Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Guy Scott Bawden**
Heard on:	**Tuesday, 20 and Wednesday, 21 October 2026**
Location:	**Held remotely by MS Teams**
Committee:	**Ms Melissa D'Mello (Chair)** **Mr Kalwant Grewal (Accountant)** **Ms Caroline Robertson (Lay)**
Legal Adviser:	**Mr Andrew Granville Stafford**
Persons present and capacity:	**Mr Guy Bawden (ACCA Member)** **Mr Anthony Jones (Counsel, Mr Bawden's representative)** **Mr Steven O'Sullivan and Mr John Eastlake (Caytons Law, Solicitors for Mr Bawden)** **Ms Joanna La Roche (ACCA Case Presenter)** **Miss Mary Okunowo (Hearings Officer)**
Outcome:	**All Allegations save for 7(c) and 8(ii) found proved** **Exclusion from membership**
Costs:	**£14,560 awarded to ACCA**

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INTRODUCTION AND PRELIMINARY MATTERS

1. The Disciplinary Committee of ACCA ('the Committee') convened to consider a report concerning Mr Guy Scott Bawden.

2. The Committee had before it a bundle of documents (325 pages), three tabled additional bundles (50, 10 and 3 pages) and a service bundle (15 pages).

APPLICATION TO AMEND

3. Ms La Roche on behalf of ACCA applied to amend the allegations replacing 'Schedule A' in Allegation 1 with 'Schedule 1'. The application was not opposed.

4. Regulation 10(5)(a) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 ('CDR') allows the Committee at any stage, to amend the allegations, provided that the member is not prejudiced in the conduct of their defence. The Committee accepted this was a minor amendment correcting a typographical error and allowed the application.

ALLEGATIONS AND ACCA'S CASE

5. The allegations faced by Mr Bawden, as amended, were as follows.

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 1 which purported to be copies of agreed letters of engagement between Firm A and Company A and Company B signed by Person 1.

Schedule 1

Document	Date	Parties
Form of letter of engagement	05 December 2019	Firm A and Company A
Form of letter of engagement	10 February 2021	Firm A & Company B

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).

6. Mr Bawden was admitted as a member of ACCA in 2003.

7. At the relevant times he was practising as a sole practitioner at Firm A. The allegations concern accountancy work which Mr Bawden did for Company A, Company B and their director, Person 1.

8. Mr Bawden was engaged by Person 1 to prepare Company A and Company B's financial statements and Person 1's self-assessment tax return. He provided services to them between approximately 2019 and 2022.

9. In 2023, Person 1's new accountant, Person 2, made a complaint to ACCA about Mr Bawden. As a result of that complaint and the investigation which followed, the following allegations have been brought against Mr Bawden.

Allegations 1, 7(a), 7(c) and 7(g)

10. On 14 June 2024, in order to investigate Person 2's complaint, ACCA asked Mr Bawden to provide copies of his letters of engagement. He provided two PDFs which purported to be copies of engagement letters sent to Company A in December 2019 and Company B on 10 February 2021, both of which he said had been counter signed by Person 1.

11. However, Person 1 denied that they received or signed those letters.

12. ACCA asked for confirmation of when and how he obtained Person 1's signature. Mr Bawden replied on 30 June 2024:

'*The engagement letters were signed by* [Person 1] *but this occurred at the same time as we had meetings for other matters. I therefore conclude that* [Person 1] *has not remembered or misunderstood what* [they were] *signing at the time. The documents were signed when we met and I held the originals in order to scan a copies [sic] to email [Person 1]. I am afraid my notes do not detail when the meetings occurred but I believe* [Person 1] *visited my home (which is where my office was based) and signed them during our discussions.'*

13. ACCA's case was that the pdf letters provided by Mr Bawden and purporting to be the engagement letters with the two companies were falsified. ACCA alleged that Mr Bawden was dishonest in that he knew that no engagement letters had been sent by him to Company A and Company B. In the alternative, ACCA alleged that this conduct amounted to a lack of integrity.

