accredited firms is a regulatory requirement. But this biennial report is about much more than that. It helps firms learn more about what diversity really means. And it supports them in creating a flexible and responsive workforce that can meet the changing needs of an increasingly diverse society.

To be successful and effective, probate accredited firms - and the profession as a whole - need to reflect the society they serve. We hope firms will use the information as a marker against which to benchmark their own practices, as well as to learn more about the profile of their teams, plan recruitment and ensure they have the right mix of talent for the future.

It takes time for diversity initiatives to take effect. But this year's data shows some interesting changes, when comparing the results to previous surveys.

Responses suggest people with disabilities are becoming better represented in ICAEW probate accredited firms. For example, there have been steady increases in the proportion of staff with a disability (as defined in the Equality Act) and of staff whose day-to-day activities are limited by a long-term health problem or disability.

The proportion of people from an ethnic minority group working in our firms has also gone up. And the percentage of lesbian, gay or bisexual staff has risen to the point where it is now in line with the national picture.

Flexible working is a recognised tool for improving diversity, and there are signs that firms are increasingly offering this option to staff who take maternity or paternity leave.

These trends are positive but there is always more to be done. In particular, those with a disability, those from a Black/African/Caribbean/Black British background, and those of Muslim faith are still under-represented in comparison with the overall population of England and Wales.

At ICAEW, we continue to support the diversity agenda across all our firms. Our RISE programme supports young people from disadvantaged

backgrounds, while our flagship Welcome Inclusion campaign provides members with practical tools to drive diversity within their firms. We're also involved in broader diversity and inclusion programmes such as the 10,000 Black Interns project and Access Accountancy.

This year, for the first time, we will be offering the online survey tool used to carry out this survey to non-probate accredited firms. The aim is to make it easier for firms to collect their own diversity data, if they wish to do so.

With the support of our members and firms, we look forward to continuing to work towards making chartered accountancy a truly diverse and inclusive profession.



Anthony Pygram

Alternate Chair, ICAEW Regulatory Board

EXECUTIVE SUMMARY

BACKGROUND

This report sets out the results of diversity monitoring by ICAEW firms accredited for the reserved legal service of probate as of 31 March 2023. This report is produced and prepared by OMB Research, on behalf of ICAEW.

The data is intended to help practices benchmark their firm with other legal service providers and the wider marketplace.

The data informs ICAEW and its stakeholders about the relevance of itself and its member firms as a supplier of personal professional services to the UK public. It also meets a number of statutory and regulatory obligations that fall to ICAEW as a regulator under the Equality Act 2010 and the Legal Services Act 2007 (LSA07).

ICAEW regards the diversity objective in the LSA07 as covering the type and shape of accounting/legal practice as well as the characteristics of those that work for it. The development of alternative business structures (ABSs) under Part 5 of the LSA07 are key aspects of this. ICAEW is the second largest licensor of ABSs and the nature and content of those firms form part of the review.

The returns of the firms have been aggregated and summarised into segmental information, and supplemented with information from the ICAEW annual return that probate accredited firms are

required to submit annually to ICAEW. These results have been compared against member firms as a whole and against data reported by the Solicitors Regulation Authority (SRA) and other national data. Where available, comparisons have also been made with results from previous ICAEW diversity surveys.

MARKET AND FIRM DYNAMICS

The overall statistics about the shape of ICAEW probate accredited firms indicate that ABSs and multi-partner firms continue to be the dominant participants, with only 34% operating as sole practitioners (consistent with 2021 findings). While the introduction of ABSs was intended to encourage the development of a wider range of businesses, through which legally qualified individuals could practise, as yet only 4% of ICAEW probate accredited firm staff are in fully legal roles. However, this has gradually increased over time (2% in 2019, 3% in 2021, 4% in 2023).

Probate accredited 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

ICAEW probate accredited firms employ a significantly higher proportion of staff aged under 25 than SRA firms (16% vs. 8%).

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

There are signs that ICAEW probate accredited firms are employing a greater number of staff with disabilities. The proportion of staff whose day-to-day activities are limited by a long-term health problem or disability has increased over time (4% in 2019, 6% in 2021, 8% in 2023). There has also been a slight increase in the proportion with a disability (as defined by the Equality Act), from 3% in 2019 and 2021 to 4% in 2023. However, these groups continue to be under-represented in comparison to their incidence nationally.

The proportion of ICAEW probate accredited firm staff from an ethnic minority group has also risen (from 11% in 2021 to 13% currently), with this primarily down to greater numbers of staff from an Asian/Asian British background (up from 7% to 9%). Despite this increase, the ethnic minority proportion remains lower than the

national picture, and those from a Black/African/Caribbean/Black British background (1%) continue to be under-represented.

Overall, 9% of staff in ICAEW probate accredited firms are from a (non-Christian) specific faith, which is consistent with the national average and SRA data. More specifically, ICAEW probate accredited firms have greater staff representation of Hindus (3%) and those of Jewish faith (2%) than the wider England and Wales population, but lower representation of Muslims (3%), although the latter has increased from 2% in 2021.

The proportion of lesbian, gay or bisexual staff in ICAEW probate accredited firms has risen from 2% in 2019 and 2021 to 4% in 2023, and is now in line with the national and SRA figures.

There has been little change over time in the marital or civil partnership status of staff at ICAEW probate accredited firms. Approaching half (45%) are married and 0.1% are in a registered same-sex civil partnership.

Over 1 in 10 staff at ICAEW probate accredited firms have taken maternity or paternity leave in the previous five years. Most of this group were offered flexible working arrangements by their employer (75%, up from 69% in 2021) and an increased proportion reported that the ability to work from home had facilitated their return to work (62%, up from 51% in 2021).

SOCIAL MOBILITY AND SOCIAL RESPONSIBILITY

The socio-economic data suggests good accessibility to probate firms. Over a quarter (29%) of those working for ICAEW probate accredited firms indicated that their parents/guardians had no formal qualifications or these were below A-level/vocational, and the same proportion (29%) 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.

In terms of social mobility, approaching half (48%) of staff in ICAEW probate accredited firms have achieved a degree-level qualification, whereas only 28% reported that either of their parents/guardians had done this. Around 1 in 10 staff are from a household that received income support, with a similar proportion entitled to free school meals during their childhood.

Around a quarter (23%) of ICAEW probate accredited firm staff are the primary carer for a child, and 1 in 7 (14%) have wider caring responsibilities for someone with a long-term health condition, disability or problems relating to old age.

INTRODUCTION

BACKGROUND

1. Diversity is an attribute of our society that has become a business imperative. It has become clear that the mix of background, skills and capability gives rise to a fresher way of looking at things and servicing an increasingly diverse market. It covers the way we interact with our colleagues and staff as firms and employers and how we service the market as individuals and as groups of society.
2. ICAEW has always been aware of the importance of diversity in terms of engagement at the personal level, and the behaviours are intrinsic in the Code of Ethics of the profession¹.
3. ICAEW is fully committed to the promotion of diversity, equality and inclusion in all areas of its work, both as an employer and as a regulator, as part of its role in protecting the public interest.

BUSINESS IMPERATIVE

4. There is a business imperative around diversity which is becoming increasingly recognised. The reported information is intended to be a catalyst for firms strategically to consider:
 - the mix and ratios of their staff in the light of current trends and peer practices;

- the profile of a firm's resources and how they play to the diversity of the customer base which they serve;
- the diversity of insight and skills that is being brought into practices that can trigger innovation and expansion of market; and
- the direction of resource and staff ratios within practices.

