

The ACCA logo is a red square with the letters "ACCA" in white, bold, sans-serif font.

**ACCA**

The graphic features the text "AGM. 2026" in a large, white, sans-serif font. A red dot is placed after the period in "AGM.". The background is dark with vibrant, glowing blue and purple lines that form concentric, fan-like patterns, suggesting a stylized sunburst or a modern architectural design.

# AGM. 2026

**Annual General Meeting** ■ 5 November 2026.

# AGM location.

## Annual General Meeting 2026.

This year's AGM will be held online to enable as many members as possible to attend.

For further information about this year's AGM registration and how to vote, please see: [accaglobal.com/agm](https://accaglobal.com/agm)

# Contents.

|           |                                                                        |
|-----------|------------------------------------------------------------------------|
| <b>4</b>  | <b>A letter from the ACCA President.</b>                               |
| <b>6</b>  | <b>Chief Executive's strategic report.</b>                             |
| <b>12</b> | <b>AGM notice of meeting.</b>                                          |
| <b>13</b> | <b>ACCA summarised consolidated accounts year ended 31 March 2026.</b> |
| <b>22</b> | <b>Membership of Council at 31 March 2026.</b>                         |
| <b>25</b> | <b>Council members' attendance at Council meetings during 2025-26.</b> |
| <b>26</b> | <b>Statement on elections to Council.</b>                              |
| <b>29</b> | <b>Election addresses.</b>                                             |
| <hr/>     |                                                                        |
| <b>63</b> | <b>The Benevolent Fund.</b>                                            |
| <b>64</b> | <b>The Benevolent Fund combined summarised financial statements.</b>   |
| <b>67</b> | <b>The Benevolent Fund information and donation forms.</b>             |

# A letter from the ACCA President.



**When I began my presidency, I spoke about three things that are deeply important to me: opportunity, inclusion and the power of our global community.**

Over the past year, I have had the privilege of seeing those themes brought to life in countless conversations, events and encounters across the ACCA community. At a time when the world can often feel uncertain and divided, they have given me even greater confidence in the future of our profession and the positive difference it can make.

We continue to live in a changed world. Businesses and economies are navigating rapid technological change, geopolitical uncertainty and the growing challenge of building a more sustainable future. In such an environment, resilience and adaptability have never been more important.

Our profession continues to evolve, and ACCA and its members are responding to this by seizing fresh opportunity and expanding the value professional accountants can deliver. The foundations of our profession, however, remain unchanged. Accountancy continues to be grounded in trust, ethics and integrity – qualities that matter now more than ever.

**‘ACCA has always been exceptional at convening, partnering with and influencing decision makers to ensure the global profession contributes to a better tomorrow. I continue to be inspired by our work to redefine and develop the global profession.**

**As we grow our global footprint, we are also empowering an ever-increasing number of members and future members to play their part in strengthening ACCA’s global impact. I can’t wait to see what we achieve in 2026-27.’**

**At the heart of what makes ACCA stand out is our truly global community.**

Today, our community of 812,600 members and future members spans countries, cultures, sectors and generations – and that diversity is one of the things I am most proud of as president. I've seen our values of inclusion, integrity and innovation brought to life through the stories I have heard and the impact our members are making every day – and these all serve as a powerful reminder that opportunity can change lives.

For me, that is one of the most powerful expressions of ACCA's purpose.

**As I reflect on my year as president, what stands out most is not a particular event or achievement, but the people.**

ACCA's commitment to inclusion means recognising talent in all its forms and ensuring our profession continues to welcome people from different backgrounds, experiences and perspectives. It's one of the reasons I remain optimistic about the future of accountancy.

A standout moment last year was being reminded of the achievements of a true pioneer for women in the profession, Vera Di Palma. Vera qualified in 1956, became the first woman elected to ACCA's Council in 1971, and became ACCA's first female president in 1980. I was honoured to meet Vera's brother Michael in May 2025, when he generously donated Vera's OBE to ACCA, ensuring her legacy lives on within the organisation she helped shape.

**Another important element that drives ACCA's continuing success is strong governance and leadership.**

As president, I was delighted to see our chief executive Helen Brand receive an *Outstanding Contribution to Accountancy* award for her remarkable leadership and her unwavering championing of a sustainable, ethical and inclusive committed to public value.

**These and many other moments make me immensely proud to be an ACCA member.**

I have every confidence that ACCA and its global community will continue to unlock potential, drive positive change and lead the accountancy profession for a changed world.



**Melanie Proffitt FCCA**

President

# Chief Executive's strategic report.



**At ACCA, we've always thrived by embracing challenges and turning them into possibilities.**

2025-26 was all about capitalising on our unique status as the world's only truly global professional accountancy body. And I'm delighted to share that it was another stellar year for ACCA and its community, as we exceeded every target on the strategic balanced scorecard.

And once again, we demonstrated what makes ACCA so unique and extraordinary, progressing ACCA's purpose in line with our values and bringing the ACCA strategy to life in a way that was truly bold, confident and future-focused.

As ever, the year was not without its challenges. Major external headwinds impacted the ACCA community, with profound geopolitical tension and conflict resulting in significant societal and economic ramifications. Throughout the year, we sought to proactively and sensitively serve the ACCA community while leading the profession forward.

**'We stepped into the performance year with a simple but powerful strategic focus: to stand out in a changed world.'**

## Performance in 2025-26.

---

### Areas of strong performance

---

- We celebrated over 14,300 new members, growing by 3.2% and boosting our market share.
- We welcomed over 118,500 new students – our strongest ever performance.
- We supported over 182,000 learners to acquire new skills through ACCA.
- Employer satisfaction with ACCA rose from 82.3% to 83.2%, reflecting ACCA's strong global reputation and the continuing demand for the ACCA designation.

### Strategic performance challenges

---

- While we exceeded our overall satisfaction target of 70%, we noted year-on-year declines in member and future member satisfaction – something we will be seeking to address.
- While exam entries and students passing an exam in the year were ahead of expectation, future member retention declined slightly (by 0.2%).
- We decided to pause online exams with remote invigilation from March 2026, offering these only in very limited circumstances. As most ACCA students were already sitting in exam centres, this did not affect our exam entry performance, which rose year-on-year.
- We shifted the second phase of our digital transformation from November 2025 to April 2026, recognising we needed more time to transition remaining stakeholders onto our new system. At the time of writing, this work has now been carried out.



Strategic performance in 2025-26.

This was about capitalising on our unique position as the world's only truly global professional accountancy body. We set out to excel in everything we did: creating value for the ACCA community, continuing our digital transformation, driving forward our innovations in learning and assessment, reinforcing the ever-increasing value of the profession, and fostering a working culture where everyone could contribute their best. Our intent was to lead change, not just respond to it.

Strategic performance across the balanced scorecard.

For the 2025-26 performance year, we met all eight strategic targets.

| Strategic outcome or capability | Measure                                                                    | 2025-26 target                                    | Year-end (actual)                      | Result   |
|---------------------------------|----------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------|----------|
| Strategic ambition              | Number of members                                                          | 263,700                                           | 266,174                                | Achieved |
| Redefine the accountant         | Number of future members                                                   | 543,900                                           | 546,534                                | Achieved |
| Drive career success            | Number of learners acquiring new skills through ACCA                       | 177,600                                           | 182,101                                | Achieved |
| Strengthen impact               | Market share                                                               | 23.2%                                             | 23.7%                                  | Achieved |
|                                 | Overall satisfaction with ACCA                                             | 70%                                               | 73.5%                                  | Achieved |
| Build sustainable value         | Sustainability: employee satisfaction                                      | 77 points                                         | 78 points                              | Achieved |
|                                 | Sustainability: in-year financial performance (surplus/deficit before tax) | £(12.8)m deficit                                  | £0.1m surplus                          | Achieved |
|                                 | Sustainability: path to net zero                                           | Limit increase in emissions to 0%-5% year-on-year | 4% reduction in emissions year-on-year | Achieved |

## Redefining the accountant.

**Our innovation in learning and assessment programme is designed to offer leading-edge, enriching learning experiences to ambitious learners everywhere.**

In 2024-25 we introduced ACCA's innovative Professional Diploma in Sustainability, taking a flexible and modular approach to deliver the knowledge and skills needed. This year, we introduced further innovations as we continue to redefine accountancy, recognising the expanding ways in which professional accountants can drive organisational and economic success, deliver public value and ultimately benefit wider society.

- In June, we announced the future ACCA Qualification to the world. Designed to bring together the cutting-edge technical, business and professional skills needed by professional accountants, the launch has now reached more than 6.5 million people globally. It's been fantastic to see ACCA's education partners amplifying the news through their own channels, building excitement and readiness across the ACCA community as we prepare to deliver the first exams in 2027.
- Directly before this, in May, we launched a new BSc in Professional Accountancy with the University of London. This new partnership enables ACCA members and future members to gain a degree with a renowned university as part of their ACCA journey.

These and other innovations, supported through our relationships with employers and other key stakeholders, are ensuring the ACCA community remains in demand and reinforcing the attractiveness and relevance of the ACCA designation.

## Driving career success.

**As well as showcasing how rewarding a career in professional accountancy can be, in 2025-26 we continued to provide the ACCA community with access to skills and career opportunities.**

With sustainability and technology expanding and reshaping the role of the finance function, we continued to promote ACCA's Professional Diploma in Sustainability. We also introduced a new *Technology in Finance* certificate series, featuring practical, future-ready skills in data analytics, cybersecurity, AI and organisational transformation.

## Chief Executive's strategic report.

During the year, our half-day virtual conferences on AI and sustainability attracted tens of thousands of participants, reflecting the demand for insights on these critical trends. Our award-winning annual virtual conference, *Accounting for the Future*, focused on driving sustainable business, embracing innovative tech and shaping future skills. We also introduced a new *CPD and events finder* to enable members to easily source relevant upskilling.

To maximise career opportunities, we proudly showcased members sharing careers guidance and inspiration through our *Take the next step* campaign which also linked to our *ACCA Careers* resources. This attracted significant engagement, with 16.4m impressions across Meta alone. Meanwhile, some 11,000 members and future members came to our *Virtual Careers Fairs*, alongside over 2,200 employers, many of whom also participated in the international halls which support global mobility. And in September, we introduced a new *Virtual Skills Platform* to help members near the beginning of their careers navigate interviews and job applications.

## Strengthening impact.

**One of ACCA's unique strengths is our ability to convene, contribute and collaborate meaningfully across the world as we demonstrate the value the profession can offer to deliver change for public good.** We also know that a strong brand reputation matters to members. So, in 2025-26 we amplified ACCA's voice: publishing major new insights, positively influencing emerging standards and regulations, and partnering to shape the future of a profession with ACCA members at its heart.

While there are many examples throughout this report, I'd like to share just a snapshot of how ACCA has been acting on behalf of its members.

- Collaborating across Africa to strengthen the public sector, including meetings with Nancy Gathangu, Auditor General of Kenya and Shabeer Khan, the Accountant General of South Africa – and sponsoring the 8th Africa Congress of Accountants.
- Deepening our relationships across the People's Republic of China – including meetings with Lin Qiyun, Director General of the Accounting Department of the Ministry of Finance and Jiang Yong, the Secretary General of the Chinese Institute of Certified Public Accountants, and taking part in Hong Kong SAR's Accounting and Financial Reporting Council's (AFRC) Regional Regulatory Forum 2025.

- Meeting Shehbaz Sharif, Prime Minister of Pakistan to discuss public sector governance, the climate action agenda, and the importance of sustainable growth.
- Hosting senior delegates from the Ministry of Economy of the United Arab Emirates at ACCA's headquarters.
- Hosting a European Parliament roundtable with policymakers and regulators to explore how AI, skills and talent are shaping the future of Europe's small and medium-sized enterprises.
- Celebrating the first-ever global sustainability reporting standard for the public sector, issued by the International Public Sector Accounting Standards Board (IPSASB), following ACCA's role as initial funders of this important work back in 2022.
- Renewing our decade-long partnership with Chartered Accountants Australia and New Zealand (CA ANZ) for five more years, bringing the ACCA and CA brands together to positively influence the big issues impacting the profession and the wider world.
- Entering a landmark three-way partnership with Gavi (The Vaccine Alliance) and the Global Fund to enable countries to strengthen their public finance management systems as they fight infectious diseases.
- Celebrating an amazing 75 years in Hong Kong SAR and our first decade in Türkiye.

## Looking back, and ahead.

One final example that celebrates ACCA's continuing leadership was being awarded *Professional Body of the Year* at the 2025 International Accounting Awards. ACCA's proud history and enduring success, however, has never been based on the 'big' moments alone. Each step forward members take – in their workplaces and for their communities – contributes to ACCA's ever-growing reputation. And in the year ahead, I know the actions of ACCA members everywhere will keep telling the story of a professional accountancy body that is leading the way.

I want to thank members everywhere for being part of the ACCA community. Together, we're redefining accountancy.



**Helen Brand OBE**

Chief Executive

# AGM notice of meeting.

**Notice is hereby given that the one hundred and twenty-first Annual General Meeting of the ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS will be held online on Thursday 5 November 2026 at 13.00hrs GMT, for the following purposes:**

1. To receive and adopt the Report of Council and Accounts for the period 1 April 2025 to 31 March 2026.
2. To receive the report of the ballot for the election of members of Council.
3. To reappoint as auditors Johnston Carmichael LLP.

By order of Council

Andrew Steele  
Secretary

The Adelphi  
1-11 John Adam Street  
London WC2N 6AU

September 2026

---

## Notes

1. *Under bye-law 59, no member is entitled to be present or vote at any general meeting who is in arrears with any subscription or sum payable by them to the Association. Under regulation 4(3) (b) of the Chartered Certified Accountants' Membership Regulations 2014, annual subscriptions are payable on the first day of January in each year.*
2. *This Notice is given in accordance with bye-law 71 and bye-law 49.  
Members are encouraged to cast their votes online: [cesvotes.com/acca26](https://cesvotes.com/acca26)*
3. *A member may appoint their proxy any other member who is qualified to vote. A form of proxy is circulated with this Notice. If you wish to appoint a proxy, you must complete the form online or return it to the scrutineer by post to the address on the form to be received no later than 13.00hrs BST (GMT+1) on 22 October 2026.*
4. *For more information about this year's virtual AGM, registration and how to vote, go to: [accaglobal.com/agm](https://accaglobal.com/agm)*

# Association of Chartered Certified Accountants.

## Summarised Consolidated Accounts Year Ended 31 March 2026.

The summarised consolidated accounts are taken from the audited consolidated financial statements of the Association of Chartered Certified Accountants for the year ended 31 March 2026 and may not contain enough information for a full understanding of ACCA's financial affairs.

