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HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Roderick Brian Gunkel**
Heard on:	**Tuesday, 28 October 2025**
Location:	**Remote via Microsoft Teams**
Committee:	**Ms Wendy Yeadon (Chair)** **Mr Trevor Faulkner (Accountant)** **Mr Roger Woods (Lay)**
Legal Adviser:	**Mr Charles Apthorp**
Persons present and capacity:	**Mr Mazharul Mustafa (ACCA Case Presenter)** **Miss Nicole Boateng (Hearings Officer)**
Summary:	**Allegations 1, a), b), c) and 2 a), found proved**
Sanction:	**Exclusion from Membership, to take effect immediately**
Costs:	**£9,220**

1. The Committee confirmed that it was not aware of any conflicts of interest in relation to the case.

2. In accordance with Regulation 11(1)(a) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 ("the Regulations"), the hearing was conducted in public.

3. The hearing was conducted remotely through Microsoft Teams.

4. The Committee had considered the following documents: a Memorandum and Agenda (pages 1 to 2); a Hearing Bundle (pages 1 to 1013); an Additionals bundle (pages 1 to 48) and a Service Bundle (pages 1 to 21).

SERVICE OF PAPERS

5. The Committee considered whether the appropriate documents had been served on Mr Roderick Brian Gunkel ("Mr Gunkel") in accordance with the Regulations.

6. The Committee was satisfied that the email address provided was the email address held by ACCA for Mr Gunkel throughout the relevant period.

7. The Committee noted the written notice of the hearing that had been sent by electronic mail ("email") to Mr Gunkel's registered email address on 30 September 2025. As the Notice of Hearing was sent by email, the Committee noted that service may be proved by confirmation of delivery of the notice, which had been provided to the Committee, and that the notice would be deemed as having been served on the day that it was sent, that is, 30 September 2025. The Committee noted Mr Gunkel's response on 26 October 2025 acknowledging receipt of the notice and informing ACCA investigation team that he would not be attending the hearing. The Committee was therefore satisfied that the Notice of Hearing had been served on Mr Gunkel at least 28 days before the date of today's hearing.

8. The Committee noted the contents of the Notice of Hearing and was satisfied that it contained all the information required by the Regulations.

9. The Committee accepted the advice of the Legal Adviser, who referred it to Regulations 10 and 22 of the Regulations, and in particular the requirement that notice of the hearing must be served no later than 28 days before the date of the hearing unless there are exceptional circumstances.

10. The Committee found that service of the Notice of Hearing had been effected in accordance with Regulations 10 and 22 of the Regulations.

PROCEEDING IN ABSENCE

11. Mr Mustafa made an application to proceed in the absence of Mr Gunkel.

12. The Committee, having satisfied itself that the requirements of Regulations 10 and 22 of the Regulations had been complied with, went on to consider whether to proceed in the absence of Mr Gunkel.

13. The Committee took into account the Regulations, the ACCA document 'Guidance for Disciplinary Committee hearings' and the relevant principles from the cases of *R v Jones* [2002] UKHL 5, and *GMC v Adeogba and GMC v Visvardis* [2016] EWCA Civ 162.

14. The Committee bore in mind that its discretion to proceed in the absence of Mr Gunkel must be exercised with the utmost care and caution.

15. The Committee noted that ACCA had sent a Notice of Hearing as detailed above and had also sent further correspondence to Mr Gunkel on 20 October 2025 at his registered email address to remind him of the date and time of the hearing. On 27 October 2025, ACCA also sent him a link to join the hearing.

16. The Committee took into account the submissions of Mr Mustafa. The Committee accepted and noted the advice of the Legal Adviser, who referred it

to Regulation 10(7) of the Regulations, the ACCA document 'Guidance for Disciplinary Committee hearings' and the relevant principles from the cases of *R v Jones* [2002] UKHL 5, and *GMC v Adeogba and GMC v Visvardis* [2016] EWCA Civ 162.

