

2011

**ANNUAL  
REPORT**



Association  
of Taxation  
Technicians

Practical Tax People

# CONTENTS

03	OUR VISION	20	ASSOCIATION GOVERNANCE
04	PRESIDENT'S STATEMENT	22	COMMITTEES OF COUNCIL
06	ANNUAL REPORT OF THE COUNCIL	23	STATEMENT OF DIRECTORS' RESPONSIBILITIES
11	ENFORCEMENT OF STANDARDS	24	INDEPENDENT AUDITOR'S REPORT
12	MEMBER AND STUDENT SERVICES COMMITTEE	25	FINANCIAL STATEMENTS
13	EXAMINATION COMMITTEE	34	BIOGRAPHIES OF COUNCIL MEMBERS
15	MARKETING COMMITTEE	37	NEW MEMBERS
16	PROFESSIONAL STANDARDS COMMITTEE	41	NOTICE OF ANNUAL GENERAL MEETING
18	TECHNICAL COMMITTEE		
19	TREASURER'S REPORT		

# OUR VISION

**The vision of the Association of Taxation Technicians is to remain the leading educational body in the field of compliance tax law and practice.**

## The Association's mission is to

- A. advance public education in and promote the study of the administration and practice of taxation and the principles of economic and political science in relation to taxation and public finance;
- B. (i) to prevent crime and  
(ii) to promote the sound administration of the law for the public benefit by promoting and enforcing standards of professional conduct amongst those engaged in the provision of advice and services in relation to taxation and monitoring and supervising their compliance with anti-money laundering legislation.

## To do this it:

- provides through examination a qualification "Taxation Technician" for persons engaged in tax compliance work;
- runs residential courses and one-day conferences;
- publishes (jointly with the Chartered Institute of Taxation) the monthly journal Tax Adviser;
- issues annotated copies of Finance Acts and other technical material;
- liaises with and makes submissions to the Revenue authorities and government on the improvement and simplification of taxation compliance issues and relevant tax legislation;
- maintains standards of professional conduct for members;
- provides eligibility to take the examination of the Chartered Institute of Taxation.

# PRESIDENT'S STATEMENT

As President of the Association of Taxation Technicians it gives me great pleasure to present the annual report for 2011. It has been a challenging year against the backdrop of a tough economic environment but with good grace, energy and enthusiasm we have continued to grow in both membership numbers and stature as a professional body. We passed the milestone of admitting our 7,000th member and reversing the trend of the previous two years we saw student numbers increase by 12% bringing us up to just over 4,700 as at 31 December 2011.

At the beginning of the year we set ourselves a number of challenges against which we would judge ourselves. These challenges were either undertaken by Council as a whole or by the individual committees who report back to Council. I will deal with each of these in turn and report our progress against them.

## New Examination Structure

Following a review of our examination structure last year we decided to replace our traditional Paper 7 which dealt with Practice Administration and Ethics with E-Assessments in Law and Ethics moving administration back into the individual tax papers. We believe that this will greatly assist students to successfully study these subjects at their own pace and we hope increase the pass rate. The last sitting of Paper 7 took place in November with the E-Assessments due to commence on 1 March 2012.

The decision to move to E-Assessments was the easy part! The implementation of the change was our first challenge. This involved successful communication of the change, dealing with transitional rules, negotiating

contracts, branding issues and also agreeing how passes in the E-Assessments could be carried over for those people contemplating moving on to the examination of the Chartered Institute of Taxation.

Natalie Miller as chairman of our Examination Committee led this on our behalf supported by our Chief Examiner Sue Short and her team of examiners plus the invaluable help of the education team. Thanks to their diligence we hit all of our deadlines and ensured everything was in place to roll out the new structure well in advance of 1 March 2012. This was done at the same time that they were working on ensuring we had examination papers ready for everyone to sit in May and November! Our gratitude and thanks go to all concerned for delivering this project in such a professional manner.

## Fellowship

A new category of membership was introduced on 1 January 2011. We believed that just over 2,000 current members met the criteria to apply to become a Fellow having been members of the Association for a continuous period of 10 years. Our second challenge of the year was to encourage take up of Fellowship. The first step was to ensure that it was widely publicised. We took every opportunity to advertise it through membership renewal notices, articles in Tax Adviser and Presidential Addresses! The second step was to ensure that the process of application was as simple as possible and this has been achieved. We ask for a simple résumé of members' careers to date as a way for us to profile our Fellows. This will help us to design specific benefits for Fellows once we achieve critical mass. We want Fellows to be rightly proud of their status

within the Association as we are proud of the loyalty and support they have shown to us by remaining members over such a long period of time.

We have seen a steady stream of applications to become Fellows and we hope that this continues over the coming years.

## Interaction with HMRC

Our third challenge in furtherance of our charitable objectives was to continue to increase our profile with HMRC and HM Treasury by producing high quality responses to consultative documents issued by both government departments. Our Technical Committee led by my Deputy President, Yvette Nunn, and assisted by our Technical Officer, John Kimmer, has been outstanding in the breadth, quality and scope of their responses often against almost impossible deadlines. We only respond to documents which we feel are relevant to our members and the public at large but even this selection criteria hasn't greatly reduced their workload!

This is incredibly important work as we need the Association's voice to be heard. We believe we always take a balanced approach but where something is wrong we are prepared to fight our corner for what we believe is right. All our responses are published on our website and it is great to see more and more members providing feedback to us and signing up for e-mail alerts on topics of interest.

One of the major initiatives during the year has been HMRC's Tax Agent Strategy. We galvanised our membership into action and canvassed as many views as possible. Our members did not fail us and it gave us great

satisfaction that our substantial response to the original consultative document was founded on those many responses received from members. We believe that our response truly reflected the mood and concerns of the tax profession and we have been able to carry this through into subsequent meetings which we attended with the other major professional bodies and HMRC. We have established certain minimum requirements before we will support the proposals. We will not waiver from these as that is what our members want and what is in the best interests of the general public. We will wholly support the right system and we will make it work but it has to be right.

A huge thank you to all members who have taken time this year to contribute to the debate. Please continue with your input during 2012 and we will get the system right. I am convinced of that.

### Marketing Plan

Marketing and communication is vitally important to increasing membership which in turn increases our influence as an Association and satisfies our charitable objectives. Our fourth and final challenge was to design and implement a credible marketing plan to increase both student and member numbers. This was a root and branch review of everything we do and how we interact with all our stakeholders not just members and students.

The initiative has been led by Jane Ashton as Chairman of our Marketing Committee. Huge strides have been made including the most comprehensive market research programme we have ever undertaken. This involved talking at length to employers to find out what we do right, what we do wrong and what more we

could do. We are immensely grateful to all those employers who have taken part and for their honest feedback. We get many things right but like any organisation we can always improve and in particular we need to move with the times embracing such things as social media to spread our influence.

This is very much work in progress but I am personally immensely grateful to the work that Jane and her team have done and continue to do. If the proof of success is increased numbers of members and students then 2011 has been a success. We hope to make an even greater impact in 2012.

### Thank you

I have to end this report with a big thank you to everyone who has supported the Association in the past 12 months. To the army of volunteers from my fellow Council members to the Association's representatives on local branch committees thank you for giving so freely and generously of your time. To my fellow officers thank you for your support and wisdom. And finally to the professional staff at Artillery House in particular Andy Pickering our Executive Director and Sue Fraser our Executive Officer. We couldn't do this without you.

Stuart McKinnon, President

# ANNUAL REPORT OF THE COUNCIL

The Council members (Trustees) present their annual report to the members on the affairs of the Association together with the audited financial statements for the year ended 31 December 2011.

## Reference and administrative details

The Association of Taxation Technicians is a registered charity in England and Wales, number 0803480, and a company limited by guarantee, number 02418331. Its registered office is Artillery House, 11-19 Artillery Row, London SW1P 1RT.

The names of all the Trustees, Executive Director and professional advisers and their addresses are listed on page 10.

## Structure, Governance and Management

The Association's governing document is its Memorandum and Articles of Association.

A Governance statement which includes details of compliance, organisation, Trustee elections and training, audit committee, internal controls and risk assessment is set out on page 20.

### » Volunteers and staff

It is the Association's policy to train, develop and motivate volunteers and staff, ensuring equal opportunities for all.

Members are encouraged to become involved in our activities and there are 51 unpaid volunteers on Council, committees, sub-committees and working parties. The Association is grateful not only for the generous input from all its volunteers at meetings and other activities but also to their firms who may ultimately bear the financial cost. It is

estimated that over 3,000 volunteer hours were provided in meetings during the year. In addition, office space and utilities have been donated for meetings. The value to be placed on these resources cannot reasonably be quantified in financial terms and is not therefore recognised in the Statement of Financial Activities.

Association staff are responsible for providing efficient and effective support to all committees. With the exception of the Chief Executive of the Chartered Institute of Taxation, all staff are jointly employed by the Association and the Institute and the average number of employees in the year was 56 (2010 - 58).

The nature of the Association's activities means that employees and volunteers do not encounter many hazards in the work place. However, safety receives constant management attention and a general policy statement on health and safety at work is included in the staff handbook. Risks are regularly assessed and include independent checks on electrical and mechanical equipment and water quality.

### » Officers and Council members

In accordance with Article 64, the Chartered Institute of Taxation is entitled to nominate up to four members of Council. Under Article 65, up to 20 members of Council shall be elected by the members. Article 70 allows the Chartered Institute of Taxation to appoint an ex-officio member of Council.

During 2011 the following changes took place:

Tracy Easman ATT CTA joined on 22 March  
Patrick Stevens CTA(Fellow) FCA left on 17 May  
Stephen Coleclough LLB(Hons) CTA(Fellow)  
FITT FInstCPD FRSA Solicitor joined on 17 May

Annie Bailey BA(Hons) ATT(Fellow) CTA FCA left on 7 July

Andrew Meeson MA (Cantab) ATT(Fellow) CTA left on 27 October

Graham Batty BSc(Hons) ATT CTA ACA joined on 3 January 2012

The other members listed on page 10 served throughout the year.

The Officers appointed to serve from the close of the Annual General Meeting held on 7 July 2011 to the close of the Annual General Meeting to be held in 2012 were Andrew Meeson as President, Stuart McKinnon as Deputy President and Yvette Nunn as Vice-President. Circumstances dictated that a change should take place during the year and the officers appointed at the Council meeting held on 13 December 2011 to serve until 31 December 2012 were Stuart McKinnon as President, Yvette Nunn as Deputy President and Natalie Miller as Vice-President.

Graham Batty, Elected Member of Council, retires under Article 67 and offers himself for re-election.

Jane Ashton, Bernard Critchley, Simon Groom, Karen Eckstein and Stuart McKinnon, Elected Members of Council, retire under Article 76 and offer themselves for re-election.

## Objectives, Activities and Achievements

The Association's objects are set out in its Memorandum. They are:

- A. to advance public education in and promote the study of the administration and practice of taxation and the principles of economic and political science in relation to taxation and public finance;

- B. (i) to prevent crime and  
(ii) to promote the sound administration of the law for the public benefit

by promoting and enforcing standards of professional conduct amongst those engaged in the provision of advice and services in relation to taxation and monitoring and supervising their compliance with anti-money laundering legislation.

The Association had four key objectives for the year:

- To introduce the new fellowship status
- To continue increasing our profile with HMRC, HM Treasury, the not for profit sector and the general public by producing high quality responses to HMRC and HM Treasury consultations thus enhancing the fulfilment of one of our charitable objects.
- To continue the implementation of the marketing and communications plan, which will continue through future years and to increase co-operation with other professional bodies.
- To prepare for the smooth introduction of the changes to the examination structure, which will come into effect in May 2012.

Details of the Association's achievements and performance against objectives are given in the following reports:

- President's Statement – *Page 4*
- Member and Student Services Committee – *Page 12*
- Examination Committee – *Page 13*

- Marketing Committee – *Page 15*
- Professional Standards Committee – *Page 16*
- Technical Committee – *Page 18*

## Financial Review

The net incoming resources before revaluations of investments for the year ended 31 December 2011 of £99,000 are shown in the Statement of Financial Activities on page 25. Losses on revaluations of investment assets amounted to £36,000. A review of the Association's financial position is given on pages 19.

During 2011 our investments decreased in value by approximately 5%. This compares reasonably well with the movement in the index used as a benchmark for our investments, which fell by 5.42%. The Association has not placed any social, environmental or ethical restrictions on its investment advisers.

## Donations, legacies and other incoming resources

The Association is solely supported by subscriptions and fees from members, affiliates, students and the public.

