

21 April 2026

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 19 May 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 Charlotte Zacharia.

## Allegations

Mrs Charlotte Zacharia, an ACCA member

1. Since 04 April 2019 in not holding an ACCA Practising Certificate breached Global Practising Regulations (as applicable from 2019 to 2025) by virtue of one of more of the following:
  - (a) Carried on public practice contrary to Global Practising Regulation 3(1)(a);
  - (b) Was a director of Firm A, a firm which carried on and/or held out as being available to undertake, public practice, contrary to Global Practising Regulation 3(2)(b);
  - (c) Was a director of Firm B, a firm which held out as being available to undertake, public practice, contrary to Global Practising Regulation 3(2)(b);
  - (d) Held shares in Firm A which put her in the position of principal of a firm which carried on and/or held out as being available to undertake, public practice, contrary to Global Practising Regulations 3(2)(b);

- (e) Held shares in Firm B which put her in the position of principal of a firm which held out as being available to undertake, public practice, contrary to Global Practising Regulations 3(2)(b).
2. Between 04 April 2019 and 21 April 2022, Mrs Zacharia failed on behalf of Firm A, to comply with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017, namely
    - (a) Regulation 26
  3. Since 04 April 2019, Mrs Zacharia has completed and/or submitted to ACCA annual CPD declarations confirming that 'I have not engaged in public practice activities (as defined by The Chartered Certified Accountants' Global Practising Regulations 3 and 4) without holding a practising certificate' as set out in Schedule 1.
  4. In respect of Allegation 3 Mrs Zacharia was dishonest because she knew or ought to have known any or all of the declarations not to be true.
  5. In the alternative, on the same facts, in respect to the conduct referred to in Allegation 3, Mrs Zacharia failed to demonstrate integrity.
  6. In the further alternative the conduct referred to in Allegation 3 above was reckless in that she failed to have sufficient regard for the need to ensure that representations made were in fact accurate and true.
  7. By reason of the above, Mrs Zacharia is:
    - (a) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the conduct 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 conduct in Allegations 1 to 3.

**Schedule 1**

<b>CPD return – public practice declaration</b>	<b>Date of submission</b>
2019	29/12/2019
2020	29/12/2020
2021	18/12/2021
2022	30/12/2022
2023	31/12/2023
2024	31/12/2024

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

E: [newsroom@accaglobal.com](mailto:newsroom@accaglobal.com)

Twitter/X: @ACCANews

[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)