

14 January 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 11 & 12 February 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 Mr Francis Arthur.

Allegations

Mr Francis Arthur, a member of the Association of Chartered Certified Accountant ("ACCA") and also a Trustee and Treasurer of Church A, a charity, between 2008 and 2019:

Allegation 1

- a. Failed to discharge the duty of care he owed to Church A as a charity trustee in that he did not exercise his skills and experience reasonably as an accountant to advise his fellow Trustees, or any of them, that Church A was required to prepare annual accounts.
- b. Failed to advise the Trustees, or any of them, that:
 - i. By not preparing annual accounts, Church A did not comply with the statutory requirements for charities to produce accounts annually, and thereby failed to be accountable as required by the Charity Commission; and/or

- ii. Any or all of the annual accounts of Church A for the periods ending 31 December 2007 to 31 December 2018 (inclusive), had they been prepared, should be subject to an independent examination.
- c. Any or all of Mr Arthur's conduct in respect of Allegation 1(a) and (b) was contrary to the Fundamental Principle of Professional Behaviour, as applicable from 2008 to 2019.

Allegation 2

- a. Prepared, or caused to be prepared, a financial statement for Church A for the year-ending 31 December 2017 that incorrectly contained references to:
 - i. The name of his firm when his firm had not prepared the financial statements referred to above; and/or
 - ii. The financial statement being statutory accounts when he knew they were not in fact statutory accounts.
- b. Mr Arthur's conduct in respect of Allegation 2 (a)(i) and/or (ii) was contrary to the Fundamental Principle of Professional Behaviour, as applicable in 2018.

Allegation 3

By reason of his conduct, Francis Arthur is:

- (a) Guilty of misconduct in respect of any or all the matters set out at Allegations 1 and 2, pursuant to bye-law 8(a)(i); or in the alternative
- (b) Liable to disciplinary action in respect of any or all the matters set out at Allegations 1 and 2, pursuant to bye-law 8(a)(iii).

Schedule 1

Document	Year-Ending
Annual Accounts of Church A	31 December 2007
Annual Accounts of Church A	31 December 2008
Annual Accounts of Church A	31 December 2009
Annual Accounts of Church A	31 December 2010
Annual Accounts of Church A	31 December 2011
Annual Accounts of Church A	31 December 2012
Annual Accounts of Church A	31 December 2013
Annual Accounts of Church A	31 December 2014
Annual Accounts of Church A	31 December 2015
Annual Accounts of Church A	31 December 2016
Annual Accounts of Church A	31 December 2018

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

E: newsroom@accaglobal.com

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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