



# *Probate Diversity Report 2021*

REPORT PRODUCED BY OMB RESEARCH  
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# Foreword



**WILLIAM BROOKS**  
President  
ICAEW

ICAEW is pleased to present its fourth biennial summary of the diversity monitoring results for the firms regulated for probate. This report is published by the ICAEW Regulatory Board as part of its statutory obligation required under the Legal Services and Equality Acts and by ICAEW as a representative body with a strategic objective to encourage diversity. We hope this report continues to support the evolution of ICAEW's diversity strategy and help direct its commitment to better diversity within the profession.

Whilst monitoring is a regulatory requirement, there are many benefits to understanding the value of a diverse workforce. This document can be used as a reference point for ICAEW probate licensed firms to benchmark their practices against, and to consider the broader diversity issues that might arise in their practices as a consequence. It can be used to help understand the profile of current teams, plan for future recruitment and identify opportunities.

During the two years since the last report was produced significant events, such as the onset of the pandemic and the emergence of the Black Lives Matter movement, have contributed to social and commercial changes in the way business is conducted and the deployment of staff. It has brought opportunities for those who have limited mobility options such as through disability or parenting; the survey in monitoring some of these areas for the first time has brought out some healthy approaches by firms during this period.



**STEVE BARROW**  
Alternate Chair  
ICAEW Regulatory Board

The engagement by firms with the monitoring exercise has been excellent. Over 98% of them had responded within the required timeframe compared with 87% in 2019. The data accordingly covers a total of 332 firms involving around 8,500 staff. The strong feedback is down to a combination of firms recognising the increasing importance of diversity in the business agenda, and the comprehensive communications programme undertaken by Professional Standards staff to inform and educate firms not only on the reporting but how to utilise the results. We are grateful to the firms and their staff who have contributed to this review despite some of the difficult areas of disclosure.

In our 2017 report, we had set out a number of indicators reflecting where it was thought trends might develop. In 2019 it was difficult to compare the results owing to changes in firm mix and volumes, but a more consistent measure has been possible this time round. The 2021 figures do not show great movements in the characteristics, but what has continued to improve is the rate of disclosure, through much reduced 'prefer not to answer' ratios. This indicates a greater confidence of staff in the process which may be reflective of firms providing better messaging and a clearer understanding of why the data is being asked for. Lower proportions of staff preferring not to answer are an encouraging development.

ICAEW regards service to the public, to our Charter obligations and to the public interest as being at the heart of our activities. We believe that our commitments to diversity and open access to the profession will continue to be both relevant and effective in meeting these obligations.

# *Executive summary*

## **BACKGROUND**

This report sets out the results of diversity monitoring by ICAEW firms accredited for the reserved legal service of probate as at 31 March 2021. This report is produced and prepared by OMB Research, on behalf of ICAEW.

The data is intended to help practices identify new areas for growth in the delivery of their accountancy and legal services and to allow benchmarking with similar practices and the wider marketplace. This continues to build on the research undertaken for the ICAEW leadership, *Tomorrow's Practice* (2015), which forecast the evolution of the virtual office.

The data informs ICAEW and its stakeholders about the relevance of itself and its member firms to the wider population as equal opportunity employers and 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 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 licensed firms are required to submit annually to ICAEW. These results have been compared against the member firms as a whole and against data reported by the Solicitors Regulation Authority (SRA) and other national data.

## **MARKET AND FIRM DYNAMICS**

The overall statistics about the shape of ICAEW probate licensed firms indicate that ABSs and multi-partner firms continue to be the dominant participants, with only 34% operating as sole practitioners. 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 3% of staff in ICAEW probate licensed firms are in fully legal roles (up from 2% in 2019).

Probate licensed 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 licensed firms display a slightly younger staff profile than that seen for the SRA and the wider UK workplace, and are more likely to employ those aged under 25.

They also have higher representation of female staff (55%) than is seen nationally.

While the proportion of staff with a disability (3%) is similar to the SRA data, this group continue to be under-represented in comparison to their incidence in the UK working population.

ICAEW probate licensed firms employ a lower proportion of ethnic minority staff (11%) than SRA firms, but the figures are similar to those for the overall UK workforce. In comparison to the national picture, ICAEW probate licensed firms employ a higher proportion of staff from an Asian/Asian British background (7%), but those from a Black/African/Caribbean/Black British background (1%) continue to be under-represented.

The overall proportion of staff in ICAEW probate licensed firms that are from a (non-Christian) specific faith is in line with the national average and SRA data. More specifically, ICAEW probate licensed firms have greater staff representation of Hindus (3%) and those of Jewish faith (2%) than the wider UK population, but lower representation of Muslims (2%).

The proportion of lesbian, gay or bisexual (LGB) staff in ICAEW probate licensed firms (2%) is similar to the national average but slightly lower than that seen for the SRA.

The marital and civil partnership status of ICAEW probate licenced firm staff at 47% closely reflects the national population data.

Over 1 in 10 staff at ICAEW probate licensed firms have taken maternity or paternity leave in the previous five years. The vast majority of these returned to the same employer following this leave and, where applicable, most have been granted additional leave for ante-natal appointments and been offered flexible working arrangements.

## **SOCIAL MOBILITY AND SOCIAL RESPONSIBILITY**

The socio-economic data suggests good accessibility to probate firms. Over a quarter of those working for ICAEW probate practices indicated that their parents/guardians had no formal qualifications or these were below A-level/vocational. Around three-quarters attended a UK state school.

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

A quarter of ICAEW probate licensed firm staff are the primary carer for a child, and 1 in 7 have wider caring responsibilities (eg, for family, friends or neighbours).

# 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 ethical standards of the profession.<sup>1</sup> The importance at a business level in how the market should be approached and supported has come increasingly to the fore in recent years through the social attitudes underpinned by the Equality Act 2010 and, at a practice level, the Legal Services Act 2007 (LSA07).
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 serving 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 advises 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 licensed firms on application. It has taken snapshots in 2015, 2017 and 2019 and has repeated this exercise in 2021. 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.

<sup>1</sup>In particular, ethical standard 115 governing behaviours towards colleagues and clients.

# Scope

## GENERAL

9. This report provides an overview of ICAEW probate licensed firms' diversity monitoring data as at 31 March 2021. The data has been collected pursuant to Probate 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 2021 there were 344 firms accredited by ICAEW, of which 117 were authorised firms and 227 licensed as alternative business structures (ABSs).
11. ICAEW regulates over 12,000 firms in its regulatory areas of responsibility. Aside from probate licensed firms, there is not a regulatory obligation for ICAEW firms to carry out formal diversity monitoring of their partners and staff.
12. As at 14 May 2021, 332 firms had supplied data for aggregation. This represents 98% of the regulated probate firms required to make submission, a notable increase from the 87% response rate at the time the 2019 report was prepared and the 49% response rate in 2017.
13. A total of 8,483 staff at ICAEW probate licensed firms completed the survey in 2021, compared with 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 14 May 2021 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.

## HOW THE DATA WAS COLLECTED

15. The formal request for ICAEW probate licensed firms to provide diversity data was sent to the firms in December 2020 along with a template for the return to facilitate the reporting. The reporting date was set as at 31 March 2021 and firms were asked to submit their data by 30 April 2021. However, the analysis in this report is based on all responses received by 14 May 2021 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 their 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 2010<sup>2</sup> including for the first time marital and maternity/paternity information.
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 344 probate licensed 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.

<sup>2</sup> [legislation.gov.uk/ukpga/2010/15/section/4](https://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 2019.
21. To provide the wider national context, analysis has also been drawn from data reported by the Organisation for Economic Co-operation and Development (OECD), the Office for National Statistics (ONS) and the Department for Work and Pensions (DWP). Reference is also made to other source information where relevant.

