



Neutral Citation Number: [2024] EWHC 3312 (Admin)

Case No: AC-2023-LON-003821

IN THE HIGH COURT OF JUSTICE
KING'S BENCH DIVISION
ADMINISTRATIVE COURT

Royal Courts of Justice
Strand, London, WC2A 2LL

Date: 19.12.24

Before :

VIKRAM SACHDEVA KC (SITTING AS A DEPUTY HIGH COURT JUDGE)

Between :

R (MAKANJU AWODOLA)

Claimant

- and -

**ASSOCIATION OF CHARTERED CERTIFIED
ACCOUNTANTS**

Defendant

The Claimant acting in person

Hannah Slarks (instructed by **Clyde & Co**) for the **Defendant**

Hearing date: 9 October 2024

Approved Judgment

This judgment was handed down remotely at 10.00am on 19.12.24 by circulation to the parties or their representatives by e-mail and by release to the National Archives.

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DHCJ SACHDEVA KC

Vikram Sachdeva KC:

1. The Defendant is a body corporate established pursuant to a Royal Charter granted on 25 November 1974. It is one of the four UK bodies which supervise and maintain the conduct and technical standards of professional accountants. The affairs of the Association are determined by its Charter, its bye-laws and regulations made by its governing body, the Council.
2. This is a claim for judicial review by the Claimant, Mr. Makanju Awodola, who had become a member of the Defendant on 30 April 2005, and who became a fellow on 30 April 2010.
3. I acknowledge the hard work, care and skill which has been deployed by the Claimant and counsel for the Defendant over the course of the hearing and in written submissions in the preparation and presentation of their respective cases. I do not intend any disrespect to either of the parties if I do not address every single point which has been made to me, but I have taken them all into account and what follows is my assessment of the issues important to the disposal of this claim.
4. Company A was a small company based in Dublin. In the Republic of Ireland, every company is required to file an annual return with Companies Registration Office (“CRO”) at least once a year. Annual returns from Company A had been filed by Mr. Awodola on 27 March 2015 and 8 December 2015 naming Firm B as auditor. Abridged Financial Statements had also been filed on 1 May 2015 and 19 January 2016 naming Mr. Awodola as Presenter and Firm B as auditor.
5. On 19 January 2016 a Person A from Firm B had sent an email stating “I do not have Company A limited as my client and did not file this return”. On 3 March 2016 Person A sent another email stating

“Please refer to my email below. I did not receive any response. Company A is not my client and I did not file this return...”
6. The Claimant was accused by the Defendant of the following:
 - “1. It is alleged that between 2014 and 2016 Mr... Makanju Awodola, a fellow member of ACCA:
 - (a) Produced and/or signed and/or submitted to Companies Registration Office, any or all of the reports set out in Schedule 1 in the name of Firm B, when Firm B was not the auditor of Company A.
 - (b) Produced and/or submitted to Companies Registration Office any or all of the documents in Schedule 2 in which Firm B was named as auditor of Company A, when Firm B was not the auditor of Company A.
 2. In light of the facts set out at allegations 1(a) and/or (b) above, Mr Awodola’s conduct was:
 - (a) Dishonest;
 - (b) Contrary to the fundamental principle of integrity.

3. In light of the facts set out at 1(a) above, Mr Awodola's conduct was contrary to Global Practising Regulation 3(1)(a).
4. In light of any of all of the facts set out in allegations 1 and/or 2 and/or 3, Mr Awodola is guilty of misconduct contrary to bye-law 8(a)(i); and/or
5. In light of any or all of the facts set out above in allegations 1 and/or 3, Mr. Awodola is liable to disciplinary action pursuant to bye-law 8(a)(iii).

Schedule 1

Document	Auditor's report dated
Abridged Financial Statements of Company A for the period ended 31 March 2014	20.3.14
Abridged Financial Statements of Company A for the period ended 31 March 2015	20.12.15

Schedule 2

Document:

Annual Return of Company A made up to 14 December 2014
Annual Return of Company A made up to 8 December 2015"

7. Byelaws 8(a)(i) and (iii) state as follows:
"Liability to disciplinary action
8. (a) A member, relevant firm or registered student shall, subject to bye-law 11, be liable to disciplinary action if:
(i) he or it, whether in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;
...
(iii) he or it has committed any breach of these bye-laws or of any regulations made under them in respect of which he or it is bound..."
8. The Claimant attended a hearing on 30 and 31 August 2023 and then again on 18 October 2023 before the Defendant's Disciplinary Committee ("the Disciplinary Committee"), to determine whether certain allegations were proved. Oral evidence was heard from the Claimant and from Person A.
9. The decision records the events of 19 October 2023 as follows:

"151. On the resumption of the hearing on 19 October 2023, the Committee was informed by the Hearings Officer that Mr Awodola had said he did not wish to participate in the hearing as he did not have the stamina. He said to the Hearings Officer that he was content for the hearing to proceed in his absence.

