

## HEARING

# DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

## REASONS FOR DECISION

**In the matter of:** **Miss Donna Louise Robinson**

**Heard On:** **Friday, 05 December 2025**

**Location:** **Remotely via Microsoft Teams**

**Committee:** **Wendy Yeadon (Chair),**  
**Mr George Wood (Accountant)**  
**Mr Nigel Pilkington (Lay)**  
**Mr David Marshall (Legal Advisor)**

**Persons present  
and capacity:** **Mr Ryan Ross (Case Presenter on behalf of ACCA)**  
**Ms Aimee Murphy (Hearings Officer)**

**Summary:** **Allegations 1 and 4 proved, liable to disciplinary action**

**Costs:** **£500**

1. The Committee heard an allegation of misconduct against Miss Robinson. Mr Ross appeared for ACCA. Miss Robinson was present and represented herself.
2. The Committee had a main bundle of papers containing 227 pages and a service bundle containing 29 pages.

## **ALLEGATION(S)/BRIEF BACKGROUND**

3. Miss Robinson has been a member of ACCA since 30 April 2006 and a fellow since 30 April 2011. Throughout the relevant period she has been the sole shareholder and director of a company called DLR Accounting Solutions Ltd, through which she traded. ACCA considered that she was in public practice through the firm. However, neither the firm nor Miss Robinson was recorded as holding a practising certificate from ACCA.
  
4. Miss Robinson faced the following allegations:

### **Allegations**

Miss Donna Louise Robinson FCCA, a member of the ACCA:

1. On dates since 22 October 2012 has breached the Global Practising Regulations 2003 by virtue of not holding an ACCA practising certificate with regards to any or all of the following, in that she:
  - a) Has been or has held herself out to be in public practice, contrary to Regulation 3(1)(a) of the Global Practising Regulations 2003 (as amended);
  
  - b) Has been a Director of DLR Accounting Solutions Limited, a firm in or holding out to be in public practice, contrary to Regulation 3(2)(a) of the Global Practising Regulations 2003 (as amended);
  
  - c) Has held shares in DLR Accounting Solutions Limited, a firm in or holding out to be in public practice, that in effect put her in the position of Principal, contrary to Regulation 3(2)(b) of the Global Practising Regulations 2003 (as amended).
  
2. Between about 11 November 2014 and about 19 January 2023 Miss Donna Louise Robinson submitted or caused to be submitted to ACCA, annual CPD returns in which she declared that she had not engaged in public practice within the meaning of Regulation 4 of the Global Practising Regulations 2003 when she had been so doing for any or all of that time period.

3. By virtue of the conduct set out in allegation 2, Miss Donna Louise Robinson:

- (a) Demonstrated a lack of integrity in that she knew she had been engaged in public practice within the meaning of Regulation 4 of the Global Practising Regulations for any or all of that time period when she declared she had not; or in the alternative:
- (b) Was reckless as to whether she provided ACCA with a true and/or accurate declaration as to whether she had engaged in public practice within the meaning of Regulation 4 of the Global Practising Regulations 2003 for any or all of that time period.

4. Contrary to Complaints and Disciplinary Regulations 2014 Regulation 3(1), Miss Robinson has failed to co-operate fully with an investigation into a complaint, in that she did not respond fully to any or all of ACCA's correspondence dated:

- a. 15 April 2024;
- b. 09 May 2024;
- c. 24 May 2024.

5. By reason of the conduct set out above, Miss Robinson is:

- a. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters set out above; or in the alternative;
- b. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of any or all of the matters in allegations 1 and/or 4.

#### **DECISION ON FACTS/ALLEGATION(S) AND REASONS**

6. Mr Ross acknowledged that ACCA had no evidence to prove what type of work Miss Robinson had been engaged in during the relevant period. ACCA were pursuing the case on the basis that she and her firm had held herself out as being in public practice. Mr Ross relied on the documentary evidence and made brief submissions

to clarify the case.