17. On the basis of the evidence set out above, the Committee was satisfied that ACCA had made reasonable efforts to notify Mr Gunkel about today's hearing and that Mr Gunkel knew or ought to know about the hearing. The Committee noted that Mr Gunkel had replied to the Notice of Hearing by email on 14 October 2025. The Committee noted that Mr Gunkel had not applied for an adjournment of today's hearing or supplied any evidence in support of such an application. In addition, there was no indication that an adjournment would secure his attendance on another date. The Committee was mindful the allegations were serious and that there is a public interest in dealing with regulatory matters expeditiously.

18. Having balanced the public interest with Mr Gunkel's own interests, the Committee decided that it was fair and in the interests of justice to proceed in his absence. No adverse inference would be drawn from Mr Gunkel's non-attendance.

SCHEDULE OF ALLEGATIONS

Allegation 1

Mr Roderick Gunkel, an ACCA Fellow, who has never held an ACCA Practising Certificate, has been in breach of ACCA's Global Practising Regulations 2003 (GPRs) in that:

a) He has been carrying on and/or holding out to be in public practice, contrary to Regulation 3(1)(a) from 20 December 2022 to about 20 March 2025; and/or:

b) He has been a Director of Firm A and Firm B, one or both firms in, and/or

holding out to be in, public practice, during the period set out in Schedule A, contrary to Regulation 3(2)(a) GPRs (2022 – 2025); and/or:

c) He has held rights in Firm A and Firm B, one or both firms in, and/or holding out to be in, public practice, during the period set out in Schedule A, contrary to Regulation 3(2)(b) GPRs (2022 – 2025).

Schedule A

Company Name	Position Held	Dates Held
i) Firm A	Director & principal Shareholder	20/12/2022 To 27/02/2024
ii) Firm B	Director	20/12/2022 to 20/03/2025
	Principal Shareholder	20/12/2022 To 02/02/2024

Allegation 2

By reason of any or all of the conduct in allegations 1 and 2, Mr Gunkel is:

a) Guilty of misconduct pursuant to byelaw 8(a)(i); or in the alternative

b) Liable to disciplinary action pursuant to byelaw 8(a)(iii).

BACKGROUND

19. Mr Gunkel registered as an ACCA member on 8 January 1974, he became a

Fellow on 1 January 1980 and has never held an ACCA practising certificate. An ACCA practising certificate is required where a member engages in public practice.

20. Mr Gunkel was appointed Director of Firm A on 22 January 2003, recording his business occupation as ‘Accountant’. He was recorded as the principal owner of Firm A, holding 75% of the voting shares in Firm A 's annual return dated 22 January 2004.

21. An ACCA disciplinary Committee on 7 - 8 November 2023, considered allegations that Mr Gunkel had breached the Global Practising Regulations ("GPRs") while he had acted as Director and principal shareholder at Firm A. It was asserted by ACCA that Firm A was engaged in public practice. The Disciplinary Committee found the allegations against Mr Gunkel proved and he was severely reprimanded, ordered to pay costs and a fine.

22. Following the decision, ACCA’s Authorisations team contacted Mr Gunkel to assist and advise him in regularising his position. The Authorisations team communicated with Mr Gunkel for a period of around 3 months between 15 December 2023 and 2 March 2024 concerning his ongoing public practice activities at Firm A and a second firm, Firm B. It is alleged by ACCA that at Firm B Mr Gunkel was engaging in public practice work by being a director and principal shareholder at that firm.

23. Mr Gunkel, until recently, remained a director and shareholder of Firm A. ACCA note that Mr Gunkel was appointed a director of Firm B on 8 October 2015. It is alleged that Mr Gunkel recorded his occupation as ‘Accountant’ in his notification of the appointment to Companies House.

24. Firm A's web site originally referenced Mr Gunkel as a 'Chartered Accountant'. Such references had been removed by 31 March 2025, following ACCA's intervention. It is alleged by ACCA that Mr Gunkel was in public practice at Firm A as he was signing filed accounts on behalf of that firm, which it is alleged he was in breach of the GPR regulations as he had never held an ACCA practising

certificate.

25. It is also alleged that Firm B where Mr Gunkel was a director, was in public practice as Firm B had produced and submitted 31 sets of accounts between 16 April 2024 and 26 February 2025.

