HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Aaron Burton**
Heard on:	**Wednesday, 15 July 2026**
Location:	**Remote via Microsoft Teams**
Committee:	**Mr Tom Hayhoe (Chair)** **Mr Martin Ellis (Accountant)** **Ms Samantha Lipkowska (Lay)**
Legal Adviser:	**Mr Robin Havard**
Persons present and capacity:	**Mr Richard Ive (Case Presenter on behalf of ACCA)** **Miss Nicole Boateng (Hearings Officer)** **Ms Ceegay Verley (Case Progression Officer)** **Mr Aaron Burton (Member)** **Mr Giles Bedloe (Counsel for Mr Burton)** **Mr Patrick Boyers (Solicitor for Mr Burton)**
Summary	**Allegations 1(i), 4, 5(a) & (b), & 6 proved.** **Sanction – Reprimand**
Costs:	**£3,600**

PRELIMINARY MATTERS

Amendment to allegation

1. Mr Ive applied to amend Allegation 5. At the end of the first line, it should read *"and/or"* instead of *"and or".*

2. This was a typographical error and Mr Bedloe did not object.

3. The Committee was satisfied that such an amendment would not cause any prejudice to Mr Burton and granted the application.

Admissions

4. At the outset of the hearing, it was confirmed by Mr Bedloe on behalf of Mr Burton that Mr Burton admitted Allegations 1, 4, 5(a), 5(b) and 6. Allegations 2 and 3 were denied and Allegation 5(b) was admitted to the extent that the initial AML Policy and Procedures between 26 June 2017 and 23 April 2023 were not updated.

5. Mr Ive then provided his outline of ACCA's case. At that point, when the Chair was invited to find the admitted allegations proved in accordance with Regulation 12(3)(c) of the Complaints and Disciplinary Regulations 2014 (as amended) ("CDR"), Mr Bedloe clarified that Allegation 1(i) was admitted but Allegation 1(ii) was denied.

Application for part of the hearing to be held in private

6. Mr Bedloe made an application that, during those parts of the hearing when [PRIVATE] were considered, the hearing should be held in private.

7. Mr Ive confirmed that he would not object to Mr Bedloe's application as such topics were ordinarily considered to be private and were exceptions to the presumption that regulatory hearings should be held in public.

8. The Committee had listened to Mr Bedloe's application and the submissions from Mr Ive, together with legal advice which it accepted. It was satisfied that

those parts of the hearing during which reference was made to [PRIVATE] issues should be heard in private.

9. Such an order was in the interests of justice. The Committee was also satisfied that such an order would not prejudice a fair hearing.

Schedule of Allegations (as amended)

Mr Aaron Burton, an ACCA member:

1. On or about 2 November 2021, submitted or caused to be submitted to ACCA an ACCA Anti-Money Laundering (AML) Risk Assessment Questionnaire representing that (i) he had conducted and documented a firm-wide risk assessment; and (ii) the firm (Firm A) had documented Anti-Money Laundering policies and procedures in place.

2. In respect of Allegation 1 above, was dishonest in that either or both representations were untrue as he knew.

3. In the alternative in respect to the conduct referred to in Allegation 1 above, failed to demonstrate integrity.

4. In the further alternative, the conduct referred to in Allegation 1 was reckless in that Mr Burton paid no or insufficient regard to the need to ensure the information in the AML Risk Assessment Questionnaire was accurately reported to ACCA, when as he should have known, it was not.

5. In the following periods, failed on behalf of his firm to comply and/or demonstrate compliance with the requirements of The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017, namely:

    a. Regulation 18: Firm-wide risk assessment between 26 June 2017 and 21 April 2023 and or;

    b. Regulation 19 - AML policy and procedures between 26 June 2017 and 23 April 2023.

6. By reason of any or all of his conduct as referred to above, Mr Burton is guilty of misconduct pursuant to Bye-law 8(a)(i).

DECISION ON FACTS, ALLEGATIONS AND REASONS

10. In reaching its findings, the Committee had considered the following documents: ACCA's Report and Bundle (pages 1 to 177); a Final Defence Statement (pages 1 to 7) with attached appendices (numbered 1 to 19, although appendices 7 and 16 were not included); a Costs Bundle served on behalf of Mr Burton (pages 1 to 84), and a Service Bundle (pages 1 to 28).

