

**HEARING**

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF  
CHARTERED CERTIFIED ACCOUNTANTS**

**REASONS FOR DECISION**

**In the matter of:**        **Mr Sean Martin Parslow**

**Heard on:**                **Thursday, 02 April 2026**

**Location:**                **Remotely via Microsoft Teams**

**Committee:**              **Ms Carolyn Tetlow (Chair)**  
                                     **Mr Trevor Faulkner (Accountant)**  
                                     **Ms Caroline Robertson (Lay)**

**Legal Adviser:**        **Mr Sean Hammond**

**Persons present  
and capacity:**        **Ms Joanna La Roche (ACCA Case Presenter)**  
                                     **Miss Sofia Tumburi (Hearings Officer)**  
                                     **Mr Sean Martin Parslow (ACCA Affiliate)**

**Summary**                 **Removal from the Student Register**

**Costs:**                    **Mr Parslow ordered to pay ACCA's costs in the sum of  
£1,009.00**

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## **INTRODUCTION**

1. The Disciplinary Committee (“the Committee”) convened to determine allegations made by ACCA against Mr Sean Martin Parslow. Mr Parslow attended the hearing and was not represented. ACCA was represented by Ms Joanna La Roche.
2. The Committee had a Disciplinary Report and Bundle consisting of 61 pages, a Tabled Additional Bundle consisting of 4 pages, and a Service Bundle consisting of 22 pages.

## **ALLEGATIONS**

Mr Sean Martin Parslow (‘Mr Parslow’), a registered affiliate of the Association of Chartered Certified Accountants (‘ACCA’):

1. Was found guilty on 03 May 2024 at Norfolk Magistrates’ Court of the following offence particularised at Schedule A below, for which he received an 18 month conditional discharge and fine in the sum of £1111.00.
2. Further to Allegation 1 above, the conduct particularised in Schedule A was dishonest in that Mr Parslow wrongly stole food items from Company A.
3. By reason of any or all of the matters set out above Mr Parslow is guilty of misconduct and liable to disciplinary action pursuant to Bye-law 8(a)(i).

Schedule A

On 23 March 2024 at Norwich in the county of Norfolk, stole miscellaneous food items, of a value unknown, belonging to Company A, contrary to section 1(1) and 7 of the Theft Act 1968.

## **ADMISSIONS**

3. At the outset of the hearing, in accordance with Regulation 10(3)(a) of The Chartered Certified Accountant’s Complaints and Disciplinary Regulations

2014 (“the Regulations”), Mr Parslow was invited to state whether or not he wished to make any admissions to the Allegations.

4. Mr Parslow admitted Allegations 1, 2 and 3.
5. The Chair of the Committee therefore announced that the Committee found the factual Allegations 1 and 2 proved by admission in accordance with Regulation 10(3)(c) of the Regulations.
6. The Chair of the Committee explained to Mr Parslow that even though he admitted he was guilty of misconduct as alleged in Allegation 3, this was a matter of judgment for the Committee to determine in the exercise of its discretion.

## **BACKGROUND**

7. Mr Parslow became an ACCA Affiliate on 03 August 2012.
8. On 04 August 2024, Mr Parslow made a self-referral to ACCA stating:

*“I am aware that I must report a recent court appearance to you.*

*The circumstances were:*

*That I was accused and pleaded guilty to a charge of shoplifting from a [Company A] store when using the [PRIVATE] app.*

*As a first offence, and thus having a previous clean record I was handed down a conditional discharge for 18 months.*

*My employer instigated an internal disciplinary procedure and decided to issue a final warning for the period of the conditional discharge.”*

9. On 05 August 2024, Mr Parslow provided ACCA with a copy of a letter he had received from Norfolk Magistrates’ Court confirming that on 03 May 2024 he was found guilty of an offence of Theft contrary to section 1(1) and 7 of the Theft Act 1968, the particulars of offence being that between 24 February 2024 and 23 March 2024 at Norwich in the county of Norfolk, he stole miscellaneous

food items, of a value unknown, belonging to Company A. The letter confirmed that the Court had imposed a Conditional Discharge Order for a period of 18 months.

