

## **ASSOCIATION OF CHARITY INDEPENDENT EXAMINERS**

### **BECOMING A FULL MEMBER**

For anyone who wishes to apply for Full Member status, this is a description of what the process is.

- 1 All ACIE Members start as Associate Members, so the first step, if you are not already, is to apply for Associate Membership (the application form is on the ACIE website at [www.acie.org.uk](http://www.acie.org.uk) - or contact the ACIE office).
- 2 You then request a Full Member's application pack (contact the ACIE office if you're already an Associate Member). See also the questionnaire at the end of this paper - 'Are you ready to request a Full Membership application pack?' - which provides you with a framework for considering if you are ready to apply or not.
- 3 Full Membership (FM) is awarded on the basis on an application form (which checks your understanding and experience), two references, plus two sets of charity accounts which ideally you have independently examined (or prepared and examined). These are scrutinised by the ACIE Membership Committee and they make recommendations to the ACIE Council who award FM status.
- 4 NB: Full Membership is not awarded on the basis of attending an ACIE training course, nor are there any exams involved.
- 5 Full Membership is awarded in one of four different Categories (see website). The accounts that are submitted by an applicant should reflect the level of membership being requested. For example, it is unlikely that you would be awarded 'Fellow' status, which allows you to examine charities with incomes up to £500,000 pa, if all your charity accounting experience is with charities with incomes under £100,000.
- 6 However, ACIE is aware that there is a potential difficulty where mandatory qualifications for carrying out IE have been introduced (in general terms, for charities with income over £250,000 in England and Wales; and for charities preparing accruals accounts in Scotland (usually non-company charities with income over £100,000 plus all charitable companies eligible for IE)).
- 7 In these instances, it may be necessary to submit one set of accounts that you have examined which are below the income threshold of the FM Category you wish to apply for, plus one set that you have prepared which are over that threshold. What you need to do is demonstrate that you know your way round charity accounting at the appropriate level.
- 8 In arriving at a decision of what to recommend to Council, the Membership Committee has four options:
  - a to award the Category requested
  - b to award a lower Category
  - c to request further information before making a recommendation
  - d to reject the application for Full Member status; the individual would still remain an Associate Member.

- 9 The fees for all this during 2010 are:
- a Associate Member: £55 for joining and the first year (£30 if acting in a voluntary capacity)
  - b FM application - a one-off admin fee of £30 (free for voluntary examiners)
  - c If your FM application is successful, your next annual membership renewal will be at FM rates, which range from £90 to £150 pa (approx half that for voluntary IE's) - depending on the FM Category you are awarded.
- 10 ACIE is planning to introduce a CPD (continuing professional development) scheme for its Full Members. It is hoped that this can be as light-touch as possible, without being so gentle as to be pointless.

**QUESTIONNAIRE: Are you ready to request a Full Membership application pack?**

Can you answer YES to all of the questions below?

		YES	NO
Q1	Do you have two sets of charity accounts that you have independently examined that you could submit with your application?		
Q2	Are you confident that those accounts are correct, complete and, where necessary, SORP compliant?		
Q3	Have you actually carried out at least one/two independent examinations - more if you are applying for Member or Fellow?		
Q4	Can you answer questions on independent examining - theory and practice?		
Q5	Do you have more than a very recent experience of charity accounting?		
Q6	Does your knowledge, ability and experience of charity accounting/IE match the category of Full Membership you wish to apply for?		
Q7	Do you keep up to date with changes in charity accounting?		

If your answer is NO to any of the above questions, you may not be ready to apply for Full Membership just yet.