## Grant-making policy

The Association does not make donations to funds of political parties. Grants can be made only to organisations with common, parallel or related objectives and activities. During the year grants totalling £20,000 were made to TaxAid, Tax Volunteers and to the Tax Advisers' Benevolent Fund. Interested parties are referred to the Association's website at [www.att.org.uk](http://www.att.org.uk)

## Reserves policy

The Council has assessed the risks involved in the activities of the Association and has agreed the following reserves policy:

- To retain a sufficient level of reserves in order to provide financial stability and the means for the development of the Association's principal activity. The sum required is equivalent to one year's committed budgeted expenditure which has been achieved;
- To set aside designated sums to be used for future expenditure but retain the power to reallocate these funds within unrestricted funds unless and until expended. Unrestricted funds have been designated for the following purposes:

### » Disciplinary procedures

In view of the nature of professional advice given by members, we are aware that if, for whatever reason, action is brought against members, then the costs of dealing with such action are considerable. Although we have no indication of any significant pending actions, we reserve a significant balance of reserves to cover such eventualities.

### » Property

We are not due to move premises again for a further 12 years. However, bearing in mind the time and expense in relocating, we are building up a reserve fund to cover the anticipated costs. Our intention is to build the reserve to the amount we anticipate will be needed by the time the current lease ends.

## » Information technology

We are aware that technology moves at a rapid pace. It is now two years since the new website was developed but we recognise that further developments in technology are likely to mean that more work will be needed before long to upgrade the IT functionality and therefore we are designating appropriate reserves to meet those future costs. We currently have half of what we believe we will require.

## Investment policy

The Association's powers of investment are set out in the Memorandum of Association which states that monies of the Association not immediately required for any of its objects may be invested.

The Council has assessed the risks involved in the activities of the Association and agreed the following investment policy:

To take independent investment advice on all longer-term investments;

- To regularly review the value of funds the Association requires to be held in investments, short-term deposits and cash, to ensure that they are adequate to meet its obligations;
- To regularly review with its investment advisers the performance of longer-term investments;
- To invest liquid assets in short-term low-risk investments; and
- To maintain an investment strategy with a low to medium risk profile (based on industry standards).

## Payment of suppliers

The Association is committed to paying suppliers promptly and aims to pay within 30 days of receiving a valid invoice, unless other specific arrangements apply.

## Strategy: Major plans for 2012

In keeping with the Council's strategy plan through to 2014, the main objectives for 2012 include:

## Education

- Implementation of the new examination structure

The preparation for the new examination structure was completed during 2011. The first E-Assessments can be taken after 1 March 2012 and the first sitting of the written papers will be in May 2012.

- To develop, in conjunction with others, a high level apprenticeship in tax

We have joined forces with PricewaterhouseCoopers (PwC) and others to provide a higher apprenticeship in tax.

The Government has given the go-ahead to a bid from a consortium of organisations including PwC (the lead organisation), the ATT, the Institute of Chartered Accountants of England and Wales, the Management Consultancies Association, the Financial Skills Partnership and training provider BPP, for a new Professional Services Higher Apprenticeships Programme. The Programme will initially cover tax, audit and management consulting.

Apprentices on the tax route will follow a newly-developed level 4 Qualifications and Credit Framework (QCF) qualification in tax. The qualification will be designed to raise apprentices to the ATT professional standard. It is aimed to have the Apprenticeship operating from the Autumn.

## Engagement

- Increase our engagement with the employers of our members

Our marketing and communications exercise highlighted a weakness in our communication with the employers of our members and students. During the year we aim to develop a plan of action so that employers can make us aware of their needs and we can keep them informed of developments within the Association.

## Governance

- To implement a revised governance structure

Council set up a working party in 2010 to review the Association's governance structure. The working party has reported on its progress to Council on a number of occasions and the aim is to implement its proposed new structure from the annual general meeting to be held on 5 July 2012.

## Tax Agent Strategy

- To take a leading role in the development of HMRC's Tax Agent Strategy

The Association is a member of the Joint Tax Agent Strategy Steering Group (JTASS) which along with senior officials from HMRC is tasked

with ensuring that any strategy introduced is fair and equitable. It is anticipated that the implementation of any strategy will be staged over several years, but it is too early to state when this process will be complete.

## Public Benefit

The charity has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set. How the Association achieved its public benefit objectives can be found in the various Reports in this Annual Report.

## Money Laundering Regulations 2007

The Money Laundering Regulations 2007 list the Association as a supervisory authority for its members in practice. The Scheme was introduced in December 2007 and practicing members have been registering since that date. During 2012 the Association will continue to ensure that members in practice are fulfilling their obligations under the Regulations and will be undertaking a monitoring exercise, which will include visits.

## Statement as to Disclosure of Information to the Auditor

The directors who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the directors has confirmed that they have taken all the steps that they ought to have taken as directors in order

to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

## Auditor

On 3 October 2011 the firm of which our Deputy President at the time, Stuart McKinnon, was a partner merged with the Newcastle office of Baker Tilly. At that time Baker Tilly UK Audit LLP was our Auditor and as a consequence of the merger the firm felt that a conflict of interests potentially existed and therefore, to avoid any doubt, on 13 October 2011 resigned as our Auditor. There were no other circumstances for the resignation and the ATT and Baker Tilly UK Audit LLP remain on good terms.

A tender for a new Auditor was issued during October and six firms responded. Following an interview process PKF (UK) LLP were appointed as Auditor to the Association.

PKF (UK) LLP has expressed its willingness to continue in office. A resolution proposing the reappointment of PKF (UK) LLP as auditor of the Association will be put to the Annual General Meeting on 5 July 2012.

## Annual General Meeting

A separate notice on page 41 of this report explains the business to be considered at the Annual General Meeting on 5 July 2012.

This report was approved by the Council on 20 March 2012.

By order of the Council  
Andrew R Pickering  
Executive Director  
20 March 2012

## President

Stuart McKinnon ATT(Fellow) CTA (1999) (E)

## Deputy President

Yvette Nunn ATT(Fellow) CTA(Fellow) MAAT (2000) (E)

## Vice-President

Natalie Miller BA(Hons) ATT(Fellow) CTA(Fellow) (2006) (N)

## Honorary Treasurer

Philip Waller ATT CTA FCA (2004) (E)

## Council:

Jane Ashton ATT(Fellow) (2005) (E)

Graham Batty BSc (Hons) ATT CTA ACA (2012) (E)

Trevor Blackmur ATT (2010) (E)

\*Simon Braidley BA(Hons) ATT(Fellow) (2003) (E)

Jeremy Coker BSc(Hons) ATT CTA FCCA (2008) (E)

Stephen Coleclough LLB(Hons) CTA(Fellow) FITT FInstCPD FRSA Solicitor (2011) (Exo)

Bernard Critchley BSc ATT CTA (2006) (E)

Tracy Easman ATT CTA (2011) (E)

Karen Eckstein LLB(Hons) ATT CTA Solicitor (2008) (E)

Simon Groom BSc ATT CTA FCA (2003) (E)

Tanya Hiscock ATT MAAT (2009) (E)

Chris Jones BA(Hons) ATT CTA(Fellow) (2006) (N)

Brian Palmer ATT(Fellow) FMAAT (2010) (E)

Ralph Pettengell ATT FPFS ACII (2006) (E)

\*David Stedman ATT(Fellow) (2001) (E)

Michael Steed ATT CTA(Fellow) MAAT (2009) (E)

N - Nominated Member // E - Elected Member // Exo - Ex-officio member // \* - Indicates Past President

The year of appointment to Council is shown in brackets.

## Executive Director

Andrew Pickering

## Registered Office:

1st Floor, Artillery House,  
11-19 Artillery Row,  
London SW1P 1RT  
Tel. 020 7340 0551  
Fax. 020 7340 0598

## Connected Charity:

The Chartered Institute of Taxation  
1st Floor, Artillery House,  
11-19 Artillery Row,  
London SW1P 1RT

## Bankers:

HSBC Plc  
The Peak,  
333 Vauxhall Bridge Road,  
London SW1V 1EJ

## Registered Auditor:

PKF (UK) LLP  
Farringdon Place,  
20 Farringdon Road,  
London EC1M 3AP

## Investment Advisers:

L J Athene  
9 Clifford Street,  
London W1S 2FT

## Solicitors:

Maurice Turnor Gardner LLP  
1 Threadneedle Street,  
London EC2R 8AY

# ENFORCEMENT OF STANDARDS

In 2001 the CIOT and the ATT established the Taxation Disciplinary Board as an independent body to handle complaints about alleged breaches of professional rules of conduct by members and students of the two bodies. The Institute of Indirect Taxation (IIT) joined the Board in February 2011 as its third participant.

Among the Board's objectives are the need to ensure a consistent approach to handling disciplinary matters and to comply with the Human Rights Act 1998, which requires disciplinary hearings to be conducted by an impartial and independent tribunal. The courts have emphasised the pivotal role that regulatory bodies play in protecting both the public and the profession, and the Board's Regulations contain an explicit reference to this duty.

Overall responsibility for the Taxation Disciplinary Scheme rests with the Directors of the Board. The Chairman of the Board is a joint appointee of the CIOT and the ATT. Des Hudson, the Chief Executive of the Law Society, was appointed as the Chairman in November 2009. The other two Directors, John Dewhurst and Peter Gravestock, are individual appointments of the two participating bodies. The committees and tribunals appointed by the Board are drawn from panels of lay persons, including lawyers (who are not tax professionals), and professional members who have no current involvement with the standards setting of the two bodies. The Board employs a part-time Executive Director, Neville Nagler, who has day to day responsibility for the smooth running of the Scheme, assisted by Peter Douglas as the Secretary to the Disciplinary Tribunal.

During 2007 the Board undertook an extensive review of the original Taxation Disciplinary Scheme to ensure that it continued to accord

with best regulatory practice and complied with recent court judgments. With the approval of the two parent bodies, the Board introduced a new Scheme and Regulations which came into effect in January 2008. These arrangements provide a clear and comprehensive framework for the disciplinary processes. The Scheme sets out principles, jurisdiction and powers for the Board, whilst all the procedural details are contained in the Regulations, which the Board has the power to amend. During 2010 the Board reviewed the Regulations and introduced various revisions in order to reflect its practical experience of operating the new procedures.

Under the Scheme, the Board deals with complaints alleging breaches of professional standards and guidance, the provision of inadequate professional service, and conduct unbecoming a professional person. The initial handling of complaints is carried out by the Executive Director, who may reject a complaint if it appears frivolous, vexatious, more than a year old or outside the jurisdiction of the Scheme, subject to a right of appeal to an independent assessor. If the complaint involves a breach of the participants' administrative rules, the Board may impose a limited financial penalty, but a member who objects is entitled to request a full hearing by a Disciplinary Tribunal.

The majority of complaints are referred to an Investigation Committee to consider whether there is a prima facie case to answer. If the Committee decides that a prima facie case has not been made out or that the matter is too minor to warrant further action, the complainant may appeal to an assessor, who may reject the appeal or require a new Investigation Committee to reconsider it. All other cases are referred to a Disciplinary Tribunal. The Tribunal is composed of three members who include a legally-qualified

chairman, a lay member and a professional member. The Tribunal hears the evidence and listens to any witnesses. If the Tribunal finds the case against the member proven, it may impose a relevant sanction. It will normally award costs against a defendant against whom it has made a finding and order that its finding be published. Following a finding by a Disciplinary Tribunal, both the defendant and the Board may seek to appeal. If the appeal meets the specified criteria, the case will go to an Appeal Tribunal, which has a similar composition to a Disciplinary Tribunal.

The Scheme provides for the fair and independent investigation of every complaint referred to the Board and fair treatment for any member against whom a complaint is made. During 2011 the Board dealt with 11 complaints outstanding from 2010 and received 26 new complaints. The Investigation Committee considered 14 complaints, whilst 4 were dealt with by a financial penalty. Of the remainder, 8 were withdrawn by the complainant, whilst 11 cases were still under investigation at the end of the year.

The number of disciplinary cases involving members of the three bodies remains small. During 2011, 5 cases were heard by Disciplinary Tribunals, whilst a further 5 cases were outstanding at the end of the year. No Appeal Tribunals took place, but at the end of the year one case was under consideration by a Disciplinary Assessor to determine whether there were any grounds for the case to be heard by an Appeal Tribunal. Members who conduct themselves in a professional manner are unlikely to face disciplinary proceedings. However, the disciplinary procedures exist to protect the public and members of the participating bodies. By enhancing the standing and reputation of the tax profession, they can only be beneficial to all.

# MEMBER AND STUDENT SERVICES COMMITTEE

The Member and Student Services Committee has had a busy year and has been involved in a number of new initiatives.

