

07 May 2026

Disciplinary Committee ordered member severe reprimand*

On 21 April 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Mark William Nokes of Billericay, United Kingdom:

Allegations

Mr Mark Nokes an ACCA member:

1. On or about 12 October 2022 submitted, or caused to be submitted, a research and development (R&D) claim on behalf of 'Company A', for the period ended 31 March 2022.
2. On or about 11 April 2023 submitted, or caused to be submitted, a research and development (R&D) claim on behalf of 'Company A', for the period ended 31 March 2023.
3. Between about 31 July 2019 and about 29 March 2023 submitted or caused to be submitted inconsistent and/or duplicated research and development (R&D) reports to HMRC for any or all of the companies B-I set out in the schedule below.
4. In relation to any or all of the allegations set out at paragraphs 1-3 above:
 - c) Mr Nokes was reckless in that he failed to ensure that the aforesaid submissions to HMRC, or any of them, were accurate.
5. On or around 29 March 2023 entered a voluntary arrangement for liquidation of 'Firm A' under the Insolvency Act 1986.
6. In relation to allegation 5 above Mr Nokes is liable to disciplinary action pursuant to Bye-law 8(a)(vii).

7. On or around 29 March 2023 failed to notify ACCA that 'Firm A' had entered voluntarily liquidation.
8. In relation to allegation 7 above his actions were contrary to Bye-law 10(b).
10. By reason of any or all of the above, Mr Nokes is:
 - a) Guilty of misconduct pursuant to Bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Mark William Nokes be severely reprimanded and to pay costs to ACCA in the sum of £9,011.50.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

** An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

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For media enquiries, contact:

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About ACCA

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 252,500 members and 526,000 future members in 180 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: www.accaglobal.com