

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Ms Aditi Dinesh Kumar Nahar

Heard on: Tuesday, 15 July 2025

Location: Virtual hearing via Microsoft Teams

Committee: Ms Colette Lang (Chair)
Dr Louise Wallace (Lay)
Ms Andrea White (Accountant)

Legal Adviser: Ms Jane Kilgannon

Persons present

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

Summary: Allegations 1(a), 1(b), 1(c), 2(a) and 3(i) found proved
Removal from the student register

Costs: Ms Nahar ordered to pay £5,600.00 towards ACCA's costs

1. The Disciplinary Committee (the Committee) convened to consider the case of Ms Aditi Dinesh Kumar Nahar (Ms Nahar).

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2. Mr Mazharul Mustafa (Mr Mustafa) represented the Association of Chartered Certified Accountants (ACCA). Ms Nahar did not attend the hearing and was not represented.
3. The Committee had 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. a Hearing Bundle (pages 1 to 60); and
 - b. a Service Bundle relating to today's hearing (pages 1 to 18).

SERVICE OF PAPERS

7. The Committee considered whether the appropriate documents had been served on Ms Nahar 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, 15 July 2025, that had been sent by electronic mail (email) to Ms Nahar's registered email address on 16 June 2025. 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 16 June 2025. On the basis of that documentation, the Committee was satisfied that the Notice of Hearing had been served on Ms Nahar on 16 June 2025, 29 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. Mr Mustafa made an application for the hearing to proceed in the absence of Ms Nahar.
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 Ms Nahar.
15. The Committee took into account the submissions of Mr Mustafa. 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 Ms Nahar must be exercised with the utmost care and caution.

17. The Committee noted that ACCA had made a telephone call to Ms Nahar on 1 July 2025, and that she had answered the call and confirmed that she did not intend to attend the hearing. The Committee also noted that Ms Nahar replied to an email from ACCA on 1 July 2025, confirming that she was content for the hearing to proceed in her absence.
18. On the basis of the evidence set out above, the Committee was satisfied that ACCA had made reasonable efforts to notify Ms Nahar about today's hearing and that Ms Nahar knew about the hearing. The Committee noted that Ms Nahar 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 Ms Nahar was absent due to incapacity or illness. Her conduct during the telephone and email correspondence on 1 July 2025 indicated that Ms Nahar had voluntarily absented herself from today's hearing and was content for it to proceed in her absence.
19. The Committee was mindful that there is a public interest in dealing with regulatory matters expeditiously.
20. Having balanced the public interest with Ms Nahar's own interests, the Committee decided that it was fair and in the interests of justice to proceed in Ms Nahar's absence.

BRIEF BACKGROUND

21. Ms Nahar became a student member of ACCA on 18 May 2021.
22. On 21 December 2023 ACCA received a referral by email attaching documentation. The documents included five annotated photographs, all appearing to show a computer screen displaying ACCA exam content.
23. On 7 March 2024 ACCA contacted Ms Nahar informing her that it was investigating a possible breach by her of ACCA's Exam Regulations during the

FMA – Management Accounting exam which she attempted on 6 January 2022 at [Private].

24. On 21 March 2024 Ms Nahar sent an email to [Private] stating:

“I am writing to address the incident that occurred during the exam at [Private] Due to an unintentional mistake, I brought my phone into the exam center, knowing that it was against the rules. I want to clarify that my actions were not intended for any dishonest purposes; I was merely sharing questions with a friend to illustrate how they are presented in exams.

I want to emphasize that I had no intention of cheating, as I didn’t even pass the exam at that time. It was a regrettable act of thoughtlessness on my part. After the exam, I shared the questions with my friend, not during the ongoing exam. I understand that [Private] upholds high standards of security, and I deeply regret any inconvenience my actions may have caused.

I sincerely apologize for any trouble or inconvenience this may have caused [Private]. Please know that there was no intention on my part to engage in any form of academic dishonesty.

Thank you for your understanding”.

25. On 26 April 2024 ACCA contacted Ms Nahar alleging a dishonest breach of the ACCA Exam Regulations and asking Ms Nahar to respond to a number of questions by 10 May 2024.
26. On 9 May 2024 a Senior CBE Administrator for ACCA confirmed by email that:
- a. The FMA Management Accounting exam on 6 January 2022 was a centre-based exam at [Private];
 - b. Ms Nahar failed the FMA Management Accounting exam at her attempt on 6 January 2022 but passed when she re-sat the exam on 18 July 2022; and

- c. Ms Nahar has a number of ACCA exams left to take.
27. On 14 May 2024 Ms Nahar responded by email to ACCA's questions as follows:

2. Do you admit or deny that you had with you during the exam and/or in the exam room an electronic device with a camera or mobile phone with a camera?

