

EXAMINATION OF EXPERIENCE APPLICATION FORM AND GUIDANCE NOTES

DIPLOMA IN CHARITY ACCOUNTING (DChA)



INTRODUCTION

The Diploma in Charity Accounting (DChA) awarded by ICAEW recognises professionals in the field of charity accounting and financial management at the highest level of knowledge and expertise.

On successful completion of the DChA experience route, you will be awarded the DChA designatory letters. You will also have the opportunity to appear on a professional [online register](#) and are invited to join our free [Charity Community](#) to stay up-to-date with developments in charity reporting, tax and governance.

The accompanying guidance will help you complete the application form and the Examination of Experience. Further information and guidance are also available at [icaew.com/dcha](https://www.icaew.com/dcha)

ELIGIBILITY

You need sufficient work experience in the UK charity sector in order to meet the requirements in the Examination of Experience. An indication of the standard required is provided in Section 3: sample scripts are also available at [icaew.com/dcha](https://www.icaew.com/dcha)

You don't need any formal qualifications to apply.

YOUR APPLICATION

To apply for the DChA, your application must consist of:

- a completed application form (see Section 1);
- completed mandatory declarations (see Section 2);
- completed assessment requirements of the Examination of Experience (see Section 3);
- a copy of your reflective curriculum vitae covering at least the last five years of qualifying work, which should include the information set out in Section 4; and
- a reference supporting your application and explaining your suitability for this award (see explanation opposite and Section 5).

Once your application has been reviewed, a member of the team will contact you with payment details to make your payment of £685 + VAT (see Section 6). Please note that the application will remain on hold until full payment has been received.

Please do not attach any additional supporting material to your application.

If your application is successful, you will become a DChA award-holder and will acquire the DChA designatory letters, which you can use after your name.

For further guidance and advice please visit [icaew.com/dcha](https://www.icaew.com/dcha), contact our team on +44 (0)1908 248 250 or email dcha@icaew.com

REFERENCE

Your application must be supported by a reference. Your referee must confirm that they support your application by explaining why in their opinion you are suitable for this award. Your referee must also explain how long and in what capacity they have known you. The reference should be laid out as per the proforma in Section 5.

Your referee must:

- be a member of the Board of Trustees of the charity with which you have most dealings (ie, either work for or give advice to); or be a member of a professional body with an ethical code (for example ICAEW, ICAS, CAI, CIMA, CIPFA, ACCA, Law Society, Bar Council);
- have known you in a professional capacity for at least three of the last five years;
- have knowledge of the quality and scope of your work (if you have recently changed jobs, you may provide one reference from each employment);
- read your submission and be satisfied that it is accurate.

If there is no appropriate person within your organisation, you may nominate someone outside your organisation who has detailed knowledge of your professional work.

ASSESSORS

The Examination of Experience will be marked by a team of experienced assessors who will then make their recommendations to the ICAEW Assessment Committee for its approval. After the Assessment Committee decision has been made, you will receive an email confirming your result, and if successful, your certificate will be sent to you by post.

JOIN A PROFESSIONAL REGISTER

All DChA award-holders have the opportunity to join an online register, which is an easily accessible source to help those looking for a charity accounting and finance professional. It is also a publicly-available formal recognition of your skills.

See Section 2 for more information. The register is located at icaew.com/dcha

MAINTAINING YOUR AWARD

Successful applicants receive free subscription to the ICAEW Charity Community. This will give you access to a wealth of information, events and networking opportunities to keep you fully in touch with the sector.

ASSESSMENT DEADLINES

All current submission and results dates are available on our website at icaew.com/dcha

After the Assessment Committee decision has been made, you will receive an email confirming your result, and if successful, your certificate will be sent to you by post. Please note that you may attempt the DChA experience route up to a maximum of four times.

SUBMITTING YOUR APPLICATION

Please email your completed application to applications@icaew.com

Once we have received your full application, a member of the team will contact you with the payment details. Please note that the application will remain on hold until full payment has been received.

GUIDANCE NOTES

How much evidence must I submit?

We expect your answers to requirements 1–6 to contain approximately 300–450 words per requirement. Please include a word count at the end of each requirement and a total overall. Any extremes either side of this guide would suggest a lack of experience or inability to summarise concisely and may be rejected by the assessors.

How far back can I go for my examples?