11. The Committee had taken account of the submissions made by Mr Ive on behalf of ACCA, and the submissions made by Mr Bedloe on behalf of Mr Burton. Mr Bedloe indicated that it was not his intention to call Mr Burton to give evidence. However, Mr Burton was willing to give evidence if the Committee wished to ask him any questions by way of clarification. Finally, the Committee had received legal advice, which it accepted.

Allegation 1(i)

12. This allegation was admitted and the Committee found it proved.

13. In order to understand the background to this matter, the Committee made the following findings of fact taken from ACCA's Report ("the report"), together with Mr Burton's Defence Statement and Appendices, and having listened to the submissions of Mr Ive and Mr Bedloe.

14. Mr Burton had been an ACCA member since 31 December 2010 and a Fellow since 31 December 2015.

15. ACCA is, and was throughout the material time, the Anti-Money Laundering ("AML") supervisor of Firm A ("the firm"). Following a review of the firm's compliance with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 ("MLRs 2017"), ACCA Monitoring Department referred Mr Burton for investigation on 21 June 2023 for his failure to comply with the MLRs 2017 on behalf of the firm, and for

providing false confirmations of the firm's AML controls to ACCA on 2 November 2021.

16. Mr Burton had held an ACCA Practising Certificate ("PC") for the UK since 2 May 2017.

17. On 2 November 2021, Mr Burton submitted to ACCA an "*Anti-Money Laundering (AML) Risk Assessment Questionnaire*" ("RAQ") on behalf of the firm.

18. In the RAQ, Mr Burton confirmed to ACCA that he was the Money Laundering Reporting Officer ("MLRO") of Firm A.

19. Question 60 of the RAQ asked the following:

"Have you, the MLRO, conducted a firm-wide risk assessment for the firm and is it documented?"

20. Mr Burton replied, saying: *"Yes – I have conducted it once"*

21. Mr Burton subsequently accepted that this was not correct and that, as at 2 November 2021, there was no firm-wide risk assessment ("FWRA") for Firm A.

22. On the basis of his admission, the Committee found Allegation 1(i) proved.

Allegation 1(ii)

23. This allegation was denied.

ACCA's Case

24. Question 61 of the RAQ asked the following:

"Does the firm have documented AML Policies and Procedures in place?"

25. Mr Burton replied, saying: *"Yes – I have conducted it once".*

26. It was alleged by Mr Ive that this representation was false, on the basis that, as at 2 November 2021, there were no documented AML Policies and Procedures in place.

27. Initially, Mr Ive made reference to the following "Confirmation" made by Mr Burton in support of his submission that the response to question 61 was not true:

"On behalf of my firm, I confirm that the information submitted in this form is true, accurate and complete to the best of my knowledge and belief after making all reasonable enquiries. I understand that a false declaration on this form may lead to disciplinary action being taken against me and/or my firm."

28. However, following an interjection from Mr Bedloe, Mr Ive accepted that this Confirmation was contained in a review form Mr Burton had submitted to ACCA in the course of an ACCA AML Compliance Review which had taken place in April 2023.

29. Indeed, the report confirmed that, on 11 April 2023, ACCA notified Mr Burton that the firm had been selected for a routine AML compliance review to assess some of its AML controls.

30. Mr Burton was required to complete an AML Compliance Review Form (the "Review Form") and upload supporting documents by 25 April 2023.

31. Mr Burton was reminded that completing the Review Form was a separate exercise to the RAQ he had previously submitted.

32. On 24 April 2023, Mr Burton submitted the Review Form to ACCA in which he confirmed as follows:

- He had formally completed and documented a FWRA and provided a copy of the document;

- The Firm had AML P&P in place and provided a copy of the document; and

- He also confirmed that the information in the submitted Review Form was "*true, accurate and complete to the best*" of his "*knowledge and belief after making all reasonable enquiries*"; and he understood that "*a false declaration" on the RAQ form might "lead to disciplinary action" taken against him*".

33. The FWRA which Mr Burton submitted showed it was competed on 21 April 2023.

34. The AML P&P submitted by Mr Burton showed on its front page (i) the document was Version 1.0 and (ii) the document was "…*Created/Updated on 04/23….*".

