

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

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| In the matter of: | Miss Yifan Cheng |
| Heard on: | Wednesday, 18 June 2025 |
| Location: | Remotely by Microsoft Teams |
| Committee: | HH Suzan Matthews KC (Chair) Mr Ryan Moore (Accountant) Mr Roger Woods (Lay) |
| Legal Adviser: | Ms Margaret Obi |
| Persons present and capacity: | Mr Mazharul Mustafa (ACCA Case Presenter) Ms Anna Packowska (Hearings Officer) |
| Outcome: | Allegations 1(a), 1(b), 1(c), 2, 3(a), 3(b), 3(c), 3 (d), and 5 were found proved. The alternative charges were not considered |
| Sanction: | Removed from affiliate membership of ACCA with immediate effect |
| Costs: | Ordered to pay a contribution to ACCA's costs in the sum of £6,000 |

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Introduction

1. The Disciplinary Committee (“the Committee”) convened to hear allegations of misconduct against Miss Cheng. The hearing was conducted remotely via Microsoft Teams. The Committee was provided with a Main Hearing Bundle with pages numbered 1-269, an Additional Bundle numbered 1-6, a Separate Bundle numbered 1-87, and a Service Bundle numbered 1-16 in advance of the hearing. At the sanction stage the Committee was provided with both a simple and detailed Costs Schedule (6 pages in total).
2. Mr Mustafa presented the case on behalf of ACCA. Miss Cheng did not attend and was not represented.

Background

Practical Experience Requirement

3. Upon an ACCA student completing all their ACCA exams, they become an ACCA affiliate. 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.
4. A person undertaking practical experience is often referred to as an ACCA trainee. Trainees must record their practical experience (known as the Practical Experience Requirement – ‘PER’) using the “MyExperience” recording tool through ACCA’s online portal “myACCA”.

Performance Objectives

5. As part of their practical experience, each trainee is required to complete nine performance objectives (PO’s) under the supervision of a qualified accountant. An accountant is recognised by ACCA as a qualified accountant if they are a qualified accountant recognised by law in the trainee’s country and or a member of an IFAC body (International Federation of Accountants). Once a trainee

believes they have completed a PO, they are required to provide a statement in their PER training record describing the experience they have gained in order to meet the objective. Given this is a description of their own experience, the statement should be unique to them. Through the online tool, the trainee then requests that their practical experience supervisor approves that PO.

6. In addition to approval of their PO's, the trainee must ensure their employment where they have gained relevant practical experience (being a minimum of 36 months) has been confirmed by the trainee's line manager who is usually also the trainee's qualified practical experience supervisor. This means the same person can and often does approve both the trainee's time and achievement of POs.
7. If the trainee's line manager is not qualified, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their PO's. This external supervisor must have some connection with the trainee's firm, for example as an external accountant or auditor.
8. Once all nine PO's have been approved by the trainee's practical experience supervisor (whether internal or external) and their minimum 36 months of practical experience has been approved, the trainee is eligible to apply for membership - assuming they have also passed all their ACCA exams and successfully completed ACCA's Ethics module. Each PO is made up of a short description of the PO, five elements describing the skills and expertise that trainees must demonstrate to have achieved the PO and a personal statement written by the trainee personally. The PES evaluates these when considering if the trainee has achieved the standard that is required by ACCA.

ACCA Investigation

9. During 2023 it came to the attention of ACCA's Professional Development Team that the practical experience supervisors registered to 91 ACCA trainees, shared one of three email addresses despite the names of such supervisors being different. The three email addresses were as follows:

- [REDACTED]
- [REDACTED]
- [REDACTED]

10. Further analysis of this cohort of 91 trainees confirmed the following:

- Most of these trainees were registered with ACCA as resident in China.
- Although each statement supporting a PO should be a description of a trainee's experience and therefore unique, many of such statements within this cohort of 91 trainees were the same.
- Of these 91 trainees, the earliest date a supervisor with one of these three email addresses is recorded as approving a trainee's PER training record was August 2021 with the latest date being March 2023.
- Consequently, all 91 trainees were referred to ACCA's Investigations Team. Miss Cheng is one such trainee.

