

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: **Ms Yumeng He**

Heard on: **Tuesday, 22 September 2026**

Location: **Remotely via Microsoft Teams**

Committee: **Mr Tom Hayhoe**
 Mr Kalwant Grewal
 Ms Yvonne Walsh

Legal Adviser: **Ms Helen Gower**

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

Summary **Allegations 1a), 1b), 2a), 2b), 4 and 5 proved.**
 Removed from affiliate register with immediate effect.

Costs: **Ms He to pay a contribution towards ACCA's costs in the**
 sum of £1,500

PRELIMINARY APPLICATIONS

1. The Committee convened to consider a report concerning Ms Yumeng He (Ms He).

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2. The Committee had considered the following documents: a Disciplinary Committee Report and Bundle pages 1-405, an Additional Bundles p 1-8, a Further Additional Bundles p 1-16, a Further Additional Bundles 2 p 1-95, a Further Additional Bundles 3 p 1-100, a transcript of the previously scheduled disciplinary hearing on 21 October 2025 p 1-23, a service bundle p 1-13, and a Tabled Additional Bundles p 1-17.

SERVICE OF PAPERS

3. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations (“the Regulations”). The Committee took into account the submissions made by Mr Mustafa on behalf of ACCA.
4. The service bundle included a copy of the Notice of Hearing dated 24 August 2026, thereby satisfying the 28-day notice requirement which had been sent to Ms He’s email address as it appears in the ACCA register. The Notice included details about the time, date and remote venue for the hearing and also Ms He’s right to attend the hearing, by telephone or video link, and to be represented, if she so wished. In addition, the Notice provided details about applying for an adjournment and the Committee’s power to proceed in Ms He’s absence.
5. Ms He had acknowledged receipt of the Notice of Hearing in an e-mail dated 20 September 2026 and the Committee was satisfied that the Notice had been served in accordance with the Regulations.

PROCEEDING IN ABSENCE

6. The Committee considered the submissions made by Mr Mustafa and accepted the advice of the Legal Adviser. The Committee bore in mind that although it had a discretion to proceed in the absence of Ms He, it should exercise that discretion with the utmost care and caution.
7. In an e-mail dated 20 September 2026 Ms He stated that she was unable to attend the hearing and referred to the [REDACTED]. She stated that she was not applying for an adjournment and asked the Committee to proceed in her absence and consider her written submissions and the documents she had provided.

8. The Committee was satisfied that Ms He was aware of today's hearing, had voluntarily absented herself, and waived her right to participate in the hearing. The Committee considered that an adjournment would be unlikely to secure her attendance at a subsequent hearing. Given that the allegations against Ms He were serious, the Committee had regard to the public interest in concluding the case expeditiously.
9. The Committee concluded that it would be fair and proportionate to accede to ACCA's application to proceed in Ms He's absence.

ALLEGATIONS

Ms Yumeng He (Ms He), at all material times an ACCA trainee:

1. Whether by herself or through a third party applied for membership to ACCA on or about 06 February 2023 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:
 - a) Her Practical Experience Supervisor in respect of her practical experience training in the period from 19 November 2018 to 26 October 2020 was Person A when Person A had not supervised that practical experience training in accordance with ACCA's requirements as published by ACCA from time to time by ACCA or at all.
 - b) Her Practical Experience Supervisor in respect of her practical experience training in the period from 06 May 2021 to 07 December 2022 was Person B when Person B had not supervised that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.
2. Ms He's conduct in respect of the matters described above was:
 - a) In relation to Allegation 1a) and/or b), dishonest in that Ms He knew her supervisors, Person A and/or Person B had been falsely registered as her practical experience supervisors.

- b) In relation to Allegations 1a) and/or 1b), dishonest in that Ms He knew her supervisors, Person A and/or Person B, had not approved her qualifying experience.
 - c) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with integrity.
- 3. In the further alternative any or all of the conduct referred to in Allegation 1 above was reckless in that Ms He failed to ensure that her Practical Experience Training Record was approved in all material respects by her practical experience supervisors.
- 4. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that she failed to respond fully to ACCA's correspondence dated:
 - (a) 29 April 2025
 - (b) 09 May 2025
 - (c) 23 May 2025
 - (d) 04 June 2025
- 5. By reason of her conduct, Ms He is
 - a. Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 4 above; in the alternative in respect of Allegation 4 only;
 - b. Liable to disciplinary action pursuant to bye-law 8(a)(iii).