7. Miss Robinson gave evidence and was questioned by Mr Ross and by the Committee.

### **Allegation 1**

8. Miss Robinson told the Committee that she had been employed by a large firm of accountants who were engaged in public practice. They were an ACCA approved employer. She felt she had had an excellent training and employment experience with that firm but by 2012 she had become a single parent. She stated she was determined to support her children by her own efforts and to prove to them that ambitions can be achieved. At that point she left and set up her own company, DLR Accounting Solutions Ltd ('DLR'). She was the sole shareholder and director of DLR and practised through that company. Initially she worked for one company doing bookkeeping, payroll and management accounts. Later she expanded her business to advising on, and supplying, accountancy software to other clients. She said that she had never held a practising certificate and had never undertaken public practice. For example, she did not do auditing or tax returns. She had never been approached through her LinkedIn page to do public practice work, using it instead purely as a networking tool. She agreed she had submitted yearly CPD returns and had ticked the box each year to say that she had not been engaged in public practice. In her view that was the truth. She said she had been a proud member of ACCA for 19 years and was committed to complying with its standards. The Committee found Miss Robinson to be a credible witness and accepted her evidence on important matters.
9. Given that Miss Robinson and DLR were essentially the same legal person, there was no significant distinction between Allegations 1(a), (b) and (c).
10. There was no evidence that Miss Robinson had conducted public practice work. However, there was evidence that she and DLR had held themselves out as being in public practice. 'Public practice' is defined in Global Practising Regulations 2003, Regulation 4. There had been an amendment to that Regulation effective from 2019 but it was effectively the same for present purposes. It said (so far as relevant):

*... public practice, which may be carried on by an individual or a firm (the*

*“practitioner”*), means:

...

*(c) holding oneself or itself out, or allowing oneself or itself to be held out, as being available to undertake the activities referred to in (a) and (b) above (and allowing oneself to be known as a, or a firm of ... “Accountant(s)” or “Auditor(s)” or any similar description or designation standing for any such description in the context of the practitioner’s business shall be regarded as an example of such a holding out); and/or*

*(d) holding oneself out, or allowing oneself to be held out, as a sole proprietor, partner or director of a firm, or designated member or member of a limited liability partnership, where public practice is carried on.*

11. Miss Robinson’s LinkedIn pages from 2013 contained these statements:

*Donna Robinson | Accountant  
Providing services | Accounting*

12. The Committee saw Companies House data for DLR in which the Nature of Business code ‘69201 – Accounting and auditing activities’ - was used rather than ‘69202 – Bookkeeping’. The allegations were based solely on these two pieces of evidence.
13. The Committee was satisfied, however, that Miss Robinson and DLR had committed breaches of the Global Practising Regulations 2003 as alleged. **The Committee found Allegations 1(a), (b) and (c) proved.**

### **Allegations 2 and 3**

14. Miss Robinson did not dispute that between the dates in question she had submitted CPD returns in which she declared that she had not engaged in public practice. She said those were true declarations. The Committee considered the wording of the Allegation, particularly in the context of Allegations 1 and 3. Allegation 1(a) (for example) had drawn a distinction between ‘has been ... in public practice’ and ‘has held herself out to be in public practice’. Allegations 1(b) and (c) were similar. Allegation 2 on the other hand referred to ‘engaged in public practice’. A normal reader, even an experienced accountant, would take that to mean actually carrying out work defined as public practice. There was no evidence that she had been doing

such work, so her declarations were understandable. It is true that if one were to refer to Regulation 4(1)(c), one would find that as well as the obvious meaning, 'public practice' can also include 'holding out'. However, that does not alter the Committee's view. It had not been proved that Miss Robinson's declarations were false. If they had been technically incorrect the Committee would not have regarded them as serious failings and certainly not sufficient to justify findings of lack of integrity or recklessness under Allegation 3. **The Committee found Allegation 2 not proved.** Allegation 3 was based on Allegation 2, so that then fell away.