14. Further, ACCA alleged the failure to send letters of engagement to the companies constituted a breach of Section B9(5) of ACCA's Code of Ethics and Conduct. This states:

'A professional accountant shall send to their client a letter of engagement which sets out the terms under which they are agreeing to be engaged by their client before any work is undertaken or, if this is not possible, as soon as practicable after the engagement commences.'

Allegations 2, 7(b) and 7(c)

15. On 21 June 2023, Person 1 sent a letter of complaint to Mr Bawden about the way he had dealt with the companies' and their affairs. One of their complaints related to Company A's accounts for the year ended 30 September 2021.

16. Mr Bawden replied on 25 June 2023. He said, amongst other things, that he had a handwritten note of a meeting and conversation regarding whether Company A could show a strong profit by minimising its additional costs in Company A's financial statements for the year ended 30 September 2021.

17. Mr Bawden was asked by ACCA to produce a copy of that note. He provided a note bearing a date of 12 August 2022. The note, which is handwritten, includes the following:

'[Person 1] *hoping to show good profits – several costs were paid personally for the limited company and would therefore be a potential to consider for permanent exclusion from the accounts.'*

18. ACCA requested Mr Bawden to explain how the meeting could have taken place on 12 August 2022, given that Company A's financial statements had already been filed at Companies House on 30 June 2022.

19. Mr Bawden replied on 30 June 2024 saying:

'The notes I provided to you in reference to the accounts advice with [Person 1] *on* [Company A] *contained an error with the date. I sincerely apologise for this and had no intention of providing you with any incorrect details.*
The meeting to which these notes occurred was actually dated 8th March 2022.My original notes were missing the date and client reference, which I added purely for your clarity when viewing them.
Unfortunately I made an error when cross referencing my dates as I had meetings with [Person 1] *on both the 8th March 2022 and the 12th August 2022 (both at his office based in* [REDACTED], [REDACTED]*).'*

20. ACCA alleged that Mr Bawden was dishonest in that he attempted to pass off the note as bearing the date of '12/8/22' when it in fact had been undated and he had only added the date in around June 2024. In the alternative, ACCA alleged this constituted a lack of integrity.

Allegation 3, 4, 7(d) and 7(e)

21. These allegations relate to Person 1's self-assessment tax returns ('SATRs') for the years 2019/20 and 2020/21, both of which were prepared by Mr Bawden. ACCA's case was that he failed to include dividend and salary payments which ought to have been included on these returns.

22. In respect of the 2019/20 tax year, Person 1's SATR declared an income of £2,000 which was received as dividends. ACCA's case was that he had received dividends in this year of £30,900 from Company A, as shown on the company's accounts for the year ended 30 September 2019.

23. Further, Company B's financial statements for the year ended 31 March 2020, as amended, showed a salary of £12,500 to Person 1. ACCA's case was that this should also have been included on his SATR for 2019/20.

24. Person 1's SATR for the subsequent year, 2020/21, also showed income of £2,000 from dividends. ACCA's case was that it should have shown dividends of £78,000 from Company A and, in addition, a salary of £12,500 from Company B.

25. ACCA's case was that the failure to include the correct figures for dividends and salary on these SATRs constituted a breach of Section 113.1 of the Fundamental Principle of Professional Competence and Due Care (as applicable in 2021 to 2023). This requires an accountant to act diligently and in accordance with applicable technical and professional standards.

Allegation 5

26. This allegation related to accounts for Company B for the year ended 31 March 2021. These accounts were filed on or around 31 December 2021.

27. ACCA's case was that subsequently, in or around February 2022, these accounts were amended by Mr Bawden to show directors' remuneration of £25,000, which was split equally between Person 1 and [REDACTED].

28. This was done in order to make a Research and Development tax relief claim. However, this has not been entered on Persons 1's 2020/21 SATR. No payroll scheme had been set up. It was alleged that, due to no PAYE scheme being

set up for the company for either year, Person 1 had not paid national insurance contributions to HMRC, which has incurred penalties.

29. ACCA alleged this conduct was contrary to Section 113.1 of the Fundamental Principle of Professional Competence and Due Care.

Allegation 6

30. As part of its investigation into Person 2's complaint, ACCA asked Mr Bawden to provide a copy of his letter of engagement to Person 1.

