



Diploma in Charity Accounting (DCha): Guidance from the Assessors

PREPARING YOUR SUBMISSION

These notes refer to, and should be read in conjunction with, Section 3 of the application form. You can download this from the ICAEW website at [icaew.com/charityaccounting](https://www.icaew.com/charityaccounting)

The DCha requires you to use examples from your career to date in order to demonstrate your experience. You should expect to spend at least two days considering, writing and reviewing your application.

Start each answer on a new page and write 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.

PROVIDING EVIDENCE OF YOUR EXPERIENCE – SOME GENERAL GUIDELINES

The assessment is based solely on the information given in your answers and its sufficiency, without reference to your personal situation. You should therefore ensure that your submission gives a true reflection of your experience and capability.

For requirements 1-6, your answers should be specific to not-for-profit organisations, where possible highlighting the distinctions between the voluntary and commercial sectors. Your answers should display a broad, deep awareness of the charity accounting / tax environment.

You should only draw upon your last **five years' experience** in dealing with each requirement, with the date measured back from your submission date. The assessors will be looking for depth and breadth of experience, so you are advised to use examples covering the whole five years of your recent work experience.

Your referee must have knowledge of the experience that you describe in your answers. He / she must sign to confirm that the information and evidence provided by you is authentic. The assessors will expect your referee to have read your submission and be satisfied that it is accurate.

REQUIREMENTS 1-6 – SPECIFIC TECHNICAL AREAS, 15 MARKS EACH

- Each requirement has three separate elements. You should ensure that your answers appropriately address these three separate elements in each case, and that you give roughly equal weighting to each element.
- You should choose carefully the issue you use for each answer and ensure that it is relevant to the context of the requirement:
 - For each requirement, a suggested list of examples is provided in brackets. These are for guidance only and not intended to be exhaustive or prescriptive: any example used must be relevant to the context of the requirement. For instance, a tax compliance issue

at requirement 3b) will not receive credit unless it is related to marketing, fundraising, or income generation / distribution.

- It is also acknowledged that there will inevitably be a degree of overlap between requirements. However, for the avoidance of doubt, the same issue should not be used under two different requirements.
- Each answer should address **one** issue only (this bold text appears in each case on the application form). For example, at requirement 2, a discussion of IT, personnel and reserves at the same organisation will be treated as three separate issues. If more than one issue is included for any requirement, only the first will be marked. The issue should be described clearly and not left for the assessors to infer.
- For requirement 5, you are required to use a significant charity accounting, audit or taxation issue. The word 'significant' is interpreted in the context of the charity in the requirement (for example, a debate with the auditors about a material figure in the accounts will be significant; a review of petty cash at one location of a charity with many branches will not be considered significant).
- You should write 300-450 words for each answer and include a word count at the end of each. The guideline length is not prescriptive, but a script with several answers below this range is often consistent with a lack of experience, while a script with several answers above this range often indicates an inability to summarise concisely.
- You should display broad and deep technical knowledge. This will arise primarily in connection with requirements 1, 5 and 6. For example:
 - A detailed discussion of proposed or actual changes to the accounting framework and its impact on a charity's accounts demonstrates broad and deep technical knowledge.
 - The introduction of basic Excel spreadsheets into an accounting system does not reveal broad and deep technical knowledge.
 - A detailed discussion of the applicant's contribution to an ongoing consultation within the sector indicates that an applicant's technical knowledge is up-to-date.
- You should additionally ensure that, in your answers, you:
 - Demonstrate appropriate levels of personal involvement / initiative. (The word 'you' appears in bold text against each requirement.) This is typically evidenced by regular use of "I", "me" and "my", rather than the use of (i) "we", "us" and "our", (ii) "the firm" and "the charity" or (iii) the passive voice. You should make clear that you were closely involved in the assignment being described. If your role was the management of others, you must explain the specific work that you undertook, rather than that undertaken by your team. If you work as part of a team, you must explain your role in that team and the specific work for which you were responsible.
 - Provide specific illustrative examples of general points (e.g. for requirement 1b, if the "development" is the public interest test, the answer should refer to areas applicable to the particular client(s), not just the generic requirements of the test). Do not include long extracts from textbooks or from legislation, but rather paraphrase the parts that are relevant to the charity; and do not provide long lists (e.g. of subjects that you covered in a report or technical presentation), but rather mention a few items and explain how they applied to the charity.
 - Demonstrate clearly (for requirements 2, 3, 4 and 6) the benefit / added value provided. This is the benefit to the charity, not you personally. You should not select an issue or

- project that is still ongoing (e.g. a review of governance structures for requirement 4), as in such cases it is difficult to demonstrate any actual benefit or added value. A project that has concluded, and whose outcome is already apparent, will normally earn higher marks.
- Give an indication of the financial size (level of income and assets) of the charity being referred to, so as to place your responses in context.
- Consider wider aspects and consequences of the issue being addressed or identify other approaches to the issue that might have been equally valid.
- Provide, where possible and appropriate, a financial context for the specific issues you are using (for example, the amount of money raised from a fundraising campaign).
- Follow a logical order and contain no irrelevant information, duplication or contradiction.

