

Helpsheet: Use of the description Chartered Accountant or CA

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Introduction

To protect the public interest and the reputation of the profession, it is important that ICAS can carefully control the use of the description 'Chartered Accountants' and the designatory letters 'CA'. We do this in several ways, including registered trademarks and enforcing specific provisions in our Rules and Regulations.

We recognise how important it is for our members and firms to be able to distinguish themselves from unregulated accountants and to be able to utilise the market advantage of the ICAS and CA brands. ICAS has therefore introduced processes through which firms, in certain circumstances, can use the following:

- the words 'Chartered Accountants'
- the designatory letters 'CA'
- the ICAS logo

This helpsheet is intended to help firms better understand when and how each of these may be used. In this helpsheet:

- "Firm" means any entity through which an ICAS member is supplying accountancy or related services, including sole practitioners, partnerships, LLPs and limited companies.
- "UKCA" means members of ICAS, Institute of Chartered Accountants in England and Wales (ICAEW) and Institute of Chartered Accountants in Ireland (ICAI).

Frequently Asked Questions

Q: When is a firm eligible to use the description 'Chartered Accountants'?

A: As set out in Regulation 7 of the Public Practice Regulations, the criteria is based primarily on the percentage of principals in the firm who are UKCAs.

ICAS uses a fairly wide interpretation of 'principals', including:

- Sole practitioners
- Partners
- Members of an LLP
- Directors of a limited company
- Corporate entities

The eligibility requirements are as follows:

- If more than 50% of principals are UKCAs means the firm may use the description Chartered Accountants, if any principal who is not a UKCA, is an affiliate.
- If 50% or less are UKCAs, ICAS (through the Authorisation Committee) will exercise its discretion on a case-by-case basis, having regard to the ownership and control within the firm.

For entities within a group structure, eligibility to use the description Chartered Accountants is where:

- more than 50% of the principals of the entity are UKCAs and any principal who is not a UKCA is an affiliate; and

- there is more than 50% ownership and control of the ultimate parent entity by UKCAs.

Q: Are eligible firms automatically able to use the designation 'Chartered Accountants'?

A: If more than 50% of the firm's principals are UKCAs, and any principals in the firm who are not UKCAs are an affiliate, the firm may use the designation 'Chartered Accountants' without applying to ICAS for permission.

If 50% or less of the principals are UKCAs, the firm may only use the designation if ICAS has formally consented in writing.

Q: Are there restrictions on how the description may be used in the firm's name?

A: Yes – 'Chartered Accountants' may only be used as a description and must not form part of the registered name of the firm.

Therefore, while 'Smith Limited' would be permitted to trade as 'Smith Chartered Accountants', it could not be registered at Companies House as 'Smith Chartered Accountants Limited'.

A firm which has 'Chartered Accountants' in its registered name will be asked to change the name immediately. As this is a prohibited name, Companies House should automatically reject registration.

While a firm may choose to use the description in connection with other words – e.g. 'management consultants', or 'tax advisers' – it should only do so where the words used relate to an area of professional business in which the firm can demonstrate experience and expertise.

Q: When is a firm eligible to use the designatory letters 'CA'?

A: The designatory letters 'CA' are the exclusive privilege of all ICAS members and may be used by individual members upon admission to membership.

Eligibility to use the letters 'CA' in its trading name is only available to firm's which qualify to use the designation 'Chartered Accountants' **and** at least 50% of the principals of the firm are ICAS members.

Q: Are there restrictions on how the designatory letters may be used?

A: As with the designation 'Chartered Accountants', firms are not allowed to include the designatory letters 'CA' in the registered name of the firm.

Therefore, while 'Smith Limited' would be permitted to trade as 'Smith CA', it could not be registered at Companies House as 'Smith CA Limited'. Also, while 'ABCA Limited' would not be allowed, 'AB Limited' could trade as 'ABCA'.

A firm which has 'CA' in its registered name will be asked to change the name immediately.

