

10 June 2025

## **Disciplinary Committee ordered severe reprimand\***

On 23 May 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr David Russell Brandish of Norwich, United Kingdom:

### Allegations

#### Allegation 1

Mr David Russell Brandish, an ACCA member breached the Global Practising Regulations (applicable from 2011 – 2024) by virtue of the following:

- a) On dates between 25 October 2011 – 08 April 2024, carried on public practice contrary to regulation 3(1)(a).
- b) On dates between 25 October 2011 – 08 April 2024, was director of DAVID BRANDISH LIMITED, a firm which was holding out and/or carrying on public practice, without holding a valid ACCA practising certificate, contrary to regulation 3(2)(a).
- c) On dates between 25 October 2011 – 08 April 2024, held rights in DAVID BRANDISH LIMITED, which in effect put him in a position of principal of the firm which was holding out and/or carrying on public practice, without holding a valid ACCA practising certificate, contrary to regulation 3(2)(b).

#### Allegation 2

On dates between, December 2014 – December 2021, Mr Brandish submitted online annual CPD returns to ACCA as detailed in Schedule 1, in which he declared that he had not engaged in public practice without holding an ACCA Practising certificate when he had.

### Allegation 3

Mr Brandish's conduct in respect of allegation 2 above,

- a) Was dishonest in that he knew he had been carrying on public practice without a practising certificate but declared that he had not.

### Allegation 4

- a) In respect of any or all of the facts set out at allegations 1 to 3 above, Mr Brandish is guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Brandish be severely reprimanded and to pay costs to ACCA in the sum of £7,750.00.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

*\* An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

**- ends -**

**For media enquiries, contact:**

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**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)