

Application to join the scheme for members in practice



Please complete this form in BLOCK CAPITALS. You must complete all sections and the Services I wish to offer form to avoid delaying your application. Please read the guidance in the help sheet before you start to complete your member in practice application.

If you have any questions about your application please call the Customer Service team on +44 (0)20 3735 2468. Lines are open 09.00 to 17.00 (UK time), Monday to Friday. Alternatively you can email membershipsupport@aat.org.uk

Personal details

Mr Mrs Ms Miss Other (please specify)

First name(s) Surname / last name

Address

Postcode

Daytime telephone number Mobile number

Email AAT membership number

For office use only

Date received	Fees received		BK	<input type="checkbox"/>	LAE	<input type="checkbox"/>	CT	<input type="checkbox"/>
Disc mark	MAAT	FMAAT	FA and AP	<input type="checkbox"/>	FOA	<input type="checkbox"/>	CGT	<input type="checkbox"/>
Logged by			B and F	<input type="checkbox"/>	IA	<input type="checkbox"/>	IHT	<input type="checkbox"/>
Comments and paras			MA	<input type="checkbox"/>	VAT	<input type="checkbox"/>	BP	<input type="checkbox"/>
			P	<input type="checkbox"/>	PIT	<input type="checkbox"/>	CAS	<input type="checkbox"/>
			IE	<input type="checkbox"/>	BIT	<input type="checkbox"/>	CSS	<input type="checkbox"/>
			Registered status approved by: <input type="text"/>					
			Date <input type="text"/>					
		Licensed status approved by: <input type="text"/>						
		Date <input type="text"/>						
AAT	<input type="checkbox"/>	Firm	<input type="checkbox"/>					

Your business details

Your job title

Actual or intended start date of business

Company / business name

Address

Postcode

Business telephone number

Mobile number

Business email address

Website

Do you have more than one business?

Yes

No

If you have more than one business, please provide details on a separate sheet.

Directory of members in practice

1. Would you like your details to be included in the online MIP directory?

Yes *(complete questions 2 - 5)*

No *(go straight to the next section)*

2. Please choose the business address detail you would like to be displayed.

Display my full business address

Display my town only

3. Which telephone number(s) would you like to be displayed in the directory?

None

My business number, as detailed earlier on this form

My business mobile number, as detailed earlier on this form

4. Please indicate if you permit potential clients to contact you by email *(please note that your email address will not be made available publicly)*.

Yes I am happy to be contacted using the email address as detailed in the 'Your business details' section of this form but understand that my email address will not be made available publicly.

No I do not want to be contacted by email.

5. Please indicate if you want your website address to be displayed.

Yes please display my website address as detailed in the 'Your business details' section of this form.

No I do not want to display a website address

Directories

Do you want to advertise your business in your local Yellow pages?

Yes

No

Do you want to advertise your business in your local Thomson directory?

Yes

No

Your business entity

Please tick which kind of business you trade as

Sole trader Limited company Partnership Limited liability partnership

If you trade through a limited company, partnership or limited liability partnership please give your percentage share %

Please give the names, qualifications and percentage share of all other partners and directors. If they are AAT members please also state their membership number below.

Mr Mrs Ms Miss

First name(s)

Qualifications / professional membership

Percentage share %

Do they offer accountancy services to the clients? (If they offer only administrative support, tick 'No') Yes No

Mr Mrs Ms Miss

First name(s)

Qualifications / professional membership

Percentage share %

Do they offer accountancy services to the clients? (If they offer only administrative support, tick 'No') Yes No

If there are more than two partners / directors please continue on a separate sheet of paper.

Other (please specify)

Surname / last name

AAT membership number (if applicable)

Other (please specify)

Surname / last name

AAT membership number (if applicable)

Practice details

Please note that you should not provide services to your clients until you have received confirmation from AAT that you are approved to do so.

If you have not yet started your business, please answer questions a - e.

a. When will you start your business?

dd / mm / yyyy

b. When do you intend to start providing services to clients?

dd / mm / yyyy

c. When do you anticipate your first year end as a business?

dd / mm / yyyy

d. How many hours per month do you intend to work in your business?

e. What do you estimate your gross fee income to be in the first year?