Restrictions on using the designatory letters 'CA' applies to any matter connected with the firm including, for example, domain names and social media handles.

Q: Are eligible firms automatically able to use the designatory letters 'CA'?

A: No – firms which satisfy the eligibility criteria may only use 'CA' in the firm's trading name if a licence to do so is granted by ICAS. To obtain a licence, the firm must complete and submit a licence application to ICAS.

If granted, the licence agreement will set out the terms and conditions under which the lettering may be used. A firm which breaches the terms of the agreement – for example, by acting in a way which is damaging to the CA brand – is likely to have the privilege withdrawn immediately.

As applications will only be granted at the discretion of ICAS, we recommend that firms wait for confirmation of the licence before amending stationery, letterheads or signage.

Q: Are other uses of the designatory letters 'CA' covered in the licence agreement?

A: Yes – if granted, the licence agreement will allow the firm to use 'CA' as follows:

- the URL of the firm's website
- the email addresses of the firm's employees
- any profile names used by the firm on social media.

Amongst other things, the application will ask the firm to confirm how it intends to use the letters in practice.

Q: How much does a licence cost?

A: There is no additional charge for the licence.

Q: Are firms allowed to use the ICAS Chartered Accountants logo?

A: A firm which meets the eligibility criteria for use of the designatory letters 'CA' will also be eligible to use the [ICAS Chartered Accountants logo](#) (ICAS member logo (firm)).

The ICAS member logo (firm) may be used on a firm's website, stationery and signage. Before downloading the ICAS member logo, please make sure you have read the [Terms of Use](#) and the [member logo guidelines](#).

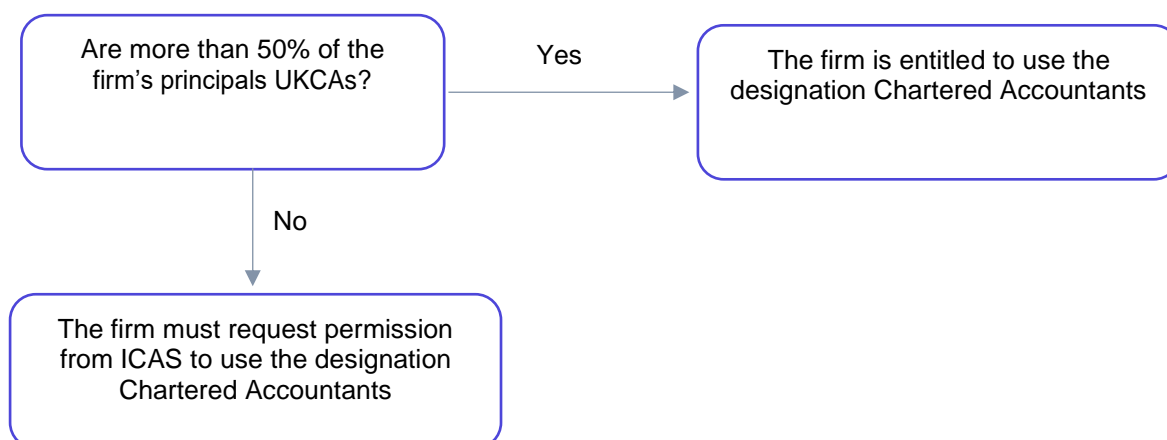
There is no licence agreement necessary to use the ICAS member logo (firm). The ICAS member logo (firm) may be [downloaded](#) from icas.com

For the avoidance of doubt, the ICAS member logo (firm) is displayed as follows:

