

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Mr Ian McClelland
Heard on:	Wednesday, 26 November 2025
Location:	Remotely via Microsoft Teams
Committee:	Mr Tom Hayhoe (Chair) Dr Beth Picton (Accountant) Mrs Victoria Smith (Lay)
Legal Adviser:	Mr Ashraf Khan (Legal Adviser)
Persons present and capacity:	Ms Kimberley Clifton (Case Presenter on behalf of ACCA) Ms Aimee Murphy (Hearings Officer)
Summary	Exclusion from membership
Costs:	£7,400.00

1. The Committee sat on 26 November 2025 to consider a case brought by the Association of Chartered Certified Accountants ("ACCA") against Mr Ian David McClelland. The hearing took place remotely.
2. The Committee was provided with a service bundle consisting of 23 pages and a hearing bundle consisting of 44 pages.

3. Mr McClelland did not attend the hearing and was not represented. ACCA were represented by Ms Kimberley Clifton.

SERVICE OF PAPERS

4. The Committee considered the matter of service. The Committee noted that the Notice of Hearing, together with the schedule of allegations, procedural information, and a copy of the hearing bundle index, was sent to Mr McClelland at his registered email address on 29 October 2025.
5. In accordance with CDR Regulation 10(1)(a), ACCA must provide at least 28 days' notice of the hearing. The Notice sent on 29 October 2025 gave Mr McClelland clear notification of:
 - The date, time and venue (remote hearing) of the substantive hearing;
 - The allegations he faced;
 - an outline of the hearing procedure; and
 - his right to attend, be represented, submit evidence, or make written representations.
6. The Committee was satisfied that the Notice contained all information required to enable Mr McClelland to participate meaningfully in the proceedings.
7. Under CDR Regulation 10(1)(b), a Notice is deemed served on the day it is sent when sent by email. On the basis of the documents within the service bundle, the Committee was satisfied that the Notice of Hearing was properly served in accordance with the Regulations.

PROCEEDING IN ABSENCE

8. Having been satisfied as to proper service, the Committee then considered whether it should exercise its discretion to proceed in Mr McClelland's absence under CDR Regulation 10(7).

9. The Committee reminded itself that the discretion to proceed in absence must be exercised with the utmost care and caution, in line with the principles set out in *R v Jones (No.2)* [2002] UKHL 5. The Committee took into account all relevant factors, including the public interest in the expeditious disposal of regulatory proceedings.
10. The Committee noted that no communication had been received from Mr McClelland in relation to the hearing. He had not acknowledged the Notice of Hearing, sought an adjournment, indicated any intention to attend, or provided any explanation for his non-attendance. There was therefore no basis on which to conclude that an adjournment would secure his attendance at a future date.
11. The Committee was satisfied that Mr McClelland had been given proper notice of the hearing, had been informed of his right to attend and be represented, and had chosen not to engage with the process. The Committee therefore concluded that his absence was voluntary and deliberate.
12. The Committee also considered the public interest in ensuring that allegations of this nature are determined promptly and proportionately, and noted the potential prejudice to ACCA and to the efficient administration of the disciplinary process if the case were adjourned without good reason.
13. Taking all matters into account, the Committee determined that it was fair and appropriate to proceed with the hearing in Mr McClelland's absence.

ALLEGATION(S)/BRIEF BACKGROUND

14. The Committee considered the following allegations brought by ACCA against Mr McClelland:

Allegation 1

- 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).

ACCA SUBMISSIONS

- 15. On behalf of ACCA, Ms Clifton referred the Committee to the contents of the hearing bundle, including the [PRIVATE] and correspondence relating to service and the reporting obligation.
- 16. In relation to Allegation 1(a), Ms Clifton submitted that the matter is proved by virtue of [PRIVATE]. She reminded the Committee that under [PRIVATE]. The Committee was therefore required to accept that Mr McClelland [PRIVATE] inherently discreditable to ACCA and the profession.
- 17. Turning to Allegation 1(b), Ms Clifton submitted that Mr McClelland was under a clear obligation pursuant to Bye-law 10(b) to bring promptly to ACCA's attention any facts indicating that he may have become liable to disciplinary action. [PRIVATE] was plainly a matter falling within [PRIVATE], and notification was therefore required without delay.
- 18. Ms Clifton submitted that the chronology demonstrates a significant failure on Mr McClelland's part. Although [PRIVATE] on 25 April 2023, ACCA did not become aware [PRIVATE] until 04 January 2024 when Mr McClelland notified ACCA at the time when he submitted his annual CPD declaration.
- 19. Ms Clifton submitted that a period of over eight months cannot, in any circumstances, be described as "prompt". She invited the Committee to find that the elements of Bye-law 10(b) were established and that Mr McClelland

had committed a breach for which he is liable to disciplinary action under Bye-law 8(a)(iii).

20. In relation to Allegation 1(c), Ms Clifton submitted that [PRIVATE] and renders Mr McClelland liable to disciplinary action. She submitted that the failure to notify ACCA of matters giving rise to disciplinary liability is itself a separate and serious ground of liability under Bye-law 8(a)(iii).

SUBMISSIONS BY/ON BEHALF OF THE MEMBER

21. Mr McClelland did not attend nor was he represented. The Committee also noted that although there was some correspondence there were no written submissions, no witness statements, and no case management form completed by Mr McClelland. Accordingly, there were no oral or written submissions on behalf of Mr McClelland for the Committee to consider.

DECISION ON FACTS/ALLEGATION(S) AND REASONS

22. The Committee heard legal advice from the Legal Adviser, which it accepted in full.
23. The Committee reminded itself that ACCA bears the burden of proving the facts alleged, and the applicable standard of proof is the balance of probabilities, in accordance with the Complaints and Disciplinary Regulations and Section 2 of the Guidance for Disciplinary Committee Hearings.
24. The Committee noted that Allegation 1(a) concerns [PRIVATE]. Under [PRIVATE]. The Committee therefore had no discretion to go behind the [PRIVATE] and was required to accept it as established.

