

Resubmission application form and guidance notes

DIPLOMA IN CHARITY ACCOUNTING EXAMINATION OF EXPERIENCE



INTRODUCTION

Under the rules for the Examination of Experience for the ICAEW Diploma in Charity Accounting (DChA) you may attempt the examination up to four times.

The accompanying guidance will help you complete and resubmit your application form and Examination of Experience. Further information and guidance are also available at [icaew.com/dcha](https://www.icaew.com/dcha)

GUIDANCE NOTES

EVIDENCE

To re-apply for the DChA, your resubmission application must consist of:

- a completed application form (see Section 1);
- completed mandatory declarations (see Section 2);
- completed resubmission of the Examination of Experience (see Section 3);
- a copy of your reflective curriculum vitae (CV) covering at least the last five years of qualifying work, which should include the information set out in Section 4;
- a reference supporting your application and explaining your suitability for this award (see explanation below and section 5); and
- payment of £500 + VAT (see Section 6).

Please do not attach any additional supporting material to your application.

If your application is successful, you will become a DChA award-holder and will acquire the DChA designatory letters, which you can use after your name. You will also receive up to 12 months' free subscription to the ICAEW Charity and Voluntary Community (for new subscribers only) and the opportunity to join a professional, online register of award-holders.

If you require further guidance and advice regarding your resubmission, please review the frequently asked questions available at [icaew.com/dcha](https://www.icaew.com/dcha), contact our team on +44 (0)1908 248 250 or email dcha@icaew.com

REFLECTIVE CV

Your application must be supported by a reflective CV, detailing your charity finance and accounting experience, and reflecting on what you have learnt from each of these experiences. Recommendations of the information to provide are detailed in Section 4. An example reflective CV is available at [icaew.com/dcha](https://www.icaew.com/dcha)

REFERENCE

Your application must also be supported by a reference. Your referee must confirm that they support your application by explaining why in their opinion you are suitable for this award. They must also explain how long and in what capacity they have known you. You may use the same referee that you supplied in your previous application(s). The reference should be laid out as per the proforma in Section 5.

Your referee must:

- be a member of the Board of Trustees of the charity with which you have most dealings (ie, either work for or give advice to); or
- be a member of a professional body with an ethical code (for example ICAEW, ICAS, CAI, CIMA, CIPFA, ACCA, Law Society, Bar Council);
- have known you in a professional capacity for at least three of the last five years;
- have knowledge of the quality and scope of your work (if you have recently changed jobs, you may provide one reference from each employment); and
- have read your submission and be satisfied that it is accurate.

ASSESSORS

The Examination of Experience resubmissions will be marked by a team of experienced assessors who will then make their recommendations to the ICAEW Assessment Committee for their approval. After the Assessment Committee decision has been made, you will receive confirmation of your result in writing and by email.

JOIN A PROFESSIONAL REGISTER

All DChA award-holders have the opportunity to join an online register, which is an easily accessible source to help those looking for a charity accounting and finance professional. It is also a publicly-available formal recognition of your skills.

See Section 2 for more information. The register is located at icaew.com/dcha

MAINTAINING YOUR AWARD

In addition to being awarded the DChA, successful applicants receive up to 12 months' free subscription of the ICAEW Charity and Voluntary Community. This will give you access to a wealth of information, events and networking opportunities to keep you fully in touch with the sector. It is available to new subscribers only, and is valid from the date the award is made until 31 December of that year.

ASSESSMENT DEADLINES

The next submission date is:

SUBMISSION	RESULTS
7 May 2024	22 July 2024
28 November 2024	28 January 2025

Future resubmission dates will be available on our website at icaew.com/dcha

You will receive your results by letter and email, and if successful gain the DChA award. Please note that you may attempt the DChA experience route up to a maximum of four times.

SUBMITTING YOUR APPLICATION

Please send your application to:

ICAEW Finance

PO Box 6173
Milton Keynes
MK10 1TW
UK

If you are located outside of the UK or you would like to send your application by recorded delivery, please send it to:

Income and Credit Manager

Room 29
ICAEW
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ
UK

On receipt of your full resubmission with payment (£500 + VAT), we will send you an acknowledgement by email.

1. DChA Resubmission: application form

PERSONAL DETAILS

Name (title/forename/surname)

Gender

Male

Female

Date of birth

Telephone number
(including country code)

Mobile

Email

Home address

Postcode/zipcode

Country

YOUR CURRENT EMPLOYMENT DETAILS

Company name

Job title

Telephone number
(including country code)

Email

Address

Postcode/zipcode

Country

Website address

PROFESSIONAL QUALIFICATIONS AND MEMBERSHIPS

Which of these professional accountancy bodies, if any, do you belong to? Please give your membership number and date of admission.

