

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Adrian David Neave Thompson

Heard on: Thursday, 28 June 2018 and Friday, 29 June 2018

Location: The Adelphi, 1-11 John Adam Street, London WC2N 6AU

Committee: Mr John Wilson (Chairman, Accountant), Mrs Lynne Jones (Lay)
and Mr Jonathan Broad (Lay)

Legal Adviser: Mr Andrew Granville Stafford

**Persons present
and capacity:**

Mrs Emily Healy-Howell (ACCA Case Presenter)

Mr Richard Lorkin (Hearings Officer)

Observers: None

Outcome: Complaint One: Allegations 1(a) and 1(b)(i) proved
Complaint Two: Allegations 1, 2, 3, 5(a)(ii), (iii) and (iv), 5(b) in
relation to 5(a)(ii), (iii) and (iv), 5(c), 6 and 7(a) proved
Excluded from membership
Costs of £27,000

INTRODUCTION

1. The Disciplinary Committee of ACCA ('the Committee') convened to consider two reports, Complaint One and Complaint Two, concerning Mr Adrian David Neave Thompson.
2. The Committee had before it Complaint Bundle One (pages A to M and 1 to 127) and Complaint Bundle Two (pages A to III and 1 to 467). The Committee was given at the

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hearing the following further documents: pages 472 to 473, a bundle of correspondence between Mr Thompson and ACCA between 8 May 2017 and 9 January 2018, the written decision of the Disciplinary Committee sitting on 4 September 2017 to adjourn the hearing of Complaint One, the written decision of the Chairman made on the papers on 3 April 2018 to adjourn the hearing of Complaints One and Two originally listed for 4 and 5 April 2018 and a bundle of unused material (pages 1 to 73).

3. The Committee also had before it two services bundles (pages 1 to 13 and 14 to 17).

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4. Mr Thompson did not attend the hearing and was not represented.
5. The Committee considered the service bundle which contained a notice of hearing, a print out of Mr Thompson's registered address and proof of postage. The Committee was satisfied that notice of today's hearing was sent to Mr Thompson at his registered address by Royal Mail Recorded Delivery post on 22 May 2018. The Committee was satisfied that the requirements of Regulations 10(1) and 22(1) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations ('CDR') as to service had been complied with.
6. Having satisfied itself that service had been effected in accordance with the rules, the Committee went on to consider whether to proceed in the absence of Mr Thompson. The Committee bore in mind that the discretion to do so must be exercised with the utmost care and caution.
7. The notice of hearing had been returned through the post marked 'Return to Sender'. A copy of the notice had been sent by email, without response. ACCA had sent a further letter regarding the hearing to Mr Thompson by recorded delivery on 19 June 2018. It too had been returned, marked 'Refused'.
8. Mrs Healy-Howell informed the Committee that Complaint One had been listed for hearing on 4 September 2017 [Private].
9. The Committee considered that no useful purpose would be served by an adjournment. Mr Thompson had not requested an adjournment. [Private]. There was no doubt in the Committee's mind that Mr Thompson had decided to disengage with ACCA. He had not communicated with ACCA since 3 April 2018. He had attempted to resign his membership of ACCA, although that had been refused on the basis it

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was not appropriate to let a member resign whilst disciplinary allegations were outstanding. He now refused to accept correspondence from ACCA.

10. These are serious allegations and the Committee was satisfied that the public interest required them to be dealt with expeditiously. The Committee decided to proceed in Mr Thompson's absence.

COMPLAINT ONE: ALLEGATIONS AND BRIEF BACKGROUND

11. The allegations faced by Mr Thompson on Complaint One was as follows.

Allegation 1

(a) Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014, Mr Thompson has failed to co-operate fully with the investigation of a complaint in that he failed to respond, fully or at all, to any or all of ACCA's correspondence requesting information on:

- i. 9 February 2016;
- ii. 18 March 2016;
- iii. 11 April 2016; and
- iv. 28 April 2016.

(b) In light of all or any of the facts set out at 1(a)(i) to (iv) above Mr Thompson is:

- i. Guilty of misconduct pursuant to bye-law 8(a)(i); and/or
- ii. Liable to disciplinary action pursuant to bye-law 8(a)(iii).

12. Mr Thompson was admitted as a member of ACCA in November 1997 and is a fellow of the Association. He practises as an accountant under the style Adrian Thompson & Co.
13. On 13 July 2015, ACCA received a complaint about Mr Thompson. A copy of the complaint was sent to him by ACCA on 21 January 2016. This was followed by a request for information from him on 9 February 2016. The information Mr Thompson was asked to provide related to his role in the sale of a limited company and alleged

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irregularities regarding that sale. The letter contained 42 questions set out under eight separate headings.

14. Mr Thompson spoke to the Investigating Officer by telephone on 11 February 2016 and again on 12 February 2016. Mr Thompson said that there were very few questions he could answer as to do so would open himself up to 'other action' and would also represent a breach of client confidentiality. The Investigating Officer reminded Mr Thompson of his obligation to co-operate with an ACCA investigation and said that a response in writing was expected.

15. Mr Thompson responded by letter on 21 February 2016 in which he stated:

“Before answering the majority of your questions I will need authority from the Complainants, and [Person X]. Please can you arrange for this to be sent to me.”

“In connection with the complainants, obviously disclosing why the invoices were at the amount they are I will have to go into details of why extra time was spent, this I cannot discuss with you as I would be in breach of S333 Proceeds of Crime Act 2002. You have stated that you would forward a copy of my letter to the complainants, I therefore cannot disclose.”

16. ACCA's case was that in this letter he responded to only 7 questions. In respect of five of the eight subject headings he provided no response at all. ACCA submitted that even the responses he provided were short on detail.

17. On 23 February 2016 Mr Thompson spoke again to the Investigating Officer by telephone. Mr Thompson said that Person X had told him he could not correspond with ACCA about him.

18. On 18 March 2016 ACCA wrote to Mr Thompson in response to his letter of 21 February 2016. This letter requested further information in relation to the responses Mr Thompson had provided. It also stated:-

“...In the absence of any evidence that you are prohibited by law from complying with the duty described at Section 140.7(c)(ii), you are required to co-operate with this investigation under Regulation 3(1) of ACCA's Complaints and Disciplinary Regulation 2014 (“the CDR 2014”) and provide a full and substantive response to my letter of 9 February 2016. Please note

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that a failure or partial failure to co-operate fully with the investigation may render you liable to disciplinary action...”

