

15 May 2026

Disciplinary Committee ordered member exclusion*

On 30 April 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Nirav Vinodray Sheth of Stanmore, London, United Kingdom.

Allegations

Mr Nirav Vinodray Sheth, an ACCA member:

1. Breached the Chartered Certified Accountants' Global Practising Regulations 2003 (as amended) regarding any or all of the following:

(a) Between 01 January 2023 and 05 February 2023 and from 27 May 2024 to 30 April 2025, he held himself out to be in public practice, without an ACCA practising certificate contrary to Regulation 3(1)(a) of the Global Practising Regulations 2003.

(b) Between 01 January 2023 and 05 February 2023 and from 27 May 2024 to 30 April 2025, he was the Director of Charterhouse (Audit) Limited, where public practice is carried on in the name of the Firm, without an ACCA practising certificate, contrary to regulation 3(2)(a) of the Global Practising Regulations 2003.

(c) Between 01 January 2023 and 05 February 2023 and from 27 May 2024 to 30 April 2025, he held shares of 100% in Charterhouse (Audit) Limited, which in effect put him in the position of Principal of a Firm where public practice is carried on in the name of the Firm, without an ACCA practicing certificate, contrary to Paragraph 3(2)(b) of the Global Practising Regulations 2003.

2. By reason of any or all of his conduct Mr Sheth is:

I. Guilty of misconduct pursuant to bye-law 8(a)(i);

The Disciplinary Committee ordered that Mr Nirav Vinodray Sheth be removed from ACCA membership and to pay costs to ACCA in the sum of £12,463.00.

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*

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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