Therefore, members are invited to read the full consolidated financial statements which are available on request from ACCA, The Adelphi, 1-11 John Adam Street, London WC2N 6AU or from the website address **[accaglobal.com](https://accaglobal.com)**

# ACCA summarised accounts.

## Summarised consolidated statement of comprehensive income for the year ended 31 March 2026

|          |                                                                   | 31 March<br>2026<br>£'000 | 31 March<br>2025<br>£'000 |
|----------|-------------------------------------------------------------------|---------------------------|---------------------------|
| Notes    |                                                                   |                           |                           |
|          | <b>Revenue</b>                                                    |                           |                           |
| <b>2</b> | Total revenue                                                     | <b>262,601</b>            | 250,883                   |
|          | <b>Expenditure</b>                                                |                           |                           |
| <b>3</b> | Operational expenditure                                           | <b>223,430</b>            | 209,785                   |
| <b>4</b> | Strategic investment expenditure                                  | <b>44,940</b>             | 40,184                    |
|          | <b>Total expenditure</b>                                          | <b>268,370</b>            | 249,969                   |
|          | Operating (deficit)/surplus                                       | <b>(5,769)</b>            | 914                       |
| <b>5</b> | Income from investments, finance costs and other gains and losses | <b>5,909</b>              | 3,694                     |
|          | Surplus before tax                                                | <b>140</b>                | 4,608                     |
|          | Tax                                                               | <b>(500)</b>              | (998)                     |
|          | (Deficit)/surplus for the year                                    | <b>(360)</b>              | 3,610                     |
| <b>6</b> | Other comprehensive (loss)/income for the year                    | <b>(4,295)</b>            | 1,664                     |
|          | <b>Total comprehensive (loss)/income for the year</b>             | <b>(4,655)</b>            | 5,274                     |

## Summarised consolidated balance sheet as at 31 March 2026.

|                                       |                                | 31 March<br>2026<br>£'000 | 31 March<br>2025<br>£'000 |
|---------------------------------------|--------------------------------|---------------------------|---------------------------|
| Notes                                 |                                |                           |                           |
| <b>Assets</b>                         |                                |                           |                           |
| <b>Non-current assets</b>             |                                |                           |                           |
| <b>7</b>                              | Property, plant and equipment  | <b>11,261</b>             | 11,018                    |
| <b>8</b>                              | Intangible assets              | <b>417</b>                | 713                       |
| <b>9</b>                              | Financial assets               | <b>91,719</b>             | 84,905                    |
|                                       |                                | <b>103,397</b>            | 96,636                    |
| <b>Current assets</b>                 |                                |                           |                           |
| <b>9</b>                              | Other current financial assets | <b>44,347</b>             | 48,468                    |
| <b>10</b>                             | Trade and other receivables    | <b>37,273</b>             | 38,131                    |
| <b>11</b>                             | Cash and cash equivalents      | <b>47,954</b>             | 47,350                    |
|                                       |                                | <b>129,574</b>            | 133,949                   |
| <b>Total assets</b>                   |                                | <b>232,971</b>            | 230,585                   |
| <b>Reserves and liabilities</b>       |                                |                           |                           |
| <b>Funds and reserves</b>             |                                |                           |                           |
| <b>14</b>                             | Accumulated fund               | <b>56,085</b>             | 60,524                    |
| <b>14</b>                             | Currency reserve               | <b>(430)</b>              | (214)                     |
| <b>Total funds and reserves</b>       |                                | <b>55,655</b>             | 60,310                    |
| <b>Liabilities</b>                    |                                |                           |                           |
| <b>12</b>                             | Non-current liabilities        | <b>9,402</b>              | 6,704                     |
| <b>13</b>                             | Current liabilities            | <b>167,914</b>            | 163,571                   |
| <b>Total liabilities</b>              |                                | <b>177,316</b>            | 170,275                   |
| <b>Total reserves and liabilities</b> |                                | <b>232,971</b>            | 230,585                   |

The accounts were approved by Council on 2 July 2026 and signed on its behalf by:



**Melanie Proffitt**  
President



**Victoria Ajayi**  
Chair of Audit Committee

## Notes to the summarised accounts.

### 1 Basis of preparation

These summarised accounts are taken from the audited consolidated accounts of ACCA for the year ended 31 March 2026, which were prepared in accordance with UK-adopted International Accounting Standards. The auditors' opinion on those accounts was unqualified. The comparative figures, where appropriate, are for the year ended 31 March 2025.

The summarised accounts may not contain enough information for a full understanding of the financial affairs of ACCA. A booklet containing the full audited consolidated accounts of ACCA may be obtained on request from ACCA or viewed on the ACCA website [accaglobal.com](https://accaglobal.com)

Our Integrated Report provides a wide range of information about ACCA's strategy, governance, performance and prospects to show how we create value for our stakeholders and explains the place we occupy in society. The report can be accessed at [accaglobal.com](https://accaglobal.com)

|                                  | Year ended<br>31 March<br>2026<br>£'000 | Year ended<br>31 March<br>2025<br>£'000 |
|----------------------------------|-----------------------------------------|-----------------------------------------|
| <b>2 Revenue</b>                 |                                         |                                         |
| Admission and registration fees  | 13,509                                  | 12,564                                  |
| Subscriptions (see note 2(a))    | 124,204                                 | 118,796                                 |
| Examinations                     | 94,006                                  | 89,435                                  |
| Exemptions                       | 13,094                                  | 13,592                                  |
| Regulation and discipline        | 8,802                                   | 7,789                                   |
| Other revenue                    | 8,986                                   | 8,707                                   |
|                                  | <b>262,601</b>                          | 250,883                                 |
| <b>a Subscriptions</b>           |                                         |                                         |
| Members                          | 71,208                                  | 65,341                                  |
| Future members                   | 52,996                                  | 53,455                                  |
|                                  | <b>124,204</b>                          | 118,796                                 |
| <b>3 Operational expenditure</b> |                                         |                                         |
| Corporate                        | 14,592                                  | 14,213                                  |
| Content, Quality and Innovation  | 38,291                                  | 36,983                                  |
| Relationships                    | 31,621                                  | 31,161                                  |
| Strategy and Governance          | 24,733                                  | 23,697                                  |
| People and Transformation        | 16,235                                  | 13,951                                  |
| Finance and Operations           | 97,958                                  | 89,780                                  |
|                                  | <b>223,430</b>                          | 209,785                                 |

**4 Strategic investment expenditure**

|                                                                 | Year ended<br>31 March<br>2026<br>£'000 | Year ended<br>31 March<br>2025<br>£'000 |
|-----------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Digital transformation                                          | 31,015                                  | 33,250                                  |
| Innovation in Learning and Assessment (formerly Exams delivery) | 9,431                                   | 2,569                                   |
| Workplace transformation                                        | 3,394                                   | 3,330                                   |
| Strategic efficiency                                            | 903                                     | 311                                     |
| Meet compliance                                                 | 8                                       | 597                                     |
| Customer solutions                                              | –                                       | 66                                      |
| Portfolio management                                            | 189                                     | 61                                      |
|                                                                 | <b>44,940</b>                           | <b>40,184</b>                           |

Strategic investment expenditure relates to project costs within each category, and once a project has reached completion then any ongoing expenditure is treated as operational. The Digital transformation programme continues to transform the core business systems focusing on customer facing portals and online sales platforms. These costs are treated as expenditure as they do not meet the criteria of IAS 16 or IAS 38. The Innovation in Learning and Assessment programme is developing our exams platform to ensure it remains relevant to our future members. Workplace transformation relates to the costs involved by ACCA to embrace digital technology to be able to thrive in a rapidly changing world. The Strategic efficiency project was initiated to consider changes necessary within ACCA's operational environment to maintain financial sustainability.

**5 Income from investments, finance costs and other gains and losses**

|                                                         |              |              |
|---------------------------------------------------------|--------------|--------------|
| Investment income                                       | 3,053        | 3,993        |
| Realised gains on disposals of investments              | 1,288        | 1,883        |
| Unrealised gains on change of fair value of investments | 2,339        | 2,082        |
| Finance costs                                           | (466)        | (1,498)      |
| Gains/(losses) on forward currency contracts            | 2,407        | (1,604)      |
| Net foreign exchange losses                             | (2,712)      | (1,162)      |
|                                                         | <b>5,909</b> | <b>3,694</b> |

**6 Other comprehensive income**

|                                         |                |              |
|-----------------------------------------|----------------|--------------|
| Currency translation differences        | (216)          | (135)        |
| Recognition of actuarial (losses)/gains | (4,079)        | 1,799        |
|                                         | <b>(4,295)</b> | <b>1,664</b> |

Actuarial gains and losses which arise from experience adjustments and changes in actuarial assumptions are accounted for in comprehensive income in the period in which they arise.

## Notes to the summarised accounts.

|                                        | As at<br>31 March<br>2026<br>£'000 | As at<br>31 March<br>2025<br>£'000 |
|----------------------------------------|------------------------------------|------------------------------------|
| <b>7 Property, plant and equipment</b> |                                    |                                    |
| Leasehold improvements                 | 2,191                              | 3,350                              |
| Property                               | 7,511                              | 6,661                              |
| Plant and equipment                    | 209                                | 179                                |
| Computer systems and equipment         | 1,350                              | 828                                |
|                                        | <b>11,261</b>                      | 11,018                             |

All assets are stated at depreciated cost.

|                               |            |     |
|-------------------------------|------------|-----|
| <b>8 Intangible assets</b>    |            |     |
| Internally generated software | 71         | 147 |
| Third party intangible assets | 346        | 566 |
|                               | <b>417</b> | 713 |

Intangible assets relate to internally generated development costs and other third-party costs for the delivery of the qualification. ACCA only capitalises items as intangible when the costs meet the criteria for capitalisation under IAS 38 and the IFRIC relating to *Configuration or Customisation Costs in a Cloud Computing Arrangement*.

All intangible assets have remaining amortisation periods of between one and two years.

|                           |                |         |
|---------------------------|----------------|---------|
| <b>9 Financial assets</b> |                |         |
| Non-current assets        | 91,719         | 84,905  |
| Current assets            | 44,347         | 48,468  |
|                           | <b>136,066</b> | 133,373 |

Financial assets, comprising units in Baillie Gifford's Sustainable Growth and Positive Change Funds, Adept Investment Management's Fixed Income, Active Diversifier, Diversified Assets, Sustainable Multi Asset Credit and Diversified Liquid Credit Funds, BentallGreenOak's UK Property Debt II and III Funds, Brookfield's Global Transition Fund II and cash funds held by Royal London Asset Management, are fair valued annually at the close of business on the statement of financial position date.

ACCA's non-current financial assets are classified by the fair value hierarchies as follows: Level 1 (£0.1m); Level 2 (£83.5m); and Level 3 (£8.1m).

Notes to the summarised accounts.

|                                       | As at<br>31 March<br>2026<br>£'000 | As at<br>31 March<br>2025<br>£'000 |
|---------------------------------------|------------------------------------|------------------------------------|
| <b>10 Trade and other receivables</b> |                                    |                                    |
| Trade receivables and accrued revenue | 23,877                             | 25,006                             |
| Prepayments and other receivables     | 12,031                             | 12,143                             |
| Taxation recoverable                  | 697                                | 963                                |
| Derivative financial instruments      | 668                                | 19                                 |
|                                       | <b>37,273</b>                      | 38,131                             |

|                                     |        |        |
|-------------------------------------|--------|--------|
| <b>11 Cash and cash equivalents</b> |        |        |
| Cash and cash equivalents           | 47,954 | 47,350 |

Cash and cash equivalents comprise cash on hand, demand and short-term deposits, as appropriate, with banks and similar institutions which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

|                                   |              |       |
|-----------------------------------|--------------|-------|
| <b>12 Non-current liabilities</b> |              |       |
| Lease liabilities                 | 6,355        | 4,729 |
| Retirement benefit obligations    | 3,047        | 1,975 |
|                                   | <b>9,402</b> | 6,704 |

|                                  |                |         |
|----------------------------------|----------------|---------|
| <b>13 Current liabilities</b>    |                |         |
| Trade and other payables         | 48,502         | 48,826  |
| Lease liabilities                | 2,300          | 2,836   |
| Deferred revenue                 | 111,683        | 102,835 |
| Derivative financial instruments | 41             | 1,799   |
| Provisions                       | 5,388          | 7,275   |
|                                  | <b>167,914</b> | 163,571 |

Deferred revenue comprises fees and subscriptions from members and future members accounted for in advance, exam fees paid in advance by future members and monitoring contract income paid in advance.

Notes to the summarised accounts.

#### 14 Funds and reserves

|                                                     | Currency<br>reserve<br>£'000 | Accumulated<br>fund<br>£'000 | Total<br>funds<br>£'000 |
|-----------------------------------------------------|------------------------------|------------------------------|-------------------------|
| <b>Balance at 1 April 2024</b>                      | <b>(79)</b>                  | <b>55,115</b>                | <b>55,036</b>           |
| Surplus for the financial year                      | –                            | 3,610                        | 3,610                   |
| Currency translation                                | (135)                        | –                            | (135)                   |
| Recognition of actuarial gains net of deferred tax  | –                            | 1,799                        | 1,799                   |
| <b>Balance at 31 March 2025</b>                     | <b>(214)</b>                 | <b>60,524</b>                | <b>60,310</b>           |
| Deficit for the financial year                      | –                            | (360)                        | (360)                   |
| Currency translation                                | (216)                        | –                            | (216)                   |
| Recognition of actuarial losses net of deferred tax | –                            | (4,079)                      | (4,079)                 |
| <b>Balance at 31 March 2026</b>                     | <b>(430)</b>                 | <b>56,085</b>                | <b>55,655</b>           |

## 15 Capital

ACCA considers its capital to be its accumulated fund. Council's financial objective is to generate a targeted operating position, to build and maintain accumulated fund at a sustainable level, taking into account the various competitive risks. ACCA also aims to achieve additional long-term growth in accumulated fund through the active management of the investment portfolio. A three-year financial plan has been developed which, over the period of the plan, guides the level of accumulated fund. At 31 March 2026, the accumulated fund represented 65 days of operating expenditure (31 March 2025: 75 days) which is above the long-term guide of 60 days.

Council has reviewed its liquidity measure and has agreed that it will maintain a level of liquid reserves to cover ACCA's exposure to corporate risks that would result in a consequential loss to ACCA which could reduce overall financial strength and create a risk that ACCA was unable to settle liabilities as they fall due. Liquid reserves are defined as the total of cash, liquid short-term and long-term investments, less any short-term borrowing. Any investments in illiquid funds or securities, e.g. property debt funds, will be excluded from this classification. ACCA's Council Board reviews the financial position of ACCA at each board meeting. At 31 March 2026, the liquidity measure was 15% (31 March 2025: 13%), remaining significantly under the 50% guide with no single risk exceeding 30%.

## 16 Contingent liabilities

### Overseas taxation

ACCA continues to monitor the tax legislation of overseas markets where remote selling may result in a tax exposure. ACCA is subject to various digital services taxes (DSTs) and similar taxes in multiple jurisdictions. These taxes are complex and evolving, and there is uncertainty regarding their application and enforcement. ACCA will provide for a tax exposure where management assessment supported by specialist tax advice confirms a liability has arisen. However, the ultimate resolution of matters such as these may result in liabilities that are materially different from the amounts recorded within the financial statements.

On 29 June 2025 ACCA received a Show Cause Notice of 478.6m INR (£4.1m\*), excluding penalties and interest, from the Indian tax authorities relating to GST on revenue from ACCA's products sold in India. After taking professional advice ACCA believes it is compliant with current tax legislation and on 15 September 2025 ACCA presented a writ petition before the Karnataka High Court challenging the Show Cause Notice on three primary grounds. The writ petition was accepted by the Court which has issued notice to respond to Revenue Counsel. The Court also granted a stay from further proceedings in the impugned Show Cause Notice pending resolution before the High Court. Despite an initial court deadline of 4 weeks, Revenue Counsel has yet to file their counter arguments against the Writ Petition. Our legal advisors have noted that a prolonged delay in filing is customary when dealing with Revenue Counsel.

\*converted at the rate on 29 June 2025 of 117.5 INR to £1

# Membership of Council at 31 March 2026.

**Merina Abu Tahir**

Kuala Lumpur, Malaysia  
Independent Non-Executive Director,  
Public Listed Companies

**Nigel Adams**

Olney, United Kingdom  
Managing Director, Ad Valorem Group

**Victoria Ajayi**

Lagos, Nigeria  
Group Managing Director and CEO,  
TVC Communications

**Liz Blackburn**

Edinburgh, United Kingdom  
Corporate Director, Sabhal Mòr Ostaig,  
the National Centre for Gaelic Language  
and Culture

**Carol-Ann Boothe**

Maryland, United States of America  
Director, Verdi Consulting Inc.

