

# Protected Characteristics Policy

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## Document properties

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## Change control

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## Associated regulations and policies

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<i>Code of Professional Ethics</i>	<i>Civil Sanctions Policy</i>
<i>Disciplinary Regulations</i>	<i>Disciplinary Sanctions Policy</i>
<i>AAT Regulations</i>	<i>Insolvency Policy</i>
<i>Licensing Regulations</i>	<i>Continuity of Practice Policy</i>
<i>CPD Policy</i>	<i>Clients' Money Policy</i>
<i>Appeals Regulations</i>	<i>Professional Indemnity Insurance Policy</i>
<i>Health and Disability Policy</i>	<i>Client Care Policy</i>
<i>Indicative Sanctions Guidance</i>	<i>Disciplinary Hearings Policy</i>
<i>Criminal Convictions Policy</i>	<i>Investigation of Complaints Policy</i>
<i>Publication Policy</i>	

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# Contents

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<b>1. Introduction</b>	<b>4</b>
<b>2. Scope and applicability</b>	<b>4</b>
<b>3. Purpose and objectives</b>	<b>4</b>
<b>4. Terms and definitions</b>	<b>4</b>
<b>5. Policy detail</b>	<b>6</b>

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# 1. Introduction

- 1.1. AAT expects its *members* to act with the highest levels of professionalism, both as part of, and outside of, their professional lives. Clients and employers rely on AAT to deploy ongoing measures to provide assurance as to whether a *member* is, and continues to behave professionally and ethically, and a *fit and proper* person to hold membership. This guidance has been created to demonstrate AAT's commitment to protecting and promoting equality and diversity, and that AAT's Professional Standards function conducts its work in a way that respects individual differences.

## 2. Scope and applicability

- 2.1 This policy applies to all professional and licensed members.

## 3. Purpose and objectives

- 3.1. AAT investigates *complaints* and *misconduct* allegations against AAT *members* and depending on the circumstances, may resolve these *complaints* informally or take disciplinary action. AAT endeavours to ensure that all *applicants* and *members* are treated fairly and consistently in accordance with the compliance framework agreed by the *Council* so that users of *members'* services are protected, and that the reputation of the profession is maintained. In developing its policies AAT has had regard to the principles of good regulation:
- a) Proportionality
  - b) Accountability
  - c) Consistency
  - d) Transparency
  - e) Targeting

## 4. Terms and definitions

- 4.1. The words and phrases set out in the following table only have the meanings set opposite them for the purpose of our regulations and policies as published by AAT from time to time in force.

Words	Meaning
<i>accountancy services</i>	Any or all services within the Licence Tiers as described in Schedule 1 of the <i>Licensing Regulations</i> .
<i>applicant</i>	An individual applying for entry to the Register under AAT's Regulations or for a licence under the <i>Licensing Regulations</i> .
<i>bookkeeping services</i>	Any or all services within Licence Tier 4 only as described in Schedule 1 of the <i>Licensing Regulations</i> .
<i>complaint</i>	A <i>complaint</i> about a <i>member</i> to the effect that they have breached the Code of Professional Ethics or has otherwise

	conducted themselves in a way that poses a risk to the public or is likely to undermine confidence in AAT or its <i>members</i> .
<i>council</i>	The Council of the Association responsible for establishing and overseeing AAT's strategic direction. It delivers on this in accordance with AAT's Articles of Association.
<i>disabled person</i>	A person who physical or mental impairment which has a substantial and long-term adverse effect on that person's ability to carry out normal day-to-day activities.
<i>disciplinary action</i>	A finding of <i>misconduct</i> or sanction imposed under the <i>Disciplinary Regulations</i> .
<i>Disciplinary Tribunal</i>	A panel with a quorum of three consisting of two lay and one professional panellist drawn from the pool of the <i>Disciplinary and Conduct panel</i> to hear cases brought under the Disciplinary Regulations.
<i>fit and proper</i>	A person considered to be suitable for entry into the accountancy profession by virtue of their conduct, who has not acted or is not likely to act in a way that poses a risk to the public or is likely to undermine confidence in AAT or its <i>members</i> .
<i>member</i>	A person admitted to the membership of AAT in accordance with the provisions of the AAT Regulations (where the context so permits), this term includes associate members, full members, and fellow members, whether past or present.
<i>misconduct</i>	Professional or personal conduct, in breach of the <i>Code of Professional Ethics</i> , which poses a risk to the public or is likely to undermine public confidence in AAT or its members.

