

HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

In the matter of: Mr Edem Bernard Agbenya

Heard on: Thursday, 08 and Friday, 09 October 2026

Location: Remotely via MS Teams

Committee: Ms Colette Lang (Chair)
Mr Ryan Moore (Accountant)
Ms Deborah Fajoye (Lay)

Legal Adviser: Mr Alastair McFarlane

**Persons present
and capacity:** Mr Edem Bernard Agbenya (ACCA Member)
Mr Mazharul Mustafa (ACCA Case Presenter)
Miss Mary Okunowo (Hearings Officer)

Summary: Severe Reprimand.
Direction made to refer application for Practising
Certificate to Admissions and Licensing Committee.

Costs: Awarded to ACCA in sum of £8,000

1. ACCA was represented by Mr Mustafa. Mr Agbenya attended and was not represented. The Committee had before it a bundle of papers, numbered pages

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1 – 204, a supplementary bundle numbered pages 1-96, a tabled additional bundle, numbered pages 1- 93, a witness statement of Dawn McKenna, a copy of the 2018 rulebook and a service bundle numbered pages 1-13.

2. At the outset of the hearing Mr Mustafa applied under regulation 10 (5) ACCA's Complaints and Disciplinary Regulations ("CDR") to correct two minor typographical errors in the allegation – namely, the deletion of "she" and correcting it to "he" in Allegation 3 (a) and the insertion of "or" between Allegation 4 (a) and 4(b) as they were alternatives. Mr Agbenya did not oppose these amendments.
3. The Committee accepted the advice of the Legal Adviser and was satisfied that these typographical amendments should be made and that there was no prejudice to Mr Agbenya in the conduct of his defence.

ALLEGATIONS

Mr Edem Bernard Agbenya (Mr Agbenya), being an ACCA Fellow:

1. Between, 14 March 2018 – 01 June 2023, has breached the Global Practising Regulations 2003 (GPRS) (as applicable from 2017 to 2023) in that without holding an ACCA practising certificate he:
 - a) Carried on public practice contrary to GPR 3(1)(a).
 - b) Was a director of Company A, where public practice was conducted in the name of the Firm and/or in the course of the Firm's business, contrary to GPR 3(2)(a).
 - c) Held rights in Company A, where public practice was conducted in the name of the Firm and/or in the course of the Firm's business, which in effect put him in position of a principal (more than 75% shares) contrary to GPR 3(2)(b).
2. Between, 31 December 2018 – 29 November 2021, Mr Agbenya submitted online annual CPD declarations (set out in Schedule 1) confirming that he

had “not engaged in public practice (as defined by GPR 3 and 4), without holding an ACCA practising certificate...”

3. Mr Agbenya’s conduct in respect of allegation 2 was:
 - a) Dishonest in that he knew that the declarations he submitted or caused to be submitted were false;
 - b) In the alternative, such conduct demonstrates a failure to act with integrity; or
 - c) In the further alternative, such conduct was reckless in that he paid no, or insufficient, regard to the truth and accuracy of the declarations submitted or caused to be submitted.
4. By reason of any or all of his conduct set out above, Mr Agbenya is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i) or,
 - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii)

Schedule 1

CPD return – public practice declaration	Date of submission
2018	31 December 2018 (twice) / 31 December 2019
2019	06 September 2020 / 29 November 2021
2020	06 September 2020 / 29 November 2021
2021	29 November 2021 (twice)

BACKGROUND

4. Mr Agbenya became an ACCA affiliate on 07 February 2004. There was a lapse in Mr Agbenya’s registration with ACCA between 14 June 2006 and 19 July 2017. He was re-admitted to ACCA’s affiliate register on 20 July 2017 (and by this time was director and shareholder of Company A). Mr Agbenya became an ACCA Member on 08 December 2017 and an ACCA fellow on 08 December

