Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Hari Gopal Das**
Heard on:	**Tuesday, 21 July 2026**
Location:	**Remote link via Microsoft teams**
Committee:	**Dr Mike Kelly (Chair),** **Dr David Horne (Accountant)** **Mr Andrew Skelton (Lay)**
Legal Adviser:	**Mr Alastair McFarlane**
Persons present and capacity:	**Mr Hari Gopal Das (ACCA Fellow)** **Ms Joanna La Roche (ACCA Case Presenter)** **Miss Nicole Boateng (Hearings Officer)**
Outcome:	**Severe Reprimand and costs awarded to ACCA in the sum of £8,026**

1. ACCA was represented by Ms La Roche. Mr Das attended and was not represented. The Committee had before it a Bundle of papers, numbered pages 1 – 172, and a service bundle numbered pages 1 – 21.

SERVICE

2. Having considered the Service Bundle, the Committee was satisfied that notice of the hearing was served on Mr Das in accordance with the Complaints and Disciplinary Regulations 2014 ("CDR").

ALLEGATIONS

Mr Hari Gopal Das an ACCA member:

1. On or around 29 June 2023 sent correspondence containing false and/or misleading information to a third party.

2. On or around 29 June 2023 sent correspondence containing errors, misspelling and conflation of individuals, company duties and identities.

3. In relation to any or all of the allegations set out at paragraphs 1 and/or 2 above, Mr Das failed to act with competence and due care, contrary to R113 of the Code of Ethics and Conduct.

4. Breached Global Practising Regulations 2003 (as amended) Regulation 3 by virtue of not holding an ACCA practising certificate with regards to the following:

    (a) Since 12 October 2018 he has been sole director and/or Principal of ‘KSP Accounting Solutions, which held out as being available to undertake public practice within the meaning of Global Practising Regulations 4(1)(c) and/or 4(1)(d).

5. Between 27 December 2018 and 30 December 2024 has completed and/or submitted or caused to be submitted to ACCA annual CPD declarations in Schedule 1 confirming that ‘I have not engaged in public practice activities (as defined by The Chartered Certified Accountants’ Global Practising Regulations 3 and 4) without holding a practising certificate’.

6. In respect of Allegation 5 Mr Das was dishonest because he knew or ought to have known any or all of the said declarations not to be true.

7. In the alternative, in respect of the conduct referred to in Allegation 5, Mr Das failed to demonstrate integrity.

8. In the further alternative, in respect of the conduct referred to in Allegation 5 above, Mr Das was reckless in that he failed to have any or sufficient regard for the need to ensure that representations made to ACCA concerning engaging in public practice activities were in fact accurate and true.

9. By reason of any or all of the above, Mr Das is:

   (a) 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).

BACKGROUND

4. Mr Das became an ACCA member on 15 August 2003 and a fellow on 15 August 2008.

5. There is no record of Mr Das having held an ACCA practising certificate.

6. As an ACCA member Mr Das is required to complete and submit a CPD declaration annually. While exact wording has varied during Mr Das's membership this declaration has always included a declaration along the lines of:

   'I have not engaged in public practice activities (as defined by The Chartered Certified Accountants' Global Practising Regulations 3 and 4), without holding an ACCA practicing certificate or being placed on the register of ACCA practitioners;'

7. Company A ('the Firm') was incorporated on 12 October 2018. Mr Das is recorded as being appointed as sole director on the same date. He is recorded as holding this post to date. Companies House recorded the nature of business of the Firm as: *69201 – Accounting and auditing activities at incorporation*.

8. ACCA received a complaint from Person A stating that Mr Das had written correspondence on 29 June 2023. In this correspondence Mr Das had claimed

that Person A had employed a third party, a ‘Mr M’, which was incorrect; had misspelt Person A’s name; had conflated the words “company” and “director”; sent correspondence to the company registered address as opposed to a correspondence address; had stated that Mr M had not been properly paid without supporting evidence; and had stated that repeated requests for payment had been made to Person A by Mr M without evidence in support of this statement. Further, he complained that no complaint procedure was followed on the receipt of his complaint.

9. Mr Das responded on 3 May 2024 to a Senior Investigations Officer’s enquiries on the same day. Mr Das stated:

*‘At first I am very sorry that I shouldn’t involved anyway in this case. We do only personal tax return for ([*Person B*]). ([*Person B*]) called me on the 01/06/2023 stating (they) have a court case against (their) employer in the employment tribunal, (they) haven’t got any lawyer to with this case and doing on (their) own. (They) have requires me to draft letter about the outstanding amount. I have requested* (them) *to provide invoices (copy attached) and wrote a letter stating the outstanding amount simply to help (them) get (this outstanding amount. Also I havn’t charged (them) at all. (They) have lost (their) case and the other side solicitor behaved badly over the phone. I am not involved at all in this case…I do apologise for this and will not involve any other cases.’* (sic)

10. As Mr Das had failed to answer the questions put in ACCA’s letter of 3 May 2024 and had further failed to complete the questionnaire attached in relation to practising without a practising certificate allegations. A further request for information was sent 3 May 2024.