**Elaine Boyd OBE**

Glasgow, United Kingdom  
Honorary Professor, Glasgow Caledonian  
University School for Business and Society

**Martin Brennan**

Ilkley, United Kingdom  
CEO, Onside Accounting

**Anastasia Chalkidou**

Athens, Greece  
CFO and Co-founder, Quantum BITS

**Natalie Chan**

Hong Kong SAR of China  
Banking and Capital Markets Leader  
(Hong Kong), Deloitte Touche Tohmatsu

**Kelvin Chow**

Singapore  
Board Chairman, Manager of EC World REIT

**Cathal Cusack**

Dublin, Ireland  
Partner, Cusack & Co

**Stephen Doyle**

Dublin, Ireland  
Head of Real Estate, Technology  
and Operations, EY Ireland

**Dariusz Gafka**

Warsaw, Poland  
Chairman of Supervisory Board, Santander  
Consumer Bank Polska SA

**Cristina Gutu**

Bucharest, Romania  
Director, Learning and Development Lead,  
KPMG

**Datuk Zaiton Mohd Hassan**

Kuala Lumpur, Malaysia  
CEO, Malaysia Professional Accountancy Centre

**Babajide Ibrinke**

Abuja FCT, Nigeria  
Executive Director, Finance and  
Corporate Services, Nigerian Independent  
System Operator

**Gary Kent**

Mississauga, Canada  
Chief Administrative Officer,  
Peel Region, Canada

**Anne Keogh**

Dublin, Ireland  
CFO, Medmark Ltd

**Urooj Farhat Khan**

Dubai, United Arab Emirates  
Director, KPMG

**Winnie Ki**

Hong Kong SAR of China  
Partner, Assurance & People, Ernst & Young

**Lock Peng Kuan**

Kuala Lumpur, Malaysia  
Managing Partner, Audit and Assurance,  
Baker Tilly Malaysia

**Trusha Lakhani**

Hinckley, United Kingdom  
CEO and Founder, Great Business Matters Ltd

**Fen Nee Lim**

Kuala Lumpur, Malaysia  
Independent Non-Executive Director,  
Public Listed Companies

**James Lizars**

East Grinstead, United Kingdom  
Founder and CEO, Thrive Accountants

**Oxana Losevskaya**

Dubai, United Arab Emirates  
Founder and Partner, SLPartners FZCO

**Philip Maher**

Limerick, Ireland  
Founder and CEO, Sustainablebusiness.ie

**Manenzhe Manenzhe**

Gauteng, South Africa  
CFO, National Heritage Council of South Africa

**Qinxue (Major) Mei**

Hong Kong SAR of China  
DBA Scholar, Beijing National Accounting  
Institute (Academic Affiliation)

**Nauman Asif Mian**

Dubai, United Arab Emirates  
CFO, Bayt.com Inc.

**Helen Morgan**

Cardiff, United Kingdom  
Finance Director, Character.com

**Nandila Mubiana**

Abuja, Nigeria  
Country Team Leader, Fiscal Agent,  
GFA Consulting Group

**Gráinne Murphy**

Galway, Ireland  
CEO, Ballinasloe Credit Union

**Amos Ng**

Singapore  
Group CFO and Senior VP,  
Straco Corporation Ltd

**Ian Ng**

Shanghai, China  
Finance VP, APAC, Ammega (China)  
Investment Co. Ltd

## Membership of Council at 31 March 2026.

### **Joe O'Regan**

Boston, United States of America  
Managing Director, Global Support  
Services and Harvard International Office,  
Harvard University

### **Siobhan Pandya**

Dallas, United States of America  
Senior Director of Program Management  
Office and Creative Business Operations,  
Mary Kay

### **Melanie Proffitt**

Leicester, United Kingdom  
Director, Proffitt Consultants Ltd

### **Waleed Shahnawaz**

Abu Dhabi, United Arab Emirates  
Group CFO, Abu Dhabi Marine Sports Club  
and Holding

### **Rabia Shaukat**

NEOM, Kingdom of Saudi Arabia  
Head of Financial Planning,  
Sectors and Authority, NEOM

### **Sallahuddin (Den) Surfraz**

Curepipe, Mauritius  
Market Head of Risk and Compliance, India,  
Middle East and Africa, TMF Group

### **Jennifer Tan**

Hong Kong SAR of China  
Founder and CEO, Porrima Ltd

### **George Erumeda Varghese**

Kochi, India  
Founder and Chief Executive,  
Trinity Energy Sourcing Ltd

### **Nguyen Vu Duc**

Hanoi, Vietnam  
Audit Partner, Deloitte Vietnam  
Audit Company Ltd

### **Dinusha Weerawardane**

London, United Kingdom  
Head of Department for Accounting  
and Finance, Arden University

### **Matthew Wong**

Shanghai, China  
Retired, formerly Partner, Asiapac Asset  
& Wealth Management Tax Leader, PwC

### **Shujuan (Jane) Yang**

Beijing, China  
Managing Partner, Ernst & Young Hua Ming LLP

**Council member profiles can be found at:**

**[accaglobal.com/gb/en/member/council-elections/todays-council/meet-your-council.html](https://accaglobal.com/gb/en/member/council-elections/todays-council/meet-your-council.html)**

# Council members’ attendance at Council meetings during 2025-26.

The table below shows attendance by current members of Council at Council meetings during 2025-26. There were four Council meetings in the financial year 2025-26.

| Name                     | Total | Name                      | Total |
|--------------------------|-------|---------------------------|-------|
| Merina Abu Tahir         | 4/4   | Oxana Losevskaya          | 4/4   |
| Nigel Adams              | 1/2*  | Philip Maher              | 3/4   |
| Victoria Ajayi           | 4/4   | Manenzhe Manenzhe         | 4/4   |
| Liz Blackburn            | 4/4   | Qinxue (Major) Mei        | 4/4   |
| Carol-Ann Boothe         | 4/4   | Nauman Asif Mian          | 3/4   |
| Elaine Boyd              | 3/4   | Helen Morgan              | 4/4   |
| Martin Brennan           | 2/2*  | Nandila Mubiana           | 2/2*  |
| Anastasia Chalkidou      | 4/4   | Gráinne Murphy            | 4/4   |
| Natalie Chan             | 4/4   | Amos Ng                   | 4/4   |
| Kelvin Chow              | 2/2*  | Ian Ng                    | 3/4   |
| Cathal Cusack            | 4/4   | Joe O'Regan               | 4/4   |
| Stephen Doyle            | 4/4   | Siobhan Pandya            | 3/4   |
| Dariusz Gafka            | 2/2*  | Melanie Proffitt          | 4/4   |
| Cristina Gutu            | 4/4   | Waleed Shahnawaz          | 2/2*  |
| Datuk Zaiton Mohd Hassan | 4/4   | Rabia Shaukat             | 4/4   |
| Babajide Ibironke        | 4/4   | Sallahuddin (Den) Surfraz | 4/4   |
| Gary Kent                | 4/4   | Jennifer Tan              | 3/4   |
| Anne Keogh               | 2/2*  | George Erumeda Varghese   | 4/4   |
| Urooj Farhat Khan        | 2/4   | Nguyen Vu Duc             | 4/4   |
| Winnie Ki                | 4/4   | Dinusha Weerawardane      | 4/4   |
| Lock Peng Kuan           | 4/4   | Ernest Wong               | 3/3** |
| Trusha Lakhani           | 4/4   | Matthew Wong              | 4/4   |
| Fen Nee Lim              | 4/4   | Shujuan (Jane) Yang       | 3/4   |
| James Lizars             | 4/4   |                           |       |

Notes:   \*Council members elected in November could attend a maximum of two meetings.  
      \*\*Ernest Wong FCCA died in January 2026 while serving as a member of Council. Ernest joined the ACCA Hong Kong Committee in 2014 and served on the professional development and SME sub-committees. He chaired the ACCA Hong Kong Committee in 2020-21 and was elected to Council in 2021.

# Statement on elections to Council.

## Retirements from Council.

Liz Blackburn, Siobhan Pandya, Melanie Proffitt and Matthew Wong are retiring from Council and, in accordance with bye-law 15(d), are not eligible for re-election.

Elaine Boyd, Oxana Losevskaya and Rabia Shaukat are standing down from Council and not seeking re-election at this time.

Following the sad passing of Council member, Ernest Wong, in January 2026 there will be an additional vacancy this year.

The following members of Council are retiring and are offering themselves for re-election:

|                   |                |             |
|-------------------|----------------|-------------|
| Babajide Ibironke | Winnie Ki      | Fen Nee Lim |
| Nauman Asif Mian  | Gráinne Murphy |             |

## Nominations for election.

The following members of ACCA have been nominated for election to Council in accordance with bye-law 16:

|                          |                             |                          |
|--------------------------|-----------------------------|--------------------------|
| Abiodun Daveraux Akerele | Shaheryar Arif              | Nike Bello               |
| Belete Jember Bobe       | Rajiv Chandra               | Chee Siew Fai            |
| Arslan Cheema            | Wilson Cheng                | Denise Chinpire-O'Reilly |
| Sandy Chu                | Chua Siong Kiat (Alex Chua) | Mubashir Dagia           |
| Akofa Dakwa              | Fox Suk Wah Rebecca         | M. Junaid Younas Ghori   |
| Rauf Ali Jan             | Manohar Johnson             | Jatin Kalra              |
| Graham Parker            | Masood Ahmed Qureshi        | Sachidanund Ramparsad    |
| Chengai Ruredzo          | Shahzaib Sanwal             | Mustafa Sharara          |
| Rachel Shorter           | Maria Sigacheva             | Heather Smith            |
| Xiaohui Xi               |                             |                          |

There are, therefore, 33 candidates for the 13 vacancies on Council.

It is mandatory for those elected to Council to accept and adhere to the Code of Practice for Council members. All the candidates in the Council elections have agreed, if elected, to comply with and be bound by the Code of Practice, the contents of which can be viewed at

[accaglobal.com/codeofpractice](http://accaglobal.com/codeofpractice)

Members' attention is drawn to the statement below on the skills and attributes that ACCA believes Council as a whole should contain.

Council develops policy for ACCA as a whole and Council members act for the whole organisation.

ACCA considers that it is essential that Council has access to the following skills and attributes from among its members:

- An ability to take a strategic and analytical approach to issues and to see the big picture
- An understanding of business and the marketplace
- Communication and networking skills
- An ability to interact with peers and respect the views of others
- Decision-making abilities
- An ability and track-record of acting in an ambassadorial role in many different environments
- Planning and time management
- A willingness to learn and develop.



# **Election addresses.**



# Abiodun Daveraux Akerele

## Job position/ title and employer

Senior Corporate Reporting  
Leader, Ontario Securities  
Commission

## Sector employed in

Public sector

## Country of residence

Canada

## ACCA Member since

2012

## Previous/current ACCA involvement

- Former member,  
ACCA Canada Member  
Network Panel
- Global governance  
advocacy and  
mentorship

## Relevant career experience

- Controller/CFO,  
Aerospace and  
Defense Operation
- Finance Lead,  
Regulatory  
Reporting and  
Compliance

## Election statement

I am a proud FCCA member having completed my designation in 2012.

My professional career combines a unique blend of strategic leadership, vision, innovative knowledge development, working with finance experts in the Sub-Saharan African region where I started with strong professional community network and aptitude for good governance; good sustainable focus to build pride in the accounting professional landscape. In this capacity, I have mentored more than a thousand prospective students through their ACCA qualification and also advocated for ACCA members in workplaces to advance their professional career as part of member support.

Thereafter, I advanced my professional career in North America in the aerospace industry as CFO leading the strategic direction of the combined aviation and defense operating segment; further advanced financial expertise in petrochemical operation, financial services and capital market regulatory as accounting/finance subject expert.

In my present role as senior corporate reporting leader with top regulator in Canadian capital market legislation, I have worked with management executives and finance leaders in high-level professional capacity promoting cause for safe financial and capital market regulatory landscape while fostering ACCA awareness through research support engagement.

I have contributed to building support for ACCA brand recognition and inclusiveness in Canadian workspace. I am standing for election to Council in the forthcoming ACCA Council election with the following intents:

- I am passionate about giving back to build global network of support for the next generation of accountants in the face of global economic uncertainties and the challenges it presents.
- I am passionate about building ACCA's member network; nurturing and advancing our professional values to the next generation of accountants.
- If I could seek your vote, in collaboration with other Council members, I will work to:
  - Advocate for diversity and inclusiveness in workplaces through top industry finance leadership promoting decent work and economic empowerment for members.
  - Support members' relevance in promoting economic competitiveness via effective member engagement to connect with ACCA approved employers, partners and other networks in accelerating their career and/or professional work engagement.

Please vote for me as we continue to advocate for members advancement and promoting ACCA brand.



# Shaheryar Arif

**Job position/  
title and employer**

Assistant Manager,  
Ernst & Young  
Professional Services

**Sector employed in**

Professional services

**Country of residence**

Kingdom of Saudi Arabia

**ACCA Member since**

2024

**Election statement**

I am honored to submit my candidacy to serve the ACCA community. As a proud ACCA member since October 2024, I bring over a decade of professional experience in the accounting and finance industry, combined with more than 12 years of continuous engagement with professional accountancy bodies.

Currently, I serve as an Assistant Manager at EY Saudi Arabia, where I work in a dynamic and demanding environment that requires high standards of professionalism, integrity, and technical excellence. My experience has provided me with strong exposure to global best practices, regulatory frameworks, and the evolving expectations of the profession.

Beyond my corporate experience, I have also had the privilege of serving as a teacher earlier in my career. This role shaped my ability to communicate complex concepts in a clear and accessible manner, mentor aspiring professionals, and contribute to knowledge-sharing—values that align closely with ACCA's commitment to learning and development.

My journey in the profession has been guided by a commitment to continuous improvement, ethical conduct, and contributing meaningfully to the community. I believe that ACCA plays a critical role in shaping the future of the profession, particularly in emerging markets, and in supporting members as they navigate change, digital transformation, and evolving regulatory landscapes.

If given the opportunity to serve, I will focus on:

- Strengthening engagement between ACCA and its members, particularly early-career professionals.
- Promoting practical learning, mentorship, and knowledge-sharing initiatives.
- Supporting diversity, inclusion, and accessibility within the profession.
- Advocating for the relevance and value of ACCA members in a rapidly changing global economy.

I am committed to representing members' interests with transparency, integrity, and a collaborative approach. I bring a balanced perspective shaped by industry experience, professional involvement, and a passion for contributing back to the community that has supported my growth.

Thank you for your consideration.



# Nike Bello

## Job position/ title and employer

President and CEO,  
Compass Accounting  
Chartered Professional  
Accountant Ltd

## Sector employed in

Public practice

## Country of residence

Canada

## ACCA Member since

2006

## Previous/current ACCA involvement

- Former Vice Chair,  
Canada Member  
Network Panel
- Former International  
Assembly representative,  
Canada

## Relevant career experience

- President/CEO, Compass  
Accounting CPA Ltd
- Senior Controller/  
Specialist, Pfizer Global  
Financial Services

## Election statement

I am seeking election to ACCA Council to continue serving and strengthening our global profession. As a Chartered Professional Accountant (Canada), Certified Fraud Examiner, and business leader with more than 20 years of international experience across Europe and North America, I bring expertise in governance, finance, strategy, public practice, and organizational leadership.