Allegations

Miss Yifan CHENG ('Miss Cheng'), at all material times an ACCA trainee:

- 1) On or about 29 December 2022 in relation to her ACCA Practical Experience Training Record caused or permitted a third party
 - a) to register Person A as her practical experience supervisor and further,
 - b) to approve in Person A's name 42 months of qualifying experience and further,
 - c) to approve in Person A's name her nine performance objectives.

2) Applied for membership to ACCA on or about 7 March 2023 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record she had achieved all or any of the following Performance Objectives:

- Performance Objective 1: Ethics and professionalism
- Performance Objective 2: Stakeholder relationship management
- Performance Objective 3: Strategy and innovation
- Performance Objective 4: Governance, risk and control
- Performance Objective 5: Leadership and management
- Performance Objective 6: Record and process transactions and events
- Performance Objective 7: Prepare external financial reports
- Performance Objective 9: Evaluate investment and financing decisions
- Performance Objective 13: Plan and control performance

3) Miss Cheng's conduct in respect of the matters described above was:

- a) In relation to Allegation 1 a), dishonest in that Miss Cheng knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.
- b) In relation to Allegation 1 b), dishonest in that Miss Cheng knew her supervisor, Person A, had not approved her qualifying experience.
- c) In relation to Allegation 1 c), dishonest in that Miss Cheng knew Person A had not approved her nine performance objectives.
- d) In relation to Allegation 2, dishonest in that Miss Cheng knew she had not achieved all or any of the performance objectives as described in the corresponding performance objective statements or at all.
- e) In the alternative, any or all of the conduct referred to in Allegations 1 and 2 above demonstrates a failure to act with Integrity.

4) In the further alternative any or all of the conduct referred to in Allegations 1 and 2 above was reckless in that:

- a) Miss Cheng failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor.
 - b) Miss Cheng paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 2 accurately set out how each objective had been met.
- 5) By reason of her conduct, Miss Cheng is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 4 above.

Response to the Allegations

- 11. Following referral of this matter to ACCA's Investigations Team, a member of that team sent an email to Miss Cheng on 23 April 2024 attached to which was a letter, and other documents. The letter set out the complaint and requested that Miss Cheng respond to a number of questions by 7 May 2024. A short response from Miss Cheng was received on 28 April 2024 in which she stated: *"hello, i have received the password email what kind of thing I need to response."*
- 12. In response ACCA emailed Miss Cheng on 29 April 2024, drawing her attention to the questions referred to in the letter attached to ACCA's email of 23 April 2024 and the deadline for response of 7 May 2024. No further response was received by this deadline and therefore a further encrypted email was sent to Miss Cheng on 8 May 2024 with a copy of the letter and other documents attached to the previous email. In the covering email Miss Cheng was reminded of her obligation to cooperate by responding to the questions in the letter and to do so by 22 May 2024. No response was received by the deadline, and therefore a further encrypted email was sent to Miss Cheng on 23 May 2024 with a copy of the letter and other documents attached to the previous email. In the covering email Miss Cheng was reminded of her obligation to cooperate by responding to the questions in the letter and to do so by 6 June 2024.

13. On 3 June 2024, Miss Cheng emailed ACCA attaching her response to ACCA's questions. In particular, Miss Cheng stated as follows:

- She was employed by the firm referred to in her PER training record, Company A, and that Person A was her line manager for the period referred to in her PER training record, being the 42 months from [REDACTED]. Miss Cheng provided documentation in the body of her email evidencing her employment.
- In response to why her PO statements are the same as many other ACCA trainees which predate hers, she explained that: *"Actually, I write it in my own words firstly. In order to make sure all things is right and clear, so i also consult others PO statements to learn how to write it. I find i upload others PO statements until i have received this letter. IF it is possible, I can upload the new one again (sic)."*

14. ACCA emailed Miss Cheng on 2 July 2024 with further questions to which she responded on 5 July 2024. Below are ACCA's questions followed by Miss Cheng's responses:

- In relation to the fact that all nine of the statements supporting your performance objectives are identical to other trainees and whose statements predate yours, you have stated 'Actually, I write it in my own words firstly In order to make sure all things is right and clear, so i also consult others PO statements to learn how to write it. I find i upload others PO statements until i have received this letter. IF it is possible, I can upload the new one again (sic).'