Please provide details of experience from your employment during the last five years. You should use your experience during this period to answer the Examination of Experience requirements. Examples taken from more than five years ago may indicate that technical knowledge is not up to date.

Why might my application be unsuccessful?

Your application may be rejected if:

- you and/or your referee do not meet the criteria; or
- your application form and/or Examination of Experience submission are incomplete.

If your application is rejected for any of these reasons we will give you the opportunity to amend and resubmit. Your application may be unsuccessful if your answer to any of the requirements within the Examination of Experience is insufficient.

If I am unsuccessful, will my fee be refunded?

If, for any reason, your application is unsuccessful, you will not receive a refund of your fee or assessment cost.

If I am unsuccessful, can I re-apply?

You may re-apply until you reach the maximum of four attempts. Details of resubmission requirements are set out in the feedback to unsuccessful applicants.

How can I verify that I have the required knowledge needed to complete the Examination of Experience?

To confirm the required knowledge and experience needed to complete the Examination of Experience, please review Section 3 carefully or visit icaew.com/dcha

PREPARING YOUR SUBMISSION

You should expect to spend at least two days considering, writing and reviewing your answers to the requirements.

A good first step is to update your CV; this will help you identify the best examples to use. It is also very beneficial to discuss your application with a colleague or associate, who may often be able to identify other examples.

Start each answer on a new page and type the requirement at the top of your answer sheet, so that you can easily refer to it when compiling the answer. This will help you to ensure your answer is specific to the requirement.

The assessors expect you to use personal experiences. Do not use standard textbook answers and do not copy phrases from the sample scripts published on our website. The assessors expect you to demonstrate your own professional experience in your own words.

Further guidance from the assessors and sample scripts are available at icaew.com/dcha.

PROVIDING EVIDENCE OF YOUR PROFESSIONAL SKILLS

The assessors will be assessing your high-level skills, planning, analysis, professional judgement and awareness of current and technical issues. Do not include low-level skills or experiences (eg, basic IT, compilation of reports, diary management).

Inclusion of irrelevant information will impair the quality of your answers. The use of multiple examples to answer the same requirement is likely to score lower marks than using one well articulated example. This is because the requirements set out in the application form require one example only.

There will be no cross-marking of answers. If you have already described a situation under one requirement that you are considering using for another, you should clearly differentiate between the two aspects of your experience in order to demonstrate how it is relevant to both requirements.

FURTHER INFORMATION

If you require further information or advice after reading these guidance notes, please review the frequently asked questions available at icaew.com/dcha or contact us:

T +44 (0)1908 248 250

E dcha@icaew.com

1. DChA EXAMINATION OF EXPERIENCE: APPLICATION FORM

PERSONAL DETAILS

Name (title/forename/surname)

Gender

Male

Female

Prefer not to say

Date of birth

ICAEW number (if known)

Telephone number
(including country code)

Mobile

Email

Home address

Postcode/zipcode

Country

YOUR CURRENT EMPLOYMENT DETAILS

Company name

Job title

Telephone number
(including country code)

Work email

Address

Postcode/zipcode

Country

Website address

PROFESSIONAL QUALIFICATIONS AND MEMBERSHIPS

Which of these professional accountancy bodies, if any, do you belong to? Please give your membership number and date of admission.

ICAEW	Membership number	Date of admission
ACCA	Membership number	Date of admission
CIMA	Membership number	Date of admission
CIPFA	Membership number	Date of admission
ICAS	Membership number	Date of admission
CAI	Membership number	Date of admission
Other (specify below)	Membership number	Date of admission

ETHNIC ORIGIN

I consent to the processing of my ethnicity information for the purposes of statistical analysis only.

Please tick this box to confirm your consent

At the request of the Equality and Human Rights Commission you are invited to indicate your ethnic origin by ticking one of the following boxes:

White English	White other	Asian Pakistani	Black other
White Scottish	Mixed - White and Black Caribbean	Asian Bangladeshi	Chinese
White Welsh	Mixed - White and Black African	Asian other	Malay
White British	Mixed - White and Asian	Arab	Other
White Irish	Mixed other	Black Caribbean	Do not wish to say
White Northern Irish	Asian Indian	Black African	

REGISTER

Upon successfully passing the DChA (via either the study route of the experience route), you will have your name and address automatically added to an online register. In addition, you can choose to include your email address and telephone number, plus your organisation's name and website address. Please email dcha@icaew.com with the information you would like included or if you prefer your address not to appear, and we will update the register. ICAEW reserves the right to remove both the register and your details at any time.