BRIEF BACKGROUND

- 10. Ms He was registered as an ACCA affiliate on 17 October 2022. An affiliate is a person who has passed the ACCA exams but has not yet demonstrated sufficient practical experience to be admitted as a member. Persons who have not yet gained membership are also known as trainees, whether or not they have passed all the exams. To obtain full membership of ACCA a trainee must demonstrate at least 36 months' practical experience. This is done by the trainee recording relevant practical experience in that trainee's Practical Experience (PER) training record.

11. Trainees use an online tool called “MyExperience” which is accessed via the trainee’s MyACCA portal. As part of their practical experience, each trainee is required to complete nine performance objectives (POs) under the supervision of a qualified accountant. An accountant is recognised by ACCA as a qualified accountant if they are a qualified accountant recognised by law in the trainee’s country and/or a member of an IFAC body (International Federation of Accountants). Once a trainee believes they have completed a PO, they are required to provide a statement in their PER training record describing the experience they have gained in order to meet the objective. Through the online tool, the trainee then requests their practical experience supervisor to approve that PO.
12. In addition to approval of their PO’s, the trainee must ensure that their employment where they have gained relevant practical experience (being a minimum of 36 months) has been confirmed by the trainee’s line manager who is usually also the trainee’s qualified practical experience supervisor. If the trainee’s line manager is not qualified, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their POs. This external supervisor must have some connection with the trainee’s firm, for example as an external accountant or auditor.
13. Once all nine PO’s have been approved by the trainee’s practical experience supervisor (whether internal or external) and their minimum 36 months of practical experience has been approved, the trainee is eligible to apply for membership of ACCA, assuming they have also passed all their ACCA exams.
14. Ms He applied for membership on or about 06 February 2023. The PER training refers to two period of employment. The first firm was Company A where Ms He was employed from [REDACTED] in the role of [REDACTED]. In the PER, 23 months of relevant practical experience has been claimed in respect of this period of employment. The PER refers to Person A, who is authorised to approve Ms He’s experience/time claim only. Person A appeared to approve Ms He’s experience experience/time claim on 05 February 2023.
15. The second firm recorded in Ms He’s PER is Company B, where Ms He was employed from [REDACTED] in the role of [REDACTED]. In the PER, 19 months of relevant practical experience has been claimed in respect of this period of employment. The PER refers to Person B, who is authorised to approve Ms He’s time and her POs. Person B initially registered as Ms He’s

supervisor twice. On the first occasion they were registered as a non IFAC qualified line manager on 07 December 2022. A few months later, on 05 February 2023, they were registered as an IFAC qualified line manager. The PER records that Person B approved Ms He's time/experience and her POs on 05 February 2023.

16. The PER training records of 91 trainees were reviewed by ACCA's Professional Development Team. ACCA considered that this review revealed serious irregularities. In particular, the practical experience supervisors registered to the 91 trainees shared one of three email addresses despite the names of such supervisors being different. In addition, most of the trainees were registered with ACCA as resident in [REDACTED] and many of the PO statements within the cohort were the same. All 91 trainees within the cohort were referred to ACCA's investigation team. Ms He is one such trainee.
17. On 29 April 2025 ACCA wrote to Ms He. She was asked to explain why her two supervisors both had email addresses common to other differently named supervisors, to sign consent forms to assist ACCA in approaching her employers to obtain confirmation of her employment details, and to ask whether she had approached a third party to complete her PER training record.
18. On 09 May 2025, ACCA sent a first "failure to co-operate" letter with a deadline of 23 May 2025.
19. On 20 May 2025 Ms He sent a response, but ACCA did not consider that she had answered the questions fully or at all. On 23 May 2025 ACCA sent an e-mail to Ms He asking her to provide further responses and to provide the signed consent forms. Ms He was asked to respond by 30 May 2025.
20. No response had been received from Ms He by 04 June 2025, and ACCA sent a further email attaching a copy of the email sent on 20 May 2025.
21. On 09 June 2025 a response was received from Ms He, but in ACCA's view she had not replied to the questions fully or at all and she had not provided the signed consent forms.
22. A disciplinary hearing was scheduled to take place on 21 October 2025. That Committee decided to adjourn the hearing and made a direction for ACCA to

provide a translation of the documents in [REDACTED] which had been provided by Ms He.