My career has provided me with extensive international exposure, enabling me to work across diverse jurisdictions, cultures, and industries. These experiences have strengthened my ability to collaborate effectively with professionals from different backgrounds, build meaningful partnerships, and contribute to solutions that reflect ACCA's global membership. I believe diversity of thought and international collaboration are essential to advancing our profession.

My commitment to ACCA has been demonstrated through my service on the ACCA Canada Member Network Panel, including two consecutive terms as Vice-Chair, and my participation in the ACCA International Assembly. Beyond ACCA, I have actively volunteered on professional and community boards and committees, supporting governance, education, mentorship, and the development of future leaders. These experiences have reinforced the importance of service, inclusion, and listening to the voices of members and stakeholders.

Throughout my career, I have championed ethical leadership, lifelong learning, and innovation while mentoring emerging professionals and supporting entrepreneurs and small businesses. I understand the evolving opportunities and challenges facing members across different regions, sectors, and career stages.

If elected, I will be a collaborative and accessible Council member, committed to listening to members, strengthening international engagement, fostering collaboration across our global network, promoting innovation, and upholding the highest professional standards. I will work to ensure ACCA continues to create meaningful opportunities for members, embraces emerging technologies responsibly, and equips finance professionals to thrive in an increasingly interconnected world.

It would be an honour to represent you on ACCA Council and to help shape ACCA's future with integrity, inclusiveness, global perspective, and a steadfast commitment to serving our members.



# Belete Jember Bobe

## Job position/ title and employer

Senior lecturer  
in accounting,  
Deakin University

## Sector employed in

Education

## Country of residence

Australia

## ACCA Member since

2003

## Previous/current ACCA involvement

- Former International Assembly representative, ANZ
- Former Vice Chair, ANZ Member Network Panel

## Relevant career experience

- Senior lecturer
- Academic program manager

## Election statement

My name is Dr Belete Jember Bobe, and I am an accounting academic at Deakin University, Australia. I am honoured to submit my nomination for the 2026 election to the Association of Chartered Certified Accountants Council.

As a long-standing ACCA member, I have witnessed the organisation's growth into a globally respected professional body that promotes ethics, inclusion, innovation, and the public interest. I am committed to contributing to ACCA's future direction and ensuring it continues to deliver value for members, students, employers, and society.

My involvement with ACCA began in 1995 in Addis Ababa, where I founded and became the first president of the ACCA Students' Society in Ethiopia. In this role, I worked to support ACCA students and strengthen access to learning resources and academic support. Key achievements included securing library access through universities and colleges, obtaining ACCA funding for study materials, establishing an office at Addis Ababa University, and organising volunteer-led tutorial classes involving university staff and accounting practitioners.

Over the years, I have continued to support ACCA initiatives at the regional and international levels. My participation in ACCA panels in Australia and New Zealand has enabled me to contribute to discussions on professional development, governance, member engagement, and the evolving role of finance professionals.

In addition, my involvement in the ACCA International Assembly has provided valuable exposure to members' perspectives from different regions and sectors, reinforcing my appreciation of ACCA's global community. A concept I initiated, called Red Box Tuesday, allows members to meet regularly, exchange ideas and experiences, and, importantly, helps newcomers learn about settling into a new country.

I believe effective Council members must demonstrate integrity, collaboration, strategic thinking, and commitment to service. Through my academic and professional contributions, I have consistently supported initiatives that enhance member value and uphold the profession's reputation. I also recognise the importance of ensuring ACCA remains responsive to technological change, sustainability reporting, talent development, and evolving stakeholder expectations.

If elected, I will work constructively with Council members and ACCA leadership to strengthen member engagement, promote lifelong learning, and support ACCA's continued global relevance and impact.



# Rajiv Chandra

## Job position/

### title and employer

Finance Director – Data and AI Value Creation, Virgin Media O2

## Sector employed in

Telecoms, media and entertainment

## Country of residence

United Kingdom

## ACCA Member since

2015

## Previous/current

### ACCA involvement

- Panel discussion on Finance Evolution
- ACCA research input

## Relevant career experience

- Finance Director – Value Creation
- Head of Finance Analytics

## Election statement

I am standing for election to ACCA Council because I believe our profession is at a pivotal moment.

Rapid advances in artificial intelligence, data, automation and sustainability are reshaping how organisations create value, manage risk and take decisions.

ACCA has a unique opportunity to help members lead this transformation as finance leaders of the future, and I want to contribute through my significant experience within finance, data and analytics.

I am an FCCA member with more than 20 years of international experience across finance, strategy, transformation, analytics and business leadership.

Today, as Director of Finance Analytics and Value Creation at Virgin Media O2, I lead a cross-functional portfolio focused on driving commercial value through data, advanced analytics, AI and technology-enabled transformation. This relies on translating insight into action, helping drive growth, improve efficiency and make better decisions in an increasingly complex environment.

During my career at Virgin Media O2, Sky, Procter & Gamble and Grant Thornton, I have worked across diverse sectors and markets, leading major transformation programmes, developing high-performing teams and partnering with senior leaders to deliver sustainable outcomes.

I have seen first-hand how finance professionals create the greatest impact when they combine technical excellence with strategic insight, commercial acumen and a deep understanding of technology.

Alongside my professional experience, I hold an Executive MBA from the University of Cambridge, where my award-winning thesis explored growth in saturated markets through a big-data-led circular economy framework. This reinforced my belief that the future finance professional must be comfortable operating at the intersection of finance, technology, sustainability and innovation.

If elected, I will champion three priorities: equipping members with future-ready skills in data, AI and digital technologies; strengthening ACCA's global voice on the future of finance and business; and supporting a profession that is inclusive, diverse and accessible to talent from all backgrounds.

ACCA transformed my own career and opened opportunities that have taken me across industries, countries and leadership roles. I would be honoured to bring my experience, energy and commitment to the Council and represent the interests of members worldwide.



# Chee Siew Fai

## **Job position/ title and employer**

Group CEO,  
Sentral Advisory Group

## **Sector employed in**

Public practice and  
consulting

## **Country of residence**

Singapore

## **ACCA Member since**

2015

## **Previous/current ACCA involvement**

- Member, Singapore Member Network Panel
- Former Chair, Young Members – GenNext Group

## **Relevant career experience**

- Experienced audit partner and group CEO
- Board member and Audit Committee member

## **Election statement**

Dear fellow ACCA members,

My name is Siew Fai, Group CEO of Sentral Advisory Group with more than 15 years of experience in Singapore, Australia, and Malaysia as a professional auditor and consultant. Building on my ACCA qualification, I also hold a Master's (MSc) in Professional Accountancy from the University of London. I'm honoured to stand for election to the ACCA Council.

My contributions to ACCA include:

- Serving on the Singapore Member Network Panel from 2022-2026.
- Lead the Young Members – GenNext Group from 2023-2024.
- Lead the Student Members – Careers, Employability and Support Group from 2022-2023.
- Engaged in various ACCA initiatives, workshops and seminars.

I'm currently also a member of the Public Practice Committee of Singapore's local accountancy body, Board Member and Audit Committee for non-for-profit organization in Singapore, roles that continue to sharpen my governance, oversight and community leadership experience.

These roles deepened my understanding of the challenges young professionals face as they enter and grow in the profession and reinforced how important it is for ACCA to stay relevant and accessible to the next generation of accountants, everywhere in the world. I remain committed to advocating for diversity and inclusion, building on ACCA's shared purpose to be a force for public good.

If elected, I will focus on:

- Strengthening ACCA's regional brand and reputation, raise ACCA's visibility and standing.
- Amplifying the voice of Southeast Asia and emerging markets – ensuring Council's strategy reflects the realities of fast-growing accountancy markets.
- Good governance and accountability – bringing my board and audit committee experience to Council's own oversight responsibilities, in service of ACCA's members and the public interest.
- Supporting mentorship and development, championing initiatives that help ACCA members at every career stage build future-ready skills.

ACCA has shaped my career and given me the platform to give back – from mentoring young members to representing our profession locally. I would be honoured to bring that same energy, and a genuinely regional and global perspective, to Council.

It would be a privilege to serve you and I humbly seek for your support for election to ACCA Council.

Thank you.



# Arslan Cheema

## Job position/ title and employer

Regional Financial  
Controller, JBS MENA

## Sector employed in

FMCG

## Country of residence

Kingdom of Saudi Arabia

## ACCA Member since

2018

## Relevant career experience

- Head Finance Culinary,  
IFFCO Group, KSA
- Head Finance,  
Dussmann Group, KSA

## Election statement

The accountancy and finance profession stands at its most consequential inflection point in a generation. Artificial intelligence is not on the horizon — it is here, reshaping audit methodologies, redefining financial reporting, and challenging the very value proposition of the finance professional.

I am standing for ACCA Council because this moment demands leadership that has lived at the intersection of finance and technology — not merely observed it.

With over fourteen years of senior finance leadership, I bring a rare breadth of experience that spans the full spectrum of the profession. From external audit and financial control to FP&A and advisory, I have advised multinational groups, led finance transformation agendas, and operated at the strategic heart of complex, multi-market organisations across diverse regulatory environments. Built on the highest standards of technical excellence and professional integrity, my career combines deep regional insight with a globally informed perspective — precisely what ACCA's diverse membership deserves on its Council.

## My AI Agenda for ACCA

- **Embed AI Literacy** into ACCA's core qualification and CPD framework — not as an elective, but as a professional standard.
- **Establish an ACCA AI Ethics Charter** — ensuring members lead conversations on responsible AI deployment in finance globally.
- **Build Global Partnerships** between ACCA and leading AI institutions to position our members at the forefront of the intelligent finance revolution.
- **Create Equitable Pathways** for SME practitioners and developing-market members to access AI tools and training without barrier.

ACCA has always led — through financial crises, regulatory upheaval, and globalisation. The AI era is no different. But leadership requires intentionality, urgency, and a Council that speaks the language of both the boardroom and the algorithm.

I bring that voice. I ask for your vote.



# Wilson Cheng

## **Job position/ title and employer**

Partner, Tax Leader,  
Hong Kong and Macao,  
Ernst & Young

## **Sector employed in**

Tax services

## **Country of residence**

Hong Kong SAR of China

## **ACCA Member since**

2003

## **Previous/current ACCA involvement**

- Chair, ACCA Hong Kong Committee 2025-26
- International Assembly representative, Hong Kong

## **Relevant career experience**

- Tax Leader, EY Hong Kong/ Macao
- Research Institute Board Member (voluntary)

## **Election statement**

### **My ACCA Journey**

I am Wilson Cheng, currently serving as ACCA Hong Kong Committee Chair for 2025-26. My ACCA journey began in the early 2000s and has been an important part of my professional and personal development. For more than 25 years in professional service, I have enjoyed helping organisations solve complex business challenges while continuously learning and adapting to change. Working with people from different backgrounds and younger generations has reinforced my belief that innovation, collaboration and lifelong learning are essential to the future of our profession.

### **Advocating for ACCA's Global Members**

Having worked with clients, colleagues and stakeholders across different countries and cultures, I have experienced the strength of ACCA's global membership. What makes ACCA unique is its diversity. Our members work across different markets, industries and career stages, yet we are connected by a shared commitment to professionalism, integrity and creating value. I am passionate about ensuring that ACCA remains a strong voice for members globally. While members face different local challenges and opportunities, we share common aspirations: to build rewarding careers, remain relevant in a changing world and make meaningful contributions to business and society. I believe Council should continue to listen to and reflect the perspectives of members across different regions. ACCA's strength comes from its global membership, and I would be honoured to help ensure that members' voices continue to shape its future.

### **Looking Forward**

After more than two decades of involvement with ACCA, my passion for our profession remains as strong as ever. Throughout my career, I have seen how ACCA members contribute far beyond finance and accounting, helping organisations navigate change, build trust and create long-term value. As our profession continues to evolve through technological innovation, sustainability and new business models, I am standing for Council because I want to contribute my experience, energy and commitment to helping ACCA continue to serve, support and advocate for its members around the world. I would be honoured to serve our members worldwide and contribute to building an even stronger ACCA for future generations.

Thank you for your support.



# Denise Chinpire-O'Reilly

## Job position/

### title and employer

CEO/MD, K.S.Chinpire  
Contracting Services Ltd

## Sector employed in

Oil and gas energy

## Country of residence

Trinidad and Tobago

## ACCA Member since

2005

## Previous/current

### ACCA involvement

- ACCA AB Magazine  
Feature October 2024
- ACCA/ICAC Practice  
Monitoring Contract  
Renewal

## Relevant career experience

- IFAC Membership  
Committee/IFAC  
PAODAG Observer
- ICAC PAO Advisor/ICATT  
Licensing Chair

## Election statement

### Local Strength \*Regional leadership \*Global vision

I am honored to present myself for election to the Council of the Association of Chartered Certified Accountants as a proud representative of the Caribbean and a passionate advocate for our profession. For more than 30 years, I have built my career in my family's third-generation business in the local downstream energy sector, progressing from Accounting Assistant to **CEO**, breaking barriers in an industry where **Female Leadership** remains the exception rather than the norm. This experience has shaped my understanding of Strategic Leadership, Governance, Resilience, and Sustainable business development in a complex and evolving economic environment.

### As a Fellow of ACCA and a Chartered Accountant Professional Contributions

- Strategic PAO leadership and Development
- Sustainable Stakeholder Engagements
- Advocate Professional Accountants in Business
- Advocate Women in Energy

### Leadership Roles

Working closely with regulators, practitioners, students, and regional stakeholders to strengthen the voice, relevance, and influence of the profession across the Caribbean.

- Institute of Chartered Accountants of Trinidad and Tobago (ICATT) – Past President
- Institute of Chartered Accountants of the Caribbean (ICAC) Past Secretary and Director
- International Federation of Accountants (IFAC) – I serve on the Professional Accountancy Organization Development and Advisory Group (PAODAG) and the Membership Committee
- Energy Chamber of Trinidad & Tobago – Chair for Women in Energy Task Force

### Value Proposition to Council

- Practical business experience
- Strong regional collaboration
- Deep understanding of the challenges faced by members in emerging developing economies
- Inspire and motivate young professionals

### I strongly believe ACCA must continue to evolve while remaining firmly connected to its members.

- We must strengthen opportunities for young professionals
- Support SME's with competent finance professionals to meet the evolving business demands
- Embrace innovation and sustainability
- Ensure that all members feel seen, heard, and represented.

As a Caribbean professional, I bring a view shaped by resilience, diversity, and adaptability—qualities that enable me to contribute meaningfully to global conversations on *Sustainability, Digital Transformation, Talent Development, and Economic Growth*. I am ready to contribute my experience, energy, and regional insight to help ACCA continue to thrive as a truly global and inclusive professional body.

**I humbly ask for your support and vote.**



# Sandy Chu

## **Job position/ title and employer**

Senior Product Officer in  
Tax Credits and Incentives,  
New Jersey Economic  
Development Authority

## **Sector employed in**

Public sector

## **Country of residence**

United States of America

## **ACCA Member since**

1998

## **Previous/current ACCA involvement**

- Former Chair, USA  
Member Network Panel
- ACCA Accountants for  
Business Global Forum

## **Relevant career experience**

- Global public accounting  
firms former partner
- Public sector officer –  
tax credits and incentives

## **Election statement**

I am honored to stand for election to ACCA Council and to continue serving a global community that has shaped my professional journey.

For more than two decades, I have advised international cross border businesses on complex financial, regulatory, and operational matters. My career includes senior leadership roles at EY and Grant Thornton, and I currently serve as Senior Product Officer at New Jersey Economic Development Authority. These roles have strengthened my expertise in governance, risk oversight, and strategic decision making across public, private, and non-profit sectors.