### COMPARISONS OVER TIME

22. Where possible, reference has been made to the results from the 2019 diversity survey of ICAEW probate licensed firms.
23. However, at the time of analysis, the proportion of firms that submitted their data was significantly higher in 2021 (98% vs. 87% in 2019).
24. As such, the 2021 data provides a more representative and accurate measure of diversity and provides a more robust benchmark for measuring future developments in the market.
25. Where any notable changes since 2019 are observed, these are highlighted in the commentary. However, in some cases these could have been a function of the greater firm coverage achieved in 2021, rather than an indicator of genuine changes.
26. Accordingly, additional analysis has been undertaken on the sub-set of ICAEW probate licensed firms that participated in both years' surveys to provide a 'like for like' comparison. However for the most part similar results have been obtained. Consequently, unless otherwise specified, all changes since 2019 referenced in his report are also evident on a 'like for like' basis (ie, they are genuine changes rather than simply due to the higher survey coverage in 2021).

### GOVERNANCE

27. The initiative has been overseen by the ICAEW Regulatory Board which has endorsed the approach taken. The Probate Committee has also monitored the steps taken.

### STRATEGIC INTENT

28. 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 ABSs and the mix and type of service being offered by these entities;
  - the changes in practice foreseen in *Tomorrow's Practice*, a strategy paper published by ICAEW in 2016, focusing particularly on types of work style, resource and new forms of service delivery;
  - 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.
29. This document can also be used as a reference point for ICAEW probate licensed firms to benchmark their practices against, and to consider the broader diversity issues that might arise in their practices as a consequence.



## *Market dynamics*

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

### **FIRM SIZE**

33. 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.

**Figure 1: Firm size**

Number of principals	ICAEW probate licensed firms	All ICAEW firms
1	34.0%	65.3%
2	21.0%	18.9%
3-5	28.0%	11.6%
6-10	10.7%	2.9%
11+	6.3%	1.3%

**SOURCE:** ICAEW annual returns at 4 July 2021

34. As detailed in Figure 1, 65% of all ICAEW's firms operate as sole practitioners.
35. 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 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.
36. To date, ABSs and multi-partner firms are the dominant participants, with only 34% of ICAEW probate licensed firms operating as sole practitioners (up from 32% in 2019).
37. The size mix of ICAEW probate licensed firms is varied. This indicates a healthy market choice, as was intended by the legal services legislation and ICAEW's designation.

## FIRM SERVICE PROFILE

38. Figure 2 details the service split of ICAEW probate licensed firms and all ICAEW firms, based on the aggregate proportion of turnover accounted for by each area.

**Figure 2: Service profile**

Service	ICAEW probate licensed firms	All ICAEW firms
Audit	15.7%	17.2%
Financial services	0.6%	0.5%
Tax	25.3%	10.9%
Accounting	43.4%	14.9%
Consultancy	4.0%	8.4%
Corporate finance	1.9%	2.1%
Forensic	0.8%	1.3%
Insolvency	1.8%	3.6%
Other	6.6%	40.9%

**SOURCE:** ICAEW annual returns at April 2020

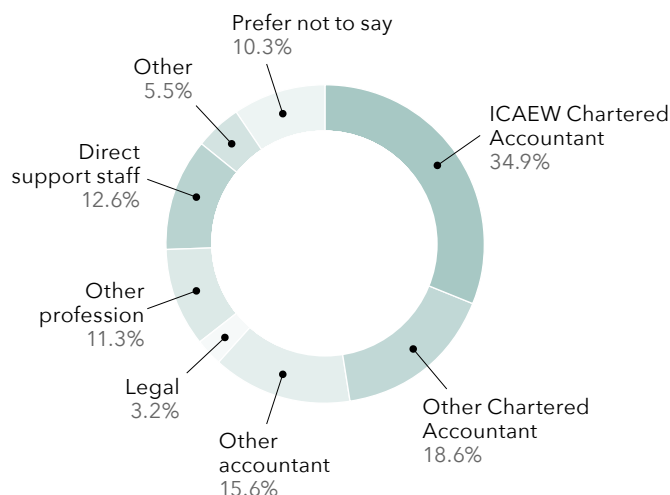
39. The probate licensing and ABS development are intended to provide a wider mix and choice to the consumer, especially as a one-stop shop, and therefore the firms are expected to have a greater ratio of tax work and other services to the individual than other practices which work more predominantly with the business sector.
40. This is evidenced in Figure 2; firms supplying probate services report that 25% of their revenues are derived from tax work, notably higher than for ICAEW firms as a whole (11%) and also higher than that reported in 2019 (21%). Probate work is included in this heading.
41. Probate licensed firms also report that a higher proportion of their turnover comes from accounting services (43% compared to 15% for all ICAEW firms). It is interesting to note that 60% of these probate firms are licensed for audit compared with 20% of firms as a whole.
42. In contrast, the wider population of ICAEW firms derive a comparatively higher proportion of their revenues from consultancy (8%), insolvency (4%) and other services (41%).

# Firm dynamics

- 43. The firm dynamic data addresses the diversity of ICAEW probate licensed firms from the perspective of the skill base of their staff.
- 44. This data was collected through the 2021 ICAEW probate diversity survey.
- 45. 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

Figure 3: Responses to ‘Please indicate which category of role best describes your position in the firm?’<sup>3</sup>



SOURCE: ICAEW probate diversity questionnaire 2021

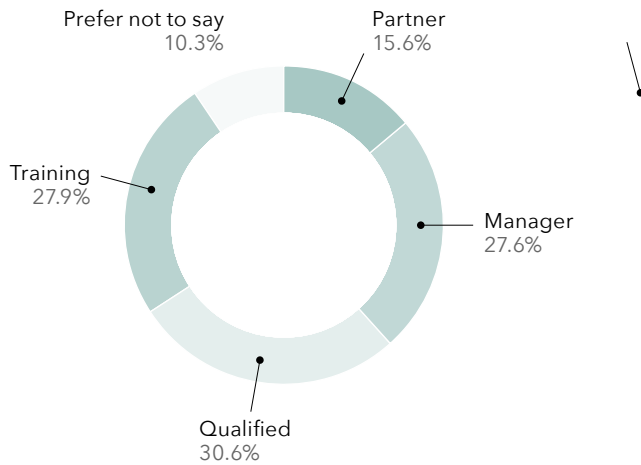
No response  
0.0%

- 46. Overall, 69% of the staff employed by ICAEW probate licensed firms categorise themselves as working in accountancy roles. As noted in the market dynamics data shown previously, 43% of these firms’ revenues is derived from accountancy services.
- 47. However, only 35% of ICAEW probate licensed firm staff are members of ICAEW, equating to half of those working in accountancy roles. A further 19% are chartered accountants who are not ICAEW members, and 16% are other (non-chartered) accountants.
- 48. The introduction of ABSs was intended to encourage the development of a wider range of businesses through which legally qualified individuals could practise. However, as yet only 3% of staff in ICAEW probate licensed firms are in legal roles although this has increased from 2% in the 2019 diversity.

<sup>3</sup> 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 practising certificate from more than one approved regulator).

**POSITION WITHIN FIRM**

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



SOURCE: ICAEW probate diversity questionnaire 2021

No response  
0.0%

- 49. The ICAEW probate diversity survey data shows that 16% of staff are partners, giving a ratio of approximately 1 partner to every 5.5 staff in other positions. This compares with a ratio of 6.5 in 2019, suggesting a reduction in staffing levels.
- 50. The current profile is consistent with the SRA diversity data which also shows a ratio of approximately 1 partner to every 5.5 other staff.
- 51. Approaching a third of ICAEW probate licensed firm staff are qualified but not a partner or manager (31%), and similar proportions work in managerial roles (28%) or are in training roles (28%).