ACCA

Membership number

Date of admission

CAI

Membership number

Date of admission

CIMA

Membership number

Date of admission

CIPFA

Membership number

Date of admission

ICAEW

Membership number

Date of admission

ICAS

Membership number

Date of admission

Other
(specify below)

Membership number

Date of admission

REGISTER

Upon successfully passing the DChA (either via the study or experience route) your name and address will automatically be added to an online register. In addition, you can choose to include your email address and telephone number, plus your organisation's name and website address. Please email dcha@icaew.com with the information you would like included or if you prefer your address not to appear, and we will update the register. ICAEW reserves the right to remove both the register and your details at any time.

Please place a cross in the box if you do not wish to be added to the register.

ETHNIC ORIGIN

I consent to the processing of my ethnicity information for the purposes of statistical analysis only.

Please tick this box to confirm your consent

At the request of the Equality and Human Rights Commission you are invited to indicate your ethnic origin by ticking one of the following boxes:

White English	White other	Asian Pakistani	Black other
White Scottish	Mixed - White and Black Caribbean	Asian Bangladeshi	Chinese
White Welsh	Mixed - White and Black African	Asian other	Malay
White British	Mixed - White and Asian	Arab	Other
White Irish	Mixed other	Black Caribbean	Do not wish to say
White Northern Irish	Asian Indian	Black African	



USING YOUR PERSONAL INFORMATION

The protection of personal privacy is an important concern to ICAEW. Any personal data collected will be treated in accordance with current data protection legislation. We will use your personal data to deliver your inclusive student services including; advice, awareness, assessment, CABA eligibility, communication, examinations, networking, products, quality, regulation, research, services, training and to administer your membership account. Any documents submitted as part of your registration may be checked with the issuing authority to ensure their authenticity. In order to meet our student obligations to you we may share relevant personal data with communities, faculties, local groups, district & student societies, your employer, Regulatory bodies and with external assessment, training and examination partners. For more information about our data protection policy please go to [icaew.com/dataprotection](https://www.icaew.com/dataprotection) * Version 2024/12

2. Declarations

MANDATORY DECLARATIONS

At the point of registration/application with ICAEW, individuals are required to declare any past act or default that might be perceived as bringing discredit on themselves, ICAEW or the profession of accountancy, however long ago the act or default occurred and wherever it took place. Acts or defaults occurring after registration with ICAEW should be declared to ICAEW as soon as is practicably possible. If you are found to have failed to disclose relevant information, your registration/application may be revoked or membership prevented or withdrawn. In addition, disciplinary action may be taken against you.

Please note that the provisions of s4.2 of the Rehabilitation of Offenders Act 1974 do not apply in the case of persons seeking to become chartered accountants and a full and accurate response is therefore required even if your convictions are now regarded as spent. The only exception to this requirement is convictions and cautions which are designated 'protected' under the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (Amendment)(England and Wales) Order 2013.

If you think that your conviction may be 'protected' further guidance can be viewed on the Disclosure and Barring Service and Nacro websites.

Acts and defaults requiring disclosure include (but are not limited to):

- being found guilty of (or having pleaded guilty to) any criminal offences;
- having been charged with a criminal offence which is as yet to come to trial;
- entering into an Individual Voluntary Arrangement or similar composition with creditors;
- failing to satisfy a judgement debt;
- being the subject of an adverse finding by a professional body or regulator;
- having had a disqualification order made, or having given a disqualification undertaking, under the Company Directors Disqualification Act 1986, or similar overseas legislation; or
- having entered into bankruptcy or being a discharged bankrupt.

Do any of the above circumstances (or similar) apply to you? Yes No

If any of the acts or defaults listed above do apply to you, or you think that there are similar matters which you should declare, please send details to declarations@icaew.com. Some of the matters listed are UK specific, but you should always declare any equivalent act or default which occurred outside the UK. Please note that if you make a disclosure, this will not automatically result in your registration being refused. ICAEW may, however, wish to make further enquiries before reaching a decision.

I consent to my criminal conviction data being checked for entrance criteria.

Signature

Date

DECLARATION

If you have any queries or concerns about this section, please call +44 (0)1908 248 250.

- I understand that ICAEW will use this information for the purposes of assessing this application, and that the information will otherwise remain confidential.
- I acknowledge that, even if I have met all of the requirements and conditions, I or my referee may be required to provide additional information, and my application may or may not be approved.
- I undertake to notify ICAEW of any disciplinary, regulatory or criminal matters referred to above which arise subsequent to this application within 14 days of becoming aware of them.
- I confirm that, to the best of my knowledge and belief, the information in this application is true and correct, and in particular faithfully reflects my experience relevant to this application.