"Yes I had my phone with me"

3. Do you admit or deny that you took photographs of exam questions during your FMA Management Accounting exam?

"Yes I took photographs"

4. Did you permit a third party to take photographs of your FMA Management Accounting exam?

"No"

6. Please provide details of any persons with whom you shared the exam questions?

"I have not shared any photographs with anyone"

8. Were you seeking assistance with your exam or seeking to assist others in taking ACCA's FMA Management Accounting exam?

"No"

9. Please explain why the photographs contain answers to each of the questions?

"I have no idea because exam was held long back ago"

10. Did you receive these answers during or after your exam attempt?

"No"

12. Please note that you must delete any photographs/images of the exam questions which are in your possession and/or on an item or electronic communications device which you own.

"Yes I have deleted all the photographs"

13. Was there someone else in the room with you during the exam?

"Yes [Person A] was there with me while writing the paper [they] were also giving the paper at the same date"

15. Did you pay a third party to assist you with your exam? If so, how was the assistance given?

"No"

16. You first attempted the FMA Management Accounting on 6 January 2022, and then re-attempted the same exam on or around 18 July 2022. Did you use the photographs from the first FMA exam attempt to assist you on your second attempt at the FMA exam in July 2022?

"No i haven't use that photographs for my next attempt"

17. If you have any other comments in relation to this complaint, please submit them with your response.

"No"

18. Did you read the Examination Regulations and Guidelines before sitting the exam?

“Yes”

ALLEGATIONS

Ms Aditi Dinesh Kumar Nahar ('Ms Nahar'), an ACCA student:

1. On 06 January 2022, in relation to the ACCA's computer-based FMA Management Accounting Exam ("the Exam"):
 - a. Used a mobile telephone with camera during the Exam (an unauthorised item within meaning of Regulation 5(a) of the Exam Regulations) in breach of Regulation 6(b) of the Exam Regulations; and/or:
 - b. Engaged in improper conduct designed to assist her and/or any other entrant with the Exam or a future FMA exam attempt contrary to Regulation 10 of the Exam Regulations in that she:
 - i. Took photographs of exam questions which were on her computer screen with a mobile telephone during the exam; and/or
 - ii. Caused or permitted the said photographs to be shared with a third party or parties; and/or:
 - c. Copied exam content by taking photographs of her computer screen with a mobile telephone with camera in breach of Regulation 14 of the Exam Regulations.
2. Further, Ms Aditi Dinesh Kumar Nahar's, conduct in respect of any or all of the matters set out in Allegations 1(a) to (c) above was:

- a. Dishonest, in that she intended to, and/or did, gain an unfair advantage for herself and/or others in the Exam or a future FMA exam attempt; or in the alternative:
 - b. Such conduct demonstrated a lack of integrity.
- 3. By reason of Ms Aditi Dinesh Kumar Nahar conduct above she is:
 - i. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters in Allegations 1 and/or 2; or in the alternative:
 - ii. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of any or all of the matters in Allegation 1.

DECISION ON ALLEGATIONS AND REASONS

Admissions

- 28. There were no formal admissions, and so ACCA was required to prove all of the matters alleged.

Evidence and submissions of ACCA

- 29. Mr Mustafa took the Committee through the documentary evidence relied upon by ACCA.
- 30. In relation to Allegations 1(a) and (b), Mr Mustafa submitted that the evidence available indicated that Ms Nahar had taken her mobile phone (which was an 'unauthorised item') into an ACCA exam, used the mobile phone to take photographs of exam questions, and then shared those photographs with a friend. He submitted that Ms Nahar's conduct was improper, in that she knew that she was not permitted to take her mobile phone into the exam and use it to take photographs of exam content. He also submitted that Ms Nahar's explanation for her conduct – her initial admission that she had shared the photographs with her friend to show them how ACCA exam questions are

presented, and her later retraction of that admission – were insufficient to rebut the presumption that Ms Nahar used her mobile phone during the exam to gain an unfair advantage, either for herself or for another person.

31. In relation to Allegation 1(c), Mr Mustafa submitted that the evidence available indicated that Ms Nahar had taken photographs of her computer screen during her exam attempt, and that this amounted to copying exam content.
32. In relation to Allegation 2(a), Mr Mustafa submitted that Ms Nahar's conduct was dishonest because it amounted to cheating. In the alternative, in relation to Allegation 2(b), Mr Mustafa submitted that Ms Nahar's conduct amounted to a failure to act with integrity.
33. In relation to Allegation 3(a), Mr Mustafa submitted that Ms Nahar's conduct was serious and had brought discredit to Ms Nahar, ACCA and the accountancy profession. As such, he submitted that it had amounted to serious professional misconduct. In the alternative, in relation to Allegation 3(b), Mr Mustafa submitted that Ms Nahar's conduct at Allegation 1 rendered her liable to disciplinary action.

