ACCA Think Ahead

News release

02 November 2026

Disciplinary Committee ordered student removal with immediate effect*

On 07 October 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Nishan Silva, of Hitchin, Hertfordshire, United Kingdom:

Allegations

1. Mr Nishan Silva, a student member of ACCA, on 18th July 2025 at Inner London Crown Court was convicted of the following offences which are discreditable to the Association or the accountancy profession.

   Count 1: Distribute article infringing copyright:

   Contrary to Section 107(1)(d)(iv) and (4) of the Copyright Designs and Patents Act 1988.

   Between 21st day of July 2022 and the 6th day of February 2024 distributed, in the course of a businesses, namely "Andy UTV" and "Ultimate TV Service" articles, namely live TV and videos on demand from Premium Streaming Services including SKY, which were and which he knew or had reason to believe were infringing copies of copyright work.

   Count 2: Acquire / use / possess criminal property:

   Contrary to sections 329(1) and 334(1) of the Proceeds of Crime Act 2002. Between the 21st day of July 2022 and the 6th day of February 2024 acquired criminal property namely, £20,100 into his PayPal account knowing or suspecting it to represent in whole or part and whether directly or indirectly, the proceeds of criminal conduct.

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Count 3: Acquire / use / possess criminal property:

Contrary to sections 329(1) and 334(1) of the Proceeds of Crime Act 2002. Between the 21st day of July 2022 and the 6th day of February 2024 acquired criminal property namely, the contents of the Revolut account in the name of Person A, knowing or suspecting it to represent in whole or part and whether directly or indirectly, the proceeds of criminal conduct.

2. By reason of any the matters referred to in Allegation 1 above, Mr Silva is liable to disciplinary conduct pursuant to bye-law 8(a)(ix).

The Disciplinary Committee ordered that Mr Nishan Silva be removed from student register with immediate effect.

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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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