

Companies House Reporting Accountant

Companies House and The Charity's Commission require certain documents to be signed by a "Reporting Accountant"

A reporting accountant is either:

- any member of a body listed below who, under the rules of that body, is entitled to engage in public practice, and who is eligible for appointment as a reporting accountant; or
- Any person, (whether or not a member of any such body), who is eligible for appointment as a company auditor under the rules of that body.

The bodies referred to above are the:

- (a) the Institute of Chartered Accountants in England and Wales;
- (b) Institute of Chartered Accountants of Scotland;
- (c) Institute of Chartered Accountants in Ireland;
- (d) Association of Chartered Certified Accountants;
- (e) Association of Authorised Public Accountants;
- (f) Association of Accounting Technicians;
- (g) Association of International Accountants;
- (h) Chartered Institute of Management Accountants;
- (i) Institute of Chartered Secretaries and Administrators. (Applies to financial years ending on or after 30 January 2004.)

An individual, body corporate or firm may be appointed as a reporting accountant.

The reporting accountant must be independent, for example, that they cannot be an officer or employee of the company.

There are specific rules for the Chartered Institute of Management Accountants (CIMA) where members are not allowed to state that they have "audited" a set of accounts or "carried out an audit". Care must be taken never to refer to the checking or verification of accounts as an "audit".