



Think Ahead

# News release

25 April 2023

## Member severely reprimanded\*

On 25 April 2023, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mrs Helen Wanless, of Macclesfield, Lancashire, United Kingdom:

### ALLEGATIONS

#### Allegation 1

Mrs Helen Wanless, a Fellow of ACCA, who did not hold an ACCA practising certificate from 07 October 2013 to 30 January 2023:

- a) From 07 October 2013 to 30 January 2023, has been carrying on and allowing herself to be held out as being in public practice contrary to Regulation 3(1)(a) of the Global Practising Regulations (2013-2023).
- b) From 07 October 2013 to 31 August 2015 and 11 May 2017 to 30 January 2023 was a Director of Kendrew Pine Ltd which was a firm in and holding out to be in public practice, contrary to Global Practising Regulation 3(2)(a) (as applicable between 2013- 2023).
- c) From 02 April 2014 to 31 August 2015 and 29 February 2016 to April 2017 was a member of Kendrew Pine Prestbury LLP, which was a firm holding out to be in public practice, contrary to Global Practising Regulation 3(2)(a) (as applicable between 2014-2017).

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- d) From 07 October 2013 to 31 January 2023 held at least 10 per cent of the shares in Kendrew Pine Ltd, which put her in the position of principal in the firm, contrary to Global Practising Regulation 3(2)(b) (as applicable between 2013-2023).

### **Allegation 2**

- a) Between 2013 to 2021, Mrs Wanless submitted annual CPD returns to ACCA in which she declared that she had *“not engaged in public practice (as defined by The Chartered Certified Accountants’ Global Practising Regulations 3 and 4), without holding an ACCA practising certificate....”*
- b) Mrs Wanless’s conduct at 2a) above was reckless, in that she did not have sufficient regard to the declaration she gave when she incorrectly confirmed that she had not carried on public practice activities without holding a practising certificate (as per Global Practising Regulations 3 and 4).

### **Allegation 3**

Between 26 June 2017 and 31 July 2022, Ms Wanless provided accountancy services within the terms of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 without having registered with a supervisory authority for monitoring purposes contrary to Regulation 3(2) of Annex 1 of the Global Practising Regulations 2003 (as applicable between 2017 to 2022).

### **Allegation 4**

Mrs Wanless is guilty of misconduct in respect of the matters set out at allegations 1a-1d, 2a-b and 3, pursuant to bye-law 8(a)(i)

The Consent Orders Chair ordered that Mrs Wanless be severely reprimanded and pay costs to ACCA in the sum of £707.00. Further, the Chair imposed a fine in the sum of £3101.00

ACCA's regulations require ACCA to publish the Committee's finding and orders by way of a press release, as soon as practicable.

**- ends -**

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### **Notes to Editors**

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We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow.

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