

The Association of **ACIE**  
**Charity Independent Examiners**

**GUIDE TO BECOMING A FULL MEMBER**

*Revised October 2017*

*promoting excellence in charity independent examination since 1999*

# ASSOCIATION OF CHARITY INDEPENDENT EXAMINERS

## GUIDE TO BECOMING A FULL MEMBER

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This guide has been written to help you to apply for Full Membership of ACIE. Please read it carefully and use the checklist in Part 3 before completing your application form. If you have any questions which this guide does not answer, please contact the ACIE office for assistance.

Applicants must also familiarise themselves and comply with ACIE's:

- Code of Ethics
- Regulations for Full Members
- Rights & Obligations of Full Members
- Equal Opportunities Policy

These documents are available on the ACIE website ([www.acie.org.uk](http://www.acie.org.uk)) or from the ACIE Office on request.

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## PART 1 Standards

### ACIE: 'Standards of Practice'

'Standards of practice' refers to the knowledge, understanding and performance criteria required by ACIE of its Full Members. Anyone applying for Full Membership is expected to demonstrate that they meet these requirements.

There are five elements to the Standards and Full Members must be able to demonstrate that they can perform at the level of their licence in each:

<p><b>1. Appropriate knowledge, understanding and ability to apply accurately the following:</b></p>	<p>a) accounting principles, charity accounting and charity law and regulations b) charity accounting and charity law/regulations (Specific to the relevant jurisdiction)</p>
<p><b>2. Appropriate knowledge, understanding and ability to perform the duties associated in respect of:</b></p>	<p>a) Independent Examination b) Preparation of charity accounts</p>
<p><b>3. Adhering to and able to demonstrate through practice, minimum standards of performance (including):</b></p>	<p>c) act within your competency and licence d) prepare accounts and carry out examinations that comply with legislation and statutory regulations e) review performance and progress, address learning needs</p>
<p><b>4. Adhering to and able to demonstrate a professional standard in the presentation of accounts and reports by:</b></p>	<p>a) producing accounts and reports that are clearly and legibly presented b) preparing accounts in the required form (Receipts and Payments or Accruals) c) Producing an examiner's report that complies with the relevant legislation</p>
<p><b>5. Complying with ACIE's codes and regulations, namely:</b></p>	<p>a) Code of Ethics b) Regulations for Full Members c) Rights &amp; Obligations of Full Members d) Equal Opportunities Policy e) ACIE's CPD requirements for Full Members</p>

**Standard 1 Appropriate Knowledge, Understanding and Ability to Apply Accurately the principles of Accounting, Charity Accounting (General and specific to the the relevant jurisdiction)**

Full Members must be able to demonstrate appropriate knowledge, understanding and the ability to apply the following:

- Accounting Principles
- Charity Accounting
- Charity law and regulation (General)
- Charity law and regulation (Specific to the three jurisdictions of the United Kingdom)

<p><b>Accounting Principles (relative to the form of accounts (Accruals or R&amp;P) and the size of the charity being examined)</b></p>	<ul style="list-style-type: none"> <li>● Basic numeracy and literacy.</li> <li>● Have a good understanding and knowledge of: <ul style="list-style-type: none"> <li>○ the structure and governance of charities and the environment they work within;</li> <li>○ the basic and charity accounting principles of the accounts that you are preparing and/or independently examining, including “Fund Accounting”; and</li> <li>○ the range of accounting records that should be maintained by charities to comply with the appropriate legislation and accounting regulations.</li> </ul> </li> <li>● Use your knowledge and understanding of Accounting Principles to interpret and assess the finance, governance and any other relevant information present by the charity.</li> <li>● Understanding of fundamental accounting concepts (going concern, accruals, consistency, and prudence) and the additional transactions (e.g. debtors, creditors and depreciation) required for accruals accounts and the skills to apply these competently.</li> </ul>
<p><b>Charity Accounting</b></p>	<ul style="list-style-type: none"> <li>● Understanding of and ability to apply the general accounting requirements of relevant legislation and regulations.</li> <li>● Ability to identify what constitutes adequate accounting records that would be sufficient to explain the financial transactions of the charity; allow annual accounts to be prepared and disclose the financial position of the charity at any time.</li> <li>● Ability to prepare a compliant, well-presented set of charity accounts (see Section 6 - Presentation of Reports and Accounts) that comply with all the legislative requirements or, if you don't generally prepare charity accounts that you are able to assess whether or not accounts prepared by others are sufficient.</li> <li>● Able to identify any additional regulations that may apply to the charity and applying as appropriate. (e.g. the Church Accounting Regulations 2006 in the case of Church of England PCCs).</li> <li>● Adequate knowledge, understanding of and proficiency in Charity Accounts (Accruals) if applicable:</li> <li>● Understanding of a "true and fair view" and its application to the examination of a charity. An independent examiner is not required to</li> </ul>