STATUTORY OBLIGATIONS

5. Under the Equality Act 2010, ICAEW is listed in Schedule 19 as one of the public bodies which is required to meet the Public Sector Equality Duty under section 149 of the Act. The Act refers to an obligation to have 'due regard' to the principles set out in section 149. As case law has emerged around what that looks like in practice, ICAEW has responded through the establishment of working groups to monitor progress against the duty. Key responses as a body have included:
 - all regulatory committees have lay parity in their membership;
 - the equality duty is included in all committee terms of reference;
 - a diversity and inclusion manager works with the ICAEW Board and Council and the ICAEW Regulatory Board on diversity issues affecting the profession.

6. The LSA07 lists as one of the eight statutory objectives the 'promotion of diversity in the market'. In 2011 and 2016, the Legal Services Board (LSB) set out its understanding of how that objective should be applied across the regulated legal sector. As part of this assessment there is an expectation that the regulated bodies will monitor the development of diversity within the firms they regulate.
7. In August 2014, ICAEW became accredited as an approved regulator and licensing authority for the reserved legal service of probate, and this was extended to the administration of oaths in April 2020. As a consequence, ICAEW is subject to the oversight of the LSB and has to comply with its direction.
8. ICAEW collects diversity monitoring data from its probate accredited firms on application. It has taken snapshots in 2015, 2017, 2019 and 2021 and has repeated this exercise in 2023. Some of the data relates to the protected characteristics under the Equality Act 2010 but other elements are simple business dynamics reflecting the mix of type of practice that serve our communities.

1. In particular, Section 115 of the Code of Ethics governing behaviours towards colleagues and clients.

SCOPE

GENERAL

9. This report provides an overview of ICAEW probate accredited firms' diversity monitoring data as of 31 March 2023. The data has been collected pursuant to Legal Services Regulation 2.6(e).
10. The scope of the monitoring exercise has been confined to firms registered by ICAEW to carry out the reserved legal service of probate. At 31 March 2023 there were 353 firms accredited by ICAEW, of which 125 were authorised firms and 228 licensed as alternative business structures (ABSs).
11. ICAEW regulates over 12,000 firms in its regulatory areas of responsibility. Aside from probate accredited firms, there is not a regulatory obligation for ICAEW firms to carry out formal diversity monitoring of their partners and staff.
12. As of 15 May 2023, 329 firms had supplied usable data² for aggregation. This represents 93% of the regulated probate firms required to make submission, slightly lower than the 98% response rate at the time the 2021 report was prepared but higher than the response rates seen in 2019 (87%) and 2017 (49%).
13. A total of 9,766 staff at ICAEW probate accredited firms completed the survey in 2023, compared with 8,483 in 2021, 7,623 in 2019 and 3,615 in 2017. These include both professional and support staff.
14. 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. Firms that had not provided their data by 15 May 2023 have been asked to continue with the monitoring exercise and publish their data in order to underpin their commitment to the diversity principles set out in the LSA07.
15. The formal request for ICAEW probate accredited firms to provide diversity data was sent to the firms in December 2022 along with the request that firms use our online survey tool partner, Riliance to complete the 2023 survey. The reporting date was set as of 31 March 2023 and firms were asked to submit their data by 30 April 2023. However, the analysis in this report is based on all responses received by 15 May 2023 so it includes a number of firms that missed the initial deadline.
16. The reporting template was developed based on best practice requirements in this area. Due regard has been made to the preferred template of the LSB as part of its 2011 guidelines, the approach of the SRA, the government guidelines on social mobility, and the recommendations of Stonewall with regard to orientation and gender identification.
17. It includes all of the protected characteristics set out in section 4 of the Equality Act 2010³.
18. The data covers all employees including principals, qualified and non-qualified staff and support resources.
19. 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 353 probate accredited firms and enabled comparisons to be made across the member firm profile as a whole. The annual returns are submitted on a rolling cycle basis with a twelfth of the firms sending returns each month. Consequently the data used is a rolling summary collated over the previous 12 months.

HOW THE DATA WAS COLLECTED

2. 329 is the number of firms included in the final analysis but 336 responded by the deadline. A small number were excluded due to issues with the format or content of their responses.

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

COMPARISONS WITH OTHER DATA

20. To benchmark the results and set context, comparison has been made, where available, to legal firms through statistics kindly shared by the SRA. This SRA data was collected in summer 2021.
21. To provide the wider national context, analysis has also been drawn from Census 2021 data released by the Office for National Statistics, covering England and Wales. To provide a better comparison to ICAEW accredited probate firm staff, the analysis of the Census data has been restricted to those aged 16+ (ie, of 'working age'). However, it is important to note that no upper age limit was applied in this analysis as some staff at ICAEW accredited probate firms will continue working after the default retirement age. As a result, the Census data includes a significant number of retired people.
22. Reference is also made to other source information where relevant.

COMPARISONS OVER TIME

23. Where available, comparative results have been shown from the 2019 and 2021 ICAEW probate accredited firm 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 ICAEW probate accredited firm staff.
24. Where time series data has been included, any statistically significant changes have been flagged⁴; a green arrow indicates that the percentage is higher than in the previous survey and a red arrow indicates that the percentage is lower.

GOVERNANCE

25. The initiative has been overseen by the ICAEW Regulatory Board which has endorsed the approach taken.

STRATEGIC INTENT

26. 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. In particular it will be used to monitor:
 - the development of accountancy providers within the legal services market and the mix and type of service being offered by these entities;
 - movement in social mobility in terms of access to the profession;
 - the general profile of the profession to the marketplace; and
 - the impact of government policy on markets and related diversity factors.
27. This document can also be used as a reference point for ICAEW probate accredited 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

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

FIRM SIZE

- 31. The size of a firm is an indication of the range of options available to consumers of legal and accounting services. A sole practitioner will tend to be niche in the services they offer, while a multi-partner small practice typically offers a wider range of service, be that also around niche industry or demographic expertise. Bigger practices are often able to provide more generic types of service, although niche areas may be a hallmark of their brand.
- 32. As detailed in Figure 1, 65% of all ICAEW’s firms operate as sole practitioners.
- 33. When ICAEW became accredited as an approved regulator and licensing authority for probate in August 2014, it was anticipated that sole practitioners and small firms would

Figure 1: Firm size

Number of principles	ICAEW Probate accredited firms	All ICAEW firms
1	33.6%	64.6%
2	22.0%	18.8%
3-5	26.7%	12.3%
6-10	10.4%	2.8%
11+	7.2%	1.4%

Source: ICAEW annual returns at 27 July 2023

- be the principal authorised firms. It was also anticipated that as most of their principals would be approved as authorised individuals, firms would be authorised rather than licensed as an ABS.
- 34. To date, ABSs and multi-partner firms are the dominant participants, with only 34% of ICAEW probate accredited firms operating as sole practitioners (up from 32% in 2019 and consistent with the 34% seen in 2021).
- 35. The size mix of ICAEW probate accredited firms is varied. This indicates a healthy market choice, as was intended by the legal services legislation and ICAEW’s designation.

FIRM SERVICE PROFILE

- 36. Figure 2 details the service split of ICAEW probate accredited firms and all ICAEW firms, based on the aggregate proportion of turnover accounted for by each area.
- 37. The probate licensing and ABS development are intended to provide a wider mix and choice to the consumer, especially as a one-stop shop, and therefore the firms are expected to have a greater ratio of tax work and other services to the individual than other practices which work more predominantly with the business sector.
- 38. This is evidenced in Figure 2; firms supplying probate services report that 26% of their revenues are derived from tax work, notably higher than for ICAEW firms as a whole (10%), a figure consistent with 2021 findings. Probate work is included in this heading.
- 39. Probate accredited firms also report that a higher proportion of their turnover comes from accounting services (45% compared to 14% for all ICAEW firms).
- 40. In contrast, the wider population of ICAEW firms derive a comparatively higher proportion of their revenues from consultancy (9%), insolvency (4%) and other services (39%).

