



# LOOKING BACK AT 2010

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

The Association's mission is to;

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

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

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

To do this it:

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

In a year featuring a General Election and three Finance Acts, the 2010 calendar year also saw the Association celebrate its twenty-first birthday. This important milestone in ATT history provided the ideal opportunity to reflect on our past achievements and focus our attention on future goals. I hope you find the accompanying commemorative snapshot of our twenty-one years informative and entertaining.

## Examinations

Despite the obvious economic downturn, the fall in student registrations was not as dramatically felt as first anticipated. As a result, during 2010 a total of 1,870 candidates attempted 3,345 examination papers achieving a very pleasing 2,280 passes.

As President I am delighted to congratulate all the successful candidates and also to welcome those who have passed the required four papers for membership.

New members have the opportunity, along with their guests, to attend one of our Admission Ceremonies held twice yearly at the House of Lords, a fitting occasion to mark the dedication and hard work necessary in meeting the requirements for membership.

The modular examination structure has now been in place since 2007 and a full review has been undertaken with proposed changes to take effect from the May 2012 examination sittings.

You will find greater detail in Natalie Miller's report as Chair of the Examinations Committee in our Annual Report which you can find on our website: [www.att.org.uk](http://www.att.org.uk).

## Members and Students

Membership numbers continued to grow and by the end of December 2010 there were 6,867 members out of a total body of 11,534 including students and affiliates.

Following the successful members' and students' survey undertaken the previous year, the Member and Student Services Committee chaired by Stuart McKinnon reviewed the benefits of membership of the ATT. Consequently, new benefits of membership have been introduced, including the quarterly Technical Newsletter and the Tax Enquiry support service offered by McGrigors.

The review of membership benefits is ongoing but I would like to take this opportunity to remind members that the annual membership subscription is still excellent value for money. All members receive complimentary copies of *Tolley's Tax Guide*, *Hardman's Tax Tables* and the *Annotated Finance Act*. The cover price of these publications alone exceeds the annual membership subscription charge, and members can obtain tax relief on their subscription.

## Fellowship

To mark our coming of age, and in response to feedback from the membership survey, I was delighted to be able to announce that from 1 January 2011, members with ten years of membership are eligible to apply for Fellow status. Those qualifying for this prestigious membership category will be able to use the designatory letters ATT(Fellow) and the title Taxation Technician (Fellow).

I am delighted to report that many long-standing members have already taken the opportunity for greater recognition of their longevity in the profession.

## Website

One of the biggest projects undertaken at Artillery House in the past year has been the major revamp of the website. I would like to thank all of those involved, in what I trust you will agree has been a major improvement on the old version.

The site is now far more interactive with students being able to register online, membership subscriptions paid and delegates able to book places at our conferences.

The development work is ongoing and in the not too distant future candidates will be able to register online to sit our examinations.

I must make special mention and vote of thanks to Jane Ashton who put considerable time and effort into the development of the new ATT website.

## Professional Standards

The joint ATT/CIOT Professional Standards Committee has had a very busy year.

The latest edition of Professional Conduct in Relation to Taxation was issued which deals with the often complex relationship between the tax adviser, the client and HMRC.

Following an extensive review, the updated Professional Rules and Practice Guidelines is due for release in early 2011. This guidance also complies with Scottish and Northern Irish Law and fits with the principles laid down by the International Federation of Accountants.

On 1 January 2011 the new Continuing Professional Development (CPD) regulations came into effect. Important changes have been made and although the same overall time requirement remains, the new guidance reflects the move by many to online training. The full guidance is available on the ATT website.

## Annual Conferences and Branch Network

Many members take the opportunity to build up their CPD hours by attending the ATT annual conferences held at venues around the country including Stirling and Belfast. Looking forward,

2011 will see the number of conferences increase from eight to nine venues and as always the subject matter is topical to reflect our ever changing working environment.

The Branch network will be familiar to many of you but to help encourage more ATT members to attend meetings we have worked hard to develop a network of ATT Representatives who sit on local Branch committees and receive newsletters from Head Office informing them of recent ATT initiatives and updates on other relevant ATT issues.

The support of the ATT Branch Representatives is greatly appreciated and very important in aiding better communication links with members. The Association and Branch Representatives are working hard to ensure that Branch meetings are relevant and accessible to all ATT members and your support of the Branch network by attending meetings not only gains you valuable CPD hours but is an ideal opportunity to meet and share knowledge with your peers.

