

Gender and ethnicity **pay gap** report 2025.

Published 2026.



6 We continue to invest in building an inclusive culture and creating opportunities for all our people to grow and succeed. 9



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At ACCA, we are committed to building a fair, inclusive and open workplace where everyone has the opportunity to thrive. This commitment reflects our role in shaping an accountancy profession that represents and serves a diverse global community. Our gender and ethnicity pay gap report is an important part of that, helping us understand our progress, be transparent about our data and focus on where we can go further.

Our 2025 data shows a slight increase in our gender pay gap which continues to be influenced by the higher proportion of women in lower grades and some changes at senior levels. Encouragingly, since this data was captured, we have seen an increase in female representation at higher grades, so we expect future results to reflect a positive shift. Our bonus gap has also widened this year, largely due to the timing of payments rather than underlying changes in approach.

We also continue to report voluntarily on our ethnicity pay gap. This remains positive, as more colleagues share their ethnicity data. Our insights are becoming more robust, strengthening our confidence in fair and consistent pay practices, while reinforcing the importance of continuing to build representation at senior levels.

What sits behind this data is equally important. We continue to invest in building an inclusive culture, embedding our behaviours, developing inclusive leaders, supporting flexible ways of working, and creating opportunities for all our people to grow and succeed.

While progress is being made, we know there is more to do. We remain focused on taking meaningful action to ensure ACCA is a place where everyone can belong, develop, be rewarded fairly and ultimately make a meaningful impact on the global community we serve.

Our gender pay gap.



10.84%

Median gender pay gap as of April 2025

Increased by 1.72% from 2024 (9.12%).



11.44%

Mean gender pay gap as of April 2025

Increased by 1.74% from 2024 (9.70%).

What is the gender pay gap?

As outlined earlier, the gender pay gap reflects the difference in average and median earnings between all men and all women across the organisation. It does not take into account factors such as role, grade, or length of service. This year's figures are calculated using hourly pay data from the snapshot date of 5 April 2025 and for the gender bonus pay gap, bonuses paid up to the period 5 April 2025 are taken into account.

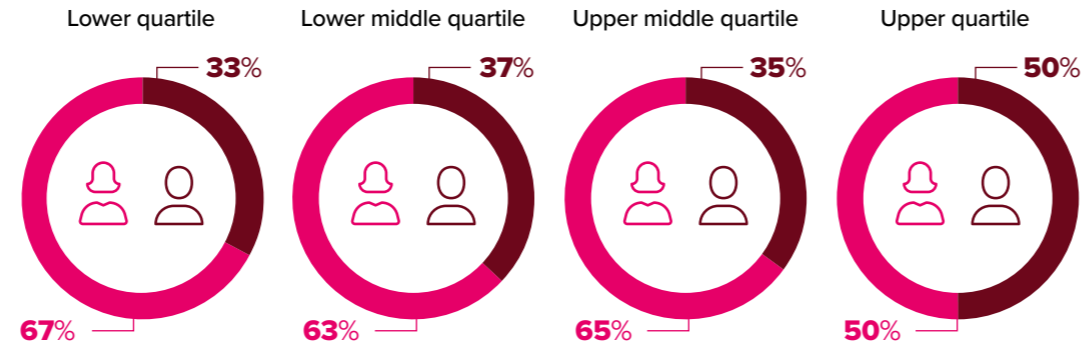
Since our last report, there has been an increase of 1.74% in our mean gender pay and 1.72% in our median gender pay. Our latest analysis shows that our

gender pay gap has been influenced by similar factors to previous years. A significant proportion of new hires at our lower grades, 70% of whom are female, continues to shape our overall pay position. This year, a small number of changes at senior levels have also contributed to widening the gap.

However, we expect this impact to be temporary. We have seen encouraging progress in female representation at higher grades, and these shifts are likely to be reflected more positively in next year's results as they embed over time.