Evidence and submissions of Ms Nahar

34. Ms Nahar did not attend to give evidence or to make oral representations and nor did she submit any written representations.
35. The Committee had regard to Ms Nahar's emails to [Private] on 21 March 2024 and to ACCA on 14 May 2024, which included her admission to taking photographs of examination content, her initial admission (later retracted) to showing the photographs to a friend after the exam, and her denial of any dishonest or improper intent.

Decisions and reasons of the Committee

36. The Committee considered all of the evidence before it, and the submissions of Mr Mustafa. The Committee accepted the advice of the Legal Adviser, which

included reference to the applicable burden and standard of proof, and the interpretation of the terms dishonesty, a failure to act with integrity, and misconduct.

Allegation 1(a) – proved

37. In relation to Allegation 1(a), the Committee noted that Examination Regulation 5(a) provides that examination candidates are “*not permitted to use in your examination room [...] mobile phones (unless the exam is being conducted remotely in which case it must only be used in accordance with ACCA’s Exam Guidelines). These are regarded as ‘unauthorised items’ and are taken into the examination room at the candidate’s own risk*” and that the ACCA Exam Guidelines provides that “*No unauthorised items or materials are permitted on or about your person or at your desk*”. On the basis of Ms Nahar’s admission that she used her mobile telephone during her examination; the Committee was satisfied that Ms Nahar had breached Exam Regulation 5(a) because she must have had the mobile telephone on or about her person to be able to use it.
38. The Committee noted that Exam Regulation 6(b) provides that, if you breach Exam Regulations 5(a), “*it will be assumed that you intended to use the ‘unauthorised items’ to gain an unfair advantage in the exam. In any subsequent disciplinary proceedings, you will have to prove that you did not intend to use the ‘unauthorised items’ to gain an unfair advantage in the exam*”.
39. The Committee considered whether Ms Nahar had proven that she did not intend to use her mobile telephone to gain an unfair advantage in the exam. The Committee noted that Ms Nahar had admitted, in her email to [Private], that she knew that it was against the rules to take her mobile telephone into the exam centre and that her purpose, which she followed through on, was to take photographs of exam content so that after the exam she could show her friend how the exam content is presented. The Committee noted that Ms Nahar later retracted this admission in her email to ACCA, stating that she had not shown anyone the photographs that she had taken. The Committee considered that Ms Nahar’s initial admission to sharing the photographs with a friend was more likely to be true than she later retraction of that position. This was on the basis

that the admission was first in time and because she had provided no explanation for her later change of position.

40. The Committee found that the most likely explanation for Ms Nahar's conduct was that she wished to capture the examination content for the purposes of gaining an unfair advantage. On that basis, the Committee found that Ms Nahar had failed to prove that she did not intend to use her mobile telephone to gain an unfair advantage in a future exam, and so she had acted in breach of Exam Regulation 6(b).
41. Accordingly, the Committee found Allegation 1(a) proved.

Allegation 1(b) - Proved

42. In relation to Allegation 1(b)(i) and (ii), the Committee noted that Ms Nahar had admitted that she had taken photographs of exam questions which were on her computer screen using her mobile telephone during the exam and that she had shared the photographs with her friend. The Committee noted that Exam Regulation 10 provides that *"You may not engage in any improper conduct designed to assist you in your exam attempt or provide any improper assistance to any other exam entrant in their exam attempt"*.
43. The Committee noted that Ms Nahar denied that she had acted improperly, whether to help herself or her friend. She described her conduct as thoughtlessness and not an attempt to cheat.
44. On the basis of Ms Nahar's admissions, the Committee was satisfied that Ms Nahar knew that she was not permitted to take photographs of exam content and yet she did so during the exam on 6 January 2022 and showed the photographs taken to a friend after the examination. The Committee referred to its earlier finding that Ms Nahar had taken the photographs of exam content to gain an unfair advantage. The Committee considered that such a purpose was improper. The Committee therefore found that Ms Nahar had acted in breach of Exam Regulation 10.