## Fellowship

Following the introduction of the new category of membership we were tasked with looking at additional membership benefits for Fellows. We came up with the novel idea of actually asking them what they wanted! We received a good response to our survey which demonstrated that Fellows do appreciate their status and are keen to get involved with the Association. A number of suggestions have been put forward which we will look to implement in due course.

We also asked as part of the survey why members chose to take up Fellowship status. The feedback was very interesting and will help us shape our future approach to those who are eligible to become Fellows but have yet to apply.

## Employer accreditation scheme

We were approached by a number of different employers asking whether we had considered an accreditation scheme for employers of ATT members. We researched what was on offer from other professional organisations and we believe that there would be benefits not only to the Employers but also to the Association. We have recently carried out our most comprehensive survey of employers in conjunction with the Marketing Committee and as part of that survey we sought views on an accreditation scheme. We are currently analysing the results with the hope of being able to bring forward proposals during 2012.

## Merchandise

We undertook a full review of the merchandise which we offer to members and students. This has resulted in a number of new lines being made available including cufflinks, conference folders, business card holders and umbrellas.

Our working party was led by Tania Hiscock who shortly after completing the revamp gave birth to twins! Congratulations Tanya from all at the ATT.

## ATT Logo

The ATT logo (colloquially known as the lozenge!) is copyright and cannot be used without the express permission of the Association. Currently registered members in practice can use the ATT badge on their stationery but not the logo. The logo has an advantage over the badge in that it spells out the letters of the ATT and is therefore more recognisable. We believe that it should be more widely available for all members to use but we still have to control this use. We are therefore currently working on rules and guidelines to allow for such use. We will hopefully be able to report shortly on the proposed scheme and look forward to many more members incorporating the lozenge into their own promotional material.

## ATT Branch Representatives

We are keen to ensure that we have ATT representatives on each of the regional Branch committees. Most Branches have a nominated ATT representative and we ensure that they are kept up to date on what is happening on a national level through a regular newsletter. We have also held two Branch representative meetings this year which proved to be very successful. I am grateful to all the Branch representatives for their enthusiasm to further the cause of the ATT.

## ATT Annual Tax Conference

The Annual Tax Conference was held in nine centres around the country and even in difficult times remained very popular. I am grateful for the continued support given by all of the members who attend. If you haven't attended before I would urge you to look out for the 2012 series. They are fantastic value and will help you fulfil your CPD requirements.

I am also grateful to the organisers and the speakers at each of the conferences who again give freely of their time.

## ATT/AAT

I would also like to mention the joint seminars we ran in conjunction with the Association of Accounting Technicians (AAT) at various venues around the country. We try as best we can to liaise with other professional bodies but there does seem to be a natural fit with the AAT. We already have exemptions from each other's examinations and I am aware of local Branches getting involved in joint initiatives. I hope that this continues and we can build on the mutual respect we have for each other's organisations.

## Finally

My report would not be complete without a huge thank you to my committee members for their enthusiasm and support and for making it fun. As for the secretary to the committee Sue Fraser I am eternally in her debt for turning my natural disorder into some sort of order so that it actually looks like I know what I am doing!

Stuart McKinnon, Chairman

# EXAMINATION COMMITTEE

The success which we have seen since the introduction of our modular system some years ago does not mean that we are resting on our laurels – far from it! We have undertaken a comprehensive review of our syllabus and processes and while we are generally satisfied with the current system, we will be introducing some changes with effect from the May 2012 examination sitting, as part of our continuing desire for improvement.

## Results

I mentioned in last year's report that the number of student registrations seemed to have stabilised and we are now seeing those students sitting papers with a resulting pick-up in candidate numbers. I am delighted to see that many of those who do sit achieve high standards in their papers. It is clear that those candidates who put in hard work and application, and who receive the right support from those around them, do well and I should like to congratulate all successful candidates in the May and November 2011 sittings. Whether they have passed one or more certificates of competency or have accomplished their goal of eligibility for membership of the Association they should be proud of their achievement.

This is particularly so for our prizewinners who are listed overleaf. They have demonstrated excellence among their peers and are rightly recognised for their achievements. I look forward to meeting many of them at the prizewinners' lunch in March 2012.

## Making the most of the website

Following the introduction of the facility to register online as a student, online registration

for examinations should have been launched by the time you read this report. In addition, you may have noticed that the old bulky paper prospectus is being broken down into more accessible sections, each downloadable separately. This will make it easier for information to be kept up-to-date and for students to get the key information they need. Do let us know if you have any suggestions for other services that you'd find useful – we can't promise to be able to deliver all of them but we are committed to ensuring that the website meets your needs.

## Changes in 2012

You should have seen the information on the website and sent to students directly about the syllabus changes which will take effect from the May 2012 sitting so I won't repeat them all here. Suffice to say that students should make sure to double-check the procedures and contents so that they are properly prepared.

I should like to wish good luck to those ATT students who will be sitting the new E-Assessments in law and ethics which will be available from 1 March. Building on the experience of CIOT, we hope that being able to focus on these important topics in this new way will be beneficial. Students should not forget though that some elements of law, ethics and practice administration may be picked up in the individual Certificate papers, albeit that this will be in the specific context of that paper.

One administrative point to note is that, following a request from CIOT, we will be allowing 15 minutes reading time before all our written papers, in addition to the

usual 3 hours writing time. Morning papers will now run from 10am to 1.15pm and afternoon papers from 2.30pm to 5.45pm. We appreciate that many students will be raring to write but encourage them to make the most of that additional time in which they can read their paper and, if they wish, read sections of their legislation. Please note that students will not be able to annotate materials during this time.

## Looking ahead to the higher apprenticeship in tax

You may have seen the announcement in December that we are to join forces with PricewaterhouseCoopers (PwC) and others to provide a higher apprenticeship in tax. The Government has given the go-ahead to a bid from a consortium of organisations for a new Professional Services Higher Apprenticeships Programme. The Programme will initially cover tax, audit and management consulting.

Apprentices on the tax route will follow a newly-developed level 4 Qualifications and Credit Framework (QCF) qualification in tax. The qualification will be designed to raise apprentices to the ATT professional standard. We will be looking closely at the way in which this will interact with our existing offerings so look out for more information on this over the next few months.

## Support

As ever, I should like to express thanks to our team of examiners, ably led by Chief Examiner Sue Short, all of whom work hard in the preparation, marking and review of papers. In addition, all members of the Examination Committee and the examination

# EXAMINATION COMMITTEE

team at Artillery House work hard on both the day-to-day management and the strategic development of our examination.

I'd like to take this opportunity to pass on particular thanks to Annie Bailey, who has been involved with our examination system for more years than she'd probably care to remember! Annie is taking up a two-year post in the Falklands Islands where she will be getting involved with the development of their tax legislation. Understandably, Annie will be taking a break from the Examination Committee and we shall miss her valuable contributions.

Natalie Miller, Chairman

2011 Examinations – May	Number of candidates	Number passing (and pass rate)
<i>Personal Taxation</i>	433	311 (72%)
<i>Business Taxation &amp; Accounting Principles</i>	375	303 (81%)
<i>Business Tax: Higher Skills</i>	254	193 (76%)
<i>IHT, Trusts and Estates</i>	50	42 (76%)
<i>VAT</i>	52	42 (84%)
<i>Business Compliance</i>	55	33 (63%)
<i>Practice Administration &amp; Ethics</i>	421	251 (60%)

2011 Examinations – November	Number of candidates	Number passing (and pass rate)
<i>Personal Taxation</i>	453	275 (61%)
<i>Business Taxation &amp; Accounting Principles</i>	354	269 (76%)
<i>Business Tax: Higher Skills</i>	232	177 (76%)
<i>IHT, Trusts and Estates</i>	40	27 (66%)
<i>VAT</i>	69	47 (68%)
<i>Business Compliance</i>	75	65 (87%)
<i>Practice Administration &amp; Ethics</i>	369	216 (59%)

Prizes and medals were awarded as follows:	May	November
<i>Association Medal (best overall performance)</i>	Sonia Lucy Gough	Nisha Talathi
<i>Ivison Medal (Personal Taxation paper)</i>	Marc Elliot Balshaw	Claire Marie Cassidy-Goodman
<i>Jennings Medal (Business Taxation &amp; Accounting Principles paper)</i>	Ruth Marie Hemingway	Claire Marie Cassidy-Goodman
<i>Stary Medal (Business Taxation: Higher Skills paper)</i>	Sonia Lucy Gough	Michelle Bell
<i>Kimmer Medal (IHT, Trusts &amp; Estates paper)</i>	Heather Elizabeth Cox	Kevin Marwein-Smith
<i>Gravestock Medal (VAT paper)</i>	Syeed Mamnoon Reza	Michael Egan
<i>Collingwood Medal (Business Compliance paper)</i>	Emily Susan Duffy	Anchal Daryanani
<i>Johnson Medal (Practice Administration &amp; Ethics paper)</i>	Nicola Crawley	Eilidh Gillian McFadzean
<i>LexisNexis Prize (highest total marks when taking all four papers at one sitting)</i>	Sonia Lucy Gough	Nisha Talathi

In addition to the exceptional papers produced by the prizewinners, awards of the President's Medal were made for the May examination sitting to William Richard Sweeney, and for the November examination sitting to Imy Kathleen Underwood. This is a discretionary award to an outstanding candidate who because of the criteria for the above prizes would not otherwise be eligible for a prize.

# MARKETING COMMITTEE

This is the first report of the Marketing Committee which despite being in its infancy has had a very busy year. I took over as Chairman in July from Chris Jones who had done a great job in setting the direction of the committee and putting in place a marketing plan which has driven the activities we have carried out this year.

Our main objective was to increase the number of new students registering during the year by 10%, I am pleased to say that we have achieved this and the number of new students for 2011 was up by 130 over 2010, an increase of 12%.

In order to achieve this objective we targeted three groups of people in our marketing activity, 1) careers officers, 2) students and 3) employers to encourage them to promote the ATT qualification to their students, peers and employees.

## Careers Officers

We have carried out direct marketing activities with members of the 'Institute of Career Guidance' and members of the 'Association of Graduate Careers Advisory Services' promoting ATT as the fast track to a rewarding career in tax. We have provided them with brochures that they can issue to their students which set out the route to membership and the many and varied benefits of gaining the ATT qualification.

## Students

We have emailed 50,000 students in further education promoting the ATT qualification and raising awareness of tax as a career. In addition we have asked existing students and

members of the Association to promote the qualification to their peers. To supplement this activity we have designed and distributed a brochure aimed specifically at students to highlight the benefits of the qualification and the fact that you can 'earn as you learn'.

## Employers

We recognise that employers have a crucial role to play in both sponsoring their employees through the ATT qualification and supporting them as they are studying. To try and support them better we have carried out some independent research with a variety of employers, large, medium and small to establish how we as an Association can do this. We are currently in the process of analysing the results and will over the next year start to address some of the issues that have been highlighted to us. I would like to thank all the employers that took part in this exercise for their time and honesty and I hope they will see some of the improvements they asked for over the next year.

## Marketing Collateral

We have written several marketing brochures to target the following segments 1) Potential students, 2) Careers Officers, 3) Employers and 4) AAT members. These have been given out at various conferences throughout the year and are available on our website or on request from the Association. These have proved very popular and set out the advantages to each of the segments of studying for and obtaining the ATT qualification. In addition Careers Officers can request posters to display in educational establishments, which set out the benefits of gaining the ATT qualification.

## Website

This is one of our most important marketing tools and we will be making improvements over the next year to make it more user friendly and intuitive. To help us do this we have carried out a website usability survey to pinpoint the parts of the website that need improving. We are now putting plans in place to make these improvements so that it meets the needs of the General Public, Members, Students, Employers and Careers Officers. Throughout the year the website has been regularly updated and following feedback from Careers Officers we have added a dedicated section which provides information for them in one place. Over the following year we will be launching Facebook, Twitter and LinkedIn pages so that we can better communicate with our students and members in a way that suits their needs.

## Thank You

The above is just a summary of some of the more major initiatives which we have been involved in over the last year. There are many other items we have been working on and will continue to work on over the coming year which take up both professional staff and volunteers' time; my thanks go to all those involved. However my special thanks must go to Sue Fraser who acts as secretary to the Committee, and Chris Jones, my predecessor. Sue's work is excellent and we would not be able to progress as many initiatives as we have done without her support. Chris as I have mentioned above set the direction of travel for the committee this year and started many of the initiatives I have reported on.

