

Level 7 Apprenticeship

Lead Project Report Assessor's comments

May 2026

Results

The Project Report pass rate for this session is 93%.

Presentation and content

Presentation remains generally good.

Each requirement asks for the same aspects to be covered, including a summary of the situation; demonstration of the skill or behaviour; evaluation; and lessons learned. It is not compulsory to use subheadings within each answer, however some of the best submissions do use these. This approach can help ensure that sufficient thought is given to each aspect.

Some reports use multiple situations to demonstrate the skill or behaviour – e.g. use multiple different people to demonstrate building relationships instead of focussing on how a particular relationship with a particular person has been developed. Almost without exception, these reports do not do well because they are generic, lack depth and are often descriptive rather than reflective.

Some reports remain very task focused rather than competence focused. For example, in Building Relationships the Project Report should focus on how a relationship is developed rather than simply make statements like:

“I recently advised a client who wanted help with IHT planning. I met with them, discussed the available reliefs such as the nil rate band and spouse exemption, and gave them my recommendations. The meeting went well, and the client seemed happy with my advice. I think I built a good relationship with the client because I gave them the right answers and they were happy for me to continue as their contact.”

It only describes what happened, with no analysis of why the relationship was successful or how it was built. It would be more useful to explain what it was that was done that made the meeting a success (or failure) and what was learnt from the meeting. For example:

“At first, I struggled to balance professionalism with relatability. I was concerned that being too informal might undermine my credibility. But I soon realised that authenticity and empathy don't weaken trust – they enhance it.”

Frequently, evaluation and learning points are only very briefly covered and are the most likely reason for not passing a requirement.

Reviews prior to submission

Reviewers should ensure that a Project Report:

- Is written in an appropriate and professional manner with good use of English, with no colloquial or unprofessional language. As the Project Report is not prepared under timed, invigilated, closed book conditions the expectation as to the quality of English is much higher than that expected for a more traditional exam.
- Reads as if it is the apprentice's own work and describes real experiences based on the reviewer's knowledge of the apprentice.
- Uses the correct template for the session.
- Does not describe an ethical breach.

Some Project Reports continue to be submitted with poor English, use of the wrong template, or description of a clear ethical breach. This continues to suggest that these have either not been reviewed adequately, if at all, or that reviewers are not aware of what is required of them.

In addition to a general review of the accuracy and quality of English, reviewers should be confident that the situations given reflect reality as well as enable the apprentice to demonstrate competency in the relevant skill or behaviour. Reviewers (and apprentices) are reminded that use of generative AI to write Project Reports is prohibited. Reviewers should read the Project Report and consider whether it is in the apprentice's natural writing style or may instead not be the apprentice's own work. Reviewers should take the time to read the front pages of the Project Report template which set out the rules regarding the use of generative AI and ensure that what is submitted, in their opinion, is compliant with the rules.

Apprentices will fail if the report is written using the wrong template. The first page of every template CIOT issues shows clearly the session date. Use of the correct template is a basic check that any reviewer should make.

Apprentices will also fail if the Project Report, as written, describes an ethical breach. It is clearly not acceptable for an apprentice to describe a situation in which they have acted in contravention of CIOT Professional Standards. At recent sittings we have seen examples where the actions appeared, as described, incompatible with CIOT Professional Standards and Professional Conduct in Relation to Taxation (PCRT). In such cases it is difficult to understand how the report could have been reviewed and approved for submission without the issue being identified.

Reviewers are reminded that they should assess not only the technical content of a report but also whether the actions as described are ethical and compliant with CIOT Professional Standards. This assessment must be based on what is written in the report. Reviewers should not assume the existence of additional facts that are not explained by the apprentice.

For example, if a report describes circumstances in which an apprentice is not acting ethically in the disclosure of errors, reviewers should recognise that this raises serious concerns under PCRT. Such behaviour should not be presented as an example of good client care or acting in a client's best interests.

A reviewer may have thought "there must have been a reason" for not disclosing the known error. But assessment evidence has to stand on its own. If the report states:

- the return was incorrect;
- the client agreed it should be disclosed; and
- it was then not disclosed because HMRC did not ask about it in the course of an enquiry,

then the reviewer should be challenging that narrative before submission rather than supplying an unstated justification on the apprentice's behalf.

Assessment procedures

Any failing submission is second graded and then any that have still failed are subsequently reviewed by the Lead Assessor. Feedback is supplied to any failing apprentice to indicate what is needed for the Project Report to pass on resubmission.

Original Work

Apprentices, tutors and employers are reminded that a Project Report must reflect the individual apprentice's own experiences and must be written by them, in their own words.

The following table summarises the types of guidance and assistance which are (with a tick) and which are not allowed (with a cross):

Discussing your approach to your Project Report with another apprentice	✓
Writing your Project Report in collaboration with another apprentice	✗
Taking advice from a colleague or mentor on which of your recent work experiences would be most suitable for inclusion in your Project Report	✓
Having content drafted by someone else or by generative AI (eg ChatGPT)	✗
Having your Project Report read to check you are properly demonstrating the skills and behaviours and receiving comments on general improvements needed	✓
Having sentences or sections rewritten by someone else	✗
Having your Project Report proofread and receiving general comments	✓
Using spellcheck or a dictionary yourself to check for spelling errors	✓
Having spelling or grammatical errors corrected by a colleague or mentor	✗

It is worth noting that use of generative AI (including Grammarly) to write or check a Project Report is likely to mean the report is impersonal as it will lack personal examples, reflection and experiences specific to the apprentice. It may produce a submission of great length and

in complex and convoluted language that reads beautifully and describes the skill or behaviour in great detail, but it will still fail as it will not demonstrate **how the apprentice** is competent in the necessary skills and behaviours.

Next session

The next window for new Project Report submissions is 26 October to 16 November 2026 and the template for that session is now available.

Resubmission window for failing Project Reports

Failing Project Reports should be resubmitted, as per the feedback given, in the resubmission window by 2 September 2026. Project Reports submitted during the resubmission window should be submitted using the original template from the failed session, only those requirements specified in the feedback need to be amended.

A submission at a future session instead of during the resubmission window should be made on the correct template for that session.

Feedback

CIOT welcomes feedback on all aspects of the Project Report. Any comments may be sent using the survey form [here](#), or emailed to L7apprentice@CIOT.org.uk.