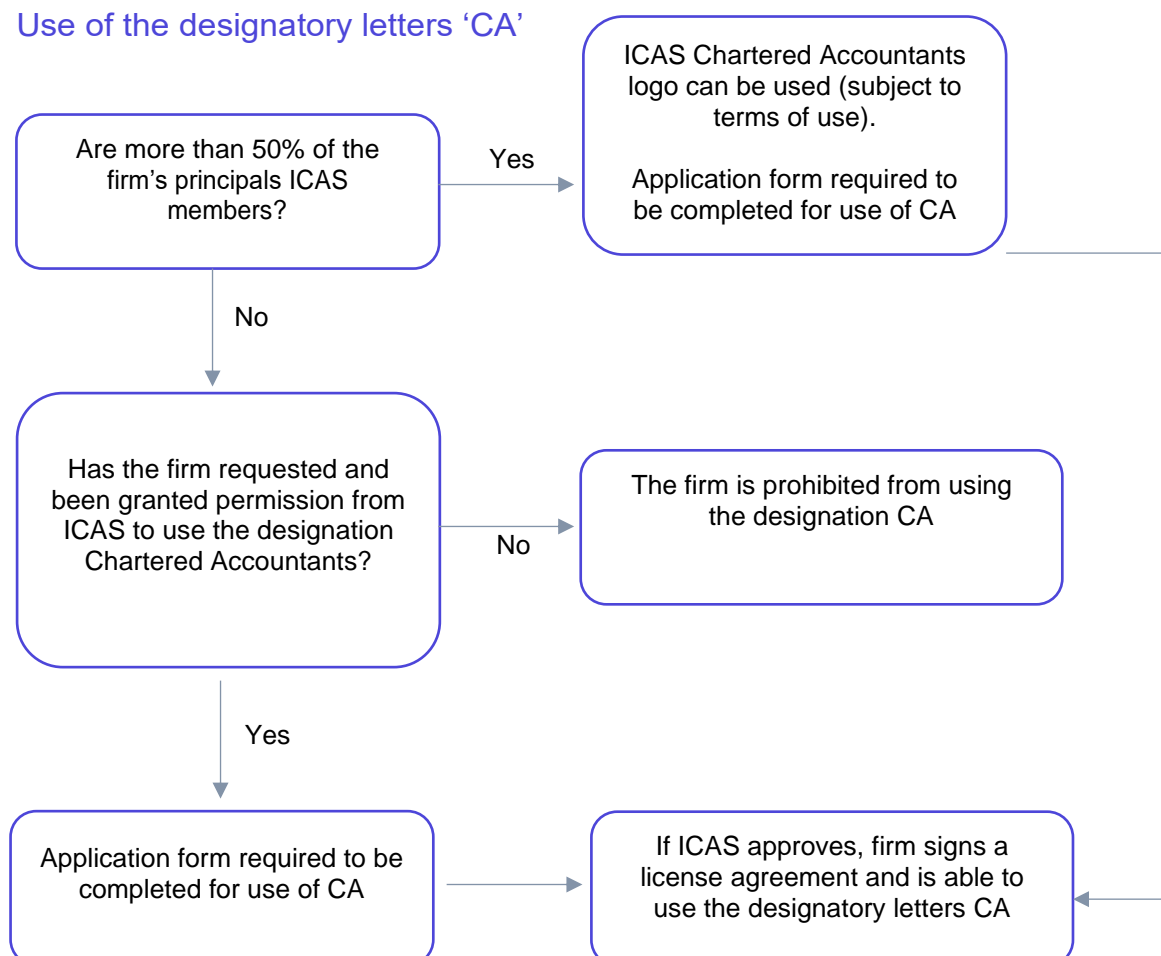


Flowcharts to assist in understanding the eligibility and principal status requirements are set out below:

Use of the designation 'Chartered Accountants' in a trading name of a non-group entity



Use of the designatory letters 'CA'



Useful links

[Helpsheet: Firm names, disclosure of principals and regulatory status](#)

[Helpsheet: Use of ICAS Practice Logos](#)

[ICAS Regulations: Public Practice Regulations](#)

[Guidance on the use of the description 'Chartered Accountants' by ICAS firms](#)

[Firm application to use Chartered Accountants or CA](#)

Further information and assistance

Further assistance and information can be obtained from the Practice Support team. You can contact them through the Practice Support section of the [ICAS Technical helpdesk](#).

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