

## HEARING

### DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

#### REASONS FOR DECISION

**In the matter of:** Miss Chuanxin Yuan

**Heard on:** Wednesday, 01 November 2023

**Location:** Held remotely, via MS Teams

**Committee:** Mr Andrew Gell (Chair)  
Mr George Wood (Accountant)  
Mr Nigel Pilkington (Lay)

**Legal Adviser:** Mrs Jane Kilgannon

**Persons present**

**and capacity:** Ms Michelle Terry (ACCA Case Presenter)  
Ms Anna Packowska (Hearings Officer)

**Summary:** Exclusion from membership with Immediate effect.

**Costs:** Miss Yuan to pay £5,200 towards ACCA's costs

1. The Disciplinary Committee (the Committee) convened to consider the case of Miss Chuanxin Yuan (Miss Yuan).

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2. Ms Michelle Terry (Ms Terry) represented the Association of Chartered Certified Accountants (ACCA). Miss Yuan did not attend and was not represented.
3. The Committee confirmed that it was not aware of any conflicts of interest in relation to the case.
4. In accordance with Regulation 11(1)(a) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 (the Regulations), the hearing was conducted in public.
5. The hearing was conducted remotely through Microsoft Teams.
6. The Committee had considered in advance the following documents:
  - a. Hearing bundle (pages 1 to 240);
  - b. Bundle of Performance Objectives relating to the complaint against Miss Yuan (pages 1 to 113);
  - c. Additional bundle (pages 1 to 9);
  - d. Further Additional bundle (pages 10 to 31); and
  - e. Service bundle (pages 1 to 16).

### **SERVICE OF PAPERS**

7. The Committee considered whether the appropriate documents had been served on Miss Yuan in accordance with the Regulations.
8. The Committee accepted the advice of the Legal Adviser, who referred it to Regulations 10 and 22 of the Regulations, and in particular the requirement that notice of the hearing must be served no later than 28 days before the date of the hearing unless there are exceptional circumstances.
9. The Committee noted the written notice of the hearing scheduled for today, 1 November 2023, that had been sent by electronic mail (email) to Miss Yuan's registered email address on 4 October 2023. It also noted the subsequent

emails sent to her with the necessary link and password to enable her to gain access to the letter and the documents relating to this hearing.

10. As the notice of hearing was sent by email, the Committee noted that service may be proved by confirmation of delivery of the notice, which had been provided to the Committee, and that the notice would be deemed as having been served on the day that it was sent, that is, 4 October 2023. On the basis of that documentation, the Committee was satisfied that the notice of hearing had been served on Miss Yuan on 4 October 2023, 28 days before the date of today's hearing.
11. The Committee noted the contents of the notice of hearing and was satisfied that it contained all of the information required by Regulation 10 of the Regulations.
12. The Committee concluded that service of the notice of hearing had been effected in accordance with Regulations 10 and 22 of the Regulations.

#### **PROCEEDING IN ABSENCE**

13. Ms Terry made an application that the hearing proceed in the absence of Miss Yuan.
14. The Committee, having satisfied itself that the requirements of Regulations 10 and 22 of the Regulations had been complied with, went on to consider whether to proceed in the absence of Miss Yuan.
15. The Committee took into account the submissions of Ms Terry. The Committee accepted and took into account the advice of the Legal Adviser, who referred it to Regulation 10(7) of the Regulations, the ACCA document 'Guidance for Disciplinary Committee hearings' and the relevant principles from the cases of *R v Jones* [2002] UKHL 5, and *GMC v Adeogba and GMC v Visvardis* [2016] EWCA Civ 162.

16. The Committee bore in mind that its discretion to proceed in the absence of Miss Yuan must be exercised with the utmost care and caution.
17. The Committee noted that ACCA had sent a notice of hearing and further correspondence to Miss Yuan at her registered email address. It also noted that ACCA had made an attempt to contact Miss Yuan by telephone on 30 October 2023, using her registered telephone number, but that the call had not been answered and there was no opportunity to leave a message.
18. On the basis of the evidence set out above, the Committee was satisfied that ACCA had made reasonable efforts to notify Ms Yuan about today's hearing and that Miss Yuan knew or ought to know about the hearing. The Committee noted that Miss Yuan had not applied for an adjournment of today's hearing and there was no indication that such an adjournment would secure her attendance on another date. Furthermore, there was no evidence that Miss Yuan was absent due to incapacity or illness. The Committee therefore concluded that Miss Yuan had voluntarily absented herself from the hearing. The Committee was mindful that there is a public interest in dealing with regulatory matters expeditiously.
19. Having balanced the public interest with Miss Yuan's own interests, the Committee decided that it was fair and in the interests of justice to proceed in Ms Yuan's absence.