Please note that since advising you of this complaint in our email of 23 April 2024, in which you were also advised that your supervisor's email address is shared with many other supervisors, ACCA has become aware that many ACCA trainees whose supervisors shares the same email address, have provided to a third party (i) the name of their supervisor and (ii) their ACCA login and password. That third party has registered in the name of the trainee's supervisor and having done so, then uploaded template PO statements to the trainee's PER training record. The third party, in the name of the trainee's

supervisor, has then approved both time and POs in the trainee's PER training record.

- i) Please therefore tell me whether you provided the name of your supervisor and your ACCA login and password to a third party.

I provided name and my Acca login and password to the other one to help me check the content (sic).

- ii) Please tell [me] whether you believe a third party completed your PER training record as I have described above.

I'm not sure [they] use tamplate po statement to the trainnee's PER training record, because I write the PER statement in [REDACTED] and English and send it to [them] to help me to check (sic).

- iii) If so, please provide me with the name of that third party together with any text messages, emails or any other communications you have had with this person

I can't find the communications with [them], because I have changed the new phone

- iv) Please tell me whether you paid this third party a fee.

I don't pay for it (sic).

Preliminary Applications

Proof of Service

15. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations 2014 ("the Regulations"). The Committee took into account the submissions made by Mr Mustafa, on behalf of ACCA, and the advice of the Legal Adviser.

16. The Committee was provided with a printout from ACCA's register confirming the email address that it holds on record for Miss Cheng. The Committee was also provided with an email delivery receipt which confirmed that the Notice of Hearing, dated 21 May 2025, and the password for the enclosed documents had been sent to Miss Cheng's registered email address on that date. The Notice of Hearing confirmed the date, time and remote venue of the hearing. Miss Cheng was informed of her right to attend the hearing and to be represented, if she so wished. The Notice of Hearing also provided information about applying for an adjournment and the Committee's power to proceed in absence.
17. The Committee was satisfied that Miss Cheng had been provided with 28 days' notice in accordance with Regulation 10.1.

Proceeding in Absence

18. Mr Mustafa, on behalf of ACCA, made an application for the hearing to proceed in Miss Cheng's absence, as permitted by Regulation 10.7.
19. The Committee accepted the advice of the Legal Adviser.
20. The Committee determined that it was reasonable and in the public interest to proceed with the hearing for the following reasons:
 - a. The Committee noted that Miss Cheng did not respond to the Notice of Hearing. Nor did she respond to the chaser emails sent on 13 June 2025 and 17 June 2025 inviting her to confirm whether she would be attending the hearing. Furthermore, there was no answer when ACCA attempted to speak to Miss Cheng by telephone on 17 June 2025. The Committee was satisfied Miss Cheng was using her registered email address for the purposes of communicating with ACCA and, in any event, it is her duty to maintain an up-to-date email address whilst registered as a member. In these circumstances, the Committee took the view that ACCA had made sufficient efforts to provide Miss Cheng with the opportunity to attend the hearing. The Committee concluded that it was reasonable to infer that Miss Cheng's non-attendance

was voluntary and therefore a deliberate waiver of her right to participate in these proceedings remotely.

- b. There has been no application to adjourn and no indication from Miss Cheng that she would be willing to attend the hearing remotely on an alternative date. Therefore, re-listing this hearing would serve no useful purpose.
- c. The Committee acknowledged that there may be some the disadvantage to Miss Cheng, in not being able to give evidence or make oral submissions. However, the Committee concluded that any disadvantage was significantly outweighed by the public interest in ensuring that the hearing is heard and concluded expeditiously.

Decisions and Reasons

Findings of Fact

- 21. The Committee was aware that the burden of proving the facts was on ACCA. Miss Cheng did not have to prove anything, and the charges could only be found proved, if the Committee was satisfied, on the balance of probabilities.
- 22. In reaching its decision the Committee took into account the documentary evidence contained within the hearing bundle, as well as the oral submissions made by Mr Mustafa.
- 23. The Committee accepted the advice of the Legal Adviser. The Committee noted that following the Supreme Court decision in *Ivey v Genting Casinos* [2017] UKSC 67 the test for dishonesty is an objective test only. The Committee first had to determine Miss Cheng's actual knowledge or belief and then determine whether her acts or omission were, on the balance of probabilities, dishonest by the ordinary standards of reasonable and honest people.

