



General affiliate status application

When you have completed this form, please make sure all relevant sections have been signed and send your application to the address on page 6.

If you are an individual applying for general affiliate status, you should complete the **individual applicant's details** section below. If a corporate entity is applying for general affiliate status, you should complete the **corporate applicant's details** section over page.

1 FIRM DETAILS

Firm no.


* G A O O Z *

Firm name

Firm address

Postcode/zipcode Country

Phone

Firm's email

Please enclose a copy of the firm's proposed letterhead.

2 INDIVIDUAL APPLICANT'S DETAILS

If you are an individual applying for general affiliate status, you should complete this section. If a corporate entity is applying for general affiliate status, you should complete the **corporate applicant's details** section over page.

Name (title/forename/surname)

Designatory letters

Professional body (eg, ACCA, CIMA, CIPFA, CIOT, IMC or AAT)

Membership number

Date of birth

Home address

Postcode/zipcode Country

Phone

Your email

Has ICAEW previously granted you Audit DPB Affiliate status? No Audit affiliate DPB affiliate Insolvency affiliate Local audit affiliate Probate affiliate

If yes, please give details

If your application is successful, when would you like your status as a general affiliate to start? (Please note applications cannot be back dated.)

When did/will you become a principal in the firm?

Guidance for ICAEW provisional members

An ICAEW provisional member (as defined in the [ACA Student Regulations](#)) who meets the requirements of Regulation 20 will need to resign as a principal in the firm once they become a full ICAEW member. They will then be unable to be a principal in the firm until such time as they can fulfill the practicing certificate [requirements](#).

3 CORPORATE APPLICANT'S DETAILS

If a corporate entity is applying for general affiliate status, you should complete this section.

Name of company or LLP

Companies House registration number

Registered address

Postcode/
zipcode

Country

Trading address (if different)

Postcode/
zipcode

Country

Phone

Email

Has ICAEW previously granted
you Audit DPB Affiliate status?

 No

Audit
affiliate

DPB
affiliate

Insolvency
affiliate

Local audit
affiliate

Probate
affiliate

If yes, please give details

If your application is successful, when would you like your status as a general affiliate to start?
(Please note applications cannot be back dated.)

When did/will the applicant become a principal in the firm?

Please set out on a separate sheet, the following details relating to the corporate applicant:

In the case of a limited
company

please provide:

- the names and addresses of the directors
- the names and addresses of the shareholders and their percentage share of the company's shareholding.

In the case of a limited
liability partnership (LLP)

please provide the names and addresses of the members and their percentage voting rights.

In either case

please indicate which directors, shareholders or members are ICAEW members.

4 APPLICANT'S PROFESSIONAL QUALIFICATIONS AND RELEVANT EXPERIENCE (INDIVIDUAL APPLICANT ONLY)

If you are a fully qualified member of ACCA, CIMA, CIPFA, CTA, IMC, or AAT, you do not need to provide the information below. ACCA members must hold a practising certificate with ACCA.

As part of the application process, ICAEW may contact your awarding body for confirmation of your membership status.

All other individual applicants - Please give details of any qualifications you hold which you consider relevant to the work of an accountancy practice: name of qualification; date of qualification; name, address and telephone number of awarding body; your membership number.

Please also provide written authority for ICAEW to contact awarding body for confirmation of your membership status.

Please also provide a detailed copy of your CV/résumé giving details of your experience in accountancy and any other areas which you consider to be relevant to the work of an accountancy practice: name and address of entities within which you gained this experience; your role and responsibilities within the entity; dates, etc. Your application will not be approved if you do not provide this information.

Please attach a separate sheet if necessary.