Figure 2: Service profile

Service	ICAEW Probate accredited firms	All ICAEW firms
Audit	16.7%	19.1%
Financial services	0.5%	0.3%
Tax	25.8%	10.1%
Accounting	44.9%	14.4%
Consultancy	4.0%	9.1%
Corporate finance	2.0%	3.2%
Forensic	0.3%	1.0%
Insolvency	1.8%	3.9%
Other	4.0%	39.0%

Source: ICAEW annual returns at 27 July 2023.

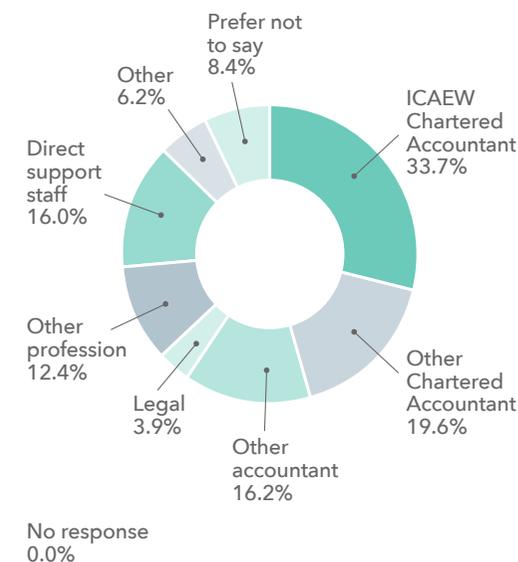
FIRM DYNAMICS

- 41. The firm dynamic data addresses the diversity of ICAEW probate accredited firms from the perspective of the skill base of their staff.
- 42. This data was collected through the 2023 ICAEW probate diversity survey.
- 43. 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 practicing certificate from more than one approved regulator. As a result, the reported percentages in Figures 3 and 4 sum to more than 100%.

QUALIFICATION

- 44. The majority (70%) of the staff employed by ICAEW probate accredited firms categorise themselves as working in accountancy roles. As noted in the market dynamics data shown previously, 45% of these firms' revenues is derived from accountancy services.
- 45. Among staff working in accountancy roles, there is a broadly even split between those who are members of ICAEW (34%) and those who are not (36%). The latter group consists of chartered accountants who are not ICAEW members (20%), and other (non-chartered) accountants (16%).
- 46. While the introduction of ABSs was intended to encourage the development of a wider range of businesses through which legally qualified individuals could practise, as yet only 4% of staff in ICAEW probate accredited firms are in legal roles. Results from previous ICAEW probate diversity surveys show that this has gradually increased over time from 2% in 2019 and 3% in 2021.

Figure 3: Responses to 'Please indicate which category of role best describes your position in the firm'⁵



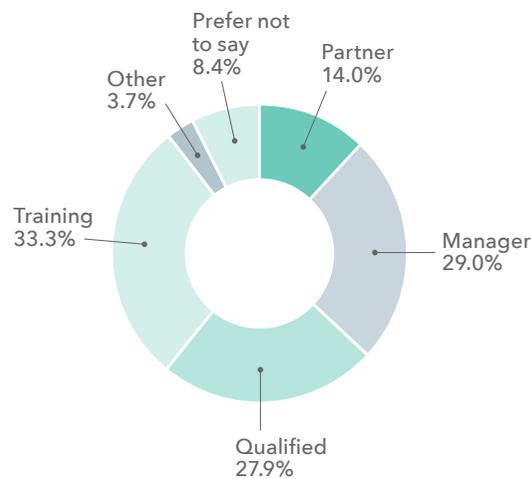
Source: ICAEW probate diversity questionnaire 2023

5. Further clarification was provided as follows: 'If you are an authorised person for the purposes of the Legal Services 2007 (ie, you hold a practising certificate issued by one of the approved regulators), a responsible individual under the Companies Act 2006 or a licensed insolvency practitioner under the Insolvency Act 1986, please indicate your professional qualification(s) and role (tick all that apply if you are dual-qualified and have a current practicing certificate from more than one approved regulator).

POSITION WITHIN FIRM

- 47. The ICAEW probate diversity survey data shows that 14% of staff are partners, giving a ratio of approximately 1 partner to every 6 staff in other positions. This is similar to the ratio of 5.5 in 2021.
- 48. In comparison, the latest SRA diversity data shows a ratio of 1 partner to every 5.3 other staff.
- 49. A third of ICAEW probate accredited firm staff are in training roles (33%). This is higher than in 2021 (28%), suggesting that firms may increasingly be taking on and/or developing staff.
- 50. Most of the remaining staff work in managerial roles (29%) or are qualified but not a partner or manager (28%).

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



Source: ICAEW probate diversity questionnaire 2023

PROTECTED CHARACTERISTICS

AGE

- 51. ICAEW probate accredited firms employ a significantly higher proportion of young staff aged under 25 than SRA firms (16% compared to 8%).
- 52. The proportion of staff in ICAEW probate accredited firms aged 16-24 has increased slightly since 2021 (from 14% to 16%) but is still a little below the level seen in 2019 (17%).
- 53. In contrast to both the ICAEW and SRA data, almost a quarter (23%) of the total adult population of England and Wales is aged 65 and over. However, this is to be expected given that the Census data includes those who have retired.

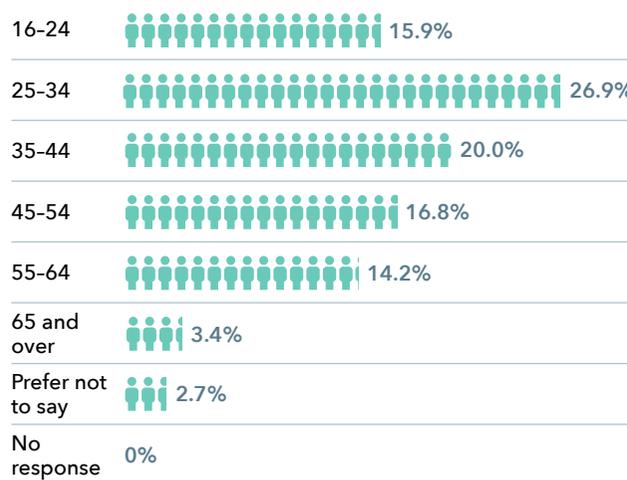


Figure 5: Responses to 'From the list of age bands below, please indicate the category that includes your current age'

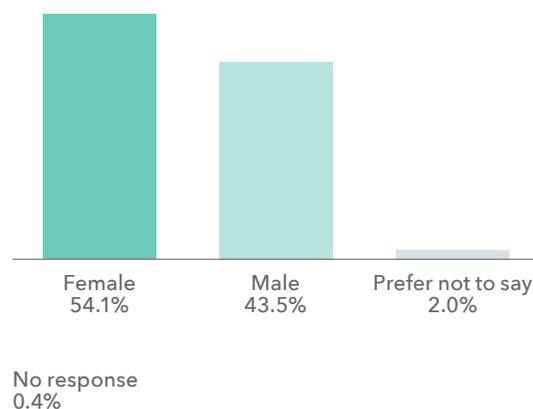
	ICAEW Probate			SRA	Census
	2019	2021	2023		
16-24	17.0%	13.9% ↓	15.9% ↑	8.2%	13.0%
25-34	26.1%	26.7%	26.9%	28.9%	16.6%
35-44	18.0%	20.3% ↑	20.0%	23.7%	15.9%
45-54	18.4%	18.0%	16.8% ↓	20.5%	16.3%
55-64	14.0%	15.7% ↑	14.2% ↓	12.8%	15.4%
65 and over	2.9%	3.4%	3.4%	3.2%	22.8%
Prefer not to say	3.7%	2.0% ↓	2.7% ↑	2.3%	-
No response	<0.1%	-	-	0.5%	-

