ACCA Think Ahead

News release

18 November 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 03 and 04 December 2026. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact adminadjudication@accaglobal.com to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Miss Claire Owen.

Allegations

Miss Claire Owen, a Fellow of the Association of Chartered Certified Accountants ('ACCA'):

1. On dates between 24 August 2022 and 30 January 2024, by not holding an ACCA Practising Certificate, breached ACCA's Global Practising Regulations 2003 (as applicable from 2022 to 2024) by virtue of the following:

   a) being the sole Director and shareholder of Firm A, which in effect put her in the position of principal of a firm in, or holding out as available for, public practice, contrary to Regulations 3(2)(a) and 3(2)(b) of the Global Practising Regulations.

2. On dates between 23 November 2021 and 27 February 2024, by not holding an ACCA Practising Certificate, breached ACCA's Global Practising Regulations 2003 (as applicable from 2021 to 2024) by virtue of one of more of the following:

a) being the sole Director and shareholder of Firm B, which in effect put her in the position of principal of a firm in, or holding out as available for, public practice, contrary to Regulations 3(2)(a) and 3(2)(b) of the Global Practising Regulations;

b) being engaged in public practice without an ACCA practising certificate, contrary to Regulation 3(1)(a) of the Global Practising Regulations

3. On dates between 04 January 2022 and 27 June 2023, by not holding an ACCA Practising Certificate, breached ACCA's Global Practising Regulations 2003 (as applicable from 2022 to 2023) by virtue of the following:

a) being the sole Director and shareholder of Firm C, which in effect put her in the position of principal of a firm in, or holding out as available for, public practice, contrary to Regulations 3(2)(a) and 3(2)(b) of the Global Practising Regulations.

4. On dates between 04 March 2015 and 06 June 2017, by not holding an ACCA Practising Certificate, breached Global Practising Regulations 2003 (as applicable from 2015 to 2017) by virtue of the following:

a) being an "LLP Designated Member" of Firm D, which in effect put her in the position of principal of a firm in, or holding out as available for, public practice, contrary to Regulations 3(2)(b) of the Global Practising Regulations.

5. On dates between, December 2020 and December 2024, submitted or caused to be submitted, annual CPD returns to ACCA in which she inaccurately or falsely declared to ACCA that she had not engaged in public practice without holding a practising certificate or words to that effect (as defined by The Chartered Certified Accountants' Global Practising Regulations 2003, Regulations 3 and 4).

6. The conduct described at Allegation 5 was:

i. Dishonest, in that she knew she had engaged in public practice or was in public practice, and/or that the declaration was false; or in the alternative:

ii. Such conduct demonstrates a lack of integrity; or in the further alternative:

iii. Miss Owen had reckless disregard as to whether she provided ACCA with accurate information as to whether she had engaged, or was engaging, in public practice without holding a practising certificate.

7. Between 22 January 2025 and 28 February 2025, failed to co-operate with the consideration or investigation of this complaint in that she failed to respond to any or all of ACCA's correspondences on 21 January 2025, 06 February 2025 and 14 February 2025, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations.

8. By reason of her conduct, Claire Owen is:

1. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters set out in the above Allegations; or in the alternative:

2. liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of any or all of allegations I to IV and allegation VII.

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

- ends –

For media enquiries, contact:
ACCA News Room
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accaglobal.com

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