

CORPORATE AFFILIATE APPLICATION FORM

Notes on completing the application form

This application form is for the use of prospective corporate Affiliates.

1. All principals in a firm applying to ICAS for audit registration must be either:
 - members of one of the three Institutes of Chartered Accountants;
 - members of ACCA; or
 - an Affiliate of ICAS.

This form is used where there is a corporate entity principal in the firm that requires to be an Affiliate.

2. General guidance throughout the form is in italics.
3. Please complete the application form in BLOCK CAPITALS.
4. If there is inadequate space for an answer, please attach additional sheets.
5. If you have any questions concerning the completion of this form, please contact the Regulatory Authorisations Department (+44 (0) 131 347 0282) for advice. This may avoid delays in dealing with your application.

Please reply to:

Regulatory Authorisations Department
The Institute of Chartered Accountants of Scotland
CA House, 21 Haymarket Yards
EDINBURGH
EH12 5BH

Data Protection Act 1998

ICAS takes data protection very seriously. The personal data is being collected in order to process this application. Data may be supplied to the Joint Audit Register. Information may also be passed within ICAS and to suitable referees to enable ICAS to perform its functions as a Recognised Supervisory Body and as a professional body. If you require further information on ICAS's data protection please contact the Data Protection Controller, ICAS, 21 Haymarket Yards, Edinburgh, EH12 5BH.

1. Firm Details	
Firm Name:	
Firm Number (if known):	
Address	
Post Code	
Telephone Number:	
Email:	

2. Corporate Affiliate Details:	
Name of body applying for Affiliate status:	
Address (if different from firm)	
Post Code (if different from firm)	
Telephone Number (if different from firm)	
Email (if different from firm)	
Companies House Registration Number:	
Please set out on a separate sheet, the following details relating to the corporate applicant: • In the case of a limited company: ○ The names and addresses of the directors ○ The names and addresses of the shareholders and their percentage share of the company shareholdings and whether these are voting or non-voting shares; • For a limited liability partnership: ○ Please provide the names and addresses of the members and their percentage voting rights; • In all cases ○ Please indicate which directors, shareholders or members are ICAS Members, hold an appropriate qualification and the date on which this was granted.	
Have you provided the information requested above? Yes ☐ (Please tick box)	

3. Previous Approval			
Has ICAS granted this body Affiliate or Regulated Non Member status on a previous occasion (e.g. DPB or Audit)?		Yes ☐	No ☐
If Yes please provide the following information:			
Previous Firm Name			
Period of status (if known):	From:	(dd/mm/yy) To:	(dd/mm/yy)
Affiliate number (if known)			

4. Fit and Proper		
<i>Applicants for approval are required to demonstrate that they are a "fit and proper". The following questions should be answered 'yes' or 'no', but a 'yes' answer will need further explanation. The answers should be in respect of the corporate entity itself, each shareholder, director or member thereof. If necessary please provide the information on a separate sheet.</i>		
Financial Integrity and Reliability	YES	NO
(1) In the last ten years has a court, in the United Kingdom or elsewhere, given any judgement against you about a debt?	☐	☐
(2) In the last ten years have you made any compromise arrangement with your creditors?	☐	☐
(2) Have you ever been declared bankrupt or been the subject of a bankruptcy court order in the United Kingdom or elsewhere, or has a bankruptcy petition ever been served on you?	☐	☐
(4) Have you ever signed a trust deed for a creditor, made an assignment for the benefit of creditors, or made any arrangements for the payment of a composition to creditors?	☐	☐
Convictions or Civil Liabilities		
<i>There is no need to mention offences which are spent for the purposes of the Rehabilitation of Offenders Act 1974 or offences committed before the age of 17 (unless committed in the last ten years) and road traffic offences that did not lead to a disqualification or prison sentence.</i>		
(5) Have you at any time pleaded guilty to or been found guilty of any offence?	☐	☐
If so, give details of the court which convicted you, the offence, the penalty imposed and the date of conviction.		
(6) In the last five years have you, in the United Kingdom or elsewhere, been the subject of any civil action relating to your professional or business activities which has resulted in a finding against you by a court, or a settlement being agreed?	☐	☐
(7) Have you ever been disqualified by a court from being a director, or from acting in the management or conduct of the affairs of any company?	☐	☐