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

GENDER

- 54. Over half (54%) of ICAEW probate accredited firm staff were registered female at birth, with 44% registered male and 2% preferring not to say.
- 55. In comparison with the national data, ICAEW probate accredited firms employ a slightly higher proportion of those registered female at birth (54% vs. 52%). 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 2023	Census
Female	54.1%	51.6%
Male	43.5%	48.4%
Prefer not to say	2.0%	-
No response	0.4%	-

Source: ICAEW probate diversity questionnaire 2023 / Census data 2021 (aged 16+)

- 56. Similar to the data on registered sex at birth, those who identify as women make up a higher proportion of ICAEW probate accredited firm staff than those who identify as men (54% vs. 43%). A small minority identified as non-binary (0.2%) or in some other way (0.1%), although a further 3% either preferred not to say or did not answer the question.
- 57. While there were some differences in individual surveys, the overall gender identity profile of ICAEW probate accredited staff has remained broadly consistent over time.
- 58. Staff at SRA accredited firms are also more likely to identify as women than men (63% vs. 33%).
- 59. 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)⁶.

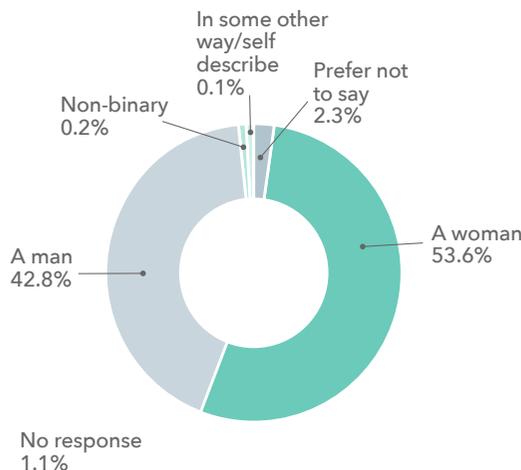


Figure 7: Responses to 'Which gender do you identify with?'

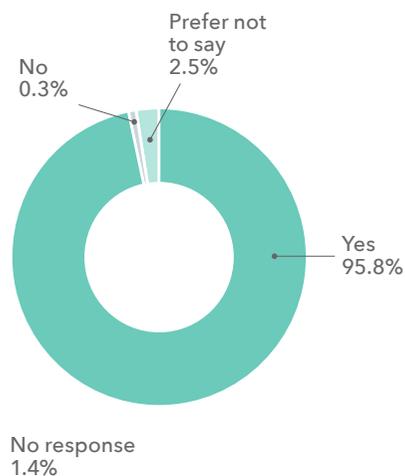
	ICAEW Probate			SRA	Census
	2019	2021	2023		
A woman	52.7%	55.4% ↑	53.6% ↓	62.7%	48.4%
A man	43.6%	42.7%	42.8%	33.4%	45.3%
Non-binary	-	-	0.2%	-	0.1%
In some other way/ self-describe	0.1%	0.1%	0.1%	0.1%	0.3%
Prefer not to say	3.5%	1.6% ↓	2.3% ↑	2.0%	-
No response	-	0.1%	1.1% ↑	1.7%	6.0%

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

6. 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?'

- 60. The vast majority (96%) of ICAEW probate accredited firm staff identified with the same gender as their sex registered at birth. Overall, 0.3% identified as a different gender and a further 4% either preferred not to say or did not answer the question.
- 61. This was broadly consistent with the SRA and national data, where fewer than 1% identified as a different gender than that registered at birth.

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



	ICAEW Probate 2023	SRA	Census
Yes	95.8%	89.7%	93.5%
No	0.3%	0.8%	0.5%
Prefer not to say	2.5%	2.7%	-
No response	1.4%	6.7%	6.0%

Source: ICAEW probate diversity questionnaire 2023 / SRA raw firm diversity data 2021 / Census data 2021 (aged 16+)

DISABILITY

- 62. The proportion of ICAEW probate accredited firm staff with a disability (as defined by the Equality Act) has increased over the last two years, from under 3% in 2021 to 4.2% currently. It is now closer to the proportion seen among SRA firms (4.7%).
- 63. 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. It should be noted that the Census data shown above includes those who are not in employment because they are retired, are unable to work due to health reasons, etc. Statistics from the Office for National Statistics indicate that 15% of those currently in employment have a disability (33.05m people in employment⁷, of whom 5.04m have a disability⁸).

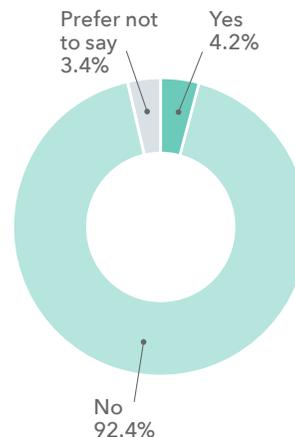


Figure 9: Responses to 'Do you consider yourself to have a disability according to the definition in the Equality Act?'

	ICAEW Probate			SRA	Census
	2019	2021	2023		
Yes	3.0%	2.6%	4.2% ↑	4.7%	19.4%
No	92.5%	94.8% ↑	92.4% ↓	84.0%	80.6%
Prefer not to say	4.5%	2.6% ↓	3.4% ↑	4.0%	-
No response	-	-	-	7.4%	-

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

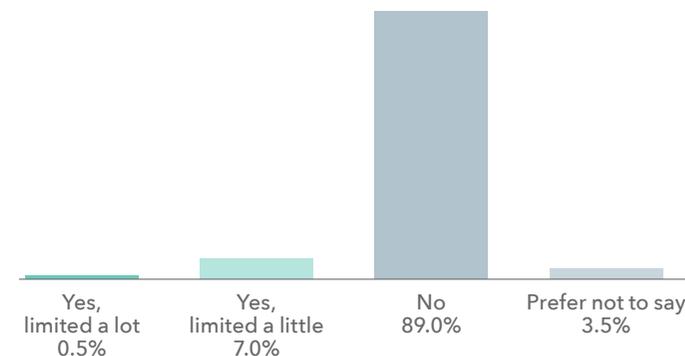
7. <https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/employmentandemployeetypes/datasets/summaryoflabourmarketstatistics>

8. <https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/employmentandemployeetypes/datasets/labourmarketstatusofdisabledpeoplea08>

- 64. Around 8% of ICAEW probate accredited firm staff consider their day-to-day activities to be limited by a long-term health problem or disability, continuing the upward trend seen in previous years (4% in 2019 and 6% in 2021). Typically, these staff report that their activities are limited 'a little'.
- 65. The general shift towards working more from home, which was accelerated by the COVID-19 pandemic, may have contributed to this change. ICAEW has also been pursuing various initiatives to secure better access to the profession. For example, updates to access arrangements for exams and articles on disability inclusion during the Welcome Inclusion campaign.
- 66. In comparison to staff at ICAEW probate accredited firms, the SRA figures show a lower proportion of staff limited by a health problem or disability (5%). However, a significant proportion of SRA respondents either preferred not to say or did not provide a response to this question (18% vs. 4% for ICAEW). It should be noted that the SRA and Census data is from 2021 so the full effects of COVID on long-term health may not be well represented in this data.

