

16 December 2025

Disciplinary Committee ordered member excluded*

On 26 November 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Ian David McClelland, of Hampshire, England.

Allegations

- a. On 25 April 2023 Mr Ian David McClelland [PRIVATE] which is discreditable to the Association or to the accountancy profession.
- b. Between 25 April 2023 and 04 January 2024 Mr Ian David McClelland failed to bring promptly to the attention of ACCA that he may have become liable to disciplinary action by reason of [PRIVATE] referred to in allegation 1 (a) above in breach of bye-law 10 (b).
- c. By reason of the matters referred to in allegation 1 (a) above, Mr Ian David McClelland is liable to disciplinary action pursuant to bye-law [PRIVATE] and in respect of allegation 1 (b), is liable to disciplinary action pursuant to bye-law 8(a)(iii).

The Disciplinary Committee ordered that Mr Ian David McClelland be excluded from membership and to pay costs to ACCA in the sum of £7,400.00.

Please note that this may be the subject of an appeal.

** An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

- ends -

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About ACCA

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 252,500 members and 526,000 future members in 180 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: www.accaglobal.com