	<p>assess whether a charity's accounts are true and fair. However, an independent examiner should be able to advise charity trustees on their duty to present accounts which give and true and fair view.</p> <ul style="list-style-type: none"> <li>• Understanding of the differences between charity accounts for those that are companies and those that are not.</li> </ul>
<p><b>Charity law and regulation (Specific to the three jurisdictions of the United Kingdom)</b></p>	<p><b>For charities in England &amp; Wales, have a good knowledge and understanding of:</b></p> <ul style="list-style-type: none"> <li>• Charity Commission publication CC31 - Independent Examination of Charity Accounts: Trustees' Guide;</li> <li>• Charity Commission publication CC32 - Independent Examination of Charity Accounts: Examiners' Guide (including the statutory Directions for Independent Examiners);</li> <li>• Charities Act 2011;</li> <li>• Charities (Accounts and Reports) Regulations 2008 (accruals accounts only);</li> <li>• Charities SORP - Charities SORP FRS 102 (June 2014) and Update Bulletin 1 (February 2016); and</li> <li>• Companies Act 2006 (company accounts only).</li> </ul> <p><b>For charities in England &amp; Wales, to use the existing guidance, regulations and legislation to determine the scope of their work by making reference to and appropriate use of to interpret the materials/evidence used in the examination.</b></p> <hr/> <p><b>For charities in Scotland, have a good knowledge and understanding of:</b></p> <ul style="list-style-type: none"> <li>• Independent Examination – OSCR Guidance for Charities and Independent Examiners;</li> <li>• Charities and Trustee Investment (Scotland) Act 2005;</li> <li>• Charities Accounts (Scotland) Regulations 2006;</li> <li>• Charities Accounts (Scotland) Amendment Regulations 2010;</li> <li>• Charities SORP - Charities SORP FRS 102 (June 2014) and Update Bulletin 1 (February 2016); and</li> <li>• Companies Act 2006 (company accounts only).</li> </ul> <p><b>For charities in Scotland, to use the existing guidance, regulations and legislation to determine the scope of their work by making reference to and appropriate use of to interpret the materials/evidence used in the examination.</b></p> <hr/> <p><b>For charities in Northern Ireland, have a good knowledge and understanding:</b></p> <ul style="list-style-type: none"> <li>• Independent examination of charity accounts: examiners guide (The Charity Commission Northern Ireland, August 2016)</li> <li>• Charities Act (Northern Ireland) 2008</li> <li>• The Charities (Accounts and Reporting) Regulations Northern Ireland 2015</li> <li>• Charities SORP - Charities SORP FRS 102 (June 2014) and Update Bulletin 1 (February 2016) and</li> <li>• Companies Act 2006 (company accounts only).</li> </ul> <p><b>For charities in Northern Ireland, to use the existing guidance, regulations and legislation to determine the scope of their work by making reference to and appropriate use of to interpret the materials/evidence used in the examination.</b></p>

**Standard 2: Appropriate knowledge, understanding and ability to perform the duties associated with Independent Examination**

Specifically, Full Members will demonstrate:

- Understanding of and ability to interpret the duties of Independent Examiners, as laid down by the relevant legislation and regulations
- That they are capable of producing an Independent Examiner's report, correctly worded in line with the relevant legislation and regulations.
- Awareness of and confidence in their ability to make judgments and decisions involved in undertaking an independent examination, including an ability to issue a qualified examination report if necessary.
- If acting for particular types of charities with additional regulations, that they are familiar with them and apply to apply as appropriate. (e.g. the Church Accounting Regulations 2006 in the case of Church of England PC)

**Standard 3: Adhering to and able to demonstrate through practice, minimum standards of performance**

ACIE requires Full Members to apply the following three sets of performance criteria:

<b>Comply with appropriate legislation and statutory regulations:</b>	<ul style="list-style-type: none"><li>• Prepare charity accounts that comply with and reflect all appropriate legislation and statutory regulations.</li><li>• Carry out competent independent examinations that comply with and reflect:</li><li>• All legislation and statutory regulations; and</li><li>• Directions and guidance issued or provided by charity regulators</li></ul>
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<p><b>Work within the boundaries of your skills and competence:</b></p>	<ul style="list-style-type: none"> <li>● Only accept work that you can competently carry out taking into consideration your skills and experience.</li> <li>● Monitor developments relating to charity accounting and independent examination.</li> <li>● Identify your own development needs and objectives by taking into consideration your current work activities and your career goals.</li> <li>● Undertake appropriate learning and development activities to maintain and develop your knowledge and understanding of charity accounting and independent examination.</li> <li>● Regularly review your own performance and progress in relation to your learning and development and use ACIE CPD template to record activity.</li> <li>●</li> </ul>
<p><b>Maintain professional standards of behavior:</b></p>	<ul style="list-style-type: none"> <li>● Plan and manage your work effectively with due care, skill and diligence.</li> <li>● Produce work to a professional standard within timescales agreed with clients. See Standard 4</li> <li>● Keep appropriate records.</li> <li>● Communicate with others in a way that is clear, diplomatic, objective and sensitive to their needs and feelings.</li> <li>● Provide honest and constructive feedback to clients on any issues that have come to your attention during your work that are required to be brought to their attention.</li> <li>● Communicate with regulators in an appropriate and timely manner regarding any issues which need to be brought to their attention.</li> <li>● Maintain security and confidentiality of data and documents at all times by: making backup copies of your work at appropriate intervals; and safely and securely storing documents and backup copies.</li> <li>● Comply with ACIE's Code of Ethics and Regulations for Full Members together with those of any other professional body of which you are also a member.</li> </ul>

**Standard 4 Adhering to and able to demonstrate a professional standard in the presentation of accounts and report.**

Full membership of ACIE is a professional qualification which allows members to fulfil the statutory function of independently examining charity accounts. ACIE therefore requires members to prepare and/or examine accounts to a high standard, appropriate to their membership category.

Specifically, Full Members should adhere to the following practices:

- In those instances where Full Members also prepare as well as examine accounts, responsibility for the accounts remains with the Trustees.
- All accounts must be clearly legible, well set out and professionally presented with clearly numbered pages in the correct order.
- **Associate Membership, with a licence up to £100,000 income**, may prepare accounts set out on a template (e.g. Charity Commission CC16/17/39 or OSCR work pack), either typed or neatly handwritten
- **Associate Membership, with a licence up to £250,000 income and Fellows** should prepare accounts set out on a template.
- Accounts should be prepared in the appropriate form, i.e. either Receipts and Payments or Accruals. It must be clear from the titles of the financial statements and the notes which form has been used.
- Whichever form of accounts is prepared; the accounts must comply with all applicable legislative and regulatory requirements (as specified in Standard 1, pages 1-4):
  - Charities preparing accruals accounts with an income under the audit threshold can take advantage of the concessions available for small charities as shown in Section 4.6 the Charities SORP FRS102.
  - Unless the accounts are for the charity's first financial year, comparative figures for the previous year are required.
  - The accounts must properly distinguish between unrestricted, restricted, and endowment funds.
  - The trustees' report and the accounts must be approved and signed by the trustees. Actual signatures are not required on copies submitted with applications for Full Membership, but the names of signatories and dates must be shown.
  - The Independent Examiner's report must comply with the relevant legislation. An independent examiner is always an individual and thus the report must be signed by the examiner as an individual.
  - The Independent Examiner's Report must not be signed until the Trustees' Report and the accounts have been signed by the Trustees. To sign earlier than the trustees, means the examiner is reporting on draft accounts, not the final approved accounts. The examiner's signature is not required on copies submitted with

applications for Full Membership, but the name and address of the examiner and date of signature must be shown.