FOUND PROVED

Allegation 1(a), 1(b) and 1(c)

“On or about 29 December 2022 in relation to her ACCA Practical Experience Training Record caused or permitted a third party

a) to register Person A as her practical experience supervisor and further,

b) to approve in Person A's name 42 months of qualifying experience and further,

c) to approve in Person A's name her nine performance objectives.”

24. The Committee was provided with a witness statement from Person B, Senior Administrator in ACCA's Member Support Team. In their statement, Person B explained ACCA's membership application process. They state that once an application is received, this is recorded in ACCA's database by an automated process. Person C, ACCA Professional Development Manager, provided an overview of the PER process in their witness statement.
25. The record for Miss Cheng confirms that her application was received on 31 August 2021. ACCA sent Miss Cheng an email on 3 September 2021 explaining that her application could not be processed as she had not completed her performance objectives. ACCA provided a link to useful resources for the completion of the Practical Experience Requirement. The email went on to state “...I note that you have a total of 0 months' of time signed off and verified by your practical experience supervisor within your My Experience record online however, as the minimum requirement is 36 months of time, you are currently 36 months short...”. In an email dated 3 January 2023, Miss Cheng stated that she had now fulfilled her performance objectives and asked for help with her membership application. ACCA responded on 9 January 2023 noting that Miss Cheng's application was under review. However, her application is on hold (given the concerns that arose) and she remains an ACCA affiliate.

26. The PER clearly stated that Person 'A' was Miss Cheng's supervisor. The Supervisor details for Miss Cheng confirm that Person A registered twice: (i) on 31 August 2021 as Miss Cheng's 'IFAC qualified line manager' with a unique personal email address and ACCA ID number [REDACTED]; and (ii) on 29 December 2022 as Miss Cheng's 'IFAC qualified line manager' but with one of the three common email addresses namely [REDACTED] and ACCA ID number [REDACTED]. As Miss Cheng's apparent 'IFAC qualified line manager', Person A was authorised to approve both Miss Cheng's time/ experience and all her PO's. However, the PER training record for Miss Cheng records that Person A registered as Miss Cheng's IFAC qualified line manager with the common email address [REDACTED] and ACCA ID number [REDACTED].
27. It was clear from the documentary evidence that Miss Cheng requested that Person A with ACCA ID number [REDACTED] approve her time/experience of 42 months on 29 December 2022 and that Person A with the same ACCA ID apparently did so on the same day. On the same date, 29 December 2022, Miss Cheng requested that Person with ACCA ID [REDACTED] approve all her nine PO's and Person A with the same ACCA ID apparently did so on the same day.
28. The Committee accepted the evidence of Person B and Person C, and the supporting documentary evidence described above.
29. For these reasons, Allegations 1(a) 1(b) and 1(c) were found proved.

FOUND PROVED

Allegation 2

"Applied for membership to ACCA on or about 7 March 2023 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record she had achieved all or any of the following Performance Objectives:

- Performance Objective 1: Ethics and professionalism
- Performance Objective 2: Stakeholder relationship management
- Performance Objective 3: Strategy and innovation

- Performance Objective 4: Governance, risk and control
- Performance Objective 5: Leadership and management
- Performance Objective 6: Record and process transactions and events
- Performance Objective 7: Prepare external financial reports
- Performance Objective 9: Evaluate investment and financing decisions
- Performance Objective 13: Plan and control performance”

30. The Committee took into account its findings in relation to Allegation 1.
31. The Committee noted that Miss Cheng’s PO statements are the same as many other trainees, which strongly supports its finding that Miss Cheng had not achieved the objectives in the way claimed or possibly at all.
32. Although Miss Cheng claims Person A acted as her supervisor and Person A registered as such with a unique personal email address, the Committee concluded that they did not complete any element of Miss Cheng’s PER training record. In reaching this conclusion, the Committee noted that Miss Cheng has admitted that she engaged a third party to whom she provided (i) the name of her supervisor - Person A, and (ii) her ACCA login and password. It was this third party (whose name Miss Cheng states that she does not know) who registered in the name of Miss Cheng’s supervisor, Person A (but with the common email address [REDACTED]), and who went on to approve all elements of Miss Cheng’s PER training record.
33. Miss Cheng’s explanation regarding her PO statements is not clear. She indicated to ACCA that she had initially written the statements in her “own words” but then stated ‘*I also consult other PO statements to learn how to write it. I find I upload other PO statements until I have received this letter [being ACCA’s letter advising her of the complaint]*’. The Committee concluded that this suggests that Miss Cheng had access to template statements. Although Miss Cheng claims she used these templates to learn how to write her own statements, she appears to admit that she mistakenly uploaded these template statements to her PER training record rather than those written by herself. However, in her further response to ACCA, Miss Cheng refers to engaging a third party to help her

'check' her training record who may have then uploaded the template statements to her training record.

