Think Ahead ACCA

APPLICATION ON PAPERS

CONSENT ORDERS CHAIR OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: **Mr Paul George Barker**

Heard on: **Wednesday, 15 October 2025**

Location: **Remotely via Microsoft Teams**

Chair: **Mrs Colette Lang**

Legal Adviser: **Mr David Marshall**

Summary: **Consent order confirmed. Severe reprimand**

Costs: **£1,540**

1. The Chair considered a draft consent order signed by Mr Barker on 25 September 2025 and by ACCA on 29 September 2025. The matter was considered on the basis of documents only. Neither Mr Barker nor ACCA was present or represented.

2. The Chair had a main bundle of papers containing 94 pages. The Chair also had a simple costs schedule of 3 pages and a detailed costs schedule of one page.

BACKGROUND AND ADMISSIONS

3. Mr Barker has been a member of ACCA since 16 June 2017. He became a Fellow on 31 May 2023. For many years he was an employed accountant but from about 2020 he started to carry on public practice as defined by ACCA's Global Practising Regulations. Mr Barker's position was that his employer's practice had been sold and the new owner did not provide a service that was acceptable to existing clients. The new owner then seemed to give up on the practice.

4. Mr Barker admitted the following formal allegations:

Allegations

Mr Paul George Barker, a Fellow of ACCA, who did not hold an ACCA practising certificate from 14 October 2020 to 22 September 2025:

Allegation 1

(a) From 18 September 2024 to 23 September 2025, has been carrying on and allowing himself to be held out as being in public practice contrary to Regulation 3(1)(a) of the Global Practising Regulations.

(b) From 14 October 2020 to 23 September 2025, was the Director of PGB Accountancy Limited, which was a firm in and holding out to be in public practice contrary to Global Practising Regulation 3(2)(a).

(c) From 14 October 2020 to 23 September 2025, held shares of 100% in PGB Accountancy Limited, which in effect put him in the position of a Principal of a firm contrary to Global Practising Regulation 3(2)(b).

Allegation 2

Between 18 September 2024 and 23 September 2025, failed to comply with the Money Laundering, Terrorist Financing and Transfer of Funds (Information

on the Payer) Regulations 2017 by not registering with a supervisory authority for Anti-Money Laundering (AML) purposes (as applicable from 2017 to 2025) and regulation 3(2) of Annex 1 of the Global Practising Regulations 2003.

Allegation 3

By reason of his conduct above, Mr Paul George Barker is:

(a) Guilty of misconduct pursuant to bye-law 8(a)(i); and/or

(b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

DECISION AND REASONS

5. The Chair was satisfied that there was a signed draft order setting out all the required matters: namely, the relevant facts, failings and breaches, the proposed sanction and costs, and the fact that Mr Barker understood that the proposed order would be considered by a Chair of the Disciplinary Committee.

6. The Chair was satisfied that the investigating officer had carried out an appropriate and thorough investigation and that there was a case to answer.

7. The Chair considered that there was a real prospect that a reasonable tribunal would find the allegation proved.

8. The Chair considered that there was no realistic prospect that a Disciplinary Committee would make an order of exclusion or removal in the specific circumstances of the case. She took into account that Mr Barker had cooperated fully with the investigation and made full admissions from the outset. He provided a detailed explanation of the circumstances which led him to be in breach of the Global Practising Regulations, in particular in a letter dated 31 July 2025. These circumstances provided some mitigation.

9. Mr Barker said that after the takeover, he had applied for a practising certificate but could not get ‘my [principal] to talk to me anymore’. So ultimately he was

unable to provide the evidence necessary to satisfy the requirements of ACCA for a practising certificate. His only other options were to give up practice or resign. He wrote a letter of resignation on 20 August 2025. He said, 'It saddens me that I must take this course of action and feel that those in whom I trusted have let me down, resulting in the need to now tender my resignation after 22 years of membership.' ACCA will process this application once the present complaints against him have been determined.

10. The Chair considered that there was nothing in the papers to suggest dishonesty or ulterior motives. There is no continuing risk to the public. However Mr Barker had displayed naivety and/or inadequate judgement. Practising without a practising certificate and without complying with the money laundering regulations are serious matters. An order was necessary. The Chair was satisfied that it was appropriate to deal with the matter by way of a consent order. There was not a sufficient degree of public interest in this case to require a public hearing. The Chair was satisfied that the sanction of severe reprimand was adequate and proportionate to the low risk presented.

COSTS

11. The Chair considered that ACCA was entitled to its costs in principle and that the amount claimed, which was agreed, was reasonable.

ORDER

12. The Chair studied the terms of the draft consent order but did not consider it necessary to recommend any amendments.

13. Accordingly, the Chair approved the attached consent order in full. In summary, Mr Barker shall:
    (a) be severely reprimanded; and
    (b) pay costs to ACCA in the sum of £1,540.

Mrs Colette Lang
Chair
15 October 2025