Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Ms Ka Yun Kitty Lau**
Heard on:	**Wednesday, 26 November 2025**
Location:	**Remotely using Microsoft Teams**
Committee:	**Mr David Tyme (Chair)** **Ms Wanda Rossiter (Accountant)** **Ms Sue Heads (Lay)**
Legal Adviser:	**Mr David Marshall**
Persons present and capacity:	**Mr Matthew Kerruish-Jones (Case Presenter on behalf of ACCA)** **Ms Sunyana Sharma (Counsel representing Ms Lau)** **Miss Nicole Boateng (Hearings Officer)**
Observers:	**Ms Katrina Hyde (ACCA Legal Adviser)**
Summary:	**Reprimand**
Costs:	**£2,000**

1. The Committee heard an allegation of misconduct against Ms Lau. Mr Kerruish-Jones appeared for ACCA. Ms Lau was present and was represented by Ms Sunyana Sharma of counsel.

2. The Committee had a Main Bundle of papers containing 52 pages, a Tabled Additionals Bundle containing 18 pages, an Additionals Bundle containing 13 pages and a Service Bundle of 21 pages.

PRELIMINARY APPLICATIONS

3. Mr Kerruish-Jones applied to amend the Allegations to omit some words that had been included by mistake. Ms Sharma did not object. The Committee was satisfied that the words had been included by mistake and should be deleted. The Committee was satisfied that Ms Lau would not be prejudiced in the conduct of her defence by the deletion of the words. The Committee allowed the amendment.

ALLEGATION(S)/BRIEF BACKGROUND

4. Ms Lau became a student of ACCA on 10 July 2023. On 26 June 2024 she disclosed, for the first time, that she had criminal convictions dating from September 2005. She faced the following allegations (as amended):

Allegations

1.a) On 16 September 2005 in the Middlesex Guildhall Crown Court Ms Lau pleaded guilty to, and was convicted of:

i. Obtaining property by deception on 09 May 2005;
ii. Attempted theft on 09 May 2005;
iii. Using a false instrument with intent it be accepted as genuine on 09 May 2005;
iv. Possessing listed false instrument on 09 May 2005.

2.a) On 19 September 2005 in the Middlesex Guildhall Crown Court Ms Lau pleaded guilty to, and was convicted of:

i. Using a false instrument with intent it be accepted as genuine on 20 May 2005;

ii. Attempted theft on 20 May 2005.

3. Ms Lau failed to bring promptly to the attention of ACCA that she may have become liable to disciplinary action by reason of having pleaded guilty to, and convicted of, the offences set out in Allegations 1 and 2, offences which are discreditable to the Association and/or to the accountancy profession, contrary to Bye-law 10(b).

4. By reason of any or all of the above Allegations, Ms Lau is:

   (i) Guilty of misconduct pursuant to Bye-law 8(a)(i); or in the alternative:

   (ii) Liable to disciplinary action pursuant to Bye-law 8 (a)(iii) and/or Bye-law 8(a)(ix).

DECISION ON FACTS/ALLEGATION(S) AND REASONS

5. The convictions in question were evidenced by a certificate issued by the ACPO Criminal Records Office. It was a matter of record that they were not disclosed when Ms Lau applied to become a student, but only about a year later. At the start of the hearing Ms Lau admitted all the allegations and the Chair announced that the facts alleged had been found proved.

6. Mr Kerruish-Jones opened the case and set out the background to the offences. He did not call any oral evidence. He said the core of the misconduct in this case was the failure to disclose the convictions, rather than the convictions themselves, which were committed 20 years ago.

7. Ms Lau had provided a witness statement and other documents including testimonials and evidence of courses and employment undertaken since 2005. Ms Sharma called her as a witness to expand on her statement and she was questioned. Ms Sharma also called one of the testimonial witnesses, Person A. Ms Sharma agreed with Mr Kerruish-Jones that the mischief in this case was the late disclosure rather than the fact of the convictions.

8. Based on the evidence the Committee concluded that the offences had been serious at the time they were committed. [PRIVATE]. She did not at first realise that she was being led to commit serious offences. The Committee accepted that her convictions were a turning point in her life which made her determined to lead a better and more constructive life. Since that time she had been more or less in continuous employment in reputable businesses, had made a good impression, and been promoted to roles of increasing trust and responsibility. There had been no further convictions or cautions.

9. The Committee went on to consider Allegation 4(i): misconduct. Ms Lau had admitted misconduct but whether the facts amounted to misconduct was a matter for the Committee's judgement. The Committee accepted that at the time when she completed the application for registration as a student she may not have fully appreciated the necessity to disclose past convictions. [PRIVATE]

10. While the Committee accepted that Ms Lau might have been under pressure at the time, it considered that failing to disclose convictions which had led to a custodial sentence was a serious matter. She should have read and understood the information provided to her and appreciated that she was required to disclose the convictions. The Committee was satisfied that the facts found proved did amount to misconduct. The Committee found that Ms Lau was guilty of misconduct as set out in Allegation 4(i). Allegation 4(ii) was in the alternative so did not have to be considered.

SANCTION(S) AND REASONS

11. Having found the facts proved, the Committee considered what sanction, if any, to impose in the light of its findings. It had regard to ACCA's Guidance for Disciplinary Sanctions. It first sought to reach a view on the seriousness of the conduct which had been found proved and as part of that to identify mitigating and aggravating factors.

12. ACCA's Guidance for Disciplinary Sanctions classified a typical case of non-disclosure of a criminal conviction in the 'serious', rather than 'very serious'

category. There were no aggravating factors in this case and considerable mitigation.

13. Miss Lau had made her disclosure promptly immediately on realising, from her ACCA training, that she had to do so. She phoned ACCA and explained the position then wrote to ACCA making formal disclosure. These were spent convictions and not likely to come to ACCA's attention except through her. Her actions in this regard demonstrate integrity. At no time was the public put at risk and the Committee was satisfied that she did not represent a risk. She had excellent insight and expressed sincere regret about her non-disclosure and its potential effects on the standing of the profession.

14. The Committee was satisfied that the misconduct required a sanction. Ms Sharma had submitted that the appropriate sanction would be Admonishment. The Committee accepted that the suggested factors in the Guidance were present. However the Guidance goes on to say that 'Before making a final decision under this sanction ... the Committee must decide whether an Admonishment is a sufficient sanction in all the circumstances of the case'. The Committee decided that it was not a sufficient sanction. The convictions were serious and involved dishonesty. Even though they occurred a long time ago, ACCA would have to consider them as part of the application process.

15. The Committee decided that it was necessary to mark the importance of full disclosure in an application to ACCA, and indeed in many other situations that an accountant may encounter. It determined to impose the sanction of Reprimand.

COSTS AND REASONS

16. Mr Kerruish-Jones applied for costs totalling £7,939.50. He acknowledged that this case would take less time than had been estimated and that a reduction might be appropriate.

17. The Committee took into account ACCA's Guidance for cost orders. It was satisfied that the proceedings had been properly brought and that ACCA was

entitled in principle to a contribution to its costs. [PRIVATE] She had provided a statement of means with supporting evidence. [PRIVATE] The Committee assessed the costs at £2,000.

ORDER

18. The Committee ordered as follows:

(a) Ms Ka Yun Kitty Lau shall be subject to a Reprimand;

(b) Ms Lau shall make a contribution to ACCA's costs of £2,000.

Mr David Tyme

Chair
26 November 2025