

23 December 2025

## **Member severely reprimanded\***

On 18 December 2025, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Emmanuel Abu Vin-Kabb, of Milton Keynes, United Kingdom:

### **Allegations**

The Association of Chartered Certified Accountants (ACCA) and Mr Emmanuel Vin- Kabb, agree as follows:

Emmanuel Vin-Kabb (Mr Vin-Kabb) member

#### Allegation 1

On or about 06 February 2020, provided documents to the Charity Commission for England and Wales which purported to be his working papers in respect of his independent examination of Charity A for the year ended 31 December 2018 when they were not his working papers but were ones he had created after the independent examination had been completed.

#### Allegation 2

From June 2019 to April 2021, Mr Vin-Kabb prepared the financial statements of Charity A for the year-ended 31 December 2018 which contained narrative errors which included:

- i. Incorrectly dated accountant's report

and/or were not compliant with Charities SORP (FRS 102) and in accordance with the Directions issued by the Charity Commission for England and Wales in that they failed to disclose:

- ii. Trustee expenses
- iii. Related party transactions.

### Allegation 3

Between June 2019 to September 2019, Mr Vin-Kabb undertook an independent examination of the annual accounts of Charity A for the year-ended 31 December 2018 when the accounts should have been subject to an audit. This was contrary to:

- i. Section 144 of the Charities Act 2011; and/or
- ii. The Charity Commission for England and Wales' Directions and Guidance for Examiners (CC32).

### Allegation 4

Between January 2021 to February 2021, Mr Vin-Kabb undertook an independent examination and/or produced an independent examiner's report in respect of the annual accounts of Charity A for the year-ended 31 December 2018 which were not compliant with Charities SORP (FRS 102) and or not in accordance with the Directions issued by the Charity Commission for England and Wales in that they failed to disclose:

- i. Trustee expenses
- ii. Related party transactions
- iii. Trustees remuneration

### Allegation 5

Prepared annual accounts of Charity A for the year-ended 31 December 2019, which were filed at the Charity Commission for England and Wales on 2 April 2021, which contained the incorrect charity name.

### Allegation 6

In respect of the matters referred to in Allegations 1-5 above or any of them Mr Vin- Kabb's conduct was

contrary to the Fundamental Principle of Professional Competence and Due Care, as applicable in 2019 to 2021.

Allegation 7

By reason of his conduct, Mr Vin-Kabb is:

- (a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Consent Orders Chair ordered that Emmanuel Abu Vin-Kabb be severely reprimanded and pay costs to ACCA in the sum of £3000.00.

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

**- ends -**

**For media enquiries, contact:**

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Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 252,500 members and 526,000 future members in 180 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

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