26. Mr Gunkel resigned as a director of Firm B and divested himself of his shares on 20 March 2025 during ACCA's investigation.

27. It was alleged by ACCA that Mr Gunkel did not act to make the requisite changes and regularise his position concerning his activities, as he had been asked to by the Authorisations team, and Mr Gunkel was accordingly referred for investigation into his ongoing alleged breaches of the GPRs.

ACCA's SUBMISSIONS

Allegation 1 a)

28. Mr Mustafa made the following submissions. Mr Gunkel had never held a practising certificate and had carried out public practice at Firm A and B by signing accounts, being a Director and/or principal at Firm B. In addition, Mr Gunkel referred to himself as an 'Accountant' on documents submitted to Companies House, and as a 'Chartered Accountant' on Firm A's website and describing the services of Firm A and B as Accounting and Auditing at Companies House.

29. Mr Mustafa submitted that Allegation 1(a) is therefore capable of proof by reference to aforementioned documentation.

Allegations 1 b) and c)

30. Mr Mustafa submitted that having found the facts in Allegation 1(a) proved

Allegations 1(b) and (c) are proved by the application of the GPR Regulations 3(2)(a) and (b).

Misconduct: Allegation 2 (a)

31. In respect of Allegation 2(a) Mr Mustafa submitted that whether Mr Gunkel is guilty of misconduct is a matter of opinion for the Disciplinary Committee. He referred the Committee to the case of Roylance v General Medical Council where it was said:

"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 by a medical practitioner in the particular circumstances.".

32. He submitted that ACCA consider that misconduct is clearly made out in the event that any, or all, of the matters set out at Allegations 1(a), (b) and (c) are found proved. The conduct was discreditable and was a flagrant disregard for the disciplinary regime and undermined the accountancy profession and reputation.

33. In respect of Allegation 2(b), liability to disciplinary action Mr Mustafa submitted that it is an alternative to Allegation 2(a) and that any breach of ACCA bye-laws or regulations would engage bye-law 8(a)(iii).

COMMITTEE'S DECISION ON FACTS AND MISCONDUCT

34. In reaching its findings of fact in respect of Allegations 1 a), b) and c), the Committee relied upon documents contained in ACCA's bundle, the relevant GPR regulations, ACCA's written submissions, and written responses and submissions of Mr Gunkel. The Committee had taken account of the oral submissions of Mr Mustafa and the written responses of Mr Gunkel to ACCA during the investigation. The Committee also listened to legal advice, which it

accepted.

Allegation 1 (a)

35. The Committee found Allegation 1(a) proved. The Committee noted that it was not in dispute that Mr Gunkel did not have a practising certificate during the relevant period, 20 December 2022 to 20 March 2025. Further that it was a requirement of the GPR 2003 Regulations that a member was required to have a practising certificate if they were engaged in public practice. The Committee determined that there was clear evidence from the numerous sets of accounts filed at Companies House that Mr Gunkel was engaged in public practice.

Allegation 1 (b)

36. The Committee found the allegation proved. The Committee noted it was not in dispute that Mr Gunkel was a Director of Firms A and B during the period set out in Schedule A and that it had been referred to documentary evidence contained in the hearing bundle in support of that finding by Mr Mustafa. The Committee determined that there was clear evidence of both Firms being involved in public practice from the filed accounts and the descriptions of services on the website.

Allegation 1 (c)

37. The Committee found the allegation proved. The Committee noted it was not in dispute that Mr Gunkel was a principal shareholder in Firms A and B during the period set out in Schedule A and that it had been referred to documentary evidence contained in the hearing bundle in support of that finding by Mr Mustafa. The Committee determined that there was clear evidence of both Firm A and B being involved in public practice from the filed accounts and the descriptions of services on the website.

Allegation 2(a)

38. The Committee having found Allegations 1 (a), (b) and (c) proved determined

that Mr Gunkel's conduct fell far below the standards expected of a member of ACCA. These were serious breaches of the GPR regulations, which are amongst the fundamental tenets of the profession involving the potential to cause harm to a large number of clients, The breaches were repeated over an extensive period of time and passed the threshold of seriousness. The Committee determined that Mr Gunkel was guilty of misconduct contrary to Bye-law 8(a)(i).