2022. By virtue of his registered status with ACCA, Mr Agbenya is bound by ACCA's Bye-laws and Regulations.

5. On or around 23 December 2021, a complaint referral was made to ACCA's Investigations Department regarding Mr Agbenya carrying on or holding out to be in public practice. An ACCA investigation in June and August 2022, revealed that Company A was incorporated on 30 June 2017 and as of 14 March 2018, the nature of business carried out by the firm included, "69201 - Accounting and auditing activities" and "69203-Tax consultancy". Mr Agbenya was appointed as director and shareholder of the company since its incorporation.
6. A search on Google revealed the LinkedIn profile of Mr Agbenya in which he used his ACCA designatory letters and used the phrase "Chartered Accountant" and he stated that his firm, Company A are "accountants...". The firm's website showed that it offered services in "accountancy and tax".
7. Mr Agbenya was formally notified of the investigation on 09 August 2022 and was asked to provide further information as to the nature of the accountancy services provided by the firm.
8. On 22 August 2022, Mr Agbenya submitted an initial response confirming that the firm was *"mortgage brokers, insurance and commercial finance brokers. We have acquired our permissions from the FCA (Financial Conduct Authority). The FCA are the sole and mandated regulators for the Mortgages, Insurance and Commercial finance brokers but not the ACCA. Our FCA registration number is [REDACTED] and you can check out permissions from here: [REDACTED]"*
9. Mr Agbenya provided a copy of his PII cover and explained that although his LinkedIn profile was a *"personal account and not a business account, however I have asked the IT department to update my records to include only the services I offer: mortgages, insurance and commercial finance. I trust that the above clarifies the confusion you may have. Thank you"*.
10. ACCA pointed out to Mr Agbenya in a letter of 07 September 2022 that under the Global Practising Regulations a member carrying on and holding out as being in public practice must hold an ACCA practising certificate and referred to ACCA's *Am I in Public Practice Factsheet* which is included in the annual CPD

returns. This document confirms at page two that *'A member engaged in public practice in a designated territory is required to hold an ACCA practising certificate even if they hold a practising certificate from another body'*.

11. On 21 September 2022 Mr Agbenya provided to ACCA, as requested, a full response to its questions set out in their letter of 09 August 2022. His responses included the following:

“1. “Were you aware that you were in breach of the above regulations?:

ANSWER: NO, BECAUSE THE ACCA DOES NOT PRECLUDE MEMBERS FROM JOINING OTHER RIVAL ORGANISATIONS

2. Please describe in detail the services you and the firm, [COMPANY A] offer.

ANSWER: MORTGAGES, INSURANCE, COMMERCIAL FINANCE AND INFORMATION TECHNOLOGY (IT)

7. In particular, have you always signed off accounts/reports on accounts, conduct audit work or taxation work? If you did not sign off any of the above, please confirm who in the workplace is responsible for

ANSWER: NO. THE FIRM CONCENTRATES ON MORTGAGES AND COMMERCIAL FINANCE.

11. Please confirm whether you hold any practising certificates with any other professional body and if so, please confirm the dates that you have been registered with any other professional body. Even if you hold a practising certificate with another body, you are still required to hold an ACCA practising certificate ("PC") in order to comply with Global Practising Regulations 2003 (as amended in 2022), regulation 3.

ANSWER: YES, I HOLD A PROFESSIONAL ACCOUNTING QUALIFICATION FROM [REDACTED]: I BECAME A MEMBER OF [REDACTED]

CPD annual returns - public practice declaration

12. *You have submitted online CPD Declarations for 2018 - 2021, and the declarations included a statement that "... 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 practising certificate or being placed on the register of ACCA practitioners without having already notified ACCA's Authorisation, Assessment or Investigations Departments ... "*

ANSWER: I AM NOT ENGAGED IN PRACTISE. I CONCENTRAE MY EFFORTS ON MORTGAGES AND COMMERCIAL FINANCE. THESE ARE NOT REGULATED BY THE ACCA

13. *Further, the guidance notes attached to the CPD Declaration included a heading titled "Engaging in Public Practice Activities..." and referred to the, Am I in public practice Factsheet and the definitions set out in the Global Practising Regulations 2003 (2018-2021) regulations 3 and 4.*

14. *With reference to the regulations and the CPD Declaration please explain:*

- *Why you submitted CPD Declarations to ACCA stating that you had not engaged in public practice?:*

ANSWER: BECAUSE THE FIRM IS NOT AN ACCOUNTANCY FIRM. WE ARE MORTGAGE AND COMMERCIAL FINANCE BROKERS

- b. *Why you have breached ACCA's regulations by being in and/or holding out to be in public practice when you did not hold an ACCA PC; acting as director; and holding rights which in effect put you in the position of principal of a firm in and/or holding out to be in public practice.*

ANSWER: I HAVENT BREACHED ANY RULE. MORTGAGES AND COMMERCIAL FINANCE ARE NOT REGULATED BY THE ACCA.

