Overview

This discovery pack has been created to give you an in-depth understanding of what is involved in studying the Foundation Programme qualification. Whether you are looking to progress your own career or looking to develop your team, the Foundation Programme offers the first step to becoming qualified.

The pack is divided into six sections:

**Introduction**
The introduction tells you, at a glance, what the programme involves. It provides key details such as entry requirements, ways to study, content and benefits of the programme.

**The short syllabus**
The short syllabus provides more details about the programme: key features and qualification structure.

**Study text sample**
We have included a sample from the study text to give you a taster of the subject matter and format of the material that we provide to support your learning.

**Sample exam paper**
An exam paper adapted from the November 2018 session is included in this pack. This will give you an accurate example of what could be asked in the exam and how it is structured.

**Tuition support**
We recommend our students take tuition and we have a number of partners who are registered to provide tuition in person and through distance learning. We provide the options for students.

**How to register**
The final section of this pack explains how you can register for the Foundation Programme.
Foundation Programme
The first step in your journey towards becoming chartered

Experience/qualifications: No previous experience required
Ways to study: Tuition from one of our registered providers is highly recommended, but you can also self-study using the text
Support: We provide a study text in PDF and an online interactive version, and support resources such as examiner’s reports and past papers. Students are also very welcome at Institute events.
Dates: Register anytime, exams are in June and November
Web: icsa.org.uk/discoverfoundation

The Foundation Programme provides a broad introduction to businesses, how they are governed, maintained and financially managed, and the laws to which they must adhere.

Students without a background in law, finance or governance start with the Foundation Programme set at Level 4 (equivalent to first year undergraduate level) to learn the key knowledge and skills to prepare you for studying Part One of the Chartered Governance Qualifying Programme.

Content
The qualification takes 150 - 200 hours’ study time over six to nine months and consists of four modules. Assessment is by a single exam which is offered twice a year in June and November. The content underpins the knowledge required for the Chartered Governance Qualifying Programme and paves your way to becoming chartered. The four modules are:

- Introducing the Business Environment
- Introduction to Corporate and Business Law
- Principals of Company Compliance and Administration
- Introduction to Finance and Accounting

Benefits
You will gain a better understanding of:

- how businesses are organised and run and how the external environment affects business activities;
- the fundamentals of corporate and business (commercial) law and the legal framework within which businesses operate;
- legal, ownership and management structures for companies, how companies are incorporated and routine company compliance and governance obligations; and
- the basics of bookkeeping and how to understand the components of financial documentation as well as the principles of financial decision making.
Key features

The Foundation Programme:
- is aimed at individuals wishing to achieve Chartered professional status with the Institute or those wishing to pursue roles/careers in company secretarial, governance, risk and compliance-related fields
- is a Level 4 programme – set at first-year undergraduate level contains four compulsory modules
- is an open-entry programme, with no prior qualifications required, and is suitable for individuals who do not meet the eligibility criteria for Part One entry on to the Chartered Governance Qualifying Programme (see the website for further information on entry requirements – www.icsa.org.uk)
- is externally assessed – we will set and mark the assessment
- is assessed twice a year – in June and November
- is graded at Pass (P), Merit (M) and Distinction (D) – students whose level of achievement is below Pass will be classified as Fail A, Fail B, Fail C or Fail D, depending on the number of marks achieved.

Prior knowledge, skills and understanding
No prior knowledge, skills or understanding are necessary. There are no formal entry requirements and You do not need to achieve any other qualifications before registering for the Foundation Programme. the qualifications are suitable for non-degree holders, although it is recommended to be working in a relevant occupation.

Assessment
The programme is externally assessed via one closed-book examination that will cover content from all the modules in this syllabus. The examination is set and marked by us and the pass mark is 50%.

The examination provides independent assessed evidence of learning. It also enables you to demonstrate the range of transferable skills you have developed throughout your programme of study by requiring you to apply your knowledge in unfamiliar contexts.
The Chartered Governance Qualifying Programme

The path to becoming Chartered begins with the Foundation Programme. It is the first step to a career as a governance professional or company secretary.

Once the Foundation Programme has been completed, the next step is to begin the Chartered Governance Qualifying Programme. The programme covers seven modules over two levels. Students begin at Part One set at Level 6, equivalent to first year undergraduate level and completes their learning at Part Two set at Level 7, equivalent to postgraduate degree level.