“I note your comments in respect of s.333 of the POCA. As you will appreciate, ACCA is also mindful of its duties under the relevant legislation in respect of the risk of ‘tipping-off’ the Complainants. However, you have not provided any evidence of a disclosure falling within section 337 or 338 of the POCA having been made. I confirm that if such evidence is provided to us, then we will not provide this to the Complainants due to the risk of this representing a breach of s.333 of the POCA. In the event that you do not provide such evidence, then I shall consider this to represent a breach of Regulation 3(1) of the CDR 2014, as contained above.”

“Further, Section 23 of Section B2 of the ACCA Rulebook (in respect of “Tipping Off”) (copy enclosed) refers to tipping-off being prohibited in the context of a client, rather than ACCA.”

19. On 23 March 2016 Mr Thompson responded to ACCA’s letter of 18 March 2016 saying:

“Firstly I will be away from the office from 24th March 2016 until 29 April 2016 inc. I will not be able to meet your deadline of 12 days which obviously includes a bank holiday.

However I will now have to take legal advice regarding this matter. I have been asked not to disclose [Person X’s] affairs to you by them, and they have threatened to take out a legal injunction to stop me. So I am in a rather difficult position. I either face disciplinary proceedings from you or legal action from them, perhaps you can write to them directly”

20. In this reply Mr Thompson answered some but not all of ACCA’s questions. Attached to this reply was a letter, dated 20 February 2016, from the complainant refusing permission for Mr Thompson to disclose any information to ACCA and threatening legal action against him if he did.
21. ACCA submitted the contents of this letter did not amount in any real sense to co-operation with ACCA’s investigation.
22. This was followed by a letter from the complainant to ACCA on 5 April 2016. The letter confirmed that the complainant had not given Mr Thompson permission to dis-

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close information to ACCA and threatening to take legal action against ACCA if any information were disclosed

23. On 11 April 2016, ACCA wrote to Mr Thompson in response to his letter of 23 March 2016. This letter stated

“...In light of the above, I consider that your letter of 23 March 2016 represents a breach of Regulation 3(1) of ACCA’s Complaints and Disciplinary Regulations as you have not provided a full response to my letter of 18 March 2016 by the deadline of 5 April 2016. Indeed, I consider that the response deadline of 5 April 2016 was reasonable, considering that one of the purposes of my letter of 18 March 2016 was to request a substantial response to those questions raised initially in my letter of 9 February 2016.”

“In respect of those issues contained in my letter of 22 March 2016 (that were contained on my letter of 9 February 2016), you have not provided a full response to the following paragraphs:- Paragraph 2; Paragraph 3; and Paragraph 8(a).”

24. There was no response to this letter. On 28 April 2016 ACCA wrote again to Mr Thompson. This letter stated:

“I regret to note that despite my letters of 11 April 2016 and 18 March 2016 (copies enclosed), I have still not received a full and substantive response from you. As a consequence of your failure to co-operate, an allegation under Complaints and Disciplinary Regulation 3(1)(c) will be raised against you if I do not receive a satisfactory response from you by 12 May 2016”.

“Whilst it is a matter for you, it may assist you in considering whether your letter of engagement with [Person X] anticipates the disclosure of client information (whether confidential or otherwise) in these circumstances..”

“In any event, please consider whether the redaction of [Person X’s] identity from any documents helps to address both their and your concerns about your duty of confidentiality to them.”

“...In the event that the complaint against you ultimately proceeds to a Disciplinary Committee hearing, then any references to relevant third parties (such as [Person X]) in the documents before the panel would be anonymised or redacted so that the only persons that would be explicitly aware of their

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identity would be the Disciplinary Committee, the Legal Advisor to the Disciplinary Committee, yourself and/or your legal representative, all of whom are of course required to maintain confidentiality”.

“I await hearing from you by 12 May 2016”.

25. No further correspondence had been received from Mr Thompson.
26. Regulation 3 of the CDR requires a member to co-operate with any investigating officer in the investigation of a complaint. That duty includes providing promptly such information, books, papers or records as the investigating officer may require.
27. ACCA's case was that Mr Thompson failed to respond fully, or at all, to the Investigating Officer's letters of 9 February 2016, 18 March 2016, 11 April 2016 and 28 April 2016. Accordingly ACCA alleged he had breached CDR 3(1). ACCA contended that the breach was sufficiently serious to amount to misconduct; alternatively, that it rendered Mr Thompson liable to disciplinary action for breaching an ACCA regulation.
28. Mr Thompson sent an email to ACCA on 31 August 2017, shortly prior to the first adjourned hearing, in which he made some submissions relating to the allegation. He said he had co-operated with ACCA to the best of his ability. He said if he had disclosed any other information he would have exposed himself to potential criminal proceedings. He said he was a witness in a criminal prosecution relating to the sale in question which limited his ability to disclose information to ACCA. He also indicated that the complainant had taken legal action against him.

COMPLAINT TWO: ALLEGATIONS AND BRIEF BACKGROUND

29. The allegations faced by Mr Thompson in Complaint Two were as follows.

Allegation 1

Following a request by email on 20 October 2016, Adrian Thompson FCCA did not return all documents belonging to the former clients listed in Schedule A, contrary to paragraph 11 of Section B5 of the ACCA Code of Ethics and Conduct (Legal ownership of documents) (as applicable in 2016 and 2017).

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Schedule A

Former Client Name
B Ltd
C Ltd
D Ltd
A Ltd
Mr A

Allegation 2

Following a request on 9 November 2016, Adrian Thompson FCCA did not provide information that was requested by the new accountants of the former clients listed in Schedule A, contrary to Section 210.34 of the ACCA Code of Ethics and Conduct (Professional appointment) (as applicable in 2016).

Allegation 3

- (a) On 9 March 2017 Adrian Thompson FCCA asserted to ACCA that all documents, belonging to the former clients listed in Schedule A, had been returned on 25 January 2017, when they had not.
- (b) Adrian Thompson FCCA's conduct in respect of 3(a) above was:
- (i) Dishonest; and
 - (ii) Contrary to the Fundamental Principle of Integrity (as applicable in 2017).

Allegation 4

- (a) On 9 March 2017 Adrian Thompson FCCA asserted to ACCA that he had sent a letter dated 8 August 2016 to Mr A when he had not.
- (b) Adrian Thompson FCCA's conduct in respect of 4(a) above was:

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- (i) Dishonest; and
- (ii) Contrary to the Fundamental Principle of Integrity (as applicable in 2017).