Living and working in Hong Kong and Mainland China, the United Kingdom, and the United States has shaped my global perspective and given me first-hand insight into the diverse environments in which ACCA members operate. This international experience guides how I listen, how I lead, and how I support members navigating a rapidly changing profession.

My service to ACCA reflects a long and meaningful commitment. I served as Chair of ACCA USA Member Network Panel and as Vice Chair while also leading the New York Chapter, supporting members across the tri state area. I have been honored as an ACCA Advocate for several years. I serve as a member of the ACCA Accountants for Business Global Forum and as an ACCA International Assembly member since 2021. I have also spoken at numerous ACCA events, contributing to ACCA Member Interviews, Accounting and Business magazine, and global roundtables on critical matters influencing the profession's future.

If selected, I will focus on strengthening member value through relevant, future ready learning; supporting ACCA's leadership in digital and technological transformation; and expanding ACCA's engagement with employers for recognition and with educators to create more opportunities for members worldwide.

I would be honored to contribute to Council's work and continue supporting our global community with integrity and a deep commitment to ACCA's founding principles.



# Chua Siong Kiat (Alex Chua)

## Job position/ title and employer

Consulting CFO and Listed  
Company's Independent  
Director, Lighthouse  
Business Consulting Pte Ltd

## Sector employed in

Corporate consulting

## Country of residence

Singapore

## ACCA Member since

1997

## Previous/current

### ACCA involvement

- Judge, Asian Business  
Case Competition 2025
- Speaker, Singapore IIA  
International Conference

## Relevant career experience

- Consulting CFO – IPO,  
M&A, governance
- Board Independent  
Director, Audit  
Committee Chair

## Election statement

Dear fellow members,

We live in an era of complex and extraordinary “polycrisis” – where AI, geopolitical shifts, and economic volatility are reshaping business. We need to navigate where technological disruption, macroeconomic volatility, climate imperatives, and evolving regulatory demands converge simultaneously. As professional accountants, our mandate has expanded beyond traditional financial stewardship. We need to serve as agile strategists, trusted advisors, and ethical custodians.

With over 30 years of international management and finance leadership, corporate governance, and postgraduate studies in business AI, and having lived and worked in London, Beijing, Ho Chi Minh City and now in Singapore, with regional travelling, I have realised continuous learning is, perhaps, the way to resilience and relevance.

My career reflects a steadfast commitment to lifelong education. I am FCCA, FCA Singapore, CIA, CVA and MSID-SRAD holders with an MBA, DIC from Imperial College London Business School. Having recently completed my postgraduate studies in Business AI at NTU alongside executive governance certifications, I firmly believe ACCA should lead the global profession in equipping our members with future-ready skill sets.

If elected to the ACCA Council, I will champion three key priorities:

- Future-Proof Skills and Digital Agility: Expanding ACCA's continuous learning frameworks to focus more on AI governance, predictive analytics, and intangible asset valuation, ensuring members remain indispensable to C-suites and boardrooms.
- Ethical AI and Corporate Governance: Leveraging my board experience to develop clear governance protocols that help members oversee emerging technologies, mitigate related risk, and safeguard reporting integrity.
- Global Member Empowerment: Advocating inclusive, accessible skill-upgrading pathways and resources for our members.

Our global profession's strength lies in our ability to be aware, to adapt, to accept innovation, and to lead with integrity.

I sincerely ask for your vote to serve with a main objective –

**Ensuring the ACCA qualification and brand remain the gold standard  
in a changing world.**

**For our ACCA, our Pride. Hurray!**

Thank you.  
Mr. Chua Siong Kiat (Alex Chua), FCCA



# Mubashir Dagia

## Job position/ title and employer

Managing Director,  
DATArecall

## Sector employed in

Professional services

## Country of residence

Pakistan

## ACCA Member since

2005

## Previous/current ACCA involvement

- Former Chair, Pakistan Member Network Panel
- Former member, Leicestershire Member Network Panel

## Relevant career experience

- Board member, Karachi Chamber of Commerce
- Chair, IT and Shared Service, KCCI

## Election statement

As a **Fellow member of ACCA** I bring over two decades of professional expertise in finance, Shared Services, and cross-border commerce. Currently, I serving as Managing Partner at **DATArecall**, Pakistan's leading information management company, Preferred Partner of IronMountain. I also play an active public role as a Managing Committee member of the Karachi Chamber of Commerce and Industry, where I chair the IT and Shared Services Sub Committee and contribute broadly across Globe, I also Serve as a Permanent Arbitration Panel Member at the Pakistan Stock Exchange.

## My Priorities for ACCA's Council

### ■ Strengthening Regional Engagement and Member Voice

With experience in ACCA Pakistan's MNP leadership, I will champion improved outreach and representation for ACCA members in emerging markets, ensuring a forward-looking voice.

### ■ Advancing Digital Transformation and Skills

As Chair of KCCI's IT and Shared Services Sub Committee, I've led initiatives to promote Pakistan's potential in shared services and digital outsourcing sectors. I intend to bring this leadership and stakeholder collaboration to ACCA, advancing digital capability development and future-ready skills across the global membership base.

### ■ Embedding Sustainability and Governance Excellence

My record at DATArecall aligns with global best practice in governance, records integrity, and compliance. Certified by IFC EDGE, Global G2Z Certification on Sustainability, I propose to strengthen ACCA's standards for transparent reporting, environmental stewardship, and sustainable practices within the profession globally.

### ■ Supporting Students and Early Careers

Drawing from my personal journey through ACCA to FCCA and ACCA Pakistan leadership, I'm committed to mentoring and creating new pathways for students and newly qualified accountants

## Why Elect Me?

- **Global Perspective, Local Impact:** My leadership bridges ACCA UK, Pakistan, and wider international networks, offering unique insight into diverse member needs and cross-market dynamics.
- **Proven Network Collaborator:** From managing ACCA-related legal and business panels to leading IT and Shared Services committees in industry forums, I bring stakeholder collaboration experience across public, private, and educational sectors.
- **Future-focused Vision:** I support ACCA's mission of a transformative profession and want to drive innovation in member services, digital education, and inclusive engagement.

I respectfully seek your vote in the 2026 ACCA Council Elections.



# Akofa Dakwa

## Job position/ title and employer

Deputy Managing Director,  
Bank of Africa Kenya Ltd

## Sector employed in

Banking

## Country of residence

Kenya

## ACCA Member since

2020

## Previous/current

### ACCA involvement

- Global Forum  
for Governance,  
Risk and Performance
- Contributor,  
AB magazine

## Relevant career experience

- Executive Positions  
– Chief Risk Officer,  
Treasurer
- Board Audit and  
Risk Chair

## Election statement

I am putting myself forward for ACCA Council because our profession's next chapter will be defined by how well ACCA turns the diversity of its global membership into decisions that reflect it, and I want to help make sure it does.

I am an ACCA Fellow, having won best student award in Ghana and ranked among the top candidates globally in Advanced Financial Management. I have built over a decade of executive leadership in African banking and financial services, spanning Finance, Risk, Treasury and Governance, and board-level roles chairing Risk and Compliance committees. I currently serve on ACCA's Global Forum for Governance, Risk and Performance, helping review and validate the risk research that shapes guidance for the wider profession. That seat has shown me both the strength of ACCA's global standing and where Council's decisions need to work harder to reflect how members practice across emerging and frontier markets.

ACCA's own 2026 Global Talent Trends research, drawn from over 11,000 members across 160 countries, points to where the pressure is building: entrepreneurial ambition running high among members, job security concerns sharpened by AI adoption, and an increasing number of members expecting upskilling support for career mobility. Council's job is to make sure ACCA's strategy keeps pace with what that data is telling us.

If elected, my priorities would be:

- Strengthening ACCA's qualifications and support for members building entrepreneurial and portfolio careers.
- Positioning governance and risk management as strategic disciplines central to ACCA's curriculum and thought leadership.
- Bringing a practicing executive's lens to Council, as someone who has led through banking sector stresses and regulatory changes from the inside and carried that same governance discipline into board leadership across other industry sectors.
- Keeping today's students and affiliates, our next generation of members, central to every decision Council takes.

I would be honored to serve the global membership in this way and would welcome your support.



# Fox Suk Wah Rebecca

## Job position/ title and employer

Founder, Prosperous  
and Flourishing Moments  
Company Ltd

## Sector employed in

Consulting services

## Country of residence

Hong Kong SAR of China

## ACCA Member since

2006

## Previous/current ACCA involvement

- ACCA Hong Kong  
Committee 2023-2025
- ACCA Hong Kong  
Sub-committee,  
Professional Training

## Relevant career experience

- Chief Financial Officer,  
Alipay HK
- Senior BA Manager,  
Hutchison  
Telecommunications

## Election statement

My name is Fox Suk Wah, Rebecca, and I am standing for the ACCA Council.

Having served on the ACCA Hong Kong Committee (2023-2025), I've spent years working directly with our local community, listening to the real challenges our members face. Our profession is changing fast. I am running for Council because I want to help redefine the accounting profession, ensuring ACCA pairs our traditional financial discipline with real-world commercial innovation.

I have lived what it means to redefine our profession. While foundational audit gave me a strong analytical base, my move into commercial technology transformed me into a growth partner. Scaling operations across telecommunications, top-tier techfin, and a global cryptocurrency exchange required redefining the accountant's role from a back-office reviewer to an active driver of business growth and digital transformation. Operating directly in Mainland China's technology ecosystem and managing multicultural teams globally proved that modern accountants can lead cross-border expansion, bridge cultural divides, and shape the future of high-growth markets.

Today, my transition into an independent business consultant is a living extension of this mindset. By leveraging core financial knowledge and digital transformation expertise to help enterprises scale, I want to show that our ACCA qualification is not a restrictive boundary, but a powerful springboard. It equips us to step out of traditional boxes and thrive as growth partners and commercial leaders—all while keeping this broader role firmly anchored in ACCA's core value of Integrity and Accountability.

If elected, I aim to contribute on Council by focusing on two key priorities: supporting ACCA in staying aligned with global tech trends and expanding young member education. I live this commitment through NGO service and by serving as a guest speaker to mentor young minds. I will advocate for updating our learning models and student resources, ensuring our next generation enters the workforce with the commercial agility and digital literacy needed to redefine their own careers from day one.

I kindly ask for your vote.



# M. Junaid Younas Ghor

## Job position/ title and employer

Senior Vice President,  
ZT Bank

## Sector employed in

Banking/Financial sector and  
Capital Markets

## Country of residence

Pakistan

## ACCA Member since

2008

## Previous/current ACCA involvement

- Former member, Pakistan  
Member Network Panel
- Member Expert Panel,  
Professional  
development mentor

## Relevant career experience

- Seasoned banking and  
financial markets expert
- Governance, compliance,  
risk, regTech,  
sustainability leadership

## Election statement

As a seasoned finance professional with over 25 years of senior leadership experience across national and international banks and regulatory institutions, I bring a strong, results driven perspective to the ACCA Council. Currently serving as Senior Vice President at the largest public sector development bank in my country, I have led transformative initiatives in Islamic Finance, Green and Digital Finance, Fintech, Risk/Compliance, and Capital Market Development.

I am FCCA, Chartered Accountant, Chartered Banker, Chartered Islamic Finance Professional, Certified Green/Sustainable Finance Professional, and hold a Master of Finance (Investment Banking) from UNSW, Sydney. I am proud to have received the prestigious Australian Endeavour Award and the Australian Government's Professional Award in Green and Sustainable Finance.

I believe that sustainability is no longer optional, it is foundational. Climate change and ESG imperatives are redefining the future of finance. I will champion Green Governance, Sustainable Finance, Green Fintech and support members in harnessing opportunities in these emerging areas. I intend to facilitate greater collaboration across regions, enabling ACCA members especially from underserved geographies to access global opportunities and build strong professional linkages.

**My vision is clear:** to advocate for ACCA members, enrich the value they receive, and ensure their voices are heard. As an active mentor for UNSW's Professional Development and Career Discovery programs, I have helped young professionals realize their potential, something I wish to extend to the global ACCA community.

At the heart of my campaign is **member advocacy**, a voice for the rights, recognition, and value ACCA members deserve. I pledge to work tirelessly to enhance ACCA value proposition, forge global partnerships, and unlock opportunities that offer a true value for members. My election to the Council will bring strategic insight, sustainability leadership, and unmatched global experience to serve and uplift ACCA community. If elected, I will be a passionate advocate for member rights, tangible value creation, and strategic innovation. I will bring my global exposure, professional diversity, and unwavering commitment to support ACCA's mission and the evolving needs of its members.

**Let's shape the future together boldly, inclusively, and sustainably.**  
**Vote for experience, inclusion, sustainability, and impactful representation.**



# Babajide Ibiyemi

## Job position/ title and employer

Executive Director, Finance  
and Corporate Services,  
Nigerian Independent  
System Operator

## Sector employed in

Energy, utility, power

## Country of residence

Nigeria

## ACCA Member since 2008

## Previous/current ACCA involvement

- Council member  
from 2020 – present
- IA representative Nigeria,  
Global Forum Member.

## Relevant career experience

- Executive Director,  
Finance and  
Corporate Service
- Multiple award winning  
CFO, experienced  
board member

## Election statement

Fellow ACCA Members,

It is with a deep sense of responsibility and a strong commitment to service that I seek re-election as a Council Member for my third and last term.

We are living through a period shaped by rapid technological change, economic uncertainty, geopolitical tensions and shifting expectations of the profession. In such an environment, ACCA requires focused, collaborative and forward-thinking leadership, and I believe my experience on Council for the past six years has prepared me well to continue to serve in that capacity.

I have held senior finance leadership roles in several multi-national organisations including Guinness Nigeria Plc, Nestlé Nigeria Plc, First Bank of Nigeria Plc, Mantrac's ManCapital – a private equity firm, and now as the Executive Director, Finance and Corporate Services at the Nigerian Independent System Operator. These roles have required cross-functional partnership, stakeholder trust, sound judgment, and ability to deliver value in complex environments.

I have helped organisations create and retain sustainable values from top line to bottom-line. I also bring with me, a significant governance and oversight experience with a proper blend of both private and public sector. I have served on International Assembly, elected as ACCA Chairman of Nigeria Advisory Committee in 2014 to 2020 when I was elected to Council.

Through my service on the Audit Committee, the Nominating and Governance Committee, and Council's representative on the International Assembly, I have developed a strong understanding of oversight/ accountability functions. I am also a member of the Accountants for Business Global Forum and currently serve on the ACCA Remuneration Committee.

In my current role as an Executive Director, I work at the intersection of regulation, infrastructure, finance, energy and public accountability. These are responsibilities that clearly reflect values closely aligned with ACCA's purpose of being a force for public good.

I would be honoured to continue my work with Council colleagues and our Executive Board to help ACCA remain globally influential, inclusive, and relevant to our growing community of almost a million members, affiliates, and future members. Only your vote can make it happen!

Please vote for me.



# Rauf Ali Jan

## Job position/ title and employer

Global Chief Internal Auditor, HBL

## Sector employed in

Banking

## Country of residence

Pakistan

## ACCA Member since

2009

## Previous/current ACCA involvement

- Chair, Pakistan Member Network Panel
- ACCA Advocacy Award Winner-Pakistan

## Relevant career experience

- Board member, National Institute of Facilitation Technologies
- Director SOX, Royal Bank of Canada

## Election statement

### Qualifications

I have been a proud ACCA member since 2009. In addition to my FCCA, I hold ICAP, ICMAP (Gold Medalist), and CA/CPA Canada qualifications, along with an MBA (York University) and specialisations in information systems auditing and cyber security.