The Content of Accounts should be presented as follows:

<b>Accruals Accounts</b>	<b>Receipts &amp; Payments Accounts</b>
Cover/Title Page	Cover/Title Page
Contents/Index Page	Contents/Index Page
Trustees' Annual Report	Trustees' Annual Report
Independent Examiner's Report	Independent Examiner's Report
Statement of Financial Activities	Statement of Receipts & Payments
Summary Income & Expenditure Account (companies only, if required)	Statement of Assets & Liabilities (E&W and Northern Ireland)
Balance Sheet	Or
Cash Flow	Statement of Balances (Scotland)
Notes to the Accounts	Notes to the Accounts (if required)

In addition, ACIE standards require that:

- Receipts & Payments accounts for Charities in England & Wales, submitted as part of an application for full membership of ACIE, must meet the guidance issued by the Charity Commission.
- Cover and Contents pages are not legally required; however, they are recommended as a matter of professional good practice.
- A Trustees' Annual Report is not legally required for an excepted charity in England & Wales, however it is recommended as a matter of professional good practice. In the case of Anglican PCCs, the report is required by virtue of the Church Accounting Regulations.
- Notes to the Accounts are not legally required for Receipts & Payments accounts provided that all required information is included elsewhere (e.g. in the Trustees' Annual Report). However, the inclusion and use of Notes is recommended as a matter of professional good practice.

## **Standard 5: Complying with ACIE's codes and regulations**

ACIE Full Members must also familiarise themselves with and act in accordance with the following codes and regulations:

- Code of Ethics
- Regulations for Full Members
- Rights and Obligations of Full Members
- Equal Opportunities Policy
- ACIE's CPD requirements for Full Members

## **PART 2 COMMONLY ASKED QUESTIONS**

### **12.1 What is Full Membership of ACIE?**

12.1 Full Membership of ACIE is the key qualification in the United Kingdom for someone who acts as an Independent Examiner of charity accounts. It is the sign that you understand what it means to undertake an independent examination properly and it is a way of demonstrating to charities for which you act that they can rely on your competence and understanding.

### **12.2 Can anyone apply for Full Membership?**

12.1 You must be an Affiliate Member of ACIE before you can apply for Full Membership.

### **12.3 What are the categories of Full Membership?**

12.1 There are two categories of Full Member – Associate and Fellow – together with a Licence. Full Members are entitled to carry out the Independent Examination of the accounts of charities in the United Kingdom subject to the terms of their Licence.

12.2 For details of Membership Categories and Licences, refer to Part 1, Section 4 (page ).

### **12.4 Why should I apply for full membership?**

12.1 There are many benefits to becoming a Full Member of ACIE, including:

12.1 You will have the professional designation of ACIE or FCIE as evidence of your experience, which you can show after your name on IE reports which you sign, personal stationery, business cards etc.

12.2 You have the right to join the ACIE Group Professional Indemnity Insurance Scheme for Full Members giving you protection in your duties as an

independent examiner at a very low cost (details of how to join will be sent if your application is successful).

- 12.3 You may receive referrals via the ACIE Office - ACIE receives a regular flow of enquiries from charities seeking independent examiners in response to which details of Full Members are provided.
- 12.4 Your contact details can be made available on the ACIE website, which enables charities to make direct contact with Full Members.
- 12.5 You may be able to provide other services for ACIE - for example acting as a trainer or mentor is a role that is restricted to Full Members.
- 12.6 In England & Wales, independent examiners who act for a charity with an income of more than £250,000 must be qualified. Recognised qualifications include Fellows of ACIE.
- 12.7 The Charity Commission recommends that all charities preparing accruals accounts should consider appointing a qualified examiner. Recognised qualifications include Full Members of ACIE (with an appropriate licence).
- 12.8 In Scotland, the independent examiner of any charity preparing accruals accounts must be qualified. Recognised qualifications include Full Members of ACIE (with an appropriate licence).

## **12.5 What experience of charity accounts and independent examination do I need before I can apply?**

- 12.1 Please refer to Part 1, Section 5 (page ) for further information.

## **12.6 How will my application be assessed?**

- 12.1 In assessing your application, the Membership Committee looks for a range of evidence, including:
  - 12.1 your experience of accounting in general;
  - 12.2 your understanding of the process of scrutinising accounts;
  - 12.3 your experience of charities and voluntary sector organisations;
  - 12.4 your understanding of the legal framework for charity accounting and independent examination;
  - 12.5 your practical experience of preparing and independently examining charity accounts;
  - 12.6 your approach to training and continuing professional development (CPD);
  - 12.7 your approach to independence, integrity, objectivity and confidentiality; and
  - 12.8 whether you are “a fit and proper person” for the duties to be undertaken.