Allegation 5

(a) Adrian Thompson FCCA:

- (i) Did not respond promptly to correspondence sent to him by his client, as set out in Schedule B;
- (ii) Did not fully address the issue of dividends in respect of B Ltd that was raised by his client in correspondence, as set out in Schedule C;
- (iii) Sent an email to Mr A on 19 December 2016, in which he stated he would send copies of correspondence to HM Revenue & Customs unless Mr A paid further fees to him; and/or
- (iv) Agreed, on 23 December 2015 and/or 17 March 2016, to send Mr A a breakdown of the fees that had been charged to him and his companies but did not do so.

(b) Adrian Thompson FCCA's conduct in respect of 5(a)(i) to (iv) was contrary to Section 150.1 and 150.3 of the ACCA Code of Ethics and Conduct (the Fundamental Principle of Professional Behaviour) (as applicable in 2016 and 2017).

(c) Adrian Thompson FCCA's conduct in respect of 5(a)(iv) was contrary to Section 240.21 of the ACCA Code of Ethics and Conduct (Fees and other types of remuneration) (as applicable in 2016 and 2017).

Schedule B

Date	Description
11 August 2016	Email from Mr A to Mr Thompson
25 August 2016	Email from Mr A to Mr Thompson
31 August 2016	Email from Mr A to Mr Thompson
6 September 2016	Email from Mr A to Mr Thompson

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8 September 2016	Email from Mr A to Mr Thompson
12 September 2016	Email from Mr A to Mr Thompson
13 September 2016	Email from Mr A to Mr Thompson
26 September 2016	Email from Mr A to Mr Thompson
29 September 2016	Email from Mr A to Mr Thompson
10 October 2016	Email from Mr A to Mr Thompson
13 October 2016	Email from Mr A to Mr Thompson
20 October 2016	Email from Mr A to Mr Thompson
24 October 2016	Letter from Mr A to Mr Thompson

Schedule C

Date	Description
23 December 2015	Email from Mr A to Mr Thompson
17 March 2016	Email from Mr A to Mr Thompson
24 March 2016	Email from Mr A to Mr Thompson
5 May 2016	Email from Mr A to Mr Thompson
12 May 2016	Email from Mr A to Mr Thompson
28 July 2016	Email from Mr A to Mr Thompson
8 September 2016	Email from Mr A to Mr Thompson
12 September 2016	Email from Mr A to Mr Thompson

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Allegation 6

Contrary to Regulation 3(1)(a) of the Complaints and Disciplinary Regulations 2014 (as applicable in 2017), Adrian Thompson FCCA has failed to co-operate adequately with the investigation of a complaint in that he failed to provide information requested in any or all of ACCA's correspondence as set out in Schedule D.

Schedule D

Date	Description
29 March 2017	Letter from ACCA to Mr Thompson
5 April 2017	Letter from ACCA to Mr Thompson
20 April 2017	Letter from ACCA to Mr Thompson
5 May 2017	Letter from ACCA to Mr Thompson

Allegation 7

By reason of his conduct in respect of any or all of the matters set out at Allegations 1, 2, 3(a), 3(b), 4(a), 4(b), 5(a), 5(b), 5(c) and/or 6 above, Adrian Thompson FCCA is:

- (a) Guilty of misconduct pursuant to bye-law 8(a)(i); or
- (b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

30. In February 2014, Mr A contacted Mr Thompson saying he was looking for a new accountant for his six companies. Mr Thompson gave a quote in an email indicating that he could provide accountancy service to these companies for £3,000 plus VAT per year. On 20 May 2014, Mr Thompson sent a letter of engagement to Mr A in respect of his six companies.
31. Over the course of the next two or so years Mr Thompson's firm did work for Mr A's companies. Ultimately the relationship broke down amidst disagreements about outstanding fees.
32. ACCA's case was that Mr Thompson agreed, on 23 December 2015 and/or 17 March 2016, to send Mr A, a breakdown of the fees that had been charged to him. However, ACCA alleged that Mr Thompson failed to do so (Allegation 6(a)(iv)).

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33. In a letter dated 8 August 2016 on his firm's notepaper Mr Thompson wrote to Mr A stating:

"...due to the amount of the outstanding balances I feel that I cannot undertake any more work for you unless I receive payment...Please can you address all correspondence to me by letter as I am having trouble with my e-mail account and a lot of your emails are not reaching me..."

34. Mr A asserts he never received this letter and ACCA's case was that this letter was never sent to Mr A and was a later creation by Mr Thompson (Allegation 4).

35. Over the next two-and-a-half months Mr A sent 13 emails to Mr Thompson requesting his assistance on matters. ACCA alleged that Mr Thompson failed to respond promptly to this correspondence (Allegation 5(a)(i)). Those emails were as follows.

11 August 2016

"...I would like to address the position of the outstanding invoices...You had originally quoted (27 February 2014) to complete this work and file all personal and companies's accounts would be £3,000 + VAT (including [Mr B] and [F Ltd]). The total invoiced for this period (including [Mr B] and [F Ltd]) amounts to £8,750 + VAT...During our phone conversation just before Christmas, you agreed to send a breakdown supporting your charges as I would like to receive an explanation which is a reasonable request. However the position has remained unresolved...As you know, I want to settle the outstanding invoices but to enable this you must respond, so please get back to me and let's finally conclude this matter."

25 August 2016

"...I am waiting for your response about your invoices as I recently wrote to you about this matter. Please can you come back to me so we can sort this out."

31 August 2016

"...I would like to deal with various matters and attempt to resolve various outstanding issues. . . Since writing to you about the transfer I have not heard anything further. . . I

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also want us to agree and resolve your invoices. I have written to you on numerous occasions but waiting for you to respond...I will be in the office for most of tomorrow and so would like for us to talk. When would be a good time?"