67. Similarly to the data on disability as defined by the Equality Act, fewer ICAEW and SRA staff reported that their activities are limited by a long-term health problem or disability than is the case among the overall population (19%). However, 23% of Census participants were aged 65+ compared to only 3% of respondents to the ICAEW and SRA surveys, which is likely to account for some of this difference.

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		
Yes, limited a lot	0.5%	0.3% ↓	0.5% ↑	1.0%	8.1%
Yes, limited a little	3.5%	5.2% ↑	7.0% ↑	4.1%	11.3%
No	89.6%	91.7% ↑	89.0% ↓	77.1%	80.6%
Prefer not to say	5.5%	2.8% ↓	3.5% ↑	4.5%	-
No response	0.9%	-	-	13.3%	-

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

- 68. 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.
- 69. Figure 11 provides the incidence of each type of health problem or disability within the total population of ICAEW probate accredited firm staff (ie, the percentages are based on all survey participants including those without a disability or health problem).
- 70. The most widespread types of health problem or disability affecting ICAEW probate accredited firm staff are mental health, mobility and cognitive/learning issues (2.5%, 1.7% and 1.5% respectively). The accountancy charity CABA provides mental health support and its services are regularly promoted to ICAEW members and firms.
- 71. Many of these specific health problems or disabilities are more prevalent among ICAEW probate accredited firm staff than they were in 2021. This is consistent with the overall increase in the proportions reporting that they have a disability (Figure 9) and/or that their activities are limited by a long-term health problem or disability (Figure 10).

Figure 11: Responses to ‘Which of the below health problems or disabilities apply?’

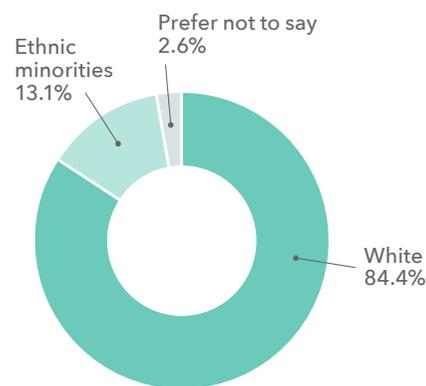
	ICAEW Probate	
	2021	2023
Mental health	1.9%	2.5% ↑
Mobility	1.2%	1.7% ↑
Cognitive/learning	0.8%	1.5% ↑
Physical strength	0.7%	0.9%
Sensory	0.6%	0.9% ↑
Digestive/continence	0.5%	0.8% ↑
Physical coordination	0.2%	0.4% ↑
Manual dexterity	0.3%	0.3%
Other	1.2%	1.5%
Not applicable	1.1%	4.7% ↑
Prefer not to say	1.3%	2.3% ↑
No response	-	<0.1%
Not asked question (No disability and activities not limited)	91.9%	88.3% ↓

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

ETHNIC GROUP

- 72. While the majority (84%) of staff in ICAEW probate accredited firms are white, the proportion from an ethnic minority background has increased over the last two years (13% vs. 11% in both 2021 and 2019).
- 73. Despite this increase, the ethnic minority proportion remains lower than the national picture (13% vs. 16%). However, the difference may be partly due to 3% of ICAEW respondents preferring not to reveal their ethnic group.
- 74. Consistent with the ICAEW figures, the Census data also shows a trend towards a more ethnically diverse population, with ethnic minorities accounting for 12% of those aged 16+ in 2011⁹ compared with 16% in 2021.
- 75. In comparison to ICAEW probate accredited firm staff, the SRA data also shows a comparatively richer ethnic mix with 16% of staff coming from an ethnic minority group (and a further 6% preferring not to say or not giving a response).

Figure 12: Responses to ‘What is your ethnic group?’



	ICAEW Probate			SRA	Census
	2019	2021	2023		
White	84.7%	87.2% ↑	84.4% ↓	77.3%	83.6%
Ethnic minorities	11.1%	10.6%	13.1% ↑	16.3%	16.4%
Prefer not to say	4.2%	2.2% ↓	2.6%	3.6%	-
No response	-	-	-	2.7%	-

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

9. Census data 2011 (aged 16+)

- 76. Figure 13 provides a more detailed breakdown of the specific ethnic minority groups.
- 77. There has been an increase in the proportion of staff at ICAEW probate accredited firms who are from an Asian/Asian British background, rising from 7% in 2021 to 9% in 2023. There has also been a smaller, but statistically significant, increase over this period in the proportion of staff from a mixed/multiple ethnic background (from 1.6% to 2.0%). In both cases these figures are now in line with the national data.
- 78. However, the Census data shows that 4% of the adult population of England and Wales are from a Black/African/Caribbean/Black British background, whereas this group only accounts for 1% of ICAEW probate accredited staff.
- 79. 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. We are 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

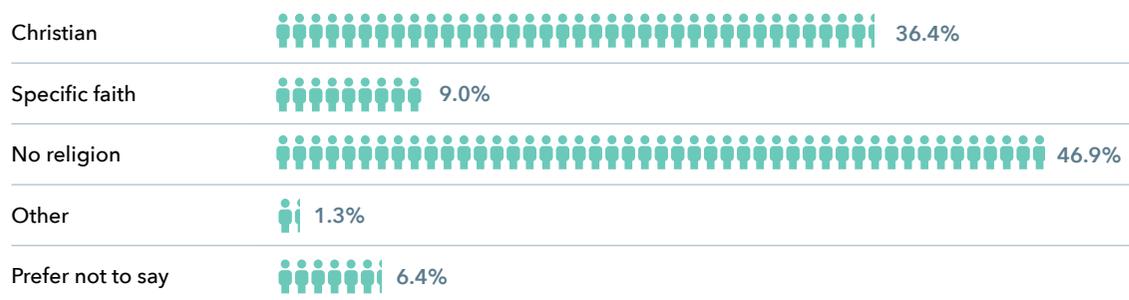
	ICAEW Probate			SRA	Census
	2019	2021	2023		
Asian/Asian British	7.6%	7.3%	9.0% ↑	10.0%	8.7%
Mixed/multiple	1.7%	1.6%	2.0% ↑	2.6%	2.0%
Black/African/Caribbean/Black British	1.2%	1.1%	1.4%	2.8%	3.7%
Arab	0.1%	0.1%	0.1%	0.3%	0.5%
Other	0.5%	0.6%	0.7%	0.7%	1.5%

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

FAITH

- 80. Overall, 36% of staff in ICAEW probate accredited firms identify as Christian, a decrease from 42% in the 2021 survey. While this proportion is lower than the national figure (49%), the Census results show a similar decline in the Christian population (from 61% in 2011 to 49% in 2021).
- 81. A further 9% of ICAEW probate accredited firm staff are of another specific faith, an increase from 8% in the 2021 survey. This proportion is broadly consistent across ICAEW, SRA and nationally (9-10%), and the Census data also shows a similar increase over time (from 7% in 2011 to 9% in 2021).
- 82. There has been an upward trend in the proportion of ICAEW probate accredited firm staff who do not have a religion, increasing from 31% in 2019 to 43% in 2021 to 47% in 2023. The current level is higher than the national and SRA figures (36% and 34% respectively).

Figure 14: Responses to ‘What is your religion or belief?’