12.2 All applications are assessed in relation to your proposed Category and Licence, taking all of the above factors into consideration. If you apply for Full Membership simply to examine charities that prepare receipts and payments accounts below £100,000 income, you only need to demonstrate ability and experience at that level. However, if you want to examine the accounts of charities up to the legal limit for IE, much higher levels of understanding and experience are expected.

## **12.7 How do I apply – are there any formal examinations?**

12.1 There is no formal examination. Applicants for Full Membership are required to submit:

12.1 a detailed application form;

12.2 two sets of accounts (see below); and

12.3 details of two independent referees.

12.2 Wherever possible, the Membership Committee wishes to see two sets of accounts that you have independently examined and signed the IE Report. However, we do appreciate that this may not always be possible.

12.1 In many professional firms, IE reports are signed by a partner, rather than by the person who actually carried out the examination. Provided this is clearly stated in your application form, this is acceptable. ACIE will contact the signatory to the IE report to confirm your involvement in the examination.

12.2 In Scotland, it is necessary to hold a professional qualification in order to carry out the Independent Examination of accounts prepared on the accruals basis (even if the income is only £1). If you do not hold a relevant qualification and do not work in a firm where someone else can sign the examiner's report, please contact the ACIE Office for advice if you wish to apply for accruals accounts with a licence up to £100,000.

## **12.8 What requirements have to be met?**

12.1 First and foremost, regardless of your chosen Category and Licence, it is essential that your application reflects that you are applying for a professional qualification and that you take pride in your work.

12.2 Applications which are untidy, illegible, incomplete, poorly written, contain numerous spelling mistakes etc are unlikely to be accepted. Similarly, the accounts which you submit should be neatly prepared, devoid of typographical and arithmetical errors, submitted with the pages properly numbered and in the correct order etc.

12.3 We appreciate that you may not have prepared the accounts that you have been asked to examine. However, if these are not properly presented, you should consider rewriting them. No professional examiner should ever consider signing a

document that is poorly presented (even if it is technically correct) as it reflects badly on the examiner, as well as the charity.

### **12.9 Will my application be rejected due to an inadvertent minor error or omission?**

12.1 No. The Membership Committee looks at each application as a whole and may well accept weaknesses in one area, if there are strengths in others. However if there are numerous small errors which cumulatively indicate a lack of understanding, you may be recommended to undertake training and submit further examples of your work before the Committee reaches a decision.

12.2 However, serious errors, such as:

12.1 submitting accounts prepared on the Receipts & Payments basis, where the charity is not eligible to do so;

12.2 submitting accounts which have been independently examined when they should have been audited;

12.3 submitting accounts which are clearly incomplete or are materially non-compliant; or

12.4 carrying out an Independent Examination where a professional qualification is required but one is not held;

will almost certainly lead to your application being rejected.

### **12.10 How do I submit my application?**

12.1 Please refer to the guidance in:

12.1 Part 4 (page ) for completing your application form; and

12.2 Part 5 (page ) for submitting it to the ACIE Office.

### **12.11 How long will it take for my application to be considered?**

12.1 The Membership Committee endeavours to consider applications, and advise the outcome, within two months of receipt. On occasion it may take longer, but we will let you know if there is likely to be a significant delay.

12.2 The Chair of the Membership will write to you with the outcome of your application as soon as possible. Please note that results cannot be given by telephone, fax or email.

## **12 What are the possible outcomes of my application?**

12.3 There are five possible outcomes of your application:

12.1 Your application is accepted as submitted in which case you will be admitted as a Full Member at the Category and with the Licence you have applied for.

12.2 If the Membership Committee is generally satisfied that you meet the requirements of being a Full Member, but has some minor concerns, it may offer to admit you at your chosen Category and Licence for a limited period (usually 12 months) during which time you will be required to submit further evidence of your work. If this is fully satisfactory, the expiry date of your licence will then be removed.

12.3 If the Membership Committee considers that you are close to meeting the requirements of being a Full Member at your chosen Category and Licence, but is not entirely happy with your application, you may be asked to provide further evidence. This may relate to the application form, the accounts which you have submitted or it may be a request to submit a further set of accounts. You will be given a reasonable amount of time to do so.