6 September 2016 *"..I wrote to you last week but had not had a response and so have just left a message asking you to contact me.."*

8 September 2016 *"...I called this morning as we really do need to talk to and must do this before meeting my solicitor...on Monday..I want to confirm what we intend to do about payment of dividends from [B Ltd]."*

12 September 2016 *"I was hoping we would get a chance to speak today before the meeting with my solicitor but understand you were not in.."*

13 September 2016 (In response to an email from Mr Thompson saying he had been ill and requesting payment for work done) *"..Yes of course I would like to agree and settle. I have written to you about it on numerous occasions since last discussed which I believe was just before Xmas...I asked you to explain and following our conversation you were going to send a breakdown of the time but didn't...I recently wrote to remind you and since you hadn't provided a breakdown suggested we agree a compromise, again you did not respond...Unfortunately almost every week I spent time trying to get hold of you or waiting for you to comment and reply..."*

26 September 2016 *"...but although I have written and called, still waiting for your response...It is impossible to resolve this matter if you do not make time to either talk or write...I would like us to deal with this either today or tomorrow or you should tell me when this week you will be available?"*

29 September 2016 *"...I have just called and left another message, although have already done this earlier in the week...seems*

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impossible to get hold of you...I have written on numerous occasions and want to resolve this...Last Xmas, you agreed to review and provide some time sheets but haven't sent anything!.."

10 October 2016 *"...having spent weeks chasing you and eventually spoke on Thursday, you said in the middle of our conversation you would call me back in 5 minutes but unfortunately I haven't heard from you since..."*

13 October 2016 *"...As you are aware from messages and correspondence, I am still waiting for you to get back to me. After chasing you for an unbelievable amount of time we finally spoke a week ago when you said you would call back in 5 minutes which hasn't happened...You need to contact me urgently and advise how you wish to proceed as I cannot afford an accountant who ignores his clients..."*

20 October 2016 *"...Over the past few months I have continued to write or leave messages asking you to contact me but still waiting for your response...Relevant financial matters have needed to be addressed, including agreeing dividends from [B Ltd]...Despite promises last December, you have still not provided a breakdown and no progress has been made..."*

24 October 2016 Letter from Mr A to Mr Thompson containing the text of his 20 October 2016 email.

36. Mr A also sent a number of emails to Mr Thompson between December 2015 and September 2016 on the issue of dividends from B Ltd. ACCA's case was that Mr Thompson did not fully address this issue (Allegation 5(a)(ii)). ACCA relied on the following email traffic.

23 December 2015 *"[B Ltd] Dividends
This needs to be reviewed. According to my records no dividends were actually paid during last year or the year before and so I would like to do this. Previously this has been determined by the income I received with*

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additional amounts paid to myself as fees. I think we should look at this having now concluded my divorce and as Ian over the next few years will not be withdrawing additional salary from [F Ltd]. . . So do get back to me about the above as I really do need to make some progress with them.”

17 March 2016

“Please let me know about the [B Ltd] dividends as I need to take this into consideration for various financial projections..” (Mr Thompson replied “...Will deal with this Friday now..”)

24 March 2016

Mr A sent an email to ATC’s administrator in which stated that he had spoken to Mr Thompson last week and was waiting for him to respond.

5 May 2016

“Dividends – I have repeatedly asked you about this and the matter must be addressed. I am waiting for you to confirm the amount [B Ltd] is able to pay as dividends which was also omitted from accounts prepared the previous year. I need you to confirm these figures....I will give you a call after lunch...”

12 May 2016

“...I sent you an e-mail over a week ago and phoned your office last Thursday when I was told you would be calling on Friday...Unfortunately I’ve not had a response to my e-mail and you have neither called since...The companies accounts need to be submitted and I have asked you to amend the previous one since it omitted to include dividends from [B Ltd]. These amounts still need to be agreed...please let me know what is going on.”

28 July 2016

“Dividends – we have not agreed dividends for 2015 and so first this must be done...”

8 September 2016

“...I called this morning as we really do need to talk to and must do this before meeting my solicitor...on Monday..I want to confirm what we intend to do about payment of

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dividends from [B Ltd]...

12 September 2016 *"I was hoping we would get a chance to speak today before the meeting with my solicitor but understand you were not in..."*

37. On 20 October 2016 Mr A sent an email to Mr Thompson saying that he and his brother had decided to instruct a new accountant. He concluded by saying:

"In view of the position, I think it would be advisable for you to return all the files recently received by post and any other in your possession. I will of course pay for all postage costs."

38. On the same day Mr A wrote an email to E, the administrator at ATC, stating that

"...I would therefore like all of our accounts and files to be returned by post and will arrange payment for the cost..."

39. ACCA's case was that Mr Thompson had a duty under paragraph 11 of Section B5 of the ACCA Code of Ethics and Conduct ('Code of Ethics') to return these files at Mr A's request.

40. Correspondence continued during November and December. On 25 January 2017 a number of documents were sent to Mr B, Mr A's brother, but ACCA's case was that these only related to F Ltd and Mr B's personal affairs. ACCA submitted that Mr Thompson failed to return documents belonging to B Ltd, C Ltd, D Ltd, A Ltd and Mr A himself and therefore he was in breach of his duty under Section B5 of the Code of Ethics (Allegation 1).

41. On 26 October 2016 Mr Thompson sent a letter to Mr A saying ATC had decided to cease acting as his tax advisers with immediate effect. Two days later he sent a further letter to Mr A saying:

"...A significant amount of work was carried out by us in trying to reconcile these differences, some of which we managed to resolve, some not...The increased amount over the quote for the first year was in connection with that extra work...once all invoices have been settled I will forward all paperwork to you."

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42. On 9 November 2016, G & Co (Mr A and Mr B's newly-appointed accountants) wrote to Mr Thompson to request professional clearance. Having received no response, G & Co wrote a chasing letter on 22 November to Mr Thompson.
43. On 25 November 2016, Mr Thompson sent a letter to G & Co which stated:

"...Once cleared funds have been received your papers will be available for collection..."
44. ACCA alleged that by failing to provide the information requested by G & Co, Mr Thompson was in breach of Section 210.34 of the ACCA Code of Ethics and Conduct (Allegation 2).
45. Further correspondence ensued between Mr Thompson and Mr A. On 19 December 2016, Mr Thompson stated he would send copies of correspondence to HM Revenue & Customs unless Mr A paid further fees to him. ACCA alleged this was contrary to Section 150.1 and 150.3 of the ACCA Code of Ethics and Conduct (Allegation 5(a)(iii)).
46. On 13 January 2017, Mr A made a complaint to ACCA. ACCA wrote to Mr Thompson detailing the complaint on 8 March 2017.
47. In his reply, dated 9 March 2017, Mr Thompson asserted that all records had been returned on 25 January 2017. ACCA's case was that only records relating to one of the companies had been returned to Mr B on 25 January 2017. Therefore it alleged the assertion Mr Thompson made to ACCA was dishonest and contrary to the Fundamental Principle of Integrity (Allegation 3).
48. Also in the 9 March letter Mr Thompson said he had responded to all correspondence 'until 8th August 2016 when basically I wrote to [Mr A] informing him that I would not be replying to any emails or undertaking any work until my fees were settled'. Mr Thompson attached a copy of the 8 August 2016 letter. ACCA's case was that this letter had never in fact been sent and Mr Thompson's assertion that it had was therefore dishonest and contrary to the Fundamental Principle of Integrity (Allegation 4).
49. On 29 March 2017, ACCA wrote a three page letter to Mr Thompson requesting further information by 12 April 2017. Mr Thompson responded by letter of 30 March 2017. ACCA's case was that this was not a full response to the requests made.

