ACCA Think Ahead

News release

22 September 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 20 and 21 October 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 Guy Scott Bawden.

Allegations

Mr Guy Scott Bawden (Mr Bawden), a member of the Association of Chartered Certified Accountants ("ACCA"):

1. On or around 26 June 2024, submitted or caused to be submitted to ACCA the documents set out in Schedule A which purported to be copies of agreed letters of engagement between Firm A and Company A and Company B signed by Person 1.

2. On or around 26 June 2024, submitted or caused to be submitted to ACCA a handwritten note said to have been written by him around 12 August 2022 and purported to be dated 12 August 2022.

3. Between 06 April 2020 and 31 January 2021, prepared a self-assessment tax return for Person 1 for the year ended 05 April 2020 which did not declare dividend and/or salary payments that Person 1 had received from Company A and/or Company B.

4. Between 06 April 2021 and 31 January 2022 prepared a self-assessment tax return for Person 1 for the year ended 05 April 2021 which did not declare dividend and/or salary payments that Person 1 had received from Company A and/or Company B.

5. In or around February 2022 amended or caused to be amended the accounts of Company B for 31 March 2021 to show directors' remuneration in the sum of £25,000.00 (of which £12,500.00 was for Person 1), when no payroll scheme was in operation at the material time and when the 2021 accounts for Company B had already been filed, on or around 31 December 2021.

6. Between 06 April 2021 and 31 January 2023, failed to send a letter of engagement to Person 1.

7. Mr Bawden's conduct was:

   (a) In respect of Allegation 1 dishonest in that he knew there were no agreed letters of engagement for Company A and/or Company B yet sent purported copies of them to ACCA which were falsified;

   (b) In respect of Allegation 2 dishonest in that he knew the original copy of the handwritten note he submitted or caused to be submitted to ACCA was undated but he attempted to pass it off as bearing the date "12/8/22" by adding that date on or around 26 June 2024;

   (c) In the alternative in respect of Allegation 1 and/or Allegation 2, by reason of his conduct failed to demonstrate integrity;

   (d) In respect of Allegation 3 contrary to Section 113.1 of the Fundamental Principle of Professional Competence and Due Care (as applicable in 2021 to 2023);

   (e) In respect of Allegation 4 contrary to Section 113.1 of the Fundamental Principle of Professional Competence and Due Care (as applicable in 2021 to 2023);

   (f) In respect of Allegation 5 contrary to Section 113.1 of the Fundamental Principle of Professional Competence and Due Care (as applicable in 2021 to 2023);

(g) In respect of Allegation 1 contrary to Section B9(5) of ACCA's Code of Ethics and Conduct (as applicable from 2020 to 2022);

(h) In respect of Allegation 6 contrary to Section B9(5) of ACCA's Code of Ethics and Conduct (as applicable from 2020 to 2022).

8. By reason of his conduct Mr Bawden is:

(i) Guilty of misconduct in respect of any or all of the matters set out above pursuant to bye-law 8(a)(i); or in the alternative:

(ii) Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of any or all the matters set out at 1 to 6 (inclusive) and 7(d) to 7(h) (inclusive).

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.

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For media enquiries, contact:
ACCA News Room
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accaglobal.com

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