5 APPLICANT'S CONFIRMATIONS AND UNDERTAKINGS

1. The applicant hereby applies to ICAEW to be accepted as a general affiliate under the 'Regulations governing the use of the description 'Chartered Accountants' and ICAEW general affiliates'.
2. The applicant (if the applicant is a corporate entity, 'the applicant' refers to each director, shareholder or member of the corporate entity) certifies that the information given in this application is correct and confirms that, unless disclosed in this application, they are or have never:
 - a. been declared bankrupt or subject to an individual voluntary arrangement under the Insolvency Act 1986 or any other arrangement or composition with creditors nor to a deed of arrangement or an assignment by reason of insolvency of my assets for the benefit of my creditors, nor have I been a partner in a firm or director of a corporate body which has been the subject of insolvency proceedings;
 - b. been the subject of an adverse disciplinary finding made against me by any professional or regulatory body and is not currently subject to any ongoing investigation or disciplinary process;
 - c. been removed for misconduct from the office of liquidator, trustee, receiver, receiver and manager, administrative receiver, administrator or supervisor of a voluntary arrangement;
 - d. been the subject of a disqualification order or has given a disqualification undertaking under the Company Directors Disqualification Act 1986 or under the Insolvency Act 1985 or 1986;
 - e. been found to have knowingly and wilfully - in relation to the conduct of an insolvency or as an office-holder or potential office-holder - infringed the requirements of the Companies Act 1985 or the Insolvency Act 1986 or the Bankruptcy (Scotland) Act 2016 or any equivalent predecessor legislation, including any subordinate legislation and/or any rules, regulations or orders, as from time to time re-enacted or amended, and equivalent legislation in Northern Ireland (ie, the Insolvency (Northern Ireland) Order 1989 and its subordinate legislation);
 - f. pleaded guilty to, or been found guilty of, any indictable offence in England or Wales, or pleaded guilty to, or been found guilty of, a comparable offence elsewhere.
3. In the case of a corporate entity, it has never:
 - a. been the subject of an effective resolution passed by the shareholders (or, in the case of a limited liability partnership, by its members) for it to be wound up or has had a winding-up order made against it on grounds of insolvency;
 - b. had an administration order made against it on grounds of insolvency;
 - c. had a receiver appointed by a creditor or by a court on the application of a creditor;
 - d. been refused the right or been restricted in the right to carry on any trade, business or profession for which a specific licence, registration or other authority is required;
 - e. been the subject of any disciplinary finding and is not currently subject to any ongoing investigation or disciplinary process.
4. The applicant undertakes that, if accepted as a general affiliate the applicant will comply with the Charter, Supplemental Charter, the Principal Bye-laws, the Disciplinary Bye-laws and regulations which, at the time of acceptance or thereafter, are in force. In particular, will:
 - a. observe and uphold the ethical and professional standards of ICAEW;
 - b. perform faithfully and promptly any service that the applicant is retained or employed to undertake in a professional capacity;
 - c. provide promptly and willingly all such information and assistance as the applicant is able, if asked to do so by ICAEW in pursuance of its duties; and
 - d. pay any fee required by ICAEW.
5. I understand that general affiliate status does not confer any entitlement to use the title chartered accountant, any rights, acknowledgements, status or designatory letters on a general affiliate nor entitle a general affiliate to be publicly represented as having such.
6. I acknowledge and agree that, if I am accepted/the applicant is accepted as a general affiliate, I/the applicant shall be subject to the disciplinary procedures of ICAEW for any failure to comply with its bye-laws or regulations or to fulfil the undertakings in this application or any false or misleading statement made in this application.
7. I acknowledge that general affiliate status will be withdrawn if the firm ceases to be a member firm or if the applicant ceases to be a principal in the member firm to which this general affiliate status relates.

Signature of individual applicant (or authorised person on behalf of a corporate applicant)

Full name

Position (if applicable)

Date

DD MM YY

6 DECLARATIONS

PLEASE COMPLETE EITHER PART A OR PART B AS APPLICABLE

PART A – TO BE COMPLETED BY FIRMS WITH ONE OR TWO PRINCIPALS WHERE THE APPLICANT IS ONE OF THE PRINCIPALS

Please complete this section if you intend to take the applicant into partnership or as a co-director or co-member of an LLP.

I am a chartered accountant and sole practitioner/director/member. I confirm that the applicant for general affiliate status will, subject to the application being approved, become my partner/co-director/co-member. I confirm that the information provided in this form is true to the best of my knowledge and belief and that I am/the applicant is fit and proper to become a general affiliate of ICAEW.

Signature

Full name

Date

Firm address

Postcode/zipcode Country

Confirmation by another member (Please note this cannot be a relative)

As a sole practitioner or sole director taking a non-member into partnership, you will need to obtain confirmation from another member that the prospective general affiliate is 'fit and proper'. The person giving this confirmation should sign below.