10. The Court subsequently clarified that the date of the offence should have been “on 23 March 2024” rather than “between 24 February 2024 and 23 March 2024”.
11. On 15 October 2024, the ACCA Investigations Officer wrote to Mr Parslow requesting further information.
12. Mr Parslow responded to the Investigations Officer on 26 October 2024. In response to the questions posed, he stated:

- “1. I enclose a copy of the Notice of Financial Penalty from the court. I have no other documents. The fine was paid promptly.*
- 2. We were shopping in our local [Company A] using the [PRIVATE] app. We were stopped by a store detective as we left. We had failed to scan all the items in the trolley. The store detective took us to a room and called the police.*
- 3. We were arrested and taken to a police station. We were ‘processed’ and then released later that day after being charged and given a date for trial. No interview was held. I duly attended court on the day.*
- 4. I cooperated fully with the police.*
- 5. I did plead guilty.*
- 6. I have no correspondence with my solicitors except for arrangements to pay. I’m not sure what you want to know about the outcome of conditional discharge but as it was for 18 months it means that 18 months after my conviction (November 2025) the offence will be spent.*
- 7. I sincerely regret my actions on that day. As my solicitor pointed out in court, and the bench agreed, it was a “moment of madness” and it will never happen again.”*

13. On 26 October 2024, Mr Parslow also provided ACCA with a copy of a Notice of Financial Penalty document issued by the Norfolk Magistrates' Court on 03 May 2024, confirming that Mr Parslow was ordered to pay £85 costs to the Crown Prosecution Service and a surcharge of £26. These amounts to be paid in full by Mr Parslow by 01 June 2024.
14. On 29 September 2025, Mr Parslow was notified by ACCA that the matter had been referred to an Assessor.
15. On 10 December 2025, Mr Parslow was notified by ACCA that the Assessor had found that there was a case to answer and had referred the matter to the Disciplinary Committee.

### **SUBMISSIONS ON FACTS AND MISCONDUCT**

16. Ms La Roche set out the chronology and background to the Allegations.
17. Ms La Roche submitted that the offence of which Mr Parslow was convicted on 03 May 2024 was an offence of theft, contrary to sections 1(1) and 7 of the Theft Act 1968. She submitted that theft is a serious matter and 'dishonesty' is a specified component of the offence.
18. Ms La Roche submitted that as a result of his conviction for a dishonesty offence, the matter was referred for a Disciplinary Committee hearing. She submitted that Mr Parslow returned the Case Management Form on 31 December 2025, indicating his intention to admit the Allegations which he has done today.
19. Ms La Roche submitted that Mr Parslow has now admitted the Allegations before the Committee, notified ACCA promptly of the conviction he has received, has cooperated fully with the investigation and with these proceedings, and has no other disciplinary action taken by ACCA recorded against him.
20. Further, Ms La Roche submitted that ACCA does not have any information to suggest that Mr Parslow did not comply with the terms of the 18-month Conditional Discharge Order imposed by Norfolk Magistrates' Court on 03 May

2024, which means that the conviction should now be 'spent' within the meaning of the Rehabilitation of Offenders Act 1974.

21. Ms La Roche acknowledged that misconduct is a matter for the Committee to determine. She submitted that Mr Parslow has pleaded guilty to an offence of dishonesty, and such an offence surely brings discredit to the individual, ACCA, and the accountancy profession. Ms La Roche submitted that Mr Parslow's actions on 23 March 2024 clearly fell short of what would be proper in the circumstances such that they amounted to misconduct as defined in the case of *Roylance v GMC (No.2) [2000] 1AC 311*.
22. Mr Parslow gave oral evidence to the Committee.
23. He confirmed that the Conditional Discharge Order was now spent.
24. He told the Committee that he had been a student and Affiliate of the ACCA for some time and had self-funded his studies. He explained that he had not yet completed all the practical experience required. He told the Committee that he works for Company B. He told the Committee that at the time of the offence he was in an accounting role with that employer, but he has since moved within finance to a more data driven role.
25. Mr Parslow stated that on 23 March 2024, he was shopping with his father, doing the normal weekly food shop at Company A. He stated that some of the food items he placed in his trolley were not scanned and this led to him being detained by the store detective. He stated that it was a '*moment of madness*'.
26. Mr Parslow told the Committee that he informed his line manager at work the following day. He explained that due to his good character, he was permitted to carry on working pending his appearance at the Magistrates' Court. Following the Court hearing, he was subject to the Company B disciplinary process which resulted in him being given a Final Warning that allowed him to continue working. Mr Parslow told the Committee that he was subsequently promoted to his new role.
27. Mr Parslow told the Committee he very much regrets his actions. He stated that he now realises how actions outside of his professional life can affect his role as an accountant. He stated that he is more aware of that now and understands

that the two things are not separate. He told the Committee that the whole experience has convinced him that he will never do anything like this again and that he has learnt from his experience.