45. Accordingly the Committee found Allegation 1(b) proved.

Allegation 1(c) - Proved

46. The Committee noted that Exam Regulation 14 provided that “*You must not copy, photograph or reproduce in any manner exam questions. You are also strictly prohibited from distributing or seeking to exploit for commercial gain unauthorised copies of exam questions*”. The Committee also noted that Ms Nahar had admitted to taking photographs of the examination questions on her computer screen on 6 January 2022. On that basis, the Committee was satisfied that Ms Nahar had acted in breach of Exam Regulation 14.
47. Accordingly, the Committee found Allegation 1(c) proved.

Allegation 2(a) – proved

48. In relation to Allegation 2(a), the Committee applied the test for dishonesty set out in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67.
49. Applying the first stage of the test, the Committee had regard to Ms Nahar’s previous good character and considered that it made it less likely that she would have had a dishonest state of mind or been untruthful about the relevant events. However, bearing in mind its findings in relation to Allegations 1(a), 1(b) and 1(c) (that Ms Nahar had engaged in improper conduct, taking photographs of exam content in order to gain an unfair advantage), the Committee considered that Ms Nahar’s subjective state of mind at the relevant time was that she knew that she was not permitted to take photographs of the examination content, but she nevertheless chose to do so.
50. Applying the second stage of the test, the Committee considered that Ms Nahar’s conduct would be viewed by ordinary decent members of the public to be dishonest by objective standards because it amounted to an attempt to gain an unfair advantage in a future professional exam.

51. Accordingly, the Committee found Allegation 2(a) proved.
52. Given its findings in relation to Allegation 2(a), it was not necessary for the Committee to consider the alternative matter set out at Allegation 2(b).

Allegation 3(i) – proved

53. In relation to Allegation 3(i), the Committee considered the seriousness of Ms Nahar's conduct set out at Allegations 1(a), 1(b), 1(c) and 2(a). The Committee found that Ms Nahar's conduct was not only a breach of ACCA's Exam Regulations but also departed significantly from what was proper in the circumstances and brought discredit to Ms Nahar, ACCA and the accountancy profession. The conduct risked the academic integrity of the exam and therefore risked undermining proper professional standards and public confidence in ACCA and its qualifications.
54. The Committee noted that Ms Nahar's conduct amounted to a dishonest attempt to gain an unfair advantage in a future professional exam. As such, the Committee found it to be conduct that fell far below the standards expected of a student member of ACCA.
55. Taking all of the matters set out at Allegations 1(a), 1(b), 1(c) and 2(a) together, the Committee considered Ms Nahar's conduct to have been so serious as to have amounted to misconduct.
56. Accordingly, the Committee found Allegation 3(i) proved.
57. Given the Committee's finding in relation to Allegation 3(i), it was not necessary for it to consider the alternative matter set out at Allegation 3(ii).

SANCTION AND REASONS

58. In reaching its decision on sanction, the Committee took into account the evidence that it had already heard, its earlier findings and the further submissions made by Mr Mustafa.

59. Ms Nahar had not provided any written submissions in relation to the sanction stage of proceedings.
60. The Committee accepted the advice of the Legal Adviser, who referred it to Regulation 13(4) of the Regulations, relevant caselaw and the ACCA document 'Guidance for Disciplinary Sanctions'. The Committee bore in mind that the purpose of any sanction was not to punish Ms Nahar, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate.
61. When deciding on the appropriate sanction, the Committee carefully considered whether there were any aggravating and mitigating features in this case.
62. The Committee considered the following matters to be aggravating features of the case:
- a. The conduct was deliberate, motivated by a desire to obtain an unfair advantage in a professional exam;
 - b. The conduct was dishonest and amounted to an abuse of trust;
 - c. The conduct undermined the academic integrity of the exam;
 - d. The conduct created a risk of harm to the reputation of ACCA and the accountancy profession;
 - e. Ms Nahar had failed to demonstrate any insight into her misconduct; and
 - f. Ms Nahar had failed to demonstrate that she had reflected on the actions she would take to prevent repetition of the misconduct.
63. The Committee considered the following matters to be mitigating features of the case:
- a. The absence of any previous regulatory findings against Ms Nahar;
 - b. Ms Nahar's early admission to using her mobile telephone to take photographs of the exam questions;
 - c. Ms Nahar had apologised for her "*mistake*"; and

