

24 December 2025

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 28 January 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 James Robert Marchant.

## Allegations

Mr James Robert Marchant, a member of ACCA:

1. Is or was a designated member and therefore a specified person in relation to Croucher Needham (Essex) LLP, a relevant or former relevant firm, which entered administration on 04 October 2023 by reason of which he is liable to disciplinary action pursuant to bye-law 8(a)(vii).
2. Is or was a director and therefore a specified person in relation to Croucher Needham Ltd, a relevant or former relevant firm, which entered liquidation on 08 November 2023 by reason of which he is liable to disciplinary action pursuant to bye-law 8(a)(vii).
3. Is or was a director of Croucher Needham Ltd and/or a designated member of Croucher Needham (Essex) LLP either or both of which:
  - a) Failed to be ready at all times to account for assets, namely clients' monies paid over to Croucher Needham Ltd and/or Croucher Needham (Essex) LLP by clients of Croucher Needham Ltd and/or Croucher Needham (Essex) LLP, to any individuals entitled to that accounting;

- b) Failed to ensure that the sums withdrawn from client bank accounts did not exceed the total of the monies held for the time being in the account of the client concerned;
- c) Failed at all times to maintain accurate records and controls (e.g. by way of reconciliations) so as to show clearly the monies they had received, held, and paid on account of their clients, and the details of any other monies dealt with by them through a client account, clearly distinguishing the monies of each client from the monies of other clients and from the firm's monies;
- d) From 01 January 2017 to 06 September 2023 misrepresented to clients that they either or both were regulated for a range of investment business activities in the United Kingdom by ACCA when they were not.

4. Mr Marchant's conduct was:

- a) In respect of Allegation 3(a) contrary to Section 350.5(d) of ACCA's Code of Ethics & Conduct.
- b) In respect of Allegation 3(b) contrary to Section contrary to Section 350.17 of ACCA's Code of Ethics & Conduct.
- c) In respect of Allegation 3(c) contrary to Section 350.27 of ACCA's Code of Ethics & Conduct.

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](https://www.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](https://www.accaglobal.com)