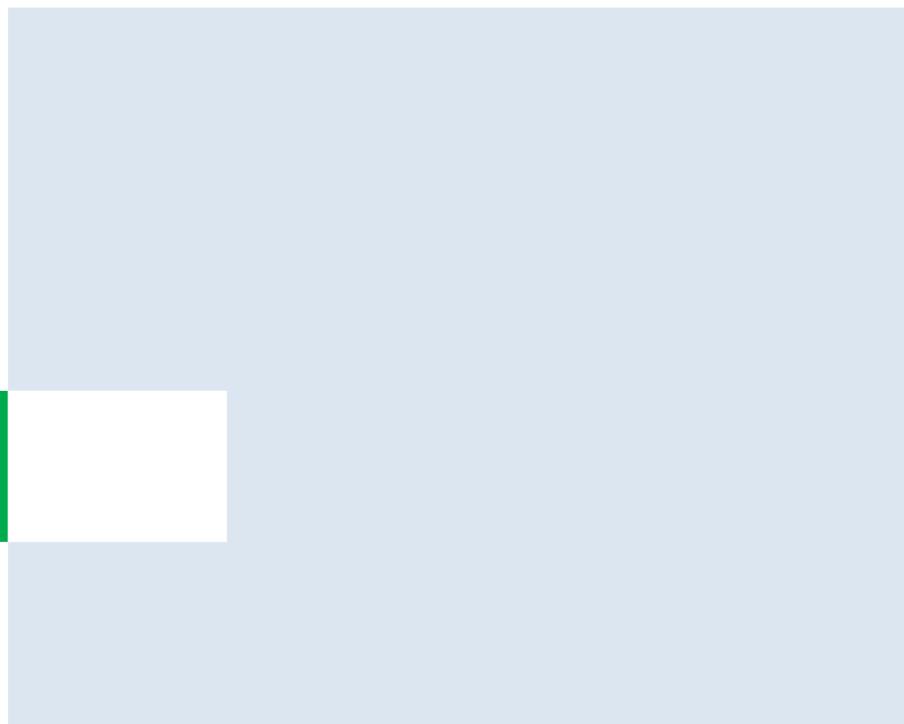


# Membership policy



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## Document properties

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Version no.	Page	Changes made	Date
V2	6	Introduction of work experience requirement	10/09/2024
V2	9	Update to Schedule 1 - Full membership criteria	10/09/2024
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## Associated regulations and policies

<i>Code of Professional Ethics</i>	<i>Disciplinary Sanctions Policy</i>
<i>AAT Regulations</i>	<i>Insolvency Policy</i>
<i>Licensing Regulations</i>	<i>Civil Sanctions Policy</i>
<i>Appeals Regulations</i>	<i>CPD Policy</i>
<i>Criminal Convictions Policy</i>	

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# 1. Introduction

- 1.1. This policy sets out AAT's requirements for each membership type.

## 2. Scope and applicability

- 2.1 AAT requires its membership to uphold high standards of conduct and professionalism. This promotes public confidence in the accountancy profession. It is in the public interest for AAT to check that *applicants* for membership at any level demonstrate not only technical competence but also their status as a *fit and proper* person to be a *member*. This policy sets out the terms upon which AAT makes such a determination.

## 3. Purpose and objectives

- 3.1. The purpose of this policy is to outline AAT's membership policy in relation to all membership types.

## 4. Terms and definitions

- 4.1 The words and phrases set out in the following table only have the meanings set opposite them for the purpose of our regulations and policies as published by AAT from time to time in force.

Words	Meaning
<i>accountancy services</i>	Any or all services as described in the <i>Licensing Regulations</i> .
<i>applicant</i>	An individual applying for entry to the Register under the <i>AAT Regulations</i> or for a <i>licence</i> under the <i>Licensing Regulations</i> .
<i>associate member</i>	An individual who has satisfied the requirements for associate membership of AAT and registered as an associate member under the <i>AAT Regulations</i> .
<i>bookkeeping services</i>	Any or all services within Tier 4 only as described in Schedule 1 of the <i>Licensing Regulations</i> .
<i>appeal</i>	The appeal of any decision to refuse a <i>licence</i> or to impose a <i>specific condition</i> or to terminate a licence.
<i>fit and proper</i>	A person considered to be suitable for entry into the accountancy profession by virtue of their conduct, who has not acted or is not likely to act in a way that poses a risk to the public or is likely to undermine confidence in AAT or its <i>members</i> .

<i>fellow member</i>	A member who has satisfied the requirements for fellow membership of AAT and is Registered as a fellow member under the AAT Regulations.
<i>full member</i>	A member who has satisfied the requirements for full membership of AAT and is registered as a full member under the AAT Regulations.
<i>licence</i>	A practising <i>licence</i> granted to <i>members</i> to allow them to provide <i>self-employed accountancy services</i> and/or <i>bookkeeping services</i> to the public under AAT's <i>Licensing Regulations</i> .
<i>member</i>	A person admitted to the membership of AAT in accordance with the provisions of the <i>AAT Regulations</i> (where the context so permits), this term includes <i>associate members</i> , <i>full members</i> , and <i>fellow members</i> , whether past or present.
<i>self-employed accountancy services</i>	<p>An associate member, full member or fellow member engaged in public practice by offering or providing <i>accountancy services</i> or <i>bookkeeping services</i> to the public, or holding themselves out to provide <i>accountancy services</i> and/or <i>bookkeeping services</i> to the public as:</p> <ul style="list-style-type: none"> <li>• a sole practitioner; or</li> <li>• a director of a limited company and holds at least 5% of the shares* of the company; or</li> <li>• a partner in any type of partnership arrangement (whether salaried or equity); or</li> <li>• a member of a limited liability partnership (designated and non-designated members); or</li> <li>• a principal in any other corporate entity and holds at least 5% of the shares* of the entity.</li> </ul> <p><i>*Shares belonging to anyone in the member's household or family are treated as belonging to the member</i></p>

## 5. Policy detail

### Associate member membership

- 5.1 Associate membership requirements will be determined in accordance with the *Associate Membership* policy.
- 5.2 A *member* holding any category of membership under this policy may hold associate membership in addition, providing they meet the requirements as set out in that policy.

