

ANNUAL REPORT  
AND FINANCIAL STATEMENTS

2016



Practical Tax People  
Association of  
Taxation Technicians



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# OUR VISION

## ANNUAL REPORT 2016

The vision of the Association of Taxation Technicians ("The Association" or "ATT") is to remain the leading educational body in the field of compliance tax law and practice.

### The Association's objects 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 money laundering legislation.

### To do this it:

- provides through examination a qualification 'Taxation Technician' for persons engaged in tax compliance work;
- runs one-day conferences;
- publishes (jointly with the Chartered Institute of Taxation) the monthly magazine 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.

### The Coat of Arms

The Arms granted to the Association in 1990 with Supporters granted in 1997. The shield shows a gold cross, the Roman X, indicating the tithes or tenth paid in former times. The wheat sheaves represent produce or income and the sword of the Crown's officer is matched by the sword of the taxpayer's adviser. The chequered surround signifies the Court of the Exchequer which used counters on a chequered table-cloth to check calculations. Above the helm is a closed book representing abstruse written law, surmounted by an owl of wisdom. The Arms are supported by a pair of mute Swans, representing constancy, while the plant thyme grows from the banks on which they stand.



# PRESIDENT'S STATEMENT

## ANNUAL REPORT 2016

It is an honour and a privilege to take on the mantle of President of the ATT.

ATT is a dynamic and inclusive body, catering for those of all ages within the tax profession. I am very lucky that we have a committed group of trustees, who value the work that we do and who wish to join us in helping to drive the Association forward. During the year we welcomed David Bird, Jackie Hall and Jonathan Stride to Council. All three new arrivals bring their skills, energy and enthusiasm and I am confident that they will help to carry our values forward.

At the end of March 2016 we bade farewell to Andy Pickering, after 22 years at ATT, latterly as Executive Director. In many ways Andy was the ATT. He has provided support and advice to almost every President of the ATT and his wise counsel and elephantine memory have been much appreciated by all who have been involved with the management of the Association. I would particularly like to thank Andy for his role in promoting ATT externally, to other professional bodies, particularly HMRC and CIOT. We wish Andy a very happy retirement, most of which is already taking place on the golf courses of the UK and USA.

Jane Ashton joined the Association as the new Executive Director in March. As a member of the ATT, a former trustee and with a career in tax spanning more than 30 years, Jane is well placed to work with our trustees to lead the Association through the next few years when we will see unprecedented changes in the tax world. Already Jane has introduced a number of new initiatives which are bringing results.

### Highlights of 2016

So, let's look back on some of the highlights of 2016.

We have welcomed over 500 new members to the Association, taking our total membership to over 8,000 for the first time. Michael Steed welcomed our 8,000th member, Elizabeth Ashcroft, to his reception in April and I was delighted to formally present Elizabeth with her membership certificate at my first Admission Ceremony in November.



As well as Council, we have over 80 other volunteers who give of their time so generously by serving on Steering Groups and Committees. Without much of this dedication and service, the Association would not be able to engage with government, provide cost effective CPD and other member services, so it is fitting that those who deliver exceptional service should be recognised for their efforts. Therefore it was with great pleasure that I was able to present the Council Award to Paul Hill, former Chair of Technical Steering Group, and award Certificates of Appreciation to Karen Eckstein, Margaret Ferguson and Billy Moffat. Paul has been involved with Technical Steering Group since its inception in 1999. Karen is a former member of Council and her valued counsel and advice on legal matters and contribution to professional standards has been much appreciated over many years. Like Paul, Margaret has served on Technical Steering Group since its inception and since devolution of many powers to Scotland, has been the ATT's voice on many tax issues north of the border. Billy is a former Chair of Leeds Branch and his commitment to the branch has made it the success it is today.

Our annual luncheon, held at Drapers' Hall in September, was an opportunity to engage

Ralph Pettengell and Elizabeth Ashcroft at the November 2016 Admission Ceremony

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Left: Ralph Pettengell and Paul Hill

with key figures from HMRC, Members of Parliament, and senior representatives from other professional bodies as well as leading individuals from the tax profession. As well as presenting the awards mentioned above, it was also good to celebrate the success of Lauren Sparks and Emily Phelps, winners of the 2016 ATT Tax Apprentice Award.

### Apprenticeships

In 2017 the current Higher Apprenticeship in Professional Services will be replaced with the Accounting/Taxation Technician Trailblazer Apprenticeship. Work continues to ensure that ATT will meet the enhanced requirements of this new Trailblazer Apprenticeship which includes a new End Point Assessment.

We are delighted that this is proving a new route into Association membership and so far 385 individuals have registered as apprentices, of whom 88 have now completed all their examinations and 54 have become ATT members.

### Making Tax Digital

We live in times of unprecedented changes to the tax world. The biggest one of these is Making Tax Digital, which will be the biggest change to the way taxpayers and their agents engage with HMRC since the introduction of PAYE 70 years ago. This has the potential to deliver significant benefits to both taxpayers and the tax authority but it must be managed carefully and in consultation with taxpayers, tax professionals and software developers. It will lead to a change in the balance of work of many ATT members, you

will be concentrating more on advisory work and less on tax return work. One of my central themes for my Presidential year is to provide relevant support to our members to help you to get ready for digitisation. We have already increased the number of webinars we have offered and I intend to provide more CPD events and a discussion forum to enable you to talk to other members, share experiences, ask and answer each other's questions.

Our annual tax conference, held at seven venues around the country attracted over 570 delegates and building on the success of previous years we again ran a series of Mastercourses with the Association of Accounting Technicians. Our branch network, run jointly with the CIOT, continues to deliver a series of technical and soft skills training events, as well as social and networking opportunities. The events are open to all, members, students, taxation professionals who are non members as well as members of the public.



Karen Eckstein, Billy Moffat and Margaret Ferguson receiving Certificates of Appreciation

### Tax Pathway

In September 2016 we launched the Tax Pathway, a new streamlined route, working with our friends at the Chartered Institute of Taxation, enabling students to study to become a Taxation Technician and a Chartered Tax Adviser at the same time. No drop in quality, no drop in rigour but a potentially



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faster, more flexible route to these two great tax qualifications. This has been well-received by employers and we were delighted that some of the first student cohort sat their examinations in November 2016.

### Engagement with other Revenue Authorities

With the increasing devolution of fiscal powers, it is important that we continue to engage with the Revenue Authorities in Scotland, Northern Ireland and Wales. We visited Belfast in October and I co-hosted, with Bill Dodwell, CIOT President, the second of this year's Joint Presidents' Luncheons. We welcomed more than 100 guests, including leading representatives from both the tax community on both sides of the Irish border as well as a number of members of the Northern Ireland Assembly. Our guest speaker was Northern Ireland Finance Minister Máirtín Ó Muilleoir MLA who expressed the commitment of the Northern Ireland Executive to corporation tax devolution which will take place on 1 April 2018.

### Brexit

It is difficult to avoid the mention of Brexit in any article produced after June 2016. I want to reassure our members, students and employers, including those overseas that it is 'business as usual' for ATT. The vote obviously creates a great deal of uncertainty, in tax as elsewhere. But, thinking positively, it creates a great many opportunities for tax practitioners. More options to vary our tax system are likely to mean more need for the skills and judgement of ATT members in the years ahead. The Association stands ready to respond to any changes and we will continue talking to Government to help them formulate new policy; ensuring that the voice of our members is heard as we work for a tax system that is fair, simple and certain, for the benefit of the taxpaying public.

### Conclusion

I have really enjoyed serving as your President and along with my fellow Officers helping to drive the ATT forward in times of unprecedented change. I would like to thank my family for their support over the past year and I hope the Association continues to grow in strength.

**Ralph Pettengell**  
President

# ANNUAL REPORT OF COUNCIL

## ANNUAL REPORT 2016

The Council members (Trustees of the Charity and Directors of the Company) 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 2016.

### 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 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 26.

### 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 over 80 unpaid volunteers on Council, Steering Groups, Committees, sub-committees, Branch 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 not possible to quantify exactly how many volunteer hours were provided in meetings during the year, but it is in excess of 6,000. 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 79 (2015 - 79).

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.

### Equality and Diversity

The Association is committed to providing equal opportunities to job applicants, staff, students and volunteers regardless of sex, sexual orientation, marital status, age, race, ethnic origin, religion or belief or disability. The Association seeks to conduct all its activities in compliance with this principle and in full adherence to all applicable laws prohibiting discrimination in employment or service provision and develop and maintain a diverse workforce of staff and volunteers at all levels within the Association. On-line training on diversity is provided for all new staff.

### Officers and Council members

In accordance with Article 27 (b), the Chartered Institute of Taxation is entitled to nominate one member of Council. Under Regulation 37.1, made under the provision of Article 27 (a), up to 24 members of Council shall be elected by the members.

During 2016 the following changes took place:

Jacqueline Hall BA (Hons) ATT CTA FCA joined on 7 July

Jonathan Stride ATT (Fellow) MAAT CAT joined on 29 September

David Bird BSc (Hons) ATT CTA TEP Solicitor joined on 15 December

Jane Ashton ATT (Fellow) left on 13 January

Trevor Blackmur ATT left on 1 July

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



# ANNUAL REPORT OF THE COUNCIL

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The officers appointed at the Council meeting held on 7 April 2016 to serve from 7 July 2016 to the Annual General Meeting to be held on 13 July 2017 were Ralph Pettengell as President, Graham Batty as Deputy President and Tracy Easman as Vice-President.

### Objectives, Activities and Achievements

The Association's objects 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 money laundering legislation.

The Association had four key objectives for the year:

- **Examination**

The current examination system was introduced in 2007 and Council agreed that a full review should be undertaken to ensure that the ATT qualification meets the needs of employers, members and their clients.

The innovative Tax Pathway, a streamlined route into the tax industry, was introduced on 1st September 2016. Once successfully completed, the Pathway is a route to membership of both the ATT and the Chartered Institute of Taxation, bringing together the technical compliance and advisory knowledge of both qualifications. Combining the strengths of both qualifications, the Pathway maintains the quality and rigour associated with the ATT and CTA qualifications.

We will be introducing two lower level papers in Personal Taxation and Business Taxation in 2017. They will sit alongside the current VAT diploma and offer students the option of gaining a basic knowledge in these subjects.

- **Apprenticeship**

The government has revised the apprenticeship scheme with a new, trailblazer apprenticeship to be implemented in 2017. The Association, working with other professional bodies and employers has developed a level 4 Tax Technician Trailblazer Apprenticeship, which will be available to new apprentices in 2017. This is a pivotal achievement in our ambition to widen opportunities for young people in Taxation: something we all care passionately about.

- **HMRC's Digital Agenda**

HMRC has been developing its digital capability, particularly in respect of its interaction with tax agents and taxpayers, for a number of years. It is imperative that this interaction is as good as it can be for the public benefit so we are taking a leading role in the development of those services by responding to HMRC consultations, providing feedback on current digital services and attending meetings with HMRC.

- **Strategy**

Given the development of HMRC's digital services and the need to ensure that the Association's offerings meet the needs of its members, students and their employers, we held a strategy day in June 2016. A detailed plan capturing what we want to achieve has been developed and activities delegated to our Steering Groups to deliver over the next five to ten years.

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

- President's Statement Page 3
- Steering Group and Committee Activities Page 16
- Public Benefit Page 11
- Treasurer's Report Page 24

### Financial Review

The net income before revaluations of investments for the year ended 31 December 2016 of £277,000 are shown in the Statement of Financial Activities on page 34. The gain on the revaluations of investment assets amounted to

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£120,000. A review of the Association's financial position is given on pages 34 to 36.

During 2016 the portfolio delivered a total return of 15.1% for the year, albeit behind the benchmark of 16.9% after the underperformance in predominantly bonds in the first half of the year. 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, 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 £14,000 were paid to Tax Volunteers and 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 between six and nine months' of 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 purpose.

### 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 can be considerable. Although we have no indication of any significant pending actions, we maintain a significant balance of reserves to cover such eventualities.

### Information technology

During 2016 we started planning for a Customer Relationship Management system based on Microsoft technologies which will be implemented during 2017 and 2018. The system will enable us to relate all the information we hold on students, members and stakeholders in a single secure view which is a major building block in enabling us to deliver more streamlined services to our external audience. We are designating appropriate reserves to meet these future needs.

### Property

The current lease on our premises expires in 2024. 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.

### Investment policy

The Association's powers of investment are set out in the Articles 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:

- To take independent investment advice on all longer-term investments;
- To regularly review the value of funds the Association requires to be held in investment, 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

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- 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: Plans for 2017

In keeping with the Council's strategic plan, the main objectives for 2017 include:

- **Examination**

Introducing a lower level taxation qualification in Personal Tax and Business Tax. This will sit alongside our current VAT Diploma and offer students a basic knowledge in these areas of taxation.

- **Apprenticeship**

Implementing the new level 4 Tax Technician Trailblazer Apprenticeship, which will be available to new apprentices in 2017.

- **Making Tax Digital**

Responding to any consultations issued by HMRC and continuing to be fully engaged with them during the development of digital services for taxpayers and their agents so we can ensure that the services provided are as good as they can be for the public benefit. We will be developing webinars which will be open to everyone, and introducing a members' discussion forum to assist members to keep abreast of the changes.

- **Website**

We will be updating the website to improve the navigation for users and introducing a members' discussion forum.

### Pay Policy of key management personnel

The pay of key management personnel is reviewed annually and normally increased in accordance with average earnings.