I want to add a couple of points to the above:

Could you please provide me with a person or an organisation who claims [Company A] represent them as accountants?

Could you also confirm if the ACCA frowns upon members joining other organisations. Please note that by joining other organisations does not mean one is offering accountancy services to the public.

Can you confirm that my membership with other organisation is a problem to the ACCA.

My firm is a mortgage firm and as such our activities are not regulated by the ACCA but the FCA. Could you confirm if you the ACCA now regulate Mortgage and Commercial Finance in the UK.

You may have earlier read from my then website which was under construction but now has been fully completed with its contents reflecting what we actually do.

I hope the above finds you well but I want to conclude to say that if I ever want to practise accountancy I would apply for a practise certificate from yourselves".

12. Considering Mr Agbenya's representations, further investigation was carried out to confirm the nature of the accountancy services offered by him and his firm. The firm's website and social media described the firm as accountants and offered services which included "accounts preparation" and "tax advice / returns". Additionally, a search of the Financial Analysis Made Easy ("FAME") website, listed Mr Agbenya's firm as the accountant for over 110 companies.
13. Mr Agbenya was made aware of this additional evidence and sent sample accounts for, Company B and Company C (2018 – 2022).
14. On 06 January 2023, Mr Agbenya responded to ACCA's, stating:

- “1. [Company A] is regulated by the [REDACTED] (for our accountancy business). You can contact the [REDACTED] in this regard where all questions will be answered*
- 2. Practising as an Accountant requires persons to be regulated by an Authorised entity by company law. An authorised entity includes that of the [REDACTED] and there is no law that stipulate which AML must be used.*
- 3. Your evidence of me engaging in practise encompasses the various period within which i am regulated by the [REDACTED].*
- 4. There is no legal requirements for one to hold two practise certificates for the same job*
- 5. English law requires members to hold a practise certificate but does not specify the entities mandated to issue such certificates.*
- 6. UK competition law prohibits anticompetitive behaviour by firms that are active on the UK market. The Competition Act 1998 (CA98) contains two main prohibitions the content of which is consistent with the application of Article 101 and 102 of the Treaty on the Functioning of the European Union (TFEU).*

I am struggling to find out which particular laws in the United Kingdom has been broken and I am urging you to prove this. I will be writing to the business secretary to know the following before asking the courts on my right:

- 1. To ascertain if members of accountancy organisations who already hold a practise certificate are required to hold two certificates for the same employment or job*
- 2. To ascertain whether the ACCA is the only organisation whose members are restricted from joining other rival organisations and the position of the UK competition law*

I totally deny your allegation that i have practised without a practising certificate given the light of what i have sent you already”.

15. ACCA received confirmation that Mr Agbenya became a member of and was supervised for Anti-Money Laundering (“AML”) purposes by the [REDACTED]. He has held an [REDACTED].
16. ACCA’s position is that Mr Agbenya has never held an ACCA practising certificate and has not submitted any application for one.
17. In his signed reinstatement application to ACCA’s affiliate / membership register dated 17 July 2017, Mr Agbenya did not select whether he was a member in public practice. He indicated in the Business Details / employment category section that he was working at a firm in public practice. Between 26 July 2019 to 08 August 2019, Mr Agbenya was in contact with ACCA’s Customer Services and Authorisations Department regarding a practising certificate query and his FCA authorisation for mortgage services. He was sent a practising certificate application form and the “Am I in Public Practice Factsheet”. He was later reminded that engaging in public practice without this authorisation would require him to hold an ACCA practising certificate. There is no evidence that Mr Agbenya disclosed to ACCA that in addition to the mortgage services, he would also be engaged in public practice work. By this time, he had held an [REDACTED] practising certificate for over a year.
18. The statement of Dawn McKenna, ACCA Professional Development Co-ordinator (who confirmed Linda Calder’s statement) and ACCA’s CEC database confirm that annual CPD declarations were received from Mr Agbenya for the years, 2018, 2019, 2020 and 2021. In submitting these declarations to ACCA Mr Agbenya declared that he had not engaged in public practice without holding an ACCA practising certificate. The submission dates of these declarations were at a time when Mr Agbenya was engaged in public practice activities.