152. Once the Committee had announced its decision in relation to the allegations, the written decision was, nevertheless, sent by email to Mr Awodola..."
10. The Disciplinary Committee's written decision found allegations 1(a) and (b), 2 (a) and (b), and 4 proved. It found allegation 3 not proved, and did not need to consider allegation 5. As to allegation 4 the decision stated:

"147. The Committee had regard to the definition of misconduct in bye-law 8(c) and was satisfied that Mr. Awodola's actions proved in Allegation 1(a) and (b),

individually and together, brought discredit on him, the association and the accountancy profession. It was satisfied that knowingly filing statutory documents which contained false information with the aim of misleading CRO was deplorable conduct and reached the threshold for misconduct. It considered that the breach of the Fundamental Principle of Integrity was also misconduct but did not add anything on the facts of this case to the finding of dishonesty.”

11. The decision describes the subsequent events as follows:

“152. ...The Committee allowed Mr Awodola an hour in which to read the decision. The Committee requested the Hearings Officer to contact Mr Awodola to say that the decision had been sent to him by email and that he had an hour to consider the outcome in relation to the allegations. He should consider whether he wished to make submissions and mitigate with regard to whether the Committee should impose any sanction and, if so, the nature of that sanction.

153. ACCA was also likely to make a claim for costs. The Committee asked the Hearings Officer to inform Mr Awodola that he should consider whether he wished to make representations in respect of the claim and whether he wished to bring to the attention of the Committee details of his financial circumstances before deciding whether to make an order and, if so, the amount.

154. The Hearings Officer confirmed that she had sent the decision to Mr Awodola and had also spoken to him again. Mr Awodola confirmed that he did not wish to participate any further in the proceedings. Indeed, Mr Awodola said that he had no intention of reading the decision and would be taking no further part in the hearing. Before the Hearings Officer had a chance to request Mr. Awodola to consider making submissions on sanction and to provide details of his means, Mr Awodola disconnected the call.

155. On the basis that Mr Awodola had participated in the hearing thus far, and having taken into account the steps taken since announcing the decision with regard to the allegations, the Committee decided that Mr. Awodola had waived his right to attend this stage of the hearing and that it was in the public interest to proceed.”

12. As to sanction the Committee determined that Mr Awodola’s behaviour was fundamentally incompatible with him remaining a member of ACCA and considered that the only appropriate, proportionate, and sufficient sanction was that he must be excluded from membership (decision para 161).

13. The Committee then proceeded to determine the Defendant’s application for costs:

“162. In the schedule provided by ACCA, the claim for costs amounted to £24,260.50...

164. Despite Mr Awodola having been reminded in correspondence from ACCA that he should provide details of his means which would be relevant in the event [of] a claim for costs, he had failed to do so. Consequently, the Committee approached the claim on the basis that he was able to afford whatever order was imposed.

165. The Committee had considered the schedule provided by ACCA and concluded that the amount of work done and the rates applied were reasonable.

166. In the circumstances, the Committee ordered that Mr Awodola must pay to ACCA costs in the amount claimed, namely £24,260.50.”

14. The Claimant applied for permission to appeal but was refused by the Chairman of the Appeal Committee on 30 November 2018. An application for reconsideration of the application for permission to appeal by the wider Appeal Committee at an oral hearing was made on 1 January 2019. Among the grounds was an allegation that the findings and order were disproportionate and/or unreasonable in the light of the committee findings:

“41. Regrettably, I owe ACCA nothing. I did not do as alleged. How can I be pleading for reduction and submitting statement of means when I did not do anything to warrant such order. Doing so will amount to endorsement of this draconian decision.