23. On 13 March 2026 Ms He sent an e-mail addressed to the Disciplinary Committee. She had reviewed the e-mails sent by ACCA requesting information and the Report of Disciplinary Allegations. She apologised that she had not replied to emails in a timely manner and referred to the [REDACTED] at the relevant time. She continued as follows:

“First and foremost, I would like to firmly state that my employment history and work experience are genuine and accurate. I solemnly assure you that the information regarding my working time and experience is truthful. If any part of my employment record were fabricated, I would be willing to bear the corresponding responsibility.

While reviewing the allegations report, I noticed that one issue mentioned was that I had entrusted a third-party intermediary to assist with my membership application. After reflecting on the situation, I do recall that due to my heavy workload at the time, I did seek assistance from a third-party service provider. However, I would like to clarify an important point: the employment dates and nine performance objective descriptions were written by me personally and are based on my real work experience.

The only tasks I asked the intermediary to assist with were submitting the approval links and completing the technical submission of the membership application. I did provide them with my ACCA registration number and password and instructed them simply to submit the working time and experience descriptions that I had already prepared. I never expected that they might access my account and make unauthorized modifications or other improper actions.

Regarding the specific points raised in the report:

1. Similarity of work experience descriptions

You mention that parts of my work experience appear to be similar to those of other individuals. My assumption is that after gaining access to my account, the intermediary may have copied content while handling submissions, which could have caused this duplication issue.

2. *Use of fixed expressions and “cognitive bias”*

When I mentioned using “fixed sentence structures,” I was referring to the way English is often taught in [REDACTED]. From a young age, we are encouraged to memorise standard sentence patterns and use them to express ideas in English writing. I believed using such structures would make my writing clearer and more formal.

Regarding the phrase “cognitive bias,” what I meant was that there may have been differences between how I understood certain sentences and how they were interpreted by the reviewers. In other words, I may not have fully understood the intended meaning of certain questions or expectations.

3. *Supporting materials*

I have organised several documents and pieces of evidence and attached them to this email for your review. Please kindly check the attachments.

4. *Cooperation with the investigation*

The report mentioned that I did not fully cooperate with the investigation team. I would like to explain two reasons for this:

First, I genuinely believed that my work experience was truthful, and when the qualify review process began unexpectedly, I felt confused and emotionally affected. I sincerely apologise if my reactions appeared uncooperative.

Second due to my [REDACTED] I was in a [REDACTED] and struggled to deal with this matter properly at that time. I deeply regret this and sincerely apologize again.

5. *Regarding the two practical experience supervisors mentioned ([Person B and Person A]). You raised questions about why [Person B] was initially not an IFAC member but later became registered as one, and why both supervisors used an email address that appeared to be shared with several others. I would like to clarify the situation.*

[Person B] was my supervisor when I worked at the accounting firm. [They] holds the CICPA qualification (which was not submitted through the ACCA system). After I had completed the employment record and the nine performance objective descriptions, I unfortunately provided my ACCA account credentials to the third-party intermediary for submission purposes. After

accessing my account, the intermediary appears to have copied content and uploaded documents, including certificates, without my knowledge or authorisation. I was completely unaware of these actions at the time.

In summary, my employment history and work experience are genuine and truthful. I sincerely regret that I made the careless decision to entrust a third-party intermediary with access to my account to handle the submission process. Looking back, this was an extremely unwise decision, and I deeply regret the trouble it has caused to ACCA.

I respectfully wish to emphasise that I had no intention of falsification, dishonesty, or deliberate misconduct. I sincerely hope that the Committee will carefully consider the circumstances and provide a fair, objective and reasonable decision.”

24. On 07 May 2026 ACCA made an application to vary the order made on 21 October 2025. Ms He did not oppose the variation of the order and at a Case Management Hearing the proposed variation was allowed. In accordance with the varied order, ACCA provided a translation of the WeChat messages and CICPA Registration Card and Ms He provided a translation of the remaining documents.