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50. On 5 April 2017, ACCA wrote to Mr Thompson to request further information from him and a full response to paragraphs 2(a) and (b) of the original requests in the letter of 29 March 2017.
51. On 11 April 2017, Mr Thompson responded to ACCA's letter of 5 April 2017 stating that offering to meet face-to-face and saying:

“...It appears that we have difficulty in understanding each others letters...”.
52. ACCA's case was that this letter did not answer any of the queries that had been raised.
53. On 20 April 2017, ACCA wrote to Mr Thompson requesting a full written response to its letter of 5 April 2017 by 4 May 2017.
54. On 24 April 2017, Mr Thompson wrote to ACCA offering to meet face-to-face and stating that

“...It appears we have difficulty understanding each others letters. . . I feel that to progress this matter further we have to meet to discuss the case, as I do not understand your questions and consider that I have answered them to the best of my ability.”
55. On 5 May 2017, ACCA wrote to Mr Thompson to state that unless a satisfactory response was received to its letter of 5 April 2017, an allegation under CDR 3(1) would be raised.
56. On 8 May 2017, Mr Thompson responded to ACCA's letter of 5 May 2017, quoting his letter of 11 April 2017 and stating that

“...I am not able to answer your letter of 5 April 2017, not because I am being uncooperative it is just that I do not understand the questions...At no time have I refused to co-operate in this case.”
57. ACCA alleged that Mr Thompson failed to respond adequately to the Investigating Officer's letters dated 29 March, 5 April, 20 April and 5 May 2017 and that accordingly he is in breach of his duty to co-operate under Regulation 3 of the CDR (Allegation 6).

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58. ACCA further alleged that Mr Thompson's conduct in respect of all or any of the above allegations amounted to misconduct.

DECISIONS ON ALLEGATIONS AND REASONS

59. The Committee considered the documents before it, the submissions of Mrs Healy-Howell and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.

60. The Committee considered each of the allegations separately.

Complaint One

Allegation 1

61. Mrs Healy-Howell accepted that there were partial responses to the enquiries made of Mr Thompson. However she submitted that those responses were so woefully inadequate that they amounted to an attempt by Mr Thompson to frustrate the investigation. The Committee agreed with these submissions.
62. Mrs Healy-Howell referred the Committee to Section 140(7)(c) of the Code of Ethics and Conduct. This places a member under a duty to disclose confidential information in response to an ACCA investigation or inquiry provided that disclosure is not prohibited by law. She submitted that the reasons Mr Thompson had given for non-disclosure, namely that he was required to withhold the information due to client confidentiality, threat of legal proceedings and his money laundering obligations, did not stand up to scrutiny.
63. The Committee considered the four letters sent by ACCA and Mr Thompson's responses. Mr Thompson only replied to 7 of the 42 questions asked in the first letter dated 9 February 2016. He replied to the second letter of 18 March 2016 again with a very limited response. The Committee noted that one of his responses in this reply was different to one of his previous answers. He did not reply at all to the third and fourth letters.
64. The Committee noted that Mr Thompson had spoken to ACCA by telephone around the relevant time. However, he had not provided any further information in these conversations which answered the inquiries that were being made of him.

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65. The Committee was satisfied that the questions were focussed and relevant to the complaint that had been made. Mr Thompson could and should have provided much fuller explanations. He was controlling and measured in his responses in a manner designed to obfuscate rather than assist. He had been given repeated warnings by ACCA as to the consequences of a failure to co-operate which he ignored. The Committee was in no doubt that this was wilful non-cooperation.
66. The Committee was satisfied that Mr Thompson's duty under CDR 3 required him to promptly answer the requests made of him. This he had failed to do. The Committee was therefore satisfied that Allegation 1(a) was proved. The Committee went on to consider whether this breach amounted to misconduct.
67. The Committee was in no doubt that a member of the Association should co-operate fully and promptly with requests for information. There is a clear public interest in doing so. Mr Thompson's failure to do so was designed to frustrate the investigatory process. It could rightly be regarded as deplorable and therefore brought discredit on the member.
68. The Committee found that the facts proved in Allegation 1(a) amounted to misconduct and therefore Allegation 1(b)(i) was proved. As Allegation 1(b)(ii) was an alternative, there was no need for the Committee to consider it.
69. The Committee found Allegation 1 in Complaint One proved.

Complaint Two

Allegation 1

70. The Committee was satisfied that Mr A had sent emails to Mr Thompson and to E, ATC's administrator, on 20 October 2016 requesting the accounts and files for his companies F Ltd, B Ltd, C Ltd, D Ltd, A Ltd and his personal affairs to be returned.
71. There was evidence that F Ltd's documents had been sent to Mr B on or about 25 January 2017. The question was whether the other documents had been sent.
72. The Committee accepted that Mr Thompson had a motivation for not sending the documents, namely because he was using this as a bargaining tool to obtain payment of fees he claimed were outstanding.

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73. Mr B and Mr A stated in their witness statements that the documents relating to B Ltd, C Ltd, D Ltd, A Ltd and Mr A had not been returned. The Committee considered that Mr B, who was not in dispute with Mr Thompson, did not have any motive to mislead. The Committee accepted this evidence.
74. The Committee found on the balance of probabilities that, although ATC had returned documents relating to F Ltd to Mr Ian Fisher in January 2017, Mr Thompson had not returned the requested documents in respect of the other clients.
75. The Committee considered the terms of paragraph 11 of Section B5 of the Code of Ethics and Conduct. It reads:
- “Where a professional accountant ceases to be entitled to retain possession over a client’s records, documents and papers and their return has been demanded by a client, he/she shall deliver up all such records, documents and papers to his/her client or to his/her client’s lawyer or accountant promptly and safely. Nothing herein shall prevent a professional accountant from retaining (to the extent permitted or required by law) a copy of a client’s file.”
76. The Committee was satisfied that Mr Thompson did not have a right to retain possession of the documents and therefore should have returned them promptly once the demand was made. The Committee noted that there was no suggestion that he had returned any documents until 25 January 2017 and then, as the Committee had found, the documents returned did not relate to B Ltd, C Ltd, D Ltd, A Ltd and Mr A.
77. Therefore the Committee found Allegation 1 proved.