If you have already set up your business, please answer questions f - m.

f. When did you set up your own business?

dd / mm / yyyy

g. When did you start providing services to clients?

dd / mm / yyyy

h. When was your last accounting reference date (year end)?

dd / mm / yyyy

i. How many hours per month do you work in your business?

j. What was the gross fee income of your business for the last accounting year (if applicable)?

k. What do you expect your gross fee income to be in the next accounting year?

l. If you trade through a limited company or partnership, please provide your gross fee income from your business.

m. When you started your business, were you an AAT full or fellow member? Yes No

If your answer is yes, please explain on a separate sheet why you have not applied to join the scheme for members in practice before now.

Your clients

Please tell us the number of clients you will have during the next 12 months by completing the boxes below *(estimate if just starting your business)*.

Number of sole traders <i>(including self-assessments)</i>	<input type="text"/>	Number of partnerships <i>(including self-assessments)</i>	<input type="text"/>
Number of limited liability partnerships <i>(including self-assessments)</i>	<input type="text"/>	Number of limited companies	<input type="text"/>
Number of charities	<input type="text"/>	Self-assessments <i>(only individuals and directors not included elsewhere)</i>	<input type="text"/>
Other <i>(please specify)</i>	<input type="text"/>		
Do you handle client money?	Yes	<input type="checkbox"/>	No <input type="checkbox"/>

Your employees

Do you have any employees or subcontractors? Yes No

If yes, please tell us how many employees and subcontractors you have by completing the boxes below. *(Do not include yourself, other directors or partners.)*

Part-time employees	<input type="text"/>	Full-time employees	<input type="text"/>
Subcontractors	<input type="text"/>		

If you use subcontractors, do you have written arrangements specifying responsibilities, supervision and requirements for independence, confidentiality and competence? Yes No

Continuity of practice agreement

Please tick the appropriate box.

I do not have a continuity of practice agreement in place as I have or will have six or fewer clients. I have consulted my clients to explain that if I am unable to work for a long period of time they will need to make their own arrangements. If I gain more than six clients, I will nominate someone to provide continuity for my practice.

I have nominated someone to provide continuity for my practice and supplied their details below.

Mr Mrs Ms Miss Other *(please specify)*

First name(s) Surname / last name

Address

Postcode

Daytime telephone number Email

Qualifications / professional membership AAT membership number *(if applicable)*

Please confirm that you are satisfied that this person is competent to perform the work required, has or will obtain adequate PII and keeps their skills up to date through CPD. Yes No

Your professional indemnity insurance (PII)

Please tick the appropriate box.

I have applied for PII with Trafalgar Insurance Company Ltd

I will apply for PII with Trafalgar Insurance Company Ltd

Please visit www.aatpi.com for an online quote, or call **0333 003 2982** with any queries.

If you have a policy with another provider, you must complete the questions below and provide a copy of your cover note. A list of PII providers can be found at aat.org.uk/pii

Name of your PII provider

Amount of cover

Your PII renewal date

mm / yyyy

Please tick the appropriate box.

I enclose a copy of my PII cover note.

I am currently arranging my PII cover and will send you a copy of my cover note when it is available. I understand that my application **cannot** be approved until I have provided a copy of my PII cover note.

The Money Laundering Regulations 2007

The questions below will help us to determine whether AAT can be your firm's supervisory authority. If you trade through more than **one** firm, please provide details on a separate sheet.

If you already have a money laundering supervisor, please circle from the list below, and enclose documentation confirming this.

ACCA AIA ATT CAI CIMA CIOT IAB ICAEW ICAS ICB IFA HMRC FCA

If you are not currently covered for money laundering supervision, would you like AAT to be your supervisory authority?

Yes No

Please state the number of partners / directors (including you) in your firm who provide accountancy services to clients

(Partners / fellow directors who provide administrative support only should not be included. This is commonly a spouse but can include others.)