### Working Experience

Over the past 20 years, I have gained extensive international experience across **Pakistan, Oman, the Bahamas, and Canada**, with leadership roles spanning the Big Four firms, globally significant financial institutions, and technology-driven organisations. I currently serve as **Global Chief Internal Auditor for HBL** (one of Pakistan's largest commercial banks, with more than 1,700 branches) and on the Board of NIFT, National Institutional Facilitation Technologies (Pvt) Limited, a technology company in Pakistan bringing strategic insight into governance, innovation, and emerging business challenges.

### Commitment to ACCA

My commitment to ACCA has remained steadfast since becoming member in 2009, both in Canada and Pakistan. During the last four years, I have served on ACCA Pakistan Member Network Panel (MNP), including two years as Chair.

### Leadership as Chair, Pakistan Member Network Panel

As Chair, I helped transformed the Panel into a more structured, community focused platform for member engagement. I led the development of strategic focus areas that continue to guide the Panel's activities today:

- Taxation and Local Laws,
- Banking, Financial Services and Insurance (BFSI),
- AI Technology
- Sustainability.

This direction resulted in more than **100 hours of professional learning** and knowledge-sharing opportunities delivered through these communities, in collaboration with dedicated volunteers and ACCA teams. These initiatives supported both technical excellence and broader professional development. I also led the establishment of **Toastmasters clubs in three cities**, creating platforms that help members strengthen leadership, communication, and career-development skills.

### Looking ahead

If elected, I will continue to champion member engagement, professional development, and collaboration at a more strategic level, building on the community model established during my tenure as Chair. My vision is to create greater opportunities for learning, networking, mentorship, and thought leadership, while helping ACCA members thrive in an increasingly **digital technology driven and sustainability-focused future**.



# Manohar Johnson

## **Job position/ title and employer**

Partner, PwC Malaysia

## **Sector employed in**

Assurance and sustainability

## **Country of residence**

Malaysia

## **ACCA Member since**

2000

## **Previous/current ACCA involvement**

- Former Chair, Malaysia Advisory Committee
- ACCA Malaysia Sustainability Taskforce Member 2025 – present

## **Relevant career experience**

- Assurance Partner PwC Malaysia Southern Region

## **Election statement**

### **Serving ACCA and the profession**

Growing up, I always wanted to do something with numbers, therefore when I was advised to consider ACCA, it became a natural pathway to follow. The fact that it was a global professional degree, yet cost effective for my parents, meant that ACCA opened many doors for me in ways that I would never have been able to do so otherwise.

As a result, being part of the ACCA family was a natural progression as I pursued my career in PwC Malaysia. I started off by being part of the Public Practice Committee in the 2010s and then moved on to the Malaysia Advisory Committee, where I served as the Chair from 2023 to 2025. This enabled me to give back to ACCA by leading and providing perspectives on matters impacting the profession in Malaysia, aided by my appointment to the Malaysian Institute of Accountants as the representative of ACCA Malaysia.

In recent years, I have upskilled myself by taking on sustainability as a new role within PwC Malaysia. I have been involved in several projects for the securities regulator and am currently the Malaysian Accounting Standards Board Working Group project manager for the implementation of ISSB Sustainability Standards. I have used this experience to provide strategic insights as a committee member of the Malaysian Institute of Accountants and advisor to the ACCA Malaysia Sustainability Taskforce. I have participated in various roundtable discussions with ACCA and the profession on the subject of sustainability and shared how it not only impacts future accountants but also the world that we live in.

If elected, I aim to bring my experience over the past 30 years to strategically support ACCA in advancing its purpose to be a force for public good and leading the global accountancy profession by creating opportunity.



# Jatin Kalra

## Job position/ title and employer

Partner, Grant Thornton  
Bharat LLP

## Sector employed in

Professional services

## Country of residence

India

## ACCA Member since

2011

## Previous/current ACCA involvement

- Member, ACCA India  
Member Committee
- Led India PI report  
on entrepreneurship

## Relevant career experience

- Partner, Grant  
Thornton Bharat LLP
- Expert Working Group,  
Indian Banks Association

## Election statement

### Professional Background

I became an ACCA member in 2011, when the qualification was still establishing its presence in India. Since then, I have witnessed its growth into one of the country's most respected professional qualifications, recognised for its **contribution to employers, public policy and the wider profession**. That journey has reinforced my belief in ACCA's ability to **transform careers**, strengthen public trust and create lasting value for society.

For the last 15 years I have worked in large professional services firms and am currently a Partner at Grant Thornton Bharat. My specialisation is in combining **deep IFRS expertise with big data, automation and AI** to solve complex business challenges. The global recognition of ACCA has enabled me to work across the UK, Germany, Singapore, the UAE, South Africa, India and other markets, and I have led development of more than 30 AI-powered solutions to add value and increase efficiency in accounting and finance processes. Beyond client work, I actively contribute to **ACCA initiatives, industry bodies and regulatory forums**, and regularly share insights on financial reporting through thought leadership and leading national and international media.

### Vision

Our profession is entering one of the most transformative periods in its history. **Artificial intelligence, sustainability and changing stakeholder expectations** are reshaping the role of professional accountants. The future will be defined by how we combine innovation with ethics, professional judgement and public trust.

I am standing for Council because I believe ACCA has a unique opportunity to lead this transformation, ensuring members are equipped not only with technical excellence, but also with the **confidence and ethical foundation** to thrive in the changing world.

### Value to Council

If elected, I will bring a global perspective shaped by **international experience, innovation and service to the profession**. Having experienced ACCA's evolution firsthand, I understand both the opportunities and responsibilities of being part of a truly global professional body. I will work collaboratively to strengthen member value and help ensure ACCA continues to lead our profession with excellence, integrity and purpose.

I would be honoured to earn your support in the upcoming Council election.

Thank you.



# Winnie Ki

## **Job position/ title and employer**

Assurance Partner  
and People Partner,  
EY Hong Kong

## **Sector employed in**

Public practice

## **Country of residence**

Hong Kong SAR of China

## **ACCA Member since**

1996

## **Previous/current ACCA involvement**

- Council member  
2023 – present
- Former Chair, Hong Kong  
Committee, International  
Assembly representative

## **Relevant career experience**

- Assurance Partner,  
People Partner, EY
- Advisor, corporate  
governance in  
business/institutions

## **Election statement**

I have been a Council member since 2023 and thank you for the trust you placed in me three years ago. I humbly seek your support again in the coming term.

## **My Experience**

As an Assurance Partner at EY, I serve listed and multinational clients on audits, IPOs, and governance matters, enabling me to share ACCA insights across diverse business sectors. My additional role as a People Partner, focusing on talent management and recruitment/retention strategies, allows me to better identify the needs of young Professionals in a global context. Externally, I actively support the development of future generations in various voluntary roles as mentor, speaker, and honorary advisor to universities/business associations.

## **My ACCA Journey**

I became an ACCA member in 1996, and the qualification has provided me with invaluable opportunities throughout my career. My involvement in ACCA Hong Kong began 10 years ago as an Executive Committee member, before I was elected Chair of ACCA Hong Kong Committee for 2022/23. Over the years, I have actively promoted ACCA qualification and fostered our members' needs. It has been my honour to serve on ACCA Council since 2023, and on ACCA's Audit Committee since 2024, contributing to provide strategic advice, strengthen governance, and uphold the highest standards of accountability. As a passionate advocate for ACCA, I am committed to strengthening relationships with members and key stakeholders. Recently, I successfully enhanced collaboration between ACCA and a university by integrating the ACCA qualification into academic programmes, creating an accelerated pathway for developing future-ready professionals.

## **My Commitment**

My professional experience and longstanding involvement with ACCA have enabled me to work closely with diverse stakeholders and gain a deeper understanding of the evolving talent needs in our profession. As digital transformation and sustainability continue to reshape the business landscape, I am committed to supporting ACCA in helping our members drive career success and build sustainable value, reinforcing our purpose as a force for public good. I will continue to offer my knowledge, experience and dedication to support ACCA in leading the accountancy profession for a changed world.

I look forward to receiving your continued support and vote.



# Fen Nee Lim

## Job position/ title and employer

Independent Non-Executive  
Director, Public Listed  
Companies

## Sector employed in

Financial services,  
hospitality, real estate,  
infrastructure

## Country of residence

Malaysia

## ACCA Member since

2000

## Previous/current ACCA involvement

- Council member  
2023 – present
- Remuneration  
Committee  
2024 – present

## Relevant career experience

- Independent  
Non-Executive  
Director (PLCs)
- Former Regional Partner,  
Deloitte Southeast Asia

## Election statement

### Serving ACCA with Purpose and Integrity

It has been a privilege to serve on ACCA Council since 2023. Over the past three years, I have worked collaboratively with fellow Council members to contribute strategic perspectives, uphold governance and ethics, and champion member value in support of ACCA's vision and public interest purpose.

Through my role on the Remuneration Committee, I have contributed to effective governance and responsible stewardship, helping to align leadership priorities with ACCA's strategic direction and long-term success.

### Creating Value for Members

My commitment is to ensure ACCA remains relevant and continues to support members throughout their professional journey. I remain focused on empowering members with confidence, knowledge and capabilities, particularly in digital and sustainability, to adapt, thrive and create value with resilience in an evolving landscape.

As advisor to ACCA Malaysia Digital Taskforce, I have witnessed how our profession is expanding beyond traditional boundaries, with accountants creating value through technology, digital governance, innovation and new expertise.

Through engagement with employers, students and my mentoring roles, I have shared insights into the new ACCA qualification and the importance of developing well-rounded professionals. My commitment to member wellbeing continues from my previous roles as Chair of the Malaysia Advisory Committee (MAC) and Women's Network, where I advocated for wellness alongside technical competence and career progression.

### Continue to Serve

My ACCA contributions include serving on the Remuneration Committee, ACCA Digital Taskforce, and previous leadership roles in ACCA MAC, Women's Network, ESG Taskforce and International Assembly.

I currently serve as an Independent Non-Executive Director with over 30 years of experience in governance, public policy, regulatory oversight, accounting and assurance. I have contributed internationally through the International Forum of Independent Audit Regulators, promoting trust and confidence in audited financial statements for public interest, and locally through various leadership roles with the Malaysian Institute of Accountants, across standards, education, digital and accreditation.

The success of our global ACCA community continues to motivate and inspire my commitment to serve.

I would be honored to receive your support and the opportunity to continue serving you with dedication, integrity and purpose.

Thank you.



# Nauman Asif Mian

## **Job position/ title and employer**

CFO, Bayt.com Inc

## **Sector employed in**

Technology

## **Country of residence**

United Arab Emirates

## **ACCA Member since**

2005

## **Previous/current ACCA involvement**

- Council member from 2020 – present
- Council Board member from 2024 – present

## **Relevant career experience**

- Non Executive Board member, Bakertilly UAE
- Advisory Board member, American University Dubai

## **Election statement**

### **Recognition Grounded in Purpose**

I am honoured to have been recognised as the Most Influential CFO in the UAE 2025 by Khaleej Times and among the Top 30 CFOs in the GCC by Finance Middle East. I regard these recognitions not simply as personal achievements, but as evidence of the influence ACCA professionals can have across business, communities and society.

My journey from PwC to serving for the past 15 years as CFO of a growing technology business has given me practical experience of governance, transformation, innovation and leadership in a constantly evolving environment.

### **Contribution Through Connection**

During my terms on Council, including serving on the Council Board, I have brought an independent business and member perspective to ACCA's strategic discussions, governance and decision-making.

I have also worked to strengthen connections across our community and create a greater sense of belonging. Through member-led initiatives, including Super Connected Community and Empower2Lead, I have created opportunities for members to exchange ideas, build confidence and develop as leaders. These experiences have reinforced my belief that ACCA is strongest when members feel connected, heard and empowered to contribute.

### **Leading Through Change**

Artificial intelligence is transforming how we analyse, advise and create value. As a technology sector CFO, I see its enormous potential and the responsibilities it brings. AI can support our decisions and enhance our capability; it cannot assume responsibility for them. Professional judgement, ethical responsibility and accountability must remain the bedrock of our profession. These qualities will define its continued relevance and the trust placed in ACCA.

### **Building on Progress**

I will continue to champion stronger member communities, opportunities for members to connect and lead, and thought leadership that prepares our profession for change while keeping ethics at its core. I respectfully ask for your support in continuing to bring experience, sound judgement, and a strong member perspective to Council. Together we can advance a connected, trusted and forward looking profession that creates **impact beyond numbers**.



# Gráinne Murphy

## Job position/

### title and employer

Chief Executive Officer,  
Gateway Credit Union Ltd

## Sector employed in

Co-Operative Financial  
Services

## Country of residence

Ireland

## ACCA Member since

2006

## Previous/current

### ACCA involvement

- Council member from  
2023 – present
- Remuneration Committee  
member 2025 – present

## Relevant career experience

- CEO, previously  
CFO and auditor
- Volunteer NED  
– Credit Union  
Mortgage Company

## Election statement

It has been an honour to serve as a member of ACCA Council since 2023. I am seeking your support for re-election so that I can continue to represent members' interests. Serving on council has been both a privilege and a responsibility that I have embraced with passion, professionalism and a deep commitment to ACCA's role as a force for public good.

Since 2023, I have worked collaboratively with fellow Council members to help shape ACCA's strategic direction during a period of significant change for the profession. Through my service on **International Assembly** and my appointment to the **Remuneration Committee**, I have brought the perspectives of members to key discussions on governance, strategy and the future of the profession.

## Delivering Impact

My contribution to ACCA extends beyond Council. As the recipient of the **ACCA Ireland Advocate of the Year Award (2022/23)** and a former member of the **ACCA Ireland Financial Services Network Panel**, where I served the maximum nine-year term, I have consistently championed the interests of members and the value of the ACCA qualification.

A particular achievement has been leading a collaborative working group involving **ACCA Ireland, the Irish League of Credit Unions and the Credit Union Development Association** to develop and publish the first sustainability reporting standards for Irish credit unions, aligned to the Voluntary Sustainability Reporting Standard for Micro Enterprises (VSME).

## My Commitment for the Next Term

If re-elected, I will continue to:

- Represent the interests of ACCA members globally
- Champion innovation, sustainability and the future relevance of our profession
- Promote inclusion, opportunity and lifelong learning
- Support ACCA's strategic ambition to create sustainable value for members, employers and society
- Ensure members' voices remain central to council decision making

The Accounting profession is evolving rapidly. ACCA needs leaders who combine strategic insight with practical experience, who understand both global challenges and local member needs, and who are committed to making a positive difference. I would be honoured to receive your support in the 2026 ACCA council elections.

Thank you for reading my submission

Gráinne Murphy FCCA



# Graham Parker

## **Job position/ title and employer**

Director, Accounts  
& Business Advisory  
Services, Azets

## **Sector employed in**

Public practice

## **Country of residence**

United Kingdom

## **ACCA Member since**

2013

## **Previous/current ACCA involvement**

- Former Chair, ACCA Scotland Committee
- Former International Assembly representative, Scotland

## **Relevant career experience**

- Director – UK Top 10 Accountancy Firm
- Director and Charity Trustee

## **Election statement**

I am a proud ACCA member and the qualification has shaped every stage of my professional life. Growing up in Scotland and building my career across practice, business, and community leadership, ACCA has given me opportunity, confidence, and a global professional identity. I am standing for Council because I want to give back to the community that has supported me and help ensure that future members and students feel the same sense of belonging, purpose, and possibility.

