

FIXED PENALTY NOTICE

Issued pursuant to CPAA Disciplinary Regulations 13

Member Name: Mrs Emma Emmerson
Practice Name: Drangan Accountancy & Tax Services
Membership Number: 01379722A
Date of Notice: 09th December 2025

1. Allegation

It is alleged that you have failed to submit your Annual Return by the prescribed deadline, in breach of:

CPAA Rule 6.1.5, and

CPAA Membership Regulations 11.3 (effective 01 January 2026).

You were first requested to submit your return on 02 September 2025, with a deadline of 30 November 2025, subsequently extended under a blanket grace period to 07 December 2025. Despite multiple reminders, no submission has been received and the return remains outstanding.

2. Basis for Fixed Penalty

This Fixed Penalty is issued under CPAA Disciplinary Regulations 13, which permits the Association to resolve regulatory breaches of this nature by way of a financial penalty where the breach is deemed to be inadvertent and suitable for summary disposal.

3. Amount and Terms of the Fixed Penalty

The Fixed Penalty is set at: £200

To satisfy the Fixed Penalty:

1. You must submit a completed Annual Return,

and
2. Pay £200 to CPAA

Both requirements must be fulfilled in full on or before 01 February 2026.

Payment of the £200 is a technical requirement of submitting the annual return form online.

4. Compliance Period

The compliance period for this Fixed Penalty expires at 23:59 on 01 March 2026.

Failure to comply in full within this period will result in immediate referral of the matter to the CPAA Conduct Committee, without further notice.

5. Publication

Upon acceptance and completion of the Fixed Penalty (full payment made and Annual Return submitted), the sanction will be published on the CPAA website for a period of twelve [12] months.

6. Consequences of Non-Compliance

If the Fixed Penalty is not satisfied within the compliance period, the case will be referred to the Conduct Committee. The Conduct Committee may issue a Consent Order with greater financial sanctions or refer the matter to the Tribunal Committee.

Where a member is found at fault, CPAA will seek recovery of Regulatory Committee costs, calculated at £1,155 per sitting day, with a minimum charge equivalent to half a day (£577.50), in addition to any regulatory sanctions imposed.

7. Mitigating Circumstances

If you believe there are mitigating or exceptional circumstances that prevented you from completing the Annual Return, you must notify CPAA as soon as possible and provide any relevant supporting evidence. Such submissions will be reviewed prior to escalation of the matter.