

CPD Policy



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Associated regulations and policies

<i>AAT Regulations 2025</i>
<i>Licensing Regulations</i>
<i>Membership policy</i>
<i>Reinstatement policy</i>
<i>Code of Professional Ethics</i>
<i>Disciplinary Regulations</i>

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1. Introduction

- 1.1 This policy outlines AAT's requirements for Continuing Professional Development (*CPD*), which all *members* must meet to maintain professional competence and uphold public trust.
- 1.2 AAT's outputs-based approach to *CPD* encourages *members* to reflect on their learning needs, undertake relevant development, and apply their learning to professional practice.
- 1.3 The policy applies to all membership categories and supports members with tools and guidance to help them meet their *CPD* obligations.

2. Scope and applicability

- 2.1 All AAT *associate bookkeeping members (AATQB)*, *full members (MAAT)*, *fellow members (FMAAT)* and *affiliates* must comply with AAT's *CPD* requirements, as set out in this policy. *Members* must undertake *CPD* to ensure that they remain competent for the work that they do and to meet their career aspirations, whether their work is of an accounting/financial nature or not. Those *members* holding a *licence* in accordance with the *Licensing Regulations* must undertake appropriate *CPD* in order to maintain their *licence*.

3. Purpose and objectives

- 3.1 The purpose of this policy is to ensure that all AAT *members* maintain professional competence and uphold public trust through ongoing learning and development. *CPD* is a mandatory requirement for all *members*, regardless of whether their work is directly related to accounting or finance.

4. Terms and definitions

- 4.1 The words and phrases set out in the following table only have the meanings set opposite them for the purpose of our regulations and policies as published by AAT from time to time in force.

Words	Meaning
<i>affiliate</i>	An individual Registered under the <i>AAT Regulations</i> who holds an AAT qualification but has not yet acquired the necessary work experience competencies for full membership.
<i>applicant</i>	An individual applying for entry to the <i>Register</i> under <i>AAT's Regulations</i> or for a <i>licence</i> under the <i>Licensing Regulations</i> .
<i>associate</i>	An individual who has satisfied the requirements for associate membership of AAT and Registered as an <i>associate member</i> under Regulation 9 of the <i>AAT Regulations</i> .
<i>CPD</i>	Continuing Professional Development
<i>fellow member</i>	A <i>member</i> who has satisfied the requirements for fellow membership of AAT and is Registered as a <i>fellow member</i> under Regulation 11 of the <i>AAT Regulations</i> .
<i>full member</i>	A <i>member</i> who has satisfied the requirements for full membership of AAT and is Registered as a <i>full member</i> under Regulation 10 of the <i>AAT Regulations</i> .
<i>licence</i>	A practising <i>licence</i> granted to <i>members</i> to allow them to provide accountancy services and/or bookkeeping services to the public under the <i>Licensing Regulations</i> .
<i>member</i>	A person admitted to the membership of AAT in accordance with the provisions of the <i>AAT Regulations</i> (where the context so permits). This term includes <i>associate members</i> , <i>full members</i> , and <i>fellow members</i> , whether past or present. For the purposes of this policy, the term <i>member</i> also includes <i>affiliates</i> .
<i>Register</i>	The <i>Register</i> of <i>members</i> maintained by AAT under the <i>AAT Regulations</i> .

5. Policy detail

5.1 **All members**

5.1.1 All *members* are personally responsible for their learning and development and must undertake relevant *CPD* at a level that is appropriate to their role and learning needs, while maintaining records of these *CPD* activities and the insight gained from and practical applications of these activities.

5.1.2 To maintain professional competence and uphold the standards expected by AAT, *members* are required to:

- a) assess their learning needs to understand what areas they need to cover and how many hours they need to complete so they can plan their *CPD*
- b) undertake their *CPD* using a range of resources and tools, including, but not limited, to courses, webinars, reading materials, e-learning, and coaching
- c) reassess their learning needs and review their *CPD* on a regular basis to maintain professional competence and continuous compliance with this policy
- d) regularly record their assessment of their learning needs, the *CPD* they have undertaken, and their continuous assessment of their learning needs
- e) make their *CPD* records, as outlined in 5.1.2d) above, available to AAT upon request.