28. When cross-examined by Ms La Roche, Mr Parslow confirmed that having previously been a student member of ACCA, he was registered as an Affiliate of ACCA on 03 August 2012. Mr Parslow accepted that he had a good understanding of the rules and requirements of an Affiliate of ACCA and of what would be expected of an Affiliate by the general public. Mr Parslow accepted that when he became a student and subsequently an Affiliate, he agreed to abide by ACCA's rulebook and associated documents.
29. Mr Parslow accepted that on 23 March 2024, he failed to properly scan all of the items he had placed into his trolley. Mr Parslow further accepted that his actions were dishonest and that his behaviour in that moment was not the behaviour the public would expect of an accountant.
30. In answer to questions from the Committee seeking clarification, Mr Parslow told the Committee that he initially became a student member of ACCA in 2007. He told the Committee that at the time, he was working in the family business. He told the Committee that rather than focusing on the mechanical engineering side of the family business, he undertook some accountancy work, including book-keeping, and studied for his ACCA exams through distance learning. He told the Committee that he completed his exams up until 2011/2012 when he became exam qualified and became an ACCA Affiliate.
31. Mr Parslow told the Committee that in 2022 he left the family firm and joined Company B in an accountancy role. He told the Committee that he was an [PRIVATE] to begin with, then he became a [PRIVATE]. He stated that he is currently still employed by Company B and that his current job title is [PRIVATE]. He confirmed that his move to his current role was not connected to his criminal conviction. He stated that he applied for the promotion because it was relevant to how he hoped his career would progress.
32. Mr Parslow told the Committee that he has not yet completed the individual Practical Experience Requirements ("PER") for membership of ACCA but that he hopes to do so in the future. He stated that his long-term plan is to stay at

Company B in the strategic finance area, which may require an accountancy qualification.

33. In relation to the events of 23 March 2024, when asked about the context in which the offence occurred, Mr Parslow told the Committee that he *'couldn't really explain it'* and that he is *'unable to explain it to himself'*. He stated that it had been a busy week and *'he had been very bored'*. He told the Committee that *'he knew it was wrong on a deep level, but that he didn't really consider that at the time, it just happened.'* Mr Parslow stated that there was *'not a conscious financial reason for it. [PRIVATE], but it wasn't the overriding background.'* Mr Parslow confirmed that he lived with his parents in rented accommodation. Mr Parslow told the Committee that the items stolen included general shopping and food such as meat, salmon, and pizza. When asked if he remembered how many items he had stolen, he stated he believed it was in excess of six items which is what led the store detective to act.
34. Mr Parslow was asked if his career depends upon the outcome of this hearing. He stated that it would not affect his current role but may affect his future career development as some roles may require an accountancy qualification.
35. Mr Parslow told the Committee that he would never do anything like this again and now understands how actions in his private life can affect his registration as an ACCA Affiliate.

#### **DECISION ON FACTS AND MISCONDUCT**

36. The Committee considered with care all the evidence presented, and the submissions made by Ms La Roche and the evidence given by Mr Parslow.
37. The Committee accepted the advice of the Legal Adviser. It noted that Mr Parslow had already made admissions to the factual Allegations.
38. The Committee had regard to the Guidance for Disciplinary Committee Hearings published by ACCA.
39. The Committee had already announced the following decisions:

### **Allegation 1 - Proved**

40. The Committee found Allegation 1 proved by admission.

### **Allegation 2 - Proved**

41. The Committee found Allegation 2 proved by admission.

### **Allegation 3 – Misconduct Found**

42. The Committee considered whether the matters it has found proved in Allegations 1 and 2 amounted to misconduct. The Committee noted that Mr Parslow has admitted that he is guilty of misconduct but recognised that the issue of misconduct is a matter for Committee to determine.

43. The Committee accepted the advice of the Legal Adviser and had regard to the provisions of Bye-laws 8(a)(i), 8(c) and 8(d)(ii). The Committee took into account the definition of misconduct given by Lord Clyde in the case of *Roylance v GMC (No.2) [2000] 1 AC 311*:

*“Misconduct is a word of general effect, involving some act or omission which falls short of what would be proper in the circumstances. The standard of propriety may often be found by reference to the rules and standards ordinarily required to be followed.”*

44. The Committee also had regard to the judgment in the case of *Meadow v GMC [2007]1 All ER 1*, in which the Court made clear that misconduct should not be viewed as anything less than serious professional misconduct.