Gender breakdown by quartile

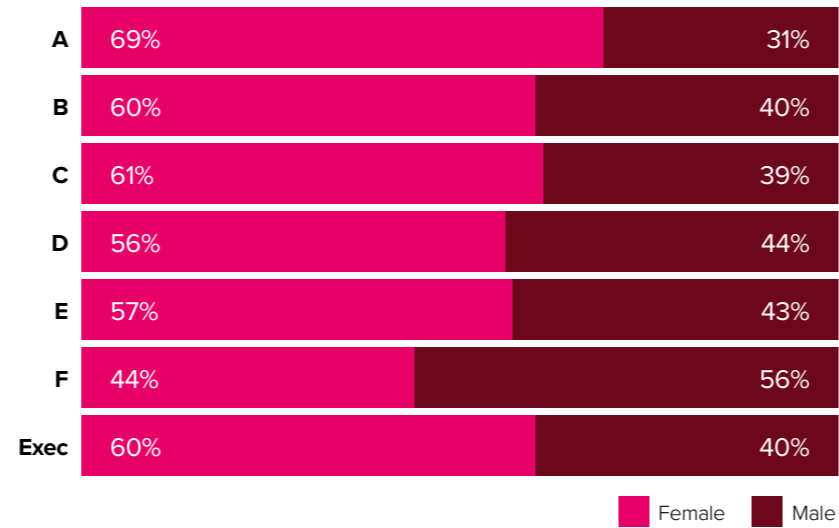
Understanding how our workforce is distributed across pay quartiles allows us to monitor our competitiveness as an employer and assess our progress towards improving gender balance. To create these quartiles, we rank employees by hourly pay from lowest to highest and then divide the group into four equally sized bands.



Gender breakdown by grade

Our global grading structure provides a transparent framework that helps employees understand how roles align across the organisation and how responsibilities increase from one level to the next. Grades ensure that pay decisions are based on the size and complexity of the role which aligns with our reward strategy that is fair, competitive, and grounded in performance. What's more, our grading structure allows us to benchmark roles accurately against the external market, helping us maintain competitive and equitable pay ranges.

External market insight is a key element of our reward framework. ACCA works with leading global compensation consultancies to access reliable benchmarking data, helping us maintain our position as a competitive employer. This benchmarking is carried out annually as part of our salary review cycle.



Our bonus gaps.

Aligned with our compensation philosophy, our discretionary awards are designed to recognise the meaningful impact individuals make throughout the year.

They allow us to acknowledge contribution in a way that is both flexible and inclusive, ensuring that recognition reaches a broad cross section of our workforce. This approach reinforces our commitment to valuing our people and celebrating the achievements that drive our collective success.

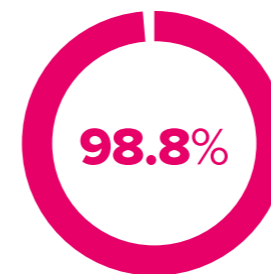
The change in our bonus gap this year is largely driven by the timing of payments. Last year's reporting period captured two rounds of discretionary awards, while this year's figures include only one, making a direct year on year comparison unreliable. Our bonus gap is also influenced by our overall gender pay gap, as bonuses are calculated as a percentage of salary. As a result, existing differences in average earnings between men and women naturally flow through to bonus outcomes.



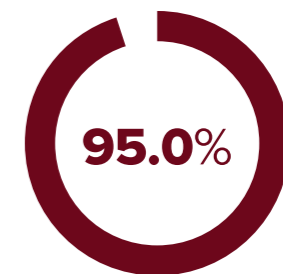
Median bonus gap
(5.92% in 2024)



Mean bonus gap
(7.13% in 2024)



Females receiving a bonus



Males receiving a bonus

The ethnicity pay gap.



-12.77%

Median ethnicity pay gap as of April 2025
(-8.07% in 2024)



-3.74%

Mean ethnicity pay gap as of April 2025
(-0.54% in 2024)

Our ethnicity pay gap shows the difference in average earnings between White, Black, Asian and other ethnic groups within ACCA (UK). This figure reflects overall pay patterns across our workforce and does not adjust for factors such as grade, role type or length of service.