25. On 20 September 2026 Ms He set out her position on the allegations as follows:

“I maintain, as I have throughout, that my employment history and work experience are genuine, that I wrote my nine performance objectives statements myself, and that I never intended to deceive ACCA. I accept that I made a serious error of judgement in giving my ACCA log-in details to a third party intermediary to submit my application, and in not checking what was submitted in my name. As I explained in my email of 13 March 2026, I was unaware at the time of what the intermediary did. I recognise that some of my earlier replies to ACCA were incomplete and inconsistent, because of work pressure and my [REDACTED]. I have tried to give the fullest account I can since. I paid the intermediary a fee of 700 RMB.

I respectfully ask the Committee to consider carefully whether ACCA has proved that I acted dishonestly, which requires proof of what I actually knew. ACCA’s report accepts that all my PO statements were first in time (paragraph

21), and at the hearing on 21 October 2025 ACCA's position was that authorship of the POs was not in issue."

26. Ms He also provided details of her personal circumstances and asked the Committee to take those circumstances into account together with her insight and remorse, her previous clean disciplinary record, and that she gained no financial benefit. She asked the Committee that the sanction be the least severe that is proportionate.

DECISION ON FACTS / ALLEGATIONS AND REASONS

27. The Committee considered the documents before it, the submissions of Mr Mustafa on behalf of ACCA and 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 1a)

28. The Committee reviewed Ms He's PER Training Record which detailed her employment with Company A between [REDACTED]. The PER recorded that Ms He's supervisor, Person A, approved Ms He's time/experience claim on 05 February 2023. Person A's email address was one of the three common e-mail addresses used within the cohort of 91 trainees. This e-mail address was also used by a number of other trainees within the cohort.
29. The Committee also had regard to ACCA's published requirements for supervision of trainees. ACCA requires the individual who supervised the trainee to register as the supervisor, and to confirm that the trainee's time/experience claim is correct. The Committee was satisfied the purported e-mail address for Person A was not a personal or work e-mail address of any individual who had worked with Ms He and that the individual who had approved Ms He's time/experience claim had not supervised her. Ms He admitted within her submissions to the Committee that she had engaged a third party to submit her application for membership of ACCA.
30. The Committee noted Ms He's submissions that the details within her PER of her work experience are correct. However, the Committee was satisfied that ACCA's requirements for supervision had not been met. The authorisation within the PER was not a confirmation of Ms He's experience by any supervisor

who had direct knowledge of her work. The Committee inferred that Ms He appointed a third party to register in the name of Person A and to approve her time/experience claim.

31. In the circumstances, the Committee was satisfied that Person A had not supervised Ms He's practical experience training in accordance with ACCA's requirements.
32. The Committee therefore found Allegation 1a) proved.

Allegation 1b)

33. The Committee reviewed Ms He's PER Training Record which detailed her employment with Company B between [REDACTED]. The PER recorded that Ms He's supervisor, Person B, approved this time/experience claim on 05 February 2023 and approved all of Ms He's POs on the same day. Person B's email address was one of the other three common e-mail addresses used within the cohort of 91 trainees. This e-mail address was also used by a number of other trainees within the cohort.
34. The Committee inferred that Ms He appointed a third party to register in the name of Person A and to approve her time/experience claim.
35. Person B had registered as a non IFAC qualified supervisor, with a unique e-mail address on 07 December 2022. It appeared that they had then registered for a second time on 05 February 2023 as an IFAC qualified supervisor, with a common e-mail address used by eleven other trainees within the cohort. The CICPA membership number for Person B differed from the CICPA card uploaded on when Person B registered on the second occasion on 05 February 2023. The identifying details on this CICPA card, other than membership number, are pixelated, and the same card has been used by many purported supervisors, all of whom have registered with a common e-mail address.
36. The Committee also had regard to ACCA's published requirements for supervision of trainees. ACCA requires the individual who supervised the trainee to register as the supervisor and to confirm that the trainee's time/experience claim and the information in the POs is correct. The supervisor authorising the POs must also be an IFAC qualified supervisor. The Committee was satisfied that the purported e-mail address for Person B was not a personal

or work e-mail address of any individual who had worked with Ms He, and that the individual was not appropriately qualified to authorise Ms He's POs. Ms He admitted within her submissions to the Committee that she had engaged a third party to submit her application for membership of ACCA.