Allegation 1(a) – [PRIVATE]

25. The Committee had before it the [PRIVATE].
26. Relying on [PRIVATE], the Committee found this allegation proved.

Allegation 1(b) - Failure to notify ACCA promptly [PRIVATE] under Bye-law 10(b)

27. The Committee considered the chronology. The [PRIVATE] occurred on 25 April 2023, but ACCA did not become aware of it until 04 January 2024.
28. The Committee reminded itself that under Bye-law 10(b), every member is under a personal obligation to bring promptly to the attention of the Secretary any facts or matters indicating potential liability to disciplinary action, including matters relating to themselves.
29. The Committee considered the meaning of “promptly” in the context of regulatory reporting obligations. A delay of over eight months, in circumstances where [PRIVATE] was plainly a matter falling within [PRIVATE] constituted a clear and serious breach of the obligation to report.
30. There was no evidence of any attempt to inform ACCA, nor any explanation from Mr McClelland for the prolonged failure to do so. The Committee drew no adverse inference from his absence, but simply noted the absence of any material capable of undermining ACCA’s case.
31. On the balance of probabilities, the Committee found that Mr McClelland failed to notify ACCA promptly, and Allegation 1(b) was therefore proved.

Allegation 1(c) - Liability to disciplinary action under [PRIVATE] and 8(a)(iii)

32. In light of its findings on 1(a) and 1(b), the Committee was satisfied that:
 - by reason of [PRIVATE], Mr McClelland is liable to disciplinary action under [PRIVATE]; and
 - by reason of his breach of Bye-law 10(b), he is liable to disciplinary action under Bye-law 8(a)(iii).
33. Allegation 1(c) was therefore proved.

34. Accordingly, the Committee found all parts of Allegation 1 proved on the balance of probabilities, applying the relevant statutory and regulatory framework.

SANCTION(S) AND REASON(S)

35. The Committee reminded itself that, having found the allegation, its task was to determine what, if any, sanction to impose under the ACCA Bye-Laws and the Guidance for Disciplinary Sanctions.
36. The Committee considered the available sanctions in ascending order of seriousness, taking into account the purpose of sanction in regulatory proceedings: protection of the public, protection of the public interest, maintaining confidence in the profession, and declaring and upholding proper standards of conduct.
37. The Committee confirmed that sanction is not punitive, although it may have a punitive effect. Each sanction was considered against the seriousness of the conduct established by [PRIVATE] and the need to uphold confidence in the profession.

Aggravating Features

38. The Committee concluded the following aggravating factors exist:
- a. The extreme seriousness of [PRIVATE].
 - b. [PRIVATE]
 - c. The duration of the conduct, which was not a single lapse but persisted over time.
 - d. The serious impact on public confidence which such conduct has, given the trusted position of ACCA members.

- e. An attempt by the member to minimise the conduct, as reflected in his responses.
- f. Limited engagement with ACCA, including his failure to notify ACCA whether he would attend the hearing and very limited participation in the process.

Mitigating Features

- 39. The Committee identified very limited mitigation:
 - a. No previous disciplinary history: the member was of previous good character in disciplinary terms.
 - b. The fact that [PRIVATE] was ultimately disclosed by the member, albeit late.
- 40. The Committee considered whether this was a case in which no action, a admonishment, reprimand or severe reprimand would be sufficient. It concluded that each of these sanctions would be wholly inadequate given:
 - a. the extreme seriousness [PRIVATE]
 - b. [PRIVATE]
 - c. [PRIVATE]
 - d. the damage caused to public confidence;
 - e. the absence of meaningful engagement or mitigation;
 - f. the absence of any remorse.
- 41. The Committee agreed unanimously that the conduct giving rise to [PRIVATE] is fundamentally incompatible with continued membership of a professional

body whose members are expected to uphold the highest standards of integrity and trust.

42. The Committee concluded that exclusion is the only sanction capable of maintaining public confidence, upholding professional standards, and protecting the public.

COSTS AND REASON(S)

43. The Committee considered the application for costs made by ACCA pursuant to Complaints and Disciplinary Regulation 15.
44. The Committee had before it the Schedule of Costs served in advance of the hearing, which set out total costs claimed in the sum of £8,183.00.
45. The Committee noted that the member did not attend the hearing and made no representations in relation to costs.
46. The Committee reminded itself that the award of costs is a matter of discretion. Costs are not punitive; they are intended to ensure that the reasonable and proportionate costs of regulatory proceedings are borne by the member whose conduct necessitated them.
47. The Committee considered the seriousness of the case and noted that the preparation and presentation undertaken by the case presenter were appropriate and reasonably required.
48. However, the Committee also took into account that the hearing concluded more quickly than anticipated, resulting in some saving of hearing time. The Committee considered it appropriate to reflect this in the overall costs award.
49. Having reviewed the schedule and applied a proportionate reduction to reflect the shorter hearing time, the Committee was satisfied that an award of £7,400 fairly represented the reasonable and proportionate costs of these proceedings.

50. Accordingly, the Committee ordered the member to pay costs in the sum of £7,400.

EFFECTIVE DATE OF ORDER

51. The Committee considered whether the exclusion order should take immediate effect. Given the seriousness of [PRIVATE], the Committee concluded that allowing the member to remain on the register for the appeal period would be inconsistent with the public interest and would undermine confidence in the profession. The Committee therefore directed that the exclusion order take immediate effect.

Tom Hayhoe
Chair
26 November 2025