I would also like to thank the efforts of all the Branches in hosting special ATT 21st Anniversary events throughout the year. Myself, fellow Officers and professional staff have appreciated the warm welcome we have received as we have travelled around the country and the support for ATT the Branches and members have shown.

#### Technical

I began my report with reference to three Finance Acts during the year. Needless to say the time available to make necessary responses becomes squeezed and the work of our Technical Officer John Kimmer, Deputy President and Chair of Technical Committee Andrew Meeson and the volunteers on Technical Committees was outstanding.

We have representatives on all the relevant HMRC and HM Treasury initiatives, in particular 'Working Together' at both national and local level and as always I thank all those involved.

#### The Future

There are many new challenges facing the Association in the coming months and years. The development by HMRC for a policy on 'Working with Tax Agents' means that it is important for our members that the ATT is seen as a major player in any consultation process.

I am pleased to report that in our coming of age year all the evidence suggests that the ATT is seen by HM Treasury and HMRC as a major player in the UK tax world.

This recognition is thanks in no small part to all the professional staff at Artillery House and the volunteers on the various committees who display service before self in their support of the ATT.

#### And finally...

On a personal note, my year in office is made all the more easy by the tireless work of Sue Fraser our Executive Officer and Andy Pickering our Executive Director so a big thank you to you both.

Thanks also to my fellow Officers, Andrew Meeson and Stuart McKinnon for their fantastic support and also immediate past Presidents David Stedman and Annie Bailey, my fellow Council members and all the members and students I have met during my term in Office.

**Simon Braidley**, President

The Council members (Trustees) present their annual report to the members on the affairs of the Association together with the audited financial statements for the year ended 31 December 2010

## 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 7.

## Structure, Governance and Management

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

A Governance statement which includes details of compliance, organisation, Trustee elections and training, audit committee, internal controls and risk assessment is set out on pages 15 to 16.

## 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 54 unpaid volunteers on Council, committees, sub-committees and working parties. The Association is grateful not only for the generous input from all its volunteers at meetings and other activities but also to their firms who may ultimately bear the financial cost. It is estimated that over 3,000 volunteer hours were provided in meetings during the year. In addition, office space and utilities have been donated for meetings. The value to be placed on these resources cannot reasonably be quantified in financial terms and is not therefore recognised in the Statement of Financial Activities.

Association staff are responsible for providing efficient and effective support to all committees. With the exception of the Chief Executive of the Chartered Institute of Taxation, all staff are jointly employed by the Association and the Institute and the average number of employees in the year was 58 (2009: 60).

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

## Officers and Council members

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

During 2010 the following changes took place:

- Anthony Thomas ATT CTA(Fellow) FCCA left on 18 May
- Patrick Stevens CTA(Fellow) FCA joined on 18 May
- Brian Palmer ATT FMAAT joined on 7 July
- Richard Geldard MA(Oxon) ATT CTA FCA left on 7 July
- Neil Warren ATT FMAAT left on 7 July
- Trevor Blackmur ATT joined on 14 December
- Tracy Easman ATT CTA joined on 22 March 2011

The other members listed on page 7 served throughout the year.

The Officers appointed to serve from the close of the Annual General Meeting held on 7 July 2010 to the close of the Annual General Meeting to be held on 7 July 2011 were Simon Braidley as President, Andrew Meeson as Deputy President and Stuart McKinnon as Vice-President.

The Officers appointed to serve from the close of the Annual General Meeting to be held on 7 July 2011 to the close of the Annual General Meeting to be held in 2012 are Andrew Meeson as President, Stuart McKinnon as Deputy President and Yvette Nunn as Vice-President.

Trevor Blackmur, Tracy Easman and Brian Palmer, Elected Members of Council, retire under Article 67 and offer themselves for re-election.

Simon Braidley, Jeremy Coker, Yvette Nunn, David Stedman and Phil Waller, Elected Members of Council, retire under Article 76 and offer themselves for re-election.

## Objectives, Activities and Achievements

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

- A) to advance public education in and promote the study of the administration and practice of taxation and the principles of economic and political science in relation to taxation and public finance;
- B) (i) to prevent crime; and  
(ii) to promote the sound administration of the law for the public benefit by promoting and enforcing standards of professional conduct amongst those engaged in the provision of

advice and services in relation to taxation and monitoring and supervising their compliance with money laundering legislation.

