

Firms annual return for 2025 - UK/Ireland/Channel Islands/Isle of Man

Your firm's annual return is designed to enable you to notify any changes to your firm's address(es) or composition and should be submitted by no later than 15th December 2024 to allow sufficient time for it to be processed before the year-end.

Failure to submit the firm's annual return may lead to incorrect information being published in ACCA's directories of members and firms.

It is your responsibility to ensure that your firm's annual return is submitted on time and that your firm's details are correct.

Please ensure that you have read and understood the following documents on our website before submitting your firm's annual return:

- FAQs on the OPBAS levy
- Byelaw 8.

ONLINE SUBMISSION

The firm's contact partner/director must submit the firm's annual return online via their [myACCA](#) account, available through our website www.accaglobal.com.

If your firm does not currently hold an auditing certificate from ACCA and you would like to apply for one for 2025, you can obtain the relevant application form by downloading it from the '[Practitioner forms](#)' section of ACCA's website. The auditing certificate renewal fee for 2025 is £591 for each non-ACCA partner/director in a firm.

ANTI-MONEY LAUNDERING (AML) SUPERVISORY REGIME FEES FOR 2024/25

ACCA is required to pay an annual levy to OPBAS (Office of Professional Body Anti-Money Laundering Supervision). OPBAS is funded entirely by the professional body supervisors (PBS), of which ACCA is one. The OPBAS levy is a substantial regulatory cost that has arisen because ACCA supervises its practising members for AML in the UK. ACCA believes it is appropriate that the supervised population should bear this additional cost rather than it falling on the membership as a whole.

For 2024/25 the levy is based on the number of UK practising certificate holders. The levy in 2024/25 is £35.00 per UK practising certificate holder. An invoice for £35.00 has already been raised in the [myACCA](#) accounts of all UK practising certificate holders and, as with their practising certificate renewals, should be paid by the end of November 2024.

If your firm has overdue OPBAS levies from previous years you can pay these by bank transfer. Full details are available on our website at

<https://www.accaglobal.com/gb/en/member/membership/managing/pay-your-subscription.html>

Please ensure that you quote your firm's ACCA reference number on the payment and email proof of payment/remittance advice to accacopyinvoices@accaglobal.com to ensure swift allocation to the firm account.

The OPBAS levies in previous years were as follows:

- 2018/19 £13.50 per firm
- 2019/20 £13.50 per firm
- 2020/21 £14.00 per firm
- 2021/22 £14.50 per firm
- 2022/23 £10 per UK practising certificate holder.

If you are the contact partner in more than one firm that was supervised by ACCA for AML in the above years you will need to pay the fees for each firm.

To ensure that your firm remains eligible to be supervised by ACCA for AML purposes you should submit your payment online before 30 November 2024. If you have any questions please visit our [FAQs](#).

Please do not hesitate to contact Authorisation on 0141 (or +44 141) 534 4175 (e-mail authorisation@accaglobal.com) if you require any further information or assistance regarding your firm's annual return.