# 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

#### **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

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;
- a reference supporting your application and explaining your suitability for this award (see explanation opposite and Section 5); and
- payment of £685 + VAT(see Section 6).

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, 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 he/she supports 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); and
- 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.

#### ASSESSMENT DEADLINES

The next submission dates are:

SUBMISSION	RESULTS
7 May 2024	22 July 2024
28 November 2024	28 January 2025

Future submission dates will be available on our website at icaew.com/dcha

You will receive your results by letter and email and, if successful, gain the DChA award.

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.

#### **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 their approval.

After the Assessment Committee decision has been made, you will receive confirmation of your result in writing and by email.

#### 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 up to 12 months' free subscription to the ICAEW Charity and Voluntary Community. This will give you access to a wealth of information, events and networking opportunities to keep you fully in touch with the sector. It is available to new subscribers only, and is valid from the date the award is made until 31 December of that year.

#### **GUIDANCE NOTES**

#### How much evidence must I submit?

We expect your answers to requirements 1-6 to contain approximately 300-450 words per requirement and 200-300 words for requirement 7. In total, you should aim for between 2,000-3,000 words. 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 applications.

# 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, sample scripts and a pre-recorded webinar taking you through the application process 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 DETAIL	.S			
Name (title/forename/surname	e)			
Gender	Male	Female		Date of Birth
ICAEW number (if known)				
Telephone number (inlcuding country code)			Mobile	
Email				
Home address				
Postcode/zipcode		Country		

# YOUR CURRENT EMPLOYMENT DETAILS Company name Job title Telephone number (inlcuding country code) Work email Address Postcode/zipcode Country Website address

PROFESSIONAL QUALIFICATIONS AND MEMBERSHIPS					
Which of these profess	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 (either via the study or experience route) your name and address will automatically be 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 deliver your inclusive student services including; advice, awareness, assessment, CABA eligibility, communication, examinations, networking, products, quality, regulation, research, services, training and to administer your membership account. Any documents submitted as part of your registration may be checked with the issuing authority to ensure their authenticity. In order to meet our student obligations to you we may share relevant personal data with communities, faculties, local groups, district & student societies, your employer, Regulatory bodies and with external assessment, training and examination partners. For more information about our data protection policy please go to icaew.com/dataprotection \*Version 2018/03

#### 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.

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

- having been charged with or found guilty of (or having pleaded guilty to) any criminal offence (this includes receiving a caution, conditional caution, reprimand or final warning). You do not need to mention road traffic offences that did not lead to a disgualification;
- having at any time been declared bankrupt or having entered into an Individual Voluntary Arrangement or any composition with creditors;
- having failed to satisfy a judgement debt;
- · having been the subject of an investigation by or an adverse finding by a professional or regulatory body; or
- having had a Disqualification Order made, or having given a disqualification undertaking, under the Company Directors Disqualification Act 1986, or similar overseas legislation.

This application is not exempt from the Rehabilitation of Offender not yet 'spent' under the Rehabilitation of Offenders Act 1974. If is available on the Disclosure and Barring Service and Nacro web	you are no		
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 attach details with your application. Some of the matters listed are UK specific, but you should always 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 cr	e criteria.	

Date

#### **DECLARATION**

Signature

#### 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 each of the seven requirements. You should aim for 2,000-3,000 words in total (this equates to 300-450 words for each of requirements 1-6 and 200-300 words for requirement 7); 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.

#### MARKS AVAILABLE

For each of requirements 1-6, 15 marks will be awarded, with a further 5 marks for requirement 7 (conclusion). In addition to these, 5 marks (bringing the total available to 100 marks) will be awarded for the following:

- the inclusion of ethical issues (up to 3 marks will be available from the total of 5 marks); and
- generally good use of language, covering: clarity, punctuation, grammar, spelling and absence of jargon (up to 3 marks available from the total of 5 marks).

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).

#### THE 'PASS' STANDARD

To achieve 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 requirement 7; and
- at least 2 marks from 5 available for ethical issues and language.

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.

#### 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 viceversa 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 marketing, 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 7 and 8. 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 s uch 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, 2015 SORP); CIO registration; charity law; Charity Commission policy (eg, public benefit) and best regulatory practice publications (eg, responses to fundraising challenges); government papers).

#### 2 RESOURCE MANAGEMENT (15 marks, answer 2a or 2b) 2a.

- 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; implementation of GDPR; set-up of trading organisations; production of business plans to plan and prioritise projects; development or update of procedures manual or staff handbook; recruitment, appraisal or restructuring of staff, external service providers or other suppliers).

#### 3 MARKETING, FUNDRAISING, INCOME GENERATION AND INCOME DISTRIBUTION FOR PUBLIC BENEFIT (15 marks, answer 3a or 3b)

#### 3a.

- Describe **one** marketing, 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.

- Describe **one** marketing, 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; use of promotional merchandise; recommending tax efficiencies; operating Gift Aid; obtaining lottery funding or a grant; providing advice on fundraising, brand development/awareness; designing a marketing strategy; social enterprise).

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

#### 4a.

- 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: design of strategic plan, reserves or investment policy; dealing with a threat to reputation or risk profile; resolution of conflict of interest or dispute; reporting matters of significance; approach to ethical issue; planning of merger or joint working arrangement strategy; roles, responsibilities and duties of trustees; application of the Voluntary Sector Governance Code).

# 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.

- 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 implementation; year-end accounting and reporting; 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

- Describe **one** issue of financial management at your organisation;
- ii) Explain how you addressed the issue; and
- iii) Explain how this enabled **you** to add value to the organisation.

#### 6b.

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

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

# 7 CONCLUSION (5 marks)

Drawing together your responses to requirements 1-6, set out three key learning points from your experience, highlighting skills acquired or developed and lessons learnt.

#### 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

#### **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

APPLICANT DETAILS

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.

Name (title/forename/surname)			
Current employer/organisation			
Job title			
REFEREE DETAILS			
Name (title/forename/surname)			
Current employer/organisation			
Job title			
Address			
Postcode/ Country zipcode			
Telephone number (inlcuding 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 deliver your inclusive student services including; advice, awareness, assessment, CABA eligibility, communication, examinations, networking, products, quality, regulation, research, services, training and to administer your membership account. Any documents submitted as part of your registration may be checked with the issuing authority to ensure their authenticity. In order to meet our student obligations to you we may share relevant personal data with communities, faculties, local groups, district & student societies, your employer, Regulatory bodies and with external assessment, training and examination partners. For more information about our data protection policy please go to icaew.com/dataprotection \*Version 2018/03

### 6. DCHA EXAMINATION OF EXPERIENCE: FEE

ICAEW membership no. (if known)

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An Examination of Experience fee of £685 + VAT (£822) 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/EU resident Non UK/EU 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)