### 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 next Report 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 practising members have been registering since that date. During 2016 the Association continued to ensure that members in practice were fulfilling their obligations under the Regulations and continued with the monitoring exercise, which included visits, which was introduced in 2013.

### Statement as to Disclosure of Information to the Auditor

The directors who were in office on the date of approval of the 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.

### Annual General Meeting

A separate notice on page 58 of this report explains the business to be considered at the Annual General Meeting on 13 July 2017.

This report was approved by the Council on 30 March 2017.

By order of the Council

Jane E C Ashton  
Executive Director

30 March 2017

# COUNCIL AND ADVISERS

## ANNUAL REPORT 2016

### **President**

Ralph Pettengell ATT(Fellow) FPFS ACII (2006) (E)

### **Deputy President**

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

### **Vice-President**

Tracy Easman ATT(Fellow) CTA (2011) (E)

### **Honorary Treasurer**

David Bradshaw BSc ATT CTA FCA (2015) (E)

### **Council:**

Kay Aylott ATT(Fellow) (2015) (E)

David Bird BSc(Hons) ATT CTA TEP Solicitor (2016) (E)

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

Veronica Fell ATT CTA (2014) (E)

Richard Freeman LLB(Hons) ATT CTA Solicitor (2015) (E)

Jacqueline Hall BA(Hons) ATT CTA FCA (2016) (E)

Steven Holden BA(Hons) ATT(Fellow) (2014) (E)

Katharine Lindley BEng(Hons) MPhil ATT(Fellow) CTA CFP<sup>™</sup> APFS (2012) (E)

\*Natalie Miller BA(Hons) ATT(Fellow) CTA(Fellow) (2006) (E)

Julian Millinchamp BA(Hons) ATT CTA ACA (2014) (E)

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

Hayley Perkin BSc(Hons) ATT (2014) (E)

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

Jonathan Stride ATT(Fellow) MAAT CAT (2016) (E)

Richard Todd ATT(Fellow) CTA (2013) (E)

Tanya Wadeson ATT MAAT TEP (2009) (E)

(E) – Elected Member

\* – Indicates Past President

The year of appointment to Council is shown in brackets.

### **Executive Director**

Jane Ashton ATT (Fellow)  
MAPM AMBCS

### **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:**

Buzzacott LLP  
130 Wood Street  
London EC2V 6DL

### **Investment Advisers:**

Investec Wealth &  
Investment Ltd  
30 Gresham Street  
London EC2V 7QN

### **Solicitors:**

Maurice Turnor Gardner LLP  
1 Threadneedle Street  
London EC2R 8AY

# PUBLIC BENEFIT ANNUAL REPORT 2016

As a registered charity we have an obligation to operate for the public benefit. Our charitable aims are education in the study of the administration and practice of taxation, preventing crime and promoting the sound administration of the law by promoting and enforcing standards of professional conduct amongst those engaged in the provision of advice and services in relation to taxation.

Our Technical Steering Group continues to work towards the introduction of a tax system which is simple to operate and easily understood by all, regardless of whether they are represented in their dealings with the Revenue authorities. During the year the group submitted over 40 responses on a wide range of technical subjects. The majority of these were in response to consultations from HMRC and HM Treasury. Those included six separate responses in relation to HMRC's proposals in connection with its Making Tax Digital programme which will introduce radical changes in the interaction between taxpayers and HMRC. Four responses were sent to each of the House of Commons Finance Bill Committee and the Office of Tax Simplification.

Throughout our involvement in various HMRC led groups, we continue to have high level discussions on an extensive range of issues. Topical examples include Making Tax Digital, proposed provisions in relation to the closure of enquiries, the Apprenticeship Levy and tax penalties. The Technical section of our website carries copies of all submissions in response to public consultations.

One of our aims is the provision and development of high quality education and training, not only to ensure our members are able to meet their Continuing Professional Development (CPD) requirements, but also for the general public. As well as our annual tax conference, held at seven locations in the UK, we run a series of conferences jointly with the Association of Accounting Technicians. These are very popular among our members and also attract delegates who are members of other professional bodies as well as members of the public.

The Branch network, which is run jointly with the Chartered Institute of Taxation, also assists with the delivery of CPD. We continue to look at new ways to deliver CPD with webinars forming an increasingly important role to allow those members who are geographically isolated from the branch network to engage more fully in the activities of the Association. We are also working with our New Tax Professionals Group to provide a series of events aimed at their requirements as individuals embarking on their first steps to a career in tax. Members of the public are warmly welcomed to all branch activities.

We support our members with the provision of tax books and other publications, including the monthly magazine 'Tax Adviser'. In order to address the increasing ways in which written material can be accessed, Tax Adviser is also available online and as a newsstand app.

Student Steering Group has responsibility for providing an examination on the theory and practice of taxation law and administration, which furthers our educational aims as well as providing entry to membership. During the year 2,474 candidates sat our examination, taking 3,571 papers and achieving 2,357 passes. We continue to run a series of one-day training conferences around the UK to help students prepare for our examinations.

Our open policy means that all those who wish to register with us as students may do so irrespective of their previous academic record. In addition to the traditional route into membership we offer the Higher Level Apprenticeship in Professional Services. Those on the tax stream take the ATT examination and on completion of the necessary practice requirement in UK taxation may become members. 2017 will see the introduction of the Trailblazer apprenticeship in Accountancy/Tax which will replace the current Higher Level Apprenticeship.

Work is constant towards achieving our charitable aim of producing Taxation Technicians of the highest ethical standards by developing a code of conduct and guidance on their dealings with the revenue authorities and the general public. The Professional Standards Committee

# PUBLIC BENEFIT

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(joint with the Chartered Institute of Taxation) undertook a review of the Professional Rules and Practice Guidelines. This enabled us to ensure that our code of conduct, to which all members must adhere, remains relevant and appropriate. This gives a level of assurance to all those who interact with our members in any capacity that they will be dealt with in a professional manner by a member who is adequately qualified to carry out tax work in a competent manner. Should any member fall short of these standards independent action can be taken to ensure the continued integrity of the ATT qualification.

We continue to strive to raise awareness of both the Association and the qualification with careers advisers, employers and potential students working in taxation as well as the general public. A specific careers resource has been developed and this is available on request to all schools, colleges and universities. Volunteers visit local schools and colleges and regional careers events to give talks about careers in tax. By encouraging more young people to pursue a career in tax and become members of the Association we will have a better qualified profession, which will benefit the users of tax agents and the revenue authorities, and will provide us with more resources to continue with our charitable objectives.

For more detail of our charitable activities please refer to the Steering Group and Committee Activities Report on pages 16 to 22.



# LAY PUBLIC INTEREST COUNCIL OBSERVER ANNUAL REPORT 2016

The role of the Lay Public Interest Council Observer is a new role within the ATT. I am very proud to be the first to fill that role, as I have long had an interest in the ATT and admired the steady progress it has made over the years in the development of qualifications, the growth of membership numbers and the increased profile it has gained with government bodies and within the tax profession generally.

I have been in the role for about 9 months now. During 2016 I attended 4 Council meetings, Council's Strategy meeting, and the AGM. I have also had the privilege of attending an Admission Ceremony at the House of Lords, as well as the President's lunch, and enjoyed the chance to meet ATT members.

The role of the Lay Public Observer is to advise the Council of the ATT on the public interest regarding its activities and to support the Association's adherence to its charitable responsibilities. There are no particular instructions as to how to go about this. My job description asks me to report on the Council's conduct of business in relation to safeguarding the public interest, particularly as a charity, and commenting on Council's adherence to the Association's Articles and statutory obligations and functions.

In order to make such a report, I have focussed on such matters as: are the reports to Council adequate for decision making; are Council papers produced in a timely manner to ensure adequate time for Council members to read and prepare for meetings; does the Council exercise its oversight function in relation to committees and working groups adequately; are Council meetings held in an open, respectful and constructive environment that encourages contributions from all Council members? In short, is good governance obvious and important at the ATT?

The answer is resoundingly yes to each question posed, and to the overall approach of the Council Members. I have been impressed by the quality and timeliness of papers, by reports from committees and staff, both written and oral, and the openness to fresh insights such reports to Council may bring. I have now witnessed two Presidents chairing Council meetings, and again

it is clear that they encourage those less ready to jump in to a debate to have the opportunity to voice opinions.

This adherence to good governance is a sound platform for considering how Council, as the Board of Trustees of the charity that is the ATT tackles its public interest responsibilities. Key to this, and a source of potential tension in all professional bodies, is reconciling the duty to put the public interest before the interest of the members, and keeping personal interests out of the debate and decision making process. The openness of declarations of interest at the commencement of each Council meeting deals well with the last issue. All Council Members/ Trustees undertake training on their duties as Trustees. The Council's pragmatic approach to issues such as HMRC's digital agenda "Making Tax Digital" or the "19 March Challenge", i.e. will a proposal work, will it make the tax system easier for the taxpayer to understand, remains clearly in the realm of the public interest.

The ATT said farewell to a longstanding and highly regarded Executive Director Andy Pickering this year, and welcomed Jane Ashton into the role. It is noteworthy that "comparisons" are not made, and that the focus has been on supporting Jane as well as on utilising her skills to progress Council business. The relationships between Council and Executive Director, and President/Chair and Executive Director, are important if progress is to be made and sustained, and the signs here are excellent.

I will be preparing a longer report for the Leadership Team and the Council after my first 12 months is complete. I thank all members of Council for their welcome to me in this role, and for including me so openly in all discussions, and to Jane Ashton and all of the staff for supporting and educating me on all matters ATT.

**Diane Burleigh OBE**  
Lay Public Interest Council Observer



**Diane Burleigh OBE**  
Lay Public Interest Council Observer

# ENFORCEMENT OF STANDARDS

## ANNUAL REPORT 2016

In 2001 the CIOT and the ATT established the Taxation Disciplinary Board (TDB) 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) was a member of the TDB from February 2011 until its merger with the CIOT in July 2012.

### Complaints and disciplinary procedures

Under the Taxation Disciplinary Scheme (TDS), the Board deals with complaints alleging breaches of professional standards and guidance (as set out in the Professional Rules and Practice Guidelines of the CIOT and ATT), the provision of inadequate professional service, and conduct unbefitting a professional person. The initial handling of complaints is carried out by the TDB's 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 valid 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 has a right of 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.

If the public interest appears to require more urgent action, for example where a case alleges criminal behaviour or dishonesty but where the complexity of the case requires a full and lengthy investigation of all the issues, the Board has in place powers to impose an interim order. Although it has not yet proved necessary to use such powers, they allow the Board to take urgent action in a case where the Investigation Committee has found that there is prima facie evidence and considers that the member poses

a risk to the public such that it is in the public interest or necessary for the protection of the public to suspend membership of the ATT or CIOT, pending the full hearing of disciplinary charges by a Disciplinary Tribunal.

The Disciplinary 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. The TDB now publishes the full written decisions of Tribunals, suitably redacted to avoid naming complainants or other third parties. Summaries of decisions are still published on the TDB website and in Tax Adviser, but the full report is now accessible via a hyperlink. 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.

### Recent Changes

A small change has been made to the Taxation Disciplinary Scheme Regulations 2014 during 2016 wherein the time in which a complaint has to be lodged with TDB has been extended from 12 to 24 months from when the incident became known to the Complainant (effective 1 January 2017).

The TDB has also entered into an MOU with HMRC whereby clarity has been achieved with HMRC as to the methods of working and authority of the TDB such that HMRC may in future feel enabled to make complaints to TDB on exactly the same footing as every other category of complainant.

The Articles of Association of the TDB Ltd, and the TDS, have been amended during the year to enable the TDB to appoint two additional lay directors in order to further enhance the independence of its regulatory and disciplinary functions, and also to extend the term of office of the present chairman by up to four years.

# ENFORCEMENT OF STANDARDS

## ANNUAL REPORT 2016

### Cases dealt with in 2016

The TDS provides for the fair and independent investigation of every complaint referred to the TDB and fair treatment for any member against whom a complaint is made. During 2016 the TDB received 26 new complaints (4 relating to ATT members) and dealt with 8 of the 9 complaints outstanding from 2014 and 2015. Of this total of 35 complaints, 4 cases arose from the failure of members to submit the required Anti-Money Laundering (AML) returns (2 involving ATT members). There is no discernible trend in the type of complaints referred to the TDB, they range from failure to deal with correspondence to conduct unbecoming a professional person.

During the year the Investigation Committee considered 8 complaints (2 involving ATT members), whilst one was dealt with by a financial penalty (CIOT member). Of the remaining 26, 4 fell outside the scope of the TDB regulations, 10 cases (2 involving ATT members) were withdrawn or not pursued by the complainant, whilst 12 cases were still under investigation at the end of the year (1 involving an ATT member). Of the 12, the three oldest are cases notified by, and being investigated by, ICAEW, and 8 were complaints made within the last three months.

During 2016, 12 cases were heard by Disciplinary Tribunals over a total of nine days of hearings, 6 of which cases involved an ATT member. A further 3 cases, one involving an ATT member, were awaiting a hearing at the end of the year. Findings, in respect of cases heard by a DT in 2016, with one exception, were made against all defendants, none of whom sought to appeal.

There was one appeal against a Disciplinary Tribunal decision re publication, which was rejected.