By completing the Chartered Governance Qualifying Programme it shows that you have the knowledge, skills and experience to take on a job with significant and wide-ranging responsibilities.

Once you complete the Chartered Governance Qualifying Programme, you become a graduate member of the Institute and begin working towards the experience requirement of full Chartered membership.

Find out more about the membership journey at icsa.org.uk/join-us
Qualification structure

Foundation Programme

This qualification comprises four modules and is assessed via one 3-hour (with 15 minutes’ reading time) closed-book examination which is set and marked by us. Students must pass this examination to be awarded the qualification. The pass mark is 50%.

<table>
<thead>
<tr>
<th>Module number</th>
<th>Module title</th>
<th>Total hours study time</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>F1</td>
<td>Introducing the Business Environment</td>
<td>20</td>
<td>This module provides an overview of how organisations are structured and managed, and how the external environment affects business activities and influences decision making.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>The module will explore how organisations are categorised according to the economic sector they operate in and the size and scope of the organisation.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>It will then look at some of the different types of legal ownership structures available to organisations, the objectives that might be pursued, and how organisations structure and manage the workforce to help them achieve their objectives.</td>
</tr>
<tr>
<td>F2</td>
<td>Introduction to Law</td>
<td>70</td>
<td>This module introduces business law, including its purposes, administration and sources.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Understanding the law is vital but, in order to fully understand the law, it is important to understand where laws come from, the different types of laws that exist (and how they interrelate), and how the law is administered and applied.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>It is also important to be able to identify which areas of the law are most applicable to businesses.</td>
</tr>
<tr>
<td>Course Code</td>
<td>Course Title</td>
<td>Credits</td>
<td>Description</td>
</tr>
<tr>
<td>-------------</td>
<td>--------------------------------------------------</td>
<td>---------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>F3</td>
<td>Principles of Compliance and Company Administration</td>
<td>50</td>
<td>The aim of this module is to understand the historical origins of modern company law and introduce the legal process that has to be followed to create a corporate entity or company (known as incorporation). It also covers the administration side of incorporation and the obligation for companies to be transparent when providing information about their activities and financial status. It then covers the organisational structure of companies. The module explores the routine compliance obligations placed on companies, directors and shareholders, many of which are delegated to the company secretary or governance professional.</td>
</tr>
<tr>
<td>F4</td>
<td>Introduction to Finance and Accounting</td>
<td>60</td>
<td>This module introduces the components of financial documentation and the principles of financial decision making. It provides an overview of basic accounting terms and concepts and examines the importance of financial reporting. The module then covers how financial statements and reports can be analysed to help inform the decision-making activities of both internal and external stakeholders, such as management and investors.</td>
</tr>
</tbody>
</table>

**Total hours** 200
Foundation Programme

Doug Armour, Santhie Goundar, Kelly Padwick and Lee Roach

ICSA Study Text

ICSA
The Governance Institute
Chapter one

Introducing organisations

CONTENTS
1. Introduction
2. Sectors of business activity
3. Organisational size and scope
4. Legal ownership structures
5. Organisational objectives
6. Vision, mission and values
7. Organisational structures
8. Managing an organisation – the board of directors

1 Introduction

An organisation is a complex machine, with no two the same, and whilst we can draw many similarities from different organisations and categorise them, each have their own unique set of needs and objectives. The purpose of this chapter is to understand the economic sectors in which organisations operate and their ‘shape’ in terms of size, scope and legal ownership. We will then look at the objectives that organisations might pursue and how they can structure and manage the organisation, including its workforce, to achieve those objectives.

2 Sectors of business activity

The economic activity of a nation can be divided into three sectors: primary, secondary and tertiary. It is within one of these three sectors that all organisations within that economy operates and each sector represents the type of economic activity organisations are engaged in. The sectors form a continuum that represents increasing distance of raw materials from the earth. It starts with sourcing raw materials (primary) through manufacture (secondary) to providing finished goods and services (tertiary).
Examples of activity within each sector include:

- **Primary** – extraction and harvesting of natural products from the earth (e.g. farming, fishing, mining and forestry).
- **Secondary** – manufacturing goods from raw materials, such as making plastics from oil and building/constructing and assembling products such as houses and roads.
- **Tertiary** – organisations that provide services (e.g. banks and other financial institutions, retail and sales businesses, transport and distribution, restaurants, leisure and tourism).