# Protected characteristics

## AGE

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



	ICAEW probate	SRA	UK workplace
16-24	13.9%	9.2%	11.1%
25-34	26.7%	28.9%	23.2%
35-44	20.3%	22.8%	22.1%
45-54	18.0%	20.2%	22.9%
55-64	15.7%	12.1%	16.7%
65 and over	3.4%	2.9%	3.9%
Prefer not to say	2.0%	2.8%	-
No response	0.0%	1.1%	-

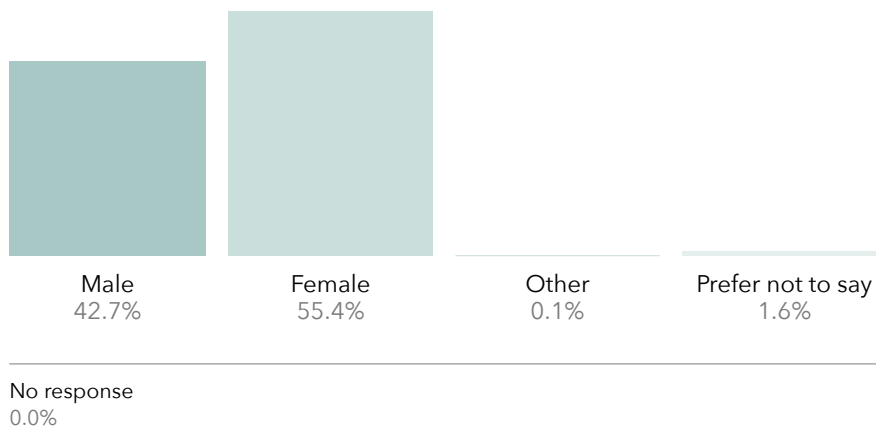
SOURCE: ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019, OECD statistics 2020<sup>4</sup>

- 52. The age profile of staff in ICAEW probate licensed firms is broadly similar to both that of SRA firms and the UK workplace overall. However, ICAEW probate licensed firms employ a slightly higher proportion of young staff aged under 25 (14%, compared to 9% for SRA and 11% nationally).
- 52. The proportion of staff in ICAEW probate licensed firms aged 16-24 has decreased slightly since 2019 (from 17% to 14%).

<sup>4</sup> [stats.oecd.org/Index.aspx?DataSetCode=LFS\\_SEXAGE\\_I\\_R](https://stats.oecd.org/Index.aspx?DataSetCode=LFS_SEXAGE_I_R)

**GENDER**

**Figure 6: Responses to 'What gender do you identify with?'**



	ICAEW probate	SRA	UK workplace
Male	<b>42.7%</b>	32.6%	52.2%
Female	<b>55.4%</b>	63.3%	47.8%
Other	<b>0.1%</b>	0.2%	-
Prefer not to say	<b>1.6%</b>	2.4%	-
No response	<b>0.1%</b>	1.6%	-

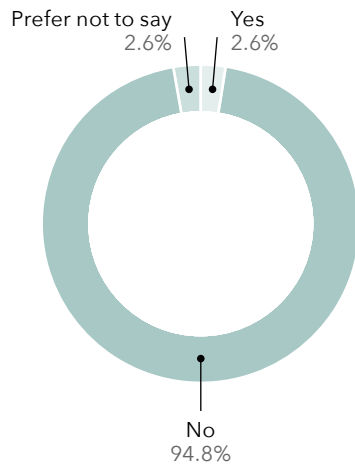
**SOURCE:** ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019, OECD statistics 2020<sup>5</sup>

- 54. Over half (55%) of ICAEW probate licensed firm staff are female, with 43% male and 0.1% classifying themselves as another gender. The prefer not to say answers have reduced from 4% in 2019 to 2%.
- 55. In comparison with the national data, ICAEW probate licensed firms employ a greater proportion of females (55% vs, 48% of all UK workers). It should be noted that the available OECD data only provides the split of male and female workers and does not cover those classifying themselves as other.
- 56. In contrast the SRA data shows a less equal gender split than ICAEW probate licensed firms, with 63% female and 33% male.

<sup>5</sup> [stats.oecd.org/Index.aspx?DataSetCode=LFS\\_SEXAGE\\_I\\_R](https://stats.oecd.org/Index.aspx?DataSetCode=LFS_SEXAGE_I_R)

**DISABILITY**

**Figure 7: Responses to 'Do you consider yourself to have a disability according to the definition in the Equality Act?'**



No response  
0.0%

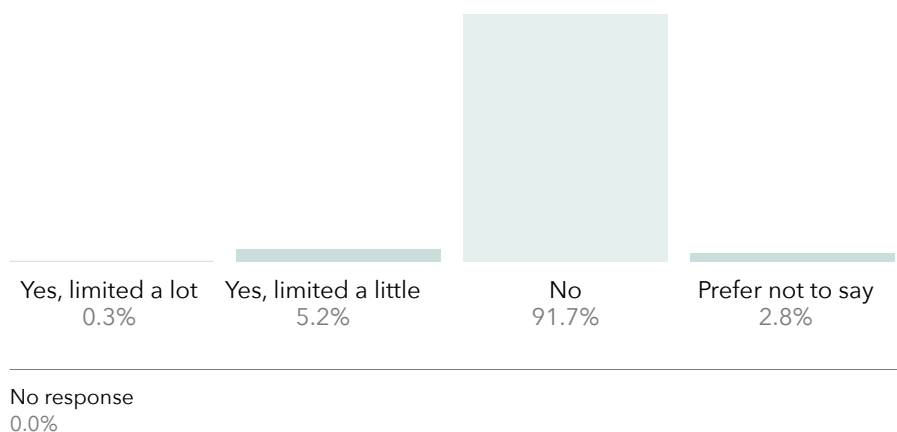
	ICAEW probate	SRA	UK working age
Yes	2.6%	3.9%	19%
No	94.8%	85.9%	81%
Prefer not to say	2.6%	3.7%	-
No response	0.0%	6.5%	-

**SOURCE:** ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019, DWP family resources survey 2018/19<sup>6</sup>

- 57. Research from the Department for Work & Pensions shows that 19% of UK working age adults have a disability, as defined by the Equality Act. The 'Disabled people in employment' parliamentary briefing paper shows that the employment rate among this group is 52%, compared with 81% for those without a disability.<sup>7</sup> As such, the overall proportion of current UK workers that have a disability is estimated at c.13%.
- 58. The ICAEW diversity data shows that those with disabilities appear to be under-represented in probate licensed firms in comparison to the national data, accounting for around 3% of all staff (with a further 3% choosing not to answer this question).
- 59. The proportion of ICAEW probate licensed firm staff with a disability is consistent with the 2019 data (also 3%) and is also similar to the SRA (4%).