**Peter Douglas**

Executive Director

Taxation Disciplinary Board

# STEERING GROUP AND COMMITTEE ACTIVITIES

## ANNUAL REPORT 2016

### Member Steering Group

I took over as chair of Member Steering Group from Tanya Wadeson in September this year. I would like to thank Tanya for her able chairing of this group over the last two years and I look forward to working with her, as she takes up the Vice Chair role, for the foreseeable future.

2016 has been a year of tremendous growth and we have welcomed over 500 new members into the Association. I was delighted to welcome Elizabeth Ashcroft, as the 8,000th member of the Association. All our new members are invited to an Admission Ceremony at the House of Lords and this is one of my highlights of the year. It is lovely to see so many members and their families celebrating their success and being awarded their certificates by the President.

This year we have launched The New Tax Professionals initiative which seeks to represent and engage members in the first 10 years of their career. The New Tax Professionals group has met a few times now and their events have been very well attended. We hope that this continues in 2017 as feedback shows that the members attending the meetings really appreciate the opportunity to network with fellow Tax Professionals as well as the content of the meetings.

Continuing professional development is key for all our members and we are keen to help our members keep up to date. In addition to the branch network we have offered 4 webinars this year on topics such as Making Tax Digital and Client Notifications and we have continued with the popular ATT Annual Tax Conferences and the joint ATT/AAT master courses. Looking ahead there will be many challenges for our members, such as Making Tax Digital, and we will be launching in 2017 a members' discussion forum where members can exchange views and share their thoughts on topics of interest.

This year we have been working on aligning membership subscriptions and completion of the annual return. We ran a pilot involving 1,000 members in December 2016 and we will be evaluating its success to see whether or not we roll it out to all members. Early indications are positive and feedback so far is that members like to be contacted once a year (instead of the twice they are now).

We are always looking for volunteers for our committees so if you would like to volunteer for this or any of our committees please contact [membership@att.org.uk](mailto:membership@att.org.uk)

**Katharine Lindley**  
Chair



**Katharine Lindley**  
Chair  
*Member Steering Group*



Admission Ceremony  
May 2016



Admission Ceremony  
November 2016



# STEERING GROUP AND COMMITTEE ACTIVITIES

## ANNUAL REPORT 2016

### Business Development Steering Group

#### Employer Engagement

Throughout 2016 we have continued to meet with a cross section of employers to get their views on our examinations, communications and future developments. We have increased the number of employer meetings by 55% compared to last year and the feedback from employers has been valuable in helping us develop our offering. Our quarterly newsletter 'Employer Focus' is now issued to over 2,500 recipients and includes essential information and developments of importance to employers.

#### Tax Pathway Launch and Higher Apprenticeship scheme

This year's marketing activities have focused on the launch of the ATT CTA Tax Pathway and the Higher Apprenticeship scheme.

The Tax Pathway was launched at an event in June and registration formally opened on 1st September. We followed the launch event with email campaigns, employer meetings and new marketing literature. 243 registrations have been received this year.

To improve engagement with our target audiences we have used different mediums, and developed a series of videos to promote the Higher Apprenticeship scheme and a Career in Tax. These have been well received by students and we will continue to use videos to publicise the options available to students who want to have a career in tax.



#### Events

In May we exhibited at Accountex, the largest event of the year in the world of tax and accountancy, with over 6,500 attendees. In addition to promoting the ATT qualification, ATT members and staff presented sessions in the tax theatre so that attendees could gain Continuing Professional Development credits.

We have continued with our schools and colleges programme and have attended numerous events at schools and colleges to promote tax as a career and explain the various options open to students. In addition we attended careers fairs in Manchester and Bournemouth to explain the options open to degree level students.

#### Website and Social Media

The number of visitors to our website continues to grow with the most popular pages being the exam results and information about our exams.

All our social media channels are growing and we are increasingly promoting ATT through this medium. There are now over 3,500 members in our LinkedIn group and over 2,000 people follow us on Twitter.

#### Looking Ahead

Looking ahead to 2017, we will be holding a number of events aimed at employers which will focus on Making Tax Digital and networking opportunities.

The ATT website will be undergoing a redesign which will enhance the user experience for all website visitors and we will be rebranding all our marketing literature into a consistent format.

**Hayley Perkin**  
Chair

Left: John Beattie, Michael Steed, Natalie Miller and Ray McCann at the Tax Pathway launch event



**Hayley Perkin**  
Chair  
Business Development Steering Group

# STEERING GROUP AND COMMITTEE ACTIVITIES

## ANNUAL REPORT 2016

### Technical Steering Group

This year has seen us respond to a record number of consultations. We submitted responses to over forty consultation documents or draft Finance Bill proposals. Six of the consultation responses related to particular aspects of HMRC's Making Tax Digital project which is expected to come into operation from April 2018 after a period of testing in the 2017/2018 tax year.

Throughout 2016, the Association continued its active involvement in over thirty government-sponsored bodies and groups covering matters as diverse as Universal Credit, Venture Capital, Tax Fraud and Tax Devolution. Special mention needs to be made of the involvement during 2016 of members of the Technical Steering Group with HMRC's continuing transformation of Working Together into a digital facility.

Members of the ATT technical team attended six of the Association's Annual Tax Conferences. This provided an excellent opportunity to meet members and to explain how they can get involved in the consultation process as contributors. Such involvement ensures that our responses to consultations identify the practical issues which any proposal might introduce for our members and taxpayers in general.

The technical team members presented at six branch meetings during the year and attended and spoke at all seven of the joint AAT/ATT Master Courses.

We welcomed a new member to the Technical Steering Group during the year and said goodbye to Margaret Ferguson upon her retirement. Margaret joined what was then ATT's Technical Committee at its formation back in 1999 but she had been actively involved in ATT and CIOT matters since 1993. In recent years, Margaret had represented the Association on the Revenue Scotland's Devolved Tax Collaborative.

Looking ahead, we expect Making Tax Digital to occupy a very significant part of the Technical Steering Group's time over the next three years. Over the same period, our VAT sub-group is likely to be focusing on the practical implications of Brexit. We will also be watching to ensure that moving the Chancellor's Budget to the Autumn in 2017 has a positive impact in terms of the consultation process and the level of Parliamentary scrutiny of new legislation.

**Michael Steed / Yvette Nunn**  
Joint Chairs



**Michael Steed**  
Joint Chair  
*Technical Steering Group*



**Yvette Nunn**  
Joint Chair  
*Technical Steering Group*



# STEERING GROUP AND COMMITTEE ACTIVITIES

## ANNUAL REPORT 2016

### Professional Standards Committee

Before my involvement with the committee and ATT Council I did not always consider what “we” are here for. As a charity, we are driven by our charitable objectives which are included in our governing documents. They include “...promoting 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...”. Our committee is continually involved in ensuring that the ATT is at the forefront of this objective.

One of the key functions of the Professional Standards committee is to provide guidance for members. This not only helps members in their work as tax professionals but also gives clients, the general public and government confidence that their adviser observes the high technical and ethical standards expected of an ATT member.

This year saw the release of:

- **Professional Conduct in relation to Taxation (PCRT)**

A new edition of PCRT which will take effect from 1 March 2017. This is the seven professional bodies’ (ATT, CIOT, AAT, ACCA, ICAEW, ICAS and STEP) response to the Challenge issued by the government in 2015 to

*“take on a greater lead and responsibility in setting and enforcing clear professional standards around the facilitation and promotion of avoidance”*

It includes a new set of five standards specifically directed at a member’s approach to tax planning which can be summarised as follows. The planning must be client specific and lawful and a member must ensure that any disclosure of the planning to HMRC must fairly represent all relevant facts. It must not set out to create results which are contrary to the clear intention of parliament, nor must it be highly artificial or highly contrived and nor seek to exploit shortcomings in the legislation. This will require professional judgment on the part of the adviser.

In response to the new PCRT, Jane Ellison, Financial Secretary to the Treasury, said “I have been impressed with the commitment demonstrated by all seven PCRT professional bodies, both to good tax compliance and to responsible tax planning’.

- **Engagement letters**

Engagement letters are a valuable means of protecting both the client’s and the member’s position. Properly drafted they set out the scope, the respective responsibilities for both member and client and the basis for charging thereby minimising the risk of disagreement. ATT worked with CIOT, AAT, ACCA and STEP to produce updated guidance which includes new material on auto enrolment and the cancellation of contracts legislation.

- **Continuing Professional Development (CPD)**

November saw the launch of a new approach to CPD. For 2017 onwards the ATT is encouraging members to focus on the outcomes of their CPD rather than on the more traditional requirement of 45 hours of CPD per year. Members will need to consider what learning they need to carry out their role effectively and what benefits they have derived from the CPD. They will be responsible for deciding how much CPD they feel is necessary. For the first time too, any member who holds themselves out to the public as an ATT, regardless of whether they are working in tax, will have to consider their CPD needs.

- **Powers of Attorney**

Some very useful guidance on Powers of Attorney was issued in conjunction with Geldards which includes information on acting for a client who has an attorney acting for them and on being asked to act as an attorney.

- **Anti-Money Laundering**

Another essential function of Professional Standards is to oversee the supervision of members registered with ATT for AML purposes. In addition to the AML compliance visits carried out by the professional staff, the ATT is represented at the AML Supervisors Forum. Charlotte Ali, Head of Professional Standards



**Tracy Easman**  
Chairman  
Professional Standards Committee

# STEERING GROUP AND COMMITTEE ACTIVITIES

## ANNUAL REPORT 2016

at ATT, has been appointed as Chair of the Accountancy Affinity Group, a subset of the Forum. The ATT has been closely involved in the UK's preparations for its peer review of its AML policies and procedures by the Financial Action Task Force in early 2018. It has also contributed to the discussions on the 4th Money Laundering Directive which will come in to force in June 2017.

Finally I would like to thank the hard working and committed volunteers who help to make the role of chair of the Committee so enjoyable. We are very fortunate to have access to such a depth of experience, knowledge, intellect and good humour.

**Tracy Easman**  
Chairman

### Education Steering Group

Mid-way through 2016 the Student Steering Group (SSG) was split into two steering groups, Examination Steering Group and Education Steering Group. This decision was made to ensure that more time can be spent on developing the ATT family of qualifications and the student journey from initial registration through to qualification (the role of Education Steering Group), as well as the existing examination themselves (the role of Examination Steering Group).

Student registrations were slightly down on 2015 and we closed the year with 1,608 new registrations.

One-day Student Training Conferences were held for the first time this year, were organised to support both the May and November examinations. Attendance, at over 120 students, was higher than in 2015. These conferences remain cost-effective for students who may not have the financial support of their employer and they provide access to highly experienced tutors from three different course providers.



**Jeremy Coker**  
Chair  
*Education Steering Group*

**Emily Phelps and Lauren Sparkes** receiving the ATT Tax Apprentice awards in September 2016



# STEERING GROUP AND COMMITTEE ACTIVITIES

## ANNUAL REPORT 2016

Over the year we have undertaken a review of our exams, particularly with a view to streamlining the examination process for those candidates who wish to take the CTA exams after they have passed the ATT exams. The new streamlined route, called the Tax Pathway was launched in June. This is a route to membership of both the Association of Taxation Technicians and the Chartered Institute of Taxation, enabling students to study for both the ATT and CTA qualifications and become members of both bodies in less time, without reducing the quality and rigour of either one. It allows the student and their employer to build a specialist route that suits their needs. Registration for the Tax Pathway started on 1 September and 147 Tax Pathway students had registered by the end of 2016 and 134 existing ATT students had transferred into it. We are very encouraged by these numbers.

In addition during the year work began on developing two new foundation level papers in Personal and Business Taxation which will provide a potential stairway for some onto the higher level ATT Certificate papers. We also hope they will have a wider appeal. We plan to launch these in late 2017 and the learning and the exams themselves will be available digitally.

Our website remains the best source of information for students and potential students. We also publish a bi-annual ATT Student Newsletter 'Student Focus' and our students can get in touch with us via social media on twitter @ATTStudents

Over 300 students are registered on the existing Higher Apprenticeship tax stream programme with work ongoing to offer the new Trailblazer Apprenticeship in Tax in 2017.

Finally, I wish all students who are registered with the ATT success in attaining the qualification.

**Jeremy Coker**  
Chair

### Examination Steering Group

Candidate numbers were exceptionally high for Personal Taxation in particular this year and the pass rate for this paper was lower than it has been previously. Extensive work was undertaken to ensure that all possibilities were explored as to why this occurred and it appeared that a combination of factors were the cause with a lack of technical knowledge in some syllabus areas, poor examination technique and a lack of understanding of new and topical areas all playing a part. However, the paper was considered a fair test and the marking was extensively reviewed.

During 2016 two pilots were undertaken to scan candidates' scripts before the marking process took place. I am pleased to say that all scripts will be scanned going forward, introducing greater security to the examination process.

Congratulations to all those who passed our examinations during the year. The lists of pass rates and prize winners are set out on page 22.

Apprentices continue to perform well in the examinations and we were delighted to award prizes to the winners of the 2016 Tax Apprentices Award to Lauren Sparkes and Emily Phelps at the ATT President's Luncheon in September.

During 2016 we have been working with employers and accounting bodies to develop the new Trailblazer Apprenticeship titled: the Professional Accounting/Taxation Technician Apprenticeship which will replace the existing Apprenticeship in 2017. ATT will have far greater responsibilities under this new scheme and work will continue throughout 2017 to be ready for these.

Thank you to our Chief Examiner, Sue Short, and her team of examiners, all of whom put in a tremendous amount of work in preparing, marking and reviewing the examinations papers and the syllabus. Also to the Education Team at Artillery House, who deal with the day-to-day management and administration of the ATT examinations.

