



Think Ahead

News release

12 September 2022

Disciplinary Committee ordered Mr John Gregory Swarbrick severely reprimanded*

On 24 August 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr John Gregory Swarbrick of Preston, Lancashire, United Kingdom:

Allegations

1. Between 01 January 2016 and 27 June 2019, Mr John Gregory Swarbrick, ACCA member breached the Global Practising Regulations (as applicable in 2016 to 2019) by virtue of not holding a valid practising certificate with regards any or all of the following:
 - 1.1 Carried on in public practice in the UK without an ACCA practising certificate contrary to Paragraph 3(1)(a) of the Global Practice Regulations (as applicable in 2016, 2017, 2018 and 2019);
 - 1.2 Was a director of Whalley Swarbrick Ltd which carried out public practice contrary to Paragraph 3(2)(a) of the Global Practice Regulations (as applicable in 2016, 2017, 2018 and 2019);
 - 1.3 Held rights, which in effect put him in the position of a principal, namely he owned 100% shares, in Whalley Swarbrick Ltd which carried out public practice contrary to Paragraph 3(2)(b) of the Global Practice Regulations (as applicable in 2016, 2017, 2018 and 2019).
2. Mr Swarbrick completed his annual CPD (continuous professional development) returns on-line on or

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about the following dates where he declared or acknowledged that he had not engaged in public practice without holding an ACCA practising certificate:

CPD year	Date CPD declaration submitted
2016	31 December 2016
2017	31 December 2017
2018	15 January 2019

3. Mr Swarbrick's conduct was:

3.1 As regards the matters referred to in paragraph 1, contrary to the Fundamental Principle of Integrity, in that he failed to renew his ACCA practising certificate knowing one was required and such conduct demonstrates a failure to be straightforward and honest;

3.4 In the further alternative as regards the matters referred to in paragraph 2 above was reckless in that Mr Swarbrick failed to have any or any proper regard as to whether the declarations or acknowledgements he gave in all or any of the 2016, 2017 and 2018 CPD returns that he had not engaged in public practice were true.

4 By reason of his conduct in respect of the matters set out above, Mr Swarbrick is:

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

The Disciplinary Committee ordered that Mr John Gregory Swarbrick name be excluded and to pay costs to ACCA in the sum of £9,617.00 and fines to ACCA in the sum of £1,323.00.

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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Notes to Editors

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at accaglobal.com