

## Application to register as an ATOL Reporting Accountant Firm ('ARA Firm')

This form should be completed if you wish your firm to be registered as an ATOL Reporting Accountant Firm ('ARA Firm'). Please note that your firm must contain at least one ACCA partner/director.

Please read carefully the guidance at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2016/january/caa-atol-reporting.html> before completing this form. Guidance is also available on the CAA website at <https://www.caa.co.uk/ATOL-protection/Trade/Maintain-and-renew-your-ATOL/ATOL-reporting-accountants-scheme>. If you have any questions about this form please contact Authorisation (tel: +44 (0)141 534 4175, email: [authorisation@accaglobal.com](mailto:authorisation@accaglobal.com)). Please use BLOCK CAPITALS and black ink throughout and retain a photocopy of the completed form for future reference. Please allow up to 30 working days for your application to be assessed.

Return the form to [authorisation@accaglobal.com](mailto:authorisation@accaglobal.com) or to: Authorisation, ACCA, 110 Queen Street, Glasgow G1 3BX, United Kingdom. Please note that all ARA registrations are issued on a calendar year basis and are valid until 31 December each year only.

### Data protection

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

- Firm administration and application to register as an ATOL Reporting Accountant Firm
- regulation of the firm, and to contact nominated individuals
- responding to enquiries and investigating complaints
- complying with regulatory obligations

We may share information with our suppliers and our auditors, and relevant enforcement authorities where authorised by law. 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](mailto:privacy@accaglobal.com)

### REGISTRATION DETAILS

**A Designated ATOL Reporting Accountant (ARA)** (this is the partner/director with whom ACCA will correspond, and who will be responsible for ATOL reporting compliance)

Full name

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ACCA membership number (if known/applicable)

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**B Name of firm**

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Firm's ACCA reference number (if known/applicable)

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## CONDITIONS FOR ARA REGISTRATION

In signing this section of the form I confirm that I have read and understood the conditions for ARA registration, and that:

### **A Fit and proper persons**

none of the matters or events referred to in the Chartered Certified Accountants' Global Practising Regulation (GPR) 8 applies to my firm or to any person referred to in GPR 8;

### **B Professional indemnity insurance**

my firm holds professional indemnity insurance as required by GPR 9 and regulation 7 of Annex 1 to the GPRs and, following the expiry of my firm's current policy, my firm will renew it on terms complying with that regulation. I confirm that I have read CAA Guidance Note 10 (available on CAA's website) and confirm that my cover is sufficient to cover the Liability Cap in CAA Guidance Note 10;

### **C Maintenance of competence**

all persons responsible for ATOL reporting work undertaken by my firm are aware of GPR 10 and I will ensure that they maintain an appropriate level of competence through continuing professional development;

### **D Continuity of practice**

my firm has made arrangements complying with GPR 11 for the continuity of the practice in the event of the firm's dissolution, winding-up or liquidation in the partnership agreement or memorandum & articles of association, or by entering into a written agreement with another firm that is registered as a ARA firm;

### **E Notification**

my firm agrees to comply with GPR 12 and to notify in writing to ACCA all matters specified in that regulation and will provide such notification at least 28 days in advance of the relevant event. I undertake to notify ACCA immediately in the event of any information previously supplied to it in support of my application ceasing to be true, accurate or complete, or in the event of any change in circumstances, or any event which may call into doubt the validity of my application, or the continuation of any certificate granted;

### **F Conduct in public practice**

my firm will comply with GPR 13, regulation 9(1) of Annex 1 to the GPRs, ACCA's Code of Ethics and Conduct and all technical and ethical standards/guidelines applicable;

### **G Monitoring, quality assurance and compliance**

my firm is aware of the requirements of GPR 14 and regulation 11 of Annex 1 of the GPRs and will supply all such information as is necessary to enable ACCA to complete its monitoring and quality assurance programme efficiently;

### **H Disclosure of information**

my firm will comply with GPR 15 and will supply to ACCA all necessary information to enable ACCA to comply with its obligations under the ATOL Reporting Accountants Scheme;

(Where reference is made to the GPRs, applicants should note that they must also comply with the UK Annex to the GPRs.)