34. The Committee was satisfied that either Miss Cheng uploaded the template statements to her PER training record, or a third party did so on her behalf, and these were subsequently approved by the third party in the name of Miss Cheng's supervisor - Person A. The Committee was also satisfied that the third party also approved Miss Cheng's time/experience in the name of Miss Cheng's purported supervisor Person A.
35. For these reasons, Allegation 2 was found proved.

FOUND PROVED

Allegation 3(a), 3(b), 3(c) and 3 (d)

Dishonesty

36. The guidance on submission of PER's was readily available and, in any event, as a trainee Miss Cheng was required to make herself aware of her obligations. There is extensive advice online in English and in Mandarin on how an ACCA trainee must complete their PER training record. This makes it clear that (i) a trainee's experience has to be approved by a supervisor who has acted as their supervisor for the period of experience claimed, (ii) statements supporting their PO's have to be written by trainees in their own words and as such must be unique, and (iii) PO's have to be approved by an IFAC qualified supervisor.
37. Given the extensive advice available online, the Committee concluded that it is not credible that Miss Cheng was unaware her supervisor had to approve her time/experience and PO's and/or that the statements supporting her PO's had to be in her own words. The Committee was satisfied that Miss Cheng knew that she was required to submit evidence of her training as approved by her supervisor and that Person A had not supervised her work. Therefore, in applying for ACCA membership (whether personally or through a third party), Miss Cheng claimed that her supervisor had approved her time/ experience in her PER

training record which she knew to be untrue. She also claimed to have achieved nine POs with the use of supporting statements which she knew had not been written by her and therefore knew she had not achieved the PO's as described in these statements or at all. Furthermore, she claimed that her supervisor had approved her PO's which she also knew was untrue.

38. The Committee also noted that with regard to the PO's there were striking similarities between Miss Cheng's statement and those that had been submitted by others. The Committee concluded that it was implausible that this was mere coincidence. It concluded that Miss Cheng had copied the statements or had allowed the statements to be copied. It is inconceivable that Miss Cheng believed that she could demonstrate the PO by plagiarising the statements of someone else. Miss Cheng was aware that the PO's had to be the result of the learning that she had achieved during her training.
39. The submission of the PER was a deliberate and conscious attempt to circumvent the rules and regulations designed to ensure that only trainees that meet the high standards expected are able to become registered members of ACCA. In these circumstances, the Committee concluded that this conduct would be regarded as dishonest by the standards of ordinary decent people.
40. For these reasons, the Committee, found Allegations 3(a) – (d) proved. It did not go on to consider the alternative charges.

ALLEGATION 5 - MISCONDUCT

41. The Committee determined that Miss Cheng's dishonest conduct was premeditated and persisted for a significant period as she must have been aware for some time that she was not complying with the ACCA training requirements. The Committee noted that the training requirements are designed to ensure, in the interests of protecting the public and trust and confidence in the profession, that only those that meet ACCA's high standards are admitted as members. Miss Cheng put her own interests above the interests of the public and her professional obligations and, in so doing, significantly undermined the integrity of ACCA's membership process and the accountancy profession.

42. The Committee was satisfied that Miss Cheng's dishonest conduct fell far below the standards expected of her and amounts to misconduct.