<sup>6</sup> [assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/874507/family-resources-survey-2018-19.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/874507/family-resources-survey-2018-19.pdf)  
<sup>7</sup> [researchbriefings.files.parliament.uk/documents/CBP-7540/CBP-7540.pdf](https://researchbriefings.files.parliament.uk/documents/CBP-7540/CBP-7540.pdf)

**Figure 8: 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
Yes, limited a lot	0.3%	0.7%
Yes, limited a little	5.2%	4.4%
No	91.7%	76.6%
Prefer not to say	2.8%	4.0%
No response	0.0%	14.3%

**SOURCE:** ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019

- 60. Around 5% of ICAEW probate licensed firm staff consider their day-to-day activities to be limited by a long-term health problem or disability. Typically, they feel they are limited 'a little'. A further 3% preferred not to say, which is an improvement on the 6% reported in 2019.
- 61. The SRA figures show a similar proportion of staff limited by a health problem or disability (5%). While the proportion indicating that they are not limited is lower than for ICAEW, a significant minority (14%) of SRA respondents did not answer this question.
- 62. There are two developments which may change these ratios in the medium to longer term. One is the series of initiatives being pursued by ICAEW to secure better access to the profession. The second is the move to the virtual office where staff begin to work more from home, which has been accelerated by the COVID-19 pandemic. This will ultimately require a modification in approach to monitoring practices.



- 63. Those who had a disability according to the definition in the Equality Act and/or indicated that their day-to-day activities were 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.
- 64. Figure 9 provides the incidence of each type of health problem or disability within the total population of ICAEW probate licensed firm staff (ie, the percentages are based on all survey participants including those without a disability or health problem).

**Figure 9: Responses to ‘Which of the below health problems or disabilities apply?’**

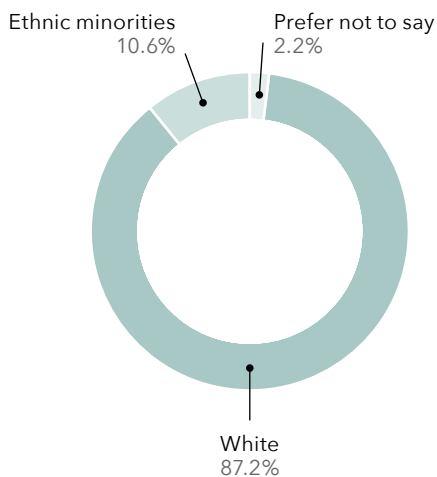
	ICAEW probate
Mental health	1.9%
Mobility	1.2%
Cognitive/learning	0.8%
Physical strength	0.7%
Sensory	0.6%
Digestive/continence	0.5%
Manual dexterity	0.3%
Physical coordination	0.2%
Other	1.2%
Not applicable	1.1%
Prefer not to say	1.3%
No response	0.0%
Not asked as activities not limited by health problem/disability	91.9%

**SOURCE:** ICAEW probate diversity questionnaire 2021

- 65. The most widespread types of health problem or disability affecting ICAEW probate licensed firm staff are mental health and mobility issues; 1.9% have the former and 1.2% the latter. The accountancy charity CABA provides mental health support and its services have been promoted to members and firms particularly during the pandemic.
- 66. Cognitive/learning, physical strength, sensory and digestive/continence issues each affect between 0.5% and 0.8% of staff.

**ETHNIC GROUP**

**Figure 10: Responses to 'What is your ethnic group?'**



No response  
0.0%

	ICAEW probate	SRA	UK workplace
White	87.2%	76.8%	87.9%
Ethnic minorities	10.6%	14.8%	12.1%
Prefer not to say	2.2%	4.2%	-
No response	0.0%	4.2%	<0.1%

**SOURCE:** ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019, ONS labour force survey statistic Oct-Dec 2019<sup>8</sup>

- 67. The majority (87%) of staff in ICAEW probate licensed firms are white, with 11% from an ethnic minority group. Those preferring not to respond have reduced from 4% in 2019 to 2%.
- 68. The ethnic minority proportion is just slightly less than the national picture (11% vs. 12%), and the difference may be due to 2% of ICAEW respondents preferring not to reveal their ethnic group.
- 69. However, the SRA data shows a comparatively richer ethnic mix, with 15% of staff coming from an ethnic minority group.
- 70. The proportion of staff in ICAEW probate licensed firms that are from an ethnic minority group is consistent with the 2019 diversity survey (also 11%).

<sup>8</sup> [ons.gov.uk/employmentandlabourmarket/peopleinwork/employmentandemployeetypes/datasets/labourmarketstatusbyethnicgroupa09](https://ons.gov.uk/employmentandlabourmarket/peopleinwork/employmentandemployeetypes/datasets/labourmarketstatusbyethnicgroupa09)

71. Figure 11 provides a more detailed breakdown of the specific ethnic minority groups.

**Figure 11: Ethnic minorities**

	ICAEW probate	SRA	UK workplace
Asian/Asian British	<b>7.3%</b>	9.1%	5.2%
Mixed/multiple	<b>1.6%</b>	2.4%	1.1%
Black/African/Caribbean/Black British	<b>1.1%</b>	2.5%	3.1%
Arab	<b>0.1%</b>	0.2%	2.7%
Other	<b>0.6%</b>	0.7%	

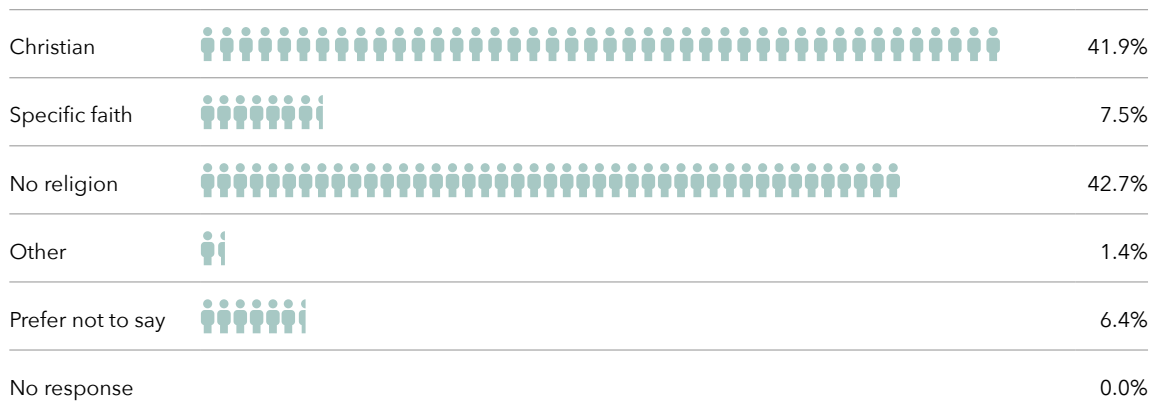
**SOURCE:** ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019, ONS labour force survey statistic Oct-Dec 2019<sup>9</sup>

72. There have been no changes in the proportion of ICAEW probate licensed firm staff from each ethnic minority group since the 2019 probate diversity survey.
73. Asian/Asian British remains the most prevalent ethnic group for both ICAEW probate licensed firms and SRA (7% and 9% respectively), with this group over-represented in comparison to the UK workplace overall (5%).
74. However, the national data shows that 3% of those in employment are from a Black/African/Caribbean/Black British background, whereas this group only accounts for 1% of ICAEW probate licensed staff.
75. The low ratio of Afro-Caribbean engagement in the accountancy profession has been a source of concern to ICAEW. A series of student recruitment initiatives are in place and during 2020 ICAEW signed up to the Black Talent Charter, both of which aim to secure a better balance of representation. Further details are included in the appendix.

