



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Stuart Nicholls MAAT, 10162786

Misconduct

Stuart Nicholl's conduct was found to be in breach of the *Code of Professional Ethics* and to have posed a risk to the public and/or undermine public confidence in the Association and its members as follows:

1. Between on or around 23 September 2020 until 04 June 2021, he provided self-employed accountancy or related services to the public whilst not licensed or approved to provide such services whilst subject to an exemption
2. Between on or around 23 September 2020 until 04 June 2021, he provided self-employed accountancy or related services to the public without being registered with a supervisory authority within the meaning of The Money Laundering Regulations.

Finding

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

Order

Stuart Nicholls is hereby:

1. Reprimanded; the reprimand will expire 12 months from the date of this Order
2. Afforded one final opportunity to submit a full and complete AAT practising licence
3. Fined £305
4. Warned about his future conduct.

Consent

Stuart Nicholls passively consented to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

01 September 2021