Although most economic models divide the economy into only three sectors, some models divide it into four or five sectors. The quaternary and quinary sectors represent activities that are closely linked to the activities of the tertiary sector, as follows.

- **Quaternary** – also known as ‘the knowledge economy’, representing organisations involved in intellectual services linked to technological innovation (e.g. scientific research and information technology).
- **Quinary** – representing the highest-level decision makers in an economy or society (e.g. the top executives/officials in government, universities, not-for-profit organisations, media, police and fire services). Some economists also classify domestic activities such as childcare and housekeeping as quinary sector activities as they contribute to the economy by providing a service for free that would have otherwise had to have been paid for.

### 3 Organisational size and scope

Different countries have different criteria for categorising organisations in terms of size, but number of staff and turnover are often used as the main defining criteria. Micro, small, medium and large enterprises are the four main categories used to describe organisational size and whilst there is no generally accepted formula that is used by everyone, a rough guide to categorising according to number of employees is as follows:

- **Micro** – 0–9 employees
- **Small** – 10–49 employees
- **Medium** – 50–249 employees
- **Large** – 250+ employees

Categorising organisations according to size helps to inform government policy, such as tax rates for businesses and eligibility criteria for subsidies. It is also a useful measure when analysing the impact of different types of business on the economy. In the UK and European Union (EU), **micro, small- and medium-sized enterprises (SMEs)** make up around 99% of all businesses, so they are an important part of the economy.

However, defining organisations according to size can be problematic as a general measure, as the criteria for categorising size varies so widely. Depending on which definition is followed, an SME can have between 0 and 500 employees.
employees and turnover of between £6.5 million and £50 million. Different
departments of the UK Government define organisation size according to
different parameters and for different purposes, so it is good to be mindful of
this fact when looking at published information relating to organisation size.

Stop and Think 1.1
How many employees does your organisation have? Look up some
different definitions of organisation size – does this affect the category
your organisation is placed into?

4 Legal ownership structures

Different organisations are set up to do different things for different sectors of
business. Most fall under one of the three main sectors of the economy – public,
private and the voluntary sector.

This section looks at the purpose of these different types of organisation, how
they are controlled, financed and what they produce and provide.

4.1 Private sector organisations

The private sector consists of organisations that are owned and run by private
individuals. These are not under direct government control and are run with
the intention of generating a profit for the owners of the business. Examples of
private sector organisations include:

◆ Sole traders (also known as sole proprietors)
◆ Partnerships
◆ Limited companies
◆ Parent and subsidiary
◆ Unincorporated association
◆ Cooperatives.

Sole traders

This is a business that is owned by one, self-employed, individual who may or
may not employ other staff on a full- or part-time basis. Often financed using
the owner's personal funds (and sometimes topped up with borrowed funds,
e.g. a bank loan), any profits made accrue to the owner. The owner will often
reinvest a significant proportion of these profits back into the business, which
can help to ease any debts that the business may have accumulated (e.g.
paying off a previous bank loan). Whilst being eligible to receive all the profits
is definitely an advantage for the owner, one significant disadvantage is that if
the business makes any losses, the sole trader is personally responsible for them.
Since this type of business does not have a separate legal personality, the owner has unlimited personal liability for its debts and liabilities. This means that the owner’s personal assets can be seized to pay off any debts.

separate legal
personality

The company is set up as a
legal ‘person’ to delineate the actions of company from that of its owners.

unlimited personal
liability

The owner of the business is personally responsible for any debts and liabilities accrued by the business.
Part one
Introducing the business environment

if they do not have funds from the business available to settle them. Despite being personally liable, there are more sole traders in the UK than any other business type because of the ease with which the business can legally be established. They are attractive as they have fewer document filing requirements as compared to other, larger, businesses and afford privacy for the individual as the accounts for the business are not publicly available.

Partnerships
A partnership is established when two or more individuals combine money, resources and skills to operate and manage a business and share in the profits and losses of that business. A partnership is defined by the Partnership Act 1890 as ‘the relation which subsists between persons carrying on a business with a view to profit’. The benefits of partnerships is that they are easy to establish and combine the skills and resources of the partners involved. There are various partnership arrangements to choose from; we will cover general, limited liability and limited partnerships, below.

