Notes.

Meeting: ACCA UK Practice Sector Panel

Location: Virtual (Teams)

Date: 3 September 2026, 11.00-12.30 GMT

PRESENT

Eriona Bajrakurtaj (Chair), Gavin Spencer (Vice Chair), Mandy Bagot, Lee Brocklehurst, Lucy Burton, Steve Collings, Bethan Evans, Adrian Harris, Peter Jarman, David Nicholls, Brendan O'Donnell, Graham Parker, Carl Reader, Hannah Simpson, Lilian Skinner, James Slatter, Michelle Westbury, Alan Woods and Sach Yadav.

APOLOGIES

Alex Black, Situl Raithatha, Alan Woods, Nigel Adams (Council representative) and Martin Brennan (Council representative).

IN ATTENDANCE

Susan Love (Strategic Engagement Lead, ACCA UK), Laurent Lemaitre (SMP Specialist, ACCA) and Pat Delbridge (Sectors & Communities Manager, ACCA UK).

1. REGULAR BUSINESS

ACCA Strategic Engagement

Susan Love (Strategic Engagement Lead, ACCA UK) discussed the role of the team in working on policy issues and acting as the liaison between ACCA and the Government, regulators and the media. The team regularly responds to Government consultations, most recently on:

- More timely payments for Income Tax Self-Assessment (ITSA)
- Introducing a new criminal offence for making reckless untrue statements or declarations in direct tax
- Revenue Scotland's future communications with taxpayer.

There has been a range of correspondence between ACCA and the new ministers that have come into government since Andy Burnham became Prime Minister. ACCA will be at the party conferences of the UK parties as well as in Scotland in Wales during the upcoming party conference season.

ACCA recently published a report – Measure what matters - that came off the back of London Climate Week, which was about useful resources for SMEs, in particular reporting on sustainability.

Late payment legislation is being worked on, and ACCA is heavily involved in the detail of that.

Experienced member feedback
In an open discussion, the Panel made the following points about satisfaction amongst experienced members (those that have been members for over 10 years):

- ACCA does try to encourage engagement and get members involved but should think about spreading the message and the narrative of "we are ACCA" – not ACCA being someone else at a distance.
- Being a self-regulatory body as ACCA is inherently creates a divide – whilst ACCA is there for the benefit of its members, it also has to discipline those members. This could be reframed as ACCA's regulation and compliance internally being a strength and benefit to all members and it could be translated into a public campaign that demonstrates the benefit of employing an ACCA FD or CFO or engaging an ACCA practitioner.
- ACCA should resume being the driving force behind the narrative in the profession. The professional bodies have lost that mantle to the likes of Xero in the past 15 years and with the huge transformation coming to our working lives and the systems we use, there is a strong opportunity for ACCA to be seen to be leading that message that will put ACCA in a better place for members to feel more engaged.
- Practitioners would benefit significantly from being brought together at in-person events where they could share information on how to meet the challenges of running a practice and at which ACCA could also share information.
- Renewals of practising certificates seems difficult with ACCA and every year members find the process unclear.
- Panel members who have had monitoring visits have found the process to be heavy-handed. The panel also agreed that ACCA's implicit threats of disciplinary action in its regulatory communications were intimidating and unwelcome. The vast majority of members wish to comply.
- One of the most important things ACCA could do to get members engaged is to either tell members that they are trying to get the term 'accountant' protected or tell members why it is not possible to do so. More and more on social media we are seeing unregulated people giving accountancy advice with no repercussions. Members need to know why ACCA cannot protect the word accountant and if it is impossible to do so, then it should tell the members so they can plan around it.

Social media engagement
An important objective for panel members is to build their networks in order to receive more feedback and insights from our members in practice and better represent them. Social media engagement is a good way to do this and the panel suggested quarterly videos summarising in a maximum of 60 seconds what was discussed at that quarter's panel meeting to provide insight to other members. The panel also suggested videos from Link Ups or the Accountants lunches that some members run regionally.