35. On 22 May 2023, ACCA provided the report of the AML review of the firm to Mr Burton.

36. The review found that the firm had breached the following AML controls under MLRs 2017 which had been a legal requirement since 26 June 2017:

    a. Regulation 18 - FWRA: the firm had not conducted, documented and kept up to date a FWRA until 21 April 2023;

    b. Regulation 19 – AML P&P: the firm had not had a documented AML P&Ps in place, which was regularly reviewed, until 23 April 2023; and

    c. Regulations 27 to 32 – customer due diligence: the firm could not demonstrate that it had designed and implemented an appropriate risk-based approach.

37. Mr Burton was also informed that:

    a. The AML review had been completed; but

    b. Due to the apparent breaches of the Money Laundering Regulations, the matter had been referred to ACCA Professional Conduct Department ("PCD") for investigation, which might lead to disciplinary action against him.

38. On 21 June 2023, Mr Burton was referred to PCD for the following breaches:

    a. MLRs 2017:

        - Regulation 18 - Risk assessment by relevant persons: Firm-wide risk assessment; and

        - Regulation 19 - Policies, controls, and procedures: AML policy and procedures, Escalation/Internal SAR

    b. The Fundamental Principle of Integrity for submitting false information in the firm's FWRA and AML P&P in the RAQ.

39. On 5 July 2023, Investigations of PCD ("Investigations") put the allegations in the referral to Mr Burton and asked for his explanation by the deadline of 13 July 2023.

40. On 7 July 2023, Mr Burton replied to Investigations that:

    a. FWRA:

        - "…*I accept that, as the MLRO, I had not recorded in writing, an appropriate FWRA for the firm until 21 April 2023….*"*; and*

        - *"…I accept that, as the MLRO, I should be aware that no FWRA had been conducted at the time of my RAQ submission, as the firm's first and documented FWRA was conducted on 21 April 2023*…."; and

        - "…*I sincerely apologize for signing the declaration in the RAQ whereby I confirmed to ACCA in relation to the firm's FWRA on 2 November 2021, despite the FWRA not being documented at that time. It was an error on my part, and I take full responsibility for this error*..."

b. AML P&P:

- "…*I accept that, as the MLRO, I did not have in place documented, and regularly reviewed, AML P&P until 23 April 2023…." And*

- *"…I accept that, as the MLRO, I should be aware that the firm did not have an AML P&P document at the time of my RAQ submission, as the firm adopted its first AML P&P on 23 April 2023*…"; and

- "….*I deeply regret signing the declaration in the RAQ whereby I confirmed to ACCA in relation to the firm's AML P&P on 2 November 2021, despite the absence of a documented AML P&P at that time. It was an error on my part, and I accept full responsibility for this error*…".

c. RAQ:

- *"…I understand the seriousness of the allegation and categorically deny any intention to submit false information to ACCA. While I acknowledge the discrepancies highlighted in the complaint, I assure you that they were the result of oversight and not an intentional act.*…".

41. Mr Ive also relied on the response Mr Burton had provided when he submitted his Case Management Form ("CMF") to ACCA which was dated 15 November 2023, in which he wrote as follows:

"I admit that I submitted a form to ACCA stating that I had adhered to AML regulations. As a sole practitioner I deal personally with each and every client, and therefore didn't think I needed a documented FWRA. Again with the policies and procedures I had a hard copy when I started in practice, but I never updated this as it was me performing all the AML procedures so I thought that I knew what I should be doing. I have since created documented versions of both of these documents and set diary reminders to update these annually."

Mr Burton's Case

42. On behalf of Mr Burton, Mr Bedloe submitted that the answer Mr Burton gave to question 61 of the RAQ was accurate.

43. Mr Burton stated in his witness statement at paragraphs 17 and 18 as follows:

"17. A written 'Policy on money laundering' created from an ACCA template names me as MLRO and Person A *as alternate MLRO, the original metadata for which showed that this document was last modified on 31 January 2018. (Appendix 01). I purchased the policy from the ACCA on 3rd May 2017. As I had previously purchased the product, the ACCA emailed on 30 April 2018 to provide a link for the new GDPR version of the document. (Appendix 19).*

18. The document was purchased in May 2017, and the metadata shows that the document was last modified in January 2018, which I believe was done by me. I only discovered and identified the policy once the ACCA proceedings were advanced, and after I undertook a significant amount of investigation into the firm's AML documentation."(sic)

44. Mr Bedloe referred the Committee to the document at Appendix 1 to Mr Burton's statement which was entitled *"Policy on money laundering"* which also included the following subheadings:

"Policy and procedure on due diligence;
Policy and procedure on reporting;
Policy and procedure on record keeping (client due diligence and money laundering issues only);
Policy and procedure on third-party reliance;
Policy and procedure on internal control;

Policy and procedure on compliance management;
Policy and procedure on communication."