Allegation 2

78. On 9 November 2016 G & Co, Mr A’s new accountants, wrote to Mr Thompson to request professional clearance. The requested information included the last detailed financial statements and closing trial balances for B Ltd, C Ltd, D Ltd, F Ltd and A Ltd.
79. The Committee had regard to the following Sections in the Code of Ethics and Conduct (as applicable in 2016):

HEARING

210.34 In order to ensure continuity of treatment of a client's affairs, the former accountant shall promptly provide the new accountant with all reasonable transfer information that the new accountant requests, free of charge.

210.35 All reasonable transfer information shall be provided even where there are unpaid fees.

210.36 "Reasonable transfer information" is defined as:

(a) a copy of the last set of accounts formally approved by the client;
and

(b) a detailed trial balance that is in agreement with the accounts referred to in (a) above.

80. Therefore Mr Thompson was under a duty to provide the information referred to above, namely the detailed financial statements and closing trial balances.
81. Mr Thompson did not respond straightaway. G & Co chased for a response on 22 November 2016 and he replied on 25 November 2016 saying that he would not send the information until his outstanding invoices had been settled. The fact that he was owed fees did not provide a justification for not sending the information (per Section 210.35 of Code of Ethics and Conduct).
82. Therefore the Committee was satisfied Allegation 2 was made out. Mr Thompson was under a duty to provide "reasonable transfer information"; he failed to do so and therefore he breached Section 210.34 of the Code of Ethics and Conduct.

Allegation 3

83. This allegation was based on what Mr Thompson said to ACCA in his letter of 9 March 2017. This was written in response to a letter from ACCA on 8 March 2017 which was headed 'Complaint by [Mr A]'. One of the questions in that letter asked Mr Thompson to detail those papers that he had not returned to Mr A, including those relating to C Ltd, D Ltd, F Ltd, B Ltd and A Ltd.
84. Mr Thompson replied as follows:

*"All records were sent to [Mr B] brother and co director on 25th January 2017.
I have attached my booking out sheets showing the date of dispatch.*

HEARING

However, there was no accompanying covering letter although [Mr B] sent me a cheque to cover the postage costs on 1st February 2017. I was not aware that all records had been sent at that time.”

85. The Committee had to consider whether that assertion was incorrect and, if so, whether Mr Thompson knew it was incorrect when he made it.

86. The Committee also had regard to Mr Thompson’s subsequent letter to ACCA on 30 March 2017 in which he said:

“In answer to g. All records were sent to [Mr A] that belonged to the company, as required by the Companies Act. [Mr A’s] last SA100 was sent to him on 16th January 2016. Has [Mr B] made a complaint about getting a copy of his SA100?”

87. The evidence before the Committee was that the records that had been sent to Mr B in January 2017 were dispatched by E, the firm’s administrator. The Committee had sight of booking out sheets produced by Mr Thompson. They appeared to show documents relating to ‘A Companies’, ‘B Ltd’ and ‘F Ltd’ being despatched on 25 January 2017.

88. By finding Allegation 1 proved the Committee had found that records held by Mr Thompson relating to C Ltd, D Ltd, B Ltd and A Ltd were not sent to Mr A in response to the request made by him on 20 October 2016. The only documents sent were those requested by Mr B relating to F Ltd and his own affairs.

89. Having made that finding the Committee was satisfied that Mr Thompson’s assertion that ‘All records were sent to [Mr B]’ was factually incorrect. In the Committee’s view it is clear that Mr Thompson was asserting that his firm had returned not only the records relating to F Ltd, but also the records relating to the other companies.

90. Having regard to the correspondence as a whole, the Committee was quite satisfied that Mr Thompson knew his assertion was incorrect and that he was being deliberately misleading.

91. The Committee was aware of the need for cogent evidence before making a finding of dishonesty. The Committee was quite satisfied that ordinary and decent members of the public would consider it dishonest for a professional accountant to reply to an enquiry from his regulator in a way he knew to be deliberately misleading.

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92. The Committee therefore found that Mr Thompson had acted dishonestly. Inevitably, that also meant he had acted in a manner which was not straightforward and honest and was therefore a breach of Fundamental Principle of Integrity.

93. The Committee found Allegation 3 proved in its entirety.

Allegation 4

94. This allegation also related to the terms of the 9 March 2017 letter from Mr Thompson to ACCA. That letter addressed a number of issues raised by ACCA in relation to the complaint made by Mr A. In it he wrote:

“I have enclosed copies of my letters since 8th August to [Mr A].”

95. Enclosed was a letter bearing the date 8 August 2016 and addressed to Mr A. The letter read:

“We have now completed all accounts up to date for the [A] group of companies.

I am afraid to say that due to the amount of the outstanding balances I feel that I cannot undertake any more work for you unless I receive payment.

Please can you address all correspondence to me by letter as I am having trouble with my e-mail account and a lot of your emails are not reaching me. It maybe you have a virus on your system.”

96. The Committee had to consider whether, as ACCA alleged, that letter had never been sent by Mr Thompson to Mr A.

97. ACCA relied on five factors. First, Mr A says in his witness statement that he did not receive this letter. Second, ACCA submitted that the content of the letter does not fit in with other correspondence being sent around this time. Third, Mr Thompson sent an email to Mr A on 13 September 2016, over a month later, which demonstrates his email was working and he was still happy to communicate by email. Fourth, Mr Thompson does not refer to this letter in any of his subsequent correspondence until he replied to ACCA's enquiry in March 2017. Fifth, the ATC letterhead on this letter differs from another letter Mr Thompson sent to a third party on the same day.

98. The Committee rejected the last point. There were other letters in the documents, sent both before and after this date, which used the same letterhead.