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

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

- 83. Figure 15 provides a more detailed breakdown of specific faiths (other than Christianity).
- 84. ICAEW probate accredited firms continue to have greater representation of Hindus (3%) and those of Jewish faith (2%) among their staff than the wider population of England and Wales. The former represents a statistically significant increase from the 2021 survey.
- 85. There has also been an increase in the proportion of ICAEW probate accredited firm staff who are of Muslim faith (from 2% to 3%). However, Muslims are still under-represented in comparison to the overall population (6%).
- 86. SRA firms also employ a higher proportion of Muslim staff than ICAEW probate accredited firms (5% vs. 3%). The stronger representation of Muslims within SRA firms may mean that these firms are better placed to service this sector of the community and expand into areas such as Islamic Finance.

Figure 15: Specific faith

	ICAEW Probate			SRA	Census
	2019	2021	2023		
Hindu	2.7%	2.6%	3.3% ↑	1.8%	1.7%
Muslim	2.1%	2.3%	3.1% ↑	4.9%	5.5%
Jewish	1.5%	1.5%	1.5%	1.3%	0.4%
Sikh	0.8%	0.6%	0.7%	1.3%	0.9%
Buddhist	0.5%	0.4%	0.5%	0.5%	0.5%

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

SEXUAL ORIENTATION

- 87. The majority of staff in ICAEW probate accredited firms (90%) classify themselves as heterosexual/straight. This is in line with the national picture (89%).
- 88. Around 4% of ICAEW probate accredited firm staff identify as lesbian, gay or bisexual. This is an increase from 2021 (2%) and means that the ICAEW figures are now similar to those seen for SRA (4%) and nationally (3%).
- 89. While the proportion of 'Prefer not to say' responses has increased from 5% in 2021 to 6% in 2023, it is still lower than the 8% reported in 2019. Experience in other sectors has shown that as organisations are more openly supportive of LGBTQ+¹¹ staff, the ratio of staff prepared to be open about themselves increases.

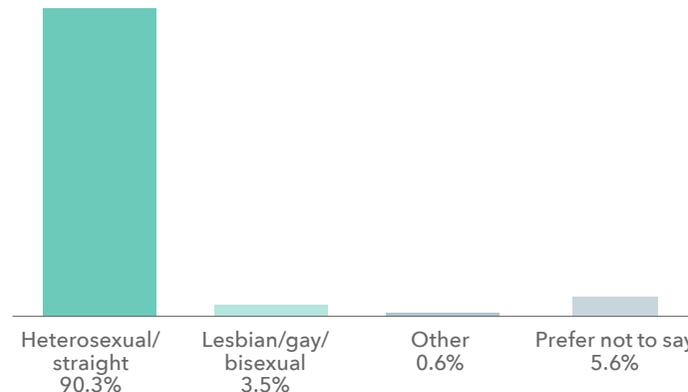


Figure 16: Responses to 'What is your sexual orientation?'

	ICAEW Probate			SRA	Census
	2019	2021	2023		
Heterosexual/straight	89.5%	92.5% ↑	90.3% ↓	84.6%	89.4%
Lesbian/gay/bisexual	2.0%	2.4%	3.5% ↑	3.7%	2.8%
Other	0.5%	0.3% ↓	0.6% ↑	0.4%	0.3%
Prefer not to say	8.0%	4.8% ↓	5.6% ↑	6.7%	-
No response	<0.1%	-	-	4.7%	7.5%

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

11. Lesbian, gay, bisexual, transgender, queer or questioning and other sexual identities

MARITAL OR CIVIL PARTNERSHIP STATUS

- 90. Approaching half (45%) of staff at ICAEW probate accredited firms are married and 0.1% are in a registered same-sex civil partnership.
- 91. Most of the remainder (42%) are single and have never married or registered a civil partnership.
- 92. While results for this question differ to the national population data for those aged 16+, this is heavily influenced by the large proportion (19%) who said 'Other' in the Census.

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

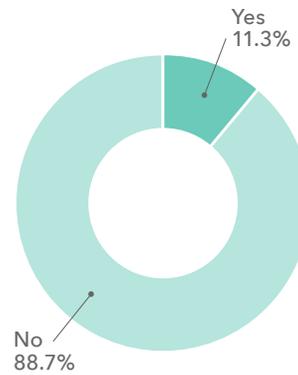
	ICAEW Probate		Census
	2021	2023	
Married	46.9%	44.6% ↓	36.3%
Single (never married or never registered a same-sex civil partnership)	39.4%	41.5% ↑	30.9%
Divorced or formerly in a same-sex civil partnership which is now legally dissolved	5.9%	5.4%	7.4%
Separated (but still legally married or still legally in a same-sex civil partnership)	1.3%	1.3%	1.8%
Widowed or surviving partner from a same-sex civil partnership	0.8%	0.7%	5.0%
In a registered same-sex civil partnership	0.2%	0.1%	0.1%
Other	2.1%	2.3%	18.5%
Prefer not to say	3.4%	4.0%	-

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

PARENTAL LEAVE

93. Overall, 11% of staff in ICAEW probate accredited firms have taken maternity or paternity leave in the last five years. This is similar to the level seen in the 2021 survey (12%).

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



	ICAEW Probate	
	2021	2023
Yes	12.1%	11.3%
No	87.9%	88.7%
No response	<0.1%	-

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

- 94. 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.
- 95. As in 2021, the vast majority (91%) of ICAEW probate accredited firm staff who took maternity or paternity leave returned to the same employer after this ended. However as those staff who did not return to an ICAEW probate accredited firm would not be included in this survey, the true figure is likely to be lower. Overall, 57% were given additional leave for antenatal appointments and a further 20% stated that this was not applicable to them.
- 96. There are clear signs that accountancy firms are increasingly open to flexible working arrangements, with 75% of those taking maternity or paternity leave offered this in 2023 compared with 69% in 2021.
- 97. There was a similar increase in the proportion of staff who reported that the ability to work from home was an important aide in their return to work, up from 51% to 62%.

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

	Did you return to your current employer after the leave?		Did your current employer give you additional leave for ante-natal appointments?		Has your employer offered you flexible working arrangements?		Has the ability to work from home been an important aide in your return to work?	
	2021	2023	2021	2023	2021	2023	2021	2023
Yes	90.6%	91.4%	58.0%	57.2%	68.8%	74.9% ↑	50.6%	62.1% ↑
No	8.1%	7.2%	17.3%	22.6% ↑	9.8%	10.8%	17.3%	18.9%
Not applicable	1.2%	1.4%	24.5%	20.1% ↓	21.2%	14.2% ↓	32.0%	18.9% ↓
No response	0.1%	-	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%

Source: ICAEW probate diversity questionnaire 2021 & 2023

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

SOCIAL MOBILITY AND SOCIAL RESPONSIBILITY

SOCIO-ECONOMIC BACKGROUND

- 98. 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.
- 99. Over a quarter (28%) of staff in ICAEW probate accredited firms reported that, by the time they were 18, one of their parents or guardians had achieved a degree level qualification.
- 100. A further 25% indicated that their parent(s) or guardian(s) had obtained A Level or vocational qualifications and 18% qualifications below this level.
- 101. Around one in ten (11%) stated that neither of their parents or guardians had any formal qualifications by the time they were 18.
- 102. These results were extremely consistent with the 2021 survey.