...
In addition the Committee refusal to take into account relevant evidence available at the time, coupled with new evidence available after delivery of their decision meant injustice was inevitable.” (emphasis added)

15. The Claimant’s application for permission to appeal was refused on 14 February 2019 by another Chairman (not the wider Appeal Committee) without granting an oral hearing by a letter dated 18 February 2019.
16. There was then a dispute as to whether the Claimant had the right to have his application for permission considered by the full Appeal Committee at an oral hearing, the procedural rules having been amended on 1 January 2019, which was the same date as the Claimant’s application for reconsideration. The Claimant issued a judicial review claim and succeeded, on the basis that the applicable procedural rules were those in force at the time of the disciplinary proceedings rather than at the time of the application for permission to appeal to the wider Appeal Committee: [2020] EWHC 3059 (Admin); [2020] 4 WLR 162. The Court of Appeal dismissed the appeal: [2021] EWCA Civ 1635 [2022] 4 WLR 17.
17. The Claimant filed a Supplementary Application Notice on 20 June 2022, and the Appeal Committee sat on 23 – 24 August and 11 September 2023.
18. At the hearing the Claimant made the following oral submissions on costs:
- a. He did not attend the rest of the hearing because he knew the end result anyway – that he would be removed from membership.
 - b. He did not think it was right for him to be negotiating fees when he just believed that the position of the Chairman and the ACCA was wrong.
 - c. He denied the Defendant’s speculative submission that he had big assets after a successful career; he took the case to court *pro bono* and he had had help to pay court fees.
 - d. The bottom line is that he doesn’t have the money to pay. He now works as a delivery driver.
 - e. He could furnish the panel with tax returns from 2018 or 2019 if needed.

19. By a decision dated 11 September 2023 the Appeal Committee refused permission to appeal. There were six grounds of appeal. The challenge to the costs order was described as follows:

“(e) the Committee’s order is disproportionate and/or unreasonable in light of its findings

28. In respect of ground (e) Mr Awodola submitted that ACCA has been motivated to pursue the allegations against him for money. He submitted that ACCA was not entitled to costs as he did not do as alleged, and that the amount of costs awarded was unaffordable to him. In considering Mr Awodola’s point around affordability, the Committee was mindful of the wording of Regulation 3(3) of the 2018 Regulations which stipulate that an appeal cannot be allowed solely on the issue of costs alone save if the order is considered to be “*perverse or unreasonable, or compliance with it would result in severe financial hardship to the relevant person*”.

29. Prior to the costs award being made, Mr Awodola was invited to provide his financial information and did not do so. The Committee therefore had no evidence from Mr Awodola at the time and was in turn entitled to award costs in the amount it did. The Committee moved on to consider the proportionality of the Disciplinary Committee’s order as a whole. The Committee was of the view that in light of the Disciplinary Committee’s findings, the order made was not disproportionate or unreasonable and no valid evidence had been produced to establish that the matter had been pursued simply for money. The Committee concluded there was no real prospect of success on this ground.” (emphasis original)

20. The Defendant made an application for costs in the sum of £11,250 for resisting the application to appeal, both in writing and at the hearing before the Appeal Committee. The Claimant by then had filed evidence of his financial circumstances in June 2022 and again in September 2023. The Appeal Committee decided to award the Defendant its costs in principle and was satisfied that the amounts sought had been reasonably and proportionately incurred. As to the amount it stated:

“40. ... A reduction in the amount requested was deemed appropriate however in light of the financial information provided by Mr Awodola.

41. ACCA’s Guidance for Costs sets out at paragraphs 20 and 21 the relevant factors a committee should consider when reviewing a member’s financial circumstances in order to assess what amount they are able to pay. The list of factors for consideration include current income and any debt or other liabilities.

42. *The financial information provided by Mr Awodola has revealed a consistently low income.* The Committee had no reason to believe that the information Mr Awodola had provided in this regard was inaccurate. It also took into account that the £24,260.50 the Disciplinary Committee directed that Mr. Awodola pay in October 2018 was an amount he still owed. Given these points, the Committee determined that the appropriate and reasonable amount of costs to award in the circumstances was £1,500.” (emphasis added)

21. The Claimant issued judicial review proceedings on 21 December 2023 challenging the Appeal Committee's failure to address his Supplementary Application for Reconsideration and the costs order. There were three grounds of review:
 - a. The Defendant misconstrued Appeal Regulation 3(3), and should have granted permission to appeal the Disciplinary Committee's costs order dated 19 November 2018.
 - b. The Appeal Committee's costs order of £1,500 dated 11 September 2023 was irrational.
 - c. The Appeal Committee failed to give adequate reasons for rejecting the arguments in his Supplementary Application for Reconsideration.
22. Permission was granted on the papers on ground one only on 28 May 2024 by Karen Ridge, sitting as a Deputy High Court Judge on the basis that:

“[i]t is arguable that the D erred in its application of the regulations given that the C has presented evidence with his application for permission to appeal revealing his constrained financial circumstances and that is ‘new evidence’ which was not previously before the Committee”.
23. No application to renew the application for permission in respect of grounds 2 or 3 was made.