31. Mr Bawden replied on 30 June 2024:

'With regards to the letter of engagement for [Person 1]*'s tax affairs I apologise for the misunderstanding on my part and also for the fact that this can not be provided. I have rechecked my records and regrettably this form was never issued to the client.'*

32. This allegation alleged that, contrary to Section B9(5) of ACCA's Code of Ethics and Conduct, Mr Bawden had failed to send an engagement letter to Person 1.

Allegation 8

33. ACCA alleged that Mr Bawden's conduct, as set out in the Allegations above, amounted to misconduct.

MEMBER'S CASE

34. Mr Bawden completed a Case Management Form ('CMF') on 12 December 2024, and a witness statement dated 06 October 2026. He also gave oral evidence to the Committee.

35. In his CMF, Mr Bawden admitted Allegations 1, 2, 3, 4, 5, 6, and 7(h). In his witness statement he also admitted Allegations 7(d), 7(e) and 7(f). Therefore, the Allegations Mr Bawden disputed were Allegations 7(a), 7(b), 7(c) and 7(g). Mr Bawden said in his statement that, put simply, he accepted the allegations relating to professional failings and errors in his accountancy work. He disputed the allegations relating to his honesty and integrity.

36. Mr Bawden disputed that he had been dishonest in providing falsified copies of the engagement letters as alleged in Allegation 7(a). He also disputed that he failed to provide engagement letters to the companies, as alleged in Allegation 7(g). In his CMF, Mr Bawden said:

'The originals of the engagement letters had been destroyed by a flood, but photographs of the signature pages of those letters had been retained. The engagement letters provided to ACCA were therefore unsigned versions to which I applied copies of the retained signatures in an effort properly to reflect the reality that the content of the engagement letters had been signed on behalf of Company A and Company B. I acknowledge that I did not appreciate that the request was for the original signed document and therefore did not refer to this in my response.'

37. In his witness statement, Mr Bawden provided further detail. He operated from his home address, and he used part of his garage to store business paperwork. The garage suffered water ingress caused by heavy rain in around October 2020. He was however able to rescue copies of the signature page of these engagement letters, which were signed on behalf of the companies by Person 1.

38. In his oral evidence to the Committee, Mr Bawden said that he found out the engagement letters were water damaged when he received the request from ACCA to produce them. The pages were all stuck together. He was nervous about separating them but got to the point where he could take pictures of the signatures using his camera phone. He then pasted the signatures into a Word document, which is what he then sent to ACCA.

39. Mr Bawden accepted that he did not inform ACCA of this. He thought it would be a quick and easy step to provide a complete letter, as he had the signature page and he knew the contents of the letters, given they were standard engagement letters. He said:

'I fully accept that I ought to have made the context of the provision of these pdfs clear to ACCA and apologise for not doing so. Without seeking to detract from that admission, I explain that the reason that I did not take any steps to clarify the provenance of these pdfs was because I did not understand that the issue under consideration by ACCA was about whether the letters themselves had been signed by Person 1 *. . . Rather, I assumed that the issue was about*

whether GSB was engaged and/ or under what terms, not the precise provision of whether and when these documents were signed.'

40. He was asked in oral evidence why he did not send copies of the water damaged letters to ACCA. He told the Committee that they were not in a form to send them to ACCA. Pages were stuck together, due to the water damage, and he had to dry them out. He told the Committee he was very aware of the timescale for providing his response to ACCA's request for these letters, which is why he went to the extreme of putting signatures on a blank document and sending that off instead of the water damaged originals.

41. Mr Bawden was asked by the Committee why he did not simply explain this to ACCA. He said that his mind had been elsewhere and that he panicked. He also said that he thought the issue was simply to show that there were engagement letters, rather than to show they were signed. However, he said he wished he had explained to ACCA what the position was and he is sorry that he did not do so.