- d. Ms Nahar's confirmation that she had now deleted her copies of the photographs.
64. The Committee reminded itself that student members must cooperate fully with the regulator, including in relation to any investigation into their conduct. The Committee noted that Ms Nahar had engaged with ACCA, in that she had responded to ACCA's investigation questions and had responded to ACCA's hearing team in relation to her planned non-attendance at today's hearing. However, the Committee considered that Ms Nahar's engagement had not been as fulsome as it could have been. For example, she had not returned a Case Management Form to indicate her formal position in relation to the ACCA allegations. Nor had she attended today's hearing or provided written representations, in order to provide her account of events directly to the Committee.
65. No professional or character testimonials were presented for the consideration of the Committee.
66. The Committee noted that Section E2 of the 'Guidance for Disciplinary Sanctions' document indicated that:
- a. Dishonesty, even when it does not result in direct harm and/or loss undermines trust and confidence in the profession;
 - b. The public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances. It is a cornerstone of the public value which an accountant brings; and
 - c. The Committee should bear these factors in mind when considering whether any mitigation presented by the student member is so remarkable or exceptional that it warrants anything other than removal from the student register.

67. The Committee also noted Section F of the 'Guidance for Disciplinary Sanctions' document, which categorised "*Deceiving/misleading ACCA/statutory regulator*" as "*Very serious*" conduct.
68. The Committee considered the available sanctions in increasing order of severity.
69. The Committee first considered whether to take no further action but considered that such an approach was not appropriate given the seriousness of the misconduct.
70. The Committee considered that neither admonishment, reprimand nor severe reprimand would be appropriate, because the nature of the conduct was deliberate, there was insufficient evidence of insight and so there was a risk of repetition of the misconduct which put the public at risk of harm. The Committee therefore considered that these three sanctions would be insufficient to mark the seriousness of the misconduct, and to provide adequate protection of the public and to address the wider public interest.
71. The Committee considered that removal from the student register was the appropriate and proportionate sanction in this case because Ms Nahar's conduct:
- a. Was a serious departure from professional standards;
 - b. Had the potential to have an adverse impact on members of the public if trust was undermined in ACCA qualifications and the profession of accountancy;
 - c. Amounted to an abuse of trust;
 - d. Included dishonesty;
 - e. Demonstrated a lack of insight into the seriousness of the conduct and the consequences thereof; and
 - f. Was fundamentally incompatible with being a student member of ACCA.

72. The Committee did not consider that there were any mitigating features in the case that were remarkable or exceptional so as to warrant anything other than removal from the student register.
73. The Committee was mindful that the sanction of removal from the student register was the most serious sanction that could be imposed and recognised that it could have negative consequences for Ms Nahar in terms of her reputation and financial circumstances. However, the Committee considered the sanction to be proportionate in the circumstances, given the seriousness of the misconduct, the need to protect the public, and the wider public interest in upholding proper professional standards and maintaining public confidence in ACCA and the accountancy profession.
74. Accordingly, the Committee decided to remove Ms Nahar from the student register.
75. The Committee did not deem it necessary to impose a specified period before which Ms Nahar could make an application for re-admission as a student member.

COSTS AND REASONS

76. Mr Mustafa made an application for Ms Nahar to make a contribution to the costs of ACCA. Mr Mustafa applied for costs totalling £6,442.50. The Committee was provided with a Schedule of Costs providing a breakdown of the activity undertaken by ACCA and the associated costs. Mr Mustafa submitted that the costs claimed were appropriate and reasonable. He also drew the Committee's attention to the fact that some elements included in the schedule were based on a full-day time estimate for today's hearing, whereas the hearing may, in fact, take slightly less than a day.
77. Ms Nahar did not provide the Committee with a Statement of Financial Position, nor did she provide any written representations in relation to the costs stage of the proceedings.

78. 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 Cost Orders'.
79. 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 Ms Nahar's financial and personal circumstances, the Committee found no basis for reducing the costs payable on the grounds of Ms Nahar's ability to pay or other personal circumstances.
80. In light of the fact that the hearing today had taken 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.
81. Taking all of the circumstances into account, the Committee decided that Ms Nahar should be ordered to make a contribution to the costs of ACCA in the sum of £5,600.00.

INTERIM ORDER

82. Pursuant to Regulation 12(5)(b) of the Regulations, the Committee rescinded the Interim Order that had been originally imposed on Ms Nahar by the Interim Orders Committee on 29 May 2024 (and that was most recently confirmed on 13 June 2025) in relation to these allegations.

ORDER

83. The Committee made the following order:
- a. Ms Nahar shall be removed from the student register;
 - b. Ms Nahar shall make a contribution to ACCA's costs in the sum of £5,600.00; and

- c. The Interim Order originally imposed on Ms Nahar on 29 May 2024 is rescinded.

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 removal from the student register shall take effect immediately.
- 85. In accordance with Regulation 20(2) of the Regulations, the orders relating to costs and rescission of the Interim Order shall take effect immediately.

Ms Colette Lang
Chair
15 July 2025