## **ALLEGATIONS**

### Schedule of Allegations

Miss Chuanxin Yuan (Miss Yuan), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 23 December 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:

- a. Her Practical Experience Supervisor in respect of her practical experience training in the period from 1 May 2017 to 23 December 2020 was Person 'A' when Person 'A' did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.
  - b. She had achieved the following Performance Objectives which was not true:
    - Performance Objective 4: Governance, risk and control.
    - Performance Objective 5: Leadership and management.
    - Performance Objective 8: Analyse and interpret financial reports.
    - Performance Objective 9: Evaluate investment and financing decisions.
    - Performance Objective 10: Manage and control working capital.
    - Performance Objective 11: Identify and manage financial risk .
2. Miss Yuan's conduct in respect of the matters described in Allegation 1 above was:
- a. In respect of Allegation 1(a), dishonest, in that Miss Yuan sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue.
  - b. In respect of Allegation 1(b), dishonest, in that Miss Yuan knew she had not achieved all or any of the performance objectives referred to in paragraph 1(b) above as described in the corresponding performance objective statements or at all.

- c. In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.
3. In the further alternative to Allegations 2(a), 2(b) and or 2(c) above, such conduct was reckless in that Miss Yuan paid no or insufficient regard to ACCA's requirements to ensure:
  - a. Her practical experience was supervised;
  - b. Her Practical Experience Supervisor was able to personally verify the achievement of the performance objectives she claimed and/or verify they had been achieved in the manner claimed;
  - c. That the performance objective statements referred to in paragraph 1(b) accurately set out how the corresponding objective had been met.
4. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that she failed to respond fully or at all to any or all of ACCA's correspondence dated:
  - a. 19 August 2022;
  - b. 5 September 2022;
  - c. 20 September 2022.
5. By reason of her conduct, Miss Yuan is
  - a. guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all of the matters set out at 1 to 4 above; in the alternative in respect of allegation 4 only
  - b. liable to disciplinary action pursuant to bye-law 8(a)(iii).

## **BRIEF BACKGROUND**

20. Upon an ACCA student completing all of their ACCA exams, they become an ACCA affiliate (also known as an ACCA trainee). However, in order to apply for membership, they are required to obtain at least 36 months' practical

experience in a relevant role (practical experience). It is permissible for some or all of that practical experience to be obtained before completion of ACCA's written exams.

21. The practical experience involves the completion of nine performance objectives (POs) under the supervision of a qualified accountant, which are recorded in a Practical Experience Requirement (PER) training record. In addition to approval of their POs, a trainee must ensure that their employment where they have gained relevant practical experience has been confirmed by the trainee's line manager who is usually also the trainee's qualified accountant supervisor. This means that the same person can and often does approve both the trainee's time and achievement of POs.
22. If the trainee's line manager is not a qualified accountant, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their POs. This external supervisor must have some connection with the trainee's firm, for example as an external accountant or auditor.
23. Once all nine POs have been approved by the trainee's practical experience supervisor (whether internal or external) and their minimum 36 months of practical experience has been signed off, the trainee is eligible to apply for membership of ACCA.
24. Miss Yuan registered as an ACCA student member on 19 May 2014. She completed all of her ACCA exams and, on 16 January 2017, became an ACCA trainee. Following submission of a PER training record, Miss Yuan became an ACCA member on 31 December 2020.
25. In 2021 the ACCA Professional Development team became aware that 100 ACCA trainees had claimed in their completed PER training records that their POs had been approved by a particular supervisor, Person A. Miss Yuan was among the 100. A review of the records followed which indicated that PO statements had been copied amongst a large number of the 100 ACCA trainees.