Jane Ashton, Chairman

# PROFESSIONAL STANDARDS COMMITTEE

A member of the public using the services of a Taxation Technician should have confidence that their adviser will observe the high professional and ethical standards set by the ATT. The Professional Standards Committee aims to provide concise, unambiguous guidance and rules so that advisers, clients, the tax authority and the public have a clear understanding of the standards expected of a member of the ATT. The activities of the Committee – which operates jointly with the CIOT – over the past year have included the following:

## HMRC Tax Agents strategy

HMRC's Tax Agents Strategy will have far-reaching repercussions for tax professionals. To ensure that the Professional Standards' voice was heard, we invited representatives from HMRC to a Professional Standards Committee meeting to discuss the proposals. An informative and wide ranging debate ensued. Professional Standards liaises closely with the Technical Team on this issue.

## Annual return

In 2012, the ATT will introduce an annual return for all members. This information will enable the ATT to provide an up to date list of members in practice available to the public. The ATT will be better informed about its members, thus helping us to better represent members' interests and target services towards the needs of members. The annual return, the first of which will be made up to 30 May 2012, will also provide the vehicle for members to self-certify their Continuing Professional Development (CPD) compliance as required under the new CPD rules.

## Rules and guidance

All our rules and guidance are freely available on our website so that members and the public alike can have access. Our recent projects are mentioned below.

### » What's new

In 2011 we issued updated versions of Professional Rules and Practice Guidelines, Professional Conduct in relation to Taxation, CPD Rules and a new policy on members who are declared bankrupt or enter in to an Individual Voluntary Arrangement.

We also issued some general guidance on the Bribery Act and on the UK/Swiss Tax Deal.

### » What is under development

The Professional Indemnity Insurance (PII) Rules are under review and our aim is to ensure that all members in practice are able to obtain PII cover.

Together with the six other professional bodies involved, we will be updating the guidance on Engagement letters for Tax Practitioners.

We are also exploring a possible expert witness accreditation scheme with the Expert Witness Institute.

## Support for members, students and public

Members, students and the public are able to contact the Professional Standards team with queries on ethical, professional standards or anti-money laundering matters. This forms an integral element of our aim to raise awareness of and enhance access to professional standards for all. We will be developing a

range of Frequently Asked Questions which will be placed on our website.

## Supervisory role – Anti-Money Laundering (AML)

As a government appointed AML Supervisory Authority, the ATT is responsible for monitoring its supervised members for compliance with the AML legislation. This is achieved by reviewing annual returns, telephone compliance calls and compliance visits.

We contributed to the first public report by HM Treasury on the AML Supervisors' performance and submitted a response to the consultation on the proposals on potential changes to the Money Laundering Regulations 2007.

We participate fully in the AML Supervisors' Forum. AML briefings were given at our annual conference held at nine different venues throughout 2011 and we issue a quarterly AML newsletter.

## Confédération Fiscale Européenne (CFE) Professional Affairs Committee (PAC)

The CIOT is represented on the CFE PAC and this helps keep the joint Professional Standards Committee abreast of developments in professional standards across the tax profession in the Europe. The CFE provides valuable reference material and guidance on European directives - in 2011 the PAC dealt with the Services Directive, Recognition of Professional Qualifications Directive and Consumer Rights Directive. It has also encouraged all CFE member bodies to participate in a comprehensive worldwide Taxpayer Charter project.

## Committee membership

We welcomed Eloise Brown as a member of the Committee.

We very sadly said goodbye to Jonathan Crump who stepped down from the Committee upon his retirement. Jonathan served as secretary since the Committee's formation in 1996. He was and remains a font of knowledge on all matters relating to Professional Standards and we hope to be able to call upon his expertise for the foreseeable future in his role as a consultant to the ATT and CIOT.

I took over as Chairman of the Committee in May and would like to express my thanks to my predecessor Rosalind Upton for the sterling job she did in steering the Committee through a very productive and active period. I would also like to thank all the members of the Committee for their support and the Professional Standards team – Heather Brehcist and Charlotte Ali – for their hard work in supporting the Committee and providing members with up to date and user friendly guidance.

Karen Eckstein, Chairman

# TECHNICAL COMMITTEE

To start by saying that 2011 has been another busy year for the Technical Committee is rather like stating the obvious. When it comes to tax and the well known expression, that the only constant is change, why should we be surprised.

Having taken over the leadership of the committee in July 2011, I continue to be amazed by the work of the members, and the hard work of John Kimmer, our Technical Officer.

As I have started my report on the year with a mention for John I will continue by thanking him for the hard work he puts in for the ATT as our Technical Officer as well as for steering me in my Chairmanship of the Committee. Enormous thanks go to my fellow committee members, and our past Chairman Andrew Meeson. I attempted to test the observation skills of our Committee members by wearing a waistcoat, and pocket watch which Andrew kindly lent to me, at my first meeting, but they noticed. With the exception of our Technical Officer, all of the committee members have what I refer to as a 'day job'. We all give the time to the work of the Technical Committee without financial reward, and the amount of time given is enormous, which I will detail further later. I would also like to thank Sophia Bell. Sophia is jointly employed by the ATT and the CIOT, and works on keeping both websites' technical sections up to date. She mails or emails all of our submissions to HMRC, as well as publishing our technical newsletter and produces the papers for our meetings with John. Lastly, I would really like to thank our colleagues at the CIOT, John Whiting, Tina Riches and Matthew Brown who work with us on so many issues of concern to both ATT and CIOT members.

The ATT is welcome on, and is represented together with other professional bodies, the many working parties with HMRC. A number of

which I note below.

- Business Records Checks
- Joint VAT Consultative Committee
- Joint Tax Agent Strategy
- SME Programme Advisory Network
- Agent Engagement Group
- High New Worth Individuals
- Employer Compliance Forum
- Working Together

In addition we respond to the many Consultation Documents issued by HMRC during the year; we respond to the Budget Notices and the Pre Budget Report, to the extent that they affect our members in practice and industry, or the wider members of the public and unrepresented taxpayers.

We have lobbied hard and persistently on areas where the legislation or HMRC practices are unfair, and one such area we are working on with our colleagues at the CIOT is the unfair penalties imposed by the Business Records Checks Reviews, though sadly other professional bodies were given the credit for the subsequent agreement by HMRC to review the effectiveness.

I mentioned earlier that Sophia does much of the administration for our Committee. Can I remind you all that our submissions to HMRC are published on our website.

We are also in the early stages of embracing the many forms of social media to see how we can use them to bring technical issues and updates to you. So please follow us on Twitter at 'ourATT', and you might also like to follow the technical issues published by the CIOT at 'CIOTNews'.

There are a number of big issues that have come about in 2011, but which will continue into 2012. I expand on these below.

Thank you to all of you who contributed to our submission, jointly with the CIOT on the Tax Agent Strategy. The effects of HMRC's Strategy will change the way we work, and the way we interact with HMRC. Rest assured that all of us at the ATT and CIOT are working to ensure there are safeguards to restrict the negative effects of implementation.

GAAR (General Anti Abuse Rule). Another 'hot potato'. Do we want one? Do we need one? It is not unreasonable to think that if legislation was used for its intended affect, we actually don't need it. We are joining our CIOT colleagues on this one to present the views of members and build in safeguards.

RTI (Real Time Information). Something else for us and our clients to comply with. We hope the software suppliers will take most of the heat out of this one, but it still has to be managed. So more pressures are put on agents and businesses. We are working with HMRC to lessen the burden on businesses.

I started by mentioning the constant changes with which we need to keep up to date. One good way to keep your technical skills up to date is to attend the series of lectures run by our local ATT and CIOT Branch network. The programme of events in your area can be found at [www.att.org.uk/Branch+Network](http://www.att.org.uk/Branch+Network). Please take a look. The varied events are excellent to keep your tax knowledge where you need it to be, as well as providing lectures on areas of tax you might not deal with everyday and you'd like to know more about.

Rest assured we will continue to work hard throughout the coming year.

Yvette Nunn, Chairman

# TREASURER'S REPORT

This year I am pleased to report that in spite of the continuing severe economic conditions which we all continue to work within, your Association has had a further successful year from a financial perspective. We have managed our costs and income levels successfully and mainly due to increased membership numbers income has been a little better than budgeted. As explained in previous years, these accounts have been prepared using the 2005 SORP.

## Investments

Our investment portfolio has reduced slightly to £591,000 from the figure of £627,000 at the same time last year. This amounts to a percentage fall of over 5%. We are however in the fortunate position of not needing to realise our investment portfolio and therefore believe that we should be able to ride out the storm that is affecting the investment markets over much of Europe. We continue to review our investment portfolio, in conjunction with our advisers, to ensure that it meets fully our investment criteria and supports the overall aims of your Association.

## Results for the year

The net incoming resources before other gains and losses were £99,000 (2010 deficit £4,000). Taking into account the deficit on our investments, the net result for the year is a surplus of £63,000 (2010 surplus £84,000).

## Income

Our membership numbers have continued to increase and this has led to a small increase in our subscription income. We are conscious of the current financial climate in which we

all find ourselves so we tried hard to keep our membership fee increases for 2011 as low as we were able. Our student registrations are up slightly compared to the 2011 figures but we are hopeful, as the economy picks up, that registrations will increase in the latter part of 2012.

## Expenditure

The majority of our costs are shared with the Chartered Institute of Taxation. The total grants and donations paid out in the year amounted to £20,000 (2010 £10,000) and your Council continues to review applications that we believe we are able to support within our aims and objectives. We continued to provide members with a number of what they considered to be valuable benefits including Tolley's Tax Guide, Hardman's tax tables, Tax Adviser and an Annotated Copy of the Finance Act.

## Taxation Disciplinary Board

The Taxation Disciplinary Board Limited continues to administer the Taxation Disciplinary Scheme. Expenditure of £57,202 (2010 £51,836) incurred on behalf of the Taxation Disciplinary Board Limited is included under Members' Services in these financial statements. We have a designated reserve to provide some cover in case we have particularly difficult cases. We must recognise that maintaining an effective disciplinary scheme, and bearing the related costs, is part of being a well-run professional body.

## Thank you

I would like to thank Jean Jesty, Andrew Shearer, Ralph Pettengell and Jeremy Coker

who served on the Finance Advisory Group during the year for their help and to Andy Pickering for his constant support and advice. Finally, as ever, particular thanks must continue to go to Sandra Stone-Waugh, our Financial Controller, for her continued hard work and dedication.

Phil Waller, Honorary Chairman

# ASSOCIATION GOVERNANCE

## Compliance statement

The Association operates within the terms of its Memorandum and Articles of Association and its management is under the control of the Council of the Association. The Association is committed to business integrity and high ethical values in all its activities and the Council has overall responsibility for the Association's internal controls. The Council seeks to observe not only the principles set out in the Combined Code on Corporate Governance of the Financial Reporting Council (the Code) insofar as these are consistent with the Association's charitable status but also the principles of good governance set out in the Code for the Voluntary and Community Sector.

## Council

The Council comprises 20 Trustees who provide a wide range of skills and experience. The majority are tax practitioners working in the accountancy and legal professions. They fulfil both executive and non-executive roles such that no individual or small group of individuals can dominate Council decisions. The roles of the President, Deputy President, Vice-President and Executive Director are separate and clearly defined. The Council considers that its non-Council Committee members are independent.

The Council met four times during the year to deal with Trustee business, review financial performance, strategy and risk at which there were formal agendas of matters specifically reserved to it for decision. Council papers, including an agenda, Council and Committee minutes and briefing papers, are sent to Council members in advance of each meeting. Council members achieved an overall attendance rate of 83% (2010 86%) at Council

meetings. Council and Committee members are required to make declarations of interest in any matter arising at meetings whenever appropriate. Members of Council have access to the advice and services of Association staff and may take independent professional advice at the expense of the Association. There are a number of Standing Committees of Council to which implementation of the Association's strategy has been delegated. Standing Committees adopt the same approach to the preparation and distribution of papers for meetings. Membership of the Committees is set out on page 22.

## Election to Council

Election of up to 20 members of Council is by the Members of the Association at the Annual General Meeting. Council is responsible for processing nominations under Article 77 (Nominations for election to Council). Council is responsible for the election of the Honorary Officers.

New Council Members, who must also be Members of the Association, are selected for what they can contribute to the Association and they must sign a declaration that they are not disqualified from acting as a Trustee as detailed in Section 72 (1) of the Charities Act 1993. Trustee training is provided each year for new and existing Trustees and a Trustees Handbook has been issued to all Trustees.

