

14 November 2018

Chief Executive

*Michael Gage*

Member of Council

*Paul H. Wilson*

ICAEW President

*Paul H. Wilson*

Given under the common seal of  
The Institute of Chartered Accountants in England and Wales

Membership number: 1300714

is entitled to engage in Public Practice as a Chartered Accountant  
Given under the hand of the Chief Executive of  
The Institute of Chartered Accountants in England and Wales

Andrew Ian Charters ACA

This is to certify that



# *Practising Certificate*

