Certified Public Accountants Association
Consent Order
offered to
Mr Safdar Hussain,
of Thornton Accountants Ltd T/A Bismil Accountants
CPAA membership number 07368021A
offered by a Conduct Committee in accordance with Disciplinary Regulation 15.4.b

06 July 2026

Respondent's details:

MR SAFDAR HUSSAIN
THORNTON ACCOUNTANTS LTD trading as BISMIL ACCOUNTANTS
CPAA MEMBERSHIP NUMBER: 07368021A

Date of Conduct Committee:

18th May 2026

Members of the Conduct Committee who considered this matter:

NICOLE ZIMAN (Chair)
BRIAN WROE
JUSTINE RICCOMINI

Publication:

Once accepted this Consent Order will be published by the Certified Public Accountants Association for a period of **FOUR YEARS** from the effective date.

Allegations:

The Allegations brought to the Conduct Committee against the Respondent are as follows:

The Respondent is liable to disciplinary action:

1. under Byelaw 15.4.c in that they have engaged in public practice in the United Kingdom without holding a practising certificate issued by the Association as required under CPAA's Public Practice Regulation 4.2 which states:

"No Member shall engage in Public Practice in the United Kingdom, Channel Islands and the Isle of Man unless the Member holds a Practising Certificate issued by the Association."

and/or

2. under Byelaw 15.4.c in that they have continued to engage in public practice in the United Kingdom while in breach of the CPAA's Public Practice Regulations, contrary to CPAA's Membership Regulation 13.1 which states:

"A Member may not engage in Public Practice if they are in breach of the Public Practice Regulations. Breaches of the Public Practice Regulations include not holding a Practising Certificate when required to do so."

"Appendix 1 – Accountancy Services" to the CPAA's Public Practice Regulations details "the services that will usually be regarded as accountancy services for the purposes of" the Public Practice Regulations and includes:

- Bookkeeping
- VAT and other sales taxes

as well as "Other professional services that might reasonably be perceived to be public practice accountancy services".

Conditions:

1. The Respondent shall receive a severe reprimand.
2. The Respondent shall pay a financial penalty of £1,500.00.

Costs:

The Conduct Committee awarded costs of £727.50 to the Certified Public Accountants Association.

Terms of acceptance:

If the Respondent does not, within 28 days of delivery of the notice of the Consent Order, agree in writing to accept the Consent Order being offered:

• all Allegations in respect of which the Conduct Committee has found there to be a realistic prospect that they shall be found proved shall be referred to the Tribunals Committee,

And

• in such circumstances, the Tribunals Committee would have the power to make any of the orders available to it as specified in the Byelaws if it were to find any Allegation(s) proved.