SANCTION AND REASONS

43. Mr Mustafa informed the Committee that there were no previous disciplinary findings against Miss Cheng.
44. The Committee accepted the advice of the Legal Adviser who referred it to ACCA's Guidance for Disciplinary Sanctions. In considering what sanction, if any, to impose, the Committee bore in mind the principle of proportionality and the need to balance the public interest against Miss Cheng's own interests. The purpose of any sanction is not meant to be punitive but to protect members of the public, maintain public confidence in the profession and ACCA and to declare and uphold proper standards of conduct and behaviour.
45. When considering the appropriate sanction, the Committee considered the aggravating and mitigating features of the case. The Committee noted that Miss Cheng has no previous disciplinary findings but did not consider this to be a mitigating factor as all registered members are expected to be of good character.
46. The Committee considered the following to be aggravating features:
- Miss Cheng's dishonest actions were premeditated and persistent.
 - Miss Cheng's dishonesty was a significant breach of trust.
 - Miss Cheng had demonstrated no insight into the seriousness of her dishonest conduct or the impact of her behaviour on the profession.
 - Miss Cheng had demonstrated no insight, remorse or regret.
47. The Committee first considered taking no further action. The Committee concluded that, in view of the nature and seriousness of Miss Cheng's conduct and behaviour, it would not be in the public interest to take no further action.
48. The Committee then considered an Admonishment. The Committee concluded that Miss Cheng had not demonstrated any remorse or insight. In any event, the

Committee concluded that an Admonishment would be insufficient to mark the seriousness of Miss Cheng's dishonesty and therefore would not uphold trust and confidence in the profession and the regulatory process.

49. The Committee went on to consider a Reprimand or a Severe Reprimand. It noted that such sanctions may be suitable if the member has proper insight into their failings or has expressed genuine expression and where there was no continuing risk to the public; none of which applies to Miss Cheng. The Committee concluded that the nature of Miss Cheng's dishonesty, in deliberately seeking to undermine the very purpose of regulation in order to serve her own interests, was towards the higher end of the spectrum for misconduct of this type. Honesty and integrity are fundamental qualities expected of all accountants and therefore the absence of these qualities is fundamentally incompatible with continued registration as a member. As a consequence, even a Severe Reprimand would undermine rather than uphold public trust and confidence in the profession and the regulatory process.
50. Having determined that a Severe Reprimand would be insufficient to address the nature and seriousness of Miss Cheng's dishonesty the Committee determined that Miss Cheng should be removed from membership of ACCA. Removal is a sanction of last resort and should be reserved for those categories of cases where there is no other means of protecting the public or the wider public interest. The Committee concluded that Miss Cheng's case falls into this category because of the serious nature of her misconduct and the absence of insight. The sanctions guidance states that the public is entitled to expect a high degree of probity from a member 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 be trustworthy. The Committee took the view that members of the public, fellow accountants and ACCA are entitled to expect a member to uphold high standards of behaviour at all times and would be appalled by the prospect of a member acquiring ACCA membership by deception.
51. The Committee concluded that a failure to remove a member who had behaved in this way would seriously undermine public confidence in the profession and in ACCA as its regulator. In order to maintain public confidence and uphold proper

standards in the profession, it is necessary to send out a clear message that this sort of behaviour is unacceptable.

52. The Committee acknowledged the potential impact of removal but determined that the public interest concerns outweighed Miss Cheng's professional, personal, and/or financial interests.
53. The Committee decided that the appropriate and proportionate sanction is removal.

Costs

54. The Committee considered ACCA's application for costs in the sum of £6,413 as set out in the schedule of estimated costs that had been provided to Miss Cheng.
55. The Committee concluded that it is appropriate to make an award for costs. The Committee was satisfied that the case had been properly brought, and that the costs were fair and reasonable. However, the Committee reduced the costs to £6,000 as the hearing time was shorter than a full day and therefore the costs associated with the involvement of the case presenter and hearing officer were less than anticipated.
56. The Committee concluded that the costs could not be reduced any further because Miss Cheng had not provided a statement of her means and should be required to make a contribution to the costs of bringing these proceedings otherwise the entirety of the costs would be borne by the profession as a whole.

ORDER

- i. Miss Cheng shall be removed as an affiliate from the ACCA register.
- ii. Miss Cheng shall pay a contribution to ACCA's costs in the sum of £6,000.

EFFECTIVE DATE OF ORDER

57. Taking into account all the circumstances, the Committee decided that it was in the interests of the public for the order for the removal to take immediate effect. This is subject to the order being varied or rescinded on appeal in accordance with the Appeal Regulations.

HH Suzan Matthews KC
Chair
18 June 2025