

Standing data form 4 - Structure of the firm changes



HOW TO COMPLETE THIS FORM

To ensure we have all the information we need to update your record, please complete the latest version of this form. These are available at icaew.com/standingdataforms or please email regulatorysupport@icaew.com for a copy. The completed form(s) should also be submitted to regulatorysupport@icaew.com

Stop. Before completing this form, you should:

- **Ensure you save the form to your computer first and then fill it in electronically.** You can use the tab key to move from one answer to the next.
- Read the notes provided for each question before answering. If you have any questions as you complete the form, please call +44 (0)1908 546 302. This may avoid delays in dealing with your changes.
- Consider that you may need to submit more than one form and refer to the guidance section at icaew.com/standingdataforms
- Ensure the changes you are making do not impact on your firm's eligibility for example for audit work or anti-money laundering supervision. For more information, please visit icaew.com/firmrecord
- Ensure that the changes do not impact your firm's eligibility to use the description, Chartered Accountant. [Find out more.](#)
- If your firm is probate accredited, check whether you also need to inform us about any additional non authorised owners (see [probate eligibility](#)).

1 FIRM DETAILS

Firm name: _____ Firm number: _____

Firm name: _____ Firm number: _____

Please ensure you have read the notes overleaf before continuing to complete the rest of this form.

2 SHAREHOLDERS OF A CORPORATE PRACTICE - CHANGES

Where there is a change in the shareholding of a corporate practice, please complete the tables below and ensure the shareholdings total 100%. If you are adding anyone who is newly appointed as a principal in the firm, please ensure you also complete the [principal changes form](#).

SHAREHOLDERS WITH VOTING RIGHTS CHANGES

Guidance for audit firms:

Under the Audit Regulations, there must be majority control by holders of a UK AQ (including grandfathered EEA auditors and equivalent EEA auditors) or by other registered auditors. If the applicant firm is majority-owned (>51%) by another firm (that in turn may be majority-owned by another firm), please give details on a separate sheet of all parent firms, including their percentage ownership of each entity.

Please ensure:

- These changes do not impact your firm's eligibility to carry out audit work under the Audit Regulations if applicable. [Find out more.](#)
- That the firm remains eligible to use the description, Chartered Accountant. [Find out more.](#)
- If your firm is probate accredited, whether you also need to inform us about any additional non authorised owners ([see probate eligibility](#))

Name	ICAEW number	Address	Date of birth	No of shares	Value per share (eg £1)	% of total voting rights	Type of audit qualification held	Shareholder type
Mr. [Name]	[ICAEW Number]	[Address]	[Date of Birth]	[No of Shares]	[Value per Share]	[% of Total Voting Rights]	UK AQ	Director
							EEA AQ	Employee
							Registered Auditor	Other
							None	
							UK AQ	Director
							EEA AQ	Employee
							Registered Auditor	Other
							None	
							UK AQ	Director
							EEA AQ	Employee
							Registered Auditor	Other
							None	

Name	ICAEW number	Address	Date of birth	No of non-voting shares	Value per share (eg £1)	% of total shares	Shareholder type
							Director
							Employee
							Other
							Director
							Employee
							Other
							Director
							Employee
							Other

Please attach an additional sheet if you need to include details of further shareholders.

3 VOTING RIGHTS OF PARTNERSHIPS AND LLPS - CHANGES

Please complete the below table for all voting rights of the firm following any changes in ownership, with the total percentage of voting rights to add up to 100%.

If you are adding anyone who is newly appointed as a principal in the firm, please ensure you also complete the [principal changes form](#).

Guidance for audit firms:

Under the Audit Regulations, there must be majority control by holders of a UK AQ (including grandfathered EEA auditors and equivalent EEA auditors) or by other registered auditors. If the applicant firm is majority-owned (>51%) by another firm (that in turn may be majority-owned by another firm), please give details on a separate sheet of all parent firms, including their percentage ownership of each entity.

Please ensure:

- These changes do not impact your firm's eligibility to carry out audit work under the Audit Regulations if applicable. [Find out more](#).
- That the firm remains eligible to use the description, Chartered Accountant. [Find out more](#).
- If your firm is probate accredited, whether you also need to inform us about any additional non authorised owners ([see probate eligibility](#))

Name	ICAEW number	Address	Date of birth	% of total voting rights	Type of audit qualification held	Type of holder
					UK AQ	Principal
					EEA AQ	Employee
					Registered Auditor	Other
					None	
					UK AQ	Principal
					EEA AQ	Employee
					Registered Auditor	Other
					None	
					UK AQ	Principal
					EEA AQ	Employee
					Registered Auditor	Other
					None	
					UK AQ	Principal
					EEA AQ	Employee
					Registered Auditor	Other
					None	
					UK AQ	Principal
					EEA AQ	Employee
					Registered Auditor	Other
					None	

Please attach an additional sheet if you need to include details of further holders of voting rights.

4 IMPACT ON PROBATE ELIGIBILITY

Are there any additional probate non authorised owners that arise from the change you are informing us about?

If 'YES', have you included all relevant non authorised owner forms and the fee for Disclosure and Barring Service (DBS) check?

Please contact regulatorysupport@icaew.com to arrange payment of any DBS check fee(s). [See also probate eligibility information](#)

5 MANAGEMENT BOARD CHANGES

If your firm has a management board, please complete the below table to include all names on the updated management board:

Membership number if known	Surname	First names	% of voting rights in the management board	Type of audit qualification held	Office location	Principal?
				UK AQ		YES
				EEA AQ		NO
				Registered Auditor		
				None		
				UK AQ		YES
				EEA AQ		NO
				Registered Auditor		
				None		
				UK AQ		YES
				EEA AQ		NO
				Registered Auditor		
				None		
				UK AQ		YES
				EEA AQ		NO
				Registered Auditor		
				None		

Membership number if known	Surname	First names	% of voting rights in the management board	Type of audit qualification held	Office location	Principal?
				UK AQ		YES
				EEA AQ		NO
				Registered Auditor		
				None		
				UK AQ		YES
				EEA AQ		NO
				Registered Auditor		
				None		

6 SIGN

Please sign to confirm the changes included. If a contact partner has changed, the current (not the incoming) contact partner must sign below.

Electronic signatures using Adobe or DocuSign are accepted.

Name of ACP or equivalent if not audit registered:

ICAEW membership/affiliate number:

Signature:

Date:

Once this form has been completed, please send it to regulatorysupport@icaew.com along with any other additional forms or information required. (See our guidance notes at icaew.com/standingdataforms)

USING YOUR PERSONAL INFORMATION

We will treat your personal information in accordance with data protection legislation. We will use your information to carry out our 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 the UK or European Economic Area (EEA) eg, to one of our offices. These countries may not have similar data protection laws to the UK 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