

HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

In the matter of: Mr James Parkhouse

Heard on: Friday, 24 April 2026

Location: Remotely via Microsoft Teams

Committee: Mr Andrew Gell (Chair)
Ms Fiona MacNamara (Accountant)
Mr Nigel Pilkington (Lay)

Legal Adviser: Ms Katrina Hyde (Legal Adviser)


**Persons present
and capacity:** Ms Joanna La Roche (ACCA Case Presenter)
Miss Mary Okunowo (Hearings Officer)

Summary: Allegations 1 to 3: admitted
Allegation 4 (a) found not proved
Allegation 4 (b) found proved

Sanction: Severe reprimand

Costs: £4000 awarded to ACCA

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INTRODUCTION & PRELIMINARY ISSUE

1. The Disciplinary Committee (“the Committee”) convened to consider the case of Mr James Parkhouse.
2. Ms Joanna La Roche was the Case Presenter for the Association of Chartered Certified Accountants (“ACCA”). Mr Parkhouse was in attendance.
3. The Committee had considered in advance the following documents: a hearing bundle of 96 pages, a service bundle of 14 pages, a detailed costs schedule and a simple costs schedule.
4. The Committee noted that earlier in the course of ACCA’s investigation Mr Parkhouse had been sent allegations that had a different wording and numbering (1 & 2) than the current allegations (1-4). The Committee heard submissions from Ms La Roche regarding the interpretation and application of paragraph 4(a), namely misconduct pursuant to bye-law 8(a)(i). She clarified that ACCA's position on the interpretation of this was that it applied to either allegations one or three, or both.
5. The Chair clarified with Mr Parkhouse and checked whether he had had sufficient notice and time to consider the changed allegations. Mr Parkhouse was informed of his right to ask for an adjournment, either to later in the day or to a different day. Mr Parkhouse confirmed he was content that he understood the allegations, he had had sufficient time, and he stated his preference was not to put off the hearing.

ALLEGATIONS, ADMISSIONS, BRIEF BACKGROUND

Allegations

1. On 06 February 2020 Mr Parkhouse had a disciplinary finding made against him by the Teaching Regulations Agency (“the TRA”).
2. By reason of Allegation one, Mr Parkhouse is:
 - (i) Liable to disciplinary action pursuant to bye-law 8(a)(vi).

3. Between 08 September 2021 and 17 November 2024 Mr Parkhouse failed to promptly inform ACCA that he may have become liable to disciplinary action by reason of having a disciplinary finding made against him on 06 February 2020, pursuant to bye-law 10(b).
4. By reason of the above, Mr Parkhouse is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative in relation to Allegation three:
 - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii)

Admissions

6. Mr Parkhouse admitted allegations one to three. Allegation four remained in dispute.

Brief background

7. Mr Parkhouse became an ACCA student on 08 September 2021 and an affiliate on 14 October 2024. It was not in dispute between ACCA and Mr Parkhouse that he had been disciplined by the TRA. The TRA decision was dated 18 February 2020.
8. Mr Parkhouse informed ACCA of the TRA decision in an email dated 17 November 2024. ACCA opened an investigation on 18 November 2024.
9. Mr Parkhouse's email to ACCA on 17 November 2024 was as follows: *"I have recently finished my ACCA exams, PER's and ethics exam and I'm at a point where I can now apply for ACCA membership. When reviewing the declaration in the final form I realised I should have made a disclosure."* He enclosed a copy of the TRA decision with his email.
10. The matters which led Mr Parkhouse to be disciplined by the TRA were that when working as a teacher, he allegedly behaved and communicated inappropriately with two pupils. Before the TRA disciplinary panel, some of the allegations were found not proven and some were accepted by Mr Parkhouse. The allegations in relation to the second pupil were found to be not proven.
11. [PRIVATE].