11. Mr Das provided a further response to ACCA on 13 May 2024 when he stated:

‘Yes I did write the letter dated 29/06/2023…I wasn’t sure who will be the recipient…No due diligence has been followed…Sorry for the mistake…sorry for the spelling mistake…I have no idea the name appears as (Company B) *…I didn’t dig enough to go through the origin of the content…There is no complain procedure…I was not rude, even one early morning one of the solicitor called me used bad word out of the blue I didn’t say anything…I am a director of the* (Company A)*, but no client in this company and don’t carry out any accounting*

activities from this company…I am the employee of (Company A)*, not the owner of the practice.'* (sic)

12. Mr Das responded to further ACCA requests of 23 July 2024 on 20 August 2024 attaching the form in relation to practising without a practising certificate, as requested. Mr Das stated that the firm has only undertaken bookkeeping work from the date of incorporation.

13. In answer to the question *'Have you ever held or applied to ACCA for a practicing certificate?'* Mr Das responded:

    'I haven't applied, intended to apply but enquired how to apply with one of the official in 2023 in Accountex event, got some information from ACCA official. But due to my ill health delayed and again contacted, got proper form to be filled. I will fill and send.' (sic)

14. In answer to the question: *'You are required to complete and submit an annual CPD declaration to ACCA, in which you would have confirmed that you had not engaged in public practice activities, without holding an ACCA practicing certificate. If you have engaged in public practice activities without holding a practicing certificate, please explain why you confirmed to ACCA that you had not done so.'* Mr Das responded:

    'I haven't engaged in public practice, The company above I am the director, no client at all. I was employed through out my career and indented to get practicing certificate, for this reason I have opened the company but didn't get any client. Please allow me to register to get practicing certificate.' (sic)

15. On 25 October 2024 FAME searches were carried out for Mr Das and Company A which returned no results for work carried out. The Senior Investigations Officer sent a further information request dated 25 October 2024 and provided guidance on steps that Mr Das needed to take in order to regularise his position.

16. Mr Das responded 8 November 2024 stating:

    '1. I do take bookkeeping jobs to help them internally.

2. The letter head I have used not my company '(Company A)*'. And this is my mistake and shouldn't be doing this, my mistake.'*

17. Mr Das also attached confirmation that the Firm had been registered with HMRC for AML supervision since 27 October 2020, confirmed that the company name had been changed to remove reference to accountancy services and that the SIC code had been amended on Companies House to '*69202 – Bookkeeping activities'*.

18. ACCA sought an undertaking from Mr Das to cease any public practice work. This was provided on 25 January 2025 along with a changed company letterhead. After further correspondence Mr Das attached a further amended letterhead on 4 February 2025 and advised that the website had been disabled. ACCA remained concerned that only one or two websites appeared to have been taken down. One was still active and as of 17 February 2025 made reference to the Firm's original name 'Company A" and describes the firm as 'Accountants and Tax Advisors' thereby holding out as being in public practice.

19. On receipt of the disciplinary allegations report in March 2025 Mr Das responded stating:

'I have nothing further to say. Just I am very sorry for any actions I have taken. I do ask for forgiveness.'

ACCA's SUBMISSIONS

20. ACCA relied on the admissions by Mr Das and maintained that Allegations 1-5 could also be proved on the basis of the documents in the Bundle.

21. In relation to the contested charges 6, 7 and 8, which are alternatives, ACCA submitted that its primary case was that in making his annual CPD declarations Mr Das was dishonest. The declarations are to the effect of *"I have not engaged in public practice activities*" The member is further asked to confirm that he has read and understood the instructions and guidance, There are also hyperlinks to the guidance and rules. The dishonesty was alleged on the basis that Mr Das knew the declarations were not true because public practice activities included "holding out" working in public practice. ACCA accepted that

no public practice work was undertaken by Mr Das or the Firm. The case only concerns a “holding out” or representation of being available for public practice.

22. ACCA alleged a lack of integrity as an alternative to dishonesty.

23. A second alternative was that Mr Das was reckless in that he failed have any sufficient regard to the need to ensure that his representations as to public practice activities were, in fact, accurate.

24. Ms La Roche indicated that the clause "ought to have known" in Allegation 6 was not a basis for dishonesty and applied to delete it. This deletion was granted by the Committee and it was satisfied that it was just and in Mr Das's interest so to do.

MR DAS’S SUBMISSIONS

25. Mr Das made admissions to Allegations 1,2,3,4 and 5. He disputed that his conduct was dishonest, was lacking integrity or was reckless.

26. Mr Das adopted his written responses to ACCA and submitted that he had genuinely thought his CPD declarations were accurate and true as he did not engage in public practice. He stated that he did not check the guidance or the rules and was unaware that he was holding out as working in public practice.

DECISION ON ALLEGATIONS AND REASONS

27. The Committee accepted the advice of the Legal Adviser. The Committee noted Mr Das’s admissions and was satisfied that they were clear and unequivocal.

28. The Committee accepted the admissions made by Mr Das and found Allegations 1,2, 3, 4 and 5 proved by virtue of his admissions under Regulation 12(3).