Please place a cross in the box if you do not wish to be added to the register.

USING YOUR PERSONAL INFORMATION

The protection of personal privacy is an important concern to ICAEW. Any personal data collected will be treated in accordance with current data protection legislation.

We will use your personal data to assess your suitability for qualification and to deliver services to you, including validating any documentations provided as part your application with the issuing authority, delivering services to you to obtain the qualifications and, if the qualification is successfully obtained, include your details in ICAEW's public Register of Award Holders. Your information will be shared with external assessment, training and examination partners as part of our services.

For more information about our data protection policy, please go to icaew.com/dataprotection

2. MANDATORY DECLARATIONS

MANDATORY DECLARATIONS

At the point of registration/application with ICAEW, individuals are required to declare any past act or default that might be perceived as bringing discredit on themselves, ICAEW or the profession of accountancy, however long ago the act or default occurred and wherever it took place. Acts or defaults occurring after registration with ICAEW should be declared to ICAEW as soon as is practicably possible. If you are found to have failed to disclose relevant information, your registration/application may be revoked or membership prevented or withdrawn. In addition, disciplinary action may be taken against you.

Please note that the provisions of s4.2 of the Rehabilitation of Offenders Act 1974 do not apply in the case of persons seeking to become chartered accountants and a full and accurate response is therefore required even if your convictions are now regarded as spent. The only exception to this requirement is convictions and cautions which are designated 'protected' under the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (Amendment) (England and Wales) Order 2013.

If you think that your conviction may be 'protected' further guidance can be viewed on the Disclosure and Barring Service and Nacro websites.

Acts requiring disclosure would include (but are not limited to):

- being found guilty of (or having pleaded guilty to) any criminal offences;
- having been charged with a criminal offence which is as yet to come to trial;
- entering into an Individual Voluntary Arrangement or similar composition with creditors;
- failing to satisfy a judgement debt;
- being the subject of an adverse finding by a professional body or regulator;
- having had a disqualification order made, or having given a disqualification undertaking, under the Company Directors Disqualification Act 1986, or similar overseas legislation; or
- having entered into bankruptcy or being a discharged bankrupt.

This application is not exempt from the Rehabilitation of Offenders Act 1974. We only ask applicants to disclose convictions which are not yet 'spent' under the Rehabilitation of Offenders Act 1974. If you are not sure whether your convictions are spent, further guidance is available on the Disclosure and Barring Service and Nacro websites.

Do any of the above circumstances (or similar) apply to you? Yes No

If any of the acts or defaults listed above do apply to you, or you think that there are similar matters which you should declare, please send details to declarations@icaew.com. Some of the matters listed are UK specific, but you should also declare any equivalent act or default which occurred outside the UK. Please note that if you make a disclosure, this will not automatically result in your registration being refused. ICAEW may, however, wish to make further enquiries before reaching a decision.

I consent to my criminal conviction data being checked for entrance criteria.

Signature

Date

DECLARATION

If you have any queries or concerns about this section, please call +44 (0)1908 248 250.

- I understand that ICAEW will use this information for the purposes of assessing this application, and that the information will otherwise remain confidential.
- I acknowledge that, even if I have met all of the requirements and conditions, I or my referee may be required to provide additional information, and my application may or may not be approved.
- I undertake to notify ICAEW of any disciplinary, regulatory or criminal matters referred to above which arise subsequent to this application within 14 days of becoming aware of them.
- I confirm that, to the best of my knowledge and belief, the information in this application is true and correct, and in particular faithfully reflects my experience relevant to this application.

Print name

Signature

Date

3. EXAMINATION OF EXPERIENCE

FORMAT OF THE ASSESSMENT

The Examination of Experience requires you to demonstrate to ICAEW that you are qualified to be awarded the DChA.

Please reflect on your experience and achievements over the past five years to answer the requirements. You should aim for 300-450 words for each of requirements 1-6; please include a word count at the end of each requirement and a total overall. These guidelines are not prescriptive, but any extremes at either side of them may suggest a lack of experience or an inability to summarise concisely, and may be rejected by the assessors.