In a general partnership the owners have unlimited personal liability jointly and severally for any losses and liabilities incurred by the business. This means that each individual owner is personally liable for the whole debt and can have their personal assets seized to settle it. Other partnership arrangements involve having a written, legal arrangement in place which limits the liability of partners in the business. This may involve agreeing to share liabilities and losses or one or more partners having limited liability for losses. Similar to a sole trader, general partnerships benefit from non-public disclosure of the accounts of the business, affording privacy for the partners.

A limited liability partnership (LLP) is popular with businesses that carry out a trade or profession and is often the preferred legal structure of professional firms such as accountancy, law and architecture firms. In the event of one partner being sued for misconduct or negligence (e.g. malpractice) the assets of the other partners are not put at risk.

A limited partnership (LP) combines the principles of a general partnership and a limited liability partnership. It involves having a least one general partner who has unlimited personal liability for the debts of the business and one or more partners with limited liability who are only liable for what they have invested in the business. In this arrangement, the general partner is involved in the day-to-day management of the business while the limited partners (also known as silent partners) are not. The limited partners can only have the privilege of limited liability if they are not involved in the day-to-day management of the business.

The law surrounding partnership arrangements varies between different jurisdictions, so individuals wishing to set up a partnership should seek legal advice before entering into such an agreement.

Limited companies
According to law, a company is a corporate association with its own legal identity that is separate from that of its owners. In essence, the company is set
up as a ‘legal person’ in its own right. This means that company property and assets belong to the company and not its members (the shareholders), but the personal assets of the members do not usually belong to the company. Having a separate legal identity means that if the company goes into **insolvency**, the company is liable for its debts and each member is only liable for the amount they originally invested in the business. The shareholders delegate the responsibility of the day-to-day running of the company to the board of directors, who act on the shareholders’ behalf in this capacity.

These companies have undergone the process of incorporation – the process by which a new or existing business registers as a limited company. They are limited by shares or guarantee.

A **company limited by shares** involves the shareholders having a right to share in the profits a business makes through dividends and also having the right to vote. The amount they receive depends on how much they have invested, meaning the more they have invested, the larger the dividend they receive. In a public limited company (plc), shares can be offered to the general public and traded on the stock exchange, whereas in a private limited company, they cannot.

In a **company limited by guarantee** there are no shares and the company is owned by the members (known as guarantors) instead of shareholders. Guarantors often appoint themselves as directors and must guarantee to contribute a fixed sum of money in the event of the **winding up** of the company. These private companies limited by guarantee are usually non-profit businesses and charitable organisations and surplus income is commonly used to further the non-profit or charitable aims of the business, rather than being distributed to the owners as personal income in dividends.

**Parent and subsidiary**

A subsidiary company is a company owned or controlled by another company, referred to as the ‘parent’ or ‘holding’ company. Generally, the parent will own 50% or more of the subsidiary but remains a legally separate entity. Companies might form or purchase subsidiaries for expanding business operations or to spread the risk of liability when engaging in new lines of business.

**Unincorporated association**

An unincorporated association is an organisation set up through an agreement between a group of people who come together for a reason other than to make a profit (e.g. a voluntary group or a sports club). This type of association does not need to be registered with Companies House (hence the term unincorporated) and it doesn’t cost anything to set one up, however individual members are personally responsible for any debts and contractual obligations.

**Co-operatives**

A co-operative is an organisation owned and run by its members, which can be, for example, the employees, the customers, local residents or suppliers. They are not run for the benefit of the shareholders and operate in the interests of the members, who have an equal say in how the business is run and decide how
Foundation Programme

Adapted from the November 2018 exam paper

Section A

Answer all the questions in this section.
Continue your answers on the continuation sheets at the back of the booklet, if necessary.

1. An organisation may use a SWOT analysis to understand the interconnection between its internal and external environment.

Is this true or false? (Tick one box only)

☐ True
☐ False

(1 mark)

2. What is a UK Act of Parliament?

(1 mark)

3. A company's Certificate of Incorporation states its registered company name and registered company number.

Name one other item of information about the company that appears on the Certificate.

(1 mark)

4. List two potential uses of vision and mission statements inside an organisation.

(2 marks)

5. State two situations in a court when a jury is not used.

(2 marks)

6. What is profit?

(1 mark)

7. List three significant areas of company law that are EU-derived or exist in their current form in order to comply with EU law.

(3 marks)

8. Information can be filed at Companies House using paper, electronic or web filings methods. Electronic and web filing are quicker and cheaper than posting paper forms.

