

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Richard Moylan

Heard on: Wednesday, 30 April 2025

Location: Remote via Microsoft Teams

Committee: Mrs Valerie Paterson (Chair)
Ms Nimra Syeda (Accountant)
Ms Alison Sansome (Lay)

Legal Adviser: Mr Robin Havard

Persons present

and capacity: Mr Mazharul Mustafa (ACCA Case Presenter)
Miss Nicole Boateng (Hearings Officer)
Mr Richard Moylan (Student Member)

Summary: Allegations 1, 1(a) & 2 proved
Sanction – Severe Reprimand

Costs: £5,000

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ALLEGATIONS

Mr Moylan an ACCA student;

1. On 24 May 2022, was convicted before the Circuit Court of the County of Kilkenny in Ireland with Assault causing harm contrary to Section 3 of the Non-Fatal Offences Against the Person Act 1997.
 - a) The above offence is discreditable to ACCA or to the Accountancy profession.
2. By reason of the conviction referred to at Allegation 1 above, is liable to disciplinary action pursuant to bye-law 8(a)(ix).

DECISION ON FACTS, ALLEGATIONS AND REASONS

Allegations 1, 1(a) & 2

1. The Committee had considered the following documents: a Hearing Bundle (pages 1 to 137) and a Service Bundle (pages 1 to 17). The Committee listened to the submissions made by Mr Mustafa on behalf of ACCA and from Mr Moylan.
2. On 24 February 2021, Mr Moylan became a student member of ACCA.
3. In reaching its findings in respect of Allegation 1, the Committee had been provided with a Certificate of Conviction in relation to the offence described below. Mr Moylan had also admitted the facts of Allegation 1 and the Committee therefore found Allegation 1 proved. The Committee made the following further findings of fact.
4. On 21 January 2022, Mr Moylan notified ACCA he had been charged with an offence of assault contrary to Section 3 of the Non-Fatal Offences Against the

Person Act 1997. The assault was in relation to an incident that occurred in 2018 before he became a student member of ACCA on 24 February 2021.

5. At the time that Mr Moylan referred himself to ACCA, he advised that he had pleaded guilty to the charge in November 2021 and was due to appear in court for sentencing on 22 February 2022.
6. The Committee noted that it had not been possible for ACCA to obtain the Judge's sentencing remarks, despite Mr Moylan cooperating with ACCA and providing his written consent to ACCA obtaining a copy.
7. In outlining the circumstances of the offence to the Committee, and in the absence of the Judge's sentencing remarks, Mr Mustafa relied on the description of the events surrounding the assault which had been provided by Mr Moylan in his responses provided to ACCA in the course of its investigation.
8. The incident occurred when Mr Moylan was out with some friends on the run up to Christmas. It was nearly midnight, and he was in the smoking area of a nightclub talking to some friends. Mr Moylan explained that one of his friends left briefly to talk to other friends and, whilst doing so, flicked their cigarette away, which hit another patron in the face. His friend came back over to join them, but the person that had been hit with the cigarette came over to confront his friend. He pushed and punched his friend in the face, dropping them to the floor. Mr Moylan explained that he put his arms across the patron that attacked his friend to diffuse the situation, but the patron punched him causing him to fall backwards with his glass in his left hand which struck the patron's friend in the face as they ran behind Mr Moylan to try and retrieve their friend from the situation.
9. Mr Moylan was arrested and taken to Kilkenny Garda station to be charged. He pleaded guilty before the hearing and at the hearing was sentenced to a three-year custodial sentence suspended for a period of three years. Mr Moylan was also ordered to pay €15,000 in compensation which he had paid.

10. Mr Moylan had caused a deep vertical laceration over the victim's left eye causing a wound on their upper eyelid. He confirmed that the victim made a full recovery cosmetically and physically, but, in the future, has a chance of developing cataracts.
11. The Committee found such conduct to be discreditable to ACCA and the accountancy profession because such conduct fell well below the standards the public is entitled to expect from members of the accountancy profession. By reason of his conviction, Mr Moylan was liable to disciplinary action pursuant to Bye-law 8(a)(ix).
12. Consequently, the Committee found Allegations 1, 1(a) and 2 proved.

SANCTION AND REASONS

13. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had listened to submissions from Mr Mustafa and Mr Moylan. It had taken legal advice from the Legal Adviser which it accepted.
14. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.
15. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
16. Mr Moylan stated that what had happened was an accident and that he was in the wrong place at the wrong time. He was attempting to diffuse the situation and, in so doing, his glass had come into contact with the victim's face. He

accepted that this was not the behaviour expected of an Accountant, and he had admitted liability for what had happened.