26. When contacted by ACCA, Person A denied having supervised any of those 100 trainees but stated that she had supervised another ACCA trainee in relation to one of their nine POs. She explained that she had provided that ACCA trainee with a copy of her professional body (Chinese Institute of Certified Public Accountants) registration card. As a result, those trainees (including Miss Yuan) were referred to ACCA's Investigation team.
27. Miss Yuan's PER training record included the following:
- a. Employment as an Assistant Auditor from 1 May 2017 onwards;
  - b. 43 months of relevant practical experience;
  - c. Person A as an external practical experience supervisor of Miss Yuan;
  - d. Person A as the supervisor of all nine of Miss Yuan's POs and providing approval of all nine of the POs on 23 December 2020.
28. In respect of Miss Yuan's nine PO statements, ACCA's analysis indicated that the content of six of the PO statements was identical or significantly similar to the POs contained in the PER training records of many other ACCA trainees who claimed to have been supervised by Person A.
29. Following the referral of this matter to the ACCA Investigation team, a letter was sent to Miss Yuan by email on 19 August 2022 asking Miss Yuan to respond to a number of questions related to the concern about her PER training record. No response was received and so follow up letters were sent by email on 5 September 2022 and 20 September 2022. No response was received, but ACCA received electronic notification that each of the emails had been opened shortly after receipt.

#### **DECISION ON FACTS AND REASONS**

30. The Committee considered with care all of the evidence presented and the submissions made by Ms Terry. It also accepted the advice of the Legal Adviser



and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities.

#### **Allegation 1(a) – Proved**

31. The Committee noted that ACCA had received Ms Yuan's PER training record on 23 December 2020, submitted to ACCA as part of her application for ACCA membership. It included a claim of 43 months of practical experience training and nine POs supervised by Person A. Further, the Committee noted the ACCA record that included the listing of Person A as Miss Yuan's qualified external supervisor.
32. The Committee noted the two witness statements provided by Person A in which they asserted that they had supervised the practical experience training of one person only, and that was not Miss Yuan. It accepted Person A's account as credible on the basis that: it had been provided as two formal witness statements; it included details of Person A's membership of a professional body recognised by ACCA; its content did not include any obvious discrepancies or inconsistencies with other verifiable evidence in the case; and it had not been challenged by Ms Yuan.
33. The Committee noted that Miss Yuan had not responded to ACCA's allegations and therefore had provided neither an admission nor a denial of this matter.
34. Taking all of the evidence together, the Committee was satisfied on the balance of probabilities that Miss Yuan had purported to confirm that Person A had supervised her practical experience training in line with ACCA's requirements when, in fact, Person A had not supervised her practical experience training.
35. Accordingly, Allegation 1(a) was found proved.

#### **Allegation 1(b) – Proved**

36. The Committee noted the advice set out for ACCA trainees in the ACCA guidance document 'PER – Practical experience requirements'. In particular, the Committee noted the statement at page 10 of that document "*Your situation and experience are unique to you, so we do not expect to see duplicated*

*wording, whether from statement to statement, or from other trainees. If such duplication occurs then it may be referred to ACCA's Disciplinary Committee".*

37. The Committee was provided with evidence which showed that Miss Yuan was amongst 100 individuals who had named Person A as their practical experience supervisor. It was also provided with analysis by ACCA showing that six of Miss Yuan's nine PO statements were the same or significantly similar to the POs of a number of other of those other 99 individuals. The Committee reviewed Miss Yuan's PO statements and those other ACCA trainees and found six of Miss Yuan's nine PO statements to be the same or significantly similar to the PO statements of a number of other ACCA trainees.
38. In those circumstances, the Committee considered it to be inherently unlikely that the PO statements submitted by Miss Yuan were genuine and her own, as is required. In the absence of any alternative explanation from Miss Yuan, the Committee found, on the balance of probabilities, that the most likely explanation for the similarity between Miss Yuan's PO statements and those of the other ACCA trainees, was that Miss Yuan had copied her PO statements from those used in the PER training record of others or had drawn them from a shared pool of sample PO statements. On that basis, at least six of the nine PO statements provided by Miss Yuan were not true.
39. The Committee considered whether Miss Yuan would have been aware that she was required to submit her own objectives and could not use those of others, even as templates or precedents. Copies of the documents that would have been available to Miss Yuan prior to submission of her PER training record were reviewed. These documents included the 'PER – Practical experience requirements', referenced above. Having reviewed those documents, the Committee was satisfied that it would have been clear to Miss Yuan, if she had read those guidance documents, that the PO statements provided must be her own.
40. The Committee noted that it was reasonable for ACCA to have expected Miss Yuan to be able to understand the guidance provided in the English language, given that ACCA examinations taken by ACCA trainees are in English. However, the Committee noted that a number of pieces of relevant ACCA

guidance on the PER had also been provided in Mandarin, providing additional assistance to ACCA trainees who were Mandarin speakers. Therefore, there would have been no reason for Miss Yuan to be under any misapprehension that she was permitted to copy or borrow from the PO statements of other ACCA trainees when submitting her own PO statements.

