

APPLICATION ON PAPERS

CONSENT ORDER CHAIR OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Emmanuel Abu Vin-Kabb

Heard on: Thursday, 18 December 2025

Location: Remotely via Microsoft Teams

Chair: Mr Andrew Gell

Legal adviser: Mr Alastair McFarlane

Outcome: Consent Order approved

DOCUMENTS BEFORE THE COMMITTEE

1. The Committee received a bundle of papers, including a Signed Consent Order numbered pages 1-222, a Simple Costs spreadsheet of one page and a Detailed Costs schedule of 2 pages.

CONSENT ORDER

Schedule of Allegations

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

ACCA



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The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

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); or in the alternative
- (b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

Sanction

2. That Mr Vin-Kabb shall be severely reprimanded and shall pay costs to ACCA in the sum of £3,000.

BACKGROUND

3. Mr Vin-Kabb became a Member of ACCA on 17 September 2002, and a Fellow of ACCA On 17 September 2007. On 08 August 2017, Mr Vin-Kabb was issued with an ACCA General Practising Certificate. This certificate permitted him to prepare accounts but did not permit him to sign an audit report.
4. On 01 May 2019, Mr Vin-Kabb sent his firm's letter of engagement to Charity A. This letter stated that Mr Vin-Kabb was "*...pleased to accept the instruction to act as independent examiner of your charity...*".
5. On 15 June 2019, Mr Vin-Kabb began his independent examination of the accounts for Charity A for the year ended 31 December 2018 with the understanding that the income of Charity A was over £1m. Mr Vin-Kabb finished his independent examination of the accounts for Charity A at the end of September 2019.

ALLEGATION 1

6. On 22 January 2020, the CCEW issued Mr Vin-Kabb with a Direction requiring him to:
 - (i) Confirm whether he held any working papers in respect of Charity A
 - (ii) Provide any such working papers to them by 07 February 2020.
7. Between 30 January 2020 and 05 February 2020 the following documents were created:
 - (i) Independent Examiners checklist
 - (ii) Working paper 1, 2, 3, 4, 4a, 7, 7a
 - (iii) Table of contents
 - (iv) Title page
8. On 06 February 2020, Mr Vin-Kabb sent an email to the Charity Commission for England and Wales ("CCEW") attaching the information and documents that they had requested.

ALLEGATION 2

9. Paragraph 9.11 of The Charities SORP (FRS 102) states that all charities must disclose either that no trustee expenses have been incurred or that one or more of the trustees has claimed expenses or had their expenses met by the charity. There is no reference in the accounts that meets this requirement.
10. All independent examiners have a legal duty to follow the Directions and guidance for examiners issued by the CCEW. In respect of Direction 7, the Directions and Guidance for Examiners (CC32) explains that *“For trustee expenses and trustee remuneration if there have been none paid then this fact is also disclosed in the notes to the accounts. If there have been such payments then certain particulars must be disclosed in the notes to the accounts”*.
11. Paragraph 9.19 of the Charities SORP (FRS 102) says that it must be stated in accounts if there has been no related party transaction in the reporting period that require disclosure [page 176]. There is no reference in the accounts that meets this requirement.
12. Direction 7 required Mr Vin-Kabb, as an independent examiner, to *“...check whether the trustees have made the disclosures required by the applicable Statement of Recommended Practice (SORP) in the notes to the accounts”*. Paragraph 7.7 of the Directions and Guidance for Examiners (CC32) explains that *“If there were no related party disclosures then the SORP requires this fact to be disclosed in the notes to the accounts or if there have been related party transactions then certain particulars must be disclosed in the notes to the accounts”*. No such disclosure was contained in the accounts, and this is not referred to in Mr Vin-Kabb's independent examiners report to Charity A's trustees.
13. The Directions and Guidance for Examiners (CC32) states that *“If one or more other matters come to the examiner's attention which are of material significance to the Commission's regulatory function then a separate report is made directly to the Commission”* and that *“evidence that...related party transactions have not been fully disclosed in all the respects required by the applicable SORP, or applicable Regulations”* is a matter of material significance

that must always be reported by an independent examiner. However, this was not reported to the CCEW by Mr Vin-Kabb.

