



CPD RECORD

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: Ted Tax Specialist	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 am the tax manager in a medium sized CA firm and am responsible for overseeing the tax department. I am expected to provide specialist tax advice to the client base. The client base is predominantly owner managed businesses in different industries with a diversity of tax needs. The firm also acts for a number of trusts and estates.

The tax department staff expect me to be able to answer technical questions and provide guidance and support to them as they complete their tasks.

Clients will contact me regularly to ask for advice which means I have to stay up to date to ensure I can answer these queries promptly and correctly.

I also need to keep abreast of any accounting updates and changes.

As a CA, I'm expected to work ethically and with integrity, and to be seen to be doing the right thing.

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.

My role is very technical, therefore I need to make sure I stay up to date with developments in all areas of taxation.

In addition, I am responsible for ensuring the tax team are appropriately trained and motivated and up to date with their own tax understanding

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

Courses:

12 April 2025: Topical Tax Planning Tips for Accountants in Practice (face to face course by external provider)

15 May 2025: Trusts and Estates Annual Refresher (face to face course by external provider)

16 May 2025: Spring Tax Update (face to face course by external provider)

Webinars:

30 April 2025: VAT – Property & Construction

June 2025: AML updates

Nov 2025: MTD updates

Other CPD activity involves reading CA magazine, Taxation, HMRC website, ICAS website and other technical and business material to ensure knowledge stays up to date. We also subscribe to an online tax update service and I review all updates as they are received and circulate to staff. I read the ethics area of the ICAS website to ensure I'm keeping up to date with changes and reflecting on how ethical issues could arise with tax clients.

I attend monthly in-house accounting updates to keep up to date with accounting changes.

I am also on the ICAS Owner Managed Business Taxes Committee, which meets three times a year. The benefits of this involvement include technical networking opportunities, keeping abreast of forthcoming changes and meetings with HMRC on behalf of ICAS.

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?

Courses:

12 April 2025: Topical Tax Planning Tips for Accountants in Practice (face to face course by external provider)

A useful update with several areas to consider that could be relevant to our client base.

15 May 2025: Trusts and Estates Annual Refresher (face to face course by external provider)

Provided a useful update particularly in relation to Trusts and IHT requirements

16 May 2025: Spring Tax Update (face to face course by external provider)

Provided a useful update. Various changes taking place over next few years so good to be aware and think about impact on clients and how I can ensure the team all receive adequate training.

Webinars :

30 April 2025: VAT – Property & Construction

This is an area that I have had relatively little experience of for several years and the webinar provided a useful refresher.

15 June 2025: AML

Helpful refresh on the legislation and what we need to consider when working on client files.

17 Nov 25: MTD Updates

Necessary update as will impact sole trader and landlord clients and I need to ensure we are working together on this

Reading:

Regularly read the CA magazine, Taxation, HMRC agent updates, tax updates on ICAS website. Read the updated PCRT and PCRT helpsheets issued during the year.

Meetings:

Attended monthly in-house accounting updates to keep up with accounting updates and business issues that are affecting clients.

Attended 3 Owner Managed Business Taxes committee meetings to discuss the tax landscape and upcoming changes.



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

Ensuring my technical knowledge is up to date to allow me to provide clients with appropriate advice while thinking about the ethical considerations with clients Also making sure that I am up to date with AML requirements and what to look out for.