45. The Committee was satisfied that Mr Parslow’s commission of an offence of theft on 23 March 2024, which led to his arrest and subsequent criminal conviction at Norfolk Magistrate’s Court on 03 May 2024 was a serious matter.

46. In the Committee’s view, Mr Parslow’s dishonest conduct has brought discredit upon himself, ACCA, and the accountancy profession. The Committee was mindful that 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. It is a cornerstone of the public value which an accountant

brings. In the Committee's view, dishonesty, even when related to matters outside the professional sphere, undermines trust and confidence in the profession.

47. The Committee was satisfied that both individually and collectively Allegations 1 and 2 were serious and amounted to misconduct.

### **SUBMISSIONS ON SANCTION AND COSTS**

48. Ms La Roche informed the Committee that Mr Parslow had no previous disciplinary findings recorded against him.

49. Ms La Roche addressed the Committee on the factors that ACCA considered were the mitigating and aggravating features of the case.

50. Ms La Roche referred the Committee to ACCA's 'Guidance for Disciplinary Sanctions' ("the Sanctions Guidance"). Ms La Roche referred the Committee to the section on dishonesty at E2, the factors listed at C4.1 indicating where a severe reprimand may be the appropriate sanction, and the list of factors at C5.1 indicating where removal from the Affiliate Register may be appropriate.

51. Ms La Roche submitted that having regard to these factors, the mitigation presented by Mr Parslow was not so remarkable or exceptional that it warranted anything other than removal from the Affiliate Register. Ms La Roche submitted that this was the appropriate and proportionate sanction in Mr Parslow's case.

52. Ms La Roche invited the Committee to order Mr Parslow to pay ACCA's costs.

53. Ms La Roche informed the Committee that Mr Parslow had been provided with two schedules of ACCA's costs and that these were included in the bundle of documents served with the notice of this hearing. Ms La Roche told the Committee that these were the Detailed and Simple Costs Schedules. She told the Committee that both schedules served on Mr Parslow showed costs totalling £1,009.00. However, Ms La Roche submitted that these schedules did not include the costs incurred by ACCA post preparation of the Report, nor did they include any of the costs associated with this hearing. Ms La Roche informed the Committee that this was due to an oversight by ACCA.

54. Ms La Roche informed the Committee that she had informed Mr Parslow of this oversight during the pre-hearing meeting this morning. She told the Committee that she had provided Mr Parslow with updated Detailed and Simple Costs Schedules immediately prior to the hearing showing costs totalling £5,995.50. Ms La Roche told the Committee that this amount should be reduced to reflect the actual length of the hearing.
55. Ms La Roche informed the Committee that Mr Parslow had not provided a completed statement of financial means. She submitted that the Committee should not speculate about Mr Parslow's financial circumstances in the absence of evidence.
56. Ms La Roche referred the Committee to ACCA's Guidance for Costs 2023. She submitted that as the Allegations have been found proved, the Committee should exercise its discretion to order Mr Parslow to pay ACCA's costs.
57. Mr Parslow submitted that his plan had been to progress his career in finance and to do so he would need an accounting qualification and would need to be a member of a professional body. He submitted that removal from the Student Register would prevent him from doing this. He therefore invited the Committee to consider imposing a sanction that would allow him to remain on the Student Register.
58. Mr Parslow submitted that he had self-reported this matter to ACCA and had cooperated with the investigation. Furthermore, he had made admissions and engaged with the hearing process.
59. Mr Parslow reminded the Committee that he had no previous disciplinary findings against him and submitted that he will not repeat his misconduct. He told the Committee that he has reflected on his behaviour and now fully understood that actions in his private life could affect his role as an accountant. He stated that he has learned from this experience. He told the Committee that honesty is important because accountants *"...are making sure that everything is correct"* and *"in a more general sense, you don't know what things are going to come up, where you will have to make an ethical or moral decision, and so if you have honesty and integrity in everything, you are much more likely to make the correct decision in a professional setting if something unexpected"*

*comes up and you have to make a choice about reporting superiors or potential problems.”*

60. Mr Parslow told the Committee that he has remained working for the same employer and has been promoted since this matter took place, and that he has earned the trust of his employer and his professional colleagues.
61. In relation to the application for costs, Mr Parslow submitted that it was a matter for the Committee to determine what was a reasonable amount for ACCA to claim.
62. Mr Parslow told the Committee the following details about his financial situation:
  - His monthly income from his employment is [PRIVATE].
  - [PRIVATE].
63. Mr Parslow provided the Committee with a copy of his bank statement as evidence of his monthly income.
64. Mr Parslow told the Committee that if he was ordered to pay costs, [PRIVATE].