12.4 If the Membership Committee considers that a different (usually lower) Category and/or Licence would be more appropriate, it will offer that to you. If you accept the offer, you will be admitted as a Full Member at that Category and Licence.

12.5 Your application is rejected. If this is the case, we will advise you of the reason(s) for the decision together with advice on what you need to do in order to be able to submit a successful application at a later date – e.g. attendance at a suitable training course.

12.4 In every case, you will be provided with detailed feedback on your application.

### **12.12 Can I re-apply if am not successful?**

Yes. However, before doing so, you should ensure that you have followed the advice that we gave you following your previous application. Simply submitting a fresh application containing the same errors or omissions will not be successful.

### **12.13 How many attempts are allowed?**

There is no formal limit to the number of times that you may apply. However, there is no point in reapplying if you are clearly unable to meet the requirements of being a Full Member.

### **12.14 I am a qualified accountant – do I still have to do this?**

Yes. ACIE needs to be satisfied that you have the appropriate knowledge and practical experience of charity accounting and independent examination. Whilst

many qualified accountants carry out charity independent examinations very well, our experience shows that there are a significant number who undertake this work without having the necessary knowledge and practical experience to do so.

**12.15 Can I apply to change my category of Full Membership at a later date?**

Yes. You can apply at any time. Whilst most accountants in practice apply for Fellow at the outset, volunteer examiners often start with small charities preparing receipts and payments accounts and subsequently apply for a higher category or licence as their knowledge and experience increases.

### **PART 3 CHECKLIST FOR FULL MEMBERSHIP**

In relation to the category and licence of full membership that you wish to apply for:

- 1 Do you have sufficient knowledge, ability and practical experience of charity accounting and independent examination as shown in Part 1, Section 5 (page )?
- 2 Are you able to answer questions on the theory and practice of charity accounting and independent examination?
- 3 Do you regularly keep up to date with changes and developments in charity accounting and independent examination?
- 4 Do you have two sets of accounts that you have independently examined that you could submit with your application?
- 5 Are you confident that these accounts are correct, complete and, if appropriate, SORP and Companies Act compliant?

If your answer to any of the above questions is "NO", you may not be ready to apply for Full Membership of ACIE just yet.

If in doubt, please contact the ACIE Office for advice.

## **PART 4 COMPLETING AN APPLICATION FOR FULL MEMBERSHIP**

The application form for full membership is available in either pdf format for printing and completion by hand, or as an Excel Workbook for completion on screen. For ease of processing and legibility, applications that have been completed on screen are preferred. The Workbook, which does not use any macros, is suitable for use with Excel 97 and all later versions.

The same form is used whether you are applying for Full Membership for the first time or if you are an existing Full Member seeking to change your current category/licence.

### **1 Section 1: Personal Information**

This section simply requires your contact details, the type of application you are submitting, a brief description of the services that you plan to provide as a Full Member of ACIE, and details of your Money Laundering registration, if applicable.

### **2 Section 2: Educational/Professional/Voluntary Background**

Use this section to provide a brief overview of your educational and professional background (if relevant), current employment and involvement with voluntary organisations.

### **3 Section 3: Proposed Category, Licence & References**

Use this section to tell us which category/licence of full membership you are applying for (and your existing category/licence, if relevant).

If you are applying for Full Membership for the first time, we need details of:

- someone who can give us a reference regarding your suitability to be a member of a professional organisation, and
- someone else who can provide us with a reference regarding your suitability to carry out independent examinations at your requested category/licence.
- Note: Only one reference may come from your employer or a work colleague. The second one must come from someone independent of your employment or firm.

If you are applying for a higher level of Full Membership, we only need details of someone who can provide us with a reference regarding your suitability to carry out independent examinations at your requested category/licence.

### **4 Section 4 – Involvement with Charity Accounts**

Use this section to explain your current involvement with Charity Accounts. This section is used by the Membership Committee to determine whether you have

sufficient experience for the Category/Licence you are applying for. You may use Section 9 (or a separate sheet) to provide further information if necessary.

## **5 Section 5 – Involvement with Independent Examination**

Use this section to explain the principal steps that you undertook in carrying out the examination of the accounts of the charity with the largest income that you are submitting with your application.

If the category/licence you are applying for includes accruals accounts, complete this section in respect of the largest set of accruals accounts you are submitting (even if you are submitting a set of receipts & payments accounts with a higher income).