REQUIREMENT 7 – CONCLUSION, 5 MARKS

You should:

- Write 200-300 words. As for requirements 1-6 (see above), the guideline length is not prescriptive, but extremes at either side may suggest a lack of experience / inability to summarise concisely.
- Select appropriate learning points based on your answers to requirements 1-6, clearly identifying the skills acquired or developed and lessons learnt. Generic learning points that are unconnected with your answers to requirements 1-6, or which introduce new material not included within those answers, are unlikely to score high marks.

REQUIREMENT 8 – LANGUAGE AND ETHICS, 5 MARKS

5 marks are awarded for 'requirement 8' for generally good use of language and the inclusion of ethical issues throughout the submission. You should ensure that your script:

- Is succinct and well-written, with a clear layout and easy to follow, stating the facts and context clearly without requiring the assessor to make assumptions or fill any gaps in information. It should contain no errors of spelling, punctuation or grammar.
- Includes ethical issues in your answers to one or more of requirements 1-6. This means not only mentioning an ethical issue but describing how it was addressed and/or resolved. (Unsuccessful applicants are often unable to recognise that there may be an ethical dimension to some of the examples they have chosen.) The most common ethical issues are likely to be in the following areas:
 - Seeking advice and consulting on difficult matters
 - Dealing with fraud and whistle-blowing
 - Confidentiality (including Chinese Walls aspects)
 - Conflicts of interest (including professional independence)
 - Professional competence, and due care
 - Integrity

IF YOUR FIRST SUBMISSION IS UNSUCCESSFUL

If your first submission is unsuccessful, do not be put off – re-apply. Make sure that you carefully read the feedback we give you. This will help you in addressing the assessors' concerns about particular answers. If you are unfortunate enough to fail twice, you will receive more detailed feedback after the second attempt. If you do choose to re-apply, you may still draw upon the five years' experience that you used in your first application, even though, by the time you reapply, some of that experience may by then be older than five years.

TOP TEN TIPS FROM THE ASSESSORS (A CHECKLIST FOR APPLICANTS)

1. Use the latest application form

Ensure that you have used the latest application form, as the wording of the requirements may change over time. You can download the application form at [icaew.com/charityaccounting](https://www.icaew.com/charityaccounting)

2. Describe a suitable level of work

We are seeking good evidence of work that would be typical of an experienced charity accountant. You are strongly advised not to select low-level work examples.

3. Take time and care

Unlike an examination that is sat under time pressure, the DChA allows you to spend as much time as you like in perfecting your submission and the assessors will expect you to demonstrate a good standard of English grammar and punctuation. Start each answer on a new page, make sensible use of paragraphs, spacing and bullet points; and give the word count for your answer to each requirement. Once you have completed your submission, it is advisable to ask a friend or colleague to read it to ensure it reads well, is understandable and answers the requirements.

4. Write about yourself

This is an examination of your experience. Assessors want to read about what you did; not about 'the firm' or 'us' or 'the team'.

5. Keep it recent

Draw only on the last five years of your professional experience. (It is a good idea to state at the beginning of each answer the date / period to which it refers.) If you have had (for example) a two-year career break in the last five years, indicate this on your CV: you could then use the last seven years, as you would still be using the last five years of your professional experience.

6. Show how you added value

Ensure that, where required, you show clearly the value added to the assignment. If you select an assignment that is still ongoing, it may be difficult to demonstrate how you added value.

7. Demonstrate your understanding

Make use of the available word count to provide appropriate detail and in-depth analysis with illustrative examples to demonstrate your understanding of the issue as it relates to the charity.

8. Answer the requirement

Write 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.

9. Demonstrate your awareness of ethical issues

Make sure you demonstrate your awareness of ethical issues in one or more of your answers.

10. Read the feedback

If you do fail the DChA, read carefully the feedback provided. This should really help you in addressing the assessors' concerns. If you are unfortunate enough to fail twice, you will receive a much more detailed feedback after the second attempt.