Please state the number of partners within your firm who are not members of any of the supervisory bodies listed above and who provide accountancy services to clients. *(Students are not regarded as members for the purpose of this question.)*

If there are none, please enter '0'.

Please confirm who is your firm's Money Laundering Reporting Officer (MLRO) *(if you are a sole trader, you are the MLRO).*

Mr Mrs Ms Miss

Other *(please specify)*

First name(s)

Surname / last name

Telephone number

Qualifications / professional membership

Your qualifications

Please give details of any relevant qualifications or professional memberships you hold, other than AAT. If possible, provide evidence of these, for example photocopies of membership certificates or exam results.

Title of qualification or membership

Date achieved

mm / yyyy

Title of qualification or membership

Date achieved

mm / yyyy

Diagnostic tests

Please tick to confirm that you have successfully passed AAT's diagnostic tests highlighted below.

Anti Money Laundering

Professional Ethics

Practice management

Please submit evidence of your practice management experience. This experience can be from any self-employed work you have undertaken or your involvement in running a practice as an employee. Your evidence should include details of the practice management processes which you were involved in. Some examples are: client engagement and disengagement procedures, handling client monies, dealing with client complaints and managing compliance with legal and regulatory obligations*. You can also meet this requirement by providing details of the CPD you have undertaken in practice management, outlining your learning outcomes in Practice Management. CPD e-learning is available at aat.org.uk/e-learning.

* Please note that these are just some examples of the areas you can include. Please reflect on your own practice management experience.

Further examples and guidance can be found in the *Member in practice regulations and guidance* at aat.org.uk/mipregulations

Please continue on a separate sheet if required.

Information for applicant

Please arrange for a referee to provide a suitability statement for a practising licence for you.

Your referee:

- must have known you in a professional capacity for at least six months and within the last six months
- can not be a family member
- can be the same person who provides continuity cover
- can be a mentor
- can be a client.

Information for professional referee

AAT members in practice are regulated by AAT to ensure members provide a professional service to the public and uphold AAT's good reputation. AAT requires that members in practice demonstrate both to the general public and the accountancy profession that they are competent, highly trained and committed to maintaining the highest standards of ethics and professionalism. You can view our *Member in practice regulations and guidance* at aat.org.uk/mipregulations

You have been selected by the applicant to provide a professional reference for a practising licence – please confirm the below statements by ticking the boxes. You will also need to provide your contact details.

Please tick the below statements to confirm the applicants suitability for a practising licence:

I confirm that I have known the applicant for at least six months in a professional capacity..

I confirm that I am not related to the applicant.

I confirm that the applicant displays the characteristics necessary to meet AAT's Code of Professional Ethics.

I recommend the applicant for an AAT practising licence.

Please complete the details below if you consider the applicant to be suitable for a practising licence.

Mr Mrs Ms Miss

Other (please specify)

First name(s)

Surname / last name

Daytime telephone number

Mobile number

Email

AAT membership number (if applicable)

Professional relationship to applicant

Your job title

Company / business name

Designatory letters of professional membership held (if applicable)

Signature

Date

Other work

- Are you employed, as well as working for yourself? Yes No
- Do you undertake any subcontract work for which you are covered by your clients' own or the accountants professional indemnity insurance (PII)? Yes No

Your investment, insurance, pensions, audit or insolvency work

- Are you an appointed representative or tied agent of a life insurance company, unit or insurance broker? Yes No
- If 'Yes', for which company or broker?
- Are you authorised to carry out investment business by the Financial Conduct Authority under the Financial Services and Markets Act 2000? (If 'Yes', please enclose evidence of this authority.) Yes No
- Do you undertake insolvency work? Yes No
- If 'Yes', by which professional body are you licensed? (Please also enclose a copy of your licence.)
- Do you undertake statutory audits for clients? Yes No
- If 'Yes', by which professional body are you licensed to carry out audit work? (Please also enclose a copy of your licence.)