42. Mr Bawden admitted that he had added the date to the meeting note he provided to ACCA but disputed he had done so dishonestly as alleged in Allegation 7(b). In his CMF he stated:

'. . . the original handwritten document was missing the date of the meeting. I added the date to provide the ACCA inspector with a time frame for the meeting but incorrectly included the wrong date. This reply was made at a time when [REDACTED] *and me replying in the pre-determined timeframe to the ACCA questions. In my haste to keep to the response deadline I am afraid that I picked up the wrong date from my diary.'*

43. In his witness statement, Mr Bawden admitted that he had added the date '12/8/22' after the event. However, he said there was no intention to mislead ACCA. When he located this note in order to provide it to ACCA he saw that, unlike other notes he has provided to ACCA, it was undated. He said he added what he thought was the relevant date to be helpful. He fully accepts now that it was the wrong date, and he says that in fact this discussion took place on 08 March 2022. He produced the surrounding pages of his notebook to show where this discussion sat in the chronology of events. He accepted that he should have made the position clear to ACCA.

44. In relation to both allegations of dishonesty, Mr Bawden said in his statement that he had no or negligible reasons to attempt to mislead ACCA.

45. Mr Bawden said that from Christmas 2021, it was clear to him that he needed to cease his self-employed practice. He referred in his witness statement to a number of [REDACTED] which contributed to the decision to cease Firm A's operations in 2022. Following that he has worked in senior employed positions, though this investigation has had a direct impact on his employment.

46. Mr Jones provided written submissions on behalf of Mr Bawden. He said that Mr Bawden is of good character and has no disciplinary history.

47. Mr Jones referred to the case of *Ivey v Genting Casinos (UK) Ltd* [2018] AC 391, which sets out the approach to determining an allegation of dishonesty. He submitted that there was a significant difference between dishonesty and incompetence.

48. In relation to Allegation 7(a), applying the two-stage test in *Ivey*, Mr Jones submitted that Mr Bawden's subjective understanding at the relevant time was that he knew engagement letters had been signed by Person 1 but that they were not presentable due to water damage. Further, he thought the purpose of ACCA's enquiry was to establish the scope of his engagement, not the authenticity of any particular document. In those circumstances, he submitted, Mr Bawden was not dishonest by the standards of ordinary decent people.

49. In relation to Allegation 7(b), Mr Jones submitted that the insertion of the date into the note, which was in fact the wrong date for that meeting, was not dishonest. There is no suggestion, he said, that the note itself does not reflect what was discussed at the meeting, and inserting the wrong date did not confer any forensic advantage on Mr Bawden.

DECISIONS ON ALLEGATIONS AND REASONS

50. At the outset of the hearing, Mr Bawden through his counsel, admitted Allegations 1, 2, 3, 4, 5, 6, 7(d), 7(e), 7(f) and 7(h). Mr Jones clarified that the admissions to Allegations 3 and 4 were on the basis that Mr Bawden accepted he had failed to both declare the dividend income and the salary payments on the SATRs.

51. The Committee found these Allegations proved by admission. It considered the remaining Allegations, which were disputed. The Committee considered all the documents before it, the oral evidence of Person 1 and Mr Bawden, the submissions of Ms La Roche on behalf of ACCA and Mr Jones on behalf of Mr Bawden. It heard and accepted 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.

Allegation 7(a)

52. It was not in dispute that the two engagement letters Mr Bawden sent to ACCA in June 2024 had been doctored. Mr Bawden accepted that he had taken photographs of Person 1's signatures and then added the signatures to both of these documents, before providing copies of them to ACCA as attachments to his email dated 26 June 2024.

53. ACCA alleged that, not only were these documents falsified, but when he sent them Mr Bawden was aware that there were in fact no agreed letters of engagement between him and the companies. Therefore, the key issue for the Committee to determine in respect of this Allegation was whether ACCA had proved that Mr Bawden had never provided Person 1 with letters of engagement.

54. The Committee found, on the balance of probabilities, that Mr Bawden never sent or provided any letters of engagement to Person 1. It reached that conclusion for the following reasons.

55. The Committee had before it copies of two different versions of the engagement letters. It had the versions sent to ACCA on 26 June 2024 ('the Investigation versions'). It was not in dispute that Person 1 had not in fact signed these documents. Person 1's evidence, which the Committee accepted, was that the signature on these letters which purported to be their signature replicated what their signature used to look like. They surmised that it may have been copied from their driving licence.

