

31 March 2026

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 30 April 2026. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact [adminadjudication@accaglobal.com](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mrs Kirsty Allen.

## Allegations

1. On dates between 16 June 2022 and 05 January 2023 Mrs Kirsty Allen, a Foundations in Accountancy student, offered services to Person A that fell within ACCA's definition of public practice, contrary to Regulation 8(2)(ii) of the Membership Regulations.
2. On dates since 25 February 2019, Mrs Allen, who is ineligible for an ACCA practising certificate, has breached the Membership Regulations 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 8(2)(ii) of the Membership Regulations;
  - b) Has been a Director of Company A, a company in and holding itself out to be in public practice, contrary to 8(2)(iii) of the Membership Regulations;
  - c) Has held shares in Company A, a company in and holding itself out to be in public practice, that in effect put her in the position of Principal, contrary to 8(2)(iv) of the Membership Regulations.

3. The conduct alleged at Allegation 1 and/or 2 was:
  - a) Dishonest, in that Mrs Allen had made a declaration that she would not engage in public practice activities until authorised by ACCA to do so but from 25 February 2019 was in public practice; or, in the alternative,
  - b) Demonstrates a failure to act with integrity from 25 February 2019; or, in the alternative,
  - c) Reckless, in that she failed to have any or sufficient regard for the need to comply with ACCA's rules or update ACCA about her actions.
4. On dates since 25 February 2019 Mrs Allen omitted to register with a supervisory authority for Anti-Money Laundering (AML) purposes, although she would have needed to do so in order to comply with the Money Laundering, Terrorist Financing and Transfer of Funds (information on the payer) Regulations 2017.
5. Contrary to Complaints and Disciplinary Regulations 3(1), Mrs Allen has failed to co-operate fully with an investigation into a complaint, in that she has failed to provide a complete response to any or all of ACCA's correspondence dated:
  - a. 20 September 2023
  - b. 13 October 2023
  - c. 14 November 2023
  - d. 21 December 2023.
6. By reason of the conduct as set out above, Mrs Allen 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).

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

**- ends -**

**For media enquiries, contact:**

ACCA News Room

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[accaglobal.com](http://accaglobal.com)

**About ACCA**

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

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.

Find out more at: [www.accaglobal.com](http://www.accaglobal.com)