

24 March 2026

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 21 April 2026. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact [adminadjudication@accaglobal.com](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Mark William Nokes.

## 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:
  - a) Mr Nokes was dishonest in that the aforesaid submissions to HMRC, or any of them, were, as he knew, untrue or otherwise inaccurate; or in the alternative;

- b) Mr Nokes failed to act with integrity; or in the further alternative:
  - 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).
  9. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014, failed to co-operate fully with the investigation of a complaint in that he failed to answer all questions put to him.
  10. By reason of any or all of the above, Mr Nokes is:
    - a) Guilty of misconduct pursuant to Bye-law 8(a)(i); or in the alternative:
    - b) Liable to disciplinary action pursuant to Bye-law 8(a)(iii).

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

**- ends -**

**For media enquiries, contact:**

ACCA News Room

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[accaglobal.com](http://accaglobal.com)

**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](http://www.accaglobal.com)