

Incorporation notification

REGISTRATION DETAILS

Is this an incorporation of an existing firm? Yes No

Name of existing firm

Will your existing firm continue to trade alongside the incorporated firm? Yes No

Does this firm require to be registered/continue to be registered as an ACCA Approved Employer? Yes No

If yes, you can apply online at <http://www.accaglobal.com/uk/en/employer/approved-employer-programme/how-to-apply.html>

CONTACT DIRECTOR/PARTNER

Full name

ACCA membership number (if known/applicable)

FIRM DETAILS

Name of firm* Trading name (if applicable)*

Firm's existing reference number (if known/applicable) Companies House registration number

Country in which registered Date of last annual return to Registrar of Companies

ADDRESS DETAILS

Principal office address

Is this the firm's registered office Yes No (if no please indicate registered office clearly below)

Town County Postcode

Tel Fax Email

Website

Branch office address(es) (continue on a separate sheet if necessary)

A

Town County Postcode

Tel Fax Email

B

Town County Postcode

Tel Fax Email

C

Town County Postcode

Tel Fax Email

D

Town County Postcode

Tel Fax Email

DIRECTORS/PARTNERS

ACCA directors/partners

Office	Name	ACCA membership no
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Non-ACCA directors/partners

Office	Name	Professional qualification (if any)	Appropriate qualification for audit held	
			Yes	No
			Yes	No
			Yes	No
			Yes	No

Continue on a separate sheet if necessary

NON-DIRECTORS/NON-PARTNERS RESPONSIBLE FOR SIGNING AUDIT REPORTS

Persons listed here must hold an appropriate qualification

Office	Name	ACCA membership number (if applicable)	Appropriate qualification for audit held	
			Yes	No
			Yes	No
			Yes	No
			Yes	No

SHAREHOLDER DETAILS

LIMITED LIABILITY PARTNERSHIPS SHOULD USE THIS SECTION TO PROVIDE THE VOTING RIGHTS OF PARTNERS

Share capital

Authorised share capital[†] shares of £/€ each. Shares issued

[†] Not applicable to UK companies formed on or after 1 October 2009.

If there is more than one class of shares, please provide details on a separate sheet.

Shareholders/Partners

Name Director: Yes No

Address Postcode

Number of shares held Percentage of voting rights %

Name Director: Yes No

Address Postcode

Number of shares held Percentage of voting rights %

Name Director: Yes No

Address Postcode

Number of shares held Percentage of voting rights %

Continue on a separate sheet if necessary

PROFESSIONAL INDEMNITY INSURANCE AND CONTINUITY OF PRACTICE

Professional indemnity insurance

Policy number

Insurer

Continuity of practice

Name of firm

Professional body

Address
and
postcode

OR in the incorporation document

If arrangements have been made with more than one firm please provide details on a separate sheet. If the company trades in more than one country, your continuity arrangements must make provision for this.

ACCA has developed a search tool to enable members in the UK and Ireland to find firms prepared to provide continuity of practice arrangements. The search tool can be found in the 'find a firm' section of the ACCA website at www.acca-business.org/dom. If you are the contact partner/director of a firm and wish to participate in the scheme, please sign the confirmation below.

I confirm that I wish to participate in the continuity of practice scheme. I understand that ACCA is unable to recommend specific firms or get involved in drawing up continuity of practice agreements.

Contact partner's/director's signature

AUDIT REGISTRATION

Does this firm require audit registration? ** Yes No

** Where there are no changes (other than incorporation) to the structure of a firm which has existing audit registration with ACCA a firm's auditing certificate will be issued automatically. Where the firm's structure has changed or this is a new company an application for a firm's auditing certificate will be sent to the contact partner/director for completion.

Guidance

Firms holding audit registration from ACCA must be controlled by audit qualified persons (ie the audit qualified persons must hold the majority of the voting rights within the firm on all, or substantially all, matters). Non-members of ACCA who wish to be classed as qualified persons must hold certificates that are at least equivalent in status to the ACCA practising certificate and audit qualification, and which authorise them to undertake audits in the UK and/or Ireland.

Control is assessed on the allocation of the voting rights and not just the ownership of the capital or the distribution of profits. This means that, for an incorporated firm, it is possible to issue more than one class of share, so that unqualified individuals may own shares without exercising control.

For incorporated firms there is an additional control requirement – that the majority of votes on the board of directors (or of the members of a limited liability partnership) must be held by audit qualified persons.

A qualified person may be an individual or a body corporate. If there is a corporate partner/director in the firm which is critical to the balance of control it will need to be eligible for, and hold, a separate firm's auditing certificate.

Additional guidance for firms in Ireland

In Ireland, the administrative or management body of the firm must have a majority of individuals who are audit qualified or, if the body consists of only two persons, at least one of them is a qualified person and has a casting vote.