5.1.3 *Members* can access *CPD* guidance via the [AAT website](#) (login required). This guidance includes details of the *CPD* Cycle – a tool which aims to help *members* take a systematic approach to their *CPD* activities – and how to create a *CPD* Record on the AAT Website.

5.1.4 All *members* must retain their *CPD* records for a period of at least five years.

5.2 **Members holding a licence**

5.2.1 *Members* holding an AAT *licence* must regularly review their *CPD*, and keep records of *CPD* activities, with respect to:

- a) areas in which they are licensed to offer services including changes in legislation and relevant business trends
- b) anti-money laundering regulations
- c) practice management
- d) general business skills and awareness.

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- 5.2.2 It is recognised that some licence services may require more *CPD* activity than others. If selected for *CPD* monitoring a *member* must supply either:
- a) evidence of *CPD* activity for each licence service, or
 - b) evidence of *CPD* activity for each tier of licensed services (though AAT retains the right to challenge such submission).
- 5.3 **Members who are also members of another IFAC body**
- 5.3.1 A *member* providing evidence that they hold full or fellow (but not student) membership with another IFAC (International Federation of Accountants) member body can, on being required to submit *CPD* evidence by AAT's monitoring programme, elect to submit *CPD* records which are in compliance with the *CPD* policy of that IFAC body.
- 5.3.2 A *member* holding an AAT *licence* who is also a member of another IFAC body, and who, on being selected for *CPD* monitoring, elects to supply *CPD* records compliant with the *CPD* policy of that IFAC body, must ensure that their *CPD* records also demonstrate compliance with AAT's requirements for licensed members (see above). This may require the undertaking of additional *CPD* to that required by the IFAC body in question.
- 5.4 **Members who are not working**
- 5.4.1 *Members* not currently working, whether temporarily or permanently, must continue to consider *CPD* activities proportionate to their needs should they anticipate or aspire to a return to work.
- 5.4.2 A *member* who is not working and is selected for *CPD* monitoring must supply AAT with either:
- a) *CPD* records of proportionate activity relevant to their situation, or
 - b) confirmation that there is no prospect of a return to work (for instance, because of permanent retirement from the workplace).
- 5.5 **Newly elected members**
- 5.5.1 *Applicants* for full membership must commit to completing an AAT *CPD* pathway programme in the first 12 months of membership. This programme will be aligned to the knowledge, skills and behaviours stated within Level 4 'Professional Accounting Technician' apprenticeship standard.
- 5.5.2 Compliance with the *CPD* pathway programme will be monitored and non-compliance will result in full membership being revoked.
- 5.6 **CPD monitoring**
- 5.6.1 A *member* must submit *CPD* records to AAT for monitoring upon request.
- 5.6.2 A *member* must demonstrate to AAT's satisfaction that they have complied with its *CPD* policy.

5.7 **Non-compliance with AAT's policy on CPD**

- 5.7.1 *AAT associate bookkeeping members (AATQB), full members (MAAT), fellow members (FMAAT) are required to confirm their compliance with this policy when applying for or renewing their membership and/or an AAT licence.*
- 5.7.2 *A member found to be non-compliant with AAT's CPD Policy may be supported by AAT to achieve full compliance.*
- 5.7.3 *AAT's Licensing Regulations provide that compliance with AAT's CPD Policy is a condition of holding a licence. Non-compliance with AAT's CPD Policy by members holding a licence may result in restrictions or conditions being imposed on the member's licence, or the termination of the licence, in accordance with AAT's Licensing Regulations.*
- 5.7.4 *Continued non-compliance with AAT's CPD Policy by any member may ultimately lead to removal from the Register.*

5.8 **Right of appeal**

- 5.8.1 *There is no right of appeal under this policy.*

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