

Employer Newsletter

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Next Generation ACA – the new ICAEW Syllabus

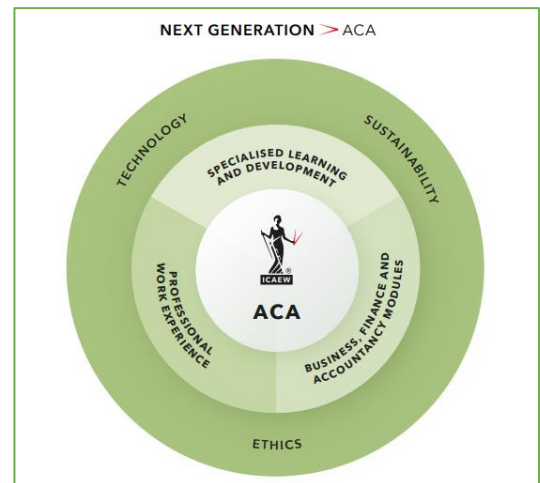
A new ICAEW Syllabus will be coming into force from September 2025

The ICAEW's ACA qualification will be updated with significant changes starting from 1st September 2025. The 'Next Generation ACA' will be the most dramatic change in the ACA qualification for over 10 years!

Following more than a year of consultation with over 100,000 ICAEW training employers, students, members and Partners in Learning globally, the syllabus has been redesigned to enable a smooth, supportive and attainable progression to qualification.

The syllabus now has three central themes throughout the qualification which support and develop trainees in their career as Chartered Accountants: **Sustainability, Technology and Ethics**.

Trainees will face a carefully structured "step by step" journey, whilst building their technical competence with the fundamentals of business, finance and accounting.



We have written a series of blogs to help you understand the extent and implication of these changes:

- [The New ICAEW Syllabus – Next Generation ACA](#)
- [ICAEW's ACA Update: Qualification Overview](#)
- [ICAEW's Next Gen ACA: Transitional arrangements and exemption mapping](#)
- [Next Gen ACA Facts and Questions](#)

As always, any further questions or concerns you might have, please do get in touch.

Trailblazer updates

UK Apprenticeship Trailblazer groups are employer-led forums that develop new apprenticeship standards. These groups represent various business sectors and ensure that the training provided meets current industry needs. The Trailblazer initiative is overseen by the Institute for



Apprenticeships and Technical Education (IfATE), which supports these groups during the process of creating and revising apprenticeship standards. First Intuition are active in all of the accounting Trailblazer Groups.

Level 4 Professional Accounting and Taxation Technician

Some of the ongoing decisions include:

- Creation of two separate standards at Level 4. One representing 'accountancy training' and the other more focused on 'tax training'.
- This could potentially lead to the AAT having two routes within its qualification to meet the needs of each standard. Essentially one route would be focused on accountancy with an element of tax, whereas the other would predominantly focus on tax training with some accountancy. No firm decision has been made as yet.
- There has also been some debate as to the end-point assessment (EPA) at level 4 and whether it should be objective test style or role simulation. Likewise, the second element of the EPA could become a professional discussion, without the need for a detailed portfolio.

IfATE remain optimistic that this will be met with a view to being ready for Q2 starts in 2025.

Level 7 – Accountancy or Tax Professional

The level 7 Trailblazer group was moving forwards with plans to align the standard more closely to the professional qualification. This is expected to include:

- *Mandated exams*
- *Changes to what is the end-point assessment at Level 7*
- *Elimination of the current project report.*

As with level 4 the tax and accountancy standards will be separated out. However, the Trailblazer group has been paused while discussions are taking place as to whether Level 7 apprenticeships should (or should not) use Levy funding (see below). We will continue to keep you posted on developments.

Levy Funding for Level 7 Apprenticeships

Government announcement to move some Level 7 apprenticeships out of the scope of levy funding

You may have seen the recent announcement around apprenticeship reforms proposed by the Labour Party. In a recent speech, the PM discussed an initiative to move 'some' L7 Apprenticeship programmes outside of the scope of the existing funding arrangements. This will involve businesses funding their own level 7 apprenticeship qualifications instead of using levy funding. You can read about the announcement here: [Shorter apprenticeships and level 7 restrictions confirmed \(feweeek.co.uk\)](https://www.feweeek.co.uk/news/shorter-apprenticeships-and-level-7-restrictions-confirmed)

First Intuition (along with the professional bodies and BPP/Kaplan) conducted a survey of employers to highlight to policy makers the value of apprenticeships in starting young people's careers in accountancy, particularly the level 7 program.