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## 5. Policy detail

### Protected characteristics and professional misconduct.

- 5.1 AAT is committed to encouraging a diverse and inclusive profession. This means ensuring AAT regulations, policies, byelaws and guidance do not unfairly impact or discriminate against *members* or *applicants* in respect of their access to AAT services or professional conduct issues.
- 5.2 The *Equality Act 2010* provides the following protected characteristics list.
- Age
  - Disability
  - Gender reassignment
  - Marriage and civil partnership
  - Pregnancy and maternity
  - Race (including colour, nationality and ethnic or national origin)
  - Religion or belief
  - Sex
  - Sexual orientation
- 5.3 AAT reminds all *members* that where they have reason to think that their ability (or the ability of another *member* of AAT) to provide *accountancy services* or *bookkeeping services* at an acceptable standard, or to comply with the *Code of Professional Ethics* and other standards set by AAT, is or may be compromised, they should report this to AAT as soon as reasonably possible. It may, depending on the circumstances, be appropriate for AAT to take regulatory action on complaints or where a member's conduct or competence causes a risk to the public or the reputation of AAT and/or its membership. This is set out in more detail in [AAT's Health and Disability Policy](#).
- 5.4 AAT will take reasonable steps to ensure that members of the public, *members* or *applicants* who have any of the protected characteristics as defined in the *Equalities Act 2010* are not discriminated against when subject to any formal procedures. Whether AAT is administering membership or practising licenses, or dealing with a *complaint of misconduct*, it will endeavour to ensure that all parties are dealt with fairly and appropriately.
- 5.5 When AAT is conducting its regulatory functions, it is exercising a public interest function and therefore has a duty to ensure that any provision, criteria or practice which puts a person with a protected characteristic at a particular disadvantage in comparison to a person who does not share that protected characteristic, save where the provision, criteria or practice is a proportionate means of achieving a legitimate aim. This may include, for example, delaying or adjourning a *misconduct* investigation or disciplinary hearing where a member had recently given birth or offering flexibility with the scheduling of a disciplinary hearing date as may be appropriate because of a religious holiday.

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## Adjustments for *Disabled Persons*

- 5.6 AAT has a positive obligation under the *Equality Act 2010* to make reasonable adjustments where any provision, criteria or practice operated by the AAT puts a disabled *applicant* or *member* at a substantial disadvantage in comparison to a person who is not disabled.
- 5.7 Whilst AAT will consider any request for reasonable adjustments individually, there are some common adjustments which AAT will offer as a matter of course and some other adjustments that AAT can make arrangements to provide.
- 5.8 AAT does not make assumptions about whether an individual requires any adjustments or about what those adjustments should be. In any situation where reasonable adjustments may be required, AAT will contact the person concerned and seek to reach agreement on what may be reasonable in the circumstances.
- 5.9 What amounts to a reasonable adjustment is not defined in the *Equality Act*, but AAT will consider the following factors:
- 5.9.1 Will the adjustment help in overcoming the disadvantage that the person may experience?
  - 5.9.2 How practical is it to provide the adjustment? For instance, it would be practical to adjourn an investigation of *misconduct* or allow extra time to submit representations or for there to be flexibility around scheduling a *Disciplinary Tribunal* hearing date.
  - 5.9.3 What are the resource implications of making the adjustment?
- 5.10 Whether or not the adjustment is reasonable in all the circumstances. For example, it would not usually be reasonable for a case owner to allocate all their time to one case as others would inevitably be impacted by delays. The amount of extra time provided must therefore be “reasonable” in all the circumstances.
- 5.11 AAT will let people know that we can provide reasonable adjustments, for example, in the following ways:
- 5.11.1 by publishing this policy and further guidance on our website
  - 5.11.2 by asking whether an adjustment might be required over the telephone
  - 5.11.3 by asking whether an adjustment might be required in written communications.

## Monitoring

- 5.12 AAT will record and monitor the services AAT provides and the operation of this policy to help identify whether there are any wider steps that can be taken to improve AAT’s services.

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