## Audit Committee

The Audit Committee, a joint committee of the Association and the Chartered Institute of Taxation, has a formal constitution and a separate budget. Its members are appointed by the Councils of the Association and the

Institute and comprise a serving member of each Council, a nominee from each of the Association and the Institute and two other independent members. The Executive Director attends all meetings. Members of the Committee receive no remuneration for their services although travel expenses are reimbursed, operate independently from the Council, have both accountancy and taxation qualifications and recent and relevant experience. The Committee acts as a catalyst in relation to matters that affect the Association's financial controls, reporting requirements and risk management and is authorised to seek any information it requires from members of the Council, the external auditor and the staff. In this role it reviews: financial control policies and their practical implementation; the changes in the external environment and the procedures used to respond to them; and the management of any prospective risk. It has a specific responsibility for making a recommendation to Council on the appointment and removal of the external auditor. It met three times during the year, and requests and receives reports from management and from the external auditor on the audit. It meets privately with the auditor and its Chairman or his deputy attends the external audit scope and audit closure meetings. It considers annually a wide range of audit-related subjects and reports directly to the Council and comments on perceived weaknesses. No major weaknesses in internal control systems have been identified.

## Council member remuneration

Council members receive no remuneration for their services as Trustees although their expenses incurred on Association business are reimbursed. There is provision in paragraph 5

of the Memorandum of Association for up to six members of the Council or former members who have served on the Council in the last three years to receive remuneration for their services as a lecturer or examiner. During 2011 one member of Council was paid for their services as a lecturer at the student training conferences (2010: one).

## Internal controls

The respective responsibilities of the Council and auditor in connection with the financial statements are explained on pages 23 to 24. The Council's statement on going concern is set out below. There were no non-audit services provided by the auditor during the year.

The Council is responsible for the Association's system of internal control and for taking such steps as are reasonably open to it to safeguard the assets of the Association and to prevent and detect fraud and other irregularities. The Code refers to internal controls in the widest sense, including financial, operational and compliance controls and risk management.

Responsibility for managing the business of the Association rests, ultimately, with Council. However management of the day-to-day activity is delegated to the Executive Director and the Officers. Certain powers of the Council are delegated to Committees and to the Executive Director who are also entrusted with carrying out appropriate aspects of the Association's strategy. An annual letter of assurance is signed by Association executives with responsibility for the preparation of financial statements and the adequacy of internal financial compliance and non-financial controls.

Key financial and operational measures are reported on a quarterly basis and are measured against both budget and interim forecasts that have been approved and reviewed by the Council. The Council has established a clear organisational structure with defined authority levels.

The Council acknowledges that it is responsible for the Association's system of internal control and for reviewing its effectiveness. As with all such systems, internal control is designed to manage rather than eliminate the risk of failure to achieve strategic objectives and can only provide reasonable and not absolute assurance against material misstatement or loss.

The Council reviews the effectiveness of the Association's system of internal control on a regular basis by monitoring the reports from the external auditor, the Audit Committee and other Committees.

The Council keeps under review the need for an internal audit function at the Association. The Council's current view, supported by the Audit Committee and the external auditor, is that a separate function is not required given the size and nature of the Association, the close management supervision exercised and the increased attention paid to the adequacy of financial and operational controls.

## Risk management

Council has delegated the responsibility for the maintenance of the Association's Risk Register to the Advisory Committee. The Register has the objectives of increasing stakeholders' confidence in the integrity of the Association, strengthening the ongoing process of risk assessment of uncertainty

throughout the Association, and providing a valuable management tool or framework for mitigating risks which might otherwise prevent the Association from achieving its charitable objectives.

The development and maintenance of the Association's Risk Register is a continuing process of refinement and integration into the management process.

## Going concern

The Council has reviewed the Association's budget for 2012 and beyond and the timing of expenditure relating to the strategy to 2014 and is satisfied that it is appropriate to prepare the financial statements on the going concern basis.

Andrew Pickering, Executive Director

# COMMITTEES OF COUNCIL

## President's Advisory Committee

*Chairman:* Stuart McKinnon

Simon Bradley      David Stedman

Natalie Miller      Phil Waller

Yvette Nunn

## Examination Committee

*Chairman:* Natalie Miller

Jeremy Coker      David Lynas \*

Amanda Fisher \*      Sue Short  
(Chief Examiner) \*

Sarah Kay \*

## Marketing Committee

*Chairman:* Jane Ashton

Simon Bradley      Chris Jones

Larry Darby \*      Ralph Pettengell

Trevor Johnson \*

## Member and Student Services Committee

*Chairman:* Simon Groom

Anne Anderson \*      Hayley Levene \*

Jane Ashton      Katharine Lindley \*

Ross Burgess \*      James McBrearty \*

Bernard Critchley      Chris Siddle \*

Tanya Hiscock      Richard Todd \*

Steven Holden \*

## Technical Committee

*Chairman:* Yvette Nunn

Graham Batty \*      Jean Jesty \*

Trevor Blackmur      Gillian McClenahan \*

Ann Elmer \*      Brian Palmer

Margaret Ferguson \*      Nicola Ross Martin \*

Peter Gravestock \*      Michael Steed

Paul Hill \*      Stephen Taylor \*

Nick James \*      John Kimmer  
(Technical Officer) \*

## Finance Advisory Group

*Chairman:* Phil Waller

Jeremy Coker      Ralph Pettengell

Jean Jesty \*      Andrew Shearer \*

## Professional Standards Committee (joint with the Institute)

*Chairman:* Karen Eckstein

Eloise Brown \*      Julian Nelberg \*

Matt Coward \*      Dean Shepherd \*

Tracy Easman      David Stedman

## Audit Committee (joint with the Institute)

*Chairman:* Peter Gravestock \*

Simon Groom

\* Co-opted member

## Representations on committees of the Institute

### Officers Group

Stuart McKinnon

### Technical Committee

Yvette Nunn

### Education Committee

Natalie Miller

### Membership Committee

Yvette Nunn

### Treasurer's Committee

Phil Waller

### Tax Adviser Sub Committee

Tanya Hiscock      Jean Jesty \*

# STATEMENT OF DIRECTORS' RESPONSIBILITIES

The council members (who are directors and also the trustees of the Association) are responsible for preparing the Annual Report of the Council and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the council members to prepare financial statements for each financial year. Under company law the council members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. In preparing those financial statements the council members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The council members are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets

of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The council members are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

# INDEPENDENT AUDITOR'S REPORT

## Independent Auditor's Report to the Members of the Association of Taxation Technicians

We have audited the financial statements of The Association of Taxation Technicians for the year ended 31 December 2011 which comprise the statement of financial activities, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

## Respective responsibilities of directors and auditor

As explained more fully in the statement of directors' responsibilities, the directors (who are also trustees of the charity) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. We have been appointed as auditor under the Companies Act 2006 and report in accordance with that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and

Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

## Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006.

## Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the directors' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept in respect of the charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements do not accord with the accounting records; or
- certain disclosures of directors' remuneration specified by law are not made; or
- any information or explanation to which we are entitled has not been afforded to us.

Ian Mathieson (Senior statutory auditor)  
for and on behalf of PKF (UK) LLP, Statutory  
auditor  
London, UK  
25 May 2012

# FINANCIAL STATEMENTS

## Statement of Financial Activities (including income and expenditure account) for year ended 31 December 2011

	Unrestricted Funds 2011 £'000	Unrestricted Funds 2010 £'000
<b>Incoming resources</b>		
Incoming resources from generating funds:		
Activities for generating funds <sup>2a</sup>	36	39
Investment Income <sup>2b</sup>	32	23
<b>Incoming resources from charitable activities <sup>2c</sup></b>	<b>1,698</b>	<b>1,650</b>
Total Incoming Resources	<b>1,766</b>	<b>1,712</b>
<b>Resources expended</b>		
<b>Cost of generating funds</b>		
Investment Management Costs	1	2
<b>Charitable Activities</b>		
Membership Services <sup>2d</sup>	746	697
Student Services <sup>2d</sup>	568	557
Promotional Costs <sup>2d</sup>	229	267
Website Costs <sup>2d</sup>	-	100
<b>Governance Costs <sup>2f</sup></b>	<b>123</b>	<b>93</b>
Total Resources Expended	<b>1,667</b>	<b>1,716</b>
Net incoming/(outgoing) resources before other recognised gains and losses	99	(4)
<b>Other recognised gains and losses</b>		
Unrealised (loss)/gain on investment assets	(36)	88
Net movement in funds	63	84
<b>Reconciliation of funds</b>		
Total funds brought forward	1,228	1,144
Total funds carried forward 31 December <sup>8</sup>	<b>1,291</b>	<b>1,228</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

# FINANCIAL STATEMENTS

Registered Company Number 02418331

## Balance Sheet as at 31 December 2011

	2011 £'000	2010 £'000
Fixed Assets – Investments <sup>3</sup>	591	627
Current Assets		
Stock <sup>4</sup>	21	12
Debtors <sup>5</sup>	50	55
Bond	360	360
Cash on short-term deposit and at bank	939	846
	1,370	1,273
Less: Creditors		
Amounts falling due within one year <sup>6</sup>	(550)	(556)
Net Current Assets	820	717
Total assets less current liabilities	1,411	1,344
Creditors: Amounts falling due after one year <sup>7</sup>	(120)	(116)
Net Assets	1,291	1,228
Income Funds		
Unrestricted <sup>8</sup>	1,291	1,228

**S McKinnon**, *President*

**P Waller**, *Treasurer*

**A R Pickering**, *Executive Director*

## 1. Accounting Policies

### Basis of Accounting

The financial statements have been prepared under the historical cost convention as modified by the revaluation of fixed asset investments and in accordance with applicable accounting standards.

The provisions of Accounting and Reporting by Charities - Statement of Recommended Practice 2005 and the Charities Act 2011 have been adopted in these financial statements.

The Chartered Institute of Taxation is a connected charity as defined in the SORP, but the Association is not subordinate to it.

### (a) Incoming Resources

**Income Recognition:** Income is included in the statement on a receivable basis except for student registration fees which are deferred and credited to income over the registration period. Income is allocated such that it is weighted more in the initial year. The registration period is 5 years.

### (b) Apportionment of Incoming Resources

Incoming resources from charitable activities is payment received for goods and services provided for the benefit of members and students. This income is allocated to member services and student services respectively.

Activities for generating funds are payments for goods and services provided for the purpose of generating funds for use in charitable activities.

### (c) Resources Expended

Charitable expenditure consists of all expenditure directly related to charitable objectives. Charitable expenditure includes the salary costs of staff providing services to members, the salary costs of staff providing services to students and the salary costs of staff providing services in relation to publicity or promotional events attended by members and the public.

Governance costs include the cost of governance arrangements in relation to the general running of the Association and includes a proportion of the salary costs of the management team. Accommodation costs are allocated to charitable costs and governance costs based on the office space occupied by staff involved in delivering services and staff involved in the general running of the Association.

Accommodation costs have been allocated between charitable activities and governance activities at 92% and 8% respectively. Allocation between individual charitable activities is in line with direct costs.

Office service costs included in the Shared Occupancy Charge from the Chartered Institute of Taxation have been allocated between charitable activities in line with direct costs.

Other office service costs paid directly by the Association have been allocated between charitable activities in line with direct costs.

Salary costs have been allocated based on the costs of employees working within the charitable activity. For support staff, costs have been allocated in line with direct costs.

### (d) Costs of Generating Funds

Costs of generating funds are the costs associated with generating investment income and include the cost for managing investments.

### (e) Grants

The general policy is that multi-year grants are conditional on an annual review and the Association maintains the discretion to terminate the grant.

### (f) Investments

Investments held as fixed assets are valued at mid market value at the balance sheet date except for Glanmore Property Fund and Open

Ended Investment Companies which have been valued at their net asset value at the balance sheet date. The gain or loss on investment is taken to the Statement of Financial Activities.

### (g) Stock

Stock is valued at the lower of cost and net realisable value.

### (h) Funds Structure

Designated Funds are unrestricted funds earmarked by Council for particular purposes.

### (i) Pension Costs

Members of staff are eligible to join the Association's defined contribution scheme after a qualifying period of service. The scheme provides individual pension plans which are managed by independent pension providers.

### (j) Treatment of Irrecoverable VAT

Irrecoverable VAT is attributed to revenue and capital expenditure as appropriate.

# FINANCIAL STATEMENTS

## 2. Income and Expenditure

### 2a. Activities for generating funds

	2011 £'000	2010 £'000
Sponsorship	8	23
Weblink Income	12	12
Other Income	16	4
	<b>36</b>	<b>39</b>

Other income includes advertising income £7,785 (2010 - £ nil) from Lexis Nexis earned from the Tax Adviser publication. The costs for the Tax Adviser are included in Membership Services.

