

## HEARING

# DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

## REASONS FOR DECISION

**In the matter of:** Ms Qurat UI Ain

**Heard on:** Friday, 23 January 2026

**Location:** Remotely via Microsoft Teams

**Committee:** Mr Tom Hayhoe (Chair)  
Ms Morenike Asaju (Accountant)  
Mr Andrew Skelton (Lay)

**Legal Adviser:** Mr Elliott Kenton

**Persons present  
and capacity:** Mr Mazharul Mustafa (ACCA Case Presenter)  
Miss Nicole Boateng (Hearings Officer)

**Observers:** Ms Joy Julien (ACCA Appointments Board)

**Summary** Exclusion from membership

**Costs:** £5,000

## INTRODUCTION AND PRELIMINARY MATTERS

1. The Disciplinary Committee of ACCA (the "Committee") convened to consider a report concerning Ms Qurat UI Ain.
2. The Committee had before it a Bundle of documents (38 pages), a Service Bundle (20 pages) and a Schedule of Pseudonymisation.

3. As there were references to health in this case, the Committee invited the Case Presenter to make submissions as to whether the hearing should be held partly or wholly in private. Mr Mustafa, on behalf of ACCA submitted that it would be appropriate to hold part of the hearing in private, given only part of his submissions would reference health.
4. Having considered ACCA's submissions and advice from the Legal Adviser, the Committee decided that parts of the hearing shall be held in private, where they referenced health.

### **PROCEEDING IN ABSENCE**

5. Ms UI Ain did not attend the hearing and was not represented.
6. Notice of today's hearing was sent by email to Ms UI Ain on 17 December 2025. Service was to her registered email address and the Committee was provided with a delivery receipt.
7. ACCA made a number of further attempts to contact Ms UI Ain by email and telephone on 19 January 2026 and 22 January 2026.
8. The Committee was satisfied that the requirements of Regulations 10(1) and 22(5) of the of the Chartered Certified Accountants' Complaints and Disciplinary Regulations ('CDR') as to service had been complied with.
9. Having satisfied itself that service had been effected in accordance with the regulations, the Committee went on consider whether to proceed in the absence of Ms UI Ain. The Committee bore in mind that the discretion to do so must be exercised with the utmost care and caution.
10. The Committee was satisfied that Ms UI Ain was aware of the hearing and noted in particular that she had not made any application for an adjournment. In those circumstances, there was no reason for concluding she would attend on a further occasion if the hearing was adjourned, and accordingly there would be no benefit in doing so. Given the need to progress this matter expeditiously,

the Committee was satisfied it was in the interests of justice to proceed in Ms UI Ain's absence.

### **ALLEGATION(S)/BRIEF BACKGROUND**

11. The allegations faced by Ms UI Ain were as follows:

Ms Qurat UI Ain, an ACCA member:

1. On or about 29 June 2022 Ms UI Ain posted, or caused to be posted on the public social media platform Twitter (now known as "X") the following:
  - (a) *"WANT TO STRIKE BETTER DEAL??!! ARREST THESE CRIMINAL [REDACTED] [REDACTED] !!"*; with the tag, amongst others, @ACCANews, and below the aforesaid:
  - (b) Photographic images of 31 individuals, two of which were ACCA employees at the material time, Person A and Person B, with the following wording: *"How much getting paid by these [REDACTED]? ARREST THESE CRIMINALS!"*.
2. Any or all of Ms UI Ain's conduct in paragraphs 1(a) to (b) above:
  - (a) Was conduct which she knew or should have known might discredit the profession; and/or:
  - (b) Was contrary to R115.1 of Subsection 115 – Professional Behaviour in ACCA's Code of Ethics and Conduct (2022) in that she posted or caused to be posted, offensive, abusive and homophobic material on a public social media platform alongside photographic images of individuals, two of whom were ACCA employees.

3. By reason of any or all of Ms UI Ain's conduct:
  - (a) Ms UI Ain is guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative:
  - (b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).
12. Ms UI Ain became a Member of ACCA on 21 September 2018. In May 2022, Ms UI Ain was suspended from ACCA membership owing to an unconnected administrative matter. By virtue of Bye-law 11(a), Ms UI Ain remained liable to disciplinary action notwithstanding the administrative suspension from ACCA membership in May 2022. In August 2024, Ms UI Ain was administratively reinstated to ACCA membership.
13. On 29 June 2022, ACCA became aware that Ms UI Ain had posted a derogatory and abusive tweet on Twitter, with the tag @ACCANews, alongside photographs of 31 individuals, two of whom were ACCA employees, Person A and Person B.
14. On 11 March 2025, ACCA Investigations Department wrote to Ms UI Ain asking if she had received the letter dated 26 February 2025. On 13 March 2025, Ms UI Ain responded to ACCA's letter dated 26 February 2025, explaining her position. In her response, Ms UI Ain stated that she was not informed by ACCA that *"the existence of any Code of Conduct or the personal social media profiles being governed by any Law. In any matter the local laws precedes [sic] any other laws."*
15. Ms UI Ain then stated, by way of mitigation: *"I had been [PRIVATE] by the students at the local institution since I enrolled in the ACCA. [PRIVATE]. I was recently [PRIVATE] of which I posted the tweet online."*
16. ACCA requested [PRIVATE].
17. On 14 March 2025, Ms UI Ain responded by asking what format to provide the evidence, to which the Investigations Department responded, requesting [PRIVATE].