Figure 20: 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
At least one had a degree level qualification	27.8%	27.8%
At least one had A Level or vocational qualifications	25.4%	25.3%
Qualifications below A Level / vocational	17.9%	18.3%
No formal qualifications	10.6%	11.0%
Don't know	11.1%	9.7% ↓
Not applicable	0.6%	0.8%
Other	0.9%	0.7%
Prefer not to say	5.8%	6.3%

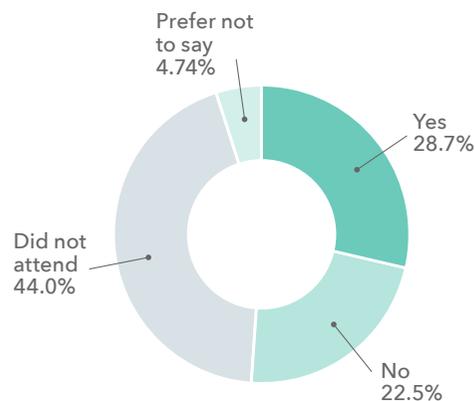
Source: ICAEW probate diversity questionnaire 2021 & 2023
 Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

103. Over a quarter (29%) of ICAEW probate firm staff were the first generation of their family to attend university, compared with 23% who attended university but were not the first generation to do so.

104. More than three-quarters (78%) of staff in ICAEW probate accredited firms attended a state-run school, and in most cases this was non-selective (62%). A further 11% attended an independent or fee-paying school and 6% attended school outside the British Isles.

105. In comparison, SRA respondents were less likely to have attended a state-run school (68%) and slightly more likely to have attended an independent school (13%).

106. Current ICAEW social mobility programmes such as Rise and Access Accountancy¹² aim to increase the state school ratios in the medium term, but this is likely to be a slow process of change. No comparable data is available from 2019 or 2021 due to changes in the way this question was asked, but this will be monitored through future diversity surveys.



Source: ICAEW probate diversity questionnaire 2023

Figure 21: 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?'

Figure 22: Responses to 'What type of school did you mainly attend between the ages of 11 and 16?'

	ICAEW Probate 2023	SRA
State-run or state-funded school - non selective	61.7%	49.2%
State-run or state-funded school - selective on academic, faith or other grounds	16.4%	18.4%
Independent or fee paying school	10.8%	13.2%
Attended school outside the British Isles	5.9%	7.3%
Don't know	1.0%	1.0%
Prefer not to say	4.2%	5.5%
No response	-	5.4%

Source: ICAEW probate authorised firms diversity questionnaire March 2023 / SRA raw firm diversity data 2021

12. See Appendix: Examples of ICAEW diversity initiatives

SOCIAL MOBILITY

- 107. 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.
- 108. For most of these questions there is no readily available comparative data so results typically relate solely to ICAEW probate accredited firms.
- 109. When asked to detail their highest qualification, half (49%) of ICAEW probate accredited firm staff said this was degree level.
- 110. A further 35% held A Levels or vocational qualifications, 8% qualifications below A Level and 1% had no formal qualifications. However, 5% preferred not to say and 2% felt this was not applicable.
- 111. The Census also included a similar question on qualification levels¹³, and comparative analysis demonstrates that staff at ICAEW probate accredited firms typically have higher qualifications than the general population. For example, only 28% of the population are educated to degree level (compared with 49% for ICAEW) whereas 15% have no formal qualifications (compared with 1% for ICAEW). However, it should be noted that almost a fifth (19%) of Census respondents selected the not applicable option.

112. A comparison of the results with those for the similar question on highest qualification level obtained by their parent/guardian (Figure 20) suggests a relatively high degree of social mobility among staff at ICAEW probate accredited firms. Whereas 49% of staff have obtained a degree level qualification, only 28% indicated that either of their parents/guardians had done so. Similarly, while only 1% of ICAEW probate accredited firm staff have no formal qualifications, this was the case for 11% of their parents/guardians.

Figure 23: 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	
Degree level	46.6%	48.5%	27.5%
A Level or vocational qualification	36.7%	35.2% ↑	16.0%
Qualifications below A Level	9.0%	7.7% ↓	18.7%
No formal qualifications	1.1%	0.9%	14.8%
Don't know	0.2%	0.4% ↑	-
Not applicable	1.5%	1.7%	18.5%
Other	1.3%	0.9% ↓	4.3%
Prefer not to say	3.6%	4.7% ↑	-

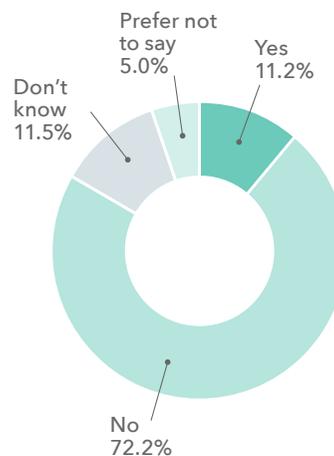
Source: ICAEW probate diversity questionnaire 2021 & 2023 / Census data 2021 (aged 16+)
 Green/red arrows indicate a statistically higher/lower proportion than previous ICAEW diversity survey

13. 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.

113. Similar to the 2019 and 2021 surveys, 11% of ICAEW probate accredited firm staff indicated that their household had received income support during their school years.

114. However, a further 12% were unsure and 5% preferred not to reveal this.

Figure 24: Responses to ‘Did your household receive income support (at any point during your school years)?’



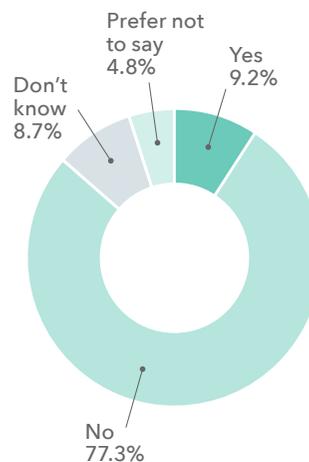
	ICAEW Probate		
	2019	2021	2023
Yes	11.7% ↑	10.3% ↓	11.2%
No	69.2% ↓	74.8% ↑	72.2% ↓
Don't know	11.4%	10.6%	11.5%
Prefer not to say	7.7% ↓	4.3% ↓	5.0% ↑
No response	0.1%	<0.1%	-

Source: ICAEW probate diversity questionnaire 2019, 2021 & 2023

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

115. The proportion of ICAEW probate accredited firm staff that received free school meals during childhood is consistent with the 2019 and 2021 surveys (9% in each case).

Figure 25: Responses to ‘Were you entitled to free school meals at any point during your school years?’



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

Source: ICAEW probate diversity questionnaire 2019, 2021 & 2023

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

- 116. Staff at ICAEW probate accredited firms 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 26.
- 117. The survey included more detailed explanations of each of these categories, including examples of the types of job they covered.
- 118. Among ICAEW probate accredited firm staff, the most common type of work carried out by the main income earner in their household at the time they were aged around 14 was technical and craft occupations (17%). This was followed by modern professional occupations (15%), senior managers and administrators (14%) and traditional professional occupations (12%). The latter included working as an accountant or solicitor.
- 119. Results are very consistent with those seen in 2021.

Figure 26: 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
Technical staff and craft occupations	18.1%	17.2%
Modern professional occupations	13.7%	14.9% ↑
Senior managers and administrators	15.0%	14.3%
Traditional professional occupations	11.5%	11.5%
Routine manual and service occupations	7.6%	8.1%
Semi-routine manual and service occupations	7.8%	7.3%
Middle or junior managers	6.3%	6.4%
Clerical and intermediate occupations	5.2%	5.4%
Armed forces personnel	1.3%	1.3%
Long term unemployed	0.6%	0.7%
Retired	0.5%	0.5%
Inactive	0.4%	0.3%
Short term unemployed	0.1%	0.1%
Other	3.5%	3.4%
Not applicable	0.7%	0.6%
Don't know	1.7%	2.1% ↑
Prefer not to say	6.1%	6.3%

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

CARING RESPONSIBILITIES

120. The ICAEW probate diversity questionnaire included two questions to understand the degree to which staff had external caring responsibilities that might necessitate flexibility in their working hours/arrangements.