<sup>9</sup> [ons.gov.uk/employmentandlabourmarket/peopleinwork/employmentandemployeetypes/datasets/labourmarketstatusbyethnicgroupa09](https://ons.gov.uk/employmentandlabourmarket/peopleinwork/employmentandemployeetypes/datasets/labourmarketstatusbyethnicgroupa09)

**FAITH**

**Figure 12: Responses to 'What is your religion or belief?'**



	ICAEW probate	SRA	National
Christian	41.9%	39.8%	48.2%
Specific faith	7.5%	9.2%	8.6%
No religion	42.7%	32.0%	41.6%
Other	1.4%	2.7%	1.6%
Prefer not to say	6.4%	9.4%	-
No response	0.0%	7.0%	-

**SOURCE:** ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019, ONS annual population survey 2019<sup>10</sup>

- 76. Overall, 42% of staff in ICAEW probate licensed firms identify as Christian and 8% are of another specific faith. These are both consistent with the figures seen in 2019 (43% and 8% respectively).
- 77. The specific faith proportions are broadly similar across ICAEW, SRA and nationally (8-9%).
- 78. While the national figures are higher for Christianity (48%), this may be linked to the proportions of ICAEW and SRA respondents that either preferred not to say or did not answer the question (6% and 16% respectively).
- 79. Around two-fifths (43%) of ICAEW probate licensed firm staff do not have a religion. This is an increase from 31% in the 2019 survey and is now similar to the national figure (42%). A notable move in the figures however is the reduction in prefer not to say from 14% in 2019 to 6%.

<sup>10</sup> [ons.gov.uk/peoplepopulationandcommunity/culturalidentity/religion/adhocs/12137religionbysexandagegroupgreatbritainjanuarytodecember2019](https://ons.gov.uk/peoplepopulationandcommunity/culturalidentity/religion/adhocs/12137religionbysexandagegroupgreatbritainjanuarytodecember2019)

80. Figure 13 provides a more detailed breakdown of specific faiths.

**Figure 13: Specific faith**

	ICAEW probate	SRA	National
Hindu	2.6%	1.7%	1.6%
Muslim	2.3%	4.5%	5.4%
Jewish	1.5%	1.3%	0.5%
Sikh	0.6%	1.2%	0.7%
Buddhist	0.4%	0.5%	0.4%

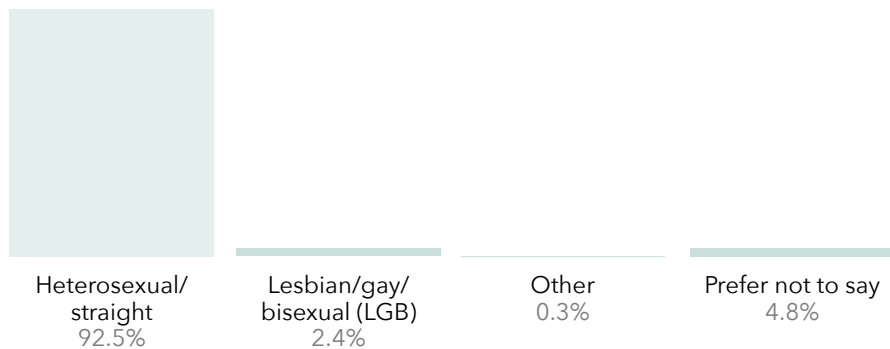
**SOURCE:** ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019, ONS annual population survey 2019<sup>11</sup>

81. The proportions of ICAEW probate licensed firm staff from each specific faith are consistent with those seen in the 2019 probate diversity survey.
82. ICAEW probate licensed firms continue to have greater representation of Hindus (3%) and those of Jewish faith (2%) among their staff than the wider UK population.
83. Muslims make up around 5% of the UK population and 5% of SRA staff, but only 2% of staff in ICAEW probate licensed firms.
84. The stronger representation 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.

<sup>11</sup> [ons.gov.uk/peoplepopulationandcommunity/culturalidentity/religion/adhocs/12137religionbysexandagegroupgreatbritainjanuarytodecember2019](https://ons.gov.uk/peoplepopulationandcommunity/culturalidentity/religion/adhocs/12137religionbysexandagegroupgreatbritainjanuarytodecember2019)

**SEXUAL ORIENTATION**

**Figure 14: Responses to 'What is your sexual orientation?'**



No response  
0.0%

	ICAEW probate	SRA	National
Heterosexual/straight	92.5%	83.8%	93.7%
Lesbian/gay/bisexual (LGB)	2.4%	3.1%	2.7%
Other	0.3%	0.3%	0.7%
Prefer not to say	4.8%	6.4%	3.0%
No response	0.0%	6.4%	-

**SOURCE:** ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019, ONS annual population survey 2019<sup>12</sup>

- 85. The majority of staff in ICAEW probate licensed firms (93%) classify themselves as heterosexual/straight, with around 2% identifying as lesbian, gay or bisexual (LGB).
- 86. The LGB proportion is consistent with both the 2019 survey and the national population data.
- 87. Overall, 5% of ICAEW probate licensed firm staff preferred not to reveal their sexual orientation. A 2018 survey by Stonewall<sup>13</sup> found that 35% of lesbian, gay, bisexual or transgender (LGBT) staff had hidden this fact at work for fear of discrimination. This may indicate the proportion of LGB staff is higher than reported in this diversity survey and some of the 'Prefer not to say' respondents may fall into this category.
- 88. The proportion of 'Prefer not to say' responses has fallen from 8% in 2019 to 5% in 2021, which is very encouraging. Experience in other sectors has shown that as organisations are more openly supportive of LGBT staff, the ratio of staff prepared to be open about themselves increases. ICAEW's initiatives such as an LGBTQ+<sup>14</sup> staff group and a diversity community are examples of moves to improve confidence with ICAEW staff. See appendix: ICAEW diversity initiatives for further details.

<sup>12</sup> [ons.gov.uk/peoplepopulationandcommunity/culturalidentity/sexuality/bulletins/sexualidentityuk/2019](https://ons.gov.uk/peoplepopulationandcommunity/culturalidentity/sexuality/bulletins/sexualidentityuk/2019)

<sup>13</sup> [stonewall.org.uk/system/files/lgbt\\_in\\_britain\\_work\\_report.pdf](https://stonewall.org.uk/system/files/lgbt_in_britain_work_report.pdf)

<sup>14</sup> Lesbian, gay, bisexual, transgender, queer or questioning and other sexual identities

## MARITAL OR CIVIL PARTNERSHIP STATUS

Figure 15: Responses to 'What is your marital or civil partnership status?'

	ICAEW probate	National (aged 16-69)
Married	46.9%	49.3%
Single (never married or never registered a same-sex civil partnership)	39.4%	41.1%
Divorced or formerly in a same-sex civil partnership which is now legally dissolved	5.9%	7.8%
Separated (but still legally married or still legally in a same-sex civil partnership)	1.3%	-
Widowed or surviving partner from a same-sex civil partnership	0.8%	1.7%
In a registered same-sex civil partnership	0.2%	0.2%
Other	2.1%	-
Prefer not to say	3.4%	-
No response	0.0%	-

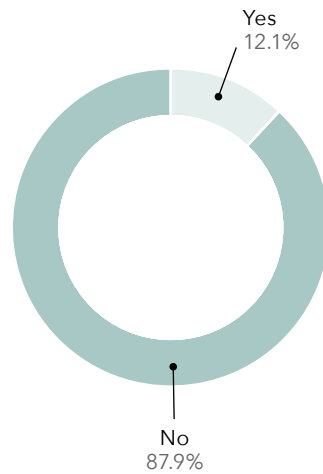
SOURCE: ICAEW probate diversity questionnaire 2021, ONS population estimates 2019<sup>15</sup>

89. Approaching half (47%) of staff at ICAEW probate licensed firms are married and 0.2% are in a registered same-sex civil partnership.
89. Most of the remainder (39%) are single and have never married or registered a civil partnership.
89. This is very similar to the overall national population data for those aged 16-69, although ICAEW probate licensed firm staff appear slightly less likely to be divorced or widowed. Within a firm the data is relevant for the setting of benefits packages for staff.