#### **DECISION ON SANCTION**

65. In reaching its decision on sanction, the Committee considered Regulation 13(1) in determining what, if any, sanction to impose on Mr Parslow. It took into account the submissions made by Ms La Roche and Mr Parslow. The Committee had in mind the fact that the purpose of a sanction is not to punish Mr Parslow, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct. Furthermore, any sanction it imposed must be proportionate.
66. The Committee accepted the advice of the Legal Adviser and had regard to the Sanctions Guidance.

67. The Committee first considered the seriousness of the conduct which has been found proved. In so doing, it had regard to the guidance on dishonesty cases set out at Section E2 of the Sanctions Guidance, which states:

*“E2.1 Dishonesty, even when it does not result in direct harm and/or loss, or is related to matters outside the professional sphere undermines trust and confidence in the profession. The Committee should consider all possible sanctions and/or combinations of sanctions available to it in every case, nevertheless the courts have supported the approach to exclude members from their professions where there has been a lack of probity and honesty:*

*“...there is no room for a dishonest doctor”; Singh v General Medical Council [2000] UKPC 15;*

*“For all professionals, a finding of dishonesty lies at the top of the spectrum of misconduct”; Tait v Royal College of Veterinary Surgeons [2003] UKPC 34;*

*“...in the absence of remarkably good reasons in mitigation it should lead to erasure”; The Fifth Shipman Inquiry [2004].*

*E2.2 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. It is a cornerstone of the public value which an accountant brings.*

*E2.3 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.*

68. The Committee also bore in mind that in cases such as *Watters v Nursing and Midwifery Council [2017] EWHC 1888 (Admin)* and *Lusigna v Nursing and Midwifery Council [2017] EWHC 1458 (Admin)* the Court made clear that the Committee’s approach should be nuanced, taking into account the circumstances of the case, and it should have regard to the nature of the dishonesty, recognising that there is a broad spectrum of dishonesty.

69. The Committee considered that although Mr Parslow's offence of Theft was towards the lower end of the spectrum of dishonesty, it resulted in his arrest by the Police, charge, and subsequent conviction in the Magistrates' Court. In the Committee's view, this amounted to a very serious matter for an ACCA Affiliate.
70. The Committee next carefully considered the aggravating and mitigating features of the case.
71. The Committee identified the following aggravating factors:
- Potential harm to Company A.
72. The committee identified the following mitigating factors:
- Mr Parslow has demonstrated limited insight and understanding into his misconduct.
  - Mr Parslow admitted the Allegations.
  - Mr Parslow has shown genuine remorse.
  - The conduct giving rise to the finding of misconduct was an isolated incident.
  - Mr Parslow has no previous regulatory findings recorded against him.
  - Mr Parslow has adhered to good practice since the criminal offence giving rise to the finding of misconduct and has been promoted by his employer, who is fully aware of the Court proceedings.
73. When weighing the aggravating and mitigating factors and taking into consideration the guidance on dishonesty set out at Section E2.3 of the Guidance, the Committee determined that there were no remarkable or exceptional mitigating factors present that reduced the seriousness of the case.
74. The Committee went on to consider what, if any, was the appropriate and proportionate sanction to impose on Mr Parslow.