**Ronnie Fell**  
Chair



**Ronnie Fell**  
Chair  
*Examination Steering Group*

# STEERING GROUP AND COMMITTEE ACTIVITIES

## ANNUAL REPORT 2016

2016 Examinations – May	No. of candidates	No. passing	Pass rate
Personal Taxation	785	346	44%
Business Taxation & Accounting Principles	516	403	78%
Business Compliance	196	180	91%
Corporate Taxation	233	158	68%
IHT, Trusts & Estates	90	70	78%
VAT	58	36	62%
Computer Based Examination: Professional Responsibilities & Ethics (1 JAN-30 JUNE)	703	537	76%
Computer Based Examination: Law (1 JAN - 30 JUNE)	884	499	56%

2016 Examinations – November	No. of candidates	No. passing	Pass rate
Personal Taxation	755	484	64%
Business Taxation & Accounting Principles	445	312	70%
Business Compliance	138	116	84%
Corporate Taxation	224	149	67%
IHT, Trusts & Estates	70	61	87%
VAT	61	42	69%
Computer Based Examination: Professional Responsibilities & Ethics (1 JULY-31 DEC)	488	363	74%
Computer Based Examination: Law (1 JULY-31 DEC)	560	338	60%

### May 2016 prizes and medals were awarded as follows:

Association Medal ( <i>best overall performance</i> )	Nicholas Newman
Iverson Medal ( <i>Personal Taxation paper</i> )	Kevin Peter Francis
Jennings Medal ( <i>Business Taxation &amp; Accounting Principles paper</i> )	Adam Beasy
Collingwood Medal ( <i>Business Compliance paper</i> )	Katrina Ashton
Stary Medal ( <i>Corporate Taxation paper</i> )	Adam Beasy
Kimmer Medal ( <i>IHT, Trusts &amp; Estates paper</i> )	Akolade Aderibigbe
Gravestock Medal ( <i>VAT paper</i> )	Marek Sadon
Johnson Medal ( <i>Computer Based Examinations in Ethics and Law</i> )	Steven Dunn
LexisNexis Prize ( <i>highest total mark when taking all three papers at one sitting</i> )	Nicholas Newman
The President's Medal ( <i>at the discretion of the President</i> )	Alexander Weate

### November 2016 prizes and medals were awarded as follows:

Association Medal ( <i>best overall performance</i> )	Omar Sammakia
Iverson Medal ( <i>Personal Taxation paper</i> )	Beth Campion
Jennings Medal ( <i>Business Taxation &amp; Accounting Principles paper</i> )	Holly Balmer
Collingwood Medal ( <i>Business Compliance paper</i> )	Beth Campion
Stary Medal ( <i>Corporate Taxation paper</i> )	Colleen Dooner
Kimmer Medal ( <i>IHT, Trusts &amp; Estates paper</i> )	Matthew Burgess
Gravestock Medal ( <i>VAT paper</i> )	Amanda Diane Thompson
Johnson Medal ( <i>Computer Based Examinations in Ethics and Law</i> )	Jack Davies
LexisNexis Prize ( <i>highest total mark when taking all three papers at one sitting</i> )	Tatiana Kogan
The President's Medal ( <i>at the discretion of the President</i> )	Bethan Thomas



# BRANCHES REPORT

## ANNUAL REPORT 2016

### Public Benefit of the Branches

The Branch Network delivers excellent continuing professional development for members, students and the general public. For many, Branch events are one of the most popular ways to stay abreast of technical issues in their areas of expertise and meet other likeminded people for networking, discussion and social activities.

### Continuing Professional Development

We distributed the Branch programme beginning in September 2016 with the August edition of Tax Adviser. This coincided with the first marketing emails and letters and the opening of the online booking system.

Details of all branch committees and events can be found online at [www.att.org.uk/branch-network](http://www.att.org.uk/branch-network)

### Survey

In February 2016 we conducted a survey about the Branch Network and over 2,000 people shared their thoughts with us. The responses to the survey revealed that members have an appetite for online materials and we are now considering along with Member Steering Group what content is of interest, the best time for content be made available/broadcast, and what platforms work best for members when viewing content online.

### Branch Development and Governance

Branch network volunteers come together specifically for the purpose of development and governance updates 3 times a year. These occasions give volunteers an opportunity to network with peers, hear important technical updates and messages from Head Office and share best practice in relation to branch events. The Branches Conference which took place in March 2016 saw the highest level of participation by branch volunteers in the last 3 years. In addition to these events we run induction sessions for new recruits and provide a 'Branches Handbook'. The Branches Handbook is a handy suite of documents that covers governance, development, brand, terms of reference and

offers templates to ensure, where appropriate, a consistency of approach across the network.

### Branches sub-Committee

The sub-Committee met twice in 2016, in Warwick and in Belfast. Making Tax Digital and Ensuring Future Fitness for the Branch Network were principal items on the agendas.

### And finally

I took over the Chair of the network from Andrew McKenzie-Smart in May 2016. 'Mac' had served in this position for 5 years and he impressed upon me the huge debt of thanks the ATT owes to the branch volunteer network and to their employers. A great deal of valuable time and energy is given by volunteers in service to their Branch Committee and the wider membership. Volunteering with and for your branch is a great way to engage with the Association and offers members a superb platform for participating in technical and non-technical activities in their region. If you would like to become a volunteer for your local Branch please contact the Branch Chair.

### Malachy McLernon

Chair, Branches Network,  
Chair, Branches sub-Committee



**Malachy McLernon**  
Chair  
Branches Network and  
Branches Sub-Committee

# TREASURER'S REPORT

## ANNUAL REPORT 2016

### Overview

I am pleased to present my first annual report as the Association's Treasurer. As in previous years we have maintained our policy of taking a prudent approach to your Association's finances. To this end we have continued to concentrate on our core activities of promoting ATT as a 'Gold Standard' tax qualification and providing support to you, our members. Delivering value for money remains central to our financial strategy and we continue to focus on efficiency and cost control. The Association remains in good financial health.

### Investments

Despite considerable market volatility in the year, the value of the Association's portfolio increased to £1,147,000 at 31 December 2016 (2015: £1,013,000). The income from the portfolio remains satisfactory. The Finance Steering Group meets regularly with Investec, our investment managers, and remained in particularly close contact with Investec during the periods of market uncertainty engendered by the Brexit vote and the US Presidential elections. Our investment strategy remains under continual review.

### Results for the year

The Operating Surplus for the year before Investment gains was £277,000 (2015: £208,000), compared to a budgeted break even position. Taking into account the gain on investments, the net result for the year is a surplus of £397,000 (2015: surplus £148,000).

### Income

Both Membership and Examination income grew during the year, reflecting the continued popularity of the ATT qualification. On membership fees, we continue our policy of keeping the increase in subscriptions as low as possible, while aiming for a breakeven position.

### Expenditure

Expenditure in the year was higher than both budget and last year's figure, largely due to unexpected costs from the building of a new

website after the previous host went into liquidation.

The Association shares staff and other back office resources with the CIOT which enables both organisations to benefit from economies of scale.

All of our expenditure is, however, focused on the delivery of our charitable aims and objectives. The examination and CPD programmes are key to this but during the year we also made grants amounting to £14,000 (2015: £8,000) in support of other educational projects. In addition we continue to provide members with a number of valuable resources including Tolley's Tax Guide, Hardman's Tax Tables, Tax Adviser, an Annotated Copy of the Finance Act and a mouse mat.

### Taxation Disciplinary Board

With taxation continuing to be very much in the public eye, it is essential that we have an effective disciplinary scheme to maintain the confidence of Government, HMRC and the general public in ATT as a 'Gold Standard' qualification. The Taxation Disciplinary Board Limited ('the TDB') continues to administer the Taxation Disciplinary Scheme on behalf of both the Association and the CIOT. Expenditure of £22,000 (2015 £54,000) incurred in respect of the TDB is included under Members' Services in these financial statements. The fall in the ATT's contribution during the current year reflects the offset of the Association's share of a surplus made by the TDB in 2015. We have a designated reserve to provide cover in case the TDB deals with particularly difficult cases.

### Reserves

The Association's general reserves are available to provide financial security so that it can meet its obligations and enable it to develop new initiatives to deliver its charitable objectives. Council considers a prudent level of general reserves for the Association to be between six and nine months operating expenditure. At 31 December 2016, general reserves amounted to 7 months expenditure (2015: 8 months). Fuller information on Reserves is shown in The Reserves note within Accounting Policies on page 38.



# TREASURER'S REPORT

## ANNUAL REPORT 2016

### Thank you

I would like to record my thanks to my predecessor, Graham Batty, who stepped down as Treasurer this year after many years of invaluable service. I should also like to thank the members of the Finance Steering Group who served during the year - Jean Jesty, Andrew Shearer, Katharine Lindley and Jeremy Coker - for their help. I would also like to thank Jane Ashton, Paul Davies and the Finance Team for their help and support during my first year of tenure – and also extend my very best wishes to Andy Pickering for a long and happy retirement.

#### **David Bradshaw**

Treasurer



**David Bradshaw**  
Treasurer

# ASSOCIATION GOVERNANCE

## ANNUAL REPORT 2016

### Structure Governance and Management.

Key personnel are defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Association directly or indirectly. The Performance & Remuneration Committee are responsible for setting the pay and remuneration of the Association's key personnel.

### Compliance statement

The Association operates within the terms of its 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 has considered the guidance published by the Charity Commission and concluded that the Charity's core activity satisfactorily addresses the principles of identifiable public benefit and demonstrates that the charity has fulfilled the public benefit requirement under Section 17 of the Charities Act 2011.

### Council

As at 31 December 2016 the Council comprised 20 Trustees. They 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 78% (2015: 85%) at Council meetings. Council and committee members are required to make declarations of interest in any matter arising at meetings whenever appropriate. A Register of Council and committee members' interests is kept. 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 as at 31 December 2016 is set out on pages 29 and 30.

### Election to Council

Election of up to 24 members of Council is by the Members of the Association at the Annual General Meeting. The Chartered Institute of Taxation is entitled to nominate one member of Council. Council is responsible for processing nominations for election to Council and 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 178 of the Charities Act 2011. They are also required to confirm that there is no matter which they should bring to the attention of the Association which might bring the Association into disrepute. In addition a background check is undertaken by an independent company and all Trustees must adhere to the Trustee Code of Conduct. 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

# ASSOCIATION GOVERNANCE

## ANNUAL REPORT 2016

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 Article 6 of the Articles 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 2016 one member of Council was paid for their services as a lecturer at the one day conference and the joint conference with the Association of Accounting Technicians (2015: two).

### Internal controls

The respective responsibilities of the Council and auditor in connection with the financial statements are explained on pages 31 to 32. 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 guidance 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 Audit Committee and other committees.

# ASSOCIATION GOVERNANCE

## ANNUAL REPORT 2016

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, is that a separate function is not required given the size and nature of the Association, the close management supervision exercised and the 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 Leadership Team. 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.

We have identified the following as our principle risks:

- Qualification fails to meet the requirements of employers and students – the examination syllabus is reviewed annually and we have embarked on a comprehensive review of the qualification
  - Competition from other bodies – we monitor what other bodies are proposing/undertaking
  - Significant loss of income, particularly from members – we survey members and employers of our members on a regular basis to ensure that we are providing the services they want
  - IT system development – the costs associated with moving more into a digital world are constantly monitored and controlled
- Systems protection from external threats – our protection systems are regularly reviewed and external consultants are used to evaluate those systems

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 2017 and beyond and the timing of expenditure relating to the strategy to 2017 and is satisfied that it is appropriate to prepare the financial statements on the going concern basis.