Note: Simply saying “followed Charity Commission directions or OSCR Guidance” is not sufficient. The Membership Committee needs to understand how you carried out the examination. You may be asked to provide evidence of your work.

## **6 Section 6 – Continuing Professional Development (CPD)**

Charity legislation and accounting practice are constantly changing. It is vitally important that examiners keep their knowledge up-to-date. Use this section to explain how you do so. You may be asked to provide evidence of conferences, training courses etc that you have attended.

## **7 Section 7 – Professional Approach**

Full membership of ACIE is a professional qualification. Use this section to explain how you apply the principles of professional good practice when carrying out an independent examination.

## **8 Section 8 – Fit & Proper Person**

As a regulatory body, ACIE needs to ensure that you are a “Fit & Proper” person before admitting you as a Full Member. Please answer each question by ticking the relevant box. If you need to answer a question with “I do not confirm”, please explain why in Section 9 - your application may still be accepted.

## **9 Section 9 – Other Information**

Use this section (and if necessary, a separate sheet) to provide any further information which you think is relevant and which you wish the Membership Committee to consider with your application.

**10 Section 10 – Undertaking & Declaration**

Please read this section carefully. Applications which are not signed will not be accepted. (See also the section about how to submit your accounts).

**11 Accounts Information Sheets**

The Membership Committee needs to understand your role in the preparation &/or independent examination of the accounts which you are submitting with your application. Please complete one of these pages (max 5) for each set of accounts submitted.

## **PART 5 SUBMITTING AN APPLICATION FOR FULL MEMBERSHIP**

### **1 General**

Completed applications may be submitted by email or by post. Email submission is preferred. A fee is payable for each application (see below) unless you qualify as a Voluntary Independent Examiner.

### **2 Email submission**

All files submitted by email must be in pdf format. If you are unable to create pdf files, you should submit your application by post (see below).

If you have completed the Excel version of the application form on screen, it should be converted to a single pdf file, either by using suitable pdf software, or by printing and scanning. It is essential that you sign Section 10 of the form. You may submit a signed copy of this page as a separate pdf file, if that is more convenient.

If you have completed a paper copy of the application form, it should be scanned into a pdf file.

Each set of accounts accompanying your application form should be submitted as a separate pdf file with all pages in the correct sequence. The accounts do not need to be signed, but the name of each signatory must be shown along with relevant dates.

Emails, with files attached, should be sent to [info@acie.org.uk](mailto:info@acie.org.uk). Please enter "FMA" in the subject line followed by your name e.g. "FMA John Smith". In the body of the email, please advise how you are paying the application fee (if appropriate).

Some scanners may produce quite large pdf files. Emails with more than 5mb of attachments may not be received. If necessary, please submit more than one email with separate attachments.

### **3 Postal Submission**

Your application form should be printed, signed and securely stapled with the pages in the correct order. The same applies to each set of accounts. Please use single-sided A4 paper throughout to enable scanning at the ACIE Office.

Applications should be posted to the ACIE Office 19 Windsor Place, Edinburgh EH15 2AJ or sent by email to [info@acie.org.uk](mailto:info@acie.org.uk)

We recommend you keep a copy of applications submitted by post.

#### **4 Application Fee**

A fee of £30 is payable for each application unless you are able to complete the Voluntary Independent Examiner declaration on the next page.

The fee can be paid by:

- electronic payment to ACIE's bank account (our preferred method), or
- by cheque to the ACIE Office.

Electronic payments should be made to Unity Trust Bank plc, as follows:

- Account Name: ACIE
- Sort Code: 60-83-01
- Account No: 20273040
- Reference: "FMA" followed by your name – e.g. "FMA John Smith"

## Voluntary Independent Examiner's Declaration

If you carry out independent examinations on a truly voluntary basis, then you are entitled to submit your application for full membership without payment of a fee.

To do so you must be able to tick both of the following:

1. I have personally acted as an Independent Examiner for at least one charity in the last year (or I have a firm commitment to do so in the coming year), and
2. I act purely on a voluntary basis. Neither I, nor any firm or organisation in which I am engaged has more than £250 income per year in relation to work on Independent Examination.

Signature ..... Date .....

Note: If you are eligible, and wish to claim exemption from the application fee, please print, complete, sign and date this page.

If you are applying by email, please send a scanned copy with your application.

If you are applying by post, please send the signed form with your application.