14. On 30 June 2019, the Board of Charity A approved the accounts. The accounts contained an incorrectly dated Accountant's Report of 30 April 2019.
15. Mr Vin-Kabb informed ACCA that the accounts were prepared in accordance with the Companies Act 2006 rather than The Charities SORP (FRS 102) and that is why there were omissions.

ALLEGATION 3

16. Mr Vin-Kabb commenced his independent examination of the accounts for Charity A on 15 June 2019 and concluded it at the end of September 2019.
17. Section 144 of the Charities Act 2011 requires the accounts to be audited by a person who is eligible for appointment as an auditor (as specified in Section 144(2)) of the charity's gross income for that year exceeds £1m.
18. The Directions and Guidance for Examiners (CC32), issued by the CCEW, states:
 - (i) The Directions are mandatory;
 - (ii) If an examiner has not followed the Directions after 01 December 2017, then they have not carried out their independent examination properly;
 - (iii) Direction 1 is *"Check whether the charity is eligible to have an independent examination"*;
 - (iv) *"The charity must have an audit for financial years ending on or after 31 March 2015 if either its gross income exceeds £1m or, its gross income exceeds £250,000 and the aggregate value of assets (before deduction of liabilities) exceeds £3.26 million"*;
 - (v) *"The examiner is required to check that...the current thresholds for audit are not exceeded."*

19. The gross income of Charity A, when Mr Vin-Kabb undertook the independent examination, for the year-ended 31 December 2018 was over £1m. On this basis, Mr Vin-Kabb ought to have recognised that Charity A required their accounts to be audited, rather than subjected to the independent examination that Mr Vin-Kabb carried out. Mr Vin-Kabb, however, applied the Companies Act 2006 audit thresholds rather than the Charities Act 2011.

ALLEGATION 4

20. Charity A subsequently prepared updated sets of accounts for the year ended 31 December 2018 which were subject to independent examination by Mr Vin-Kabb from 09 January 2021 to 20 February 2021.
21. Paragraph 9.11 of the Charities SORP (FRS 102) requires the accounts of Charity A to have disclosed either that no trustee expenses had been incurred or that one or more of the trustees had claimed expenses or had their expenses met by the charity. No such disclosure was contained in the accounts.
22. All independent examiners have a legal duty to follow the Directions and guidance for examiners issued by the CCEW. In respect of Direction 7, the Directions and Guidance for Examiners (CC32) explains that *“For trustee expenses and trustee remuneration if there have been none paid then this fact is also disclosed in the notes to the accounts. If there have been such payments then certain particulars must be disclosed in the notes to the accounts”*.
23. Paragraph 9.19 of the Charities SORP (FRS 102) requires the accounts of Charity A to disclose if there have been no related party transactions that require disclosure. No such disclosure was contained in the accounts, and this is not referred to in Mr Vin-Kabb's independent examiners report to Charity A's trustees.
24. Paragraph 9.6 of the Charities SORP (FRS 102) requires that Charity A disclose in the notes to the accounts that either none of the trustees have been paid any remuneration or received any other benefits from employment with their charity or a related entity or one or more of the trustees has been paid remuneration or has received other benefits from an employment with their charity or a related entity. No such disclosure was contained in the accounts, and this is not

referred to in Mr Vin-Kabb's independent examiners report to Charity A's trustees.

25. Direction 7 required Mr Vin-Kabb, as an independent examiner, to *"...check whether the trustees have made the disclosures required by the applicable Statement of Recommended Practice (SORP) in the notes to the accounts"*. Paragraph 7.7 of the Directions and Guidance for Examiners (CC32) explains that *"If there were no related party disclosures then the SORP requires this fact to be disclosed in the notes to the accounts or if there have been related party transactions then certain particulars must be disclosed in the notes to the accounts"*. No such disclosure was contained in the accounts, and this is not referred to in Mr Vin-Kabb's independent examiners report to Charity A's trustees.
26. The Directions and Guidance for Examiners 28. The Directions and Guidance for Examiners (CC32) states that *"If one or more other matters come to the examiner's attention which are of material significance to the Commission's regulatory function then a separate report is made directly to the Commission"* and that *"evidence that...related party transactions have not been fully disclosed in all the respects required by the applicable SORP, or applicable Regulations"* is a matter of material significance that must always be reported by an independent examiner. However, this was not reported to the CCEW by Mr Vin-Kabb.