You may choose, in the interests of client confidentiality or commercial sensitivity, not to give the names of charities being used as examples. You should, however, give an indication of the financial size (level of income and assets) of the charities referred to, to place your responses in context.

THE 'PASS' STANDARD

To obtain the 'pass' standard, applicants are expected to address all the areas so that they obtain:

- a total score of at least 55 marks (from 100 available);
- at least 6 marks from 15 available for each of requirements 1-6;
- at least 2 marks from 5 available for each of requirements 7 (language) and 8 (ethics and professional scepticism).

Particular credit will be given for:

- a clear indication of personal involvement and initiative in the matters discussed; for the avoidance of doubt, personal involvement will typically be evidenced by regular use of 'I', 'me' and 'my'; use of 'we', 'the firm' or the passive does not indicate personal involvement;
- use of examples that are recent (last five years; examples taken from more than five years ago may indicate that technical knowledge is not up to date) and specific to not-for-profit organisations, highlighting the key distinctions between the voluntary and commercial sectors; and
- identification of skills acquired or developed, and lessons learnt.

MARKS AVAILABLE

- For each of requirements 1-6, a maximum of 15 marks will be available.
- For each of requirements 7 (language) and 8 (ethics and professional scepticism), a maximum of 5 marks will be available.
- The maximum total mark is therefore 100.

Ethical issues could constitute the following:

- seeking advice and consulting on difficult matters;
- dealing with fraud and whistle-blowing generally;
- confidentiality (including Chinese Walls aspects);
- conflicts of interest;
- compliance with law and regulation in all its forms; and
- matters relating to the payment of fees and expenses (whether in relation to professional services or trustee work).

WHICH REQUIREMENTS SHOULD YOU ANSWER?

It is recognised that applicants will work in a wide variety of organisations and have a wide variety of experiences. As a result, two options have been provided under each requirement:

- 'a' requirements for professionals working in charities; and
- 'b' requirements for practitioners working with charity clients.

You should answer only one of the alternatives provided in each case.

If you work for an official body (eg, the Charity Commission or HMRC) you can choose to answer the 'a' or 'b' requirement as applicable in each case.

Equally, if you have moved from practice to a charity or vice-versa during the period covered by the application, you may provide a mixture of 'a' and 'b' answers, weighted (as closely as possible) according to the period spent in each environment.

If you are a trustee, you may also use your trustee experience to illustrate your answers to the requirements.

EXAMPLES

You should choose carefully the examples that you use to illustrate each answer and ensure that the answer and examples given are relevant to the context of the requirement. For each requirement, a suggested list of examples is provided in brackets.

These examples are for guidance only and are not intended to be exhaustive or prescriptive; any example used must be relevant to the context of the requirement. For instance, an applicant describing a tax compliance issue at requirement 3b will not receive credit unless the issue is related to a fundraising, income generation or income distribution campaign/strategy.

It is also acknowledged that there will inevitably be a degree of overlap between the areas and requirements listed on pages 8 and 9. However, for the avoidance of doubt, this does not mean that the same example can be used under two different headings.

ADDITIONAL INFORMATION

Please do not attach any additional supporting material (such as your firm's newsletters or copies of presentations that you have given to charity audiences) to your application. Any such items will be immediately discarded and are sent to ICAEW at the applicant's risk. Your Examination of Experience is expected to stand alone and any illustrative material must be incorporated within, and as part of, your answers to the Examination of Experience.

1 POLICY, LAW AND REGULATIONS

(15 marks, answer 1a or 1b)

1a.

- i) Describe **one** development in policy, law or regulation;
- ii) Explain the impact of this development on **your** organisation; and
- iii) Explain the action **you** took to implement the development or comply with it.

1b.

- i) Describe **one** development in policy, law or regulation;
- ii) Explain the impact of this development on **your** client(s); and
- iii) Explain the advice **you** gave to enable implementation or compliance.

(Examples might include: financial reporting (eg, 2019 SORP); environmental reporting; serious incident reporting; CIO registration; Charities Act 2022; other charity law and recent legal decisions; specialist sector guidance (eg, Academies, Co-operative Societies); Charity Commission policy (eg, public benefit) and best regulatory practice publications; government papers)

2 RESOURCE MANAGEMENT

(15 marks, answer 2a or 2b)

2a.