The ACCA Appeal Regulations 2014 amended 1 January 2018 (“the Appeal Regulations”)

24. The Appeal Regulations state as follows:
 - a. Regulation 5(2) provides the following list of grounds of challenge, of which only (d) and (e) are of potential relevance to the Claimant's appeal:
 - “(a) the Committee made an error of fact or law, which would have altered one or more of the Committee's findings or orders;
 - (b) the Committee misinterpreted any of the Association's bye-laws or regulations or any relevant guidance or technical standards, which would have altered one or more of the Committee's findings or orders;
 - (c) the Committee failed to take into account certain relevant evidence, which would have altered one or more of the Committee's findings or orders;
 - (d) *there is new evidence not previously available, which would have altered one or more of the Committee's findings or orders;*
 - (e) *one or more of the Committee's orders is disproportionate and/or unreasonable in light of its findings;*
 - (f) one or more of the Committee's findings and/or orders are unjust because of a serious procedural irregularity in the proceedings.”
(emphasis added)
 - b. In respect of appeals to costs awards, Regulation 3(3) adds the following further restriction:

“No appeal shall lie solely on the question of costs unless the order

was perverse or unreasonable, or *compliance with it would result in severe financial hardship to the relevant person.*” (emphasis added)

- c. The threshold for granting permission is provided by Regulation 6(1)(a) provides that permission to appeal against a decision of the Disciplinary Committee “may be granted only if the appeal would have a real prospect of success on one or more of the grounds under Regulation 5(2) that are set out in the appellant’s application notice”
25. Regulation 14 of the Chartered Certified Accountants’ Complaints and Disciplinary Regulations as amended on 1 January 2016 gives a Disciplinary Committee discretion to award costs.
 26. In deciding whether to award costs, and if so, how much, the Disciplinary Committee will take into account various factors such as (Defendant’s “Guide to costs orders in disciplinary proceedings” at p12):
 - a. Whether the costs sought are appropriate and reasonably incurred in the context of the case.
 - b. The conduct of the party seeking their costs during the investigation and the disciplinary proceedings.
 - c. The member’s financial situation.
 - d. Where some or all of the allegations have not been proved, various defined circumstances including the reasonableness of pursuit of those unsuccessful allegations.

The Claimant’s submissions

27. Permission was granted only in relation to the Claimant’s first ground, namely “Misinterpretation of Appeal Regulation 3(3)”. His arguments are as follows.
28. First, he argued that Regulation 3(3) was a freestanding ground of appeal on its own in that it precluded costs orders where compliance with it would result in severe financial hardship to the relevant person. The legal advisor to the Appeal Committee advised as follows:

“And the only other point I’d make in regards to this is that it says it ‘shouldn’t lie solely on the question of cost’. So, by implication, if the Committee are satisfied that the appeal should be allowed on one or other grounds, cost can also be added, but *it can’t be something that permission is granted solely on, unless of course it’s considered that it’d be unreasonable or compliance would result in severe financial hardship to the relevant person.*” (emphasis added)
29. Second, he also sought to argue that the date on which the level of hardship is to be determined is the date when the Appeal Committee was considering the application for permission to appeal, which he says was backed up by the advice given by the legal advisor to the Appeal Committee, and by the fact that payment was deferred until all appeals had been exhausted, which only stood to be revived when the Appeal Committee came to consider permission to appeal.
30. The legal advisor to the Appeal Committee had advised orally as follows:

“[having cited Regulation 3(3)] and while this relates to the appeal generally, *provision is made elsewhere within the regulations for the fact that this applies to*

consideration at the point of reconsideration. So this point is valid when the Appeal Committee is looking at an application made on the basis of reconsideration.” (emphasis added)

31. Third, he argued that subsequent evidence of his means filed subsequent to the Disciplinary Committee hearing fell within Appeal Regulation 5(2)(d) as new evidence. The financial evidence was not previously available because the relevant financial information was that relating to his current financial position when the Appeal Committee was deciding on permission.
32. Fourth, both tests under Appeal Regulation 5(2)(e) were satisfied:
 - a. The first test was whether the costs order was disproportionate, and that was not to be judged in light of the findings; and it was disproportionate.
 - b. The second test was whether the costs order was unreasonable in the light of the findings of the Committee; and it was unreasonable.
33. Fifth, the Appeal Committee acknowledged that the evidence he had filed revealed “a consistently low income”, and it should have applied that inference to the decision before it.
34. Sixth, the Claimant submits that the costs order did not take effect until all appeals had been exhausted, so the relevant date for the financial information was the date the costs order came into effect.