75. The Committee did not consider that it would be appropriate, or in the public interest, to take no further action or to order an admonishment in a case where an Affiliate had deliberately acted dishonestly.
76. The Committee then considered whether to reprimand Mr Parslow. The Committee noted that the Sanctions 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 misconduct found proved. In the Committee's view, Mr Parslow's misconduct was not of a minor nature, and although Mr Parslow has demonstrated some insight into his misconduct, that insight is limited and still developing. He had not been able to analyse his misconduct sufficiently so as to offer any explanation for it. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the misconduct in this case.
77. The Committee next considered whether a severe reprimand would be a sufficient and proportionate sanction. The Sanctions 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 satisfies 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 guidance suggests that this sanction may be appropriate where most of the following factors are present:
- a. *The misconduct was not intentional and no longer continuing;*
  - b. *Evidence that the conduct would not have caused direct or indirect harm;*
  - c. *Insight into failings;*
  - d. *Genuine expression of regret/apologies;*
  - e. *Previous good record;*
  - f. *No repetition of failure/conduct since the matters alleged;*

- g. Rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur;*
- h. Relevant and appropriate references;*
- i. Co-operation during the investigation stage.*

78. The Committee found factors d., e., f., and i. present in Mr Parslow's case. Factors a. and c. are partially met. Factors b., g., and h, are not met.

79. Although finely balanced, the Committee concluded that, given the above and the seriousness of the dishonesty found proved, a severe reprimand would not be an appropriate or sufficient sanction to protect the public interest, including in particular the need to maintain public confidence in the profession.

80. The Committee therefore considered the removal of Mr Parslow's name from the Student Register. The Committee noted that in Section C5.1 of the Sanctions Guidance, it states that:

*"Exclusion/ removal may be appropriate when the conduct involves any or all of the following circumstances..."*

*d. Dishonesty;*

...

*k. Convictions or cautions involving any of the conduct set out above;"*

81. The Committee was mindful that this is the most serious sanction that can be imposed and is likely to be appropriate when the behaviour is fundamentally incompatible with being on the Register. The Committee was satisfied that Mr Parslow's deliberate and dishonest misconduct, which led to his criminal conviction for Theft, had reached that high threshold. The Committee was further satisfied that the mitigation presented by Mr Parslow was not so remarkable or exceptional that it warranted anything less than removal.

82. For the above reasons, the Committee concluded that the appropriate and proportionate sanction was removal from the Student Register.

83. The Committee did not deem it necessary to impose a minimum period before which Mr Parslow is able to apply for re-admission as an Affiliate.

### **DECISION ON COSTS**

84. The Committee noted that ACCA's Guidance for Costs Orders 2023 states that ACCA will produce a cost schedule which gives a detailed breakdown showing how the costs claimed by ACCA have been calculated, and that this schedule will be included in the bundle of documents provided to the relevant person at least 28 days prior to the date of the hearing.
85. The Committee further noted that the Detailed and Simple Costs Schedules provided to Mr Parslow in accordance with the above guidance, indicated that the costs claimed by ACCA to be in the sum of £1,009.00.
86. The Committee considered Ms La Roche's submission that due to an oversight these schedules were incomplete, and that Mr Parslow had been provided with amended versions of both the Detailed and Simple Costs Schedules this morning, just before the hearing commenced, which indicated that the costs claimed by ACCA had risen to the sum of £5,995.50.
87. The Committee also had regard to Mr Parslow's submissions in respect of his financial situation.
88. The Committee concluded that ACCA was entitled to be awarded costs against Mr Parslow as all the Allegations had been found proved. However, the Committee exercised its discretion when determining the amount Mr Parslow should pay having regard to the extremely late service of the amended costs schedules, immediately prior to the commencement of this hearing.
89. The Committee determined that in all the circumstances, it would be fair and proportionate to order Mr Parslow to pay a contribution towards ACCA's costs in the sum of £1,009.00.

### **ORDER**

90. Mr Parslow shall be removed from the Student Register.

91. Mr Parslow shall pay costs to ACCA in the sum of £1,009 with immediate effect.

#### **EFFECTIVE DATE OF ORDER**

92. The Committee invited submissions from the parties in relation to the effective date of the order that Mr Parslow shall be removed from the Student Register.

93. Ms La Roche submitted that given Mr Parslow's current employment at Company B was not in an accountancy role, it was not necessary or in the public interest for the order to take effect before the expiry of the appeal period.

94. Mr Parslow agreed with Ms La Roche's submissions.

95. The Committee accepted the advice of the Legal Adviser.

96. The Committee determined that it was not necessary, or in the interests of the public, for this order to take immediate effect. In reaching its decision, the Committee took account of the fact that Mr Parslow was not currently working in an accountancy role.

97. Therefore, the Committee concluded that it was not necessary for the order that Mr Parslow shall be removed from the Student Register to take effect before the expiry of the period of appeal referred to in the Appeal Regulations.

**Ms Carolyn Tetlow**  
**Chair**  
**02 April 2026**