Suitability assessment

If you tick 'Yes' for any of these statements, please send full written details with your application. For guidance on the information you will need to provide, visit aat.org.uk/assessing-members

- I have been found guilty of misconduct by another awarding or professional body Yes No
- I have had an application for Money Laundering supervision refused or cancelled Yes No
- I have been declared bankrupt Yes No
- I have been subject to a debt relief order Yes No
- I have entered into an agreement with my creditors Yes No
- I have been convicted of a criminal offence which is not spent under *The Rehabilitation of Offenders Act* Yes No
- I have been found guilty of a civil offence Yes No
(Examples of civil offences include those under the Companies Act, health and safety legislation or UK tax laws.)
- I have been issued with a County Court Judgment Yes No
- If you have ticked 'Yes' to one or more of the statements above and have previously disclosed this information to AAT, please tick this box to confirm your circumstances have not changed.

To read a copy of our *Disciplinary Regulations* and the wider policy framework, please visit aat.org.uk/aatstandards

Your declaration

In relation to questions 1 to 4 you must ensure that these are satisfied prior to undertaking work for clients.

1. I confirm that I will comply with my obligations under the Money Laundering Regulations 2007 and other anti-money laundering legislation (as it comes into force) in the exercise of providing accountancy services on a self-employed basis.

Yes
No

2. I confirm that I provide/will provide letters of engagement to each client.

Yes
No

3. I confirm that I am aware of the Provision of Services Regulations and will deliver my services in compliance with these regulations

Yes
No

4. I confirm that I am registered/will register with the Information Commissioner's Office and comply with my obligations under the Data Protection Act

Yes
No

5. I confirm that I will comply with AAT's policy on continuing professional development, and will provide records to demonstrate my compliance when requested by AAT

Yes
No

6. I agree that as part of any disciplinary investigation or proceedings carried out by AAT, it may use the information in this form, contact relevant third parties to request information, and disclose to government and other professional bodies; the alleged misconduct, the findings of its investigations, and the outcome of disciplinary proceedings. I agree that AAT may publicise disciplinary orders and the facts relating to them in accordance with the Disciplinary Regulations from time to time in force.

Yes
No

7. I agree that as long as I remain an AAT member in practice, I shall abide by the Articles of Association, the byelaws, all guidelines and regulations of the Association including in particular the Code of Professional Ethics, the Guidelines and regulations for members in practice, the Disciplinary Regulations and any other policy from time to time in force. I understand that the words 'full member' in this application shall refer to the capacity of member, as defined in the Articles of Association.

Yes
No

8. I undertake to offer to the public only services in which I am competent, and accept that the designatory letters are personal and must not be used after the name of a firm. I understand that failure to do so shall amount to misconduct.

Yes
No

9. I confirm that the information in this application (or supporting it) is true and correct to the best of my knowledge and belief. I agree that:

i. if at any time I become aware that any information in this application (or supporting it) is incorrect or if it changes in any way, I will notify AAT immediately.

ii. I agree to inform AAT, within 30 days, if I become insolvent and/or I am convicted of a criminal offence. I understand that failure to do so shall amount to misconduct.

iii. If any information in this application (or supporting it) is incorrect, the application may be declared invalid and AAT's Council reserves the right to revoke any decisions it has reached based on such information.

iv. AAT shall be entitled to suspend any membership granted on the basis of information in the application (or supporting it) whilst it investigates any reasonable concerns about my eligibility for such membership.

v. I may be liable to disciplinary action by AAT in respect of any information in this application (or supporting it) which is incorrect.

Yes
No

Signature

Date

Data Protection Act

By applying to become a member in practice with AAT, you consent to the use of any data you provide (including name, address, phone numbers and email addresses) for the purpose of administering your membership and providing you with information about AAT.

AAT may maintain and publish a register of the names and business addresses of all members in practice, and may exchange information with any government or law enforcement agency or another supervisory or other authority listed in *The Money Laundering Regulations 2007*, subject to the requirements from time to time of United Kingdom data protection legislation.

Your details may also be used to provide you with opportunities from other carefully selected third party organisations and companies.