Analysis

35. The obligation on the Disciplinary Committee to consider the Claimant’s financial position arises under the Defendant’s “Guide to costs orders in disciplinary proceedings”. At page 12 one of the factors the Committee will take into account is the member’s financial situation. The guidance goes on to state:

“The member will be provided with a form *Statement of Financial Position* and is requested to complete the form and provide supporting evidence of his means. This is to enable the Committee to take full account of their financial position before making any order for costs. Alternatively, if the member attends the hearing, he can address the Committee as to his financial situation.” (emphasis original)
36. Here, the costs claimed by the Defendant came to £24,260.50, which covered the costs of the hearing. The Claimant had been served with a costs schedule on 30 May 2018, although it is unclear in what sum, for the Defendant cannot now locate the document. He was then served with an updated costs schedule on 23 August 2018 which estimated the costs to the end of the hearing as £16,240.50. The Claimant did not make any submission at that time that his financial situation was such that he could not afford to pay those sums.
37. The Appeal Committee refused permission to appeal the costs decision for the following reasons:

- a. The Claimant had been invited to provide his financial information but had not done so, and the Disciplinary Committee was entitled to award costs in the sums claimed.
 - b. The Disciplinary Committee was entitled to find, in the light of the Disciplinary Committee's findings, that the order made was not disproportionate or unreasonable.
 - c. No evidence had been produced to establish that the matter had been pursued simply for money.
 - d. The submission that the costs awarded were unaffordable to him had to be considered in light of Regulation 3(3), "which stipulate that an appeal cannot be allowed solely on the issue of costs alone save if the order is considered to be *"perverse or unreasonable, or compliance with it would result in severe financial hardship to the relevant person"*.
38. First, the structure of the Appeal Regulations is that the substantive grounds of appeal are contained in Regulation 5(2): all appeals must come within one or more of its subsections. In the case of costs appeals Regulation 3(3) does not replace the grounds in Regulation 5(2), but imposes an additional requirement of perversity/unreasonableness or severe financial hardship. Thus Regulation 3(3) is not a freestanding route of appeal; the mere fact that Regulation 3(3) may be satisfied cannot justify an appeal on its own, even if evidence of severe financial hardship had been filed at the time of the decision of the Disciplinary Committee.
39. That the legal advisor to the Appeal Committee may have thought otherwise does not change the interpretation of the Appeal Regulations.
40. Second, as a matter of logic, the date on which any financial information is to be considered when deciding whether to make a costs order and in what amount must be the date of the decision, rather than any date in the future. If that were not the principle, no decision on costs would ever be final.
41. As a matter of interpretation of the guidance, there is nothing in the wording of the Guide to costs orders in disciplinary proceedings which indicates that the relevant date for the financial information is anything other than the date of the costs decision. The rules are clear that financial information will be considered by the Disciplinary Committee when deciding whether to make a costs order and if so, against whom and in what sum.
42. Nor do the Appeal Regulations suggest that a ground on which a costs decision could be wrong is failure to take account of financial information that post-dates the Disciplinary Committee's decision. There is no suggestion in the Appeal Regulations that, when the Appeal Committee are considering an appeal, the date on which a judgment as to severe financial hardship is made is the date the Appeal Committee considered the matter. Such an interpretation would be illogical, for it would cut across the requirement in Regulation 5(2)(d) that fresh evidence was not previously available, and also mean that no costs decision would ever be final.
43. That the legal advisor to the Appeal Committee may have thought something different does not change the legal position.