Allegation 5

26. On 02 April 2021, the annual accounts of Charity A for the year-ended 31 December 2019, containing a misspelt charity name, were filed with the CCEW.
27. The accounts repeatedly misspell the name of Charity A on twelve out of twenty-one pages.

CHAIR'S DECISION

28. Pursuant to Regulation 8(8)(a) of the Regulations, I decided that it was appropriate to deal with this complaint by way of consent order for the following reasons:

- a. I was satisfied that there was a Signed Draft Consent Order setting out all of the required matters (the relevant facts, the relevant failings and breaches, the proposed sanction and costs), that Mr Vin-Kabb had admitted the matters alleged in full and that Mr Vin-Kabb understood that the proposed order would be considered by a Chair;
- b. I was satisfied that the Investigating Officer had carried out an appropriate and thorough investigation;
- c. I found the summary of facts set out in the draft Consent Order to be consistent with the evidence before me;
- d. I agreed that there was a case to answer and that there was a real prospect that a reasonable tribunal would find the allegations proved;
- e. I was satisfied that the admitted conduct would not be likely to result in exclusion from membership. Taking into account the seriousness of the allegations, the aggravating factors, the mitigating factors, and the risk to the public and the public interest, I considered that the admissions made by Mr Vin-Kabb and his acceptance of a sanction of a severe reprimand would more likely than not lead a Disciplinary Committee to conclude that exclusion from membership was not required in this case; and
- f. I was satisfied that disposal of the case by consent was in the public interest.

28. Pursuant to Regulation 8(8)(b) of the Regulations, I decided to approve the draft Consent Order for the following reasons:

- a. I was satisfied that Mr Vin-Kabb had admitted the matters alleged in full;

- b. I agreed that, as a result of those admissions, Mr Vin-Kabb is liable to disciplinary action. However, in light of the mitigating factors, I did not consider that Mr Vin-Kabb's conduct was fundamentally incompatible with continued membership of ACCA;
- c. I agreed that the sanction of a severe reprimand was appropriate in this case. I noted Mr Vin-Kabb's full cooperation throughout the ACCA investigation and his insight (demonstrated by his full and unequivocal admissions and agreement to the draft Consent Order). I also noted that the breaches of ACCA regulations were considered to be inadvertent and not involving dishonesty. Furthermore, I noted that Mr Vin-Kabb has a previously unblemished disciplinary record. I accepted ACCA's findings that there was no evidence of deliberate disregard of professional obligations by Mr Vin-Kabb. Taking all of these matters into account, I assessed the risk of repetition to be low;
- d. Noting the nature of the matters admitted, together with the aggravating and mitigating factors, and the relevant ACCA guidance, I considered that the sanction of a severe reprimand was sufficient to meet the public interest to ensure an appropriate level of public protection, maintain public confidence in the accountancy profession and its regulatory body, and to declare and uphold proper standards of conduct and behaviour for relevant persons. I was likewise satisfied that the sanction of a severe reprimand was proportionate, balancing the interests of Mr Vin-Kabb with the interests of members of the profession, the ACCA and the wider public.
- e. I considered ACCA to be entitled to its costs in principle, and found the amount claimed and agreed (£3,000) to be fair and reasonable.

ORDER

- 29. The Chair, pursuant to his powers under Regulation 8, made an Order in terms of the draft Consent Order, namely that Mr Vin-Kabb be severely reprimanded. In addition, Mr Vin-Kabb is to pay ACCA's costs of £3,000.

**Mr Andrew Gell
Chair
18 December 2025**