41. The Committee noted that Miss Yuan had not responded to ACCA's allegations and therefore had provided neither an admission nor a denial of this matter.
42. Taking into account all of the evidence before it, the Committee found that it was more likely than not that Miss Yuan had purported to confirm that she had achieved the POs set out at Allegation 1(b) when, in fact, she had not achieved them.
43. Accordingly, Allegation 1(b) was found proved.

#### **Allegation 2(a) – Proved**

44. The Committee considered whether Miss Yuan had acted dishonestly when confirming Person A as the supervisor of her PO statements in her PER training record.
45. The Committee noted that Miss Yuan had not responded to ACCA's allegations and therefore had provided neither an admission nor a denial of this matter.
46. Applying the test for dishonesty set out in the case of *Ivey v Genting Casinos (UK) Limited* [2017] UKSC 67, the Committee first considered what Miss Yuan's subjective state of mind was at the relevant time. The Committee considered that, at the time that Miss Yuan submitted her PER training record, she would have been aware that Person A had not supervised her practical experience training. Therefore, when she submitted her PER training record, Miss Yuan would have been aware that the training record contained false information and that the false information could mislead ACCA into believing that Person A had supervised her practical experience training, when she had not. Applying the second stage of the test for dishonesty, the Committee considered whether an

ordinary decent member of the public would find Miss Yuan's conduct to be dishonest by objective standards. The Committee considered that the public expected members of the accountancy profession to be truthful in all of their conduct, in particular in the course of their professional communications. For that reason, the Committee found that Miss Yuan's conduct, in knowingly providing her regulator with misleading information, was objectively dishonest.

47. Accordingly, Allegation 2(a) was found proved.

#### **Allegation 2(b) – Proved**

48. The Committee considered whether Miss Yuan had acted dishonestly when confirming the PO statements in her PER training record.

49. The Committee noted that Miss Yuan had not responded to ACCA's allegations and therefore had provided neither an admission nor a denial of this matter.

50. Applying the test for dishonesty set out in the case of *Ivey v Genting Casinos (UK) Limited* [2017] UKSC 67, the Committee first considered what Miss Yuan's subjective state of mind was at the relevant time. The Committee considered that, at the time that Miss Yuan submitted her PER training record, she would have been aware that she had not achieved the POs as set out in the record. Therefore, when she submitted her PER training record, Miss Yuan would have been aware that the training record contained false information and that the false information could mislead ACCA into believing that she had achieved the POs set out in the training record, when she had not. Applying the second stage of the test for dishonesty, the Committee considered whether an ordinary decent member of the public would find Miss Yuan's conduct to be dishonest by objective standards. The Committee considered that the public expected members of the accountancy profession to be truthful in all of their conduct, in particular in the course of their professional communications. For that reason, the Committee found that Miss Yuan's conduct, in knowingly providing her regulator with misleading information, was objectively dishonest.

51. Accordingly, Allegation 2(b) was found proved.

52. Given the Committee's findings in relation to Allegations 2(a) and 2(b), it was not necessary for it to consider the matters alleged in the alternative, namely Allegations 2(c), 3(a), 3(b) and 3(c).

#### **Allegation 4 – Proved**

53. Copies of the letters sent by email to Miss Yuan following the referral of the matter to ACCA's Investigation team were provided. The first letter dated 19 August 2022 set out the nature of the complaint and requested that Miss Yuan respond to a series of questions by 2 September 2022. Reference is made in the letter to the part of the Regulations that require ACCA members to cooperate fully with ACCA investigations.
54. ACCA's records show that the letters were sent to the email address that Miss Yuan had provided to ACCA.
55. The Committee noted that some of the emails sent to Miss Yuan had been encrypted, requiring a password to open them. However, the Committee considered that it would be reasonable to expect an ACCA member receiving correspondence from ACCA and having any difficulty opening it, to contact ACCA and ask for assistance. The Committee noted that no such communication had been received by ACCA from Miss Yuan.
56. The Committee noted that ACCA had received electronic confirmation that all three of the emails had been accessed and opened. The Committee considered it to be reasonable to infer that, as the emails had been sent addressed to Miss Yuan at the email address that she had provided to ACCA, that it was Miss Yuan that had accessed and opened those emails. The Committee was therefore satisfied that Miss Yuan was aware of ACCA's investigation and ACCA's request for Miss Yuan to provide answers to the questions set out in the emailed letter.
57. The Committee noted that Miss Yuan had not responded to ACCA's allegations and therefore had provided neither an admission nor a denial of this matter.