**SIGNATURE**

## OFFICE DETAILS

### The principal office address of this firm is

Town \_\_\_\_\_ County \_\_\_\_\_

Country \_\_\_\_\_ Postcode \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_

Email \_\_\_\_\_

Website \_\_\_\_\_

**Incorporated firms only:** is this the firm's registered office? Yes  No

If no, please ensure that the firm's registered office is clearly indicated below or attached on a separate sheet.

**Will ATOL reporting work be undertaken from this office?** Yes  No

**The branch offices of this firm are** (please continue on a separate sheet if necessary)

#### A

Town \_\_\_\_\_ County \_\_\_\_\_

Country \_\_\_\_\_ Postcode \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_

Email \_\_\_\_\_

Website \_\_\_\_\_

Will ATOL reporting work be undertaken from this office? Yes  No

#### B

Town \_\_\_\_\_ County \_\_\_\_\_

Country \_\_\_\_\_ Postcode \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_

Email \_\_\_\_\_

Website \_\_\_\_\_

Will ATOL reporting work be undertaken from this office? Yes  No

## PREVIOUS AUTHORISATIONS

Have you previously been granted/applied for ARA registration from another body?

Yes  No

\* You must tick 'Yes' if you (or any firm in which you were a partner/director) has made any form of application, including any application which was rejected or withdrawn, or which is still awaiting consideration.

If YES, please state

Name(s) of the body

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Date of application

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Was the application successful?

Yes  No

If NO, please state the reasons on a separate sheet and attach it to this form.

## COMPOSITION OF FIRM

Continue on a separate sheet if necessary.

### A ACCA partners/directors

Office (ie principal or A, B, etc as above)	Name	ACCA membership no.	ATOL reporting accountant
<hr/>	<hr/>	<input type="text"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<hr/>	<hr/>	<input type="text"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<hr/>	<hr/>	<input type="text"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<hr/>	<hr/>	<input type="text"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

### B Non-ACCA partners/directors

Office (ie principal or A, B, etc as above)	Name	Professional qualification (if any)	Date of birth	ATOL reporting accountant
<hr/>	<hr/>	<hr/>	<hr/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<hr/>	<hr/>	<hr/>	<hr/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<hr/>	<hr/>	<hr/>	<hr/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<hr/>	<hr/>	<hr/>	<hr/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

**C Non-partners/directors responsible for ATOL work**

Office (ie principal or A, B, etc as above)	Name	Professional Qualification (if any)	Date of birth
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**\* All ARAs**

All partners/directors and employees wishing to register as ATOL Reporting Accountants must complete a separate application form. The form is available on our website at [www.accaglobal.com/practising](http://www.accaglobal.com/practising) and then choosing the link 'Practitioner forms'. Please provide the number of ARA applications you have enclosed with this application.

I have enclosed \_\_\_\_\_ ARA applications with this form.

**NUMBER OF CLIENTS**

Please provide the number of clients, or expected number of clients, that fall within the following reporting categories:

Category	Number
ATOL returns work	_____
For how many of these clients are you also the statutory auditor?	_____

**FEE**

For each partner/director or other ARA who is neither a member of ACCA nor an ARA authorised by ACCA, the fee for ARA Firm Authorisation is £466.

Once your application has been fully processed we will send you an invoice for the fee. When you receive the invoice the simplest and quickest way to make a card payment is online via your firm's *myACCA* account. You will receive immediate acknowledgement that your payment has been received by ACCA. You can also make a card payment by telephone by contacting *ACCA Connect* on +44 (0)141 582 2000 once you have received the invoice.

## 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](mailto:complaintassessment@accaglobal.com) or The Adelphi, 1/11 John Adam Street, London, WC2N 6AU.

Following this notification you may sign and submit this form.

On behalf of my firm I confirm that there are no other persons responsible for ATOL reporting work other than those named above. I confirm that my firm, and any specified person in relation to it who is not a member of ACCA, undertakes to be bound by the Charter, byelaws and regulations of ACCA insofar as they are applicable to it or him/her.