Please tick this box if you do not wish to receive these communications. You can also opt out at a later date.

Your fees

Please see the table below for details of the member in practice fees. Payment needs to be made before your application can be approved. For a full list of fees please visit aat.org.uk/fees

Fee type	Amount
Member in practice fee	£186
Reduced member in practice fee*	£84
Money Laundering Supervision fee	£80
Reduced Money Laundering Supervision fee*	£65

**You are eligible for the reduced fees if your gross fee income from your practice work is below £7,000.*

Your relevant member in practice fees must be paid annually in addition to your full or fellow membership fees.

How to pay

Please note that payment of your application fees must be provided with your application and can only be made using one of the methods detailed below.

Credit / debit card

Please complete the payment form and return it to us with your application.

Cheque / postal order

All cheques and postal orders must be crossed A/C Payee only, and made payable to 'Association of Accounting Technicians'. Please also write your name and AAT membership number on the back and return it to us with your application.

Bankers draft

Please make your payment payable to AAT. Please also write your name and AAT membership number on the back and return it to us with your application. All drafts must be paid in pounds Sterling and drawn on a UK bank.

Direct Debit

You can pay your annual member in practice fees by Direct Debit. If you have not yet set up a Direct Debit instruction and wish to do so, please complete pages 11 and 12.

Pay your subscriptions by Direct Debit

If you hold a UK bank account you can arrange to pay your annual subscription and member in practice fees by Direct Debit. To set up your Direct Debit either:

- enter your bank details online at aat.org.uk/login
- complete the Direct Debit instruction overleaf and return it to us with your application.

If you already pay your subscription by Direct Debit, you do not need to complete another instruction unless you've changed your bank details. If you decide to pay by Direct Debit you'll save £6 on all future annual subscriptions for as long as you continue to pay by this method. Please note that to receive the discount, we must receive your bank details no later than **12 working days** before your fees are due.

Conditions

If your application is unsuccessful or withdrawn and there is a debit on your membership account we will put the balance of your MIP fees towards the outstanding debt. We will refund any remaining money.

If you choose to pay your future full membership fees by Direct Debit, please keep a copy of the Direct Debit Guarantee.

AAT Council reserves the right to change any fee on giving due notice.

Register to pay by Direct Debit

If you already pay your MAAT or FMAAT subscription by Direct Debit you do not need to complete another form as your annual member in practice fees will automatically be collected by this method.

You can however complete the Direct Debit form if you need to change your bank/building society details.

I would like to pay my **future** annual membership fees in: *(tick one box only)*

One instalment Two instalments Three instalments Four instalments

(Additional instalments will be collected over consecutive months when the fee becomes due.)

This section has been left blank intentionally.

Your payment

Payment will be collected on receipt of your application. AAT accepts all Mastercard, Visa, Maestro and Electron cards. We do not accept American Express or Diners. To pay by credit/debit card, please complete the following details. **Please note we cannot accept application forms containing credit card details via email or fax.**

I authorise you to charge my credit/debit card with the amount of

Cardholder's name

Card number

Card type *(please tick one)*

Mastercard

Visa

Visa Debit

Maestro

Electron

CCV/CVC no. *(last three digits on reverse)* Issue no. *(if applicable)*

Start date

Expiry date

Cardholder's signature

Date

Tick this box if you would like a receipt

We will process your payment on receipt of application.

Your checklist

Application section

I have completed, signed and dated the declaration.

I have included all of the relevant supporting information.

I have completed the *Services I wish to offer* form.

Payment section

I have filled in my credit/debit card details or enclosed a payment for my application fees.

I have completed the Direct Debit instruction as I want to pay my future annual subscription fees in this way to save £6 each year.

Returning your form

Please return your completed form and your services I wish to offer form, along with payment to:

Customer Service team Association of Accounting Technicians 140 Aldersgate Street London EC1A 4HY

If you have any questions, please contact our Customer Service team on **(0)20 3735 2468**.

Lines are open 09.00 to 17.00 (UK time), Monday to Friday.

Alternatively, email us at membershipsupport@aat.org.uk