



2026/27 ACCA Anti-Money Laundering (AML) Annual Return - UK

Firm Details

 **ACCA Firm Registration Number:**

Firm Name:

Who is your AML Professional Body Supervisor?

Please select one ... 

Has the firm been trading for more than 12 months?

☐ Yes

☐ No



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Individual Details

Are you an ACCA member?

- ☐ Yes
- ☐ No

Individual Membership Number:

Are you the Money Laundering Reporting Officer (MLRO) of the Firm?

- ☐ Yes
- ☐ No

 MLRO Name:

 MLRO Email Address:

 MLRO Phone Number:

Your Name:

Your Email Address:

Does the firm have any Beneficial Owners, Officers and Managers (BOOMs) that are **not ACCA Practising Certificate Holders?**

☐ Yes

☐ No

Please enter the names of these BOOMs below:

BOOM 1

BOOM 2

BOOM 3

BOOM 4

BOOM 5

BOOM 6

BOOM 7

BOOM 8

BOOM 9

BOOM 10

Additional BOOMs



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AML Questionnaire

How many additional partners/directors/employees/sub-contractors does your firm have? (Note: this includes both full and part-time.)

- ☐ 0
- ☐ 1 - 5
- ☐ 6 - 15
- ☐ 16 - 35
- ☐ 36 - 99
- ☐ 100+

What was the firm's total revenue for the last financial year? (Please round to the nearest £)

- ☐ £0
- ☐ £1 - £100,000
- ☐ £100,001 - £250,000
- ☐ £250,001 - £632,000
- ☐ £632,001 - £2,000,000
- ☐ £2,000,001 - £5,000,000
- ☐ £5,000,001 - £10,200,000
- ☐ More than £10,200,000

How many clients has the firm provided services to in the past 12 months?

- ☐ 0
- ☐ 1 - 50
- ☐ 51 - 100
- ☐ 101 - 250
- ☐ 251 - 500
- ☐ 501 - 1,000
- ☐ More than 1,000



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Approximately how many clients are defined as;

Cash-based businesses (e.g., Takeaways, Retail shops, Scrap metal dealers, Car Wash, Nail bars, Massage parlours, etc)

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

High-value dealers (e.g., Jewellers, Car dealership, Art, Antiques and Luxury items, etc)

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Properties (including estate agents, property developers and private landlords; this should include buying/selling and renting of properties)

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Import and export (including haulage, freights and shipping)

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Money Service Businesses (e.g., money remittance, bureau de change, cheque converters, etc)

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Cryptocurrency (e.g., clients in which a significant proportion of the assets they hold and transact with are crypto assets)

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Visa and immigration services

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Investment services

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Charities

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Precious metals (e.g., gold or diamond trading)

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

'Wealthy individuals' (HMRC defines individuals as 'wealthy' if they have incomes of £200,000 or more, or assets equal to or above £2 million in any of the last 3 years.)

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Client with annual revenue in excess of £10 million

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Politically Exposed Person (including by association)

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100



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How many of the firm's clients represent more than 15% of the firm's total revenue?

- ☐ 0
- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5
- ☐ 6

Does the firm have any existing clients that have been convicted of a financial-related crime or appear in a sanctions list?

- ☐ Yes
- ☐ No

If you answered "Yes" to the previous question, please provide details in the textbox below.

How many of your existing clients predominately reside or are based outside of the UK?

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

How many of the firm's existing clients have associations with [HM Treasury Advisory Notice: High Risk Third Countries](#)?

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

How many Suspicious Activity Reports have you filed to the NCA in the past two years? (This includes Defence Against Money Laundering requests.)

- ☐ 0
- ☐ 1 - 5
- ☐ 6 - 10
- ☐ 11 - 25
- ☐ More than 25

How many internal Suspicious Activity Reports by employees have been formally escalated to the MLRO and documented in the past two years?

- ☐ 0
- ☐ 1 - 5
- ☐ 6 - 10
- ☐ 11 - 25
- ☐ More than 25

Has the firm held any client's money or managed securities or other assets on behalf of clients in the past two years?

- ☐ Yes
- ☐ No

What was/is the main reason for holding client money, securities or other assets?

- ☐ HMRC refunds
- ☐ Payroll processing
- ☐ Probate and estate
- ☐ Investments
- ☐ Other

Approximately how many clients has the firm provided payroll services to in the past two years?

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Does the firm provide a registered office address for its clients?

- ☐ Yes
- ☐ No

Approximately how many clients has the firm provided their registered office address to as a service in the past two years?

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Does the firm offer trust formation services?