12. The TRA disciplinary panel was satisfied that the conduct of Mr Parkhouse breached the “Teachers Standards” and amounted to “misconduct of a serious nature which fell significantly short of the standards expected of the profession.” The process involved the TRA panel making a recommendation to the Secretary of State. It did not recommend a prohibition from teaching order in Mr Parkhouse’s case, for reasons which were set out in the decision document.
13. The Secretary of State did not agree with the recommendation of the TRA panel. The final decision imposed as a result of the TRA proceedings was that Mr Parkhouse was prohibited from teaching indefinitely but could apply for the prohibition order to be set aside two years from the date of the order. Mr Parkhouse submitted to ACCA that he had not applied for the order to be set aside, as he had focussed instead on the profession of accountancy, for which he had found a passion.
14. Mr Parkhouse admitted to the allegations during the investigation by the school and at the outset of the TRA’s proceedings. He had co-operated with the TRA proceedings and expressed remorse.
15. Ms La Roche on behalf of ACCA submitted that the significant excerpt from the TRA decision was that the final decision maker had not accepted the recommendation of the TRA panel for reasons which included the following: *“In my view the behaviour is serious due to its intimate and personal nature, due to it coming after previous warnings and due to the fact that the teacher sought to get the pupil to cover the conversation up. For these reasons, I have concluded that a prohibition order is proportionate and in the public interest.”*
16. Mr Parkhouse gave evidence that while he accepted the TRA findings, some of the wording was stronger than the context. For example, it referred to “warnings.” He had received training, rather than “warnings.” They were not warnings specific to him or his behaviour. Moreover, the reference to “personal and intimate” behaviour, was inappropriate behaviour, it had not gone further than that.
17. Ms La Roche submitted that in line with the authority of *Professor Ninian Peckitt v General Dental Council* (2016) [2016] EWHC 1803 (Admin), the findings of the TRA panel were to be regarded as reliable and it was not appropriate for the instant proceedings to relitigate the facts. The legal adviser agreed with this.

DECISION ON FACTS / ALLEGATIONS AND REASONS

18. The Committee considered with care all the evidence presented, and the submissions made by Ms La Roche and the evidence of Mr Parkhouse. The Committee accepted the advice of the legal adviser and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities.

Allegations one to three

19. Mr Parkhouse admitted allegations one to three. These allegations were therefore found proven by the Committee.

Allegation four

20. The Committee considered the submissions of Ms La Roche and the evidence of Mr Parkhouse.

Allegation 4(a)

21. The Committee first considered the issue of misconduct. It considered the disciplinary findings made by the TRA against Mr Parkhouse. It considered that the decision was clear and appropriate in the context of the teaching profession. However, the matter before *it* for consideration was whether Mr Parkhouse's conduct met the test for misconduct in the context of the accountancy profession. Considering all the circumstances of the case the Committee was satisfied that it did not. There were differences between the two professions, particularly as the teaching profession involved contact with children and young persons whereas the accountancy profession did not (in the main) do so; and in the nature of the work involved. The Committee did not minimise the TRA findings but was aware of the need to judge them in the context of a separate profession. It could not be right that a disciplinary finding of misconduct by another regulator or tribunal would automatically give rise to a similar finding by the Committee. Therefore, the Committee took care to consider the differing contexts, and it was satisfied that the behaviour did not meet the threshold for misconduct.
22. Regarding the failure to notify in allegation three, the Committee was satisfied on the evidence that it had been an oversight on the part of Mr Parkhouse and

that as soon as he became aware of the obligation to report the TRA finding, he had done so.

23. So, the Committee considered whether the behaviour of Mr Parkhouse had been falling short by omission or commission of the standards of conduct expected among practitioners, and whether such falling short was serious. Overall, the behaviour in the judgment of the Committee was not sufficiently serious as to fall within the definition of misconduct.

Allegation 4(b)

24. In relation to this allegation the Committee was satisfied that ACCA had proven this allegation. The behaviour of Mr Parkhouse was plainly liable to disciplinary action, three years having passed between the TRA decision and the notification by him to ACCA.
25. Allegation four (a) found not proven. Allegation four (b) found proven.