ACCA'S SUBMISSIONS

Allegation 1 a) - carried on public practice contrary to GPR 3(1)(a).

19. ACCA submitted that the documentary evidence including Mr Agbenya's LinkedIn profile; Company A's website describing provision of accounting and tax services; the FAME website which showed that Company A had no less than 112 entities who named Company A as their accountant and the selected records from two companies as examples show that Company A was not only holding out as undertaking public practice, but it was engaged in the signing of production of accounts. Mr Agbenya is the director and majority shareholder of Company A. Further, in his detailed "Particularised Defence Statement" ACCA submitted that Mr Agbenya made admissions that the Committee could rely on.

Allegation 1 b) - was a director of Company A, where public practice was conducted and Allegation 1c) held rights in Company A, where public practice was conducted, which in effect put him in position of a principal (more than 75% shares)

20. ACCA relied upon the documentary evidence from Companies House website which included the dates of its incorporation, the nature of its business, confirmation of Mr Agbenya's shareholding and directorship as well as the Confirmation Statement detailing the nature of the business.

Allegation 2 - submitting online annual CPD declarations (set out in Schedule 1) confirming that he had "not engaged in public practice (as defined by GPR 3 and 4), without holding an ACCA practising certificate..."

21. ACCA submitted that the witness statement of Linda Calder (confirmed by the oral evidence of Dawn McKenna) and the production of an extract from the ACCA database confirms the CPD submissions made by Mr Agbenya. These included the declarations as to the practising certificate and an explanation that the system would not record the CPD as submitted unless the declarations were made. Further, it relied on Mr Agbenya's acceptance that he submitted his CPD declarations.

Allegation 3 - the conduct in Allegation 2 was dishonest or lacking integrity or reckless

22. ACCA's primary case was that the submissions of the CPD declarations were dishonest because Mr Agbenya knew the declarations were false. It relied on the documentary history of his membership as well as the documents needed in the submission process itself to support its contention that he must have known that an ACCA practising certificate was required and that his declarations he was not engaging in public practice without an ACCA practising certificate were dishonest. As an alternative, ACCA contended that the conduct was lacking integrity. A further alternative was recklessness.

Allegation 4 - Misconduct

23. ACCA submitted that each of the allegations are sufficiently serious to amount to misconduct. As an alternative liability to disciplinary action was alleged.

MR AGBENYA'S SUBMISSIONS

24. Mr Agbenya denied the allegations and maintained that he was not guilty of any wrongdoing. He had made detailed responses to ACCA's investigation as summarised above, but for the hearing had produced a signed "Particularised Statement of Defence", dated 11 September 2026. This was very detailed and ran to some 25 pages.
25. In summary Mr Agbenya's primary position was that Company A had carried on public practice, but that he had an [REDACTED] practising certificate (of which ACCA were aware) and that he maintained on a reading of GPR 3(1)(a), that an [REDACTED] practising certificate satisfied the requirements of the regulation. There were therefore no breaches of the global practising regulations. Further the CPD submissions were in those circumstances neither dishonest nor lacking integrity nor reckless.
26. His detailed submissions include the following. At paragraph 1.2 of his statement, he states that:

"I do not dispute my ACCA membership, my directorship and shareholding in Company A, that I undertook accountancy work through that company, or that I did not hold an ACCA practising certificate during the period. I acknowledge completing annual CPD returns for the year in the schedule. I dispute that I knowingly or recklessly made false declarations..."

And at paragraph 1.6:

"My central factual position is that I believed the [REDACTED] arrangements authorised and supervised the accountancy practice, and that I did not understand myself to be making a false statement in the CPD declarations. That belief must be assessed against the actual wording and all the contemporary evidence. It is distinct from the legal question whether ACCA's membership rules imposed an additional obligation".

And at paragraph 7.1 he stated:

"I deny dishonesty. My position is that, when completing the returns, I believe the [REDACTED] arrangements were the relevant authorisation and supervision for the company's accountancy work and did not believe my answers were false. I did not regard myself as denying the existence of the company or falsely claiming to hold an ACCA practising certificate."

