

## HEARING

### ADMISSIONS AND LICENSING COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

#### REASONS FOR DECISION

**In the matter of:** Christopher Arnold

**Heard on:** Friday, 30 August 2024

**Location:** ACCA, The Adelphi, 1-11 John Adam Street, London,  
WC2N 6AU

**Committee:** Mr David Tyme (Chair)  
Mr Abdul Samad (Accountant)  
Ms Diane Meikle (Lay)

**Legal Adviser:** Miss Juliet Gibbon

#### Persons present

**and capacity:** Mr Samuel Irving (Case Presenter)  
Ms Sofia Tumburi (Hearings Officer)  
Mr Christopher Arnold (Applicant)

**Summary:** Application for registered student status refused

#### INTRODUCTION

1. The Admissions and Licensing Committee (“the Committee”) convened to consider Mr Arnold’s application to become a registered student of ACCA. The hearing was conducted remotely via Microsoft Teams. The Committee was provided with a Hearing Bundle, numbered pages 1-41 and a Service Bundle, numbered pages 1-18. During the hearing Mr Arnold produced four further documents for the Committee to consider in determining his application.

2. Mr Samuel Irving presented the case on behalf of ACCA. Mr Arnold attended the hearing but was not represented.

### **APPLICATION FOR PARTS OF THE HEARING TO BE HELD IN PRIVATE**

3. Mr Irving, on behalf of ACCA, made an application for parts of the hearing that related to Mr Arnold's health, to be heard in private. The application was made pursuant to Regulation 3(7) of the Chartered Certified Accountants' Authorisation Regulations 2014, as amended ("the Regulation").
4. The Legal Adviser reminded the Committee that whilst Regulation 3(7) provides that hearings of the Admissions and Licensing Committee shall be conducted in public, hearings or parts of hearings may be conducted in private if the Committee is satisfied, having heard from the parties and the Legal Adviser, that the particular circumstances of the case outweigh the public interest in holding the hearing in public, which may include but are not limited to, prejudice to any of the parties.
5. The Committee accepted the advice of the legal adviser and it determined to hold parts of the hearing that related to Mr Arnold's health in private.

### **BACKGROUND**

6. On 19 July 2022 Mr Arnold pleaded guilty to an offence of voyeurism at Wimbledon Magistrates'. The offence of voyeurism, namely that 'on 23 March 2022 at [Private], for the purpose of obtaining sexual gratification, observed another person doing a private act, knowing that the person did not consent to being observed for your sexual gratification, contrary to section 67(1) and (5) of the Sexual Offences Act 2003. Mr Arnold received a Community Order requiring him to do 200 hours of unpaid work, complete a 30-day Horizon programme and attend appointments with the responsible officer up to a maximum of 30 days as part of a rehabilitation activity requirement. The requirements had to be complied with by 18 January 2024. Mr Arnold was also made subject to a notification requirement for a period of five years.
7. On 03 November 2023 Mr Arnold's Probation Officer confirmed in writing that he had completed his programme requirement in full with positive feedback from the facilitators and he had fulfilled his unpaid work hours and all

- rehabilitation activity requested of him. She stated that Mr Arnold was due to complete his Community Order on 18 January 2024 and that he had been motivated to fulfil his order throughout.
8. On 30 September 2022 the Teaching Regulation Agency (“TRA”) imposed an Interim Prohibition Order (“IPO”) to safeguard against the risk posed by Mr Arnold to pupils. The effect of the IPO was that Mr Arnold ‘is unable to undertake teaching work until his case has been fully considered or the IPO is revoked following review. Mr Arnold has provided a copy of a letter from the TRA, dated 22 March 2023, that states: *‘The TRA are currently awaiting information from a third party. TRA will request the outcome and any further details regarding this matter and a review of your case will take place as soon as this information is confirmed. The case will be placed into abeyance until further information has been provided’*.
  9. Mr Arnold’s employment as a teacher [PRIVATE] was terminated as a result of his criminal conviction. He is currently employed as a Car Park Management Chargehand and as a Financial Modelling Consultant.
  10. Mr Arnold has provided a reference from [PRIVATE], dated 11 December 2023, which indicates that he is pleased to offer Mr Arnold training, support and employment.
  11. In his application Mr Arnold disclosed [PRIVATE]. He stated that: *‘Since my arrest, I have engaged wholeheartedly with the support of [PRIVATE]. I have come to understand the patterns of thinking that led to my actions and have addressed these [PRIVATE] ... I fully understand and appreciate the consequences of my actions and I am absolutely committed to making better choices in the future’*.
  12. Mr Arnold stated that *‘in the immediate aftermath of the incident resulting in my arrest, I was absolutely devastated by the impact of my behaviour. I cooperated fully with the investigation, expressing my heartfelt remorse and my concern for everyone affected. I was very alarmed to recognise the distorted thinking that had allowed me to act in such a way and was quick [PRIVATE] to ensure I would never fall into such behaviour again. [PRIVATE]. Ever since, I have remained absolutely determined to do whatever I can to make amends for my actions on that day and to make a positive contribution to society. I have*