We report our ethnicity pay gap on a voluntary basis and use the same methodology applied to our statutory gender pay gap reporting to ensure a consistent and transparent approach.



We're continuing to strengthen the reliability of our ethnicity pay data as more colleagues share their ethnicity information. Disclosure rates have steadily risen over the past four years, moving from 79.31% in 2022 to 80.84% in 2023, 82.4% in 2024, and now 83.5% in 2025.

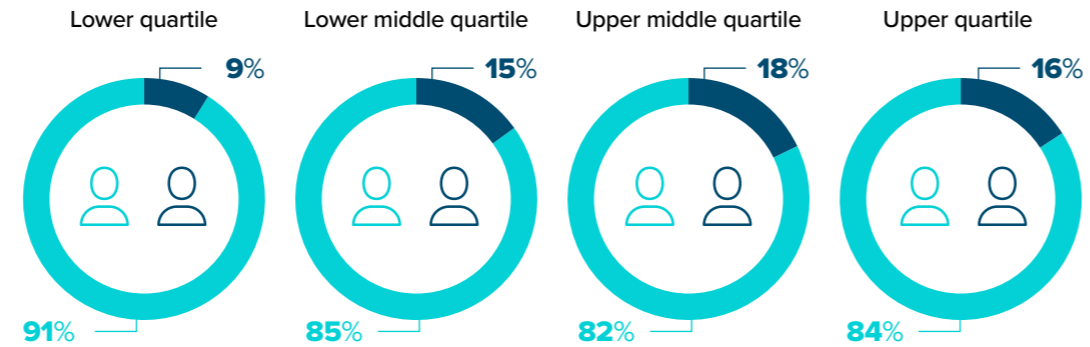
This year's analysis shows a small shift in our ethnicity pay gap and it remains in positive territory. As our dataset grows and evolves, some year on year movement is expected, and this year reflects that pattern.

Our data shows that employees who identify as Black, Asian, or another minority ethnic background continue to earn, on average, more than their White colleagues across our grading structure. As disclosure rates rise, the visibility and reliability of our ethnicity pay insights improve, reinforcing our confidence that pay decisions are made fairly and consistently, regardless of ethnicity.

We've also seen encouraging progress in the recruitment of non white employees, which is helping to strengthen representation across a broader range of roles and grades.

The proportion of Black, Asian and other minority ethnic employees receiving a bonus has dipped marginally, moving from 100% in 2024 to 97% in 2025.

Ethnicity data by quartile



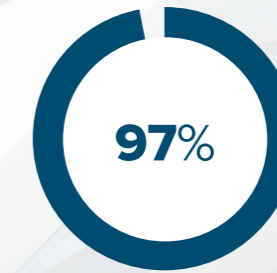
Ethnicity breakdown by grade 2025



Ethnicity bonus breakdown



White



Non-white

Empowering our people: action plan, culture, and growth at ACCA.



Action plan to reduce our pay gap:

We are proud to be the world's most forward thinking professional accountancy body, with inclusion at the heart of our global agenda.

As a global organisation, we lead the profession by creating opportunities and supporting a vibrant, diverse community of more than 257,900 members and 530,100 future members across 180 countries. Our strength lies in embracing diversity in all its forms, recognising and respecting cultural differences and nuances that shape how we work, connect and succeed together.

Culture at ACCA:

We have continued to build strong foundations in our approach to inclusion and diversity at ACCA, creating a workplace where people feel respected, supported, and able to be their authentic selves. To deepen our understanding of where we are today and identify opportunities to further enhance the employee experience, we partnered with Inclusive Employers in 2025 to conduct an independent inclusion review. This work is helping us pinpoint where we can make the greatest impact and what additional actions will drive meaningful progress. The review highlighted:

- A strong commitment to inclusion and diversity at ACCA at all levels of the organisation with a demonstrably engaged leadership;
- Solid foundations in place, in terms of policies, recruitment practices and pay gap reporting and
- A tangible sense of shared responsibility and collective drive for an inclusive culture.