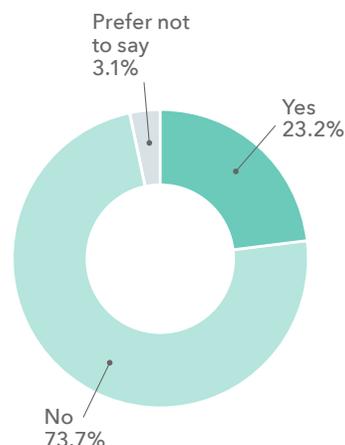
121. The first question related to being the primary carer for a child, and the second related to wider caring responsibilities.

122. Almost a quarter (23%) of staff in ICAEW probate accredited firms are the primary carer for a child. This is a slight decrease from 25% in 2021 but is still higher than the 19% seen in 2019.

123. The SRA data shows a slightly higher proportion of staff with primary caring responsibilities (26%).

124. Greater opportunities for homeworking accelerated by the COVID-19 pandemic, may result in considerable changes in the work/life balance in the coming years. Separately this also has an impact on the regulatory risk and the methods applied by ICAEW in the monitoring of firms affected.

Figure 27: Responses to 'Are you a primary carer for a child or children under the age of 18?'



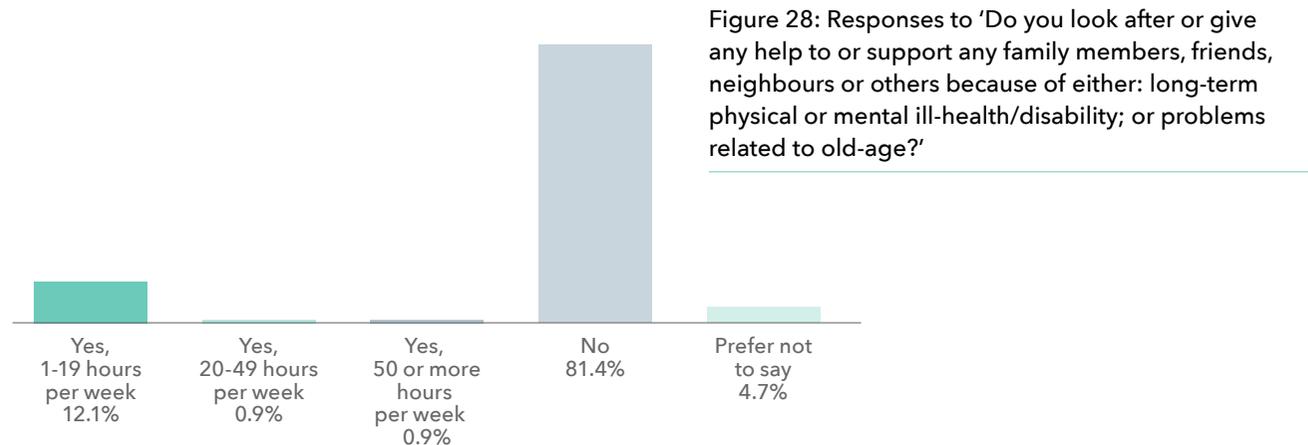
	ICAEW Probate			SRA
	2019	2021	2023	
Yes	18.6% ↑	24.8% ↑	23.2% ↓	25.7%
No	71.6% ↑	72.4%	73.7% ↑	61.9%
Prefer not to say	8.8% ↓	2.7% ↓	3.1%	4.2%
No response	1.0%	<0.1%	-	8.2%

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

125. Around one in seven (14%) staff in ICAEW probate accredited 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.

126. This proportion is higher than both the national and SRA data (10% and 7% respectively). However, 16% of SRA respondents preferred not to say or did not give a response to this question, compared with only 5% of ICAEW respondents.

127. 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 advice in this area.



	ICAEW Probate			SRA	Census
	2019	2021	2023		
Yes, 1-19 hours per week	9.5%	11.9%	12.1%	5.7%	4.9%
Yes, 20-49 hours per week	1.0%	1.0%	0.9%	0.8%	2.1%
Yes, 50 or more hours per week	0.7%	0.7%	0.9%	0.9%	3.1%
No	74.1%	82.0%	81.4%	76.8%	89.9%
Prefer not to say	13.2%	4.5%	4.7%	5.3%	-
No response	1.4%	-	-	10.5%	-

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

CONCLUSIONS

128. 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 accredited firms, with increased representation of those with a disability, those from an ethnic minority background, the lesbian, gay or bisexual community and certain specific faiths.
129. There are also signs that firms are increasingly offering flexible working arrangements, and the opportunity to work from home is an important factor in enabling staff to return to work following parental leave.
130. Overall, the findings position probate firms positively in the marketing of legal services to a wider consumer market that is sought by the LSB and the Legal Services Consumer Panel.
131. However, there remain areas where an improved diversity balance would be desirable. In particular, those with a disability, those from a Black/African/Caribbean/Black British background and those of Muslim faith are still under-represented in comparison with the overall population of England and Wales.
132. 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.

APPENDIX:

EXAMPLES OF ICAEW DIVERSITY INITIATIVES

Further details about all of these initiatives are available at [icaew.com/diversity](https://www.icaew.com/diversity)

ACCESS ACCOUNTANCY

2022 was our second 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 BLACK INTERNS

We are committed to the 10,000 Black Interns project, providing several of our own placements and influencing far more across the finance sector.

ICAEW100

Our business and accounting competition for university students, the ICAEW100, helps develop skills and business acumen and build knowledge about the profession. Running in the UK, Greece and Cyprus, the competition launches at the start of the academic year and runs for seven months. The competition is an excellent way of reaching new and diverse groups of students. For example in the 2021/22 academic year, 54% of participants were female and 14% were of Black or mixed heritage.

REGULATORY AND CONDUCT COMMITTEE INITIATIVES

The Committees and Tribunals Team has introduced a raft of initiatives to ensure accountant 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 blind 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

Our Rise programme - developed together with larger accountancy firms - aims to support the aspirations of young people from disadvantaged backgrounds, by helping them develop the skills employer are looking for.

VIRTUAL WORK EXPERIENCE

To help address the skills gap among potential students, our virtual work experience initiative provides 16-17-year-olds with a week's worth of activities and events, in an inclusive and representative work environment and without the need for a physical office. The experience is designed to mimic a real working week; comprising ICAEW-led employability skill sessions, ATE spotlight sessions, independent CPD and a team business project which culminates in a student presentation at the end of the week.

WELCOME INCLUSION CAMPAIGN

We believe that every chartered accountant has a role to play in helping build an inclusive profession. 2022 saw the launch of our flagship Welcome Inclusion campaign, designed to provide our members with practical tools to drive inclusion across the profession and focusing 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.

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 and 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 202,450 members and students around the world. All of the top 100 global brands employ 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 over 12,000 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 the first major professional body to be carbon neutral, demonstrating our commitment to tackle climate change and supporting UN Sustainable Development Goal 13.

We are proud to be a founding member of Chartered Accountants Worldwide, a network of 750,000 members across 190 countries which promotes the expertise and skills of chartered accountants around the world.

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.

www.charteredaccountantsworldwide.com
www.globalaccountingalliance.com

* Includes parent companies. Source: ICAEW member data March 2023, Interbrand, Best Global Brands 2022

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ICAEW is
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