45. Mr Bedloe stated that, on the basis of the documents, which he accepted Mr Burton could not locate at the time, it was established that, as at 2 November 2021, Mr Burton did have documented AML Policies and Procedures in place.

Decision of the Committee in respect of Allegation 1(ii)

46. The Committee considered that ACCA had been entitled to conclude, on the evidence originally submitted to them by Mr Burton, that, as at 2 November 2021, when he submitted the responses in the RAQ, he did not have documented AML Policies and Procedures in place.

47. Indeed, in his responses of 7 July 2023 and 3 October 2023, Mr Burton admitted as much.

48. However, when he provided his response in the CMF dated 15 November 2023, the Committee noted that, in respect of the AML Policies and Procedures, Mr Burton stated:

"Again with the policies and procedures I had a hard copy when I started in practice, but I never updated this as it was me performing all the AML procedures so I thought that I knew what I should be doing."

49. Mr Burton had produced the document at Appendix 1 and, in his statement at paragraphs 17 and 18, he had provided an account of how the AML Policies and Procedures document had come into being in 2017.

50. The Committee noted that the provenance of that document had not been challenged nor the date on which it originally came into existence. The Committee was satisfied that it amounted to a document setting out the AML Policies and Procedures for Firm A.

51. Consequently, the Committee found that when, on or about 2 November 2021, Mr Burton submitted to ACCA an ACCA Anti-Money Laundering (AML) Risk Assessment Questionnaire representing that Firm A had documented Anti-Money Laundering policies and procedures in place, this was an accurate statement.

52. On this basis, the Committee did not find Allegation 1(ii) proved.

Allegation 2

ACCA's Case

53. At the time that Mr Ive made his submissions to the Committee, his approach was understandably on the basis that both Allegations 1(i) and (ii) had been admitted.

54. The Committee had taken into account its findings in respect of Allegation 1(ii) when summarising ACCA's case regarding the allegation of dishonesty.

55. It was alleged that Mr Burton knew that he had not conducted a FWRA and yet he stated in the RAQ that he had done so. It was dishonest for Mr Burton to make those representations given that he knew them to be untrue. Such conduct would be regarded by ordinary decent people as dishonest.

Mr Burton's Case

56. Mr Bedloe accepted on Mr Burtion's behalf that there was no written FWRA in place as at 2 November 2021. He readily accepted that this was so at the time of the review in April 2023. However, it was suggested that, even though not documented, the FWRA was *"in his head throughout".* In making this submission, Mr Bedloe invited the Committee to take into account the nature of Mr Burton's firm, and that, as sole practitioner, he was, in effect, the firm. This could be distinguished with firms of 50 or 500 fee earners.

57. When Mr Burton came to draft the FWRA in April 2023, it was the one that had been in his mind throughout, and it amounted to a one-page document which the Committee had considered.

58. From the outset in April 2023 and in the period since that time, Mr Burton had engaged with ACCA and had provided prompt and honest responses to the correspondence he had received.

59. It was suggested by ACCA that Mr Burton had been dishonest by deliberately providing an incorrect response on one occasion on 2 November 2021,

whereas, since the review in April 2023, he had been open and frank with ACCA throughout.

60. Furthermore, at the time that he completed the RAQ on 2 November 2021, he was faced with [PRIVATE].

61. Mr Bedloe summarised the information contained within Mr Burton's statement, referring to the [PRIVATE] that was taking place during the Covid pandemic. He was also dealing with the [PRIVATE].

62. Finally, there were some [PRIVATE].

63. It was accepted by Mr Bedloe on behalf of Mr Burton that, at the time, he gave insufficient thought to the responses he gave when he completed the RAQ and fell into error regarding the existence of the FWRA.

64. Whilst ordinarily more relevant to issues relating to integrity, Mr Bedloe made reference to passages from *Wingate & Anr v SRA* [2018] EWCA Civ 366 ("Wingate") to support his submission that he did not deliberately provide a dishonest answer to one question on a single date in November 2021 when considered in the light of Mr Burton's overall conduct.

