

Mergers and acquisitions application



This form is for firms that wish to acquire another firm or those who wish to merge with another firm.

The application is needed to confirm the true details of the merger, confirmed by contact partners of both parties. An application is needed even if a notification email has been sent.

HOW TO COMPLETE THIS APPLICATION FORM

We have included guidance notes throughout the form - please read these before you complete the questions.

Fill in this form electronically, using the TAB key to move from one answer to the next. If you need more space for an answer, please attach additional sheets.

If you have any questions as you are fill in the form, please call +44 (0)1908 546 302. This may avoid delays in dealing with your application.

1 FIRM DETAILS

Please complete this section for each firm involved in the merger.

Name of firm A

Firm number **C00**

Will this firm cease any of the following registrations:

Audit DPB (Investment Business) Probate Licensed Practice scheme None

Please confirm the date that the withdrawal is effective from **DD MM YY**

Will this firm cease to trade entirely? YES NO

Does this firm have any audit clients? YES NO

If 'YES' please confirm where these will go



Has this firm formally resigned as auditors from any audit clients?

YES NO

Does this firm have any probate clients?

YES NO

If 'YES' please confirm where these will go

Additional comments

Name of firm B

Firm number **C00**

Will this firm cease any of the following registrations:

Audit DPB (Investment Business) Probate Licensed Practice scheme None

Please confirm the date that the withdrawal is effective from **DD MM YY**

Will this firm cease to trade entirely?

YES NO

Does this firm have any audit clients?

YES NO

If 'YES' please confirm where these will go

Has this firm formally resigned as auditors from any audit clients?

YES NO

Does this firm have any probate clients?

YES NO

If 'YES' please confirm where these will go

Additional comments

Name of firm C

Firm number **C00**

Will this firm cease any of the following registrations:

Audit DPB (Investment Business) Probate Licensed Practice scheme None

Please confirm the date that the withdrawal is effective from **DD MM YY**

Will this firm cease to trade entirely?

YES NO

Does this firm have any audit clients?

YES NO

If 'YES' please confirm where these will go

Has this firm formally resigned as auditors from any audit clients?

YES NO

Does this firm have any probate clients?

YES NO

If 'YES' please confirm where these will go

Additional comments

2 ADDRESS DETAILS

Please provide details of all offices that will be used by the new firm following the merger. Please send us a letterhead for each address. Please use additional sheets if required.

Address being moved to new entity

Postcode/zipcode

Phone

Is this a training office?	YES	NO
Is this a market day office?	YES	NO
Will probate work be conducted from this office?	YES	NO
Have you included a letterhead for each address being moved?	YES	NO
Address being moved to new entity		
Postcode/zipcode		
Phone		
Is this a training office?	YES	NO
Is this a market day office?	YES	NO
Will probate work be conducted from this office?	YES	NO
Have you included a letterhead for each address being moved?	YES	NO

3 TRADING NAMES

Please provide details of all new trading names (arisen from the merger) that will be added to the new entity. Please note: firms that hold a DPB (investment Business) licence may incur a one off registration charge of £100 for additional trading names. Trading names used to sign audit reports will be billed as an additional office during our fee renewal. Please use additional sheets if required.

Trading name for new entity	Will this trading name be used to sign audit reports?	
	YES	NO
	YES	NO
	YES	NO
	YES	NO
	YES	NO

4 PRINCIPALS

Please provide details of which principals will be moving to the new entity following the merger.

Are there any principals who will move to the new entity following the merger?

YES NO

Have you included affiliate forms and necessary fees (as required) for new principals who are not members of ICAEW, ICAS or ICAI or ACCA general affiliates?

YES NO

ICAEW number	Name	Date of birth	Office address	Regulatory body?	PC?
		DD MM YYYY			YES
					NO
		DD MM YYYY			YES
					NO
		DD MM YYYY			YES
					NO

Are there any principals who will **not** move to the new entity following the merger?

YES NO

If 'YES', please provide details.

ICAEW number	Name	Date of birth	Office address	Regulatory body?	PC?	Where will they go?
		DD MM YYYY			YES	
					NO	
		DD MM YYYY			YES	
					NO	
		DD MM YYYY			YES	
					NO	

5 RESPONSIBLE INDIVIDUALS (INCLUDING EMPLOYEE RIs)

Please provide details of which RIs will/will not be moving to the new entity following the merger. New RIs joining the new entity will need to apply separately.

Are there any RIs who will be moving to the new entity following the merger?

YES NO

If 'YES', please provide details of the RI moving to the new entity.

Number	Name	Date of birth	Office address	Regulatory body?
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DD MM YYYY

DD MM YYYY

DD MM YYYY

Have RI forms been included for new RIs that were not part of the previous firm?

YES NO

Are there any RIs who will **not** be moving to the new entity following the merger?

YES NO

If 'YES', please provide details.

ICAEW number	Name	Date of birth	Office address	Where will they go?
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DD MM YYYY

DD MM YYYY

DD MM YYYY

6 SHAREHOLDINGS/VOTING RIGHTS/MANAGEMENT BOARDS

Please provide details of the shareholdings/shareholdings percentage/voting rights percentages/management board for the new entity following the merger.

ICAEW number	Name	Address	No of shares	% of shares	% of total voting rights	Management board member?
						YES
						NO
						YES
						NO
						YES
						NO
						YES
						NO
						YES
						NO

7 NEW FIRMS

Will this merger/acquisition result in a new firm? YES NO

Name of new firm

Will the firm be regulated for any of the following, or remain as an unregulated firm?

Audit DPB (Investment Business) Probate Licensed Practice scheme None

Have application forms for the regulated areas listed above been provided? YES NO

Have you included any responsible individual (RI) forms for new RIs joining the firm?	YES	NO
Have you included any affiliate forms as required for new regulatory affiliates or ACCA general affiliates?	YES	NO
Have you provided an updated letterhead for the new firm?	YES	NO
Have you provided a copy of the PII schedule in the name of the new firm?	YES	NO

8 SIGNATURES

In this section, the main contact principals of the firm need to confirm they are aware of the changes and are authorised to make changes to the current ICAEW records. If the firm has multiple registrations, the audit compliance partner (ACP) signature is required.

Name of ACP or equivalent for firm A	ICAEW number
Signature	Date DD MM YY
Name of ACP or equivalent for firm B	ICAEW number
Signature	Date DD MM YY
Name of ACP or equivalent for firm C	ICAEW number
Signature	Date DD MM YY

Please email your application to: regulatorysupport@icaew.com

Or post it to:
Regulatory Support
ICAEW, Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ UK

T +44 (0)1908 546 302

USING YOUR PERSONAL INFORMATION

We will treat your personal information in accordance with data protection legislation. We will use your information to carry out responsibilities as a regulator and as a professional body. We may, either as required by law or to carry out those responsibilities, share your personal information to comply with the requirements of government departments, agencies and regulators. Where necessary, we may transfer your information outside European Economic Area (EEA) eg, to one of our offices. These countries may not have similar data protection laws to the EEA so, if we do transfer your information, we will take the necessary steps to ensure that your privacy rights are still protected. For more information about our data protection policy, please go to [icaew.com/dataprotection](https://www.icaew.com/dataprotection)

The Institute of Chartered Accountants in England and Wales (ICAEW), incorporated by Royal Charter RC000246 with registered office at Chartered Accountants' Hall, Moorgate Place, London EC2R 6EA