<sup>15</sup> [ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/datasets/populationestimatesby maritalstatusandlivingarrangements](https://ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/datasets/populationestimatesby maritalstatusandlivingarrangements)

## PARENTAL LEAVE

Figure 16: Responses to 'Have you taken maternity or paternity leave in the last 5 years?'



SOURCE: ICAEW probate diversity questionnaire 2021

No response  
<0.1%

92. Overall, 12% of staff in ICAEW probate licensed firms have taken maternity or paternity leave in the last five years.
93. 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 17 below.



**Figure 17: 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?
Yes	90.6%	58.0%	68.8%	50.6%
No	8.1%	17.3%	9.8%	17.3%
Not applicable	1.2%	24.5%	21.2%	32.0%
No response	0.1%	0.2%	0.2%	0.2%

**SOURCE:** ICAEW probate diversity questionnaire 2021

- 94. The vast majority (91%) of ICAEW probate licensed firm staff who took maternity or paternity leave returned to the same employer after this ended.
- 95. Overall, 58% of staff were given additional leave for ante-natal appointments and a further 25% stated that this was not applicable to them. Approaching a fifth (17%) reported that their employer had not granted this.
- 96. Two-thirds (69%) had been offered flexible working arrangements by their employer and 21% felt this was not applicable, with the remaining 10% not offered this.
- 97. Half (51%) of those taking maternity or paternity leave reported that the ability to work from home had been an important aide in their return to work. However, 17% felt this had not been of assistance and 32% said it was not applicable.
- 98. Research commissioned by the Equality & Human Rights Commission and the Department for Business Innovation and Skills in 2016<sup>16</sup> revealed that there were many negative attitudes towards pregnant women, especially in the finance sector. The findings from the above monitoring exercise indicate that this appears to be a less prevalent issue amongst accountancy firms in 2021, though some would appear to need a modified approach.

<sup>16</sup> [equalityhumanrights.com/en/managing-pregnancy-and-maternity-workplace/pregnancy-and-maternity-discrimination-research-findings](https://equalityhumanrights.com/en/managing-pregnancy-and-maternity-workplace/pregnancy-and-maternity-discrimination-research-findings)

# *Social mobility and social responsibility*

## SOCIO-ECONOMIC BACKGROUND

99. Socio-economic background has been measured through two separate analyses; firstly on the basis of highest qualification achieved by parents/guardians, and secondly on type of secondary education.

**Figure 18: 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	SRA
At least one had a degree level qualification	27.8%	30.8%
At least one had A Level or vocational qualifications	25.4%	28.7% <sup>17</sup>
Qualifications below A Level / vocational	17.9%	
No formal qualifications	10.6%	13.1%
Other	0.9%	1.7%
Not applicable	0.6%	0.9%
Don't know	11.1%	8.1%
Prefer not to say	5.8%	8.1%
No response	0.0%	8.6%

**SOURCE:** ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019 (excluding those not asked this question)

100. Over a quarter (28%) of staff in ICAEW probate licensed firms reported that, by the time they were 18, one of their parents or guardians had achieved a degree level qualification. This compares to 31% of SRA staff.

101. A further 25% indicated that their parent(s) or guardian(s) had obtained A Level or vocational qualifications and 18% qualifications below this level. Around one in ten (11%) stated that neither of their parents or guardians had any formal qualifications by the time they were 18.

102. This is a new question developed with guidance from the Social Mobility Commission and the data this year largely forms a basis to measure future trends and developments.

<sup>17</sup> The SRA survey had a single option for 'Qualifications below degree level', rather than separate options for 'At least one had A Level or vocational qualifications' and 'Qualifications below A Level / vocational'.

**Figure 19: Responses to 'What type of school did you mainly attend between the ages of 11 and 16?'**

	ICAEW probate
A state-run or state-funded school	73.0%
Independent or fee-paying school	10.4%
Selective on academic, faith or other grounds	8.1%
Non-selective	0.5%
Attended school outside the British Isles	4.1%
Don't know	0.5%
Prefer not to say	3.4%
No response	0.1%

**SOURCE:** ICAEW probate diversity questionnaire 2021

103. Approximately three-quarters (73%) of staff in ICAEW probate licensed firms attended a state school.
104. One in ten ICAEW respondents (10%) attended an independent or fee-paying school and a similar proportion (8%) attended a selective school.
105. The current ICAEW social mobility programmes are likely to increase the state school ratios in the medium term, but this is likely to be a slow process of change. This will be monitored through future diversity surveys, but no comparable data is available from 2019 due to changes in the way this question was asked.

## SOCIAL MOBILITY

106. 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. These questions were based on recommendations in the Social Mobility Toolkit 2012.<sup>18</sup>

106. For most of these questions there is no readily available comparative data so results relate solely to ICAEW probate licensed firms.

**Figure 20: 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
Degree level	46.6%
A Level or vocational qualification	36.7%
Qualifications below A Level	9.0%
No formal qualifications	1.1%
Other	1.3%
Not applicable	1.5%
Don't know	0.2%
Prefer not to say	3.6%
No response	0.0%

**SOURCE:** ICAEW probate diversity questionnaire 2021

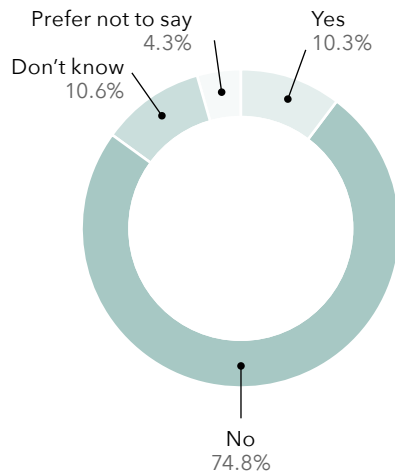
108. When asked to detail their highest qualification, most staff in ICAEW probate licensed firms said this was either degree level (47%) or A Level or vocational (37%).

109. Only 1% had no formal qualifications, although 5% either said this was not applicable or preferred not to say. The prefer not to say ratio of 4% compares with 7% in the equivalent question in 2019.

110. A comparison of these results with those for the similar question on highest qualification level obtained by their parent/guardian (Figure 15) suggests a relatively high degree of social mobility among staff at ICAEW probate licensed firms. Almost half (47%) of staff have obtained a degree level qualification, whereas only 28% indicated that either of their parents/guardians had done so. Similarly, while only 1% of ICAEW probate licensed firm staff have no formal qualifications, this was the case for 11% of their parents/guardians.

<sup>18</sup> Issued by Spada in 2012 under the sponsorship of the LSB, General Medical Council, the Chartered Insurance Institute and the British Dental Association.

**Figure 21: Responses to 'Did your household receive income support at any point during your school years?'**



SOURCE: ICAEW probate diversity questionnaire 2021

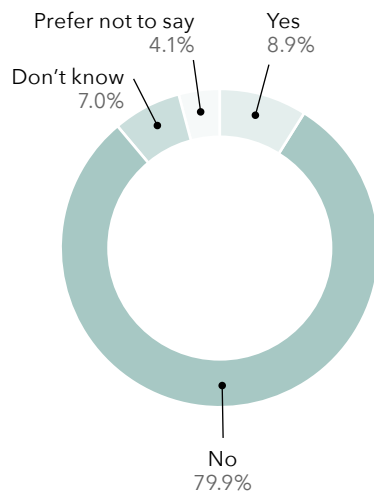
No response  
<0.1%

111. One in ten (10%) ICAEW probate licensed firm staff indicated that their household had received income support during their school years.