58. The Committee noted that Miss Yuan was under a duty to cooperate fully with ACCA's investigation into her conduct and found that, by not responding to the letters sent to her in any way, she had failed to discharge that duty.
59. Accordingly, Allegation 4 was found proved.

#### **Allegation 5(a) – Proved**

60. The Committee found that, in dishonestly submitting false information to ACCA in her PER training record, Miss Yuan's conduct had fallen far short of what would be expected of an ACCA member and was serious enough to amount to misconduct. Miss Yuan's dishonest behaviour enabled her to obtain ACCA membership without completing the requisite practical experience. As such, the conduct had put members of the public at risk of harm and had the potential to undermine public confidence in ACCA qualifications and membership, and to bring the profession into disrepute.
61. The Committee found that, in failing to co-operate with ACCA's investigation into her conduct, Miss Yuan's conduct had fallen far short of what would be expected of an ACCA member and was serious enough to amount to misconduct. Miss Yuan's failure had the potential to undermine ACCA's ability to function effectively as a regulator and therefore risked bringing both ACCA and the profession into disrepute.
62. Accordingly, Allegation 5(a) was found proved in respect of Allegations 1(a), 1(b), 2(a), 2(b) and 4.
63. Given the Committee's finding in relation to Allegation 5(a), it was not necessary for it to consider the matter alleged in the alternative, namely Allegation 5(b).

#### **SANCTION AND REASONS**

64. In reaching its decision on sanction, the Committee took into account the submissions made by Ms Terry on behalf of ACCA. The Committee also

referred to ACCA's document, 'Guidance for Disciplinary Sanctions'. The Committee accepted the advice of the Legal Adviser including the following principles:

- a. The purpose of a sanction is not to punish, but to protect the public, maintain public confidence in the profession and to maintain proper standards of conduct;
- b. Any sanction must be proportionate, so the Committee must balance the interests of the member with the interests of wider ACCA membership and the public; and
- c. The Committee must consider the sanctions in order of severity, starting with the least severe first.

65. The Committee considered the following to be aggravating features of this case:

- a. Miss Yuan's PER training record contained multiple pieces of false and misleading information;
- b. Miss Yuan's dishonest conduct appeared to be pre-meditated and planned;
- c. Miss Yuan derived a personal benefit from her dishonest conduct (ACCA membership and the associated permission to undertake certain regulated work for remuneration); and
- d. The repeated and continuing nature of Miss Yuan's failure to co-operate with ACCA's investigation, potentially frustrating that investigation.

66. The Committee considered that a mitigating feature of the case was the absence of any previous regulatory findings against Miss Yuan.

67. The Committee considered taking no action against Miss Yuan. However, given the seriousness of her conduct, including dishonesty, the Committee considered that it would be completely inappropriate to take no action.
68. The Committee considered imposing an admonishment on Miss Yuan. The Committee noted that the guidance indicated that an admonishment would be appropriate in cases where most of the following are present: evidence of no loss or adverse effect on client / members of the public; early admission of the facts alleged; insight into failings; isolated incident; not deliberate; genuine expression of remorse/apology; corrective steps have been taken promptly; subsequent work satisfactory; and relevant and appropriate testimonials and references. The Committee considered that this was not a case where most of these factors were present. It was not an isolated incident because the matters found proved included dishonest acts to obtain ACCA membership in addition to a repeated and continuing failure to fully cooperate with an ACCA investigation. As Miss Yuan had not engaged, there had been no admissions at all and neither had she provided any evidence of remorse/apology, insight, corrective steps, or satisfactory work and conduct since. There was no evidence that Miss Yuan had acted unwittingly and there were no positive testimonials or references provided. Taking these matters into account, together with the seriousness of the misconduct found, the Committee concluded that an admonishment would be an inappropriate and inadequate response.
69. The Committee considered imposing a reprimand on Miss Yuan. The Committee noted that the guidance indicated that a reprimand would be appropriate in cases where the misconduct is of a minor nature, there appears to be no continuing risk to the public and there has been sufficient evidence of an individual's understanding, together with genuine insight into the conduct found proved. None of these features were present in this case. The misconduct was of a serious nature, no understanding or insight had been demonstrated by Miss Yuan and so there remained a continuing risk to the public. For those reasons, the Committee concluded that a reprimand would be inappropriate.