56. The other versions were the ones that Mr Bawden claimed were the originals which had been signed by Person 1. His evidence was that they had been in a box in his garage which had suffered water damage ('the water damaged

versions'). Person 1's evidence, which the Committee accepted, was that the signatures on the water damaged version were not their signatures.

57. Person 1's evidence was that, not only had they never signed any letters of engagement from Mr Bawden, but that they had never received any. The Committee considered that account was supported by a number of factors.

58. The original complaint was made by Person 1's new accountant, Person 2. Initially, the complaint was about the accountancy work Mr Bawden had done and was nothing to do with the letters of engagement. However, the Committee noted that Person 1 has been consistent in their account.

59. On 12 June 2024 – and therefore nearly two weeks before Mr Bawden sent the Investigation versions to ACCA – Person 2 says they had asked Person 1 for copies of the engagement letters. Person 1's response was:

'*Curiously I do not recall ever receiving any engagement letter from Guy. I've looked back through all our emails and I cannot find anything.'*

60. Person 1 repeated in their oral evidence that they had searched for any evidence that they had been provided with engagement letters and could find nothing. The Committee also noted that Mr Bawden had not produced any evidence from his files relating to the production or provision of these engagement letters, save for the water damaged versions themselves. The Committee found it was of significance that there was no electronic copy of anything, document or email, which evidenced the signing or sending of these letters.

61. The Committee noted that, when the provenance of these letters was first challenged by ACCA, Mr Bawden had given the following explanation in an email dated 30 June 2024:

'The engagement letters were signed by [Person 1] *but this occurred at the same time as we had meetings for other matters. I therefore conclude that* [Person 1] *has not remembered or misunderstood what* [they were] *signing at the time. The documents were signed when we met and I held the originals in order to scan a copies [sic] to email* [Person 1]*. I am afraid my notes do not detail when the meetings occurred but I believe* [Person 1] *visited my home (which is where my office was based) and signed them during our discussions.'*

62. The Committee considered this account to be somewhat vague. Apart from asserting that the letters were signed in person, it lacked specificity as to when or where they were signed

63. The Committee considered the first engagement letter, which was to Company A and is dated in December 2019. At that time, Person 1 was living in [REDACTED. Mr Bawden's office was at his home in [REDACTED]. The Committee accepted that if Person 1 had travelled from [REDACTED] to [REDACTED] and had signed an engagement letter with a new accountant, it is something that they would remember. The Committee accepted Person 1's evidence that there was no meeting in person between them and Mr Bawden in or around December 2019.

64. The Committee further accepted Person 1's evidence that they did not in fact meet Mr Bawden in person until October 2021, after he had moved to [REDACTED]. They cannot, therefore, have signed Company B's engagement letter at a face-to-face meeting in February 2021.

65. Underneath the signatures on these letters is the word 'Date' and a space for the signatory to insert the date on which they were signing. The Committee accepted Person 1's evidence that, had they signed these letters, they would have filled in the date as well. However, the 'Date' section on both the water damaged letters is blank.

66. The Committee did not find Mr Bawden's account to be credible. As stated above, the Committee accepted Person 1's evidence that the signatures on the water damaged versions were not their signature. Necessarily, therefore, it rejected Mr Bawden's account that these were Person 1's signature and it was applied in his presence.

67. The Committee also did not accept Mr Bawden's evidence that he had photographed each of the signatures on the water damaged versions, which he said were Person 1's genuine signatures, and had applied those to the Investigation versions. If he had done that, Person 1's signature on both versions of the Company A letter would be the same and it is clear to the naked eye that they are not. Similarly, Person 1's signature on both versions of the Company B letter would be the same, and they are clearly not. Further, if Mr Bawden's account were correct, Person 1's signatures on the two Investigation

versions would be slightly different, because they were taken from different originals. However, they are not.

68. Additionally, another reason that Mr Bawden's assertion that he photographed the signatures on the water damaged versions and inserted these into the Investigation versions was not accepted by the Committee was because his own signature clearly differed between the two versions.