#### **Allegation 4**

15. Miss Robinson admitted this at the outset and the Chair announced that it had been found proved. However, it is important to take into account the context. Until April 2024 Miss Robinson's cooperation with the enquiry had been good and better than many respondents. She had provided detailed explanations, numerous documents, and had responded to many questions from the investigator. She was offered the chance to regularise her position by, for example, obtaining a practising certificate and tried to do so. However, she found that she could not obtain sufficient evidence to meet ACCA's requirements. During the course of the investigation, she was open with the investigator about her personal circumstances. By a letter dated 15 April 2024 she was asked to provide further information for the enquiry and found herself unable to do so for personal reasons, which she explained to the Committee in private session. The other two letters were reminders about the first, which were also not responded to.

#### **Allegation 5(a): misconduct**

16. The Committee carefully considered the two matters proved, Allegations 1 and 4. Allegation 1 concerned the use of the description 'accountant' on publicly available documents and websites. Allegation 4 concerned the failure to deal with a single letter (and related follow-ups) at the end of a long period of cooperation. Cooperation with an ACCA enquiry is, of course, very important. However, the Committee concluded that these matters taken together did not meet the threshold for a finding of misconduct.

### **Allegation 5(b): Liability to disciplinary action**

17. The Committee has already found that Miss Robinson was in breach of the Global Practising Regulations 2003. Therefore, she is liable to disciplinary action.

### **SANCTION(S) AND REASONS**

18. The Committee considered what sanction, if any, to impose in the light of its findings, having regard to ACCA's Guidance for Disciplinary Sanctions. It first sought to identify any mitigating and aggravating factors.
19. The Committee considered that there was significant mitigation in this case. Miss Robinson had engaged with the investigation. She had no previous disciplinary findings against her in a period of membership of 19 years. She had expressed remorse and apologised. She had taken corrective steps to amend the wording used in both cases. She had a number of very positive testimonials from people who had known her for a long time. They spoke of her honesty and dedication to her ACCA career. In the Committee's view her actions had not caused harm to clients or the public.
20. The Committee did not consider that there were aggravating factors in relation to the two allegations found proved.
21. The Committee was satisfied that a sanction was required in this case. It first considered the sanction of admonishment. Some of the factors set out in the Guidance were present in this case but the Committee decided that admonishment did not sufficiently mark the facts found proved.
22. It next considered the sanction of reprimand. The Guidance stated that 'This sanction would usually be applied in situations where the conduct is of a minor nature and there appears to be no continuing risk to the public.' The Committee had rejected a finding of misconduct and was confident that there was no continuing risk to the public, if there ever had been a risk. The Committee was satisfied that Miss Robinson's conduct was not in deliberate disregard of professional obligations. Many of the other factors were present also. The Committee concluded that a reprimand was the appropriate sanction, and that severe reprimand would be

excessive and disproportionate to the facts found proved. No fine was considered necessary in addition to the reprimand.

23. The Committee determined to impose a reprimand.

### **COSTS AND REASONS**

24. Mr Ross applied for costs totalling £9,106.50.
25. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled in principle to its costs. It did not investigate the amount claimed in detail because it was clear that Miss Robinson would not be able to meet an order of anything near that sum. She was invited to complete a statement of financial position, which she did at short notice but the Committee found this somewhat confusing. What was clear from her oral submissions, however, was that her previous practice had largely disappeared as a result of these allegations. The Committee was prepared to accept that her disposable income was very low, and her personal circumstances were indeed challenging. The Committee, therefore, ordered her to make a contribution to the ACCA costs, of £500.

### **ORDER**

26. The Committee ordered as follows:
  - a. Miss Donna Louise Robinson shall be subject to a reprimand
  - b. Miss Donna Louise Robinson shall pay costs of £500.

**Wendy Yeadon  
Chair  
05 December 2025**