Throughout my journey, I try to give back to the profession that has given me so much. I have supported ACCA through member network activity, panel engagement and initiatives including being the Chair of ACCA Scotland Committee and serving as the Scottish International Assembly representative. These roles have given me a deeper appreciation of the diversity, ambition, and resilience within our global community. They have also strengthened my belief that ACCA's greatest strength is its people.

In my professional life, I serve as a Director at Azets in Scotland. What motivates me most is helping people grow, whether that is guiding a business through uncertainty, mentoring a colleague or shaping governance and culture with the teams I lead. I believe leadership is about clarity, empathy and creating an environment where others can thrive. These values guide my work every day and reflect the kind of leadership I would bring to Council.

My voluntary roles, including serving as trustee of the Dundee Museum of Transport and Finance Director for the Dundee and Angus Chamber of Commerce, have deepened my understanding of public-interest stewardship. They have shown me how strong governance, transparent decision-making, and community engagement can transform organisations and build trust.

If elected to Council, I would bring a collaborative mindset and commitment to listening. I care deeply about widening access, supporting members through digital transformation, strengthening ethical leadership and ensuring ACCA remains globally connected and future focused. Above all, I want every member and student to feel that ACCA is on their side.

It would be an honour to serve and to contribute my experience, energy and perspective to Council.

Thank you.



# Masood Ahmed Qureshi

## Job position/

### title and employer

Development Sector  
Consultant, EY

## Sector employed in

Development sector

## Country of residence

Pakistan

## ACCA Member since

2011

## Previous/current

### ACCA involvement

- Member, Pakistan  
Member Network Panel
- Member, AI, Digital and  
Tech sub-committee

## Relevant career

### experience

- EY Senior Manager
- Development Sector  
Consultant

## Election statement

I currently serve as a Development Sector Consultant at EY, bringing over 19+ years of experience managing significant engagements. My career has been distinguished by steering impactful projects for global entities such as ADB, DAI, FCDO, EU, GIZ, INL, Gavi, the Global Fund, the World Bank, UN agencies, WHO, USAID, and various governmental and private sector bodies across multiple countries.

Additionally, I have dedicated 19+ years to the Online Mentoring Institute for ACCA students worldwide. Collaborating with esteemed institutions like Oxford Brookes University (UK), ACCA, ICAEW, University of London (UoL), and University of Northampton (UoN), I have served as a "Professional Mentor," guiding over 1,500 ACCA students globally in their academic pursuits.

To catalyse positive change within ACCA, I outline the following agenda:

**Facilitating Job Opportunities:** I pledge to work closely with employers and ACCA to create more job opportunities for the ACCA community. Through proactive initiatives and engagement with stakeholders, we can bridge the gap between talent and employment, thus fostering career growth and professional advancement within our community.

**Expanding Training Opportunities:** My manifesto includes a commitment to increase the number of workshops and training sessions, both physical and online, tailored to the needs of the ACCA community. These sessions will cover a wide range of topics relevant to our profession, empowering individuals to excel in their careers and stay abreast of industry trends.

**Allocation of Increased Budget:** I advocate for an increase in the overall budget from ACCA for various activities benefiting the ACCA community. By allocating additional resources, we can support initiatives aimed at enhancing the learning experience, professional development opportunities, and welfare of our members.

**Partnering with international universities** to collaborate with ACCA for a range of bachelor's and master's degree programs. With your support, I am poised to drive ACCA's development positively. I pledge dedication, integrity, and transparency in serving you. Your vote represents a partnership towards our collective pursuit of excellence. Thank you for considering my candidacy. I eagerly anticipate the opportunity to contribute to ACCA's future success.

Regards,

**Masood Ahmed Qureshi (MAQ)**



# Sachidanund Ramparsad

## **Job position/ title and employer**

Accountant-General,  
Government of Mauritius

## **Sector employed in**

Government

## **Country of residence**

Mauritius

## **ACCA Member since**

1999

## **Previous/current ACCA involvement**

- ACCA tutor and professional development mentor
- Member, Sustainability Working Group Africa

## **Relevant career experience**

- Accountant-General of Mauritius
- Chair, Standard Review Panel

## **Election statement**

Dear Fellow ACCA Members,

It is a privilege to stand for election to the ACCA Council.

As Accountant-General of Mauritius and Head of the Treasury, I bring more than 25 years of experience in public financial management, financial reporting, governance, and public sector reform. Throughout my career, I have remained committed to the highest standards of professionalism, ethics, and public accountability—values that are at the core of ACCA.

I am a Fellow Member of ACCA, a Member of the Mauritius Institute of Public Accountants, and hold an MBA in Financial Management, a Diploma in IPSAS from CIPFA (UK), and a Certificate in Sustainability for Finance from ACCA. I currently serve as Chair of the Standard Review Panel under the Financial Reporting Council of Mauritius and as a Short-Term Expert for the International Monetary Fund (IMF) in Public Financial Management. I also contribute my leadership and financial acumen as a Director on the boards of some public sector entities.

ACCA has played a defining role in my professional journey. For over two decades, I have actively supported the development of future finance professionals as an ACCA tutor, mentor, and speaker. I have worked closely with ACCA leaders and the ACCA Mauritius Member Network Panel in promoting the profession, engaging members, supporting students, and contributing to initiatives that strengthen ACCA's presence and impact. I am also a member of the ACCA Sustainability Working Group Africa, where I contribute to discussions on sustainability reporting and the evolving role of finance professionals.

If elected, my mission will focus on three priorities: strengthening member engagement and professional development; promoting sustainability, ethics, and public value in financial reporting; and ensuring that the voices of public sector and emerging-market professionals are effectively represented within ACCA's global community.

ACCA has given me opportunities to learn, grow, and serve. I am passionate about giving back to the profession and helping ACCA remain a trusted, inclusive, and forward-looking global body that creates opportunities for members and society alike.

I would be honoured to receive your support and to serve the global ACCA community on Council.



# Chengai Ruredzo

## Job position/ title and employer

CEO and Founder,  
Aston Zion Ltd

## Sector employed in

Consultancy

## Country of residence

United Kingdom

## ACCA Member since

2016

## Previous/current ACCA involvement

- Former International Assembly representative, England
- ACCA UK Member Advisory Committee

## Relevant career experience

- Deloitte External Auditor
- Financial Controller, OEM (True Group)

## Election statement

Dear ACCA Members

It is an honour to stand for election to ACCA Council.

I was admitted to ACCA membership in 2016. My career in accountancy commenced in audit at Deloitte over 30 years ago and I am currently the CEO and Founder of my own consultancy, Aston Zion Limited.

## ACCA Legacy

My commitment to ACCA includes the following:

- England representative on ACCA International Assembly.
- Member of ACCA UK Corporate Sector Panel.
- ACCA UK Member Advisory Committee member.
- Represented ACCA as a speaker and panel member at numerous online and in-person events.
- Collaborated with ACCA Early Careers to deliver speeches to school children about accountancy careers.

## Global Speaker

I have had the privilege of travelling to different nations and speaking on various topics such as Artificial Intelligence, Sustainability and Corporate Turnaround. It has been humbling to serve as Chairperson and Panel Moderator at CFO conferences in Europe, Africa and Asia.

## Government Advisor

In 2026 I was invited to give advice on Artificial Intelligence to the British government via in-person meetings with the Business Secretary and also with the AI Minister.

## Multi-Sector Experience

My blue-chip experience includes working for technology companies such as IBM where I won various awards for outstanding financial performance in the EMEA region. In addition, I have extensive SME and international charity experience.

## ACCA Global Mentorship

I am a natural ACCA ambassador and have personally organised events for ACCA students and members I mentor in various cities around the world. Therefore, I am conscious of demographic matters affecting ACCA students, affiliates and members globally. My passion for ACCA is evident on my LinkedIn profile.

## Awards

I have won numerous CFO awards and have been voted as one of the 'Top 50 Women in Accounting' globally. As the 'Top Goal Scorer for 2025/2026' at the top club in the England Women's Hockey League, I am naturally tenacious.

## Value to Council

I bring a global perspective, strategic leadership, innovation, professionalism, inclusion and integrity to the table. As a dedicated and engaged member of the ACCA worldwide community, I would be honoured to be a Council Member.



# Shahzaib Sanwal

## Job position/ title and employer

Partner, EY

## Sector employed in

Government and public sector

## Country of residence

Pakistan

## ACCA Member since

2012

## Previous/current ACCA involvement

- Member, Pakistan Member Network Panel
- ACCA Global Forum for the Public Sector

## Relevant career experience

- Recently Promoted Partner at EY MENA
- Independent Director Damen Support Programme (MFI)

## Election statement

I am a **Partner at EY MENA with more than sixteen years of experience** advising governments, development institutions and leading organizations across the Middle East and Pakistan on transformation, governance and digital initiatives. My ACCA journey has included serving on the **ACCA Pakistan Members Network Panel for three consecutive terms**, in addition to my current role as a **member of the ACCA Global Forum for the Public Sector**.

I am standing for election to the ACCA Council because I believe our profession is at a defining moment. Artificial intelligence, digital transformation, sustainability and evolving stakeholder expectations are reshaping the role of finance professionals. As the world changes, ACCA members must continue to be recognized not only for their technical excellence, but also for their leadership, integrity and ability to create long-term value.

If elected, I will focus on three priorities.

**First, preparing members for the future.** ACCA must continue to equip members with the skills needed to thrive in a technology-enabled world, while ensuring that ethics, trust and professional judgment remain at the heart of our profession.

**Second, strengthening our global profession.** Having worked across different markets and sectors, I believe ACCA's greatest strength lies in its international community. I will advocate for solutions that reflect the perspectives of members across both established and emerging economies, helping ACCA remain relevant and valuable in an increasingly interconnected world.

## Third, deepening collaboration between ACCA, employers and academia.

We must strengthen pathways for the next generation of finance professionals and ensure that ACCA members continue to be recognized as strategic advisers and business leaders throughout their careers.

Throughout my career, I have witnessed the transformative impact that strong institutions and talented professionals can have on economies and communities. ACCA has played a defining role in my own journey, and I am committed to giving back to the profession that has shaped my career.

I would be honored to serve on the ACCA Council and to represent the interests of our diverse global membership as we work together to shape the future of the profession.



# Mustafa Sharara

## Job position/ title and employer

Audit Manager,  
Forvis Mazars LLP

## Sector employed in

Public practice

## Country of residence

United Kingdom

## ACCA Member since

2024

## Previous/current ACCA involvement

- ACCA Mentor
- ACCA Advocate

## Relevant career experience

- Audit Manager,  
Forvis Mazars UK
- Former Audit Supervisor,  
KPMG Egypt

## Election statement

Dear fellow ACCA members,

It is a privilege to stand for election to the ACCA Council. As an ACCA-qualified Audit Manager with a decade of experience across Big 4 and Top 10 practices in the UK, Middle East, and Africa, I have experienced first-hand how our qualification acts as a powerful passport to global opportunity and mobility.

Today, at Forvis Mazars UK, I lead large cross-border audit teams to deliver large and complex statutory audits, and advise stakeholders on complex IFRS and UK GAAP matters. My career is rooted in driving audit quality, tech-enabled digital innovation as a superuser in internal audit software and tools, and championing workplace diversity through active service on firm steering committees.

Beyond practice, my passion lies in inclusive community building and education. As the founder of Accounting Career Gate and a LinkedIn Top Voice, I actively share technical insights and career guidance with a global audience of over 60,000 professionals. I am committed to giving back by partnering with top UK universities and ACCA to participate in mentoring programmes, advising early-stage entrepreneurs at LSE Generate, and delivering technical audit and accounting training.

If elected to Council, I will channel this energy and hands-on experience to support ACCA's bold strategy in a rapidly changing world. My priorities are:

- **Future-Ready Skills and Innovation:** Championing the practical adoption of AI, data analytics, and sustainability frameworks, ensuring our members set the pace in a digitally evolving marketplace.
- **Bridging Practice and Standard Setters:** Acting as a link between the preparers and reviewers of financial statements and global standard-setting boards (such as the IASB and ISSB). I will advocate for clear, implementable accounting and sustainability standards that reflect the real-world operational challenges faced by industry practitioners and auditors.
- **Inclusive Talent Development:** Expanding structured mentorship and career support, ensuring our profession remains open, diverse, and empowering for students, affiliates, and members from all backgrounds.

I believe our community is a unique force for public good. I humbly ask for your vote to help shape an innovative, inclusive, and future-focused profession.

Thank you for your trust and support.



# Rachel Shorter

## **Job position/ title and employer**

CFO and Founder  
of Antilles Network,  
Montessori Global  
Education Ltd

## **Sector employed in**

Charity and corporate

## **Country of residence**

United Kingdom

## **ACCA Member since**

2018

## **Previous/current ACCA involvement**

- Host of ACCA  
CFO Podcast
- Former member,  
Corporate Sector  
Member Network Panel

## **Relevant career experience**

- CFO and Finance  
Director
- Finance and Audit  
Committee Board  
Member

## **Election statement**

### **Driving Change. Shaping Our Profession.**

I am honoured to stand for election to ACCA Council and ask for your support as we shape a profession that continues to evolve with purpose, integrity and global impact. As an ACCA-qualified senior finance leader with more than 20 years' experience across international organisations, I have built my career on ethical leadership, strong governance and financial stewardship, while remaining committed to developing people and creating opportunities for others.

ACCA has been instrumental in my own career, and I believe leadership is measured not only by what we achieve ourselves, but by the opportunities we create for others. I want every ACCA member and student to feel connected, represented and supported throughout their professional journey.

### **Championing the Next Generation**

Over the past year, I have mentored more than 10 ACCA students and aspiring finance professionals, supporting them through their studies, career development and progression. I have also spoken at events beyond ACCA, encouraging future finance leaders to remain resilient and continue striving towards qualification. If elected, I will champion greater engagement beyond the student journey by:

As Founder of the Antilles Network, I have seen how inclusive communities build confidence, resilience and leadership. I will continue to advocate for inclusion and wellbeing across our profession. I have also been proud to support ACCA as host of the podcast and as a panellist, helping to inspire conversations on leadership, representation and the future of finance.

My commitment is simple: to listen to members, advocate for meaningful change and serve the profession with integrity. I will be a constructive voice in the room, representing members' perspectives while helping shape an inclusive, connected and forward-looking ACCA. I bring commercial leadership, international experience and a passion for developing people.

I would be honoured to receive your support and the opportunity to represent you on ACCA Council.



# Maria Sigacheva

## Job position/

### title and employer

Indirect Tax Manager,  
Glencore

## Sector employed in

Commodities

## Country of residence

United Kingdom

## ACCA Member since

2020

## Previous/current

### ACCA involvement

- ACCA Early Careers Ambassador
- ACCA Career Navigator contributor

## Relevant career

### experience

- Civil Mediation Council (Legal) Board Member
- University of East London mentor

## Election statement

Dear Fellow Members,

I humbly seek your support for the Council election this year. ACCA membership has played a vital role in my 20-year accounting career as I progressed from an accounts assistant to a tax manager role. I have been giving back to the ACCA community as an early careers ambassador since COVID, speaking at UK universities and schools and helping to answer any questions students have about the potential path to membership.

Alongside this, I have sought to increase their confidence in finding a job by offering them career tips, assisting with CVs, and conducting mock interviews.

In recent years, I have conducted in-depth research into AI and its impact on the accounting profession, determining what we can do to stay relevant and technically skilled in the fast-changing reality of using these tools. AI affects not only graduates but also fully qualified accountants, and I have learnt that it is crucial to ensure ACCA members know where to obtain information, how to use it to remain relevant and competitive, and how to adapt to these unavoidable changes in our jobs. In my current role, I have accumulated hands-on experience in successfully leading the implementation of AI tools.