*accepted responsibility for my past behaviour but do not want it to shadow my future’.*

13. Mr Arnold also stated: *‘Since my arrest, I have engaged wholeheartedly with the [PRIVATE]. I fully understand and appreciate the consequences of my actions and I am absolutely committed to making better choices in the future’.*
14. Mr Arnold answered the question ‘Why do you consider you should be admitted as an ACCA ... student?’ as follows: *‘I see the ACCA course as a way that I can make a positive contribution to society through a new career that will make excellent use of my existing skillset. I have always been interested in data analysis and its role in decision making. I have excellent mathematics and IT skills and feel I would make an excellent candidate for the ACCA qualification. I hope I have demonstrated that I am committed to moving forward with my life positively: finding a new career that is both rewarding and stimulating will support my wellbeing and mental health and ensure that I am in the best position to make positive amends for my mistakes of the past’.*
15. On 25 June 2024 ACCA informed Mr Arnold by email that it had reviewed his application and would be opposing it on the basis that he remained subject to the IPO and that if he wished to pursue his application it would be referred to the Admissions and Licensing Committee for consideration. Mr Arnold was informed that it would be for him to satisfy the Committee that he is eligible to be admitted as a student of ACCA, in accordance with Regulation 9 of The Chartered Certified Accountants’ Membership Regulations 2014, as amended (“the Membership Regulations”). Mr Arnold subsequently confirmed to ACCA by email that he wished to pursue his application.

#### **MR ARNOLD’S EVIDENCE**

16. Mr Arnold gave oral evidence to the Committee. [PRIVATE]. Mr Arnold stated that this represented a change of circumstances from pre-conviction to post-conviction.
17. Mr Arnold informed the Committee that he was absolutely devastated by the harm and the upset and distress that was caused by his actions that resulted in his conviction and that he has been endeavouring to do whatever he can to make amends for his behaviour. He told the Committee that he had apologised

to those involved and had ensured that they had the support required. He said he was doing everything he could to learn from his past behaviour and to use what he had learnt to ensure that he is making a positive contribution and to help others. He stated that he is committed to moving forwards positively with his life but that he would, however, always carry the responsibility and guilt for what he had done. He believes, however, that as human beings everyone deserves a second chance and to be given the opportunity to recognise from their mistakes. [PRIVATE].

18. Mr Arnold stated that he believes he has amended his character and he is suitable to be admitted to ACCA's student register. He informed the Committee that there have been no concerns about his professional career in any other employment.
19. Mr Arnold informed the Committee that he had heard from the TRA today and that his case will be presented to a decision-making panel in due course. He said that the TRA has to consider the risk he may present to vulnerable children which is potentially a very different landscape from the practice of accountancy. He reiterated that he was applying for student registration and wished to study accountancy. He said that, in his view, the position of the TRA should not unduly influence the decision of ACCA whose concerns relate to professional conduct. He urged the Committee to make its own decision on his suitability for admission to the student register and suggested that it was not necessary for it to await the outcome of the TRA.
20. Mr Arnold stated that he was committed to rehabilitation and to studying accountancy. He said that he wished to study for the ACCA qualification and that process would take a great deal of time, dedication and hard work. He said all he was asking ACCA was to allow him to attempt his studies in order to embark on a journey and a new positive chapter in his life. He said that one of the key drivers for him was to acquire skills that would allow him to make a contribution to charitable organisations in the future so that he could make amends, move on positively with his life and make a contribution to the ACCA community and beyond.
21. In answer to questions put by Mr Irving, Mr Arnold stated that he had documentary evidence relating to [PRIVATE].