- ☐ Yes
- ☐ No

Approximately how many clients has the firm provided trust formation services to in the past two years?

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Does the firm arrange or act as director/secretary for any of its clients?

- ☐ Yes
- ☐ No

Approximately how many clients has the firm arranged/acted as director/secretary for in the past two years?

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Does the firm act as a trustee for any of its clients?

- ☐ Yes
- ☐ No

Approximately how many clients has the firm acted as a trustee for in the past two years?

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100

Does the firm offer company formation services?

- ☐ Yes
- ☐ No

Approximately how many clients has the firm provided company formation services to in the past two years?

- ☐ 0
- ☐ 1 - 10
- ☐ 11 - 25
- ☐ 26 - 50
- ☐ 51 - 100
- ☐ More than 100



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AML Controls and Legal Requirements

As the MLRO, have you conducted and documented a firm-wide risk assessment? ([Technical Factsheet](#))

- ☐ Yes - and it is updated on a periodic basis
- ☐ Yes - I have conducted it once
- ☐ No

Does the firm have documented AML policies and procedures in place? ([Technical Factsheet](#))

- ☐ Yes - and it is updated on a periodic basis
- ☐ Yes - I have conducted it once
- ☐ No

A Suspicious Activity Report must be submitted via the NCA online portal. Have you registered with the new updated [NCA SAR online](#) system available from 18 September 2023?

- ☐ Yes
- ☐ No

Have you provided AML training to all relevant employees? (Please note: we do not consider employees reviewing the firm's AML policies and procedures or receiving 'on-the-job' training to be sufficient AML training.)

- ☐ Yes - conducted periodically or regularly
- ☐ Yes - to new staff only
- ☐ Yes - but not to all relevant employees
- ☐ Yes - but not on a periodic basis
- ☐ No

As the MLRO, have you conducted and documented a proliferation financing risk assessment? ([Technical Factsheet](#))

- ☐ Yes – and it is updated on a periodic basis
- ☐ Yes – I have conducted it once
- ☐ No

As the MLRO, have you produced a written report on the operation and effectiveness of the firm's AML systems and controls? ([Technical factsheet](#))

- ☐ Yes – and it is updated on a periodic basis
- ☐ Yes – I have conducted it once
- ☐ No

As the MLRO, have you completed formal AML training within the past two years? (Please note, we do not consider reading articles or publications to be formal AML training.) ([Technical Factsheet](#))

- ☐ Yes
- ☐ No

Does the firm have a formal process for employees to report suspicious activity to the MLRO? (For example, employees completing an internal suspicious activity report form.)

- ☐ Yes
- ☐ No

What information, evidence and documentation do you typically obtain and check when onboarding a new client? Select all that apply.

- ☐ Proof of identification (such as passport or photo driving license)
- ☐ Proof of address
- ☐ Evidence of source of wealth and/or source of funds
- ☐ Company Structure
- ☐ Check PSC Register (i.e., Companies House Records)
- ☐ Use electronic verification
- ☐ Adverse media checks
- ☐ None of the above

How frequently does the firm conduct ongoing monitoring of clients?

- ☐ 6 - 12 Months
- ☐ 1 - 2 Years
- ☐ 2 - 5 Years
- ☐ Updated only when notified of changes
- ☐ Varies dependent on risk
- ☐ Review at onboarding of new client only

Does the firm categorise clients according to their level of risk? (For example, Low, Medium or High) ([Technical Factsheet](#))

- ☐ Yes
- ☐ No

Approximately how many clients do you classify as high-risk?

- ☐ 0%
- ☐ 1% - 5%
- ☐ 6% - 10%
- ☐ 11% - 15%
- ☐ 16% - 20%
- ☐ 21% - 25%
- ☐ More than 25%

Approximately how many clients do you classify as low-risk?

- ☐ 0%
- ☐ 1% - 10%
- ☐ 11% - 25%
- ☐ 26% - 50%
- ☐ 51% - 99%
- ☐ 100%

**Does the firm conduct and document an independent assessment of its AML controls?
(Please note: independent does not necessarily mean external. For example, a partner,
director, or senior individual who is not the MLRO may conduct the assessment.)**

- ☐ Yes
- ☐ No

Please upload the firm's current firm-wide risk assessment.

File 1:

[Choose File](#)

File 2:

[Choose File](#)

File 3:

[Choose File](#)

File 4:

[Choose File](#)

File 5:

[Choose File](#)

Please upload the firm's current AML policy and procedures document.

File 1:

Choose File

File 2:

Choose File

File 3:

Choose File

File 4:

Choose File

File 5:

Choose File