DECISION ON ALLEGATIONS AND REASONS

27. 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 Agbenya and accepted that it was relevant to put his good character into the balance in his favour.

DECISION ON FACTS

Allegation 1

Between, 14 March 2018 – 01 June 2023, has breached the Global Practising Regulations 2003 (GPRS) (as applicable from 2017 to 2023) in that without holding an ACCA practising certificate he:

- a) Carried on public practice contrary to GPR 3(1)(a).**
- b) Was a director of Company A, where public practice was conducted in the name of the Firm and/or in the course of the Firm's business, contrary to GPR 3(2)(a).**
- c) Held rights in Company A, where public practice was conducted in the name of the Firm and/or in the course of the Firm's business, which in effect put him in position of a principal (more than 75% shares) contrary to GPR 3(2)(b).**

- 28. The Committee was satisfied on the documentary evidence produced that Mr Agbenya was a director of Company A and held at least 75% of the shares, which put him in the position of a principal. Further, Company A's website demonstrated that the company was engaging in public practice regulated activities. The Committee had seen examples of accounts that Company A had prepared for its clients. These were regulated activities and amounted to public practice. The Committee further noted the Mr Agbenya accepted that he was a director of the company and that it engaged in public practice activities and that he did not have an ACCA practising certificate.
- 29. The Committee was satisfied on reading the Global Practising Regulations, including the definition section, that the obligation on ACCA members engaging in public practice was to hold an ACCA practising certificate.
- 30. Accordingly, the Committee was satisfied that each of the breaches of the GPR alleged an Allegations 1(a), 1(b) and 1(c) were proved.

Allegation 2

Between, 31 December 2018 – 29 November 2021, Mr Agbenya submitted online annual CPD declarations (set out in Schedule 1) confirming that he had “not engaged in public practice (as defined by GPR 3 and 4), without holding an ACCA practising certificate...”

31. The Committee accepted the evidence of Dawn McKenna, who confirmed the witness statement of Linda Calder, who had worked in ACCA's CPD department. It was satisfied on this and the documentary record, and on Mr Agbenya's acceptance, that he had submitted online CPD declarations for each of the years set out in Schedule 1. The Committee noted that ACCA's system did not allow the production of the actual declarations that Mr Agbenya made, but rather Ms McKenna produced an anonymised example of what the declaration contained at the material time. Further Mr Agbenya admitted that he did not hold an ACCA practising certificate. Accordingly, the Committee was satisfied that Allegation 2 was proved.

Allegation 3

Mr Agbenya's conduct in respect of allegation 2 was:

- a) Dishonest in that he knew that the declarations he submitted or caused to be submitted were false;**
 - b) In the alternative, such conduct demonstrates a failure to act with integrity; or**
 - c) In the further alternative, such conduct was reckless in that he paid no, or insufficient, regard to the truth and accuracy of the declarations submitted or caused to be submitted.**
32. The Committee first asked itself whether Mr Agbenya's proved conduct in Allegation 2 was dishonest in that he knew the declarations were false. The Committee asked itself what Mr Agbenya's belief was as to the facts - what was his state of mind as to the facts at the time?

33. Mr Agbenya has consistently maintained that he thought that his holding of an [REDACTED] practising certificate meant that he met ACCA's requirements and that he did not need a separate ACCA practising certificate. For the reason stated above the Committee was satisfied that Mr Agbenya misunderstood ACCA's requirements and had incorrectly formed the view that his [REDACTED] practising certificate was sufficient. There was consistent documentary evidence supporting this was his genuine state of mind. The Committee was satisfied that he had not intentionally set out to mislead ACCA and the Committee accepted that his own state of mind was that he was compliant. This state of mind could not be regarded as dishonest by the standards of ordinary decent people. Accordingly, Allegation 3 (a) was not proved.
34. For the same reasons the Committee was satisfied that Mr Agbenya's conduct did not reach the threshold to be categorised as a lack of integrity and accordingly allegation 3(b) was not proved.
35. For Mr Agbenya's conduct to be reckless, the Committee applied Lord Bingham's observations in *R v. G [2003] UKHL 50* namely:

"A person acts recklessly... with respect to

i) the circumstance when he is aware of a risk that exists or will exist;

ii) a result when he is aware of a risk that it will occur;

and it is in the circumstances known to him unreasonable to take that risk".