If you do not know another chartered accountant, please ask another qualified accountant (for example, an ACCA or CTA member) to give this confirmation.

If you are unable to provide declarations from two Chartered Accountants or other qualified accountants, then the application may not be approved.

I am a chartered accountant and confirm that the applicant is known to me and that, to the best of my knowledge and belief, the information provided in this form is true and that the applicant is a fit and proper person to become a general affiliate of ICAEW.

Signature

Full name

Membership number and Accountancy Body

Date

Firm address

Postcode/zipcode Country

PART B – ALL FIRMS WITH MORE THAN TWO CURRENT PRINCIPALS

Please complete this section if you intend to take the applicant into an existing partnership or appoint the applicant as an additional director/LLP member.

In all cases we need at least one ICAEW principal to sign and another ICAEW principal or Chartered Accountant principal if possible. If there are no other Chartered Accountant principals, then another professionally qualified principal should sign. Please see page 7, section 11 for definition of Chartered Accountant

This section cannot be signed by the applicant.

We are partners in, or members/directors of, the firm/LLP/company referred to in this application. We confirm that the applicant for general affiliate status is a partner in, or member/director of the above LLP/company or, subject to the successful grant of general affiliate status, will be admitted to partnership or become a member/director.

We confirm that, to the best of our knowledge and belief, the information given in this form is true and that the applicant is fit and proper to become a general affiliate of ICAEW.

Signature of partner, member 1, director 1

Full name

Membership number Date

Signature of partner,
member 2, director 2

Full name

Membership number

Date

DD MM YY

7 FIRM STRUCTURE

A senior principal in the applicant firm should complete this section.

Is your firm a corporate entity (for example, a limited company or limited liability partnership)?

Is your firm part of a network or shared branding?

YES NO

Please give details below of all the current principals of the firm (ie, directors of limited companies, members of LLPs, partners in partnerships). Please attach a separate sheet if there are more than five principals.

Principal's name	Chartered accountant?	Body (eg, ACCA, ICAS, ICAI)	% shares (including type) and % voting rights
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Please give the name and relationship of any associated practice.

Name of associated practice

Nature of relationship

Please give details below of the proposed new structure of the firm (ie, directors of limited companies, members of LLPs, partners in partnerships) as it will be if the application for general affiliate status is approved. Please attach a separate sheet if there are more than five principals.

Principal's name	Chartered accountant?	Body (eg, ACCA, ICAS, ICAI)	% shares (including type) and % voting rights
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Please give the name and relationship of any associated practice.

Name of associated practice

Nature of relationship

A senior principal in the applicant's firm should read and sign the declaration below.

I confirm that the information given above is, to the best of my knowledge, true and discloses all information relevant to the application for general affiliate status. I understand that ICAEW will not accept any liability for loss arising out of the processing of this application.

Signature

Full name

Membership number

Date

DD MM YY

8 PAYMENT

General affiliate applications from 1 January to 31 December 2024

Applicants located in the UK or the European Union	Application fee	Annual fee	Total
If you apply between 1 January and 30 June	£824.00	£226.00	£1050.00
If you apply between 1 July and 31 December	£824.00	£113.00	£937.00

Applicants located outside the UK or the European Union	Application fee	Annual fee	Total
If you apply between 1 January and 30 June	£686.67	£188.33	£875.00
If you apply between 1 July and 31 December	£686.67	£94.17	£780.84

Once you have filled your application out, please send to firms.admin@icaew.com. Once the application has been processed, you will be contacted with information regarding payment.

9 USING YOUR PERSONAL INFORMATION

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 membership services including; advice, communication, continuous professional development, eligibility for CABA, networking, products, quality, regulation, research, services, professional standards, voting and to administer your membership account. In order to meet our membership obligations to you we may share relevant personal data with connected communities, faculties, committees, local groups, district societies and external provider partners. For more information about our data protection policy please go to icaew.com/dataprotection

10 CHECKLIST

If you are a member of ACCA, do you hold a practising certificate? YES NO

If 'YES', please give your ACCA membership number

If 'NO', we cannot process the application until you have obtained an ACCA practising certificate.

Application form completed and signed

Copy of proposed letterhead

Cheque payable to Chartac

Do you require a receipt for fees paid?

