



## CPD RECORD: VOLUNTARY BOOKKEEPER & PAYROLL 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: <b>Mr Simon</b>	Membership ID: <b>MXXXXX</b>
CPD YEAR : <b>2025</b>	

### 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 am retired but conduct the bookkeeping and payroll for a significant incorporated local charity (I am not the trustee) – the year-end accounts and audit work for the charity are done by a local accountancy firm – I do not get paid for this work.*

### 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 accountancy software for bookkeeping and payroll (8 employees), know HMRC PAYE and National Insurance requirements and keep up to date with the club and charity affairs. I don't need to be aware of SORP accounting as this is done by the accountancy firm.*

*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 accountancy software changes and HMRC changes.*

### 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 club and charity affairs via regular meetings: it meant I could account for transactions appropriately*
- *I kept up to date with the accountancy software I am using their online training and updates :I continued to research and check HMRC and ICAS website: I kept up to date with payroll requirements*

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

*I have covered this in my answer above*