

Regulations for Full Members

All Full Members of the Association are bound by these Regulations. Affiliate Members seeking Full Membership are also bound by the relevant sections.

1. Definitions

1.1. In these Regulations:

- 1.1.1. ACIE means the Association of Charity Independent Examiners
- 1.1.2. Board means the Board of Trustees of ACIE
- 1.1.3. Article(s) means the relevant clause(s) of the Articles of Association of ACIE
- 1.1.4. The words and expressions defined in the Articles shall have the same meaning in these Regulations.

2. The Regulations

These Regulations (ACIE's 'Regulations for Full Members') were made by the Board under Article 78 on 10 March 2011 and last updated on 23 February 2012.

3. Criteria for Full Membership

- 3.1. No person may be admitted as a Full Member unless he or she has satisfied the Membership Committee that he/she:
 - 3.1.1. is 'fit and proper' to be appointed as a Charity Independent Examiner; and
 - 3.1.2. has the requisite ability and the practical experience to carry out competent Independent Examinations of any charity within his/her agreed Category and Licence (as described in Clause 4).

4. Categories of Full Membership and Designatory Letters

- 4.1. A Full Member's agreed Category and Licence:
 - 4.1.1. shall denote:
 - 4.1.1.1. the type and size of the charities for which he/she may seek appointment as Independent Examiner; and
 - 4.1.1.2. if appropriate, the countries in the United Kingdom in which he/she may seek such appointments; and
 - 4.1.2. shall be stated:
 - 4.1.2.1. on the membership card available in members' portfolios.

- 4.1.2.2. and in the Directory of Full Members.
- 4.2. The Categories of Full Membership are defined as follows:
- 4.2.1. **Fellow:** those Full Members who, **subject to their Licence**, are entitled to carry out the independent examination of the accounts of charities up to the legal limit throughout the United Kingdom, including any applicable audit exemptions and/or any dispensations. These members may use the designatory letters FCIE. The Licence will exclude the accounts of charities which are limited companies unless the Membership Committee is satisfied that the applicant has the requisite ability and practical experience to carry out such examinations.
- 4.2.2. **Associate:** those Full Members who, **subject to their licence**, are entitled to carry out the independent examination of the accounts of charities with gross income of up to £250,000 throughout the United Kingdom. These members may use the designatory letters ACIE. The Licence for Associate Members will permit one of the following:-
- (a) All accounts with gross income up to £250,000
 - (b) All accounts with gross income up to £100,000
 - (c) Receipts & Payments accounts (only) with gross income up to £250,000
 - (d) Receipts & Payments accounts (only) with gross income up to £100,000
 - (e) Receipts & Payments accounts with gross income up to £250,000 plus accruals accounts with income up to £100,000.
- In the case of (a), (b) & (e) above, the Licence will exclude the accounts of charities which are limited companies, unless the Membership Committee is satisfied that the applicant has the requisite ability and practical experience to carry out such examinations.
- 4.3. In Clause 4.2, where the level of gross income does not have a legal definition, it shall be determined on the same basis as that used for calculating legal thresholds as per the guidance of the relevant charity regulator(s) current at the time of the independent examination.

5. Membership Committee

- 5.1. The Membership Committee shall comprise a minimum of three trustees who are Full Members of ACIE, of whom at least one shall be a Fellow.
- 5.2. The Membership Committee shall be responsible for the scrutiny of:
- 5.2.1. applications for Full Membership;
 - 5.2.2. applications for a change in Category and/or Licence of Full Membership;
 - 5.2.3. applications for a dispensation to work outside a Full Member's Category and/or Licence;
 - 5.2.4. notices of resignation from Full Members.
- 5.3. The Membership Committee shall, at its discretion, refer any application to a meeting of the Board and, on such occasions, the Board, rather than the Membership Committee, may make the final decision regarding the application.

- 5.4. The proceedings of the Membership Committee shall be reported promptly to the Board in accordance with Article 73. Any trustee is entitled to request that a decision of the Membership Committee is reviewed.
- 5.5. The Membership Committee shall:
 - 5.5.1. notify the board, and then the applicant in writing of its decision; a
 - 5.5.2. explain to the applicant its reasons for making any decision other than to approve the application under Clause 6.3.1, Clause 7.3.1 or Clause 8.4.1.