The Committee's decision in respect of Allegation 2

65. In reaching its decision on whether Mr Burton had acted dishonestly, the Committee had relied on the test for dishonesty as prescribed by the Supreme Court in the case of *Ivey v Genting Casinos t/a Crockfords* [2017] UKSC 67.

66. It had also taken account of the passages from Wingate to which Mr Bedloe had referred in his submissions.

67. The Committee accepted that, at the time Mr Burton provided his responses to the RAQ, he was facing [PRIVATE] which had contributed to him adopting an approach which lacked care and supported a conclusion that he was a person who was distracted. The Committee was not persuaded that this was a deliberate attempt on the part of Mr Burton to mislead ACCA. The Committee

found that Mr Burton had not provided an answer to question 60 of the RAQ knowing that answer to be untrue.

68. In reaching this conclusion, the Committee had also taken account of the other measures which were already in place in respect of AML, such as "Client Due Diligence", "Know Your Client" and engagement letters. The Committee bore in mind the nature and size of Mr Burton's firm, although it did not excuse the absence of a FWRA which was an important document.

69. The Committee therefore found Allegation 2 not proved.

Allegation 3

ACCA's Case

70. Mr Ive relied on his outline above and referred the Committee to the guidance to be found in the decision of Wingate, and in particular paragraphs 95 to 97.

71. Mr Ive submitted that, if the Committee did not find Mr Burton to have been dishonest, then by providing a response in a RAQ which was false and inaccurate, Mr Burton had failed to live up to the professional standards expected of an accountant.

Mr Burton's Case

72. Mr Bedloe referred again to the judgment of Jackson LJ in Wingate. Whilst referring to solicitors, the judgment at paragraph 101 gave some examples of what may amount to a failure to act with integrity. Mr Bedloe suggested that Mr Burton's failure to provide a correct answer on one occasion did not fall into the same sort of category as the examples provided and did not amount to a failure to act with integrity when considered in the context of his overall conduct.

The Committee's decision in respect of Allegation 3

73. The Committee relied on its findings in respect of Allegation 1(i) and 2 above.

74. It had paid close regard to the guidance in Wingate.

75. However, it had found that Mr Burton had not knowingly given an untruthful answer in the RAQ with the aim of misleading his regulator. The Committee had concluded that this did not amount to dishonesty. It also concluded that it did not amount to a failure on the part of Mr Burton to adhere to the ethical standards of his profession. Whilst not in any way diminishing its view as to the importance of a member of the profession ensuring that the information they provided to their regulator was at all times accurate, the Committee considered that this placed the level of culpability at too high a level.

76. Consequently, the Committee did not find Allegation 3 proved.

Allegation 4

77. This was admitted by Mr Burton and the Committee found it proved.

78. The Committee was satisfied that Mr Burton, who was an accountant of many years' experience, would be aware of, and understand, the risk in completing an important regulatory document incorrectly. He was reckless in completing the RAQ providing inaccurate information to his regulator.

Allegation 5(a) & (b)

79. The allegations were admitted and the Committee found them proved.

80. With regard to Allegation 5(a), it was accepted by Mr Burton that he had failed to comply with the requirements of regulation 18 of the 2017 MLR as he had failed to provide a written FWRA dealing with the risks of money laundering presented by the work undertaken at his practice. He was therefore unable to provide to his regulator, ACCA, the FWRA it had prepared in accordance with any request made of him by ACCA under Regulation 18(6).

81. As for Allegation 5(b), having found that there had been documented AML Policies and Procedures as set out under Allegation 1(ii), the Committee accepted the basis on which Mr Burton admitted the failure to comply with Regulation 19, namely his failure to regularly review and update the policies, controls and procedures in accordance with Regulation 19(1)(b).

Allegation 6

82. The Committee noted that Mr Burton had accepted that he was guilty of misconduct. However, the Committee reminded itself that this was a matter for it to determine, exercising its judgement and applying the appropriate definition.

83. Taking account of its findings that Mr Burton had acted recklessly, the Committee was satisfied that he was guilty of misconduct. In its judgement, such conduct fell far below the standards expected of an accountant and member of ACCA. In the Committee's judgement, it brought discredit to Mr Burton, the Association and the accountancy profession.