**Jane Ashton**  
Executive Director

# COMMITTEES OF COUNCIL

## ANNUAL REPORT 2016

\* Co-opted member

### Leadership Team

Ralph Pettengell <i>Chair</i>	David Bradshaw	Natalie Miller
Graham Batty	Tracy Easman	Michael Steed

### Member Steering Group

Katharine Lindley <i>Chair</i>	Steven Holden	Jo Routier*
Simon Groom *	Andrew McKenzie-Smart *	Tanya Wadeson
Georgiana Head *	Samantha Perkin *	

### Finance Steering Group

David Bradshaw <i>Chair</i>	Jean Jesty *	Julian Millinchamp *
Jeremy Coker	Katharine Lindley	Andrew Shearer *

### Education Steering Group

Jeremy Coker <i>Chair</i>	Jackie Hall	Claire Oglesby *
Steve Crouch *	Steven Holden	Michael Steed
Richard Freeman	Stuart McKinnon *	Anu Venkatarum *
Simon Groom *	Natalie Miller	

### Examination Steering Group

Ronnie Fell <i>Chair</i>	Catherine Hall *	Natalie Miller
Jeremy Coker	Steven Holden	Liz Rogers *
Amanda Fisher *	Sarah Kay *	

### Technical Steering Group

Michael Steed/Yvette Nunn <i>Co Chairs</i>	Arnold Homer *	Nichola Ross Martin *
	Gillian McClenahan *	Oliver Rowland *
Trevor Blackmur *	Brian Palmer *	Kevin Slevin *
David Bradshaw	Hayley Perkin	Jonathan Stride
Ann Elmer *	Senga Prior *	Stephen Taylor *
Peter Gravestock *		

### VAT Sub-Group

Stephen Taylor * <i>Chair</i>	Alex Millar *	Sunil Sampat *
Nancy Cruickshanks *	Hugh Mitchell *	Michael Steed
Bob Davies *	Julian Millinchamp	Neil Warren *
Albane Mackin *		

### Business Development Steering Group

Hayley Perkin <i>Chair</i>	Richard Freeman	Georgiana Head *
Kay Aylott	Simon Groom *	Chris Jones *
Helen Brookson *	Hilary Hart *	Samantha Perkin *
Nic Byrne *		

# COMMITTEES OF COUNCIL

## ANNUAL REPORT 2016

\* Co-opted member

### Joint Officers and Senior Staff Forum (joint with the Institute)

*Chairman alternates between Presidents*

Graham Batty	Tracy Easman	Ralph Pettengell
David Bradshaw	Natalie Miller	Michael Steed

### Professional Standards Committee (joint with the Institute)

Tracy Easman <i>Chair</i>	Karen Eckstein *	David Stedman *
David Bird	Jean Jesty *	Anthony Thomas *
Matt Coward *	Lisa Macpherson *	Richard Todd
Peter Davis *	Colin Murrell *	

### Audit Committee (joint with the Institute)

Rakesh Shaunak * <i>Chair</i>	Ronnie Fell	Peter Newsam *
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### Joint Branches Sub-Committee (Joint with the Institute)

Malachy McLernon * <i>Chair</i>	Sally Cox *	Ralph Pettengell
David Bradshaw	Ronnie Fell	Jo Routier *

### Performance and Remuneration Committee (Joint with the Institute)

Vincent Oratore <i>Chair</i>	David Stedman *	Michael Steed
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### Representations on committees of the Institute

#### **Officers Group**

Ralph Pettengell

#### **Technical Committee**

Michael Steed/Yvette Nunn

#### **Education Committee**

Jeremy Coker

#### **Examination Committee**

Ronnie Fell

#### **Finance & General Purposes Committee**

David Bradshaw

#### **Tax Adviser Sub Committee**

Yvette Nunn



# STATEMENT OF DIRECTORS' RESPONSIBILITIES

## ANNUAL REPORT 2016

The Trustees are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees 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 income and expenditure of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees 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 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. Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the on-going integrity of the financial statements contained therein.

# INDEPENDENT AUDITOR'S REPORT

## ANNUAL REPORT 2016

We have audited the financial statements of the Association of Taxation Technicians for the year ended 31 December 2016 which comprise the statement of financial activities, the balance sheet, the statement of cash flows; the principal accounting policies 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), including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the charitable company'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 charitable company'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 charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of trustees and auditor

As explained more fully in the trustees' responsibilities statement set out in the Trustees' Report, the trustees (who are also the directors of the charitable company for the purposes of company law ) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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 (APB'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 charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 charitable company's affairs as at 31 December 2016 and of 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, based on the work undertaken in the course of the audit, the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Trustees' Report has been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

# INDEPENDENT AUDITORS' REPORT

## ANNUAL REPORT 2016

### 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 or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report.

Catherine Biscoe, Senior Statutory Auditor  
for and on behalf of Buzzacott LLP, Statutory Auditor  
130 Wood Street  
London  
EC2V 6DL

# FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### Statement of Financial Activities (including income and expenditure account) for year ended 31 December 2016

	Unrestricted Funds 2016 £'000	Unrestricted Funds 2015 £'000
<b>Income:</b>		
Charitable activities <sup>2a</sup>	2,570	2,338
Income from other trading activities <sup>2b</sup>	1	-
Investment income <sup>2c</sup>	45	47
<b>Total income</b>	<b>2,616</b>	<b>2,385</b>
<b>Expenditure:</b>		
Cost of raising funds <sup>2d</sup>	11	12
Expenditure on charitable activities <sup>2d</sup>	2,328	2,165
<b>Total expenditure</b>	<b>2,339</b>	<b>2,177</b>
Net income before gains on investments	277	208
Net gain/(loss) on investments <sup>4</sup>	120	(60)
<b>Net income</b>	<b>397</b>	<b>148</b>
<b>Net movement in funds</b>	<b>397</b>	<b>148</b>
<b>Reconciliation of funds</b>		
<b>Total funds brought forward at 1 January <sup>11</sup></b>	<b>2,082</b>	<b>1,934</b>
<b>Total funds carried forward 31 December <sup>11</sup></b>	<b>2,479</b>	<b>2,082</b>

The above results are derived from continuing activities and all gains and losses recognised in the year are included above. The notes on pages 37 to 47 form part of these financial statements.

# FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

Registered Company Number 02418331

### Balance Sheet as at 31 December 2016

	2016 £'000	2015 £'000
<b>Fixed Assets:</b>		
Tangible Fixed Assets <sup>4b</sup>	1	
Investments <sup>4a</sup>	1,147	1,013
<b>Total Fixed Assets</b>	<b>1,148</b>	<b>1,013</b>
<b>Current Assets</b>		
Stock <sup>5</sup>	35	53
Debtors <sup>6</sup>	138	80
Cash at bank and in hand <sup>7</sup>	2,472	1,933
<b>Total Current Assets</b>	<b>2,645</b>	<b>2,066</b>
<b>Liabilities</b>		
Creditors falling due within one year <sup>8</sup>	(1,118)	(819)
<b>Net Current Assets/(Liabilities)</b>	<b>1,527</b>	<b>1,247</b>
<b>Total assets less current liabilities</b>	<b>2,675</b>	<b>2,260</b>
Creditors falling due after more than one year <sup>9</sup>	(196)	(178)
<b>Net Assets</b>	<b>2,479</b>	<b>2,082</b>
<b>Funds of the charity:</b>		
Unrestricted <sup>11</sup>	2,479	2,082
<b>Total Charity Funds</b>	<b>2,479</b>	<b>2,082</b>

Approved and authorised for issue by the Council on 30 March 2017 and signed on its behalf by:

**R. Pettengell, President**

**D. Bradshaw, Honorary Treasurer**

**J. Ashton, Executive Director**



# FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### Cash flow statement for the year ended 31 December 2016

	2016 £'000	2015 £'000
<b>Net cash provided by operating activities</b> <small>(Table A below)</small>	509	356
<b>Cash flows from investing activities</b>		
Dividends and interest from investments	45	47
Purchase of fixed assets	(1)	-
Purchase of investments	(176)	(346)
Proceeds from sale of investments	162	297
Net cash provided/(used) by investing activities	30	(2)
Increase/(decrease) in cash and cash equivalents in the year <small>(Table B below)</small>	539	354
Cash and cash equivalents at 1 January	1,933	1,579
Cash and cash equivalents at 31 December	2,472	1,933

**Table A**

	2016 £'000	2015 £'000
<b>Reconciliation of net income/expenditure to net cash flow from operating activities</b>		
Net income as per the SOFA	397	148
Adjustments for:		
Dividend and interest from investment	(45)	(47)
(Gains)/Loss on investments	(120)	60
Decrease/(Increase) in stock	18	(18)
(Increase) in debtors	(58)	(25)
Increase in creditors	317	238
Net cash provided by operating activities	509	356

**Table B**

	2016 £'000	2015 £'000
<b>Analysis of cash and cash equivalents</b>		
Cash in hand	37	25
Notice deposits (less than 3 months)	2,435	1,908
Total cash and cash equivalents	2,472	1,933

# NOTES TO FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### 1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### ***Basis of preparation of accounts***

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Association of Taxation Technicians is a company limited by guarantee and registered as a charity with the Charity Commission.

The Association of Taxation Technicians meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Chartered Institute of Taxation of 1st Floor, Artillery House, 11-19 Artillery Row, London SW1P 1RT is a connected charity but it is not subordinate to the Association and therefore consolidated financial statements have not been prepared. Further information on the relationship can be found in note 16.

In the opinion of the trustees, there were no judgements made that have a significant effect on the amounts recognised in the financial statements nor any key assumptions or estimates made which might cause a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

#### ***Going Concern***

As detailed in the Council Members' responsibilities statement, the accounts are prepared on a going concern basis unless it is inappropriate to presume that the Association will continue in operation. The Association's Council Members have approved the Association's budgets for 2017 and conclude that the Association has adequate resources to continue in operational existence for at least twelve months from the date of the signing of the financial statements.

#### ***Income Recognition***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met and it is probable that the income will be received and the income can be reliably measured.

Student registration fees are not refundable and are credited to income over the period of the registration with 40% recognised in the first year and 15% in each subsequent year.

Subscriptions, sponsorship, examination fees and registration income are credited to income over the period to which they relate with that portion relating to subsequent years included in creditors. The date to which examination fees relate is deemed to be the date of the examination.

Investment income from the Association's portfolio of investments is credited on an earnings basis each year.

# NOTES TO FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### *Donated services and facilities*

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. Please refer to the trustee's annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services of facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

### *Expenditure Recognition*

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Cost of raising funds comprise the costs of commercial trading including investment management costs.

Expenditure on charitable activities includes, but is not limited to, the cost of member services, student services, education, governance and grants.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### *Allocation of support costs*

Support costs are central administration costs that assist the work of the charity but do not directly undertake charitable activities and are allocated across the categories of charitable expenditure. The basis of allocation is given in note 2d to the financial statements. Governance costs, now included as a part of support costs rather than a separate category, include those incurred in the governance of the charity and are primarily associated with organisational administration, and constitutional and statutory requirements.

### *Reserves*

In 2016 the target for reserves was composed as follows:

	2016 £'000
9 months running costs to provide financial stability and enable the Association to meet its commitments for a reasonable period in the event of adverse operating conditions.	2,266
To cover (i) the unpredictable future costs of investigations and disciplinary hearings by the Taxation Disciplinary Board; (ii) the cost of improvements to our IT systems and website; and (iii) the cost of moving to new offices	470
	2,736
Actual reserves at 31 December 2016 (excluding restricted funds)	2,479
Excess in target level of reserves	257

# NOTES TO FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### **Stock**

Stock is valued at the lower of cost and net realisable value. An annual review is carried out for any obsolete stock which is written off accordingly.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments and are not considered to be of a financing nature. Such financial instruments, except for investments classified at fair value through profit or loss, are initially recognised at the transaction value and subsequently measured at their settlement value.

### **Fixed Asset Investments**

Investments have been valued at fair value at 31 December 2016. The fair value of investments quoted on a recognised stock exchange is the quoted bid price. Account is therefore taken of both realised and unrealised gains in the Statement of Financial Activities.

### **Pension Costs**

Members of staff are eligible to join the Association's defined contribution retirement benefit scheme. The scheme provides individual pension plans which are managed by independent pension providers. The amounts charged to the statement of financial activities in respect of pension costs is the actual contribution payable in the year as part of the shared cost agreement.

### **Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into Sterling at the rates ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate set at the date of transaction. All differences are taken to the statement of financial activities.

### **Taxation**

The Association meets the definition of a charity in Schedule 6 Finance Act 2010 and accordingly is entitled to exemptions set out in Part 11 Corporation Tax Act 2010 and section 256 Taxation of Chargeable Gains Act 1992 to the extent that its income and gains are applied for charitable purposes.

### **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

# NOTES TO FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### 2. Analysis of income and expenditure

#### 2a. Income from Charitable Activities

	2016 £'000	2015 £'000
Membership subscriptions	1,212	1,097
Entrance fees	31	25
Student registrations	215	194
Examination Fees	764	697
Conference and event fees	138	103
Anti Money Laundering Fees	64	62
Sale of books and journal	141	155
Other Income	5	5
	2,570	2,338

The income from charitable activities was £2,570k (2015: £2,338k) of which all was unrestricted (2015: all).

#### 2b. Income from Other Trading Activities

	2016 £'000	2015 £'000
Sponsorship	1	-

#### 2c. Income from Investments

	2016 £'000	2015 £'000
Dividend income	34	33
Deposit account interest	11	14
	45	47

# NOTES TO FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### 2d. Breakdown of expenditure

	Activities undertaken directly £'000	Support Costs £'000	Grant funding of activities £'000	Total 2016 £'000	Total 2015 £'000
<b>Charitable activities</b>					
Member Services	379	589	14	982	981
Student Services	429	681		1,110	983
Promotion	113	123		236	201
<b>Raising funds</b>				2,328	2,165
Investment management costs	11			11	12
	932	1,393	14	2,339	2,177
2015	966	1,203	8	2,177	

Expenditure on charitable activities was £2,339k (2015: £2,177k) of which all was unrestricted (2015: All).