Print name

Signature

Date

3. Examination of Experience resubmission

THE 'PASS' STANDARD

To achieve the 'pass' standard, applicants are expected to address all the areas so that they obtain:

- a total score of at least 55 marks (from 100 available);
- at least 6 marks from 15 available for each of requirements 1-6;
- at least 2 marks from 5 available for requirement 7; and
- at least 2 marks from 5 available for ethical issues and language.

Particular credit will be given for:

- a clear indication of personal involvement and initiative in the matters discussed; and
- use of examples that are recent (last five years; examples taken from more than five years ago may indicate that technical knowledge is not up-to-date) and specific to not-for-profit organisations, highlighting the key distinctions between the voluntary and commercial sectors; identification of skills acquired or developed, and lessons learnt.

MARKS AVAILABLE

For each of requirements 1-6, 15 marks will be awarded, with a further 5 marks for requirement 7 (conclusion). In addition to these, 5 marks (bringing the total available to 100 marks) will be awarded for the following:

- the inclusion of ethical issues (up to 3 marks available from the total of 5 marks); and
- generally good use of language, covering: clarity, punctuation, grammar, spelling and absence of jargon (up to 3 marks available from the total of 5 marks).

Ethical issues could constitute the following:

- seeking advice and consulting on difficult matters;
- dealing with fraud and whistle-blowing generally;
- confidentiality (including Chinese Walls aspects);
- conflicts of interest;
- compliance with law and regulation in all its forms; or
- matters relating to the payment of fees and expenses (whether in relation to professional services or trustee work).

RESUBMISSION APPLICATION

Using your most recent submission:

- you should not resubmit any of requirements 1-6 that were originally marked between 11 and 15 (requirement 7 marked 4 or 5);
- you must re-attempt any of requirements 1-6 that were originally marked between 0 and 5 (requirement 7 marked 0 or 1) ie, a fail;
- you are strongly advised to re-attempt any of requirements 1-6 that were originally marked between 6 and 10 (requirement 7 marked 2 or 3); although the pass mark for each requirement is set at 6 out of 15 (or 2 out of 5 for requirement 7 and requirement 8 (language and ethical issues)), re-attempting these requirements could help lift your total mark above the overall pass mark of 55; and
- if you failed requirement 8 (language and ethical issues), when you submit your new answers to requirements 1-7, you should pay particular attention to your language and the inclusion of ethical issues. This could result in a higher mark being awarded for requirement 8. In some cases, it may also be advisable to submit revised answers to requirements marked as a pass if they contained errors of language or a lack of ethical issues.

If your overall mark was 55 or above:

- you must re-attempt any of requirements 1-6 that were originally marked between 0 and 5 (requirement 7 marked 0 or 1) ie, a fail; and
- you should not resubmit any other requirements.

You must decide on a case-by-case basis (by considering each individual mark and the feedback given) whether your new answer should be a totally different example or simply a reworking of the existing answer.

To help you in the resubmission process you should carefully:

- review the marks and comments made by the assessors in your results and feedback letters;
- read the requirements together with illustrative examples and guidance (see page 8); and
- review the assessor guidance, specimen scripts and listen to the pre-recorded webinar taking you through the application process available at [icaew.com/dcha](https://www.icaew.com/dcha)

Using your recent work experience, re-attempt each of the requirements as identified above. You should aim for 300-450 words for each of requirements 1-6 and 200-300 words for requirement 7; please include a word count at the end of each requirement. These guidelines are not prescriptive, but any extremes at either side of them may suggest a lack of experience or an inability to summarise concisely, and be rejected by the examiners.

You may choose, in the interests of client confidentiality or commercial sensitivity, not to give the names of charities being used as examples. You should, however, give an indication of the financial size (level of income and assets) of the charities referred to, to place your responses in context.

WHICH REQUIREMENTS SHOULD YOU ANSWER?

It is recognised that applicants will work in a wide variety of organisations and have a wide variety of experiences. As a result, two options have been provided under each requirement:

- 'a' requirements for professionals working in charities; and
- 'b' requirements for practitioners working with charity clients.

You should answer only one of the alternatives provided in each case.

If you work for a official body (eg, the Charity Commission or HMRC), you may elect to answer the 'a' or 'b' requirement as applicable in each case. Equally, if you have moved from practice to a charity or vice-versa during the period covered by the application, you may provide a mixture of 'a' and 'b' answers, weighted (as closely as possible) according to the period spent in each environment.

