

Certified Public Accountants Association

A company limited by guarantee without share capital registered in England & Wales under company registration number:
03448159

Registered address: 105-109 New Street, Blackrod, Bolton, Greater Manchester, BL6 5AG

Notice of Tribunal

Respondent name:

Mr. Michael Baines

Of

Morgan Keen Ltd

Case Reference: MB091225

Membership Number: 07183810A

To be held remotely via Zoom

On the 14th October 2026

Commencing at Ten O'clock in the Morning (10:00AM)

Details on how to join the Tribunal are on page two (2) of this Notice

1.0 Allegations

The Allegations brought to the Tribunals Committee against the Respondent are as follows:

The Respondent is liable to disciplinary action:

1. under Byelaw 15.4.c in that they have engaged in public practice in the United Kingdom without holding a practising certificate issued by the Association as required under CPAA's Public Practice Regulation 4.2 which states:

“No Member shall engage in Public Practice in the United Kingdom, Channel Islands and the Isle of Man unless the Member holds a Practising Certificate issued by the Association.”

And/or

2. under Byelaw 15.4.c in that they have continued to engage in public practice in the United Kingdom while in breach of the CPAA's Public Practice Regulations, contrary to CPAA's Membership Regulation 13.1 which states:

“A Member may not engage in Public Practice if they are in breach of the Public Practice Regulations. Breaches of the Public Practice Regulations include not holding a Practising Certificate when required to do so.”

“Appendix 1 – Accountancy Services” to the CPAA's Public Practice Regulations details “the services that will usually be regarded as accountancy services for the purposes of” the Public Practice Regulations and includes:

- Payroll
 - Tax planning and advice
- as well as “Other professional services”

2.0 Details on how to join the remote Tribunal

Please ensure that you complete the below at least seven days before the Tribunal date. Failure to complete this step in time may mean you will be unable to join the Tribunal.

Please complete the online form by navigating to this URL using a modern and up to date web browser of your choice: <https://www.cpaforms.co.uk/262223263401040>

The Tribunal will be held over Zoom. System requirements for using Zoom can be found here:
https://support.zoom.com/hc/en/article?id=zm_kb&sysparm_article=KB0060748