44. Third, the reason why no financial information as to the Claimant's means was filed as of the date of the costs decision is that the Claimant consciously decided not to complete the Statement of Financial Position he had been sent. He also consciously chose not to attend the final day of the hearing. It is not because financial information as to his means was not available.
45. Regulation 5(2)(d) requires that there be new evidence not previously available, which would have altered one or more of the Committee's findings or orders. The evidence relied upon is financial evidence of means, and such evidence was available previously. It is just that the Claimant chose not to rely on it prior to the Defendant's application for a cost order.
46. By analogy the law on admission of fresh evidence on appeal in civil litigation used to contain a requirement that the evidence could not have been obtained with reasonable diligence for use at trial: see for instance *Ladd v Marshall* [1954] 1 WLR 1489. In the context of security for costs the Court of Appeal in *Thune v London Properties Ltd* [1990] 1 WLR 562, having acknowledged that *Ladd v Marshall* need not be applied "in its full rigour", went on to say (at []):

"There is nonetheless a clear duty on parties to present their full case at first instance, and it is very undesirable if interlocutory disputes are argued out afresh on appeal on different materials never put before the judge whose primary discretion it is..."
47. Although the advent of the Civil Procedure Rules meant that this was no longer a strict rule, where the Respondent to an application for security for costs failed to file full evidence about their own financial resources and their ability (or inability) to obtain funds from other sources having had ample time to do so, an order in the sum of £375,000 was made against him: *Al-Koronky v Time Life Entertainment Group Ltd* [2006] CP. Rep. 47. On appeal the Respondent sought to file evidence of his resources. The Court of Appeal refused to allow that evidence in due to the weakness of the evidence. It also refused to allow in further evidence relating to the prospects of success at trial, stating (at [23]):

"...[W]e are forced to conclude that it would be wrong and contrary to the interests of justice to admit it at this stage. We would, in effect, be conducting a new and very different hearing from that which occurred at first instance, and such a departure from the well-established principles is not justified."
48. Appeal Regulation 5(2)(d) is a stricter rule than even in *Ladd v Marshall*, there being no exception for evidence that was not "reasonably available". It is clear that the subsequent evidence filed of financial circumstances does not satisfy Appeal Regulation 5(2)(d).
49. Fourth, the Claimant submits that the costs order is disproportionate and/or unreasonable. The natural reading of the phrase "disproportionate and/or unreasonable light of [the Committee's] findings" is for both disproportionate and unreasonable to be judged in light of the Committee's findings. There is no grammatical reason to read the word "disproportionate" as being freestanding, while the word "unreasonable" is judged by reference to the Committee's findings. Nor is there any purposive reason to

do so, for otherwise there would be no clear yardstick against which disproportionality could be judged.

50. In any event, the costs awarded could only be disproportionate or unreasonable when compared to the reality of what the proceedings had involved. Given the numerous issues involved and length of time the proceedings had gone on, and the number of days of hearing required, there is no plausible argument that the costs awarded were disproportionate or unreasonable.
51. Fifth, the Claimant claims that the Defendant erred in failing to take account of his financial position, on the basis that the Appeal Committee found in 2023 found that the Claimant had a “consistently” low income. However the Appeal Committee were addressing the position in 2023, not in 2018, and they had before them evidence from 2021 and 2022. There was nothing from 2018, nor was the Appeal Committee purporting to speculate as to what the position may have been in 2018.
52. In my judgment the Disciplinary Committee was entitled to proceed in the absence of specific information concerning the Claimant’s financial position, and to presume that the Claimant was able to meet a costs order of the order of the Costs Schedule filed (having been filed with substantial costs schedules on two prior occasions and his having said nothing about them to the Disciplinary Committee).
53. Sixth, as to the suggestion that payment of the order was deferred until all appeals had been exhausted, the general rule is that the decision of the Disciplinary Committee will not normally take effect until an appeal period has expired, unless otherwise stated by the Committee in their reasons that an order should have immediate effect: *Guide to ACCA Hearings Team and Disciplinary Regulatory Committees July 2018* para 67. In this case, the Disciplinary Committee held that, given the finding that the Claimant had acted dishonestly and that his overall misconduct was very serious, it was in the interests of the public for the order to take immediate effect (Decision paragraphs 167 – 8). So the costs order also had immediate effect, as of 19 October 2018.
54. There is a discretion to defer the due date for payment: *Guide to ACCA Hearings Team and Disciplinary Regulatory Committees July 2018* para 76. However, the Claimant did not apply for this discretion to be exercised, although in fact enforcement of the costs order was informally suspended by the Defendant of its own motion for some periods pending the appeal and the judicial review. In any event, even if enforcement of the costs order had been suspended pending appeal, the order was made on the final day of the disciplinary hearing, and that is the relevant date for judging whether there was severe financial hardship.

Conclusion

55. For the reasons stated above, this claim for judicial review against the Appeal Committee’s refusal of permission to appeal the Disciplinary Committee’s costs order is dismissed.