18. On 25 March 2025, the Investigations Department wrote to Ms UI Ain requesting that the evidence is sent to ACCA by 15 April 2025. On 10 April 2025, Ms UI Ain wrote to the Investigations Department providing contact details for her [PRIVATE] and asking ACCA to contact them directly.

### **DECISION ON FACTS/ALLEGATION(S) AND REASONS**

19. The Committee considered the documents before it, the submissions of Mr Mustafa on behalf of ACCA and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.
20. [PRIVATE]
21. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.

#### Allegation 1

22. The key issue for the Committee on this allegation was whether Ms UI Ain posted or caused to be posted the Twitter messages as contained within Allegation 1(a) and (b).
23. The Committee was provided with evidence of the post, which appeared to be from Ms UI Ain's account. It had regard to Ms UI Ain's response which suggested that she accepted that she had made those two posts but had provided mitigation [PRIVATE].
24. The Committee were satisfied that Ms UI Ain had posted the Twitter tweets as alleged by ACCA. Therefore, the Committee found Allegation 1 proved in its entirety.

### Allegation 2

25. The Committee next considered whether the conduct in Allegation 1 was conduct which she knew or should have known might discredit the profession as set out in Allegation 2(a) and / or was contrary to R115.1, Subsection 115 – Professional Behaviour of the Code of Ethics and Conduct which is set out in Allegation 2(b).
26. The Committee noted that Ms UI Ain had been an ACCA member since September 2018. Therefore, the Committee considered in their professional judgment that Ms UI Ain would have known or should have known that her conduct in Allegation 1 might discredit the profession and was also contrary to R115.1 in that she posted offensive, abusive and homophobic material on a public social media platform alongside photographic images of individuals, two of whom were ACCA employees. Accordingly, both limbs to Allegation 2 are proved.
27. [PRIVATE] Ms UI Ain should have known that such conduct would discredit the profession and / or was contrary to the Code of Ethics and Conduct.

### Allegation 3

28. The Committee had to consider whether this conduct amounted to misconduct as set out in Allegation 3(a), pursuant to Bye-law 8(a)(i).
29. The Committee considered that Ms UI Ain's language was clearly abusive, homophobic and offensive. They further considered that such language would or had the ability to discredit the profession and was serious. There was significant risk of reputational harm to the individuals pictured in Ms UI Ain's post, two of which were ACCA employees at the time the post was made.
30. Therefore, the Committee found that the conduct in Allegation 1 amounted to misconduct. Therefore, Allegation 3(a) is proved. As Allegation 3(b) was in the alternative, it was not necessary for the Committee to consider it.

## **SANCTION(S) AND REASON(S)**

31. The Committee considered what sanction, if any, to impose taking into account ACCA's Guidance for Disciplinary Sanctions ('GDS') and the principle of proportionality. The Committee bore in mind that the purpose of sanctions was not punitive but to protect the public, maintain confidence in the profession and declare and uphold proper standards of conduct and behaviour. It took into account the submissions of the parties and the advice of the Legal Adviser.
32. The Committee took into account that no previous disciplinary findings had been made against Ms UI Ain. The Committee did consider Ms UI Ain's [PRIVATE] in relation to mitigation, but as there was no [PRIVATE], placed limited weight on this mitigating factor.
33. The Committee considered the following to be aggravating factors. The conduct in question was serious, deliberate and targeted individuals in the public domain. There was limited insight from Ms UI Ain demonstrated by her response to the ACCA Investigating Officer in the course of these proceedings.
34. Having found that Mr UI Ain's actions amounted to misconduct, taking no further action was clearly not appropriate. The Committee therefore considered the available sanctions in ascending order of seriousness.
35. The Committee had regard to the GDS. Given the seriousness of the allegations, the serious departure from the relevant professional standards and the adverse impact to members of the public, the Committee considered, neither an admonishment nor a severe reprimand would be an appropriate sanction.
36. The Committee considered that the conduct in question is fundamentally incompatible with continued membership of ACCA, and the only order which could protect the public is one of exclusion. The Committee bore in mind the serious departure of professional standards, the adverse impact of Ms UI Ain's actions on the wider public, and her lack of insight.

37. Therefore, pursuant to CDR 13.1(c), Ms UI Ain is excluded from membership of ACCA. The Committee did not consider that it was necessary to additionally direct an extended minimum period during which an application for readmission would be prohibited.

#### **COSTS AND REASON(S)**

38. ACCA applied for costs in the sum of £5,820, subject to an appropriate reduction for attendance at hearing costs. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the investigation and hearing.
39. The Committee considered that in principle a costs order should be made in favour of ACCA. It was satisfied that the costs sought were appropriate and had been reasonably incurred. Ms UI Ain had not provided any information in respect of her means.
40. The Committee determined that the appropriate order was that Ms UI Ain pay ACCA's costs in the sum of £5,000.

#### **EFFECTIVE DATE OF ORDER**

41. The Committee determined that the effective date of the order will be from the date of the expiry of the appeal period, pursuant to CDR 20.

**Mr Tom Hayhoe**  
**Chair**  
**23 January 2026**