- i) Describe **one** issue of resource management at your organisation;
- ii) Explain how **you** addressed the issue; and
- iii) Explain how this enabled **you** to make improvements to the organisation.

2b.

- i) Describe **one** issue of resource management at a client;
- ii) Explain how **you** addressed the issue; and
- iii) Explain how this enabled **you** to recommend improvements to the client.

(Examples might include: use of IT, including artificial intelligence (AI); implementation and monitoring of GDPR; set-up of trading organisations; production of business plans to plan and prioritise projects; turnaround management; development or update of procedures manual, staff handbook or staff working practices; recruitment, appraisal or restructuring of staff, external service providers or other suppliers)

3 FUNDRAISING, INCOME GENERATION AND INCOME DISTRIBUTION FOR PUBLIC BENEFIT

(15 marks, answer 3a or 3b)

3a.

- i) Describe **one** fundraising, income generation/distribution campaign/strategy at your organisation;
- ii) Explain how **you** contributed to it; and
- iii) Explain how this benefited the organisation.

3b.

- i) Describe **one** fundraising, income generation or income distribution campaign/strategy undertaken by a client;
- ii) Explain the advice **you** gave in connection with the campaign; and
- iii) Explain how this benefited the client.

(Examples might include: preparation of business case and/or budget; recommending tax efficiencies; operating Gift Aid; obtaining lottery funding or a grant; promoting legacies; full cost recovery; monitoring compliance with the Code of Fundraising Practice; developing a matched funding campaign; providing advice on fundraising, brand development/awareness; social enterprise; social finance)

4 STRATEGY AND GOVERNANCE (15 marks, answer 4a or 4b)

4a.

- i) Describe **one** issue of strategy or governance at your organisation;
- ii) Explain how **you** addressed the issue; and
- iii) Explain how this benefited the organisation.

4b.

- i) Describe **one** issue of strategy and governance at a client;
- ii) Explain how **you** addressed the issue; and
- iii) Explain how this benefited the client.

(Examples might include: implementation of the Charity Governance Code; design of strategic plan; dealing with a threat to reputation or risk profile (eg, cybersecurity attack); resolution of conflict of interest or dispute; whistleblowing; approach to ethical issue; collaborative working, mergers; competitive advantage and impact reporting; roles, responsibilities and duties of trustees; EDI in the workplace; issues of working with overseas locations)

5 CHARITY ACCOUNTING, AUDITING AND TAXATION (15 marks, answer 5a or 5b)

5a.

- i) Describe **one** significant charity accounting/audit/taxation issue at your organisation;
- ii) Explain how **you** addressed it; and
- iii) Explain the technical knowledge/skills that **you** used in doing so.

5b.

- i) Describe **one** significant charity accounting/audit/taxation issue that you have encountered at a client;
- ii) Explain how **you** addressed it; and
- iii) Explain the technical knowledge/skills that **you** used in doing so.

(Examples might include: SORP 2019 implementation; year-end accounting and reporting; accounting for legacies or grants; dealing with visit or investigation by Charity Commission, taxation authorities or other official body; incomplete records; benchmarking; VAT; charity trading; Gift Aid; Inheritance Tax; liquidation or closure)

6 FINANCIAL MANAGEMENT (15 marks, answer 6a or 6b)

6a.

- i) Describe **one** issue of financial management at your organisation;
- ii) Explain how **you** addressed the issue; and
- iii) Explain the technical knowledge/skills that **you** used in doing so.

6b.

- i) Describe **one** issue of financial management at a client;
- ii) Explain how **you** addressed the issue; and
- iii) Explain the technical knowledge/skills that **you** used in doing so.

(Examples might include: performance reporting or forecasting; grant reporting; setting and/or monitoring reserves or investment policy, including responsible investment; setting and/or monitoring key performance indicators (KPIs); establishing and/or reviewing internal controls; applying/negotiating for bank borrowing; training non-financial staff in financial issues)

7 LANGUAGE (5 marks)

- Maximum of 3 marks for presentation in clear business language, demonstrating strong awareness of the charity/not-for-profit sector and its characteristics
- Maximum of 2 marks for spelling, grammar and punctuation

8 ETHICS AND PROFESSIONAL SCEPTICISM (5 marks)

- Maximum of 3 marks for identifying ethical issues, or demonstrating professional scepticism, **in two or more requirements**
- Maximum of 2 marks for good use of ethical issues, mostly well expressed and understood, and/or good application of professional scepticism

4. REFLECTIVE CURRICULUM VITAE

Please provide a copy of your reflective curriculum vitae (CV) detailing your charity finance and accounting experience, and reflecting on what you have learnt from each of these experiences. We suggest you provide the information below. An example reflective CV is available at [icaew.com/dcha](https://www.icaew.com/dcha)

PROFESSIONAL HISTORY

Please list your most recent experience first and ensure that your professional history covers at least the last five years of qualifying work experience.