Allegation 2(b)

38. The Committee did not go on to consider Allegation 2(b) as it was put in the alternative.

SANCTION AND REASONS

39. The Committee considered what sanction, if any, to impose, taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had also listened to the submissions of Mr Mustafa, and legal advice from the Legal Adviser which it accepted.

40. The Committee considered the available sanctions in increasing order of severity.

41. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.

42. The Committed first considered the seriousness of the conduct of Mr Gunkel. The Committee considered whether any mitigating or aggravating factors featured in this case. The Committee noted his responses to the emails from ACCA regarding the investigation, in particular the email of 26 October 2025. The Committee there was no mitigation put forward by Mr Gunkel which reduced the

seriousness of his misconduct.

43. As for aggravating factors, the Committee had found Mr Gunkel had failed at the outset to show any insight into the potential impact on clients of engaging in public practice without a practising certificate thereby avoiding scrutiny by his regulator. The Committee considered that the misconduct was very serious and undermined the reputation of the profession. In its view the public expected a high degree of compliance with professional obligations, such as having a practising certificate. The conduct of Mr Gunkel was sustained and repeated over a period of many months, for which he was solely culpable. In addition, the Committee determined he had no insight or remorse for his conduct and there was an ongoing risk to the public since he had continued to breach the regulatory byelaws despite the findings and sanctions of the previous Disciplinary Committee and regardless of the interventions by ACCA to regularise his position.

44. On the basis of its findings, the Committee concluded that neither taking no action or an admonishment would represent a sufficient and proportionate outcome. Such a sanction would not adequately reflect the seriousness of the Committee's findings.

45. The Committee then considered whether a reprimand would be an appropriate sanction. On balance, and reflecting on the criteria suggested in the Guidance, the Committee concluded a reprimand would not represent a sufficient and proportionate outcome.

46. The Committee considered a severe reprimand; the previous sanction imposed in 2023. Mr Gunkel’s conduct in the Committee's view was deplorable and a severe reprimand is not sufficient to protect the public or mark the conduct. The conduct was not isolated; there was a lack of insight into his conduct and a continuing and serious risk to the public.

47. The Committee determined that the appropriate sanction was exclusion from membership. The repeated conduct was serious and there was a continuing

risk to the public, both as to the reputation of and confidence placed in the profession. In addition, given the previous findings by the Committee there was a risk to the public from any accountancy services which might be offered by Mr Gunkel. The Committee noted that the sanction was not intended to be punitive, although it may have that effect. The Committee noted in the guidance that the public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics and that this is a cornerstone of the public value which an accountant brings.

48. The Committee determined that the conduct of Mr Gunkel, given the previous findings, would cause serious reputational damage to and a lack of confidence in the profession. The Committee concluded that the appropriate sanction was exclusion from membership.

COSTS AND REASONS

49. The Committee had been provided with a Detailed Costs Schedule and a Simple Costs Schedule relating to ACCA's claim for costs.

50. The Committee concluded that ACCA was entitled to be awarded costs against Mr Gunkel, all allegations having been found proved. The amount of costs for which ACCA applied was £9,220**.** The Committee considered that the claim was reasonable for the work undertaken.

51. Mr Gunkel has not provided a statement of financial means. The Committee was satisfied that, in the correspondence sent to him, Mr Gunkel had been warned at the outset of the importance of providing details of his financial circumstances and of ACCA's intention to apply for costs if any or all of the allegations were established. ACCA's Guidance states that, without a statement of financial means being submitted, it can be assumed that the member can afford to pay ACCA's costs. Therefore the Committee determined that it was not appropriate to make a reduction in the costs sought by ACCA.

52. In all the circumstances, and in exercising its discretion, the Committee

considered that it was reasonable and proportionate to award costs to ACCA in the sum of £9,220.

EFFECTIVE DATE OF ORDER

53. The Committee taking into account all of the circumstances and the risk of repetition, potential harm to the public and damage to the reputation of the profession, it decided that this order shall take effect immediately.

Ms Wendy Yeadon
Chair
28 October 2025