ACCA has to prove unreasonable risk taking and Mr Agbenya actually knew that that risk existed.

36. The Committee was mindful that there were repeated declarations over four years. Whilst it accepted that Mr Agbenya was confused as to the meaning of GPR 3(1)(a), it considered that he was aware that his interpretation may be wrong and that in not asking further questions of ACCA in detail as to the necessity for an ACCA practising certificate, he acted recklessly by continuing to take an unreasonable risk that his declarations were inaccurate. Accordingly, Allegation 3 (c) is proved.

Allegation 4

Misconduct

37. The Committee next asked itself whether the failings proved under Allegations 1 and 2 and 3 (c) were sufficiently serious to render Mr Agbenya guilty of misconduct.
38. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct.
39. The Committee was satisfied that engaging in public practice and the breaches specified under Allegation 1 were serious, continued for a prolonged period of time, had the potential to bring the profession into disrepute and reached the threshold for misconduct.
40. In relation to Allegation 2 and 3 (c), the Committee was satisfied that the declarations amounted to important compliance issues. The repeated failures to complete the declarations accurately were sufficiently serious to be categorised as misconduct.

SANCTIONS AND REASONS

41. 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 ("Guidance") and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate.
42. The Committee took account of Mr Mustafa's and Mr Agbenya's submissions. The Committee accepted the advice of the Legal Adviser.
43. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. A prolonged failure to comply with the GPR and making reckless CPD declarations are serious matters.
44. The aggravating factors the Committee identified were:

- The impact on the ability of ACCA to investigate the complaints.
- The failures were repeated and over a prolonged period.
- The PC breach was continuing.
- There was a failure to demonstrate any insight.
- The conduct could cause reputational harm to the profession.

45. The mitigating factors the Committee identified were:

- A previous good character with no disciplinary record.
- Mr Agbenya fully co-operated with ACCA throughout.
- Conduct was not deliberate and the Committee accepted that he was working under a mistaken belief that his [REDACTED] certificate covered him. He was therefore not practising unregulated.
- There was no evidence of any harm to clients.

46. Given the Committee's view of the seriousness of the misconduct, it was satisfied that the sanctions of No Further Action, Admonishment, and Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In relation to Reprimand the Committee noted that the period of misconduct was not short and the conduct was in disregard of professional obligations. In considering a Severe Reprimand, the Committee had regard to the factors listed at C4 of the Guidance. It noted that the conduct was not intentional and that it had also found that the conduct was reckless. There was no evidence of direct to the public; a previous good record and Mr Agbenya indicated he would be prepared to resolve the PC situation. The Committee considered that many of the factors for a Severe Reprimand were present. It considered the factors listed at C5 of the Guidance that may justify exclusion and was satisfied that such a sanction would be disproportionate in the circumstances.

47. In the particular circumstances of this case the Committee considered that the appropriate and proportionate sanction was a Severe Reprimand. Further, given the Committee's concern as to the fact that the PC issues still had not been finally resolved it made the direction under CDR 13 (9) that Mr Agbenya must make an application for a Practising Certificate within three months of today's decision. That application must be referred to the Admissions and Licensing Committee.

COSTS AND REASONS

48. ACCA made an application for total costs of £11,423.50 and provided a detailed schedule of costs. The Committee decided that it was appropriate to award costs to ACCA in this case and considered that the sum claimed by them was a largely reasonable one in relation to the work undertaken. However, as some of the work undertaken by ACCA appears to have taken far longer than the Committee would have expected and incurred costs that would have been avoided, given Mr Agbenya's prompt responses throughout. It made a reduction for this as well as the hearing lasted less time than anticipated.
49. The Committee noted Mr Agbenya has provided a statement of means that is supported by some financial documentation. He has detailed income from his [PRIVATE]. He indicated that the business was still trading and there were employees who were being paid. He has not provided documentation to support his assertions in relation to Company A, [PRIVATE]. The Committee accepted that this sum was unlikely to be available immediately. Accordingly, the Committee concluded that the sum of £8,000 was appropriate and proportionate. It ordered that Mr Agbenya pay ACCA's costs in the amount of £8,000.

Colette Lang
Chair
09 October 2026