

**Meeting:** Practitioners' Network Panel  
**Location:** Virtual meeting  
**Date:** 21 November 2024 – 11.00 AM

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## PRESENT

Alastair Barlow, Alex Black, Anthony Brice, Lee Brocklehurst, Steve Collings, Bethan Evans, Barry Gill, Adrian Harris, Peter Jarman, Riaz Kala, Nick Le Huray, David Nicholls, Graham Parker, Orvil Plummer, James Slatter, Sach Yadav, James Lizars.

## APOLOGIES

Carl Reader, Greg Houston, Sarmad Khan and Situl Raithatha.

## IN ATTENDANCE

Glenn Collins (Head of Policy, Technical & Strategic Engagement, ACCA UK), Lloyd Powell (Strategic Engagement Lead, ACCA UK), Timothy Sutcliffe (Business Development Manager, ACCA UK), Fiona MacPhee (Business Development Manager, ACCA UK), Stephen Connelly (Sectors & Communities Manager, ACCA UK) and Pat Delbridge (Sectors & Communities Manager, ACCA UK).

### 1. ACCA STRATEGIC ENGAGEMENT

Lloyd Powell (Strategic Engagement Lead for Wales) discussed the work of ACCA UK's Strategic Engagement team over the past quarter as well as upcoming work. Much of the past quarter has been taken up liaising with the new Government and understanding how new policies and legislation will impact on ACCA's work and its members. ACCA's representations in advance of the Budget highlighted its key priorities of supporting growth, action around audit reform, investment in HMRC and tax simplification.

There is a Spending Review in the Spring and a range of key announcements still to come. Some consultations are already underway including one around industrial strategy which is the Government's overarching plan for growth. ACCA's submission will highlight the value of the accountancy profession and the importance of the development of those skills via routes such as level 7 apprenticeships. There is anecdotal evidence that the majority of practitioners are not aware of the proposed changes to level 7 apprenticeships, and that the changes in minimum wage especially for young people will deter employers from taking on school leavers and 18-year-olds.

ACCA continues to highlight its concern on MTD across the board and particularly the approach being taken for quarterly reporting. ACCA will work with HMRC to produce suitable guidance for members and continue to suggest a reduction in some of the potential requirements around quarterly reporting. [A webinar with HMRC](#) about MTD for income tax will take place at 1pm on 6 December.

## 2. PANEL FEEDBACK

### **Budget feedback**

The Employment Rights Bill, together with some of the tax changes may cause businesses to hold back on employment. The additional administrative burden of these changes will fall onto the HR function and larger organisations that have such HR support functions will be able to manage these changes but for practitioners and entrepreneurs that are on their own, these changes will make business that much more difficult. It could be the final straw for businesses that are starting to fall into financial distress as it impacts on confidence levels to invest further into the business.

Flexible working, unfair dismissal protection from day one, the extension of the statutory probation period to nine months and sexual harassment risk assessments are all significant challenges for small businesses and they are likely to fall back onto their accountants for advice in the absence of their own HR support functions. Small businesses are now likely to look at every option other than new hires.

The Tax Administration Framework consultation was issued on Budget day and runs until 22 January. It proposes to extend certain HMRC powers including the ability to open a partial enquiry into one aspect of a particular return which would represent a new form of the right to request information. Another proposal is that HMRC be able to demand a reply to certain elements (as opposed to request). This could impact on professional indemnity insurance and fee protection insurance. The Panel expressed concerns about HMRC's current approach to enquiries. Giving more power to HMRC without a change in its approach would be dangerous for taxpayers. If HMRC is to get more power then there should be more accountability.

### **HMRC feedback**

HMRC made changes to its Agent Dedicated Line from 7 October 2024 and the Panel was asked whether that had resulted in improved service levels. The Panel reported that whilst it is slightly quicker to get through to someone at HMRC now, the person you reach is not able to help in a timely manner or put you through to somebody who would be able to answer the query. Panel members have variously been told that it will take a year for the information to be sent to them, or that they will receive a response in writing within two months, but the response is never received. So it is quicker to get through but queries are not resolved and the quality of response is poorer.

### **Basis period reform feedback**

Panel members have not experienced any significant issues with basis period reform.

## 3. PRACTISING CERTIFICATE RENEWAL PROCESS

The renewal process for 2025 ACCA practising certificates will start on 25 November – all practising certificate holders will receive an email notifying them of this together with information on how to use the new version of the *myACCA* portal to complete the renewal.

## 4. SUPPORT FOR PRACTITIONERS

### **Webinar with HMRC**

The Panel noted that a webinar with HMRC Programme Director for MTD Craig Ogilvie will take place on 6 December on what's happening next with MTD. The Panel was encouraged to attend and ask questions. You can [register here](#).

**Guidance on writing award-winning nominations**

The Panel expressed its support for ACCA's initiative to improve guidance for practitioners wishing to submit their practices for accountancy awards around the country. In particular these useful points were made:

- The more firms consider and evaluate themselves to a framework and critically self-assess, the better they become as businesses. Whether you win or not, going through the rigour of the nomination process is a very good exercise
- Entries that are written by AI are obvious to the judges so if you are going to use AI then be aware of that. You must answer the question – if you are asked how you are progressive and you say that you use software then you are not actually answering the question
- Read the question! Read exactly what it is that you are submitting the nomination for and submit your nomination for the right category. It's surprising how many people submit for the wrong category and their nomination just isn't relevant. Really think about it and put some real-life examples of what you're doing and go into a bit of detail to bring your nomination to life so that judges can really visualise it
- The value from winning an award can be broadly calculated and is considerable if you can market the award properly.

With the support of the Panel, ACCA will work on producing new guidance for members in the New Year.

**5. NEXT MEETING AND CLOSE**

Panel meeting dates for 2025 will be circulated in the New Year.