Good Reputation and Character**YES****NO**

(8) Have you, in the United Kingdom or elsewhere, ever 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?
- investigated about allegations of misconduct or malpractice in connection with your professional activities which resulted in a formal complaint being proved but no disciplinary order being made?
- reprimanded, excluded, disciplined or publicly criticised by any professional body which you belong to or have belonged to?
- refused entry to or excluded from membership of any profession or vocation
- dismissed from any office (other than as auditor) or employment or requested to resign from any office, employment or partnership?
- the subject of a court order at instigation of any regulatory body or any officially appointed enquiry concerned with the regulation of a financial, professional or other business activity?
- reprimanded, warned about future conduct, disciplined, or publicly criticised by any regulatory body, or any officially appointed enquiry concerned with the regulation of a financial, professional or other business activity?

☐☐☐☐☐☐☐☐☐☐☐☐☐☐

(9) Are you currently undergoing any investigation or disciplinary procedures as described in 8 above?

☐☐

(10) Has the corporate entity ever been the subject of an effective resolution passed by the shareholders (or, in the case of an LLP, by its members) for it to be wound up or has a winding up order made against it on the grounds of insolvency?

☐☐

(11) Has the corporate entity had an administration order made against it on grounds of insolvency?

☐☐

(12) Has the corporate entity ever had a receiver appointed by a creditor or by a court on the application of a creditor?

☐☐

Two ICAS CA principals in the firm will require to sign the declaration below to confirm that, to their best knowledge and belief, the fit and proper section of the form accurately reflects the fit and proper status of the corporate entity and the shareholders/directors/ members thereof and that the corporate entity, the shareholder/directors/members are fit and proper for the purposes of the corporate Affiliate application. If there are only one CA principal in the applicant's firm, confirmation shall be provided by the CA principal and also by another member of ICAS who is not an employee of the firm.

Declaration We confirm that the fit and proper section of the form, to our best knowledge and belief, accurately reflects the fit and proper status of the corporate entity and the shareholders/directors/ members thereof and that the corporate entity, the shareholder/directors/members are fit and proper persons for the purposes of obtaining corporate Affiliate status.	
Declaration One:	
Name:	
Address:	
Member Body:	
Membership Number:	
In relation to any members/shareholders/directors who are not Chartered Accountants or members of ACCA please explain how long you have known these persons	
Signature:	
Date:	
Declaration Two:	
Name:	
Address:	
Member Body:	
Membership Number:	
In relation to any members/shareholders/directors who are not Chartered Accountants or members of ACCA please explain how long you have known these persons	
Signature:	
Date:	

5. Confirmations and undertakings

To be signed by the principal representing the firm

I (*insert the full name of the principal representing the firm*) MOHAMMED URFAN MOUGHAL hereby apply to the Council for the applicant KMJ CORPORATE LIMITED to be accepted as a corporate Affiliate of ICAS Scotland under the ICAS Rules.

I certify that the details provided in this application are correct.

I know of no reason why there should be any doubts as regards any of the corporate entity/its shareholders/directors or members being regarded as a fit and proper person to be a principal in a corporate Affiliate of ICAS.

I undertake that, if the applicant is accepted as a corporate Affiliate, under ICAS Rule 4.2:

- The corporate Affiliate and its shareholders/directors/ members will comply with the Charter, Rules and Regulations which at the time of acceptance, or thereafter, are in force. In particular the corporate Affiliate shall:
 - (1) observe and uphold the ethical and professional standards of ICAS;
 - (2) perform faithfully and promptly any service that it is retained or employed to undertake in a professional capacity; and
 - (3) provide promptly and willingly all such information and assistance as it is able, if asked to do so by ICAS in pursuance of its duties.
- The corporate Affiliate and its shareholders/directors/ members will comply with any such other requirements as Council shall determine; and
- The corporate Affiliate and its shareholders/directors/ members will accept to be regulated by ICAS and to remain liable thereafter to pay promptly on demand any monies payable to ICAS including but not limited to any fee, subscriptions, levies, fines or other penalty or reimbursement in accordance with any scheme of compensation.

I understand that recognition as a corporate Affiliate does not confer any rights, acknowledgements, status or designatory letters or entitle an Affiliate to be publicly represented as having such.

I acknowledge that, if the applicant firm is recognised as a corporate Affiliate it shall be subject to the disciplinary processes of ICAS for any failure to comply with its Rules or Regulations.

SIGNATURE _____ DATE _____