84. The need for members to provide accurate information to their regulator, and maintain appropriate procedures of review, particularly in areas of risk such as money laundering, was fundamental. A failure by members to do so meant that ACCA's ability to regulate its members in order to: ensure proper standards of conduct; protect the public, and maintain ACCA's reputation, was seriously compromised.

85. The Committee found Allegation 6 proved.

SANCTION AND REASONS

86. The Committee considered what sanction, if any, to impose, taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had also listened to the submissions of Mr Ive and Mr Bedloe and received legal advice from the Legal Adviser which it accepted.

87. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.

88. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.

89. Having referred to the Guidance, and particularly that part of Section F which related to the failing on Mr Burton's part to exercise adequate control of his practice, the Committee had found Mr Burton's overall conduct to be of a serious nature.

90. The Committee considered whether any mitigating or aggravating factors featured in this case.

91. In terms of mitigation, the Committee had been informed that there were no previous findings against Mr Burton. He had also cooperated fully with ACCA during the course of the investigation and had attended the hearing.

92. Mr Burton had admitted Allegations 1, 4, 5 and 6 at an early stage. The Committee was satisfied that, based on the submissions of Mr Bedloe and the content of Mr Burton's statement, he had shown an appropriate level of insight and that his expressions of remorse were genuine.

93. The Committee also acknowledged that Mr Burton had ensured that he had rectified the shortcomings that had been identified; the Committee was satisfied that the risk of a repetition of such failures was at an acceptably low level.

94. The Committee noted the [PRIVATE] that existed at the time he completed the RAQ in 2021.

95. There was no evidence that anyone had suffered loss as a consequence of Mr Burton's failings.

96. The Committee considered that its finding that Mr Burton had acted recklessly to be an aggravating factor although it acknowledged that this already formed the basis of a specific allegation.

97. The Committee assessed whether it would be appropriate and sufficient to impose an admonishment as a sanction in respect of the allegations found proved. Mr Bedloe had submitted that all bar one of the criteria specified in the Guidance were met. Mr Burton had not provided any testimonials or references and this was the only criterion not met.

98. The Committee agreed that the majority of factors were present although it did not consider that the failings could be categorised as an isolated incident. The incorrect response had been included in the RAQ in November 2021. However, the breaches of regulations 18 and 19 of the MLRs had subsisted over a number of years and had only come to light following a review by ACCA.

99. In any event, the Committee concluded that an admonishment would not adequately reflect the seriousness of the Committee's findings.

100. Having considered all the circumstances of the case, the Committee decided that the appropriate, proportionate and sufficient sanction to impose was a reprimand.

101. The Committee was satisfied that Mr Burton had shown a willingness to comply with directions and advice from ACCA and his conduct did not amount to a deliberate disregard of his professional obligations. There had been early and genuine acceptance of his misconduct, an early admission, and his failings had not led to any material distress, inconvenience or loss.

102. For these reasons, as stated, the Committee ordered that the sanction to be imposed on Mr Burton was a reprimand.

COSTS AND REASONS

103. The Committee had been provided with a Simple Costs Schedule (1 page) and a Detailed Costs Schedule (pages 1 and 2) relating to ACCA's claim for costs.

104. The Committee concluded that ACCA was entitled to be awarded costs against Mr Burton, as certain of the allegations, including misconduct, had been found proved. It bore in mind the principle that that the majority of the membership should not bear the costs of the minority who have brought disciplinary proceedings upon themselves.

105. The amount of costs for which ACCA applied was £5,872.50. The Committee considered that, taking account of the history of the case, the amount claimed was reasonable.

106. However, the hearing had not taken as long as had been estimated. Therefore the Committee would reduce the sum claimed by an amount equivalent to one hour of the time of both the Case Presenter and Hearings Officer.

107. Mr Burton had provided a Costs Bundle (pages 1 to 84). This included a Statement of Financial Position together with supporting documents.

108. Whilst the Committee noted the financial information regarding Mr Burton's income and outgoings, it determined that Mr Burton [PRIVATE] was in a position to pay an amount of costs.

109. In all the circumstances, and in exercising its discretion, the Committee considered that it was reasonable and proportionate to award costs to ACCA in the reduced sum of £3,600.00**.**

EFFECTIVE DATE OF ORDER

110. This order shall take effect at the expiry of the period allowed for an appeal in accordance with the Appeal Regulations.

Mr Tom Hayhoe
Chair
15 July 2026