Support costs (including governance costs) are central administration costs allocated to each activity on the same proportional basis as expenditure incurred directly and are analysed as follows:

	2016 £'000	2015 £'000
Support costs comprising:		
Staff costs	925	838
Operating costs	282	160
Property	93	85
Governance costs comprising:		
Audit fee	5	29
Legal and professional fees	11	10
Council meetings (inc. Council members' expenses)	59	66
Property	8	7
Staff costs	10	8
	1,393	1,203



# NOTES TO FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### Grants payable in respect of charitable activities

	2016 £'000	2015 £'000
Grants payable to tax and other charities to help meet the core operating costs of providing free tax advice to persons who cannot afford to pay for professional help or training and to promote public understanding of tax matters		
Tax Advisers Benevolent Fund (registered Charity no. 1049658)	2	2
Tax Volunteers (registered Charity no. 1102276)	12	6
	14	8

### 3. Net income/(expenditure) for the year

	Total 2016 £'000	Total 2015 £'000
This is stated after charging:		
Fair value (gains)/losses on investments	(120)	60
Auditors' Remuneration:		
Previous auditor:		
Audit fees for current year	-	18
Audit fees for prior year	(8)	11
Current auditor:		
Audit fees for current year	13	-

# NOTES TO FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### 4a. Fixed Asset Investments

	2016 £'000	2015 £'000
Fair Value at 1 January	1,013	1,024
Disposal proceeds	(162)	(297)
Acquisitions	176	346
Unrealised (loss)/gain on investments	121	(44)
Realised loss on sale of investments	(1)	(16)
Fair Value at 31 December	1,147	1,013
Historical cost	1,007	991
There was no single investment representing more than 5% of the portfolio valuation at 31 December 2016.		
Listed investments held at 31 December comprised of the following:		
Fixed interest	127	107
Listed UK equities	627	552
Listed International equities	266	245
Other Assets	127	109
	1,147	1,013

### 4b. Tangible Fixed Assets

	Office equipment £'000	Total £'000
Cost at 1 January	-	-
Additions	1	1
Disposal	-	-
Cost at 31 Dec	1	1
Net book value at 31 December 2016	-	-
Net book value at 31 December 2015	1	1

### 5. Stock

	2016 £'000	2015 £'000
Publications and merchandise	35	53

# NOTES TO FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### 6. Debtors

	2016 £'000	2015 £'000
Trade debtors	36	27
Other debtors	19	-
Prepayments	33	25
Accrued income	47	28
Other Taxes Due	3	-
	138	80

### 7. Analysis of changes in cash and short-term deposits

	2015 £'000	Change	2016 £'000
Cash at bank	25	12	37
Cash on short-term deposit	1,908	527	2,435
	1,933	539	2,472

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

	2016 £'000	2015 £'000
Trade creditors	34	18
Accruals	100	152
TDB	6	
The Chartered Institute of Taxation	430	269
Deferred income (fees and subscriptions received in advance)	548	380
	1,118	819

Deferred income includes subscriptions, examination fees and conference fees paid in 2016 but relating to income and events in 2017.

# NOTES TO FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### Deferred Income

	2016 £'000	2015 £'000
Student Registration Fees		
Amount brought forward	288	251
Fees received in year	225	225
Fees released to income in year	(200)	(188)
Amount carried forward	313	288
Subscription and other fees	431	270
Total Deferred Income	744	558
Representing:		
Within one year	548	380
After one year	196	178
	744	558

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

	2016 £'000	2015 £'000
Student registration fees	196	178

### 10. Financial Instruments

	2016 £'000	2015 £'000
Financial Assets <sup>6</sup>	36	27
Debt Instruments measured at amortised cost		
Instruments measured at fair value through profit and loss <sup>4</sup>	1,147	1,013
Amount carried forward	1,183	1,040
Financial Liabilities		
Measured at amortised cost <sup>8</sup>	564	439
Amount carried forward	564	439

# NOTES TO FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### 11. Income Funds: Unrestricted

	At 01.01.16 £'000	Income £'000	Expenditure £'000	Gains £'000	At 31.12.16 £'000
<b>Unrestricted</b>					
General	1,612	2,616	2,339	120	2,009
Designated					
Property	245	-	-	-	245
Disciplinary procedures	150	-	-	-	150
Information Technology	75	-	-	-	75
	2,082	2,616	2,339	120	2,479

### Analysis of net assets between funds

	Unrestricted Fund £'000	Designated Fund £'000	Restricted Fund £'000	Total £'000
Fixed assets and investments	1,148			1,148
Cash on short-term deposit and at bank	2,002	470		2,472
Other net current assets/(liabilities)	(945)			(945)
Creditors falling due after more than one year	(196)			(196)
	2,009	470		2,479

The total unrealised gains as at 31 December 2016 constitutes movements on revaluation and are as follows:

	2016 £'000	2015 £'000
<b>Unrealised gains included above:</b>		
On investments	140	22
<b>Total unrealised gains at 31 December 2016</b>	140	22
<b>Reconciliation of movements in unrealised gains</b>		
Unrealised gains at 1 January 2016	22	117
Less: in respect to disposals in the year	(3)	(51)
	19	66
Add: net gains (losses) arising on revaluation arising in the year	121	(44)
<b>Total unrealised gains at 31 December 2016</b>	140	22

### 12. Capital Commitments

At 31 December 2016 there were no capital commitments contracted or authorised but not contracted (2015: none).

### 13. Financial Commitments

Financial Commitments authorised but not contracted for at 31 December 2016 £nil (2015 - £nil).

# NOTES TO FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### 14. Personnel

All members of staff, with the exception of the Chief Executive of the Chartered Institute of Taxation, who is employed by the Institute, are jointly employed by the Chartered Institute of Taxation and the Association of Taxation Technicians. All costs are initially disbursed by the Institute and an agreed proportion is attributed to the Association.

The Association has maintained liability insurance throughout the year to pay on behalf of the Association or its Council, committee members and staff, any claims for wrongful acts arising out of the conduct of the Association's business, or committed in their capacity as officers. The insurance premium paid by the Association covering both claims against the Association and the Trustees personally amounts to £5,201 (2015: £7,500).

The Association operates a defined contribution pension scheme whose assets are held separately from those of the Association in independently administered funds. The pension cost charge represents staff pension contributions. Contributions paid by the Association amounted to £71,531 (2015: £70,318).

There was an outstanding pension contribution at year end of £40,016 (2015: £32,000).

The average number of employees is 79 (2015 - 79) and the number whose salary and benefits in kind, including pension contributions and termination payments, fell within the following scales is as follows:

	2016	2015
£60,001 - £70,000	8	4
£70,001 - £80,000	1	2
£80,001 - £90,000	3	1
£90,001 - £100,000	1	-
£100,001 - £110,000	1	3
£110,001 - £120,000	1	-

Total staff costs:

	2016 £'000	2015 £'000
Salaries	3,066	2,779
National Insurance	325	303
Pension costs	409	386
Amounts deferred in the year		-
	3,800	3,468

Salary costs represent gross amounts paid out. The financial statements include only the amount recharged to the Association by the Chartered Institute of Taxation, which is an agreed proportion of the amount paid out.

Key management personnel is defined as those persons having authority and responsibility for planning, directing and controlling the activities of the entity directly or indirectly. The key management personnel of the Association of Taxation Technicians comprises Executive Director, Director of Education and Director of Member Services & Operations. The total employee benefits and remuneration of the key management personnel during the year was £211,170 (2015: £178,523).



# NOTES TO FINANCIAL STATEMENTS

## ANNUAL REPORT 2016

### **15. Donated Services and Facilities**

The Association members and students are encouraged to become involved in Association's activities and there are approximately 80 unpaid volunteers on Council, Committees, Sub-Committees, Branches and Working Parties. The Association is grateful not only for their generous input but also to their firms who may ultimately bear the financial cost. It is estimated that over 6,000 volunteer hours were provided during the year. In addition, office space and utilities have been donated for meetings by other organisations. The value to be placed on these resources cannot be reliably quantified and measured and is not therefore recognised in the statement of financial activities.

### **16. Related party transactions**

Council members receive no remuneration for their services as Trustees. The Articles of the Association states that reasonable and proper remuneration can be made to any member or former member in his capacity as an examiner or lecturer, providing no more than six persons, being members of the Council or former members who served in the Council in the previous three years, shall benefit from this provision in any calendar year. Council members' remuneration for the year was £16,375 (2015: £12,900). Details of the individual Council members remuneration can be obtained on written request to the registered office on page 10. Council members' travelling expenses are reimbursed in respect of expenses incurred on Association business.

In the year ended 31 December 2016, 16 Council members claimed reimbursement of expenses aggregating to £22,032 (2015: 16 claimed a total of £27,583 for the year). In addition £7,140 (2015: £398) was paid directly to third parties in relation to trustees travel. Expenses waived by trustees in 2016 were immaterial (2015: immaterial)

Council members pay subscriptions on the same basis as other Members.

### **The 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. All employees, with the exception of the Chief Executive of the Institute who is employed by the Institute, are jointly employed by the Institute and the Association. 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.

At a meeting of the Officers of both parties it was agreed that the current formula would continue with a review annually.

The total allocation for the year is £1,277,499 (2015: £1,038,000) and the balance outstanding from the Association at the balance sheet date was £430,393 (2015: £254,000).

### **The Taxation Disciplinary Board**

The Association and the Institute have an agreement with the Taxation Disciplinary Board, a company limited by guarantee managed by an independent board of directors. Neither the Association nor the Institute exercises any significant influence over the operating and financial policy of the Board whose object is to administer the Taxation Disciplinary Scheme. The Association's contribution to costs in the year was £27,000 (2015: £54,101). The amount due to the Taxation Disciplinary Board from the Association of Taxation Technicians at the balance sheet date was £6,407 (2015: £5,016).

# BIOGRAPHIES OF OFFICERS & COUNCIL MEMBERS

## ANNUAL REPORT 2016

### Kay Aylott

Age 50. Kay joined Council in 2015 and serves on Business Development Steering Group. Kay became a member of the Association in 1990 and was appointed a Fellow in 2011. She started her career with the Inland Revenue and has worked in the Private Client Groups at Saffery Champness and BDO. She presently works for a large Kent practice as the Director of Private Client and Trusts and specialises in the taxation of High Net Worth individuals with particular focus on estate planning and onshore and offshore trusts.

### Graham Batty

Age 60. Graham joined Council in 2011 and is currently Deputy President. Graham is a former Chair of both the Leeds and Birmingham branches. He became a member of the Association in 2005 and was appointed a Fellow in 2015. Graham qualified as a chartered accountant in 1983 and became a member of the Chartered Institute of Taxation in 1986. He is an Associate Director at RSM, specialising in the taxation of charities and other not for profit bodies.

### David Bird

Age 51. David joined Council in 2016. He is a former Chair of the Hampshire branch. He became a member of the Association in 2016. David qualified as a solicitor and became a member of the Chartered Institute of Taxation in 1994. David specialises in tax law, trusts law and succession law and practice and his clients range from business owners and farmers to those with inherited wealth. After many years as a partner in large regional law firms, David founded his own practice in August 2016.

### David Bradshaw

Age 61. David joined Council in 2015. He is currently Honorary Treasurer and chairs Finance Steering Group, as well as serving on the Joint Branches Sub-Committee. At various intervals over the past 10 years David has been Chair, Treasurer and Secretary of the North East England branch. He became a member of the Association in 2015 and qualified as a Chartered

Tax Adviser in 1984. He has spent time with all four of the world's largest accountancy practices and has specialised in taxation in both the SME marketplace and large corporate tax departments. He now provides in house tax services acting as a part time Tax Director for a number of North East businesses.

### Jeremy Coker

Age 53. Jeremy joined Council in 2008. He chairs Education Steering Group and serves on Finance Steering Group. Jeremy is former Chair of the London Branch. He became a member of the Association in 2008 and qualified as a Chartered Tax Adviser in 2000. Jeremy works in practice with a City firm of chartered accountants.

### Tracy Easman

Age 51. Tracy joined Council in 2011 and is currently Vice President. She chairs the Joint Professional Standards Committee. Tracy is a former Secretary and Chair of Sussex branch. She became a member of the Association in 1993 and was appointed a Fellow in 2012. She qualified as a Chartered Tax Adviser in 2000. Tracy started her career with the Inland Revenue and has worked for two tax consultancy firms. She now runs her own practice in West Sussex.

### Ronnie Fell

Age 55. Ronnie joined Council in 2014. She chairs Examination Steering Group and serves on Audit Committee. She is a former Chair of the Merseyside branch. Ronnie became an ATT member in 1993 and an Associate of the Chartered Institute of Taxation in 1994. Ronnie was in practice for many years managing a Chartered Accountancy practice and she has also worked for HMRC.

### Richard Freeman

Age 41. Richard joined Council in 2015. He serves on Business Development Steering Group and is Chair of the Birmingham and West Midlands branch. He became a member of the Association in 2015. Richard qualified as a solicitor in 2000, and as a Chartered Tax Adviser in 2003. Richard has worked in leading legal and accounting firms and now works for HMRC, where he is a senior

# BIOGRAPHIES OF OFFICERS & COUNCIL MEMBERS

## ANNUAL REPORT 2016

tax professional providing technical support to operational teams across the whole range of employment duties and share schemes.

### Jacqueline Hall

Age 55. Jacqueline joined Council in 2016. She serves on Education Steering Group and is a former Chair of Hull branch and still serves on the branch committee. She became a member of the Association in 2016 and is also a Chartered Tax Adviser and chartered accountant. Jacqueline is a Partner with RSM, providing business and tax advisory and compliance services to owner managed businesses, large employers and individuals.

### Steven Holden

Age 38. Steven joined Council in 2014. He serves on Member Steering Group. He became a member of the Association in 2002 and was appointed a Fellow in 2014. Steven has worked in both the accountancy and legal professions in the Midlands area and now works for Haines Watts as a Partner in their Tamworth office.

### Katharine Lindley

Age 43. Katharine joined Council in 2012. She chairs Member Steering Group and serves on Finance Steering Group. She became a member of the Association in 1999 and was appointed a Fellow in 2012. Katharine is a Chartered Tax Adviser, a Chartered Financial Planner and Certified Financial Planner. She specialises in the provision of strategic financial advice to high net worth clients and has worked in the financial planning teams of PwC, Towers Watson and Tilney Bestinvest. She is now Client Director at EQ Investors.