YES NO

Résumé of accountancy experience (if you are not ACCA, CIMA, CIPFA, CTA, IMC or AAT)

11 USE OF THE DESCRIPTION 'CHARTERED ACCOUNTANT'

To be read in conjunction with the regulations, standards and guidance found at [icaew.com/regulations](https://www.icaew.com/regulations) > **practice management** > **use of description 'Chartered Accountants'** and helpsheet 11, *Use of the description chartered accountants*, which explains the conditions and restrictions governing the use of the title.

Introduction

The regulations governing the use of the description 'chartered accountants' prescribe the conditions which firms that are not wholly comprised of chartered accountants must fulfil if they want to use the description 'chartered accountants'.

Practice descriptions

A company may use the description 'chartered accountants' if, on a head count, at least 50% of the directors are members of ICAEW or of the other bodies specified below and, for both unincorporated and corporate practices, more than 50% of shareholding or the management/voting control of the firm is in the hands of chartered accountants from bodies specified below, or held by another ICAEW member firm.

For example, in a company with four directors, two of the directors must be chartered accountants and chartered accountants must also own more than 50% of the nominal value of the company's voting and non-voting shares (if applicable). In a partnership, more than 50% of the rights to vote at partnership meetings must be held by chartered accountants or by another ICAEW member firm. Firms not meeting one of these criteria may apply for a dispensation under regulations 7–14.

The term 'chartered accountant' means a member of ICAEW or one of the following bodies:

The Institute of Chartered Accountants of Scotland
Chartered Accountants Ireland
The Institute of Chartered Accountants in Australia
The Canadian Institute of Chartered Accountants
The South African Institute of Chartered Accountants
The Institute of Chartered Accountants of Zimbabwe
The Institute of Chartered Accountants of New Zealand.

Non-members

Non-member principals who are not already affiliates under ICAEW's DPB arrangements, Audit Regulations, Local Audit Regulations, Probate Regulations or Insolvency Licensing Regulations have to submit an application for general affiliate status and provide an undertaking (in accordance with section 5 of this form) binding themselves to observe ICAEW's bye-laws, ethical code, and regulations. Responsibility for filling in this application and form of undertaking rests with the practice. The practice should notify ICAEW of any subsequent changes to its structure.

The ICAEW staff responsible for considering the application for general affiliate status will need to be satisfied that:

- the applicant is, or has been offered the position of, a principal in a practice;
- the applicant is a fit and proper person and is certified by at least two members;
- the applicant has completed a form of undertaking; and
- the applicant is able to demonstrate appropriate and relevant experience of accountancy or of a related discipline or holds one or more qualifications as specified in regulation 21c.

A person recognised as a general affiliate does not have any right to use the designatory letters ACA or FCA.

Fit and proper

In brief, under regulation 21c, the non-member seeking affiliate status will be presumed not to be a fit and proper person if they:

- are, or have been, formally insolvent, individually or as a partner;
- are a partner in a firm which is or has been formally insolvent;
- are a director of a body corporate engaged in public practice which is, or has been, formally insolvent;
- have been subject to an adverse disciplinary finding by a professional or regulatory body;
- have been removed from an insolvency appointment on the grounds of misconduct;
- have been disqualified as a company director;
- have intentionally infringed legislation in relation to the conduct of an insolvency as (or as proposed as) an office-holder; or
- have pleaded guilty to, or been found guilty of, any indictable offence.

General affiliates under previous regulations

Non-members who were affiliates by virtue of the 1991 regulations (and subsequent amendments) do not need to reapply and will continue to be regarded as affiliates as long as they are subject to the regulations.

Letterheads

Any practice that does not wholly comprise chartered accountants must ensure that its letterhead is not misleading. In particular, chartered accountants should be distinguished from non-chartered accountants by the use of designatory letters or otherwise. For full details on the names and letterheads of practising firms, please refer to [icaew.com/regulations](https://www.icaew.com/regulations) > **practice management** > **names and letterheads of practising firms** and helpsheet 6, *Practice Names and Letterheads*.

Qualifications and experience

Members of international chartered accountancy bodies should state in full the country of origin of their qualification, for example, CA (South Africa), ACA (Australia).

An individual applicant for general affiliate status who is a director in a member firm comprising only two directors and incorporated in the Isle of Man does not have to demonstrate appropriate and relevant accountancy (or other related discipline) experience or qualifications.