

# Minutes.



**Meeting:** Standards Board  
**Location:** Virtual  
**Date:** 24 February 2026, 10.30 – 11.30 (GMT)

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## **PRESENT:**

The Chair (Tom Spender), Michael Guthrie, Yin Jones and Den Surfraz.

## **IN ATTENDANCE:**

Executive Director – Strategy and Governance (Maggie McGhee), Lead – Regulator Reporting (Laura Murphy), Officer – Secretariat (Jo Burns) and Officer – Secretariat (Catriona Calnan).

## **APOLOGIES:**

There were no apologies for absence.

### **1. MINUTES**

The Board approved the minutes of the meeting held on 3 November 2025.

The Board noted the actions log.

### **2. CONFLICTS OF INTEREST**

Each member of the Board confirmed that they had no conflicts of interest.

### **ITEMS FOR DISCUSSION**

### **3. CHAIR'S REPORT**

The Chair provided an update on developments since the last meeting.

### **4. TERMS OF REFERENCE, OTHER BOARD ARRANGEMENTS AND WORK PLAN FOR 2025-26 COUNCIL YEAR**

The Board approved the work plan for the 2025-26 Council year.

**5. ANNUAL DEEP-DIVE ON RULEBOOK AVAILABILITY AND COMMUNICATION OF RULEBOOK CHANGES**

The Board noted the annual deep dive on the availability of the Rulebook and the communication of Rulebook changes.

**6. MEMBERSHIP REGULATIONS**

**Definition of Disciplinary Orders**

The Board approved proposed changes to regulation 2(1) of the Membership Regulations to reflect the removal of the Consent Order Committee.

**Grammatical errors and inconsistencies**

The Board approved proposed changes to regulations 5 and 7(4)(b) of the Membership Regulations to address minor grammatical errors and inconsistencies.

**Notification of contact details**

The Board approved proposed changes to regulations 4(5)(a), 4(5)(b), 6(5) and 8(6) of the Membership Regulations to add a duty that requires an ACCA member, affiliate and registered student to update any of their previously notified contact details, including their email address.

**7. GLOBAL PRACTISING REGULATIONS**

**Experience gained while in breach of regulations relating to carrying on public practice**

The Board approved proposed new Qualifications regulations in the Additional Practising Regulations for the United Kingdom, Republic of Ireland, Zimbabwe and South Africa to clarify that experience gained whilst carrying on public practice in breach of regulation 3 of the Global Practising Regulations shall not count towards supervised experience for an Audit Qualification and the requirements for approval as a Sustainability Assurance Service Provider.

**8. COMPLAINTS AND DISCIPLINARY REGULATIONS**

The Board approved proposed changes to remove regulation 7(4) from the Complaints and Disciplinary Regulations which relates to rest on file decisions made by an assessor on or before 31 December 2013.

**9. PROPOSED RULEBOOK CHANGES FOR REGULATORY BOARD APPROVAL**

The Board approved a paper to the Regulatory Board setting out the background to the proposed changes to the ACCA Rulebook that have been agreed by the Standards Board at its meeting in February 2026, subject to the inclusion of the additional information identified at the meeting.

**10. SCHEDULE OF REGULATION CHANGES FOR THE ACCA RULEBOOK**

The Board noted the schedule of proposed Rulebook changes for consideration in 2026, and the potential changes placed on hold and rejected.

**11. DATES OF FUTURE MEETINGS**

The Board noted the dates of the Standards Board meetings in the 2025-26 Council year.

Chair