29. The Committee accepted the advice of the Legal Adviser. The Committee reminded itself that the burden of proving the case was on ACCA and had

regard to the observation of Collins J in *Lawrance v General Medical Council* on the need for cogent evidence to reach the civil standard of proof in cases of dishonesty. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the 'balance of probabilities'. The Committee reminded itself to exercise caution in relation to its reliance on documents. The Committee heard that there had been no previous findings against Mr Das and accepted that it was relevant to put his good character into the balance in his favour.

Allegation 6 - Dishonesty

30. The Committee first asked itself whether Mr Das's conduct was dishonest in that he had known his declarations were untrue. The Committee asked itself what Mr Das's belief was as to the facts - what was his state of mind as to the facts at the time. The Committee was satisfied that Mr Das genuinely had no knowledge of the guidance and did not know that undertaking public practice also meant holding oneself out as being able to do public practice. It was satisfied that such a state of mind would not be considered dishonest by the standards of ordinary decent people. The Committee accepted that Mr Das genuinely thought that his declarations were true and accurate. Accordingly, it was satisfied that Allegation 6 was not proved.

Allegation 7 - Integrity

31. Given the Committee's finding as to the genuine nature of Mr Das's belief, the Committee considered that his conduct did not lack integrity and therefore Allegation 7 is not proved.

Allegation 8 - Recklessness

32. The Committee specifically considered the wording of the declarations. They did not explicitly refer to holding out as working in public practice and the Committee was satisfied that the wording did not raise a concern. When Mr Das signed them he firmly believed that he was accurately signing them. He was certain that the declaration meant what it said.

33. The Committee accepted Mr Das signed these declarations without reading the guidance and the rules. The Committee was not persuaded in the circumstances that his failure to do so each year, when he was not engaging in public practice and thought nothing about the issue of holding, out reached the threshold to be categorised as reckless. The Committee was not persuaded that he was aware of the risk. His conduct did not amount in the circumstances to unreasonable risk taking. Accordingly, Allegation 8 on the basis of recklessness was not proved. The Committee would state however that it accepted Mr Das's own categorisation of his fault here as careless.

Allegation 9 - Misconduct/Liability for disciplinary action

34. The Committee next asked itself whether Mr Das was guilty of misconduct.

35. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct.

36. The Committee did not consider that Allegations 1,2, and 3 concerning the isolated sending of one letter which was a failure to act with competence and care reached the threshold for misconduct. It did, however, still render Mr Das liable for disciplinary action.

37. In relation to Allegations 4 and 5 (the latter on the basis of carelessness) it was satisfied that Mr Das's conduct brought discredit on him, the Association and the accountancy profession. There was a prolonged period when he breached regulation three of the global practising regulations when his firm was holding out that it was available for public practice. Added to this were the repeated CPD declarations when he carelessly did not check the guidance and regulations. This conduct over such a prolonged period reached the threshold of seriousness for misconduct. His conduct therefore had the potential to undermine public confidence in the profession.

SANCTIONS AND REASONS

38. The Committee noted its powers on sanction were those set out in Regulation 13(1). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore

in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.

39. The Committee considered that the conduct in this case was serious. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour.

40. The Committee identified the following mitigating factors:

- Mr Das was of good character with no previous disciplinary record
- Mr Das made admissions and he has co-operated fully throughout
- Mr Das has apologised for his conduct and expressed remorse
- Mr Das conduct was not for personal gain
- No evidence of harm or adverse impact
- The Committee accepted that the misconduct was not pre-planned

41. The Committee identified the following aggravating factors:

- The conduct was a pattern of misconduct over a period of time
- Insight was only partial and corrective steps were not taken promptly
- The conduct has undermined the reputation of the profession.

42. Given the Committee's view of the seriousness of Mr Das's conduct, it was satisfied that the sanctions of No Further Action or Admonishment were insufficient to highlight to the profession and the public the gravity of the proven misconduct.

43. In considering a Reprimand the Committee was not of the view that the conduct was of a minor nature. Most of the factors in C3 for a Reprimand did not apply. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the guidance at C4 were present. There was a genuine expression of regret and remorse, he has a previous good record and there has been co-operation during the investigation. It was not intentional conduct and was it was conduct of a serious nature. There was a limited continuing risk to the public, particularly if Mr Das took urgent steps, as he indicated he would, to rectify the details and classification of the Firm.

The Committee was satisfied that Mr Das does now understand the problem of holding out and that a repeat of the behaviour was unlikely.

44. The Committee concluded that a Severe Reprimand was a sufficient and proportionate sanction.

COSTS AND REASONS

45. ACCA claimed costs of £8,026 and provided a Schedule of costs. The Committee noted Mr Das had not provided any documents to support his contention about his financial position, despite being given every opportunity to do so.

46. The Committee decided that it was appropriate to award costs in this case, and considered the costs claimed to be reasonably incurred. The Committee noted Mr Das's assertions about his financial position. However, it considered that, in the absence of any documentary evidence to support his assertions and given ACCA's Costs Guidance, it was not possible for it to make any reduction to the claimed costs. Accordingly, it ordered that Mr Das pay ACCA's costs in the amount of £8,026.

Dr Mike Kelly
Chair
21 July 2026