If you are a trustee, you may also use your trustee experience to illustrate your answers to the requirements.

EXAMPLES

You should choose carefully the examples that you use to illustrate each answer and ensure that the answer and examples given are relevant to the context of the requirement. For each requirement, a suggested list of examples is provided in brackets. These examples are for guidance only and are not intended to be exhaustive or prescriptive: any example used must be relevant to the context of the requirement. For instance, an applicant describing a tax compliance issue at requirement 3b will not receive credit unless the issue is related to a marketing, fundraising, income generation or income distribution campaign/strategy.

It is also acknowledged that there will inevitably be a degree of overlap between the areas and requirements listed on pages 8 and 9. However, for the avoidance of doubt, this does not mean that the same example can be used under two different headings.

ADDITIONAL INFORMATION

Please do not attach any additional supporting material (such as your firm's newsletters or copies of presentations that you have given to charity audiences) to your application. Any such items will be immediately discarded and are sent to ICAEW at the applicant's risk. Your Examination of Experience is expected to stand alone and any illustrative material must be incorporated within, and as part of, your answers to the Examination of Experience.

1 POLICY, LAW AND REGULATIONS

(15 marks, answer 1a or 1b)

1a.

- i) Describe **one** development in policy, law or regulation;
- ii) Explain the impact of this development on **your** organisation; and
- iii) Explain the action **you** took to implement the development or comply with it.

1b.

- i) Describe **one** development in policy, law or regulation;
- ii) Explain the impact of this development on **your** client(s); and
- iii) Explain the advice **you** gave to enable implementation or compliance.

(Examples might include: financial reporting (eg, 2015 SORP); CIO registration; charity law; Charity Commission policy (eg, public benefit) and best regulatory practice publications (eg, responses to fundraising challenges); government papers)

2 RESOURCE MANAGEMENT

(15 marks, answer 2a or 2b)

2a.

- i) Describe **one** issue of resource management at your organisation;
- ii) Explain how **you** addressed the issue; and
- iii) Explain how this enabled **you** to make improvements to the organisation.

2b.

- i) Describe **one** issue of resource management at a client;
- ii) Explain how **you** addressed the issue; and
- iii) Explain how this enabled **you** to recommend improvements to the client.

(Examples might include: use of IT; implementation of GDPR; set-up of trading organisations; production of business plans to plan and prioritise projects; development or update of procedures manual or staff handbook; recruitment, appraisal or restructuring of staff, external service providers or other suppliers)

3 MARKETING, FUNDRAISING, INCOME GENERATION AND INCOME DISTRIBUTION FOR PUBLIC BENEFIT

(15 marks, answer 3a or 3b)

3a.

- i) Describe **one** marketing, fundraising, income generation/distribution campaign/strategy at your organisation;
- ii) Explain how **you** contributed to it; and
- iii) Explain how this benefited the organisation.

3b.

- i) Describe **one** marketing, fundraising, income generation or income distribution campaign/strategy undertaken by a client;
- ii) Explain the advice **you** gave in connection with the campaign; and
- iii) Explain how this benefited the client.

(Examples might include: preparation of business case and/or budget; use of promotional merchandise; recommending tax efficiencies; operating Gift Aid; obtaining lottery funding or a grant; providing advice on fundraising, brand development/awareness; designing a marketing strategy; social enterprise)

4 STRATEGY AND GOVERNANCE (15 marks, answer 4a or 4b)

4a.

- i) Describe **one** issue of strategy or governance at your organisation;
- ii) Explain how **you** addressed the issue; and
- iii) Explain how this benefited the organisation.

4b.

- i) Describe **one** issue of strategy and governance at a client;
- ii) Explain how **you** addressed the issue; and
- iii) Explain how this benefited the client.

(Examples might include: design of strategic plan, reserves or investment policy; dealing with a threat to reputation or risk profile; resolution of conflict of interest or dispute; reporting matters of significance; approach to ethical issue; planning of merger or joint working arrangement strategy; roles, responsibilities and duties of trustees; application of the Voluntary Sector Governance Code)

5 CHARITY ACCOUNTING, AUDITING AND TAXATION (15 marks, answer 5a or 5b)

5a.

- i) Describe **one** significant charity accounting/audit/taxation issue at your organisation;
- ii) Explain how **you** addressed it; and
- iii) Explain the technical knowledge/skills that **you** used in doing so.

5b.

- i) Describe **one** significant charity accounting/audit/taxation issue that you have encountered at a client;
- ii) Explain how **you** addressed it; and
- iii) Explain the technical knowledge/skills that **you** used in doing so.