37. The Committee noted that Ms He has provided submissions that the details within her PER of her work experience and her POs are correct. She has also provided documentary evidence including WhatsApp messages. This evidence demonstrates that while working for Company B Ms He engaged with an individual named Person B and sought advice and support from them in connection with her work. However, the Committee was satisfied that ACCA's requirements for supervision had not been met. The authorisation within the PER was not a personal confirmation of Ms He's experience by a supervisor who had knowledge of her work or could confirm that she had the experience described in the POs. The Committee inferred that Ms He appointed a third party to register in the name of Person B and to approve her POs and time/experience claim.
38. In the circumstances, the Committee was satisfied that Person B had not supervised Ms He's practical experience training in accordance with ACCA's requirements.
39. The Committee therefore found Allegation 1b) proved.

Allegations 2a) and 2b)

40. The Committee considered whether Ms He acted dishonestly in registering Persons A and B as her practical experience supervisors and stating within her PER that they had approved her qualifying experience. It considered this allegation in light of the test for dishonesty, as set out in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67.
41. The Committee had regard to Ms He's submissions. In those submissions she stated that she did not intend to deceive ACCA and that she made an error of judgment in using a third party to submit her application for ACCA membership.
42. The Committee was satisfied that Ms He must have known what ACCA's training requirements are. They are widely published and are available in her native tongue of [REDACTED]. When completing her training record Ms He

signed a declaration on the application for membership form which set out the requirements for membership, including the requirement to achieve relevant supervised experience. The Committee did not consider that it was credible that Ms He believed that it was permissible to use a third party to complete her application for ACCA membership. Her previous written responses to ACCA demonstrated that she understood the requirement for the supervisors with direct knowledge of her work to register and approve her time/experience and POs.

43. The Committee was satisfied that Ms He knew that her supervisors had not been registered in accordance with ACCA's requirements. The Committee inferred that her actions were intended to deceive ACCA into believing that Person A and Person B had registered as her supervisors, that they had authorised her time/experience, and that Person B had authorised her POs. There is no doubt that this would be regarded as dishonest by ordinary and honest people.
44. The Committee therefore found Allegation 2(a) and 2b) proved.
45. Having found Allegations 2a) and 2b) proved it was not necessary for the Committee to consider Allegations 2c) or 3, which were alleged in the alternative.

Allegation 4

46. The Committee carefully considered ACCA's correspondence dated 29 April 2025, 09 May 2025, 23 May 2025 and 04 June 2025 together with Ms He's responses dated 20 May 2025 and 09 June 2025.
47. Ms He had engaged with ACCA and provided responses to the Investigating Officer's questions. Although she had made some effort to respond, the Committee was satisfied that she had not fully co-operated with ACCA because she had not provided signed consent forms, as requested, to assist ACCA in contacting her former employers. Under 3(1)(c) of the Complaints and Disciplinary Regulations a partial failure to co-operate is a breach of the duty to co-operate.
48. Accordingly, the Committee found Allegation 4 proved.

Allegation 5

49. Having found the facts proved in Allegations 1a), 1b), 2a), 2b), and 4 the Committee then considered whether they amounted to misconduct.
50. The Committee found that, in submitting false information to ACCA in her PER training record, Ms He's conduct had fallen far short of what would be expected of an ACCA member. Ms He had sought or agreed to accept the assistance of a third party, knowing that this was bypassing ACCA's requirements for supervision. This dishonest behaviour demonstrated a complete disregard for ACCA's membership process. Such behaviour seriously undermines the integrity of the membership process and the standing of ACCA. It brings discredit upon Ms He, the profession and ACCA. The Committee considered this behaviour to be very serious, and the Committee was in no doubt that it amounted to misconduct.
51. The Committee therefore found that the matters in 1 a) and b) and 2a) and b) amounted to misconduct.

SANCTION AND REASONS

52. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Mustafa. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of sanctions was not to punish Ms He, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser.
53. The Committee considered that Ms He had demonstrated limited insight. In her submissions for the Committee Ms He apologised and appeared to recognise that what she did was wrong, but she denied that she acted dishonestly. There had been no early admissions, and there was little to reassure the Committee that Ms He understands the impact of her behaviour on the integrity of ACCA's membership process or on public confidence in the profession.
54. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.