69. As referred to above, when first challenged about the provenance of the Investigation versions, Mr Bawden maintained in his email of 30 June 2024 that those documents had been signed by Person 1. Indeed, he gave an explanation, although lacking in specificity, as to how they had come to be signed.

70. If the version of events he is now giving is correct, it defied logic, in the Committee's view, that he did not give this explanation at that time. He could have explained that the versions provided were a reproduction, but that he did have a copy of the signed originals, albeit they were water damaged. The fact that the water damage explanation was not given until Mr Bawden completed his CMF in December 2024 was, in the Committee's view, significant. Further, Mr Bawden did not send the water damaged versions to ACCA until October 2026.

71. The Committee applied the test set out in *Ivey v Genting Casinos*. The Committee first considered Mr Bawden's state of knowledge and belief at the time he provided the Investigation versions of the engagement letters to ACCA. It was satisfied that Mr Bawden not only knew that these versions had been falsified, by the application of signatures purporting to be the signature of Person 1, but that he also knew no engagement letters had ever been sent to or signed by Person 1.

72. The Committee was further satisfied that Mr Bawden had done so in order to mislead his regulator, and that this conduct would be considered dishonest by the standards of ordinary and decent people.

73. The Committee therefore found Allegation 7(a) proved in respect of Company A and Company B.

Allegation 7(b)

74. It was not in dispute that Mr Bawden added the date '12/8/22' to the handwritten meeting note he sent to ACCA on 26 June 2024.

75. By this stage, Mr Bawden was clearly aware that he was under investigation by his regulator in relation to work he had done for Person 1's companies. The Committee was quite satisfied that he would have appreciated the importance of that investigation.

76. Adding anything to an original document and supplying it to your professional regulator, without further explanation, would almost inevitably be misleading. Mr Bawden could have explained, when he supplied the note, that it had not been dated but that he had been able to work out the date of the meeting. He did not do so. Further, he supplied a typed version of the manuscript note which also bore a date of '12/8/22'.

77. The Committee had no doubt that Mr Bawden did so in order to mislead ACCA into thinking the date was part of the original note. The Committee was satisfied that altering an original note to make it appear dated when it is not and then supplying it to a regulator that is carrying out an investigation into your conduct, would be regarded as dishonest by the standards of ordinary and decent people.

78. The Committee therefore found Allegation 7(b) proved.

Allegation 7(c)

79. As Allegation 7(c) was put in the alternative to Allegations 7(a) and 7(b), both of which the Committee had found proved, there was no need for the Committee to consider it.

Allegation 7(g)

80. Section B9(5) of the Code of Ethics and Conduct makes it clear that a member must send a letter of engagement to a new client setting out the terms of their engagement. For the reasons set out above in relation to Allegation 7(a), the Committee had found that Mr Bawden did not send engagement letters in respect of his engagement by either Company A or Company B.

81. Therefore, the Committee was satisfied that Allegation 7(g) was proved.

Allegation 8

82. The Committee had found, in relation to Allegations 1 and 7(a), that Mr Bawden had dishonestly provided falsified versions of engagement letters to ACCA. It had found, in relation to Allegations 2 and 7(b), that he had dishonestly provided a doctored meeting note to ACCA. The Committee was in no doubt that this was conduct which would bring discredit to Mr Bawden and which fellow members of the profession would regard as deplorable. It was therefore satisfied that Mr Bawden's conduct in relation to these Allegations amounted to misconduct.

83. The Committee considered the remaining Allegations which had been found proved. Allegations 3, 4, 5, 7(d), 7(e) and 7(f) related to failings in the provision by Mr Bawden of accountancy services to his clients. Allegations 6, 7(g) and 7(h) related to failures to provide letters of engagement.

84. If each of these were taken in isolation, they would in the Committee's view render Mr Bawden liable to disciplinary action under Bye-law 8(a)(iii) on the basis that a breach of the Code of Ethics and Conduct.

85. However, viewed collectively, they constituted a series of failings over a period of time which constituted, in the Committee's view, a serious departure from acceptable standards.