### Natalie Miller

Age 53. Natalie joined Council in 2005. She is a past President of the Association and serves on Education Steering Group. Natalie is a former Chair of East Anglia branch. She became a member of the Association in 1993 and was appointed a Fellow in 2011. She qualified as a Chartered Tax Adviser in 1995. Following time spent in the personal tax departments of KPMG and Ernst & Young, Natalie now works for PwC in

the Tax Knowledge & Innovation Group, where she specialises in personal and trust taxation.

### Julian Millinchamp

Age 60. Julian joined Council in 2014. He serves on Finance Steering Group and VAT Sub Group. Julian is a former Chair of Severn Valley branch. He became a member of the Association in 2014 and qualified as a Chartered Tax Adviser in 1998. Julian started his career with Spicer & Pegler in Birmingham and has spent some time as a lecturer. He is currently a senior VAT manager with Hazlewoods in Cheltenham.

### Yvette Nunn

Age 51. Yvette joined Council in 2000. She is a past President of the Association. She co-Chairs Technical Steering Group and Chairs Tax Adviser Sub-Committee. She is a former Chair of Birmingham and West Midlands branch. She became a member of the Association in 1993 and was appointed a Fellow in 2011. She qualified as a Chartered Tax Adviser in 2004. Yvette set up her own tax practice in 2004 specialising in advising entrepreneurs.

### Hayley Perkin

Age 31. Hayley joined Council in 2014. She chairs Business Development Steering Group and serves on Technical Steering Group and represents ATT Council on the New Tax Professionals Joint Committee. She also represents ATT on HMRC's Employment and Payroll Group. Hayley works in practice as a tax manager, specialising in employment taxes.

### Ralph Pettengell

Age 56. Ralph joined Council in 2006. He is the Association's President. He became a member of the Association in 1993 and was appointed a Fellow in 2014. Ralph holds a number of qualifications in the Financial Services Industry: the FPFs and the ACII qualification specialising in Pensions. He is a Chartered Financial Planner and holds the ACSI qualification in investment management. Ralph is the Managing Partner of Pettengell Wealth Management LLP a firm that offers wealth management strategies to High Net worth Individuals, Family Offices and Trustees.

# BIOGRAPHIES OF OFFICERS & COUNCIL MEMBERS

## ANNUAL REPORT 2016

### Michael Steed

Age 63. Michael joined Council in 2009. He is a past President of the Association and co-chairs Technical Steering Group. Michael became a member of the Association in 2009 and was appointed a Fellow in 2013. He qualified as a Chartered Tax Adviser in 1995. He has practised in all areas of taxation and specialises in SMEs and indirect taxation. He is a specialist tax presenter for Kaplan Leadership and Professional Development and is also a CCH tax editor.

### Jonathan Stride

Age 55. Jonathan joined Council in 2016. He serves on Technical Steering Group and is vice chair of the Joint Working Together Committee and the ATT representative on the Issues Overview Group. He is a member of the Somerset and Dorset branch committee. Jonathan became a member of the Association in 2005 and was appointed a Fellow in 2016. He also holds the AAT and ACCA CAT qualifications. He started his career in his father's accountancy practice and moved on to hold various positions in commerce and industry, investment banking, and regional and top 10 firms. He currently works in private practice in a local firm operating in South Somerset and North Dorset.

### Richard Todd

Age 50. Richard joined Council in 2013. He serves on Professional Standards Committee and is a former Chair of Northern Ireland branch. Richard became a member of the Association in 1996 and qualified as a Chartered Tax Adviser in 1998. He began his tax career with the Inland Revenue in London and Central Scotland, before returning to Northern Ireland in 1998. He presently works in practice in Belfast.

### Tanya Wadeson

Age 40. Tanya joined Council in 2009. She serves on Member Steering Group and is a former Secretary of Sussex Branch. She became a member of the Association in 2003. She specialises in Trust Tax at a firm of Solicitors on the South Coast.

### Executive Director: Jane Ashton

Age 49. Jane was appointed Executive Director in March 2016. Jane became a member of the Association in 1993 and was appointed a Fellow in 2011. She is a former member of the Association's Council. Jane was previously with HMRC where over a thirty year period she held various posts gaining considerable experience both in tax and change programmes.

# NEW MEMBERS

## ANNUAL REPORT 2016

**Abasy** Inam BSc FCA  
**Adams** Charles MA  
**Agnew** Sian  
**Ahmed** Hassan  
**Aird** Charlotte  
**Airey** Caroline BSc(Hons) SOL  
**Alder** Ria MAAT  
**Ali** Zainab MSc(Hons)  
**Alimohamed** Abbas  
**Allen** Matthew BA(Hons)  
**Allinson** Daniel BSc(Hons) MSc(Hons)  
**Alom** Jahirrol MAAT  
**Amersi** Nadine BSc(Hons) MSc(Hons)  
**Anderson** Innes  
**Andrews** Josephine  
**Ang** Pik  
**Angus** Laura BSc(Hons)  
**Annand** Kerry BSc(Hons)  
**Anthistle** Mark  
**Anthony** Dharshan  
**Arkipova** Elena  
**Armsby** Jem  
**Armstrong** Jordan MAAT  
**Aroun** Mohammed  
**Arundel** Bill BA(Hons)  
**Ashby** Laura BA(Hons)  
**Ashcroft** Elizabeth MAAT  
**Ashworth** Mhari MAAT  
**Atanasova** Mila  
**Atkinson** Elizabeth ACCA FMAAT  
**Auburn** Dean MAAT  
**Ayles** Libby  
**Bahanova** Kristina BA(Hons)  
**Barker** George  
**Barnes** Anthea  
**Barnes** Aron  
**Barstow** Jack BA(Hons)  
**Bath** Sandip BSc(Hons) MSc(Hons)  
**Baxter** Caitriona BA(Hons) FCCA  
**Beaton** Eileen BA(Hons) LLB LLM  
**Beben** Aneta BA(Hons)  
**Beciri** Louisa BSc(Hons)  
**Bennison** Angela  
**Bentham** Jack BA(Hons)  
**Benton** Paul  
**Betts** Carrie  
**Bhana** Abdullah  
**Bhudia** Reena BSc(Hons)  
**Bird** David BSc(Hons) TEP Solicitor  
**Bird** Timothy  
**Bloomfield** Sarah BSc(Hons)  
**Bond** Philip MBA FCCA FMAAT  
**Bond** Ross  
**Bonell** Adam  
**Booth** Robert  
**Borelli** Vincenzo BA(Hons) MA(Hons)  
**Bown** Thomas BA(Hons)  
**Bowyer** Charlie  
**Boyle** Harris  
**Bradley** Christopher BA(Hons)  
**Brander** Ian MAAT  
**Branney** Rachael BA(Hons)  
**Bridges** Matthew BSc(Hons)  
**Brodie** David BSc(Hons)  
**Brogan** Kieran  
**Broughton** Rosy  
**Brower** Jordan BA(Hons)  
**Brown** Carol  
**Brown** Erika MAAT  
**Brown** Gavin BA(Hons)  
**Brown** Ian BA(Hons)  
**Brownlee** Laurence ACMA  
**Bushell** Elyss  
**Butler** Frederick BSc(Hons) MSc(Hons)  
**Cannon** George  
**Card** James MAAT  
**Carey** Gerard  
**Carr** Jonathan MSc  
**Carson** Conor  
**Castrillo** Yolmar BSc(Hons) MSc(Hons)  
**Catmur** Emily BA(Hons)  
**Cawley** Roisin BSc(Hons)  
**Chabria** Rajiv BSc(Hons)  
**Chadwick** Lauren  
**Chaloner** Malky BA(Hons) LLM  
**Champs** Caroline  
**Chan** Edwin FCCA  
**Charlesworth** Louise BSc(Hons) ACCA  
**Cheers** Joseph  
**Cheung** Philip BA(Hons) ACMA  
**Christopher** Helen  
**Clark** David BSc(Hons)  
**Clarke** Helen  
**Clarke** Kelly  
**Coates** Megan  
**Cochrane** Luke  
**Cohen** Sarah BA(Hons)  
**Collins** Alexandra  
**Constantakis** Alexander  
**Cook** Sarah

# NEW MEMBERS

## ANNUAL REPORT 2016

**Cottrill** Nicholas BSc(Hons) ACA  
**Crane** Sharon  
**Cranmer** Sam  
**Crossland** Kelly MAAT  
**Csicsak** Aniko  
**Currie** Rebecca  
**Curtis** Craig  
**Curtis** Stuart MAAT  
**Daly** Andrew  
**Dark** Danielle  
**Das** Rahul  
**Davidson** Craig  
**Davies** Adam  
**Davies** Benjamin  
**Davies** Christopher ACMA  
**Davies** Jack  
**Davies** Kathryn BA(Hons)  
**Davies** Guto BSc(Hons)  
**Davis** Jessica MAAT  
**De Rozarieux** Christopher  
**De Toro** Estefania  
**Dean** Michael  
**Delaney** Emma  
**Dent** Lucy  
**Denyer** Anna BSc(Hons)  
**Devenney** Eamonn  
**Devine** Gary BSc(Hons)  
**Dhanjal** Gurdeep BSc(Hons)  
**Diamond** Conor LLB  
**Dickens** Chloe BSc(Hons)  
**Dickman** Kate  
**Dip** Chanh BA(Hons)  
**Diss** Harry  
**Dodge** Ian  
**Donald** Nicola  
**Donaldson** Shonagh BA(Hons)  
**Duffy** Desmond FCA  
**Duffy** Nyah  
**Dunlop** Luke BA(Hons)  
**Dyckhoff** Benjamin  
**Ebrahim** Yusuf  
**Edwards** Ben  
**Edwards** Gemma  
**Edwards** James  
**Egerton** Katie  
**Egner** Jake  
**Ellerington** Adam BSc(Hons)  
**English** Edward BSc(Hons)  
**Eseimokumoh** Kingsley FCCA  
**Evans** Chris BA(Hons)  
**Eveleigh** Joshua  
**Everson** Kayleigh BA(Hons)  
**Eyre** Christopher  
**Farook Gafoor** Fathima  
**Fendall** Hannah  
**Ferdinando** Lindsay BSc(Hons)  
**Fielding** Alex  
**Finlayson** Fiona BSc(Hons) MSc(Hons) FCCA  
**Fisher** Rosalyn MAAT  
**Fletcher** Holly  
**Florczak** Anna BA(Hons) MA(Hons)  
**Forster** Edward  
**Foster** Rebecca  
**Foulis** Lisa MAAT  
**Francis** Leanne MAAT  
**Futter** Christina  
**Garfitt** Joshua  
**Garner** Amy  
**Gaselee** David BSc(Hons) MA(Hons)  
**Gaulton** Tania MAAT  
**Gibbs** Andrew ACMA  
**Gibson** Sophia BA(Hons)  
**Gifford** Jack  
**Gifford** Jonathan BEng ACA  
**Gilbert-Smith** Emma ACMA  
**Gillard** Victoria MAAT  
**Gipps** Amy  
**Glendinning** Grace BSc(Hons)  
**Glover** Benjamin MAAT  
**Golden** Louise BA(Hons)  
**Goodchild** Kelly  
**Goodlet** Anthony MA(Hons)  
**Gorania** Devshi ACMA  
**Gorman** Thomas BSc(Hons)  
**Goubert** Michael BSc(Hons) MAAT TEP C.Math.  
MIMA  
**Gough** Holly  
**Graham** Louise BA(Hons)  
**Greenhough** Angela BSc(Hons)  
**Grice** Adam MAAT  
**Griffiths** Nicola  
**Groutage** James BA(Hons)  
**Gunning** Thomas  
**Guthrie** Paul MA(Hons)  
**Guy** Patricia BSc(Hons) MSc(Hons)  
**Hadnett** Jim BSc(Hons)  
**Hagreen** Joanne MAAT  
**Hainsworth** Duncan  
**Halifax** Courtney BSc(Hons)  
**Hall** Dominic BSc(Hons)



# NEW MEMBERS

## ANNUAL REPORT 2016

**Hall** Jacqueline BA(Hons) FCA  
**Hall** Nicholas  
**Hallas** Debra BA(Hons)  
**Hallett** Natalie  
**Halliwell** Rebecca MAAT  
**Hamilton** Mary ACMA  
**Hamilton** Sarah-Jane FMAAT  
**Hardy** Craig BA(Hons)  
**Harries** Anneluise  
**Harrington** Rebecca BA(Hons)  
**Harrison** Laurence BSc(Hons) ACA  
**Hartwell** Susan MAAT  
**Harvey** Jonathan  
**Hassanally** Salmaan  
**Havard** Ian  
**Hawkins** Joseph  
**Hawkins** Matthew BA(Hons) FCCA  
**Hawthorne** Adam BA(Hons)  
**Haywood** Charlotte SOL  
**Henson** Rachel MAAT  
**Hewson** Sarah BA(Hons) SOL  
**Hibbins** Siobhan BSc(Hons)  
**Hill** Sean BA(Hons)  
**Hitchen-Gibbon** Emma  
**Hobley** James BA(Hons)  
**Hodgson** Brendan BA(Hons)  
**Holland** Aimee  
**Hollom** Freddie BA(Hons) MA(Hons)  
**Homer** Rebecca BA(Hons)  
**Hotchen** Bethany  
**Howell** Katie MAAT  
**Hughes** Annie  
**Hughes** Hazel BAcc(Hons)  
**Hume** James BA(Hons)  
**Hurley** Edward AAT  
**Hussey** Jayne  
**Huszar** Erika BSc(Hons) MSc  
**Ijomah** Peter  
**Ingilby** Jack BA(Hons)  
**Irvine** Philip BA(Hons)  
**Islam** Sayful MAAT  
**Jakovleva** Karina MAAT  
**Jarvis** Eleanor BSc(Hons)  
**Javid** Mohammad BSc(Hons)  
**Jennings** Emma  
**Jimale** Ayan BSc(Hons)  
**Johnson** Louise  
**Jones** David  
**Jones** Gareth  
**Joyce** Michelle BSc(Hons) FCCA

