



CPD RECORD: VOLUNTEER SORP ACCOUNTS EXAMPLE

As part of your Annual Return, ICAS ask you to self-certify that you have met your CPD requirements for that year through undertaking 'The ICAS Professional Development Process'. This process is something that you will probably be doing to some extent anyway, either mentally or as part of your organisation's annual performance review process.

If selected for monitoring purposes, you will be asked to send in your CPD record for review by ICAS. Your CPD record can be in any format but we recommend this pro-forma CPD planning and recording document to help you plan your CPD activities and record your progression through ICAS' Professional Development Process. A copy of this document is also available from the ICAS website [here](#)

Personal Details

Full Name: Mr Penny	Membership ID: MXXXXX
CPD YEAR :2025	

STEP 1- Define current and future role(s)

What is expected of you in your current role?

You may like to consider the expectations being placed upon you by employers, clients, colleagues, regulators and the public, and your ethical obligations to them. Consideration can be given to your future career options and goals.

I retired from being partner in a sizeable accounting practice two years ago. I conduct the bookkeeping, payroll and SORP accounts for three charities (I am not the trustee on these charities) – I use the resources available at my old firm to do this. This work is done personally on a pro bono basis and not for remuneration.

STEP 2 – Decide on your training and development needs

What skills and knowledge do you need to maintain or develop to meet these expectations and what training gaps have you identified as a result? This could include personal as well as technical skills, especially if you manage others.

You are encouraged to carry out this assessment at the start of the year but this assessment is expected to be ongoing to take into account any changes in role, organisation or business environment.

I need to know how to use the accounting software for book-keeping and payroll, know HMRC PAYE & National Insurance requirements and keep up to date with the charity affairs. I also need to be up to date with the Charity SORP and its requirements. The charities are audited by firms of external auditors.

You are required to keep a copy of this record for three years.

STEP 3- Identifying CPD activities

How will you address your development needs? You are encouraged to use this section of the record to diary or list the CPD activities you are aiming to undertake throughout the year.

A wide range of activities can be recognised for CPD purposes and is recommended. If you can identify a meaningful learning outcome from a particular activity then it will be valid for CPD purposes

Attendance at meetings, keeping on top of accounting software changes and HMRC changes. Keeping on top of SORP accounting. Meeting with the auditors.

STEP 4 – Reflect and Record

This section of the record should be used to record when you have undertaken a CPD activity.

For each activity, what were the key learning points? How have you applied them? How do they address your needs listed in Step 2?

- *I kept up to date with the charity affairs via regular meetings at the charity: it meant I could account for transactions appropriately*
- *SORP accounting requirements: I kept up to date via researching the charity section of ICAS website the regulator website, and meeting with the auditors*
- *I talked through the accounting software changes with ex-colleagues and did some online training through the software website*
- *I kept up to date with payroll requirements though discussions with my ex-colleagues and using the tax resources on ICAS website*
- *I watched a HMRC webinar on payroll changes for 2025/26 on website*

In summary, what were the most important things you learned last year? What were the tangible outcomes of these for your business?

- *Keeping up to date with the SORP meant I produced good sets of accounts with minimal changes following the audits*
- *I learned there are impending changes to the charity SORP*