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99. Essentially this was a disagreement between Mr Thompson and Mr A. Mr Thompson said he sent the letter; Mr A said he did not receive it. Both of these statements could be true. The letter might have been sent without it arriving.
100. The Committee was being asked to find that Mr Thompson had produced a forged letter. The evidence simply did not satisfy the Committee that this was the case. ACCA had not proved to the Committee's satisfaction that the letter was never sent. Therefore it had failed to prove that Mr Thompson made an incorrect or dishonest assertion.
101. Accordingly, Allegation 4 was not proved.

Allegation 5

102. The Committee had to consider whether any or all of the facts alleged in Allegation 5(a) had been proved and if so, whether they amounted to a breach of Section 150.1 and 150.3 of the Code of Ethics and Conduct. If the facts in 5(a)(iv) were proved the Committee also had to consider whether they amounted to a breach of Section 240.21 of the Code of Ethics and Conduct.
103. The Committee considered the factual allegations in 5(a)(i) to (iv) inclusive separately. It then went on to consider whether the above Sections of the Code of Ethics and Conduct had been breached.

Allegation 5(a)(i)

104. The Committee considered the correspondence listed in Schedule B to the Allegations. Mr Thompson's response to these 13 emails was an email sent on 13 September 2016 in which he said he had been ill and in which he asked his client for payment of outstanding invoices.
105. The Committee had regard to the wording of the Allegation. In order to make it out, ACCA had to prove that Mr Thompson had failed to respond promptly to all of the correspondence listed in Schedule B. Mrs Healy-Howell accepted that whether or not a response could be regarded as prompt was a matter for the Committee.
106. The Committee was not satisfied that ACCA had proved this allegation. Mr Thompson had sent a reply on 13 September 2016 and this could be regarded as a prompt response to at least some of the correspondence listed in the schedule.

HEARING

107. Therefore Allegation 5(a)(i) was not proved.

Allegation 5(a)(ii)

108. The Committee considered the correspondence listed in Schedule C to the Allegations. There is no doubt that Mr A asked Mr Thompson to deal with the issue of B Ltd's dividends on a number of occasions between December 2015 and September 2016.

109. The Committee noted that on 26 March 2016 Mr Thompson wrote to his client saying that he was waiting for Mr A to provide him with a list of dividends. There was some evidence, therefore, that Mr Thompson needed information from his client in order to fully deal with this issue. However, it was of significance that in the subsequent correspondence Mr Thompson did not make any complaint about having a lack of information from Mr A. The truth of the matter is that he simply avoided dealing with Mr A's questions.

110. There was no doubt in the Committee's mind that Mr Thompson did not fully address the issues relating to B Ltd's dividends that were raised in this correspondence by Mr A. Allegation 5(a)(ii) was proved.

Allegation 5(a)(iii)

111. Allegation 5(a)(iii) simply recited the terms of an email sent by Mr Thompson to Mr A and therefore was also proved.

Allegation 5(a)(iv)

112. Mr A's evidence was that he had a telephone conversation on 23 December 2015 with Mr Thompson. During this conversation Mr Thompson said he would send a breakdown of the fees his firm had invoiced.

113. The Committee had sight of an email sent by Mr A to Mr Thompson on 23 December 2015 which summarised the conversation they had just had. Although this email does not specifically refer to Mr Thompson's promise to send a time breakdown, it does say as follows:

"Your invoices

Following receipt I sent you [sic] comments we also discussed it when we last met so you really do need to get back to me to enable us to sort it out."

HEARING

114. On 17 March 2016 Mr Thompson sent an email to Mr A saying:

“4. Fees breakdown to come...”

115. There was no evidence in the documents before the Committee that this was ever sent. Indeed, Mr A wrote emails to Mr Thompson on 11 August 2016, 13 September 2016, 29 September 2016, 6 October 2016, 20 October 2016, 8 November 2016 and 24 November 2016 reminding him that he had agreed to send a breakdown of time to support his charges. At no stage during his correspondence with Mr A did Mr Thompson dispute that he had made such agreement.

116. The Committee was satisfied that Allegation 5(a)(iv) was proved.

Allegation 5(b)

117. Having found 5(a)(ii), (iii) and (iv) proved, the Committee had to consider whether, by virtue of these matters, Mr Thompson had breached Sections 150.1 and 150.3 of the Code of Ethics and Conduct. Those sections read as follows.

“150.1 The principle of professional behaviour [sic] imposes an obligation on all professional accountants to comply with relevant laws and regulations and avoid any action that the professional accountant knows or should know may discredit the profession. This includes actions that a reasonable and informed third party, weighing all the specific facts and circumstances available to the professional accountant at that time, would be likely to conclude adversely affects the good reputation of the profession.”

“150.3 A professional accountant shall behave with courtesy and consideration towards all with whom the professional accountant comes into contact in a professional capacity.”

118. The Committee found that each of the matters set out in 5(a)(ii), (iii) and (iv) placed Mr Thompson in breach of these Sections of the Code of Ethics and Conduct.

119. By saying in his letter of 19 December 2016 that he would send HMRC ‘copies of correspondence re paying private fees out of the companies’ Mr Thompson was clearly issuing a threat to Mr A. The Committee was in no doubt that all of the matters proved in 5(a) brought discredit on Mr Thompson, but this was a particularly egregious breach of his professional duty.

HEARING

Allegation 5(c)

120. Having found that Mr Thompson had failed to provide a breakdown of fees, the Committee went on to consider whether that was also a breach of Section 240.21 of the ACCA Code of Ethics and Conduct. This section reads:

“A professional accountant in public practice shall be prepared to provide the client with reasonable explanation of the fees charged. The explanation shall be provided without charge and shall be sufficient to enable the client to understand the nature of the work carried out. A professional accountant in public practice shall also take all reasonable steps to resolve speedily any dispute which arises.”

121. Mr A repeatedly asked Mr Thompson to provide an explanation of his fees and, in the circumstances, that request was perfectly reasonable. Mr Thompson simply ignored it, despite having said both on the telephone and in correspondence that he would provide a time breakdown.
122. This was a clear breach of Section 240.21 of the Code of Ethics and Conduct and therefore Allegation 5(c) was proved.

Allegation 6

123. The Committee had to first consider whether Mr Thompson had failed to provide the information requested in any, or all, of the letters dated 29 March, 5 April, 20 April and 5 May 2017 from ACCA's Investigating Officer. The Committee considered these letters and Mr Thompson's replies to them.
124. The first letter asked a number of questions grouped under four areas. Mr Thompson replied on 30 March 2017. He failed to give any adequate response in respect of three out of the four areas.
125. In its three subsequent letters, ACCA asked a number of questions and set deadlines for a full response. In his three letters in reply Mr Thompson did not address the questions he had been asked. His tack was to challenge ACCA's right to ask him questions and to insist on a face-to-face meeting.
126. The Committee was quite satisfied that Mr Thompson had failed to co-operate adequately with the investigation.