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 I have read, and undertake to comply with, the conditions for the issue of ARA registration. I further confirm that I have not been subject to any criminal, disciplinary, regulatory or any other matters within the terms of byelaw 8 (liability to disciplinary action) that may call into doubt the validity of my application, which I have not already brought to the attention of ACCA's Assessment and Investigations Departments. 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.

## SIGNATURE

### CHECKLIST

Before you send your application to ACCA please check you have:

- Signed the conditions on page 2
- Signed the confirmation on page 6

**Please return this form to [authorisation@accaglobal.com](mailto:authorisation@accaglobal.com) or to:  
Authorisation, ACCA, 110 Queen Street, Glasgow G1 3BX, United Kingdom.**

## BYELAW 8 – LIABILITY TO DISCIPLINARY ACTION

- 8 a** A member, relevant firm or registered student shall, subject to byelaw 11, be liable to disciplinary action if:
- i** he or it, whether in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;
  - ii** in connection with his or its professional duties, he or it has performed his or its work, or conducted himself or itself, or conducted his or its practice, erroneously, inadequately, inefficiently or incompetently;
  - iii** he or it has committed any breach of these byelaws or of any regulations made under them in respect of which he or it is bound;
  - iv** in the case of a relevant firm, any person has in the course of the business of that firm committed any breach of these byelaws or of any regulations made under them in respect of which that person is bound;
  - v** he is a specified person in relation to a relevant firm against which a disciplinary order has been made and which has become effective or which has been disciplined by another professional body;
  - vi** he or it has been disciplined by another professional body;
  - vii** he or it has made an assignment for the benefit of creditors, or has made an arrangement for the payment of a composition to creditors, or has had an interim order made by the court in respect of him, or is a specified person in relation to a relevant firm which has made such an assignment or composition or been wound up as an unregistered company, or entered into a voluntary arrangement, administration or liquidation, in each case where applicable under the Insolvency Act 1986, or other similar or analogous event has occurred in relation to him or it under applicable legislation;
  - viii** he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two months (the burden resting on him or it to prove such a reasonable excuse on the balance of probabilities) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder;
  - ix** before a court of competent jurisdiction in the United Kingdom or elsewhere, he or it has pleaded guilty to, been found guilty of, or has accepted a caution in relation to, any offence discreditable to ACCA or to the accountancy profession; or
  - x** before a court of competent jurisdiction in the United Kingdom or elsewhere, in any civil proceedings in which he or it has been a party or witness, he or it has been found to have acted fraudulently or dishonestly.
- b** Each of the paragraphs in byelaw 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- c** For the purposes of byelaw 8(a), misconduct includes (but is not confined to) any act or omission which brings, or is likely to bring, discredit to the individual or relevant firm or to ACCA or to the accountancy profession.
- d** For the purposes of byelaw 8(a), in considering the conduct alleged (which may consist of one or more acts or omissions), regard may be had to the following:
- i** whether an act or omission, which of itself may not amount to misconduct, has taken place on more than one occasion, such that together the acts or omissions may amount to misconduct;
  - ii** whether the acts or omissions have amounted to or involved dishonesty on the part of the individual or relevant firm in question;
  - iii** the nature, extent or degree of a breach of any code of practice, ethical or technical, adopted by the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.
- e** For the purposes of byelaw 8(a)(ix), a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in the criminal proceedings, shall be conclusive proof of the conviction or caution, and of any facts and matters found, as the case may be.
- f** For the purposes of byelaw 8(a)(x):
- i** where the person in question was a party to the proceedings, a copy of a certified judgment of the civil proceedings shall be conclusive proof of the facts and matters found;
  - ii** where the person in question was a witness in the proceedings, a copy of a certified judgment of the civil proceedings shall be prima facie evidence of the facts and matters found.
- g** Subject to byelaw 8(f) above, any other finding of fact in any civil proceedings before a court of competent jurisdiction in the United Kingdom or elsewhere shall be admissible as prima facie evidence in any disciplinary proceedings.