My goal is to serve the members of the ACCA community by spearheading greater accessibility to knowledge about AI, creating more learning opportunities, and elevating members' clarity and confidence in using these new skills. In over two years, I also served pro bono as a member of the Civil Mediation Council and have developed governance and strategy oversight skills – which are highly valuable for the council role.

I have always been interested in accounting technology, and in every role I have had, I have contributed to creating effective IT tools and manuals that streamline the processes for finance departments.

I am strongly committed to using my competency in accounting technology, regulatory knowledge, and experience to support the ACCA Council and ensure our students and members have a competitive advantage.

I thank you in advance for your future vote. It would be an honour to serve on Council.



# Heather Smith

## Job position/ title and employer

Accountant and Storyteller,  
ANISE Consulting

## Sector employed in

SME and SMP | Media

## Country of residence

Australia

## ACCA Member since

1995

## Previous/current ACCA involvement

- Former Chair, ACCA Global Forum for SMEs
- ASEAN ANZ Advocate of the Year

## Relevant career experience

- Author of eleven books, industry columnist
- Council Member, Chartered Accountants ANZ 2026

## Election statement

Hi! I'm Heather Smith.

From a young age, I saw accounting as a way to use my brain, make a global impact, and work flexibly while exploring the world. ACCA became my *professional passport*, and I'm pleased to have lived and worked in England, Singapore, Canada, and Australia, and travel extensively with my role.

I understand the issues members are facing. Talent shortages. AI and tech transformation. Inclusion and wellbeing. Cost of living pressures. With limited access to in-person ACCA events, one of my personal goals is to help build a central online hub where members can connect, collaborate, and support one another regardless of location.

I bring deep experience in technology, AI, and practice transformation, along with a strong understanding of the realities facing small and micro firms globally. I care about ensuring ACCA remains *practical, connected, future-focused, and relevant* to members wherever they live and work.

I served as Chair of the **ACCA Global Forum for SMEs**, sit on the **ACCA Global Forum for Technology**, and was named **ACCA ASEAN ANZ Advocate of the Year**. Along with various governance and voluntary leadership roles, I'm on the **Chartered Accountants Australia New Zealand Council**. I've built strong connections across APAC and the global profession, connecting professional bodies, technology ecosystems, and member communities.

Over the past 30+ years, I've:

- Represented ACCA at 100+ global conferences, sharing insights on AI, technology and the future of accounting;
- Contributed to numerous ACCA Policy & Insights reports;
- Built a business focused on management accounting and digital transformation;
- Authored 11 business books, columnist for two technology publications, and host of the Accounting Apps podcast and guest host of Digi-Tools in Accrual World podcast;
- Awarded **2024 Accounting Thought Leader of the Year**.

This is my sixth campaign. Persistence and resilience are common ACCA traits aren't they?! Being the *underdog* has never stopped me from speaking up for members and cultivating long-term strategic partnerships. With your vote, I'll champion *strong governance*, and a future-focused approach that keeps members firmly at the heart of every decision.

I'd love your vote and the opportunity to advocate for members across our community.



# Xiaohui Xi

## **Job position/ title and employer**

Finance Director,  
Johnson & Johnson  
Innovative Medicine

## **Sector employed in**

Healthcare

## **Country of residence**

China

## **ACCA Member since**

2004

## **Previous/current ACCA involvement**

- International Assembly representative
- Chair, ACCA North China Steering Committee

## **Relevant career experience**

- Finance Director, JJIM China, 2022 – present
- CFO, CISCO Greater China, 2018 – 2022

## **Election statement**

I hold an unshakable belief: finance was never meant to stop at as-is. My calling is to create a lasting, balanced value for business and our communities.

As an experienced finance leader across different industries and markets, I am convinced that our profession stands at an inflection point. In this chaotic BANI world, future finance must move hand in hand with evolving market dynamics and breakthrough technology. AI will erase routine finance tasks, making human empathy, independent judgement and long-term vision our ultimate competitive edge.

My professional journey has been profoundly shaped by generous mentorship. It inspires my burning passion to give back and cultivate the next generation of finance talents.

I am determined to act as a trusted bridge connecting China's finance community and the global ACCA ecosystem. If elected, I will push forward a forward-looking competency framework, lead critical conversations on tech-driven finance transformation, and ensure Asia-Pacific members' voices resonate globally.

I bring authentic frontline industry experience. I will listen earnestly, act boldly, and devote myself to building a stronger, future-proof profession. Vote for me, and let us unlock boundless value potential for every ACCA member together.

Thank you.

# The **Benevolent Fund.**

# **The Chartered Certified Accountants' Benevolent Fund combined summarised financial statements.**

The combined summarised financial statements are taken from the, as yet unaudited, financial statements of the charitable company, The Chartered Certified Accountants' Benevolent Fund, for the year ended 31 March 2026 and the financial statements of the unincorporated charity of the same name for the year ended 31 March 2026. The combined summarised financial statements are unaudited.

The combined summarised financial statements may not contain enough information for a full understanding of each of the charity's affairs and members are invited to read the full financial statements of both charities.

Copies of the full financial statements may be obtained on request from

ACCA  
The Adelphi  
1-11 John Adam Street  
London  
WC2N 6AU

or from the website address

[accaglobal.com/gb/en/member/membership/benevolent-fund/about.html](https://accaglobal.com/gb/en/member/membership/benevolent-fund/about.html)

**Hugh McCash**

Secretary

September 2026

**The Chartered Certified Accountants' Benevolent Fund  
combined summarised statement of financial activities  
For the year ended 31 March 2026.**

|                                                       | Total funds<br>Year ended<br>31 March<br>2026<br>£ | Total funds<br>Year ended<br>31 March<br>2025<br>£ |
|-------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|
| <b>Income</b>                                         |                                                    |                                                    |
| Donations                                             | 85,338                                             | 92,057                                             |
| Investment income                                     | 180,256                                            | 166,071                                            |
| Legacy income                                         | 1,004                                              | 400,000                                            |
| <b>Total income</b>                                   | <b>266,598</b>                                     | 658,128                                            |
| <b>Expenditure</b>                                    |                                                    |                                                    |
| <i>Expenditure on raising funds</i>                   |                                                    |                                                    |
| Investment management costs                           | 29,931                                             | 27,628                                             |
| <i>Expenditure on charitable activities</i>           | 206,786                                            | 150,879                                            |
| <b>Total expenditure</b>                              | <b>236,717</b>                                     | 178,507                                            |
| <b>Net income excluding investment gains/(losses)</b> | <b>29,881</b>                                      | 479,621                                            |
| Net gains/(losses) on investments                     | 390,486                                            | (65,971)                                           |
| <b>Net income and net movement in funds</b>           | <b>420,367</b>                                     | 413,650                                            |
| <b>Reconciliation of funds</b>                        |                                                    |                                                    |
| Total funds brought forward at 1 April                | 5,917,947                                          | 5,504,297                                          |
| <b>Total funds carried forward at 31 March</b>        | <b>6,338,314</b>                                   | 5,917,947                                          |

Note: The 2025 statements have been restated to reflect the level of grants awarded and communicated to beneficiaries in the financial year.

**The Chartered Certified Accountants' Benevolent Fund  
combined summarised balance sheet as at 31 March 2026.**

|                                                       | 31 March<br>2026<br>£ | 31 March<br>2025<br>£ |
|-------------------------------------------------------|-----------------------|-----------------------|
| <b>Fixed assets</b>                                   |                       |                       |
| Investments at market value                           | 4,808,139             | 4,400,760             |
| <b>Current assets</b>                                 | 1,632,116             | 1,556,159             |
| <b>Creditors:</b> amounts falling due within one year | (101,941)             | (38,972)              |
| <b>Net current assets</b>                             | 1,530,175             | 1,517,187             |
| <b>Total assets</b>                                   | 6,338,314             | 5,917,947             |
| <b>Unrestricted funds</b>                             |                       |                       |
| Designated funds                                      | 242,438               | 266,309               |
| General funds                                         | 6,095,876             | 5,651,638             |
| <b>Total funds</b>                                    | 6,338,314             | 5,917,947             |

# Chartered Certified Accountants' Benevolent Fund.

## What is it?

The Chartered Certified Accountants' Benevolent Fund (CCABF) currently exists as two charities – the 'new' charitable company limited by guarantee (company number 8880293 and charity registration numbers 1156341 and SC045337) and the 'old' unincorporated charity (registered number 222595). Both charities have the same name and the new charity has exactly the same objects as the old charity. All activities, including trustee meetings, giving of grants, collection of donations, are administered by the new charity. There remain some assets in the old charity which will be transferred to the new charity in due course. Our mission statement remains 'Supporting members and their families in times of need'.

Following a change in the rules at the 2017 AGM of the old charity, there is no longer a requirement for the old charity to hold an AGM where members of ACCA need to be invited. The change in the rules means that for both charities, the members are the trustees. Therefore, there is no notice of meeting included in these papers.

## When does CCABF help?

There are many different situations, the most frequent being periods of hardship, disaster, ill health, unemployment, redundancy and death. For example, during the year CCABF helped ACCA members impacted by fire, earthquakes, flooding, war, refugee status, with medical costs, unemployment and other specific items which hopefully have made a difference to their situation.

## How does CCABF help?

ACCA members apply for assistance by completing an application form which is considered by the trustees at quarterly meetings. In some cases, a trustee or an ACCA member appointed by the Board of trustees will visit the applicant to discuss their circumstances in more detail to better assess their needs and give advice where necessary. Sometimes the trustees will decide to give financial assistance. Whatever the circumstances, CCABF will endeavour to find the best solution for each applicant.

## What help does CCABF give?

Where appropriate, CCABF will provide financial assistance in the form of grant assistance, one-off donations or secured loans.

## How CCABF has helped – a few examples

- Disaster Fund grants where members were impacted by the Gaza conflict and the Hong Kong fires in November 2025.
- A member suffering from cancer was awarded a monthly grant to help with ongoing medical costs.
- A member whose property was destroyed by a gas explosion was awarded a grant to help pay for replacement items.
- A member who had suffered domestic abuse from her spouse was awarded a grant to help pay for legal costs to get a divorce.
- A pregnant member who had suffered domestic abuse and was made homeless was awarded a monthly grant to help her through this difficult period.
- A member who was granted refugee status was awarded a grant to help him and his family while they awaited a placement to another country.
- A member recovering after a debilitating illness was awarded a grant to help with physiotherapy costs.

## How can you help CCABF?

CCABF receives funding primarily from donations and legacies provided by members. You can help the charity by:

- making a donation online at MYACCA any time or when you pay your annual membership subscription
- a single donation by cheque made payable to 'The Chartered Certified Accountants' Benevolent Fund'
- Gift Aid donation (UK taxpayers only – see overleaf for details)
- setting up a Standing Order to make an annual donation (see overleaf for details – please use your membership number as the reference)
- a bequest from your will or estate (see overleaf for details)

In addition, you can help raise awareness of CCABF by promoting the charity as much as possible to ACCA members and their families. If you know of any members and/or their families who you think may require help, then please advise them to contact CCABF or even contact us on their behalf.

# Supporting members and their families in times of need.

Please forward donations, Gift Aid declaration forms and standing order forms to:

Hugh McCash,  
Honorary Secretary  
Chartered Certified Accountants' Benevolent Fund  
110 Queen Street  
Glasgow G1 3BX  
United Kingdom.

If you need further information on CCABF,  
please contact Hugh McCash on +44 (0)141 534 4045  
or at [hugh.mccash@accaglobal.com](mailto:hugh.mccash@accaglobal.com)



# donation forms.

## Helping CCABF

I enclose a donation to CCABF of £ \_\_\_\_\_

- ☐ I am interested in assisting CCABF by visiting members in need.  
☐ I would like CCABF to send me an application form for assistance for myself/a colleague.

Title (Mr/Miss/Mrs/Ms/Other) \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

Postcode \_\_\_\_\_

Telephone \_\_\_\_\_

Email \_\_\_\_\_

Membership number \_\_\_\_\_

If you are sending a donation please complete the Gift Aid Declaration form below, if appropriate.

## Charity Gift Aid declaration

### Chartered Certified Accountants' Benevolent Fund

#### Boost your donation by 25p of Gift Aid for every £1 you donate

Gift Aid is reclaimed by the charity from the tax you pay for the current tax year.

Your address is needed to identify you as a current UK taxpayer.

*giftaid it*

#### In order to Gift Aid your donation you must tick the box below:

- ☐ I want to Gift Aid my donation of £ \_\_\_\_\_ and any donations I make in the future or have made in the past 4 years to:

**Name of Charity: The Chartered Certified Accountants' Benevolent Fund**

I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations in that tax year it is my responsibility to pay any difference.

#### My details

Title (Mr/Miss/Mrs/Ms/Other) \_\_\_\_\_

First name or initial(s) \_\_\_\_\_

Surname \_\_\_\_\_

Full home address \_\_\_\_\_

Postcode \_\_\_\_\_

Membership number \_\_\_\_\_

Date \_\_\_\_\_

Email \_\_\_\_\_

#### Please notify the charity if you:

- want to cancel this declaration
- change your name or home address
- no longer pay sufficient tax on your income and/or capital gains

If you pay Income Tax at the higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your Self-Assessment tax return or ask HM Revenue and Customs to adjust your tax code.



## Standing order form

### Bankers order

Date

To (Bankers name and address)

Bank account number

Please pay the sum of (in words)

**To: Virgin Money**

**326 Byres Road, Glasgow, G12 8AN**

**Sort code: 82-64-34 for the Chartered Certified Accountants' Benevolent Fund**

**Account number: 90235940**

On the

day of

20

and on the same day annually until further notice, charging my account.

Signature

Name in full

Address

Postcode

**NB please cancel any previous standing order in favour of credit of the Chartered Certified Accountants' Benevolent Fund**

Quote ref:

\ B E N



**Chartered Certified Accountants' Benevolent Fund**

110 Queen Street, Glasgow, G1 3BX, United Kingdom

Registered Charity Nos. 1156341 and SC045337

Registered Company No. 8880293

## Leaving a legacy

As the Chartered Certified Accountants' Benevolent Fund is a UK registered charity, any legacies left to us are exempt from tax and may help to reduce the overall inheritance tax due on your estate.

If you are thinking of leaving a gift to us, we would suggest that you begin the process by contacting your solicitor. If you already have a will, it can be amended by your solicitor through a codicil.

### How to word a legacy

The suggested wording for a legacy is:

"I give to the Chartered Certified Accountants' Benevolent Fund (charity number 1156341), registered office, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU the sum of [in words] OR a [in words] percentage share of the residue of my estate for their general charitable purposes absolutely"

Please let us know if you have included the Chartered Certified Accountants' Benevolent Fund in your will.

|                              |                          |
|------------------------------|--------------------------|
| Title (Mr/Miss/Mrs/Ms/Other) | First name or initial(s) |
| Surname                      |                          |
| Full home address            |                          |
|                              | Postcode                 |
| Membership number            | Date                     |
| Email                        |                          |

### Please tick as applicable

- ☐ I have already included a gift to the Chartered Certified Accountants' Benevolent Fund in my will.
- ☐ I am considering adding a gift to the Chartered Certified Accountants' Benevolent Fund in my will.



**Chartered Certified Accountants' Benevolent Fund**  
110 Queen Street, Glasgow, G1 3BX, United Kingdom

Registered Charity Nos. 1156341 and SC045337  
Registered Company No. 8880293

## Notes.



## **Contact us**

ACCA  
The Adelphi  
1-11 John Adam Street  
London WC2N 6AU  
United Kingdom

[cesvotes.com/acca26](https://cesvotes.com/acca26)

**THINK AHEAD**