55. The Committee considered the misconduct involved the following aggravating features:
- A deliberate act for personal benefit at the expense of the public and the profession;
 - A planned and pre-meditated enterprise.
56. The Committee considered the misconduct involving the following mitigating features:
- The absence of any previous disciplinary history with ACCA;
 - Limited admissions, and an expression of remorse.
57. The Committee did not consider that the personal circumstances outlined by Ms He provided any degree of mitigation for dishonest conduct.
58. The Committee did not think it appropriate, or in the public interest, to take no further action or order an admonishment in a case where a member had disregarded the membership requirements and acted dishonestly when submitting information in connection with her PER.
59. The Committee then considered whether to reprimand Ms He. The guidance indicates that a reprimand would be appropriate in cases where the misconduct is of a minor nature, there appears to be no continuing risk to the public, and there has been sufficient evidence of an individual's understanding, together with genuine insight into the conduct found proved. The Committee did not consider Ms He's misconduct to be of a minor nature and her insight is limited. ACCA's Guidance indicates that dishonest behaviour is considered to be very serious. The Committee concluded that a reprimand would not adequately reflect the seriousness of the misconduct in this case.
60. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that a severe reprimand would usually be applied in situations where the conduct is of a serious nature but where there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public and there is evidence of the individual's understanding and

appreciation of the conduct found proved. The Committee considered that none of these criteria were met and that a severe reprimand would not adequately reflect the seriousness of Ms He's behaviour.

61. The Committee considered the ACCA guidance on the approach to be taken in cases of dishonesty which is said to be regarded as a particularly serious matter because it undermines trust and confidence in the profession. The guidance also states that the public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances.
62. The Committee considered that Ms He's dishonest behaviour involved a number of features referenced in ACCA's guidance in relation to removal. In particular, the conduct involved a serious departure from professional standards, a breach of the trust placed in Ms He by ACCA and members of the public, and limited understanding and insight into the seriousness of the conduct and its consequences. The Committee also considered that there was nothing exceptional in Ms He's case that would allow it to consider a lesser sanction than exclusion from membership. Ms He's dishonesty, coupled with the absence of any evidence demonstrating Ms He's understanding of the seriousness of her behaviour and any steps taken to remediate her conduct are fundamentally incompatible with her continued membership. The Committee concluded that the only appropriate and proportionate sanction was removal from the register.

COSTS AND REASONS

63. ACCA applied for costs in the sum of £14,135.50. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with Ms He's case.
64. The Committee was satisfied that ACCA was entitled to claim its costs, but that those costs should be reduced to reflect the circumstances in this case. The costs schedule included costs of the adjourned hearing on 21 October 2025 and the Case Management Hearing on 07 May 2026. The Committee considered the reasons for the adjournment on 21 October 2025 and was of the view that there was a real prospect that an adjournment might have been avoided if the difficulties with untranslated documents had been anticipated.

This was potentially the responsibility of both ACCA and Ms He, but the Committee bore in mind that Ms He was unrepresented and unfamiliar with the process. The Committee decided that it was not reasonable for Ms He to bear the costs of the adjourned hearing or the Case Management Hearing. The Committee also made a reduction in the costs to reflect the fact that costs for today's hearing were based on a full day when in fact the hearing took less than a whole day. Accordingly, the Committee decided that the costs should be reduced to £7,500.

65. The Committee was also provided with information about Ms He's financial circumstances and supporting documents. [REDACTED].
66. The Committee carefully considered the information provided by Ms He about her [REDACTED]. It had regard to the important principle that in disciplinary proceedings the majority of 'members' should not subsidise the minority who find themselves within the disciplinary process. Nevertheless, in this case, the Committee decided that it was appropriate to order that Ms He should pay costs of £1,500. It considered that this order was appropriate because a higher award of costs would cause [REDACTED] to Ms He.
67. The Committee therefore ordered Ms He to pay ACCA's costs in the sum of £1,500

EFFECTIVE DATE OF THE ORDER

68. The Committee determined that it would be in the public interest for the order to take immediate effect. The Committee noted that the order for removal from affiliate membership would not take effect during the appeal period, and, if Ms He were to appeal, this potentially could be a lengthy period of time. It would be contrary to the public interest if Ms He was able to rely upon her ACCA affiliate membership during the appeal period.
69. Therefore, pursuant to Regulation 20(1)(b) the order removing Ms He from membership will take effect immediately.

Mr Tom Hayhoe
Chair
22 September 2026