June 2026

Continuing professional development (CPD) exemption guidance

Introduction

As a member of the Internation Federation of Accountants (IFAC), ICAS must comply with IFAC's Internation Education Standard 7 (CPD) (available here). IES7 requires ICAS to ensure that our members "*undertake and record relevant CPD that develops and maintains processional competence necessary to perform their role*".

As detailed in Regulation 2.1 of ICAS' CPD Regulations (published on ICAS website here), "*each Member shall undertake appropriate CPD* ***unless exempt***" (emphasis added).

The purpose of this guidance is to provide more information to members on CPD exemptions.

Who is exempt?

It is important to approach this question with the understanding that all members must undertake appropriate CPD unless they are exempt (i.e. the default position is that CPD is required). As explained below, it is each member's duty to carefully consider whether they are exempt from the CPD requirements, recognising that their exemption status may change over time.

Retired members

The main category of members exempt from CPD is members who are retired. It is important to understand what is meant by 'retired' for the purposes of CPD, bearing in mind that the definition for CPD is different to the definition used for payment of membership subscriptions.

A member will only be exempt from the CPD requirements on the basis of retirement if they are:

- Not performing any activity which relies on their skills as a CA.
- Not performing any activity where others rely or could reasonably be expected to rely on the member's skills as a CA.
- Not holding themselves out to be a CA in performing any activity.
- Not performing any activity which has a possibility of causing damage to the reputation of ICAS if the member did not have the competence to perform the activity.
- Not directors of a limited company (whether or not it provides accountancy or related services).

In contrast to the position applied for membership subscriptions, the absence of payment for services is not relevant for the CPD requirements. This is because any provision of services by a member comes with a reasonable expectation that the individual providing the services does so with appropriate professional competence, which requires maintaining and updating knowledge.

Further clarity of the CPD requirements is provided as follows:

Non-executive appointments

A member with non-executive director appointments is not considered to be fully retired for the purposes of the ICAS CPD scheme. Members holding such appointments are expected to keep up to date with any issues impacting their role, including changes in corporate governance or company law.

Charity work

A member assisting a charity will not be retired for CPD purposes unless their assistance meets the five bullet points listed above. Therefore, to rely on the CPD exemption when assisting a charity, a member would need be satisfied that their work does not rely on their CA qualification, e.g. a member volunteering behind the counter at a charity shop, even if this involves counting the money received by the shop.

For the avoidance of doubt, members will not be retired for CPD purposes if they are the treasurer of a charity, or they prepare its accounts (regardless of whether the role is paid or unpaid). Similarly, members will not be retired for CPD purposes if they are undertaking independent examinations of charities.

Exemptions for non-retired members

Members who are not retired may still be exempt from the CPD requirements, if they are not working (satisfying the five bullet points above), if they fall within one of the following categories:

- Unemployed
- Career break
- Maternity / paternity leave
- Long-term sickness absence
- Full-time carer

Members in these categories will not be required to undertake CPD (although they may still choose to do so if they see a benefit in it) . However:

(i) ICAS' CPD year runs annually, with an expectation that appropriate CPD will be undertaken for the proportion of the year in which a member was working (e.g. if a member starts maternity leave in October, ICAS will expect them to be able to demonstrate CPD for the first nine months of the year).

(ii) Following or immediately preceding a return to work, members must undertake sufficient CPD to ensure that their knowledge is refreshed and up-to-date.

Members should note that this exemption does not apply to Responsible Individuals (RI) in audit.

Any member who is uncertain over their need to undertake CPD should contact ICAS at the earliest opportunity to clarify the position (connect@icas.com)

Exemption process

Prior to June 2026, members could only be exempt from the CPD requirements if they had formally been granted an exemption by ICAS.

Following a review, the process changed to allow members to 'self-assess' their need to undertake CPD on an ongoing basis, with no requirement for ICAS to formally grant an exemption. This means that members are expected to assess for themselves whether they meet the exemption criteria, rather than applying to ICAS for an exemption.

This process provides for greater flexibility, recognising that changing circumstances may impact a member's need to undertake CPD over a period of time.

CPD sample

Members who assess that they are exempt from CPD may be included by ICAS in the annual CPD sample. Such members will be expected to demonstrate to ICAS' satisfaction that they meet the exemption criteria listed in this guidance.

If this exercise reveals that a member has incorrectly assessed themselves as being exempt from CPD, ICAS will consider whether formal regulatory / disciplinary action is required in response. It is therefore very important that members carefully consider their CPD status on an ongoing basis.

Undertaking CPD

Information on ICAS' CPD requirements, and the resources provided by ICAS to support CPD, is available on the ICAS website here and here.

Further information

Please contact ICAS for further information on the contents of this guidance: connect@icas.com

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