(Examples might include: SORP implementation; year-end accounting and reporting; dealing with visit or investigation by Charity Commission, taxation authorities or other official body; incomplete records; benchmarking; VAT; charity trading; Gift Aid; inheritance tax; liquidation or closure)

6 FINANCIAL MANAGEMENT (15 marks, answer 6a or 6b)

6a.

- i) Describe **one** issue of financial management at your organisation;
- ii) Explain how **you** addressed the issue; and
- iii) Explain how this enabled **you** to add value to the organisation.

6b.

- i) Describe **one** issue of financial management at a client;
- ii) Explain how **you** addressed the issue; and
- iii) Explain how this enabled **you** to add value to the client.

(Examples might include: performance reporting or forecasting; setting and/or monitoring investment policy; setting and/or monitoring key performance indicators (KPIs); establishing and/or reviewing internal controls; applying or negotiating for bank borrowing; training non-financial staff in financial issues; social investment and finance aspects)

7 CONCLUSION (5 marks)

Drawing together your responses to requirements 1–6, set out three key learning points from your experience, highlighting skills acquired or developed and lessons learnt.

4. Reflective curriculum vitae

Please provide a copy of your reflective curriculum vitae (CV) detailing your charity finance and accounting experience, and reflecting on what you have learnt from each of these experiences. We suggest you provide the information below.

An example reflective CV is available at icaew.com/dcha

PROFESSIONAL HISTORY

Please list your most recent experience first and ensure that your professional history covers at least the last five years of qualifying work experience.

For each employer/organisation, please give:

- employer/organisation name
- nature of business/charitable activities
- address
- your job title
- start and end dates
- your major responsibilities and/or accomplishments in each position
- reflections on what you have learnt from each role.

FORMAL ACCOUNTING EDUCATION (IF ANY)

Please list your most recent formal accounting education first.

For each qualification, please give:

- name of institution
- address of institution
- year of graduation
- degree/qualification attained.

PROFESSIONAL DESIGNATIONS (IF ANY)

Please list any other professional designations.

ACADEMIC, BUSINESS OR PROFESSIONAL AWARDS AND ACHIEVEMENTS (IF ANY)

Please list any relevant academic, business or professional awards and achievements.

PROFESSIONALS ACTIVITIES (IF ANY)

Please list any charity accounting activities in which you are involved such as:

- committee involvement;
- articles you have written; or
- courses you have delivered.

OTHER

Please note any other information that would be of assistance to the panel of assessors when it considers your application.

5. Proforma reference

Please provide feedback from one referee who has known you for at least three of the last five years (if you have recently changed jobs, you can provide two references covering the three-year period). You may use the referee that you supplied in your previous application(s). However, the assessors will expect your referee to have read your resubmission and be satisfied that it is accurate. Your referee(s) should be a member of the Board of Trustees of the charity with which you have most dealings or a member of a professional body (for example ICAEW, ICAS, CAI, CIMA, CIPFA, ACCA, Law Society, Bar Council). Please enter your details in the first section and ask your referee to complete the rest of the form and return to you, to be included in your application.

APPLICANT DETAILS

Name (title/forename/surname)

Current employer/organisation

Job title

REFEREE DETAILS

Name (title/forename/surname)

Current employer/organisation

Job title

Home Address

Postcode/
zipcode

Country

Telephone number
(including country code)

Are you a member of a charity Board of Trustees? Yes No

If yes, please indicate which charity/charities

Please state which professional body/bodies you are a member of

Please describe your charity or professional responsibilities

How long have you known the applicant?

- the capacity in which you have known the applicant;
- how you know that the applicant is experienced;
- the areas of charity accounting to which the applicant has been exposed; and
- why you would recommend the applicant for this award.

CONFIRMATION

I confirm that I have read the applicant's submission and I am satisfied that it is accurate. I recommend the applicant for the Diploma in Charity Accounting awarded by ICAEW.

Referee signature

USING YOUR PERSONAL INFORMATION

The protection of personal privacy is an important concern to ICAEW. Any personal data collected will be treated in accordance with current data protection legislation. We will use your personal data to deliver your inclusive student services including; advice, awareness, assessment, CABA eligibility, communication, examinations, networking, products, quality, regulation, research, services, training and to administer your membership account. Any documents submitted as part of your registration may be checked with the issuing authority to ensure their authenticity. In order to meet our student obligations to you we may share relevant personal data with communities, faculties, local groups, district & student societies, your employer, Regulatory bodies and with external assessment, training and examination partners. For more information about our data protection policy please go to [icaew.com/dataprotection](https://www.icaew.com/dataprotection) * Version 2023/12