22. Mr Arnold stated that in order to breach the IPO he would have to seek work as a teacher which he would not do as he is now happily employed working with a financial services provider. With respect to the notification requirement, he stated that by the time he has completed his ACCA examinations, the notification requirement would be at an end. He said that the timing of his application was such that he would not be subject to any requirements prior to being in a position to apply for accredited membership status of ACCA.
23. In answer to panel questions Mr Arnold stated that he had limited engagement with [PRIVATE].
24. Mr Arnold confirmed that he could send the Committee the documentary evidence that he had regarding the TRA proceedings and [PRIVATE]. Mr Arnold had also provided the Committee with an updated positive reference from his employer.
25. Mr Arnold stated that his employer had personally recommended that he apply to be an ACCA registered student as this would be the 'gold standard' route in his opinion. He said that he could pursue other routes but being a registered student with ACCA was his first port of call.

### **ACCA'S SUBMISSIONS**

26. Mr Irving referred the Committee to ACCA's response document. He submitted that Mr Arnold's application was premature as he is still subject to an IPO imposed by the TRA. He submitted that the Committee had to decide whether it was satisfied there was sufficiently low or no risk of repetition such that Mr Arnold should be admitted to the student register.
27. Mr Irving confirmed that it was only Regulation 7(b) of the Membership Regulations that the Committee had to determine, that is whether Mr Arnold has satisfied the Committee of his general character and suitability to be registered as an ACCA student.

### **DECISION ON APPLICATION AND REASONS**

28. The Committee considered the following documents:

- a. Mr Arnold's application and supporting documents
  - b. Mr Arnold's criminal conviction and the Community Order
  - c. The letter from Mr Arnold's Probation Officer
  - d. Two references from Mr Arnold's current employer
  - e. The letters to Mr Arnold from the TPA in relation to the IPO
  - f. Various emails between ACCA and Mr Arnold
  - g. A statement of agreed facts provided to Mr Arnold by the TRA (for his agreement)
  - h. [PRIVATE]
  - i. [PRIVATE].
29. The Committee took into account the oral evidence given by Mr Arnold and the submissions of Mr Irving. It heard and accepted the advice of the Legal Adviser.
30. The Committee was mindful that the burden is on Mr Arnold to establish that he is eligible to become a registered student in accordance with Regulation 9(b) of the Membership Regulations. It noted that Regulation 7 of the Membership Regulations provides that: *'an individual shall be eligible to be registered as an ACCA student if the individual: ... satisfies the Admissions and Licensing Committee as to the individual's general character and suitability'*.
31. Mr Arnold gave oral evidence to the Committee, and it found him to be open and honest in his testimony.
32. The Committee noted the nature of the conviction, that Mr Arnold observed another person doing a private act for the purpose of sexual gratification and that this took place at a school where he was teaching at the time. It also noted from the TRA agreed facts document that the victim of the offence was a colleague at the school.

33. The Committee accepted that Mr Arnold has acknowledged that his offending behaviour was serious and wholly unacceptable. It noted that he pleaded guilty at the earliest opportunity and has subsequently made changes to his life and engaged with professionals to prevent such behaviour occurring again in the future. The Committee was satisfied that Mr Arnold had demonstrated genuine remorse and regret for his actions and noted that his stated wish is to make a positive contribution to society in the future in order to make amends for his offending behaviour.
34. The Committee was mindful that in determining Mr Arnold's application, however, it is required to have regard both to Mr Arnold's interests and the public interest in maintaining public confidence in the profession. It was of the view that whilst Mr Arnold remains subject to the IPO and the TRA disciplinary proceedings are ongoing, his application to be admitted to ACCA's student register is premature. It further noted that the evidence relating to Mr Arnold's health dated back to 2022.
35. The Committee noted that Mr Arnold can make another application to be registered as an ACCA student once the TRA proceedings are concluded. It considered that ACCA would be assisted by up-to-date evidence, that may include [PRIVATE], character references, including an up-dated reference from Mr Arnold's employer and documentary evidence of the final TRA decision.
36. Mr Arnold's application to be admitted as a registered student of ACCA is therefore refused.

### **ORDER**

37. The Committee made the following order:
- Mr Arnold's application to be registered as a student of ACCA is refused.

**Mr David Tyme**  
**Chair**  
**30 August 2024**