For each employer/organisation, please give:

- employer/organisation name
- nature of business/charitable activities
- address
- your job title
- start and end dates
- your major responsibilities and/or accomplishments in each position
- reflections on what you have learnt from each role.

FORMAL ACCOUNTING EDUCATION (IF ANY)

Please list your most recent formal accounting education first.

For each qualification, please give:

- name of institution
- address of institution
- year of graduation
- degree/qualification attained.

PROFESSIONAL DESIGNATIONS (IF ANY)

Please list any other professional designations.

ACADEMIC, BUSINESS OR PROFESSIONAL AWARDS AND ACHIEVEMENTS (IF ANY)

Please list any relevant academic, business or professional awards and achievements.

PROFESSIONAL ACTIVITIES (IF ANY)

Please list any charity accounting activities in which you are involved such as:

- committee involvement;
- articles you have written; or
- courses you have delivered.

OTHER

Please note any other information that would be of assistance to the panel of assessors when it considers your application.

5. PROFORMA REFERENCE

Please provide feedback from one referee who has known you for at least three of the last five years (if you have recently changed jobs, you can provide two references covering the three-year period). Your referee(s) should be a member of the Board of Trustees of the charity with which you have most dealings or a member of a professional body (for example ICAEW, ICAS, CAI, CIMA, CIPFA, ACCA, Law Society, Bar Council). The assessors will expect your referee to have read your submission and be satisfied that it is accurate. Please enter your details in the first section and ask your referee to complete the rest of the form and return to you, to be included in your application.

APPLICANT DETAILS

Name (title/forename/surname)

Current employer/organisation

Job title

REFeree DETAILS

Name (title/forename/surname)

Current employer/organisation

Job title

Address

Postcode/
zipcode

Country

Telephone number
(including country code)

Are you a member of a charity Board of Trustees? Yes No

If yes, please indicate which charity/charities

Please state which professional body/bodies you are a member of

Professional body membership number

Please describe your charity or professional responsibilities

How long have you known the applicant?

Please describe the capacity in which you have known the applicant, how you know that the applicant is experienced, the areas of charity accounting to which the applicant has been exposed, and why you would recommend the applicant for this award.

CONFIRMATION

I confirm that I have read the applicant's submission and I am satisfied that it is accurate. I recommend the applicant for the Diploma in Charity Accounting awarded by ICAEW.

Referee signature

Date



USING YOUR PERSONAL INFORMATION

The protection of personal privacy is an important concern to ICAEW. Any personal data collected will be treated in accordance with current data protection legislation.

We will use your personal data to assess your suitability for qualification and to deliver services to you, including validating any documentations provided as part your application with the issuing authority, delivering services to you to obtain the qualifications and, if the qualification is successfully obtained, include your details in ICAEW's public Register of Award Holders. Your information will be shared with external assessment, training and examination partners as part of our services.

For more information about our data protection policy, please go to [icaew.com/dataprotection](https://www.icaew.com/dataprotection)

6. DCHA EXAMINATION OF EXPERIENCE: FEE

ICAEW membership no. (if known)

EXAMINATION OF EXPERIENCE FEE

An Examination of Experience fee of £822 (£685 + VAT) is required.

Name (applicant - title/forename/surname)

Name (payer if not the applicant - title/forename/surname)

Address

Postcode/
zipcode

Country

PAYMENT METHODS

Payment is accepted in UK sterling only.

UK resident

Non UK resident

Please email your completed application to applications@icaew.com

Please select your method of payment.

BACS

Phone

Once the application has been reviewed, a member of the team will contact you with the payment details. Please note that the application will remain on hold until full payment has been received.

OFFICE USE ONLY

Path: CADIPEXPROUT

Division: GINC

ICAEW number (if known)