The key areas we are focusing on to promote our inclusive working environment and culture include:

- **Continued embedding of our ACCA behaviours:** Our values of Inclusion, Innovation and Integrity, along with the behaviours that underpin them, shape how we work together every day at ACCA. They inform our decisions, guide how we collaborate, and strengthen our ability to deliver on our strategic ambitions.
- **Our commitment to fairness and equality:** Through our policies and processes, we work to minimise bias and create a consistent, equitable experience for everyone. Our aim is to ensure that all colleagues, regardless of background, identity or lived experience, are treated fairly and have genuine access to the same opportunities.
- **Continuing to evolve a culture that champions collaboration, flexibility and fairness:** We are committed to a workplace where people can thrive and be their authentic selves.
- **Supporting employee-led communities:** Our employee led communities play a vital role in fostering safe, inclusive spaces where people can connect with others who share similar interests and experiences.
- **Developing inclusive leadership:** Recognising the critical role leaders play in shaping culture and inclusion. In 2025 we launched the Integrated Leadership Programme, including an assessment for all directors to build self-awareness and strengthen understanding of the climate they create for their teams. We also introduced an intensive coaching programme for community leaders to support their development and equip them to better lead and support their teams.

Wellbeing at ACCA:

- Employee wellbeing is central to our culture and the way we work at ACCA. We are committed to providing a caring and supportive working environment that enables everyone to develop to their full potential.
- We provide a comprehensive range of benefits to support our employees' physical, mental and financial wellbeing. Alongside this, we offer a variety of activities such as our **Invest in You** days as part of our core wellbeing programme, focused on different aspects of wellbeing and delivered through local and virtual events. Our employee driven networks, including Mental Health First Aiders and Menopause Champions, complement this by offering peer-to-peer support amongst employees.

Ways of working:

We continue to champion flexible working, which remains a key driver of engagement and retention at ACCA. Our hybrid model is highly valued, and we remain committed to supporting flexibility that helps people balance work and life effectively. Flexible working remains central to how we support our people, with our hybrid model continuing to be one of our most valued offerings.

Career development and continuous learning:

Continuous learning and personal growth remain at the heart of our employee value proposition. In 2025, we launched new learning paths aligned with our key development priorities, giving employees easier access to relevant content and enabling them to engage with development themes tailored to their individual needs.

- In 2025, we recruited delegates to our **diverse leadership development programme**, retaining the programme's successful design while refreshing the content to better reflect delegate diversity and strengthen inclusion. Delegates were drawn from a pool of next-generation talent identified through our talent review process, with applicants demonstrating how they would advance diversity and inclusion across ACCA.
- From the same talent pool, we also identified candidates for a **Women in Leadership apprenticeship programme**. Five candidates are now enrolled on a newly scoped programme due to commence in 2026.
- In 2025 we refreshed our **core inclusion at ACCA learning module**. Covering all aspects of inclusion, including; policies and values, microaggressions and unconscious bias, all employees were required to complete the refreshed training. The module remains a core element of the induction programme for all new employees.
- Our employee-led initiative – **'Aspire to Inspire'** – continues to explore stories of leadership, with a focus on female leaders across the organisation. Hosting regular open to all employee events, the aim is to hear from female leaders at various stages of their career journeys – sharing insights on what has inspired them, how they manage work-life balance, and the life lessons they have learned along the way.

Reward and Resourcing at ACCA:

With global pay transparency regulations continuously advancing, ACCA is actively reviewing and strengthening our practices. We communicate our reward philosophy openly, emphasising fairness, consistency, and competitiveness for all employees. A key part of this is ensuring our leaders and managers are equipped to hold confident, informed conversations about reward.

ACCA remains firmly committed to pay equity, recognising it as fundamental to our values and to fostering a diverse, inclusive environment.



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