17. Mr Moylan confirmed that he had never been in trouble before or since and he has done all he can to reform himself following an incident which had *“turned my life upside down”*. He drinks in moderation at events such as family or friends’ weddings. He plays golf and keeps fit and volunteers at his local hurling club to support fund-raising activities.
18. Mr Moylan referred the Committee to the three testimonials which were supportive, to include his employer who Mr Moylan had informed of his conviction.
19. Mr Moylan is currently working full time as a [PRIVATE] with a company that is based in [PRIVATE] although he works fully-remotely.
20. The Committee considered whether any mitigating or aggravating factors featured in this case.
21. Mr Mustafa submitted on behalf of ACCA that there were three aggravating factors, namely the serious nature of the offence, the fact that it involved violence, and that it caused serious harm.
22. In reaching its decision, the Committee agreed that the aggravating factors identified by Mr Mustafa featured. The Committee was satisfied that this was a conviction for an assault which had led to serious physical injury. The seriousness of the offence was also reflected in the sentence that was imposed. This represented behaviour which was reputationally harmful to Mr Moylan, ACCA and the accountancy profession.
23. The Committee then considered whether any mitigating factors existed.
24. The Committee took into account that the offence was committed some seven years ago, approximately three years before Mr Moylan was admitted to the

student register. He had not committed any offences, nor were there any regulatory findings against him, either before or since the incident in 2018.

25. The Committee was satisfied that Mr Moylan had insight into the seriousness of his conduct and the impact this could have, not only on himself, but, perhaps more particularly, the reputation of ACCA and the profession as a whole. He had also expressed his remorse for what had happened, and he had cooperated throughout both the investigation and these proceedings, having self-reported, and then admitted his conduct at the earliest opportunity.
26. The Committee had read the testimonials which had been provided, all of which spoke positively as to his character.
27. In a letter from the Solicitor who had acted for Mr Moylan in the criminal proceedings, there are references to what was said by the Judge at the sentencing hearing which the Committee found to be relevant. The Judge had confirmed that Mr Moylan cooperated fully with the Police and that there was no premeditation, that Mr Moylan, *“acted in isolation, and it was one quick action.”* The Judge said, *“I accept [Mr Moylan] is extremely remorseful”* and *“is unlikely to offend again.”*
28. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
29. The Committee then considered whether a severe reprimand would be an appropriate sanction.
30. By reference to the Guidance, the Committee was satisfied that there was evidence of Mr Moylan's understanding and appreciation of the conduct found proved. Whilst noting that Mr Moylan's conduct had caused serious harm, the Committee found that most of the factors which would support this level of sanction were present.

31. As stated, he had shown genuine insight and remorse and had a good record. The Committee was satisfied that this was an isolated incident, and that he had taken corrective steps to ensure that there would be no repetition of such conduct. Indeed, the Judge had concluded that Mr Moylan was unlikely to offend again.
32. Finally, Mr Moylan had produced supportive and relevant testimonials, and he had cooperated throughout the investigations stage.
33. In the Committee's judgement, a sanction of a severe reprimand was sufficient, appropriate and proportionate.
34. The Committee's decision, therefore, is to impose on Mr Moylan a severe reprimand.

COSTS AND REASONS

35. The Committee had been provided with a detailed breakdown of Costs Schedule (pages 1 and 2) and a Simple Costs Schedule (page 1) relating to ACCA's claim for costs.
36. The Committee concluded that ACCA was entitled to be awarded costs against Mr Moylan, the allegations having been found proved. The amount of costs for which ACCA applied was £6,339. The Committee did not consider that the claim was unreasonable although the hearing had taken less time than estimated.
37. Mr Moylan had provided ACCA with a financial statement regarding his means although this was not supported by any documents. In fairness to him, Mr Moylan stated in his oral submissions that would pay any award of costs made against him although he would have to pay by monthly instalments. He also indicated that, in the course of the investigation, there had been instances where ACCA had requested documentation or information from Mr Moylan which had already been provided.

38. In all the circumstances, and in exercising its discretion, the Committee considered that it was reasonable and proportionate to award costs to ACCA in the reduced sum of £5,000.00. The reduction was to reflect that the hearing took less time than estimated and that there had been a level of duplication in the course of the investigation.

EFFECTIVE DATE OF ORDER

39. The Committee confirmed that this order shall take effect at the expiry of the period allowed for an appeal in accordance with the Appeal Regulations.

Ms Valerie Paterson
Chair
30 April 2025