HEARING

127. The Committee went on to consider whether Mr Thompson's failure to provide this information amounted to a breach of CDR 3(1)(a). This regulation states:

"Every relevant person is under a duty to co-operate with any investigating officer and any assessor in relation to the consideration and investigation of any complaint." ("Relevant person" includes a member of ACCA.)

128. CDR 3(1)(c) states:

"A failure or partial failure to co-operate fully with the consideration or investigation of a complaint shall constitute a breach of these regulations and may render the relevant person liable to disciplinary action."

129. Mr Thompson's co-operation with this investigation was extremely limited. The Committee was in no doubt he had failed to provide a full and proper response to any of the letters sent and therefore he had breached CDR 3(1)(a).

130. The Committee found Allegation 6 proved.

Allegation 7

131. Having found Allegations 1, 2, 3, 5(b) in relation to 5(a)(ii) to (iv), 5(c) and 6 proved, the Committee had to go on to consider whether these collectively or individually amount to misconduct.

132. Mrs Healy-Howell submitted that when a member fails to co-operate with his regulator this affects public confidence in the profession and the regulator's ability to investigate complaints raised by the public. She submitted that Mr Thompson's approach to this investigation, which replicated his approach to the investigation which was the subject of Complaint One, demonstrated an arrogance and a belief that he need not be bound by the same rules as everyone else. The Committee thought there was force in these submissions.

133. The Committee had regard to ACCA's Bye-laws. Bye-law 8(c) says that misconduct includes any act or omission which brings, or is likely to bring, discredit to the member, the Association or the accountancy profession.

134. Bye-law 8(d)(ii) says that in considering whether the conduct amounted to misconduct, the Committee may have regard to whether the acts in question have amounted to or involved dishonesty.

HEARING

135. Bye-law 8(d)(iii) says that the Committee can have regard to the nature, extent or degree of a breach of any code of practice or regulation affecting members in determining whether a person is guilty of misconduct.
136. The Committee found, in Allegation 3, that Mr Thompson acted dishonestly and in breach of the Fundamental Principle of Integrity. There can be no doubt that this amounts to misconduct.
137. The Committee considered that the threat Mr Thompson made to his client, as set out in 5(a)(iii), was particularly deplorable. Furthermore his failures to comply with his duties to his client and to his professional body clearly brought discredit on himself and his profession.
138. The Committee found that all of the allegations proved against Mr Thompson amounted to misconduct.
139. The Committee found Allegation 7(a) proved. There was no need for the Committee to consider the alternative in Allegation 7(b).

SANCTION AND REASONS

140. The Committee considered what sanction, if any, to impose taking into account ACCA's Guidance for Disciplinary Sanctions ('GDS') and the principle of proportionality. The Committee bore in mind that the purpose of sanctions was not punitive but to protect the public, maintain confidence in the profession and declare and uphold proper standards of conduct and behaviour.
141. The Committee was informed that on 6 January 2015, Mr Thompson had appeared before the Disciplinary Committee of ACCA. That Committee found the following allegations proved:

Allegation 1: Misconduct by reason of committing an offence of Assault by Beating

Allegation 2(a): Misconduct reason of failing to disclose his conviction for Assault by Beating to ACCA and failing to return CPD and Practising Certificate Renewal forms to ACCA for the years 2010 to 2012

Allegation 2(b)(ii): Breaching the Fundamental Principle of Integrity in relation to the conduct in Allegation 2(a)

HEARING

Allegation 3: Misconduct by failing to bring to ACCA's attention the fact that his conviction may have rendered him liable to disciplinary action

142. The sanction imposed by that Committee was a severe reprimand and he was ordered to pay costs to ACCA in the sum of £2,720.
143. Having found that Mr Thompson's actions amounted to misconduct, taking no further action was clearly not appropriate. The Committee therefore considered the available sanctions in ascending order of seriousness.
144. The Committee considered there was little that could be said for Mr Thompson by way of mitigation. It did accept, however, that there had been some initial engagement with ACCA.
145. Mr Thompson had demonstrated no insight or remorse. He had failed to deal with his regulator in an open and straightforward manner. On two occasions he breached his duty to co-operate with his regulator. His failure to comply with his professional duties to his clients could have resulted in them suffering financial loss.
146. His misconduct was wide ranging, repeated and conducted over a period of time. Furthermore, it was committed shortly after he had received a severe reprimand for previous misconduct. The Committee considered the GDS. This was not an isolated incident. There was no evidence that corrective steps had been taken. The misconduct was not of a minor nature. He had a poor previous record and his further misconduct had been repeated. The Committee was satisfied in light of the guidance that an admonishment, a reprimand and a severe reprimand were not appropriate sanctions. None of these sanctions would sufficiently mark the seriousness of this case.
147. Mr Thompson's failings were so significant that an exclusion order was the only appropriate and proportionate sanction. Dishonesty is always regarded as a particularly serious offence. His actions were inconsistent with membership of a professional association.
148. Therefore, pursuant to CDR 13.1(c), Mr Thompson is excluded from membership of ACCA.

HEARING

COSTS AND REASONS

149. ACCA applied for costs in the sum of £29,743.80. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing (additional bundle pages 468 to 471).
150. The Committee considered that in principle a costs order should be made in favour of ACCA. Mrs Healy-Howell accepted that it may be appropriate to make some reduction to reflect the fact that the hearing had been previously adjourned on two occasions. The Committee also considered some reduction was appropriate to reflect the fact one of the allegations was not proved. It considered a fair figure for costs was £27,000.
151. No information had been provided by Mr Thompson as to his means.
152. The Committee therefore ordered Mr Thompson pay ACCA's costs in the sum of £27,000.

EFFECTIVE DATE OF ORDER

153. Pursuant to CDR 20(1) the order excluding Mr Thompson from membership will come into effect from the date of expiry of the appeal period, namely after 21 days from service of this written statement of the Committee's reasons for its decision, unless Mr Thompson gives notice of appeal in accordance with the Appeal Regulations prior to that. Pursuant to CDR 20(2) the order for costs will have immediate effect.

Mr John Wilson
Chairman
29 June 2018