



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Gareth Darkins (246904)

Misconduct

Gareth Darkins's professional or personal conduct was found to be in breach of the *Code of Professional Ethics* and to have posed a risk to the public or was likely to undermine public confidence in the Association or its members; namely:

1. Between on or around 01 June 2017 and on or around 24 August 2018, he provided self-employed accountancy or related services to the public whilst not registered or licensed or approved to provide such services whilst subject to an exemption.

Finding

Grounds for disciplinary action existed and the matter was suitable for exercise of the Investigations Team's powers under the *Disciplinary Regulations*.

Order

Gareth Darkins is hereby:

- i. Reprimanded, with the reprimand remaining live on his record for a period of 12 months from the date the sanction is imposed.
- ii. Fined £279.00
- iii. Removed from AAT fellow membership for a period of 12 months.

Consent

Gareth Darkins has agreed to submit to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

15 February 2019