### 2b. Investment Income

	2011 £'000	2010 £'000
Interest	32	23

### 2c. Breakdown of Income Resources from Charitable Activities

Activity or programme	2011 £'000	2010 £'000
Subscription Fees	984	931
Entrance Fees	20	19
Registrations Fees	141	136
Examination Fees	411	425
Conference Fees	79	68
Sales of Books and Merchandise	53	55
Other Income	10	16
<b>Total Incoming Resources from Charitable Activities</b>	<b>1,698</b>	<b>1,650</b>

## 2d(i). Breakdown of Costs of Charitable Activities and Support Costs

<b>2011</b> <b>Activity or programme</b>	<b>Activities Undertaken Directly</b> <b>£'000</b>	<b>Grant Funding of Activities</b> <b>£'000</b>	<b>Support Costs</b> <b>£'000</b>	<b>Total</b> <b>£'000</b>
Membership Services	385	20	341	746
Student Services	262	-	306	568
Promotion	71	-	158	229
<b>Total Cost of Charitable Activities</b>	<b>718</b>	<b>20</b>	<b>805</b>	<b>1,543</b>

<b>2010</b> <b>Activity or programme</b>	<b>Activities Undertaken Directly</b> <b>£'000</b>	<b>Grant Funding of Activities</b> <b>£'000</b>	<b>Support Costs</b> <b>£'000</b>	<b>Total</b> <b>£'000</b>
Membership Services	366	10	321	697
Student Services	279	-	278	557
Website Costs	100	-	-	100
Promotion	117	-	150	267
<b>Total Cost of Charitable Activities</b>	<b>862</b>	<b>10</b>	<b>749</b>	<b>1,621</b>

## 2d(ii). Support Costs Breakdown by Activity

<b>2011</b> <b>Support Costs</b>	<b>Member Services</b> <b>£'000</b>	<b>Student Services</b> <b>£'000</b>	<b>Publicity Costs</b> <b>£'000</b>	<b>Governance Costs</b> <b>£'000</b>	<b>Total</b> <b>£'000</b>
Accommodation	44	29	8	7	88
Shared Occupancy Charge – Office	48	32	9	-	89
Salary Costs	229	232	137	7	605
Annual Shared Occupancy Charge for 2011					782

<b>2010</b> <b>Support Costs</b>	<b>Member Services</b> <b>£'000</b>	<b>Student Services</b> <b>£'000</b>	<b>Publicity Costs</b> <b>£'000</b>	<b>Governance Costs</b> <b>£'000</b>	<b>Total</b> <b>£'000</b>
Accommodation	37	29	12	7	85
Shared Occupancy Charge – Office	37	28	11	-	76
Salary Costs	231	209	122	6	568
Annual Shared Occupancy Charge for 2011					729

## 2e. Grants Payable in Furtherance of the charity's objects

This year the Association paid grants of £20,000 (2010 - £10,000). Tax Volunteers, Tax Aid and Tax Advisers Benevolent Fund were the only recipients of grants from the Association in 2011. The aims of the recipients are in line with the objectives of the Association.

# FINANCIAL STATEMENTS

## 2f. Governance costs comprise the following

	2011 £'000	2010 £'000
Annual Report	23	10
Legal and Professional Fees	15	7
Council and Committees	29	22
Staff Costs	7	6
Auditor Remuneration	10	10
Miscellaneous Expenses	15	17
Accommodation	7	7
Consultancy Costs	16	10
Trade Mark	1	4
	<b>123</b>	<b>93</b>

## 3. Fixed Assets – Investments

	2011 £'000	2010 £'000
Market value at 1 January	627	539
Disposals	-	-
Acquisitions	-	-
Unrealised (Loss)/Gain	(36)	88
Realised Loss	-	-
Realised Gain	-	-
Market Value at 31 December	591	627
Historical Cost at 31 December	515	515

The following investments represent a holding with a market value at 31 December 2011 in excess of 5% of the portfolio

	2011	2010
Baillie Gifford Managed Fund	42%	41%
Cazenove Portfolio Fund	18%	18%
Jupiter Merlin Balanced Portfolio	38%	39%

## 4. Stock

	2011 £'000	2010 £'000
Publications, stationery and medals	21	12

## 5. Debtors

	2011 £'000	2010 £'000
Prepayments	11	14
Accrued Income	27	10
Other Debtors	12	31
	<b>50</b>	<b>55</b>

## 6. Creditors: Amounts falling due within one year

	2011 £'000	2010 £'000
Creditors and accruals	77	81
The Chartered institute of Taxation	118	128
Fees and Subscriptions in advance	355	347
	<b>550</b>	<b>556</b>

## 7. Creditors: Amounts falling due after one year

	2011 £'000	2010 £'000
Student registration fees		
Balance at 1 January	200	212
Fees received	143	124
Transfer to income	(141)	(136)
Balance at 31 December	202	200
Subscriptions and other fees	273	263
	<b>475</b>	<b>463</b>
Fees and Subscriptions in advance	(355)	(347)
	<b>120</b>	<b>116</b>

## 8. Income Funds – Unrestricted

	At 1 January 2011	Transfer	Net Movement in Funds	At 31 December 2011
	£'000	£'000	£'000	£'000
General	814	(31)	63	846
Designated:				
Disciplinary hearings	150			150
Property	239	6		245
Information Technology	25	25		50
Total Cost of Charitable Activities	1,228		63	1,291

Other income includes advertising income £7,785 (2010 - £ nil) from the Lexis Nexis earned from the Tax Adviser publication. The costs for the Tax Adviser are included in Membership Services.

We hold a number of designated reserves as follows:

Disciplinary hearings - in view of the nature of professional advice given by members, we are aware that if, for whatever reason, action is brought against members, then the costs of dealing with such action are considerable. Although we have no indication of any significant pending actions, we reserve a significant balance of reserves to cover such eventualities.

Property - we are not due to move premises again for a further 12 years. However, bearing in mind the time and expense in relocating, we are building up a reserve fund to cover the anticipated costs. Our intention is to build the reserve to the amount we anticipate will be needed by the time the current lease ends.

Information technology - we are aware that technology moves at a rapid pace. It is now two years since the new website was developed but we are aware that further developments in technology are likely to mean that more work will be needed before long to upgrade the IT functionality and therefore we are designating appropriate reserves to meet those future costs.

The general unrestricted fund is held to meet unspecified future events.

## 9. Capital Commitments

Capital commitments authorised but not contracted for at 31 December 2011 £nil (2010- £nil)

## 10. Contingent Liabilities

The Association has made obligations which are reviewed annually as part of the budget process to pay amounts not shown in the primary statements. These amounts relate to grants of £15,000, payable within one year of the balance sheet at 31 December 2011.

## 11. Personnel

Costs actually disbursed by the Institute have been attributed to the Association at an agreed proportion. A proportion of the costs of 30 (29 - 2010) employees was attributed to the Association and the average number of staff employed by the Institute and the Association was 56 (58 - 2010). Staff costs include staff time on governance, membership services, student services, publicity and support.

## Jointly employed CIOT and ATT Personnel

Salary costs and benefits in kind contributions for higher paid employees contractually joint employed to the Chartered Institute of Taxation and the Association of Taxation Technicians are categorised into the following salary bands:

	2011 £'000	2010 £'000
£70,001 - £80,000	2	1
£80,001 - £90,000	1	1
£90,001 - £100,000	3	2
£100,001 - £110,000		3
£120,001 - £130,000		1

Aggregate employer pension contributions paid was £51,800 - 24 employees (2010 - £59,800 - 26 employees).

## 12. Council members

Travel, subsistence and hotel accommodation expenses were paid and reimbursed in respect of expenditure incurred on the Association's business. In the year, the Association paid and reimbursed expenses on behalf of 13 directors for expenses totalling £18,203 (2010 - 14 directors, £14,169.) Payments totalling £900 (2010 - £900) were made to one director for services as a conference speaker.

## 13. Chartered Institute of Taxation

The Institute is a connected charity in that it has common, parallel or related objects and activities and unity of administration with the Association. The Association of Taxation Technicians and the Chartered Institute of Taxation have 4 common trustees.

Labour, operating and overhead costs borne by the Institute on behalf of the Association are charged to the Association on a quarterly basis, using a simple and equitable formula agreed by both parties.

The formula for 2011 was agreed by both bodies. The total shared occupancy charge for the year of £782,000 (2010 - £729,000) is shown in note 2(d) of the financial statements.

The amount due to the Institute at the balance sheet date was £117,874 (2010 - £127,623).

## 14. The Taxation Disciplinary Board

The Association and the Institute have a joint arrangement with the Taxation Disciplinary Board, a company limited by guarantee managed by an independent board of directors.

For 2011, the Taxation Disciplinary Board charged the Association £57,202 (2010 - £51,836) for services provided.

Neither the Association nor the Institute exercise a significant influence over the operating and financial policies of the company whose object is to administer the Taxation Disciplinary Scheme for the Institute, the Association and IIT exclusively.

# BIOGRAPHIES OF COUNCIL MEMBERS

## Jane E C Ashton

Age 44. Joined Council in 2005. Jane became a member of the Association in 1993 and is chairman of the Marketing Committee. She has also served on the Member and Student Services Committee since 1996. Jane has worked in various Directorates in the former Inland Revenue and is now working in HMRC's Personal Tax Customer and Strategy Directorate, based in London.

## Graham Batty

Aged 55. Joined Council in 2011. Graham qualified as a Chartered Accountant in 1983, became an Associate of the Institute in 1986, a member of the Association in 2005 and has been a member of the Technical Committee since 2003. He is an associate director, specialising in the taxation of charities and other not for profit bodies, with a leading accountancy firm. Graham is a former chairman of both the Leeds and Birmingham branches.

## Trevor R Blackmur

Age 50. Joined Council in 2010. Trevor began his career in tax at the end of 2000 with a small local firm, working in personal tax and payroll. He qualified as a member of the Association in May 2005. In 2007 he became a member of the Technical Committee and represents it on HMRC's Employment Consultation Forum and the Benefits and Expenses Sub-Group, in addition to various other consultations and workshops as and when necessary. Trevor set up in practice on his own in 2010, continuing to provide taxation and payroll services to individuals, sole traders and small businesses.

## Simon J Braidley

Age 48. Joined Council in 2003 and appointed President in July 2010. Became a member of the Association in 1998. After graduating from Sheffield University and serving time with the Inland Revenue, several international and then smaller accountancy firms, he operated his own practice. A former South West Region Branches Coordinator, former Chairman of the Severn Valley Branch, and a former Chairman of the Member and Student Services Committee. He wrote the ATT Editorial pages for Tax Adviser for many years.

## Jeremy Coker

Age 48. Joined Council in 2008. A former chairman of the London Branch and still serves as its Treasurer and ATT branch representative. A member of the Institute's Owner Managed Business Technical Committee. A member of the Finance Advisory Group and Examination Committee. He was awarded the CIOT Certificate of Merit in 2010. Jeremy works in practice with a West End firm of chartered accountants.

## Stephen Coleclough

Age 49. Elected Vice-President of the Chartered Institute of Taxation in May 2011 and is currently the Association's ex-officio member of Council. Qualified as a solicitor and is a partner in indirect taxes at PwC which he joined in 1997. Prior to that he was head of corporate and indirect taxes at Simmons & Simmons. He was Chairman of the CIOT's Technical Committee from May 2005 to May 2008. Since 2009 he has been President of the Confédération Fiscale Européenne, the body of European tax advisers, which

embraces 33 national organisations from 24 European States, representing more than 180,000 tax advisers.

## Bernard Critchley

Age 55. Joined Council in 2006. Became a member of the Institute in 1993 and of the Association in 2003. Previously worked with national firms then smaller accountancy firms, he also operated his own practice for seven years. Now working as a Tax Manager with a firm of Chartered Accountants in Dorset. A member of the Member & Student Services Committee and former member of the Institute's Membership Committee. Also a former registered member in practice, South West Region Branches Coordinator and Past Chairman and Founder Member of Somerset & Dorset Branch.

## Tracy Easman

Age 45. Joined Council in 2011. Became a member of the Association in 1993 and CIOT in 2000. In 2006 she became a committee member of Sussex Branch and became branch secretary in 2008. In 2008 she also became a member of the Joint Professional Standards Committee and has been involved in several working parties. She started her own practice in 2003 after working for the former Inland Revenue and two tax consultancy firms in Sussex.

## Karen M Eckstein

Age 46. Joined Council in 2008. Became a member of the Institute in 1993 and is Chairman of the Joint Professional Standards Committee. Partner in Lake Legal LLP, a firm of solicitors, based in Leeds, advising

on tax litigation and tax related professional negligence claims. In 2007 Karen received "highly commended" award for Tax Lawyer of the Year at the LexisNexis Taxation awards and in 2011 the firm was shortlisted for the best tax team in a law firm at the Taxation awards.