Give two further reasons why a company might prefer electronic or web filing over paper filing.

(2 marks)

9. List three assumptions under which cost-volume-profit analysis is carried out.

(2 marks)

10. State the minimum notice periods for a general meeting of a private company and an annual general meeting of a public company.

(3 marks)

11. List two ways law provides flexibility to businesses.

(2 marks)
12. State the definition of a primary stakeholder in a business. (1 mark)

13. What is statute law? (1 mark)

14. State four of the items that must be recorded on a people with significant control (PSC) register if a Relevant Legal Entity is identified. (4 marks)

15. List four cost accounting methods. (4 marks)

16. Explain the phrase ‘Statutory Interpretation’. (4 marks)

Section B

Answer all the questions in this section. Continue your answers on the continuation sheets at the back of the booklet, if necessary.

17. In the context of EU legislation, explain what a directive is. (6 marks)

18. Below is a company’s summarised income statement.

<table>
<thead>
<tr>
<th></th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>1,250,865</td>
</tr>
<tr>
<td>Cost of sales</td>
<td>(881,734)</td>
</tr>
<tr>
<td><strong>Gross profit</strong></td>
<td>369,131</td>
</tr>
<tr>
<td>Operating expenses</td>
<td>(98,868)</td>
</tr>
<tr>
<td><strong>Operating profit</strong></td>
<td>270,263</td>
</tr>
<tr>
<td>Financing costs</td>
<td>(69,500)</td>
</tr>
<tr>
<td><strong>Net profit</strong></td>
<td>200,763</td>
</tr>
</tbody>
</table>

Showing your workings, calculate the following to one decimal place:

- Gross profit margin %
- Operating profit margin %
- Net profit margin %

19. Explain the purpose of having non-executive directors (NEDs) on a board. (6 marks)

20. Referring to advice from the National Cyber Security Centre, explain how a business can try to protect itself from cyber-crime. (6 marks)

21. Explain how to make formal directors’ meetings effective. (6 marks)

22. Complete the missing entries in the following trial balance extract. (6 marks)

TOTAL FOR SECTION A = 34 MARKS

TOTAL FOR SECTION B = 36 MARKS
Section C

Answer all the questions in this section.
Continue your answers on the continuation sheets at the back of the booklet, if necessary.

23. Courts are an integral component in the administration of criminal law. Compare and contrast courts with a first instance jurisdiction and courts with an appellate jurisdiction. (10 marks)

24. Krios plc ('Krios') is looking to raise finance for a large capital expenditure purchase, and seeks to fund this through a mixture of debt and equity. The company proposes to issue £500,000 of bonds with a 6% coupon rate, plus equity of £1,500,000 with a 4% dividend yield.

One of the key performance indicators the company’s management has set for any proposed financing arrangements is a weighted average cost of capital (WACC) of between 3.5% and 4.5% to make the proposition financially attractive to investors. The WACC for this financing arrangement is 4.5%, calculated as follows:

\[
WACC = \frac{(\text{total debt} \times \text{cost of debt}) + (\text{total equity} \times \text{cost of equity})}{(\text{total debt} + \text{total equity})}
\]

\[
= \frac{((£500,000 \times 6\%) + (£1,500,000 \times 4\%))}{(£500,000 + £1,500,000)}
\]

\[
= \frac{(30,000 + 60,000)}{2,000,000} = 0.045 = 4.5\%
\]

Krios is considered to be a highly geared company, with a gearing of 50% as indicated by its current statement of financial position using information provided from the company's management accounts:

<table>
<thead>
<tr>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Non-current assets</strong></td>
</tr>
<tr>
<td>Property, plant and equipment</td>
</tr>
<tr>
<td>Investments</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
</tr>
<tr>
<td>Inventories</td>
</tr>
<tr>
<td>Trade receivables</td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td><strong>Current liabilities</strong></td>
</tr>
<tr>
<td>Trade payables</td>
</tr>
<tr>
<td>Other creditors</td>
</tr>
<tr>
<td>Current bank loan (due &lt;1yr)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td><strong>Non-current liabilities</strong></td>
</tr>
<tr>
<td>Long-term bank loan (due &gt;1yr)</td>
</tr>
<tr>
<td>Bonds and other debt finance</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td><strong>Net assets</strong></td>
</tr>
<tr>
<td><strong>Equity</strong></td>
</tr>
<tr>
<td>Ordinary share capital</td>
</tr>
<tr>
<td>Share premium account</td>
</tr>
<tr>
<td>Profit and loss account</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

**Shareholders’ funds** 4,500,000
The gearing of 50% was calculated by dividing the company’s total bank loans of £2,250,000 by the total equity of £4,500,000.