### Full membership

- 5.3 In order to be admitted as a *full member* an *applicant*:

- 5.3.1 must have completed Level 4 Diploma in Professional Accounting (Level 8 in Scotland) or hold an equivalent qualification as outlined on AAT's website.
- 5.3.2 must meet AAT's *fit and proper* requirements as set out in the following policies:
  - (i) *Criminal Convictions* policy
  - (ii) *Disciplinary Sanctions* policy
  - (iii) *Insolvency* policy
  - (iv) *Civil Sanctions* policy

- 5.3.3 must agree to AAT's membership conditions as set out in the Declaration

- 5.3.4 pay the prescribed fee

And either

- 5.3.5 must commit to completing an AAT CPD pathway programme in the first 12 months of membership. This programme will be aligned to the knowledge, skills and behaviours stated within Level 4 'Professional Accounting Technician' apprenticeship standard

or:

- 5.3.6 must satisfy AAT that they meet the work experience and competency requirements as set out in **Schedule 1 - Full membership work experience criteria**.

- 5.4 Where an *applicant* is providing *self-employed accountancy services*, their *application* for full membership will not be accepted until their *licence application* or *licence exemption application* is provisionally approved in accordance with the *Licensing Regulations*.
- 5.5 Where an *applicant* does not demonstrate that they meet the requirements as set out in 5.3 and 5.4 above, their application will be rejected, unless AAT considers it would be unfair to do so.

5.6 At all times whilst a *full member*, a member must:

5.6.1 continue to meet AAT's *fit and proper* requirements as set out in the following policies:

- (i) *Criminal Convictions* policy
- (ii) *Disciplinary Sanctions* policy
- (iii) *Insolvency* policy
- (iv) *Civil Sanctions* policy

5.6.2 pay the prescribed fee

5.6.3 comply with *AAT's Code of Professional Ethics*

5.6.4 comply with the *CPD policy*; and

5.6.5 hold a licence or licence exemption in accordance with the *Licensing Regulations* if providing *self-employed accountancy services* to clients.

## **Fellow membership**

5.7 In order to be admitted as a *fellow member* an *applicant* must:

5.7.1 have been a *full member* for at least the last consecutive five years

5.7.2 meet AAT's *fit and proper* requirements as set out in the following policies:

- (i) *Criminal Convictions* policy
- (ii) *Disciplinary sanctions* policy
- (iii) *Insolvency* policy
- (iv) *Civil sanctions* policy

5.7.3 provide details of work experience gained within the last five years that is in a senior/managerial role i.e. gained in a role where the *applicant* has sole responsibility for tasks, has supervisory or managerial responsibilities for staff, works independently and/or undertakes specialist project work.

5.7.4 pay the prescribed fee.

5.8 Where an *applicant* does not demonstrate that they meet the requirements as set out in 5.7 above, their *application* will be rejected, unless AAT considers it would be unfair to do so.

5.9 At all times in order to remain as a *fellow member* they must:

5.9.1 meet AAT's *fit and proper* requirements as set out in the following policies:

- (i) *Criminal Convictions* policy
- (ii) *Disciplinary Sanctions* policy

(iii) *Insolvency policy*

(iv) *Civil Sanctions policy*

5.9.2 pay the prescribed fee

5.9.3 comply with AAT's *Code of Professional Ethics*

5.9.4 comply with the *CPD policy*; and

5.9.5 hold a licence or licence exemption in accordance with the *Licensing Regulations* if providing *self-employed accountancy services* to clients.

### **Right of appeal**

5.10 *Applicants* have the right to appeal any decisions made under this policy. Appeals will be dealt with in accordance with the *Appeals Regulations*.

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## Schedule 1 – Full membership criteria

Technical skills	Professional skills
<b><i>Workplace experience in a minimum of one of the following specialisms:</i></b>	<b><i>Workplace experience in all of the following:</i></b>
Financial accounting	Communication and presenting accurate and timely data to stakeholders
Management accounting	Undertaking continuing professional development
Audit	Complete accounting activities taking account of the professional code of ethics, confidentiality, reputational risks and data security
Tax	Work collaboratively and co-ordinate accounting and finance input from colleagues and peers
Payroll	Consult stakeholders to inform important business decisions and make recommendations to key stakeholders
Credit and debt management	Use financial digital and technology systems and processes to support the delivery of accurate and timely financial and accounting information
Cash and financial management	Understands the nature and importance of key climate, environmental and emerging sustainability challenges and the impact on service delivery in accountancy

\* Where an *applicant* is providing *self-employed accountancy services*, their *application* for full membership will not be accepted until their *licence* application is provisionally approved in accordance with the *Licensing Regulations*.



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