**Kalyal** Harris  
**Karwa** Nikhil  
**Katsande** Blessing BSc(Hons) ACCA  
**Katunga** Zipporah ACCA  
**Kawa** Jason  
**Khan** Farhat  
**Khan** Nadia  
**Khan** Saed BSc(Hons)  
**Khan** Sanjeeda  
**Khan** Sarah  
**Kieran** Rachael BA(Hons)  
**Kim** Eun  
**King** Emma BSc(Hons)  
**Knight** Sabinah MAAT  
**Kreaa** Yasmina BA  
**Kudjoe-Flood** Antoinette MAAT  
**Kyle** Daniel  
**Lad** Jetain  
**Lake** Georgina BA(Hons)  
**Lally** Jaskaran BA(Hons)  
**Lambert** Myles BA  
**Lane** Anton BA(Hons)  
**Laurie** Murdo MAAT  
**Lawlor-Anderson** Jack  
**Lawrence** Kurt BSc(Hons)  
**Lee** Kim ACMA  
**Leith** Paul  
**Leonard** Magnus  
**Li Xi** MSc(Hons)  
**Lim** Rachel BSc(Hons)  
**Lindon** James  
**Lindsay** Amy  
**Lister** Nicholas BA(Hons) MSc(Hons)  
**Litchfield** Samantha BA(Hons)  
**Lloyd** Lucy  
**Loak** Olivia  
**Lockwood** Sam BA(Hons)  
**Lodge** Thomas BSc(Hons)  
**Logaraja** Seyon BSc(Hons)  
**Lopes** Victoria BA(Hons)  
**Lowe** Katie MAAT  
**Luchita** Natalia  
**Lyons** Judah BSc(Hons)  
**Maclver** Kenneth BA CA  
**Mackin** Daniel MAAT  
**Mackreth** Jamie  
**Magee** Matthew  
**Maggs** George BA(Hons)  
**Makwana** Neel  
**Malet De Carteret** Henry BSc(Hons)

# NEW MEMBERS

## ANNUAL REPORT 2016

**Malone** Katherine BSc(Hons)  
**Manderfield** Erica  
**Mansell** Matthew BSc(Hons)  
**Marshall** Lee MAAT ACA  
**Martignon** Marie  
**Martin** Alex  
**Martin** Deborah ACCA  
**Martin** Neavana  
**Martin** Nick BAR SOL  
**Martinez** Pilar  
**Matthews** Ella  
**Matthews** Helen  
**Matthews** Michael ACMA  
**McCombie** Roderick FCCA FMAAT  
**McCreedy** Hannah  
**McGowan** Sarah BSc(Hons)  
**McKechnie** Jessica  
**McKerron** Nick  
**McKillop** Neill MA(Hons)  
**McLellan** Kenneth BA(Hons)  
**McLuckie** Gail  
**McMillan** Andrew  
**McMillan** Kelly BA(Hons)  
**Meadows** Richard BSc(Hons)  
**Mephram** Eva  
**Merali** Irfaan SOL  
**Middleditch** James  
**Miliauskaite** Giedre  
**Miller** Elliot MAAT  
**Mina** Maria FCMA  
**Mitchell** Hugh ACA  
**Mogridge** Susan  
**Molton** Ashleigh BSc(Hons)  
**Montgomery** Emma  
**Morjaria** Reena BSc(Hons)  
**Morling** Penelope  
**Morris** Michaela MAAT  
**Morrison** Sarah  
**Morrow** Nigel BComm(Hons) ACA ICIRL  
**Morton** Jack BSc(Hons)  
**Mosawi** Ali ACCA  
**Moss** Leigh BA(Hons)  
**Moulson** Sam  
**Mowatt** Claire BSc(Hons) MSc(Hons)  
**Mulholland** Eamon BA(Hons) ACA  
**Murali** Ashritha  
**Murnane** Melissa  
**Murphy** Benjamin BSc(Hons)  
**Murray** Michael FCCA  
**Nairn** Martin FCCA  
**Nash** Russell MA(Hons)  
**Neale** Faye  
**Newman** Kirsty  
**Newman** Louisa  
**Newton** Dan BA(Hons) MSc(Hons)  
**Nguyen** Steven ACCA  
**Nicholson** Liam  
**Obitayo** Yetunde  
**O'connor** Ryan BSc(Hons)  
**Odah** Jamie BA(Hons)  
**Oliveira** Miguel BSc(Hons) MSc(Hons)  
**O'Sullivan** Michael BSc(Hons)  
**Outram** Jemma BSc(Hons)  
**Pace** Claire  
**Palacin** Javier  
**Palmer** Adam BSc(Hons)  
**Palmer** Alys BSc(Hons)  
**Pang** Andrea  
**Partsoja** Katre  
**Pashby Walters** Rebecca  
**Patel** Kishen BSc(Hons)  
**Patel** Mitesh BSc(Hons) MSc(Hons)  
**Patel** Nikesh BA(Hons) ACCA  
**Patel** Niranjana MAAT  
**Patel** Nirmal BA(Hons) ATT  
**Patel** Ziyad  
**Paterson** Gavin CA  
**Peacock** Philippa  
**Pendlebury** Kirsty FMAAT  
**Pennycook** Chris BA(Hons)  
**Perrin** Daniel BSc(Hons) FCCA FMAAT  
**Petrovic** Marija  
**Phelps** Emily  
**Phillips** Daniel  
**Philpott** Melissa  
**Pickering** Joe  
**Pickering** Luke MAAT  
**Pickering** Stella MAAT  
**Pinniger** Luke  
**Pitt** Daniel BA(Hons)  
**Pizzey** Joanne MAAT  
**Podd** Mandy MAAT  
**Popat** Chirag BA(Hons)  
**Powell** Daniel BSc(Hons)  
**Price** Kate FCCA  
**Price** Samuel  
**Priest** Elizabeth  
**Prior** Alison BA(Hons)CA  
**Purdy** Keri BA(Hons) ACCA  
**Pyle** Hannah

# NEW MEMBERS

## ANNUAL REPORT 2016

**Quayle** Denise  
**Quigley** Ann BA(Hons) MSc(Hons)  
**Rahman** Nabihah BSc(Hons)  
**Raja** Rameez  
**Rajaei** Sina BA(Hons)  
**Ramsdale** Joanna MAAT  
**Randall** Geoffrey BA(Hons) MA(Hons) SOL  
**Rasimaviciene** Monika BSc(Hons)  
**Ratcliffe** Graham BA(Hons)  
**Reason** Hannah MAAT  
**Recci** Samuel BA(Hons)  
**Rees** James BA(Hons)  
**Register** Dawn BSc  
**Reid** David BSc(Hons)  
**Renton-Rose** Jemma  
**Rice** Emma  
**Riding** Kirsten  
**Robards** Jonathan MAAT  
**Roberts** Katharine  
**Robertson** Matthew BSc(Hons)  
**Robinson** Anna  
**Robinson** Freddie  
**Robinson** Kyle  
**Rodger** Daniel  
**Rodgers** Brenda  
**Rodrigues** Nuno BSc(Hons)  
**Rogers** Alistair  
**Rollason** Adam FMAAT ACCA  
**Roper** Maxine  
**Rothnie** Craig  
**Ryan** Emma  
**Ryan** Jane  
**Saady** Stephen FCA  
**Sacoor** Kulsum  
**Sakib** Mohammad BSc(Hons) ACA ACCA  
**Sarodia** Tabraiz BSc(Hons)  
**Sarwar** Muhammad ACCA  
**Saunders** Catherine MAAT  
**Savjani** Puja BSc(Hons)  
**Sayani** Rahim  
**Schiop** Mihai  
**Scott** Laurie ACCA MAAT  
**Scott** Stephen MAAT  
**Scrutton** Kelly  
**Sekha** Harmandeep  
**Shah** Jimish BCom  
**Sharif** Nadia BA(Hons)  
**Sheehan** Anthony  
**Shergold** Luke BSc(Hons)  
**Shone** Matthew BA(Hons)

**Signorini** Diana  
**Singleton** Kassey BA(Hons)  
**Sivakumar** Terence BA(Hons)  
**Sivakumaran** Shyaman BSc(Hons)  
**Sivanesan** Sinthujan BA(Hons)  
**Sivarajah** Laven BSc(Hons)  
**Skup** Joanna BA(Hons) MA(Hons)  
**Slaney** Christopher BSc(Hons)  
**Smith** Connor  
**Smith** Craig  
**Smith** Isabelle BA(Hons)  
**Smith** Marnie  
**Smyth** Rebecca  
**Sohail** Nadia BA(Hons) MSc(Hons)  
**Solongo** Khaliu BA(Hons)  
**Sparks** Lauren  
**Spencer** Adam  
**Spencer** Adam BSc(Hons)  
**Spokes** Anthony BA(Hons)  
**Srikantha** Gowri  
**Steel** Clare  
**Steel** Kadie MAAT  
**Stephenson** Thomas BA(Hons)  
**Stephinson** Elizabeth  
**Steventon** Amy BSc(Hons)  
**Sultana** Sabrina  
**Szoke** Ben  
**Theodosiou** Sophie  
**Thomas** Hannah  
**Thomas** Sofia  
**Thompson** Emma BSc(Hons)  
**Thorne** Toby  
**Thornell** Gemma  
**Thornton** Kerri  
**Tilburn** Karrie  
**Tildesley** Shelley BSc(Hons)  
**Timchenko** Elena MSc(Hons)  
**Tobutt** Lucy  
**Toby** Kyle  
**Tomlinson** Darren  
**Tomlinson** Matthew BSc(Hons)  
**Tracey** Ross BA(Hons)TEP  
**Travis** Alex BSc(Hons)  
**Travis** James BSc(Hons)  
**Trivedy** Hemant BA(Hons)  
**Tucker** Sarah  
**Turner** Oliver BSc(Hons)  
**Tyler-Squires** Rebecca MAAT  
**Uddin** Kamal BA(Hons)  
**Ulyatt** Clare BA(Hons)

# ANNUAL REPORT 2016

**Vassell** Samantha  
**Vaughan** Louise  
**Vedie-Lorge** Lauriane  
**Vo** Thi MAAT  
**Vuong** Tony BA(Hons)  
**Vyas** Punnit BA(Hons)  
**Walker** Rebecca  
**Wallace** Mark FCA  
**Walmsley** Lyndsey  
**Walsh** Caroline LLB(Hons)  
**Ward** Harley BA(Hons)  
**Ward** Rebecca BA(Hons) MSc(Hons)  
**Warren** Charles  
**Warwick** Matthew  
**Wastell** Nicholas BEng(Hons)  
**Watkins** Ayesha  
**Watson** Catherine FCCA  
**Watson** Katherine BA(Hons) MA(Hons) FCCA  
**Watson** Kazia CA MAAT  
**Webb** Bradley BSc(Hons)  
**Whyte** Nicola BSc(Hons)  
**Wicks** Lisa  
**Wild** Robert BSc(Hons)  
**Wilkes** Camilla MSc(Hons)  
**Williams** Robert  
**Willmott** Edward BA(Hons) MSc(Hons)  
**Wilson** Guy  
**Wilson** Rebecca BSc(Hons)  
**Wilson** Robert BA(Hons)  
**Wilson** Sarah BSc(Hons)  
**Wilton** Daniel  
**Wimborne** Sofie BA(Hons) MSc(Hons)  
**Winter** Danny  
**Witt** Mark  
**Wnukowska** Monika BA(Hons)  
**Wong** Lianne  
**Wootton** Thomas BA(Hons)  
**Wright** Stephen BA(Hons)  
**Yacoobali** Shaukat  
**Yates** Ashley  
**Yellapragada** Naga  
**Yeo** Yi  
**Yule** Abbie  
**Zaidi** Brahim BA(Hons)  
**Zaman** Adam BA(Hons)

# NOTICE OF ANNUAL GENERAL MEETING

## ANNUAL REPORT 2016

Notice is hereby given that the twenty-eighth Annual General Meeting of The Association of Taxation Technicians will be held in the Westminster Suite at Broadway House, Tothill Street, London SW1H 9NQ on Thursday 13 July 2017 at 1400.

### Ordinary Business

1. To receive and adopt the Report for Council for 2016.
2. To receive and adopt the audited Financial Statements of the Association for the year ended 31 December 2016.
3. To re-elect as Members of Council David Bird, Jacqueline Hall and Jonathan Stride who retire under Regulation 38.
4. To re-elect as Members of Council Katharine Lindley, Natalie Miller, Ralph Pettengell, Michael Steed and Tanya Wadeson who retire under Regulation 43.
5. To appoint Buzzacott LLP as auditor of the Association.

By order of the Council

**Jane E C Ashton**  
Executive Director  
1<sup>st</sup> Floor Artillery House  
11-19 Artillery Row  
London  
SW1P 1RT

**30 March 2017**

### 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 1st Floor 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 been appointed a proxy may nevertheless attend the meeting and vote, in which case any votes cast by the proxy will be superseded.