If the financing arrangement is taken up in full, the company’s gearing will be 45.8%, calculated as follows:

\[
\text{Gearing \%} = \left( \frac{\text{debt} \div \text{equity}}{100} \right) \\
= \left( \frac{2,250,000 + 500,000}{4,500,000 + 1,500,000} \right) \\
= \frac{2,750,000}{6,000,000} = 45.8\%
\]

Discuss how attractive the financing arrangement proposed by Krios might be to investors based on the information above.

25. Nina is a senior manager in Kestrels Ltd (‘Kestrels’), a large private company that manufactures and sells components for the motor industry. Over the years of her employment she has built up a large shareholding in the company through employee share schemes. Her sister also works for the company.

Nina has been approached by one of Kestrels’ customers, Swallows Ltd (‘Swallows’), with an invitation to join their board as an executive director. Nina has used the Companies Act 2006 to find out what her duties would be as a director and has some concerns. The contract that Kestrels has with Swallows is a major source of revenue for the company. Because of this, and her current links to Kestrels, Nina is unsure on whether she should accept the job offer and leave Kestrels.

Discuss how the key duties that Nina would have as a director of Swallows might impact her decision on whether to accept the job offer.

---

**Dr** | **Cr**  
--- | ---  
Sales revenue | £67,850  
Total expenses | £43,000  
Trade receivables |  
Trade payables | £11,150  
Cash | £15,500  
Drawings | £39,750  
Opening capital |  
**TOTALS** | £121,500

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\[
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= \frac{2,750,000}{6,000,000} = 45.8\%
\]

Discuss how attractive the financing arrangement proposed by Krios might be to investors based on the information above.

(10 marks)

Nina is a senior manager in Kestrels Ltd (‘Kestrels’), a large private company that manufactures and sells components for the motor industry. Over the years of her employment she has built up a large shareholding in the company through employee share schemes. Her sister also works for the company.

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Discuss how the key duties that Nina would have as a director of Swallows might impact her decision on whether to accept the job offer.

(10 marks)
## Tuition partners

The Foundation Programme can be studied independently, or with the support of a tuition partner. Our partners provide tuition through face-to-face and online/distance learning. Our recommended tuition partners, denoted by 'R', are required to regularly demonstrate that they meet the Institute's expectations with regards to enrolment and exam performance.

<table>
<thead>
<tr>
<th>Registered partners</th>
<th>Face-to-face</th>
<th>Online</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>UK</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Campbell’s College R</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td><strong>Bahrain</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bahrain Institute of Banking and Finance</td>
<td>Y</td>
<td>N</td>
</tr>
<tr>
<td><strong>British Virgin Islands</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Services Institute at H Lavity Stoutt Community College</td>
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<tr>
<td><strong>Channel Islands</strong></td>
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<td><strong>Mauritius</strong></td>
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<td>Belstar Training Centre</td>
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<td>Sagittarius</td>
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<td><strong>United Arab Emirates</strong></td>
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<tr>
<td>Hawkamah</td>
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</tr>
</tbody>
</table>

Discover more: icsa.org.uk/rtp
HOW TO REGISTER
Applying for the Foundation Programme

To start the Foundation Programme, you first need to register with the institute. To do so, visit icsa.org.uk/discoverfoundation and apply online.

Throughout the process you will be asked to provide your personal details, employment details and where you plan to sit your exam.

On becoming a student with the Institute, you will be asked for your commitment to follow our student rules and regulations and our Code of Professional Ethics and Conduct. These undertakings help to ensure that you observe high professional standards from the very start of your career in governance.

Once your student membership has been confirmed and the Foundation Programme application approved, we recommend students take up tuition to help to achieve the qualification. Students will need to contact the tuition provider directly to register for tuition.
Discover how becoming a qualified governance professional, or training those in your organisation, can help to build your company’s resilience and success.

If you would like more information, or want to talk to someone about your options, contact our Membership team on enquiries@icsa.org.uk or +44 (0)20 7580 4741.