86. Therefore, the Committee found that, viewed as whole, Allegations 3, 4, 5, 6 and 7(d) to (h) amounted to misconduct.

87. The Committee therefore found Allegation 8(i) proved in relation to all the Allegations it had found proved.

88. As Allegation 8(ii) was put in the alternative, there was no need for the Committee to consider it.

SANCTION AND REASONS

89. 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.

90. The Committee first assessed the seriousness of the misconduct. The GDS indicates that defective accountancy work, including work of poor quality or which is not in compliance with relevant rules and requirements, is considered serious misconduct. The findings of dishonesty, which included deceiving or misleading ACCA, are regarded in the GDS as very serious misconduct.

91. The Committee considered the following to be aggravating factors. The dishonest conduct was deliberate and involved pre-planning. Whilst the Committee accepted the accountancy failings were not deliberate, it was an aggravating factor that they took place over a lengthy period of time, and that Mr Bawden has demonstrated little insight into his technical failings. Further, there was evidence that they had resulted in financial loss to his client.

92. The Committee considered the following to be mitigating factors. Mr Bawden has a lengthy and previously unblemished record as an ACCA member. He has made an apology for his actions and there was evidence that he is taking steps towards making redress to Person 1. [PRIVATE].

93. The Committee considered whether Mr Bawden had shown insight into his failings. He had made admissions to a number of the allegations. However, that had to be weighed against the fact he had disputed the more serious allegations. The Committee noted that Mr Bawden had given a detailed account in his witness statement of the impact these proceedings have had on him. What was notably lacking in that account, in the Committee's view, was any reflection on the impact of his actions on public protection, public confidence in the profession and the reputation of the Association. In those circumstances, the Committee considered that Mr Bawden lacked insight into his misconduct.

94. Having found that Mr Bawden’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.

95. The Committee considered the guidance in the GDS in relation to admonishment. The factors indicating that this might be an appropriate

sanction were absent. Further, the conduct was not of a minor nature, and therefore a reprimand was not an appropriate sanction.

96. The Committee went on to consider the factors set out in the GDS that indicate when a severe reprimand might be the appropriate sanction. In this case the conduct in question was intentional; there is evidence that it resulted in loss; there is no evidence that Mr Bawden has taken any rehabilitative steps; and the Committee considered he lacks insight into his failings. In those circumstances, the Committee considered that a severe reprimand would not be a sufficient sanction.

97. The Committee noted that the GDS states that in respect of cases where a finding of dishonesty has been made:

'The Committee should bear these factors in mind when considering whether any mitigation presented by the member is so remarkable or exceptional that it warrants anything other than exclusion from membership or removal from the student register.'

98. The Committee was satisfied that the mitigation in this case was neither so remarkable nor so exceptional that a lesser sanction than exclusion was merited.

99. The Committee concluded that the only appropriate and proportionate sanction was exclusion from membership. The Committee was satisfied that Mr Bawden's conduct was fundamentally incompatible with his continued membership of ACCA.

100. Therefore, pursuant to CDR 13.1(c), Mr Bawden is excluded from membership of ACCA.

101. The Committee did not consider it was necessary to extend beyond the normal minimum the period during which any application for re-admission should not be considered.

COSTS AND REASONS

102. ACCA applied for costs in the sum of £18,200. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing.

103. It was not in dispute that, in principle, a costs order should be made in favour of ACCA. Nor was there any challenge to the reasonableness of the amounts claimed.

104. The Committee took into account the information provided by Mr Bawden as to his means. Although Mr Bawden had not provided any supporting documentation regarding his income, assets or outgoings, the Committee considered it appropriate to reduce the costs claimed by 20% to take into account what he asserts in the Statement of Financial Means about his means and also the information he has provided PRIVATE].

105. Therefore, the Committee determined that the appropriate order was that Mr Bawden pay ACCA's costs in the sum of £14,560.

EFFECTIVE DATE OF ORDER

106. Pursuant to CDR 20, the order of exclusion will come into effect from the date of expiry of the appeal period, namely after 21 days from service of this written statement of the Committee's reasons for its decision, unless Mr Bawden gives notice of appeal in accordance with the Appeal Regulations prior to that.

Melissa D'Mello
Chair
21 October 2026