2. TAX, REGULATION & COMPLIANCE

The Panel provided feedback in these areas:

Companies House Verification
Companies House has been difficult to communicate with when issues have been identified such as incorrect names or dates of birth. Companies House is particularly baffled where a woman changes her name upon marriage, and the resulting consequences can be significant. Online verification works well but obtaining support from Companies House when exceptions occur is problematic.

The Agent Services Account (ASA) registration process
Adding a new user in a practice to the HMRC agent system requires services to be attached first and clients then allocated individually. Poor client referencing can result in a long list of UTRs, requiring repeated searches by UTR to click into each client that you want to attach to each team member. It is astonishing to the panel that this is how the system works and some firms have resorted to sharing logins at team level or office level to get around the system which would otherwise take an unsustainable amount of time to comply with.

The panel agreed that this system is not feasible – for example a practice with over 1000 self-assessment clients cannot realistically allocate those individually to each team member. If a team member arrives or leaves, it would be a huge amount of work to allocate each client.

Larger practices are using third-party software that routes authentication numbers to authorised users. Third-party software suggestions from panel members included Essendex, Circleloop or possibly Google Voice.

ACCA was asked to raise this with HMRC in order to find a solution.

The upcoming Budget
ACCA is preparing its submission ahead of the UK Budget at the end of October. The Panel proposed budget priorities including tax simplification, the value of professional agents, hospitality relief on business rates and the VAT rate, an initial relief period for businesses entering the £30,000 MTD threshold in 2027, the removal of stamp duty, stronger CIS enforcement and agricultural sustainability.

Making Tax Digital Implementation
Panel members reported mixed MTD experiences: pilot preparation helped some practices, but unclear HMRC messaging, an absence of penalties, major software vendors experiencing systems issues on submission day, software defaults changing without notification, client cessation issues, and weak submission evidence created additional work and uncertainty. There are still clients that have not signed up and are not taking MTD seriously because of a lack of penalties at this stage. The panel discussed the rumours circulating that HMRC will start automatic mandatory sign up of people – up until now it has been the accountants registering clients and getting them on board so what would be the role of accountants if there is automatic registration?

HMRC inconsistencies relating to Time to Pay agreements
ACCA has had some feedback recently about inconsistency from HMRC around agent requests on paying a debt. One panel member felt that it depends on the HMRC advisor that you get and previous local advisor relationships. Other HMRC inconsistences reported included corporation tax late filing penalties and payment appeals - especially with changes in the Accounting Reference Date (ARD). One client director with two companies and the same ARD change received late payment penalties. The practice successfully appealed one company's late payment penalty, but the other company's appeal was unsuccessful despite the circumstances across both companies being the same.

Artificial Intelligence
Panel members mentioned controlled uses of AI for administration and research while stressing human verification, data protection and staff training because AI tools can produce inaccurate or hallucinated legal and tax information as in the Pinsent Masons judgement. Suggestions for AI tools or training included the Claude AI online training to understand the ethics and limitations and then set appropriate guidelines. Nylon which is an AI tax and legal research tool built for UK practices is being trialled by one panel member.

There was concern that clients may use AI to summarise their bookkeeping to save the cost of paying an accountant to do so but AI can fail to pick up on certain income sources which creates a risk so it must be clear to the clients that they take the responsibility themselves when the accountant fills in the self-assessment form using data provided by the client. Other panel members are starting to receive queries from clients using Claude to do their own capital gains tax calculation for example but still wanting the practitioner to check that it is correct.

3. SUPPORT FOR PRACTITIONERS
The Panel noted upcoming webinars and activities:

- ACCA UK free technical webinars for practitioners from 5 October to 17 December – Autumn series
- ACCA AML Insights webinar series starting 23 September – registration link
- Beyond the hourglass: Pricing for accountancy practices webinar series in November – registration link.

4. PANEL NOMINATION PROCESS, ANNUAL GENERAL MEETING AND COUNCIL ELECTIONS 2026
The annual panel nomination process will open for nominations in early November.

The Panel noted the arrangements for the upcoming Council elections and Annual General Meeting. Voting takes place from 22 September to 22 October, and the AGM takes place on 5 November. Members who wish to participate in the online AGM need to pre-register.

5. NEXT MEETING

The final Panel meeting of 2026 will take place on Thursday 3 December.