112. This is a slight fall from 12% in the 2019 survey. However, this is likely to be a function of the greater number of firms that took part in 2021. When compared on a like-for-like basis (ie, just looking at those firms that took part in both years) the proportion who received income support has not fallen since 2019.

113. However, a further 11% were unsure and 4% preferred not to reveal this. The proportion of 'Prefer not to say' responses has decreased from 8% in 2019 to 4% in 2021, suggesting that staff in ICAEW probate licensed firms are now more comfortable sharing this information for the purposes of diversity monitoring.

Figure 22: Responses to 'Were you entitled to free school meals at any point during your school years?'



SOURCE: ICAEW probate diversity questionnaire 2021

No response  
0.0%

114. The proportion of ICAEW probate licensed firm staff that received free school meals during childhood is consistent with the 2019 survey (9% in each case).

115. As with household income support, there has been a decrease in the number of respondents who preferred not to say (from 8% to 4%).

116. Staff at ICAEW probate licensed 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 23 below, along with comparative data for SRA staff.

117. The survey included more detailed explanations of each of these categories, including examples of the types of job they covered, and these are provided in appendix of this report.

**Figure 23: 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	SRA
Technical and craft occupations	18.1%	12.9%
Senior managers and administrators	15.0%	11.5%
Modern professional occupations	13.7%	15.5%
Traditional professional occupations	11.5%	10.3%
Semi-routine manual and service occupations	7.8%	4.9%
Routine manual and service occupations	7.6%	6.1%
Middle or junior managers	6.3%	4.9%
Clerical and intermediate occupations	5.2%	5.1%
Armed forces personnel	1.3%	N/A <sup>19</sup>
Long term unemployed	0.6%	0.7%
Retired	0.5%	0.5%
Inactive	0.4%	0.2%
Short term unemployed	0.1%	0.1%
Other	3.5%	4.7%
Not applicable	0.7%	1.3%
Don't know	1.7%	2.6%
Prefer not to say	6.1%	10.0%
No response	0.0%	8.6%

**SOURCE:** ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019 (excluding those not asked this question)

118. Among ICAEW probate licensed 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 (18%). This was followed by senior managers and administrators (15%), modern professional occupations (14%) and traditional professional occupations (12%). The latter included working as an accountant or solicitor.

<sup>19</sup> The 'Armed forces personnel' option was not included in the SRA survey.

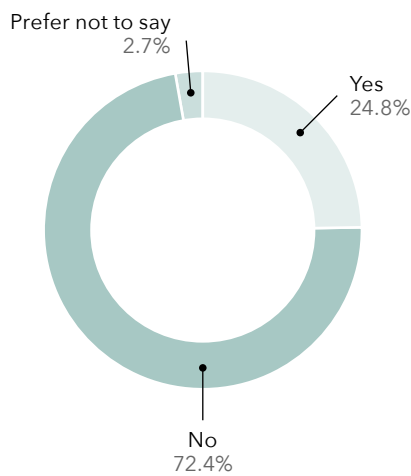
119. While a broadly similar pattern was seen for SRA staff, they were most likely to indicate that the main income earner in their household was in a modern professional occupation (16%).

**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.

**Figure 24: Responses to ‘Are you a primary carer for a child or children under the age of 18?’**



No response  
<0.1%

	ICAEW probate	SRA
Yes	24.8%	24.4%
No	72.4%	61.5%
Prefer not to say	2.7%	4.2%
No response	<0.1%	9.8%

**SOURCE:** ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019

122. A quarter (25%) of staff in ICAEW probate licensed firms are the primary carer for a child.

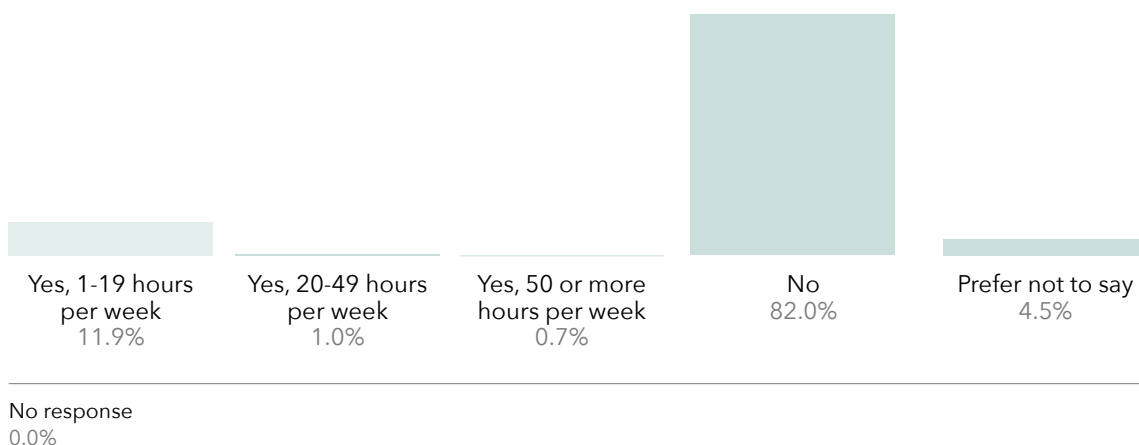
123. This is an increase from the 19% seen in 2019. This is likely to be at least partly due to a corresponding decrease in the proportion of ‘Prefer not to say’ responses (from 9% to 3%) but may also reflect greater childcare responsibilities associated with school closures and working from home during the COVID-19 pandemic.

124. As seen on the social mobility measures, the fall in the proportion that preferred not to reveal their caring responsibilities may suggest that staff in ICAEW probate licensed firms are now more willing to share this information.



- 125. The SRA data shows a similar proportion of staff with primary caring responsibilities (24%). While the proportion of SRA staff indicating that they did not have caring responsibilities was higher than for ICAEW, this is due to the comparatively large number that did not provide a response to this question (10%).
- 126. The role and opportunities for women in accountancy, particularly around early years of childcare, are currently under review as part of ICAEW's Back to the Workplace Programme initiative. The opportunities for homeworking along the lines foreseen in *Tomorrow's Practice*, coupled with increased uptake and acceptance of this due to 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 25: 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
Yes, 1-19 hours per week	11.9%	5.3%
Yes, 20-49 hours per week	1.0%	0.7%
Yes, 50 or more hours per week	0.7%	0.8%
No	82.0%	75.5%
Prefer not to say	4.5%	5.4%
No response	0.0%	12.3%

SOURCE: ICAEW probate diversity questionnaire 2021, SRA raw firm diversity data 2019

127. Overall, 14% of staff in ICAEW probate licensed firms look after someone with long-term physical or mental ill-health disability or problems relating to old age. Typically, this involves less than 20 hours of their time per week.
128. This appears to be consistent with the national picture; research by Carers UK found that 1 in 7 workers in the UK have caring responsibilities.<sup>20</sup>
129. The proportion of ICAEW probate licensed firm staff with caring responsibilities has increased since 2019 (from 11% to 14%). Again, this is likely connected to a fall in the proportion who preferred not to say (from 13% to 5%) but may also be due to the COVID-19 pandemic.
130. Whereas SRA staff were equally likely to be the primary carer for a child (Figure 24), staff in ICAEW probate licensed firms were more likely to have other caring responsibilities (14% vs. 7%). This difference may be linked to the higher proportion of no responses in the SRA data (12%) and/or the SRA survey taking place in 2019, prior to the COVID-19 pandemic.
131. 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 for their part provide employee helplines through CABA which offers independent advice in this area. There has been a steady fall in the proportion of 'Prefer not to say' responses to this question (28% in 2017, 13% in 2019, 5% in 2021), which suggests that improvements have been made in this area.