70. The Committee considered imposing a severe reprimand on Miss Yuan. The Committee noted that the guidance indicated that a severe reprimand would be appropriate in cases where the conduct is of a serious nature but where the circumstances of the case or mitigation advanced satisfies the Committee that there is no continuing risk to the public. The Committee considered that the conduct was of a serious nature but that there was no relevant mitigation or circumstances that removed the continuing risk to the public. On that basis, the Committee concluded that a severe reprimand would be inappropriate because it would not provide adequate protection for the public, and nor would it adequately address public confidence and the need to maintain proper professional standards.
71. The Committee considered whether to exclude Miss Yuan from membership. The Committee noted that Miss Yuan's misconduct included dishonest conduct and a continuing failure to co-operate with ACCA's investigation.
72. Taking into account the seriousness of that conduct (including dishonesty), the failure of Miss Yuan to engage with the disciplinary process and the resulting ongoing risk to the public, the Committee concluded that the most appropriate sanction was exclusion from membership. With reference to section E2.3 of the guidance document (which relates to sanctions appropriate in cases of dishonesty), the Committee considered that there was no mitigation advanced by Miss Yuan at all, let alone mitigation so remarkable or exceptional that it would warrant anything other than exclusion from membership. The Committee considered Miss Yuan's conduct found proved to be so serious as to be fundamentally incompatible with being an ACCA member.
73. The Committee acknowledged that exclusion from membership was the most severe sanction available and had the potential to cause professional and financial hardship to Miss Yuan. However, in the circumstances of this case, the Committee considered that the public interest (both in terms of public protection and in maintaining standards and confidence in the profession) outweighed Miss Yuan's own interests, and therefore exclusion from membership was the only appropriate and proportionate sanction available.

74. Accordingly, the Committee decided that the only appropriate and proportionate sanction to impose was an order excluding Miss Yuan from membership of ACCA.
75. The Committee decided that, given the circumstances of the case and the ongoing risk to the public, it was in the interests of the public that the order for exclusion from membership should have immediate effect.
76. The Committee did not consider that the circumstances of the case warranted an order restricting Miss Yuan's right to apply for re-admission beyond the normal minimum period.

#### **COSTS AND REASONS**

77. Ms Terry, on behalf of ACCA, applied for Miss Yuan to make a contribution to the costs of ACCA in bringing this case. Ms Terry applied for costs in the sum of £5,710.83. The application was supported by a schedule breaking down the costs incurred by ACCA in connection with the investigation and hearing.
78. Miss Yuan did not provide the Committee with a completed Statement of Financial Position.
79. The Committee accepted the advice of the Legal Adviser who referred the Committee to Regulation 15(1) of the Regulations and the ACCA document 'Guidance for Costs Orders' (September 2023).
80. The Committee was satisfied that ACCA was entitled to costs in principle and had been justified in investigating these matters. Having reviewed the schedule, the Committee considered that the costs claimed appeared to have been reasonably and proportionately incurred. Furthermore, without any information about Miss Yuan's financial circumstances, the Committee found no basis for reducing the costs payable on the grounds of Miss Yuan's ability to pay or other personal circumstances.

81. In light of the fact that the hearing today had taken slightly less time than had been estimated in the ACCA schedule, the Committee determined that it would be appropriate to reduce the amount of costs awarded accordingly.
82. Taking all of the circumstances into account, the Committee decided that Miss Yuan should be ordered to make a contribution to the costs of ACCA in the sum of £5,200.

### **ORDER**

83. The Committee made the following order:
  - a. Miss Yuan shall be excluded from ACCA membership; and
  - b. Miss Yuan shall make a contribution to ACCA's costs in the sum of £5,200.

### **EFFECTIVE DATE OF ORDER**

84. In accordance with Regulation 20(1)(b) of the Regulations, the Committee decided that, in the interests of the public, the order relating to exclusion from ACCA membership shall take effect immediately.
85. In accordance with Regulation 20(2) of the Regulations, the order relating to costs shall take effect immediately.

**Mr Andrew Gell**  
**Chair**  
**01 November 2023**