## Simon J Groom

Age 49. Joined Council in 2003. Qualified as a chartered accountant in 1987 with Arthur Young and became an Associate of the Institute in 1991. Since qualifying has been involved with training in some form for the past 24 years and has lectured regularly at Association and Institute student conferences. He is now Head of National Tax Training at Tolley, part of LexisNexis, and was involved with the implementation of the new examination structure. He is Chairman of the Member & Student Services Committee and a member of the Audit Committee.

## Tanya Hiscock

Age 35. Tanya joined Council in 2009 having been a member of the Member and Student Services Committee since 2006. Qualified as a member of the Association in 2003. Specialising in Trust Tax at Thomas Eggar LLP, a firm of Solicitors on the South Coast. Tanya is also the ATT representative on the Sussex Branch committee, and sits on the Tax Adviser sub-committee.

## Chris Jones

Age 44. Joined Council in 2006. Qualified as a member of the Association in 1992 and as an associate of the Institute in 1994. Training ATT and CTA students since 1995 and is currently

the Board Director at LexisNexis responsible for Tax Markets & Learning. Lectures around the branches and at both ATT and CIOT conferences. Member and past Chairman of the Marketing Committee. Appointed to the Council of the Institute in 2003 and is chairman of its Conferences Working Party.

## Stuart G McKinnon

Age 54. Qualified as a member of the Institute in 1984, joined Council in 1999 and became President in December 2011. Previously Chairman of the Examination and Member and Student Services Committees and various working parties. Also former Chairman of the North East Branch. Following the merger of his practice in October 2011 became a partner in Baker Tilly based in their Newcastle Upon Tyne office.

## Natalie A Miller

Age 48. Natalie was nominated as a CIOT member of ATT Council in 2005 and appointed Vice-President in December 2011. She passed ATT examinations with a Distinction in 1993 and ATII (as it was then) in 1995. After time in the personal tax departments of KPMG and Ernst & Young in Norwich and Luton, Natalie has worked for PwC in Norwich for the last eleven years in the Tax Knowledge & Innovation Group, where she specialises in personal and trust taxation. She is Chairman of the Examination Committee. Natalie was appointed to the Council of the CIOT in 2004 and is a member of its capital gains tax and investment income technical sub-committee and the exam review working party. She is also a former Chairman of East Anglia Branch.

## Yvette E Nunn

Age 46. Joined Council in 2000 and appointed Deputy President in December 2011. Became a member of the Association in 1993. Chairman of Birmingham and West Midlands Branch 1997-1999. Joined the Council of the CIOT in 2004 and serves on its Membership Committee. In 2010 she wrote the new on-line handbook giving advice to those setting up their own tax practice. She has served on the Association's Member and Student Services Committee and was Chairman from 2000 to 2004, when she moved across to serve on the Association's Technical Committee, the Committee she now serves as Chairman. She set up her own tax practice in 2004 specialising in advising entrepreneurs.

## Brian A Palmer

Age 53. Joined Council in 2010. After working in practice and passing the Association of Accounting Technicians (AAT) qualification turned self-employed as general practitioner in 1994. He very quickly appreciated that in order to offer an all round service to his clients he needed to sit the ATT exams, which he did, passing in 1999. In 2000 he joined AAT Council becoming President in 2006.

## Ralph Pettengell

Age 51. Joined Council in 2006. Member of the Finance Advisory Group. Following the sale of his business, Chambers and Newman, in December 2007, Ralph has continued in the Financial Services Industry and is the Managing Partner of IFA Consulting LLP, a provider of services to Independent Financial Advisers and Financial Service

# BIOGRAPHIES OF COUNCIL MEMBERS

Product Providers. Ralph was a Registered Independent Financial Adviser for 11 years and prior to that held senior management roles at the Britannia Building Society and Halifax Building Society's IFA arm. One of the first in the UK to obtain the Fellowship status by examination of the Society of Financial Advisers FSFA, now known as FPFSA, holds the ACII qualification specialising in Pensions is a Chartered Financial Planner, and holds the Chartered Institute for Securities and Investments ACSI qualification.

## David W Stedman

Age 61. Joined Council in 2001. President from July 2009 to July 2010. Became a member of the Association in 1993 and a fellow in March 2011. A past Chairman of the Member and Student Services Committee on which he served for twelve years to July 2010. Currently a member and a previous Chairman of the Joint Professional Standards Committee. Registered member in practice since the scheme commenced in April 1997. Chairman of Sussex Branch for four years from 1999 to 2003. Joined the Inland Revenue after leaving school and then worked for a local accountant until establishing his own practice in 1993.

## Michael Steed

Age 58, trained and qualified with Coopers and Lybrand (now PwC). He is a Fellow of the CIOT and a member of the AAT. He joined the ATT council in 2009 and also serves on the Technical Committee. Michael has practised in all areas of taxation and specialises in SMEs and indirect taxation. He is now a specialist tax presenter for Kaplan Financial. He was awarded the AAT Past President's Award

in 2004 for services to AAT members for his CPD training. Michael is also a CCH tax editor.

## Philip Waller

Age 49. Joined Council in 2004. Honorary Treasurer and Chairman of the Financial Advisory Group since 2006 and a member of the Institute's Treasurer's Committee. Tax partner with Mazars LLP in the Midlands and has joint responsibility for their Birmingham, Nottingham and Wolverhampton offices. A former Chairman of Leeds Branch and Secretary to the Birmingham and West Midlands Branch.

## Executive Director, Andrew R Pickering

Age 62. Joined the Association 1993 as its Deputy Secretary. Appointed Secretary in 1994 and Executive Director in 2010. Previously with the Law Society of England and Wales where, over a 25-year period, he held various posts in the Legal Aid, Education and Training and Administration Divisions, gaining considerable experience in all aspects of administration. Past Secretary of the Taxation Disciplinary Board.

# NEW MEMBERS 2011

Acheson Victoria Jayne CTA	Black Anna MAAT	Chaudhary Faisal Tariq ACCA
Adams Keith	Bobon Magdalena	Cherry Linda
Adewusi Adenike Opemipo	Boon Neil BA(Hons)	Choi Lisa Anne
Al-Azzawi Roua	Boon Hannah	Clark Jane Shiela
Aldwinckle Stephen Daniel MAAT	Boota Razwan	Clark John MA Solicitor
Allcott Christine Ann FCCA	Bowles Peter John BA(Hons)	Clark David Andrew BA(Hons)
Allister Fraser Charles	Boyle James Alexander MMath(Oxon); MFin(Cantab);MIOD; DipBus(Oxon)	Clorley Richard
Alvarez Uziel	Brawn Freda Ann BA(Hons)	Coates David MAAT
Ambrose David	Breeze Stuart Paul BA(Hons)	Coleman Victoria Jane
Amoo Abraham	Bremner Alexandra Jane MAAT	Collier Rachel Marianne
Anadatirtha Archana Krishnchar BCom	Bremner Stuart Ross	Collins Joe
Andrew Hayley Luisa LLB	Brewster Jonathan Mark MPhys	Colwell Daniel James ACCA
Andrews Zoe Elizabeth BA(Hons)	Bright Ian Joseph	Conroy Paul BA(Hons)
Annand Ross	Britton Michael BSc	Conway Alexander Peter BA
Anscombe Christopher John	Britton Daniel BA(Hons)	Copeland Adam BA(Hons)
Apps Suzanne Jane	Broderick Eleanor	Corazzo Michelle BSc(Hons)
Arrowsmith James	Brogan Steven James	Corke Jeremy John
Atherton Danielle Rebecca BSc	Brooks Francesca Joanne	Coton Natasha Margaret
Aziz Nadia BA	Brown Anna Francesca BA ACA	Court Michael Cameron BSc(Hons)
Babjakova Viera	Brownsdon Michael Edward MEng(Hons) MSc	Crossling Francesca Louise
Babul Armanee BA(Hons)	MRICS CEng MIMechE	Crouch Daniel
Bahadur Salma MAAT	Bruce Susannah Margaret	Cruikshank Daniel
Baker Lauren Katie BSc Mathematics	Brymer-Griffith Sian Elizabeth MAAT	Cuffe Ann Marie LLB
Ball Carol BSc	Buchan Thomas BA(Hons)	Daddar Monica CTA
Barbier Jean-Charles	Buckley Paul	Daniels Lindsey LLB
Barker Thomas Edward BSc(Hons)	Bull Richard James MSc(Hons)	Dawson Stephen Dean
Barritt Rachael Angela	Caffyn Rosalind Elizabeth	Day Stephen Michael
Barton Christina Ann	Cage Melanie Jane LLB	Day James Edward BA(Hons)
Bassi Saawan Singh BA(Hons)	Cakebread Nick James BA(Hons)	De Silva Caroline Sarah LLB(Hons)
Bateman David Anthony Spencer	Campbell Scott Peter James	Deller Christine
Baumber Laura Joanne	Campbell Alan MSc	Deng Guang MA
Beattie Aaron Philip	Cao Danni BA(Hons)	Devapal Neil Daran LLB (Hons)
Beavis Victoria Ellen MAAT	Capper Jonathan	Dickson Laura Jane
Beckett Laura Danielle	Carlisle Andrew Richard Winston BSc ACCA	Dixon Paul
Beharrell Stephanie Rae BA(Hons)	Carnegy-Arbuthnott Frederick Thomas BA(Hons)	Dizaei Kamran Hassan LLB
Billington Jennifer	Cartwright Gavin Bradley	Dolbear Christina Anne BSc
Biodun-Badmus Olanrewaju LLB	Carvill-Biggs Tina ACMA	Donald Samantha
Bird Graham Robert BSc(Hons)	Casey Lisa Marie	Dormer Caroline BA(Hons)
Birrell Jennifer Anne	Chandra Zehra BA(Hons)	Durham Nicola Joanne BA(Hons)
Bish Rebecca Jane	Chapman Daniel BSc(Hons)	Dutton Amy-Grace
Black Marie-Louise BA(Hons)	Chattell Casey Elizabeth MAAT	D'Vaz Dominic BA(Hons)
Black Andrew Robert		Dyer Michaela Ann MAAT

## NEW MEMBERS 2011

Dyer David Paul  
Edwards Robert Alun LLB  
Egan Gregory James Peter  
Elliot Craig James  
Elliott Emma Louise  
Ellwood James Michael  
Evans James Phillip  
Evans Nathan Anthony  
Fagan Laura Ann  
Fairpo Catherine Anne MA(Oxon) Solicitor  
Fisher Deborah Elizabeth ACCA  
Flintoft Louise Mary  
Flynn Kirsty BSc(Hons)  
Foddy Michelle Jean  
Forde John Mark LLB  
Foster Jessica Clare  
Freiburghaus Alexander Michael  
Fuller Nicola Ellen BA(Hons)  
Fuller Debbie  
Gadd Daniel Martin  
Gallagher Claire Marie BA(Hons)  
Gallagher Mark LLB  
Gallagher Rebecca BA  
Gamgee James  
Gardner Edit MAAT  
Garner David James  
Gaspari Francesca BA(Hons)  
Ghosh Sudip  
Gibson David Martin  
Gibson Susan Eile LLM ACIS Barrister  
Gill Kamaldeep Kaur  
Gillings Claire BA(Hons)  
Glickman Paul BSc  
Goldston Ceri Ann MAAT  
Gonzalez Iglesias Rebeca  
Goram-Smith Timothy George BSc(Hons)  
Graham Carolyn Helen  
Graham Sara-Jane IATI  
Grandemange Gigi Pascal  
Gray Susan Marie MAAT  
Green Stephanie  
Green Sue  
Gregory Gemma Jane  
Gregory Claire BSc(Hons)  
Grimes Matthew John  
Gronova Jana  
Groome Matthew Joseph Cary MAAT  
Gurney Ann Elizabeth LLB(Hons)  
Gurr Charles Edward ACCA  
Halai Kirti Dhanji BSc(Hons)  
Haley Oliver James Sellen  
Hall Richard John MSc(Hons)  
Hallue Shilpa Veerappa BCom, MBA  
Hancock Emily Kay BSc  
Hanif Mohammed Hafiz BA(Hons)  
Hardy Dean Phillip David  
Harish Sunitha MCom  
Haroon M.al Safeen ACA BSc(Hons)  
Harper Diane Elizabeth  
Harrison Ryan Nicholas Barnes BA(Hons)  
Harvey Trevor  
Hassanally Timothy Sebastian  
Hathi Meera  
Hawkings Sarah Elizabeth  
Hay Lyndsey BSc(Hons)  
Hayward Daniel Robert BA  
Hazeldine Joanne MAAT  
Hazel Serena Elizabeth  
Hazelwood Ronald John Robert  
Head Georgiana Louise BA(Hons)  
Hearn Amie Louise  
Heinsar Elaine  
Henderson Craig ACCA  
Hicks Spencer James BSc(Hons) ACCA  
Higgitt Jacob  
Higman Julie Marie  
Hobbs Matthew James  
Hobbs Sophie Elizabeth BSc(Hons)  
Hodge Rita Rosemarie ACMA  
Hodson Paul Andrew Wheeldon  
Hogan Emily Rachael BA(Hons)  
Hokam-Dahd Imraan  
Holley Louise  
Holloway Samuel Lee BA(Hons)  
Hollyman Mary Louise  
Hong Fay Ying  
Hopkins Susan Mary  
Horowitz Claire LLB  
Hoskin Sarah Elisabeth LLB  
Housden Caspar Niels BCom (Hons)  
Hoy Julie Findlay  
Hughes Kieron David Gareth  
Igun Abimbola  
Irving Emma MAAT  
Ismail Rashad Thabit Said H  
Ive Alan James  
Jackson Robert ACCA  
Jackson Jamie BA(Hons)  
James Hannah Louise  
James Barry BSc(Hons)  
James Lloyd Desmond BSc(Hons)  
Jassal Jasbir BSc(Hons)  
Jelley Rebecca BA(Hons)  
Jones Mark David  
Jordan Louise Angela BA(Hons)  
Jyothi Divya  
Kadel Sulochana Gautam  
Kang Taranjit BSc(Hons)  
Kaur Sanjit  
Kaur Sukhjot MSc(Hons), BACC(Hons)  
Kelly Natasha  
Kelly Stephen Barry  
Kerr Liam James BSc(Hons)  
Key Marie Bernadette BA(Hons)  
Khan Basit Raza  
Khan Tayyaba Saeed BA(Hons) ACA  
Khan Tehsin BA(Hons)  
Khashimov Jahon BA(Hons), LLM  
Khimich Yulia BA(Hons)  
Kirby Elizabeth  
Kirkbride Steven Barry  
Kotze Angus Adrian BCom(Hons) ACMA  
Kubik Angelika  
Kumar Anthony Naveen  
Kumar Nikhil B. Bus. Mgt  
Laing Anne Valerie BSc(Hons)