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<sup>20</sup> [carersuk.org/images/News\\_and\\_campaigns/Juggling\\_work\\_and\\_unpaid\\_care\\_report\\_final\\_0119\\_WEB.pdf](https://carersuk.org/images/News_and_campaigns/Juggling_work_and_unpaid_care_report_final_0119_WEB.pdf)

## *Conclusions*

132. Previous iterations of this survey found that there were good foundations for diversity already prevailing in ICAEW probate licensed firms, though there were areas for development. As expected, little has changed since this point with the 2021 results largely consistent with those seen in 2019 and 2017. This illustrates that improved diversity is a long-term process, and ongoing diversity monitoring and reporting will be required to identify any developing trends in the probate market.
133. A consistent trend throughout each of the areas canvassed is a marked reduction in the proportion of staff members who preferred not to answer. The trend indicates a stronger acceptance of the value of the exercise and a greater confidence by members of staff in disclosing what for many has been a private aspect of their lives. This move to authenticity at work is an indication of a greater regard to diversity by the regulated firms.
134. 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.
135. There remain areas for ICAEW probate licensed firms 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 currently under-represented in comparison with the overall UK workforce.
136. The initiatives already underway to address some of these areas are set out in the appendix. The full data set provides a solid platform from which to measure progress and assess the impact of these and any further initiatives put in place to address areas of vulnerability.

# *Appendix:*

## *ICAEW diversity initiatives*

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

### **SOCIAL MOBILITY OUTREACH INITIATIVES**

#### **Base**

BASE is ICAEW's National Business and Accounting competition for students in school or college aged 16-17. A unique and exciting experience, students are able to engage in business challenges that enable them to develop key employability skills and understand what it's like to be an ICAEW Chartered Accountant.

#### **ICAEW 100 competition**

The ICAEW 100 competition offers students the opportunity to test their business skills against their peers by taking a short online exercise. The students with the top 100 scores from each region will be in with a chance of winning unique opportunities and prizes that will help them in their future careers. The competition is open to students from the UK and the South East Asia region.

#### **Access Accountancy**

Access Accountancy is a collaboration of more than 25 professional services firms dedicated to improving access to the accountancy profession in the UK. The programme was established in 2014 with the ambition to promote diversity across all levels of the sector in the face of overwhelming evidence showing that applicants from lower socio-economic backgrounds are less likely to be hired. It also provides work experience to school students from specific socio-economic backgrounds.

#### **RISE**

ICAEW and 5 of the largest professional global accountancy firms have initiated RISE, a programme aiming to increase young people's access to all professions by raising aspirations and providing support. Its focus lies on offering skills sessions (eg, general life, workplace and employability skills) to schools in lower socio-economic status areas. Due to the COVID-19 pandemic we are currently re-evaluating the most effective way of delivering this programme. The ambition is to launch a full-scale programme during 2021.

#### **10000 Black Interns**

ICAEW and leading firms in the accountancy sector have joined the #10000BlackInterns initiative committed to transforming the horizons of young black professionals in the UK. The aim is for more than 20 industries to collectively provide 10,000 internships to young black people. Starting in the summer of 2022, organisations involved in the programme will offer paid work experience across a wide range of sectors and will play a part in providing training, development and mentoring opportunities for the black community.

#### **Exam access arrangements**

Development of bespoke examination and training arrangements for those with a disability.

## RESOURCES AND SUPPORT FOR MEMBERS AND EMPLOYEES

### Disability Confident Mark

ICAEW has signed up to the Disability Confident Mark and has pledged to provide work experience to those with disabilities.

### D&I Hub

ICAEW manages the D&I Hub to highlight relevant D&I developments within the accountancy profession. On the hub, we share topical articles, provide information about D&I initiatives, and present D&I stories from colleagues within the accountancy sector. We encourage organisations and individuals to share content for the hub with us. This could be details of D&I initiatives they are involved in, D&I commitments they have made or personal D&I stories.

### Daily, Weekly, Monthly (DWM) D&I articles

Regular member newsletters offering stories relevant to the accountancy profession. At least once a week we offer a D&I piece, whether it be a news story, interview or feature. These are written in conjunction with Sunday, our content partners. All housed on our Insights hub [icaew.com/insights](https://www.icaew.com/insights)

### Diversity Community

A Community of ICAEW members and non-members with an interest in improving diversity within the profession.

### Gender Pay Gap Report

ICAEW is required to report on its current gender pay gap and how it will reduce the gap.

### ICAEW Inclusion Campaign

ICAEW is creating a series of videos and articles as part of a campaign called the Inclusivity Project, looking at how chartered accountants can help to create a more inclusive culture in their workplace, and across the profession as a whole.

### LGBTQ+ and the Professions Dinner

ICAEW is a member of this Group as a facilitator and contributor to its work. It promotes and supports LGBT networks within ICAEW and firms with guest speakers from government and the third sector.

### Life Stage Communities

The Life Stage Communities are open to all students and members of ICAEW and help them find resources and support depending on their current situation. Joining a community will provide access to a forum for discussion and invites to bespoke events.

### Career Breakers

This community provides personal, professional, and technical support to help professionals plan a career break or and support for returning to work.

### Young Members

This community holds useful information to help those who are new to the profession or in the early stages of their career take full advantage of our services.

### Life Members

This community provides resources to help those who are retiring to manage the transition and to make the most of their options throughout retirement.

**ICAEW CORPORATE GOVERNANCE PUBLICATION - DIVERSITY ON BOARDS**

A technical publication on increasing diversity on boards.

**Legal Services Regulators' EDI forum**

ICAEW is a member of this forum which discusses diversity and inclusion with guest speakers from government and the third sector.

**CHARTERS**

ICAEW is signed up/in the process of signing up to several charters supporting the professional progression of individuals with different protected characteristics. We encourage our employers to sign up for the same charters and are happy to engage in conversation about our experience with this charter.

**Women in Finance Charter**

ICAEW is a signatory to HM Treasury's Women in Finance Charter, which commits organisations to build a more balanced and fair industry. Firms that sign up to the Charter pledge to support the progression of women into senior roles in the financial services sector.

**Black Talent Charter**

ICAEW is the first professional body to sign up to the Black Talent Charter. The Charter responds to the urgent call for meaningful action to redress the balance for black professionals in the workplace. It is a game-changing D&I Employer Focus initiative which sets ambitious targets and clear action plans devised and delivered by the senior leadership of each organisation with full accountability and transparency.

**Tech She Can Initiative**

ICAEW support this PwC initiative to increase the number of women working in technology roles in the UK.

**Social Mobility Pledge**

The Social Mobility Pledge is a coalition of 450 businesses globally employing over 5 million people, as well as more than 50 universities representing almost 2 million students. It encourages organisations to being a force for good by putting social mobility at the heart of their purpose. Organisations taking steps to boost opportunity and social mobility is more important than ever as we face the challenges of a growing opportunity gap in the wake of COVID-19.

**Stonewall LGBTQ+ Champions**

The Diversity Champions programme is the leading employers' programme for ensuring all LGBT staff are accepted without exception in the workplace. Stonewall works with over 850 organisations, all of whom share the core belief in the power of a workplace that is truly equal. Through these organisations, Stonewall has helped create inclusive and accepting environments for almost a quarter of the UK workforce.

**Women in Leadership**

Supports women working across practice, industry and public sectors who are aiming for senior management, partner or board roles.

Chartered accountants are talented, ethical and committed professionals. There are more than 1.8m chartered accountants and students in the world, and more than 187,800 of them are members and students of ICAEW. 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](http://www.charteredaccountantsworldwide.com)  
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\* Source: CAW, 2020 - Interbrand, Best Global Brands 2019