Non-ACCA members who wish to be responsible for audit work must keep up to date in the Irish audit framework, financial reporting standards in use in Ireland and Irish and EU legislation relevant to the preparation of financial statements and to statutory audit and auditors. They must also keep CPD evidence for six years and comply with IES8 even if not currently acting as an Engagement Partner. Further information is available on our [website](http://www.accaglobal.com/gb/en/member/cpd/your-guide-to-cpd/cpd-for-practising-members.html) at www.accaglobal.com/gb/en/member/cpd/your-guide-to-cpd/cpd-for-practising-members.html

ANTI-MONEY LAUNDERING SUPERVISION

If your firm is a sole practice or the principals are all ACCA members then your firm's supervisor is automatically ACCA.

Tick here if this is the case

If this is not the case, the supervisor of your firm is likely to be the professional body of which the principals who have overall control of your firm belong to. Note that if control of your firm rests with unqualified principals then your firm should be registered with HMRC in the UK or the Minister for Justice, Equality and Law Reform in Ireland.

Please state which body is your firm's supervisor

ADDITIONAL AUTHORISATIONS

Please indicate if you would like to receive information/application forms for any of the following:

- Audit registration*
- Exempt regulated activities registration (UK)*
- ATOL Reporting Accountant registration (UK)*
- Information on direct admission to membership for non-ACCA partners/directors*

* Application forms may be downloaded from ACCA's [website](http://www.accaglobal.com/practising) at www.accaglobal.com/practising

SECTORS AND SERVICES

Please indicate which sectors and services are applicable to your practice:

Sector expertise

- | | |
|--|---------------------------|
| Arts and cultures industries | Financial services |
| Advertising | Friendly societies |
| Agriculture and forestry | Housing |
| Architects | IT/software |
| Catering (pubs, restaurants, food and drink) | Manufacturing |
| Charities | Motor retailers |
| Clubs and associations | Printing and publishing |
| Construction industry | Public sector |
| Dentists | Retail |
| Doctors | Service industries |
| Distribution and transport | Solicitors |
| Education | Sub-contractors |
| Engineering | Telecommunications |
| Entertainment | Tourism and travel agents |
| Estate agents | Vets |

Services offered

- | | |
|--|---|
| Arbitration | Expert witness |
| Bank loans and overdrafts* | Feasibility studies |
| Business start-up and company formation* | Grants and finance (EU, government) |
| Benchmarking | Internal audit and systems security |
| Business process improvements | Information technology |
| Business plans* | Limited company accounts |
| Business risk assessment | Management advice to business |
| Corporate finance | Management accounting consultancy |
| Corporate recovery | Management consultancy |
| Cost systems and control | Partnership/sole trader accounts |
| Company secretarial service | Share valuations |
| Debt counselling | Small scale equity issues* |
| Data processing services | Tax (CGT, corporate, IHT, personal and VAT) |
| Divorce/matrimonial | Tax and NI investigations |
| Establishing a business overseas | Treasury |
| Export finance planning and tax | Trusteeship/trust administration |
| Environmental auditing | |
| Estate planning and executorship | |

* Business Finance Advice Scheme member (UK)
If all four of these services are selected your firm will be opted into the scheme

CONFIRMATION

If you (or any of your firm's partners, directors or responsible individuals) have been subject to matters within the terms of Byelaw 8 and ACCA's Assessment and Investigations Departments are aware of this, you may sign and submit this form. If you are concerned that you (or any of your firm's partners, directors or responsible individuals) may be subject to matters under Byelaw 8 of which ACCA's Assessment and Investigations Departments are not already aware, please notify ACCA in writing to complaintassessment@accaglobal.com. Following this notification you may sign and submit this form.

On behalf of my firm, I confirm that the information given in this form is true, accurate and complete to the best of my knowledge and belief after making all reasonable enquiries. I understand that a false declaration on this form may lead to disciplinary action being taken against me and/or my firm and/or may invalidate any decision relevant to this application. I confirm that neither I nor the firm nor any of its partners/directors/responsible individuals have been subject to any criminal, disciplinary, regulatory or any other matters within the terms of byelaw 8 (liability to disciplinary action) or the Chartered Certified Accountants' Global Practising Regulations 2003 (GPRs) 8 (fit and proper persons) that may call into question my, or the firm's fitness and propriety, and/or the validity of my application, which I have not already brought to the attention of ACCA's Assessment and Investigations Departments in writing. I am aware of, and will abide by the notification requirements set out in GPR 12 and my continuing obligation to promptly notify ACCA of any matters which may make me or my firm liable to disciplinary action. I understand that I am required to disclose any unspent convictions and/or cautions that are not "protected" as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended in 2013). I am aware of, and will abide by, my continuing obligation to draw any such matters to ACCA's attention.

Contact partner's/director's signature

Date

Data protection

We may use the personal data provided on this form for the purposes of;

- administering the firm's incorporation
- contacting nominated individuals
- responding to enquiries
- complying with our regulatory obligations.

This information may be updated by contacting ACCA at any time. We may share information with our suppliers and our auditors. Please note that for individuals and firms based outside the UK, your information will be held in ACCA's main information systems which are located in the EU and may be accessed by ACCA's local office in your country of residence.

For more information on how your personal information and rights are respected, please see our [privacy notice](#) (<http://www.accaglobal.com/privacy>), or contact privacy@accaglobal.com