SANCTION AND REASONS

26. The Committee considered the framework set out in the Guidance for Disciplinary Sanctions (10 February 2026). It bore in mind the fact that the purpose of sanctions was not to punish Mr Parkhouse, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. It reminded itself that it was to begin with the least serious sanction first and work up to more serious sanctions if appropriate. The Committee considered the submissions of Ms La Roche and Mr Parkhouse.
27. In relation to seriousness, the Committee considered the Guidance and noted section F, page 20 which stated that disciplining by another professional body placed the behaviour in the very serious category. The section stated that the Committee should take into account the sanction imposed by the other body, but it was not constrained to follow it. The Committee was mindful of its obligation to interpret this Guidance in the light of the specific circumstances of this case.
28. The Committee considered aggravating factors and mitigating factors. It took care not to engage in double counting. It considered the following:

- a) The early admissions made by Mr Parkhouse;
 - b) The strong character reference given by Mr Parkhouse's character referee, Person A; and
 - c) Mr Parkhouse's insight into and understanding of the seriousness of both the findings and of the failure to notify ACCA. The Committee considered he had particular insight into the impact on the accountancy profession.
29. In relation to insight, it had been submitted on behalf of ACCA by Ms La Roche that Mr Parkhouse's evidence and submissions showed that he lacked insight and that he sought to minimise his conduct. He had downplayed the seriousness of the findings of the TRA and sought to emphasise the panel's findings over the final decision imposing the prohibition order.
30. The Committee considered this and did not agree. It was satisfied that Mr Parkhouse's expressions of remorse and insight were genuine. In giving evidence and making submissions he had drawn some distinctions regarding some aspects of the TRA decision, he sought to contextualise it. However, it was clear that overall, he accepted the seriousness of what he had done.
31. The Committee did not identify any aggravating factors.
32. Next, the Committee gave detailed consideration to sanctions. It started with lesser sanctions and progressed in order of severity, no further action, admonishment, reprimand or severe reprimand. The Committee took each sanction in turn.
33. Having considered no further action, admonishment and reprimand in the context of the evidence in the case, the Committee was satisfied that Mr Parkhouse's conduct and the circumstances of the case did not fall within the relevant paragraphs. The criteria and guidance applying to each sanction made it clear that these would not be appropriate. In addition, the seriousness of the conduct involved meant that such sanctions would not be appropriate. The Committee did not identify that there was an issue of public safety, but these sanctions would fail to have sufficient regard to the wider public interest, namely the maintenance of public confidence in the profession, and in ACCA; and in declaring and upholding proper standards of conduct and performance.

34. The Committee moved on to consider the sanction of severe reprimand. It considered that here, the Guidance criteria were most appropriate. It was stated to be an appropriate sanction for conduct of a serious nature. The Committee took the view that Mr Parkhouse did not present a continuing risk to the public. It also took into account his insight into his behaviour. And that in respect of allegation three, he had self-reported, albeit late. In his evidence moreover, the Committee was satisfied that Mr Parkhouse had genuinely expressed regret. It also took into account that he had disclosed the findings of the TRA on his “fit and proper form” and had dedicated the last six years to the accountancy profession. It also took into account the evidence of Person A, who had appeared as a character witness for Mr Parkhouse.
35. Overall, the Committee was satisfied that the sanction of severe reprimand struck the right balance and was proportionate and appropriate, given the circumstances of the case.

COSTS AND REASONS

36. The Committee had been provided with a simple costs schedule and a detailed costs schedule relating to ACCA's claim for costs.
37. The Committee had in mind the general principle that members against whom an allegation has been found proved should pay the reasonable and proportionate costs of ACCA in bringing the case. This was because the majority of members should not be required to subsidise the minority who, through their own failings, have found themselves subject to disciplinary proceedings. The Committee noted Mr Parkhouse's observations that his explanations had been provided on more than one occasion to ACCA. The Committee took into account that the case had been potentially subject to some additional work, as an ACCA staff member had left, someone else had taken over the case, and this was consistent with the 96-page bundle before the Committee. The Committee also had some concern over the length of time taken to bring the case forward. There had also been a shorter than expected hearing. In light of these factors and to reflect Mr Parkhouse's means, the Committee reduced the amount requested and made an order in the sum of £4,000.00.

EFFECTIVE DATE OF ORDER

38. This order shall take effect at the expiry of the period allowed for an appeal in accordance with the Appeal Regulations.

Andrew Gell
Chair
24 April 2026