Lam In San	McVey Margaret Michelle	Oving Anna-Karin
Lambert Katy Louise	Mee Natasha MAAT	Panduranga Ravish B
Landray Lawrence Glyn MAAT	Mellor Catherine	Parry Michael BSc ACMA
Lankfer Rosalind Clare	Melville Verity	Parsons Andrew James
Laurenson Ben Anthony Harry MAAT	Metcalf Steven David BSc(Hons)	Patel Roopal Shruti BA(Hons) ACCA
Lawler Craig	Miah Shumon	Pavely Carol
Learmond Andrew Maurice	Milford Melanie Jayne BSc	Pay Terence Christopher BSc(Hons)
Lee May Li	Millar Alexander FMAAT	Pearson Elaine Hilary ACIB ACA
Lee Kim Amanda Sharon BSc(Hons) ACCA	Miller Paul BA(Hons)	Peebles Melanie Susanne
Leigh Nicola	Millward Deborah BA(Hons)	Pereira Tecla Mary Martha ACCA
Leighton Greg James	Milton James Richard BSc(Hons) CTA	Phillips Angela Christine
Lemon Georgia BA(Hons)	Milton Lynn Elizabeth	Pici-Hall Stela
Li Jinwei BSc MSc	Minards Paul Robert	Pollock John Craig
Lishman Theo BA(Hons)	Mitchell Heather Lindsay	Prentice Oliver BSc(Hons)
Loudon Iain	Moe Aye Hnin ACCA CTA	Primrose Katey Abigail
Lowden Fiona	Mohammad Rabia ACCA	Proudfoot Pamela Louise
Lupton Penelope Jill BA(Hons)	Molloy Andrew Neil	Qamar Najma Ahmed
Lynas Susan May FMAAT	Moorse Stephen Richard FCCA	Randel Steven BA(Hons)
Lyon Adam Anthony	Moro Sudheer BCom	Raniwala Sophie Safiyah BA(Hons)
Maher Christopher James	Morris Holly BA(Hons)	Rao Sowmya BCom
Maheshwari Namrata	Morrison James Alexander MA(Hons)	Reid Nicholas David BA(Hons)
Mair Mhairi BA(Hons)	Morrison Gareth John	Renton Liam
Makadia Arvind Kacharalal B.E.(Civil), MBA(Finance and Accounting)	Morton Claire Elizabeth	Riddell Jayne Elizabeth BSc(Hons)
Mann Nadia	Mosley Rebecca Jane	Ringham Christopher John ACCA
Marion Isabelle ACCA	Mottram Ciara Frances	Roberts Lucy Claire
Marlow Alan	Mudd Samantha Caroline	Robertson Karen
Marsh Sara Jean BA(Hons), MSc(Hons)	Mule Gaetano	Robson Brian Edward MAAT
Massey David Ian Alexander BA(Hons)	Mutch Kirsty BA(Hons)	Rooney Alice Mary
Maton Hannah	Myint Thurane Adam BSc(Hons)	Ross David W
Matthews Rupert Nicholas Charles ACA	Nathwani Kavit	Rudol Serena BA(Hons)
Maycock Sam Anthony BSc(Hons)	Neeladoo Vassoodeo	Sablewska Natalia Helena BA(Hons)
McClure Jamie BA(Hons)	Newell John Michael BSc(Hons)	Sangha Amandeep BSc(Hons)
McDermott Sarah Emily Jane	Newman Rebecca Marie	Scott Jacqueline Heather BA
McDowell Karen	Norris Fraser Robert BSc(Hons)	Scott Hannah Jane BSc(Hons)
McIndoe David Robert	Northern Andrew James	Sendanayake Portia BSc
McKinlay Laura	Nugent Laura	Seymour Michael James BA(Hons)
McKinnon Janette BA(Hons)	Oakshett Natasha	Shah Pranav BEng
McLarty Thomas Andrew BA(Hons)	Oliver Gemma	Shah Laura
McLean Mandy	Ord Hollie Rachael BSc(Hons)	Shah Yugna BSc(Hons)
McPeake Brenda BSc	Osman Shaina Esha Hussain BA(Hons)	Shah Basanti
McSharry Laura Jane	O'Sullivan Laura Elizabeth BSc(Hons)	Sharland Benjamin Francis MAAT
	Oswald Eleanor MA	Shaw Catriona Jane LLB

## NEW MEMBERS 2011

Shekarrizi Sara-Jane BSc(Hons)  
Shepherd-Abdullah Jason BA MA  
Shields Joanna BA(Hons)  
Shiraishi Ferreira Saika  
Shyamarayar Arun Krishna Mandayam  
Silkstone Brett Charles  
Sinnerton Sarah Jane  
Smith David Robert ACMA  
Smith Richard James CTA  
Smith Samantha Louise  
Smith Terence Alfred  
Smith Amanda BSc(Hons) ACCA  
Soper Jacqueline  
Sowton Irina  
Stafford Emma Catherine BSc(Hons)  
Staight Juliana F ACA  
Stambach Matthew William  
Stewart Scott  
Stocks Gary John  
Stoddart Karen Marie BSc(Hons)  
Stoll Paul Anthony David  
Stonier Richard ACA  
Stoves Howard BA(Hons)  
Strawbridge Ian Philip William MAAT  
Sullivan Claire BA(Hons)  
Summan Monika BA(Hons)  
Szablinski Michal Krzysztof LLM  
Szunko Caroline  
Tamplin Craig MAAT  
Taylor Lisa  
Taylor James Edward  
Taylor Sarah Louise  
Thakkar Hital  
Thompson Adam BA(Hons), AFA  
Thomson Russell  
Thorpe Amanda Claire  
Tinker David  
Tippetts Kai James  
Todd Victoria  
Tomes Jasmine Corrinne Elizabeth  
Toriello Giulietta MAAT  
Towers Bryony BA Acc & Law  
Trevethan Mark Philip Christopher  
Tsang Kaman MAAT  
Turnbull Ritchie  
Tutt Alison Sarah  
Tyrrell-Smith Alison Jane  
Uddin Zia  
Underwood Catherine Elizabeth  
Vassiljev Maksim  
Venugopal Patchy Reddiar BCom(Hons)  
Waddingham Theresa-Anne BSc ACA  
Walker Scott William BA(Hons)  
Walker James Robert  
Walton Emily Sarah  
Wandera Michael MSc(Hons)  
Wang Bao Gang ACCA  
Ward Claire Louise  
Wasylikiw Adam  
Watson Charlotte Rose  
Webb Jonn  
Wells Helen ACCA, MAAT  
West Claire BA(Hons)  
West Paul Anthony  
Westaway Marie-Louise MAAT  
Westgarth Priscilla ACMA  
White Alison Rosemary MAAT  
Whitehouse Kevan  
Williamson Stuart Mark James MAAT  
Willmott Dawn Elizabeth BSc(Hons)  
Wilson Lisa Jayne  
Wilson Gemma Rose BA(Hons)  
Wilson Ian Joseph  
Wong Wing-Sum BSc(Hons)  
Wood Angela Dawn MAAT  
Woods Mark Andrew MAAT  
Woodward Hayley BA(Hons)  
Wright Jonathan BA(Hons)  
Wright James Carl BSc(Hons)  
Wright Keith  
Yeung Yau Choi BA(Hons)  
Zahid Fatima  
Zheng Wanying  
Zotov Yuriy ACMA

# NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the twenty-third Annual General Meeting of members of The Association of Taxation Technicians will be held at One Queen Anne's Gate, London SW1H 9BT on Thursday 5 July 2012 at 2.00 p.m.

## Ordinary Business

1. To receive and adopt the Report of the Council for 2011.
2. To receive and adopt the audited Financial Statements of the Association for the year ended 31 December 2011.
3. To re-elect as a Member of Council Graham Batty who retires under Article 67.
4. To re-elect as Members of Council Jane Ashton, Bernard Critchley, Simon Groom, Karen Eckstein and Stuart McKinnon who retire under Article 76.
5. To reappoint PKF (UK) LLP as auditor of the Association.

## Special Business

6. To consider and if thought fit to pass the following special resolution:  
"WHEREAS under section 28(1) of the Companies Act 2006 ("the Act"), the provisions of the Memorandum of Association of the Company (excluding the list of original subscribers) are treated as part of the Articles of Association of the Company:

AND WHEREAS the Company wishes to adopt Revised Articles of Association replacing the provisions previously contained in the Memorandum of Association and the provisions of the Articles of Association of the Company:

NOW THEREFORE, in pursuance of the powers contained in section 21(1) of the Act, it is proposed that the Revised Articles

produced to the meeting and certified by the President be, and are hereby, adopted as the Articles of Association of the Company for the purposes of the Act with effect from 5 July 2012."

## Explanatory note to Special Business

In 2011 the Association commissioned a review of the Memorandum and Articles of Association, which had become over prescriptive and difficult to interpret and administer. Under the Companies Act 2006 companies no longer have to have separate matters set out in a Memorandum and Articles and the new provisions form a single governing document. The previous material has been revised, consolidated and simplified, and various routine matters are now to be delegated to the more flexible form of regulations. The main substantive change is that the provisions governing Council composition (which still reflected the historic involvement of the Chartered Institute of Taxation) have been substantially simplified. A copy of the full draft Revised Articles can be viewed by members on the Association's website <http://www.att.org.uk/> and copies will be available at the meeting.

By order of the Council  
Andrew R Pickering  
Executive Director  
Artillery House  
11-19 Artillery Row  
London  
SW1P 1RT  
20 March 2012

## Notes

- a. A person entitled to attend and vote is entitled to appoint a proxy or proxies to attend and on a poll to vote instead of him or her. A proxy must be a Member of the Association. A form of proxy is enclosed with this notice for use in connection with the meeting. To be valid a form of proxy must reach the Executive Director of the Association at Artillery House, 11-19 Artillery Row, London SW1P 1RT not later than 48 hours before the time of the meeting.
- b. A person who has appointed a proxy may nevertheless attend the meeting and vote, in which case any votes cast by the proxy will be superseded.

**The Association of Taxation Technicians**

1st Floor, Artillery House, 11-19 Artillery Row

London SW1P 1RT

Tel: 0844 251 0830

Fax: 0844 251 0831

**[www.att.org.uk](http://www.att.org.uk)**

A company limited by guarantee – Number 2418331

Registered as a charity – Number 803480

VAT Registration number – 497 5390 90



**Association  
of Taxation  
Technicians**

Practical Tax People