A BIG THANK YOU TO ALL THOSE WHO REPLIED AND PROVIDED COMMENTS FOR US TO SHARE 🙏

We delivered a copy of our Impact Report examining the importance of Level 7 apprenticeships to the accountancy sector, a sector that will be integral to economic growth ambitions and which is suffering from significant skill shortages

Some of the key findings:

1. Young People in Accountancy <ul style="list-style-type: none"> • Over 70% of Level 7 accountancy apprentices are 24 or younger when they begin their program. • This means approximately 7,000 young people annually start their journey to becoming chartered accountants—some as young as 22. 	2. Small and Medium Enterprises (SMEs) <ul style="list-style-type: none"> • Up to 2,000 Level 7 apprentices each year work for non-levy employers, which are more often based in towns and rural areas. • 99% of non-levy employers surveyed view Level 7 as a key tool to develop talent. • 83% of these employers are able to recruit and support more trainees thanks to the Level 7 program.
3. Promoting Social Mobility and Diversity <ul style="list-style-type: none"> • 85% of Level 7 trainee accountants attended state schools. • 67% come from non-professional family backgrounds. • 52% of employers say that Level 7 has improved the diversity of their trainee pool. 	4. Progression Pathways <ul style="list-style-type: none"> • 93% of employers expect entry-level apprentices at Levels 2, 3, and 4 to eventually progress to Level 7. • 91% recruit new talent to fill roles when apprentices move up to higher levels. • 94% of apprentice accountants say the option to complete Level 7 was a key reason for starting their training.
5. Impact on Economic Growth <ul style="list-style-type: none"> • 79% of employers of apprentice accountants work in government priority sectors; accountancy has been noted as an emerging strength in the Industrial Strategy green paper. • 90% agree there's a shortage of experienced, qualified accountants. • 95% believe Level 7 is crucial for developing accounting talent. • 93% say that meeting demand for high-level accountancy skills would be harder if Level 7 were not available. 	<p><i>We hope that in coming weeks the Government engages with employers who support Level 7 accountancy apprentices to understand just how critical the program is to them, the sector and the economy.</i></p>

Apprentices changing employer

Why it is vital to inform us when an apprentice leaves

If your apprentice decides to leave their role, it's essential to inform us, as the training provider, as soon as possible. Prompt communication helps us take the necessary steps to manage their apprenticeship effectively, including:

- **Ensuring funding stops on time:** Timely notification allows us to halt funding at the correct date, avoiding complications or overpayments.
- **Completing administrative and compliance tasks:** We'll ensure all paperwork and timesheets are finalised, avoiding potential issues during audits or reviews.
- **Exploring transfer opportunities:** We can contact the apprentice to discuss their options, including the potential to transfer their apprenticeship to another employer or program.

Keeping us informed ensures a smooth process for everyone involved and helps us continue supporting the apprentice's development.

ESG at First Intuition

First Intuition are keen to be a positive force in the finance world and with this in mind our ESG Team have launched our ESG webpages so that we can share our activities with our stakeholders.

This month our Teams voted for a new national charity, we are proud to be supporting 'Learning Through Sport and Business'. The charity helps to place apprentices from disadvantaged backgrounds into meaningful employment providing additional training to prepare them for the job market as well as support to help them to succeed. This could be anything from helping them to find a safe place to live or to pay for basic necessities to allow the young person to study effectively. Please see here for more information about LTSB. Read more [here](#).

[Please see our charities pages for more information about our wider charitable activities.](#)

Earn £300 Amazon Voucher by introducing new apprentices to First Intuition Reading and Southampton

We are introducing a special referral program that rewards you for spreading the word about First Intuition!

Do you know another company who could benefit from our Finance Apprenticeships? If you introduce a new client to us and they sign-up an apprentice with us, you will receive a £300 Amazon voucher as our way of saying thank you (or a £300 donation to a charity of your choice).

Here's how it works:

1. Refer a **new** client to our Commercial Director (ryanhill@fi.co.uk)
2. Once they become a client and onboard an apprentice who stays on programme for 3 months, you will receive a £300 Amazon voucher as our way of saying thank you (or a £300 donation to a charity of your choice).

There's no limit to the number of referrals you can make. If you have any questions, don't hesitate to drop Ryan an email (ryanhill@fi.co.uk).

Recruiting an apprentice

We are always looking to plan ahead with our resourcing so we can meet the needs of our clients. To help us, please share your expected recruitment plans and targets for 2025 with your FI Client Partner, even if they are relatively uncertain at this stage. This means we can ensure we have the resources in place to continue to support you and your trainees.

We often receive queries about recruitment, including the best way to find and recruit a new apprentice. One tried and tested approach is the Find an Apprenticeship site <https://www.gov.uk/apply-apprenticeship>. Many schools, colleges and universities direct their learners to this site to help them identify apprenticeship opportunities with local employers. This website is newly linked to the UCAS website to increase the student reach.

If this is a service you would like help with, we can set this up for you, free of charge, please do get in touch.

We also regularly attend recruitment fairs and schools to promote apprenticeships. If you are recruiting, please feel free to share with us your adverts and job descriptions and we can promote them at these events while we talk about apprenticeships. Please contact your client partner if this is something you would like to pursue.

Finally, some good news: don't forget, with the increase in Employers NIC to 15%, having an apprentice means you don't pay the Employers National Insurance while the apprentice is under 25 and earns less than £50,270 a year.

Past newsletters

Keep up to date. If you want to read some of the historical newsletters they can be found [here](#).