6. Application for Full Membership

- 6.1. All applications for Full Membership shall be made on the "Application for Full Membership" form, the content of which shall be determined by the Membership Committee.
- 6.2. A person applying for Full Membership shall:
 - 6.2.1. already be an Affiliate Member;
 - 6.2.2. complete and sign the application form, giving such confirmations and undertakings as may be requested thereon;
 - 6.2.3. pay such subscription and/or fee as may be published by ACIE at the time;
 - 6.2.4. supply the documentation and information requested on the application form;
 - 6.2.5. supply any other documentation and/or information that the Membership Committee may require.
- 6.3. For each application for Full Membership, the Membership Committee shall either:
 - 6.3.1. admit the applicant as a Full Member on the basis of his/her proposed Category and Licence;
 - 6.3.2. admit the applicant as a Full Member on the basis of a Category and/or Licence that is different to that he/she proposed;
 - 6.3.3. offer a time-limited Full Membership or a probationary period;
 - 6.3.4. reject the application;
 - 6.3.5. request further documentation and/or information before reaching a decision.

7. Application for a Change in agreed Category

- 7.1. All applications by a Full Member to extend his/her agreed Category and/or Licence shall be made on the 'Application for Full Membership' form, the content of which shall be determined by the Membership Committee.
- 7.2. A Full Member applying to extend his/her agreed Category and/or Licence shall:
 - 7.2.1. complete and sign the application form, giving such confirmations and undertakings as may be requested thereon;
 - 7.2.2. pay such fee as may be published by ACIE at the time;
 - 7.2.3. supply the documentation and information requested on the application form;
 - 7.2.4. supply any other documentation and/or information that the Membership Committee may require.
- 7.3. For each application to extend a category &/or Licence, the Membership Committee shall either:
 - 7.3.1. admit the applicant as a Full Member on the basis of his/her proposed new Category and/or Licence;

- 7.3.2.admit the applicant as a Full Member on the basis of a Category and/or Licence that is different to that he/she proposed;
 - 7.3.3.offer a time-limited Full Membership or a probationary period;
 - 7.3.4.request further documentation and/or information before reaching a decision;
 - 7.3.5.reject the application (leaving the member's category and licence unchanged).
- 7.4. A Full Member wishing to change his/her Category and/or Licence to one which is more restrictive, should apply in writing to the Membership Committee, stating the change required and the reason for the request. The Membership Committee may request further information before agreeing to such a change.

8. Application for a Dispensation to work outside an agreed Category &/or Licence

- 8.1. All applications by a Full Member to work outside his/her agreed Category and/or Licence shall be made on the 'Application for Dispensation' form, the content of which shall be determined by the Membership Committee.
- 8.2. A person applying for a Dispensation shall:
- 8.2.1.complete and sign the application form, giving such confirmations and undertakings as may be requested thereon;
 - 8.2.2.pay such fee as may be published by ACIE at the time;
 - 8.2.3.supply the documentation and information requested on the application form;
 - 8.2.4.supply any other documentation and/or information that the Membership Committee may require.
- 8.3. A Dispensation can only be approved where the applicant:
- 8.3.1.would not be prevented from undertaking the independent examination by legislation;
 - 8.3.2.agrees to comply with any conditions which the Membership Committee may determine;
 - 8.3.3.agrees to apply for Change of Category and/or Licence within twelve months, using the accounts for which the Dispensation was granted.
- 8.4. For each application for a Dispensation, the Membership Committee shall either:
- 8.4.1.approve the application;
 - 8.4.2.reject the application;
 - 8.4.3.request further documentation and/or information before making a decision.

9. Resignation of Full Membership

A Full Member may tender his/her resignation at any time by sending written notice to ACIE. His/her resignation will be acknowledged and confirmed in writing by ACIE, usually within a week.

10. Other professional bodies

- 10.1. Where a Full Member is also a member of another professional body, the member may not carry out a charity independent examination unless he/she holds the requisite level of authorisation under both:
- 10.1.1. Clause 4 (including any Dispensation approved by the Membership Committee under Clause 8); and
 - 10.1.2. the rules of the other professional body, or bodies, of which he/she is also a member.

11. Use of the ACIE logo

A Full Member may use the ACIE logo as part of his/her promotional materials in accordance with Appendix 1 of the Regulations for Full Members.