The Association had four key objectives for the year:

- To complete a review on the first three years of the new examination structure.
- To implement the marketing and communications plan, which will continue through future years, and to increase co-operation with other professional bodies.
- To increase our profile with HMRC, HM Treasury, the not for profit sector and the general public by increasing the number of consultations to which we respond and thus enhancing the fulfilment of one of our charitable objects.
- To oversee the development of the effectiveness of the revised Taxation Disciplinary Scheme.

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

- President's Statement – Page 2
- Member & Student Services Committee – Page 9
- Examination Committee – Page 10
- Professional Standards Committee – Page 12
- Technical Committee – Page 13

### Financial Review

The net outgoing resources before revaluations of investments for the year ended 31 December 2010 of £4,000 (2009: outgoing resources of £26,000) are shown in the Statement of Financial Activities on page 20. Gains on revaluations of investment assets amounted to £88,000 (2009: £45,000). A review of the Association's financial position is given on page 14.

During 2010 our investments increased in value by approximately 16%. This compares with the movement in the index used as a benchmark for our investments, which rose by a similar percentage. However, over the period of our investment our portfolio has performed only slightly less well than the index. The main reason for this is that part of our portfolio was invested in property funds as a hedge against property prices with our impending move to our new home. The Association has not placed any social, environmental or ethical restrictions on its investment advisers.

During the year a fraud was attempted against the Association by a third party. This was immediately detected and no loss was suffered by the Association or its bankers. A detailed examination of our systems resulted in a clean bill of health. Steps have been taken to minimise the possibility of any repeat attempt.

### Donations, legacies and other incoming resources

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

### Grant-making policy

The Association does not make donations to funds of political parties. Grants can be made only to organisations with common, parallel or related objectives and activities. During the year two grants were made of £5,000 and £3,000 to Tax Help for Older People (TOP) and one payment made to the Tax Advisers' Benevolent Fund. Interested parties are referred to the Association's website at: [www.att.org.uk](http://www.att.org.uk)

### Reserves policy

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

- To retain a sufficient level of reserves in order to provide financial stability and the means for the development of the Association's principal activity. The sum required is equivalent to one year's committed budgeted expenditure (£850,000); and
- To set aside designated sums to be used for future expenditure but retain the power to reallocate these funds within unrestricted funds unless and until expended. Unrestricted funds have been designated for the following purposes:

#### Disciplinary procedures

To cover the unpredictable future costs of investigation and disciplinary hearings. By their nature, the timing is uncertain but there are currently no cases where we expect to need to use the reserve

#### Information technology

To fund expenditure on information technology and the use of the Internet to provide services to members and students. This is to cover the major upgrades to our IT systems and is likely to be used in the next five years. Our website service provider decided to cease business during 2009, so expenditure was incurred on the development of a new website. IT is continually developing and a reserve is required to meet any substantial costs associated with any developments in this area

### Investment policy

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

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

- To take independent investment advice on all longer-term investments;
- To regularly review the value of funds the Association requires to be held in 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
- To maintain an investment strategy with a low to medium risk profile (based on industry standards).

### Payment of suppliers

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

### Strategy: Major plans for 2011

In keeping with the Council's strategy plan through to 2014, the main objectives for 2011 include:

#### Membership

The introduction of the fellowship status

During the year Council agreed that a new category of membership, Fellow, should be introduced from 1 January 2011. The criteria for this new category have been approved and the first applications should be received early in 2011. To become a Fellow, a Member needs to show ten years continuous membership or ten years or more in total with one voluntary break, have completed two years' worth of CPD immediately prior to their application being made and should write in no more than 200 words brief details of their tax career to date.

#### Promotion

To continue with the implementation of the marketing and communications plan, and to continue to increase co-operation with other professional bodies

In 2009 a marketing plan to increase awareness of the ATT and its examination in the business world was developed. Implementation of the plan commenced in 2010 and will continue for a number of years.

#### Technical

To increase our profile with HMRC, HM Treasury, the not for profit sector and the general public by the quality of our responses to the consultations to which we respond and thus enhancing the fulfilment of one of our charitable objects

John Kimmer, ATT President from 1999 to 2001, was appointed the Association's Technical Officer in April to support the Technical Committee in responding to consultations from the tax authorities. The Association is improving its voice on tax issues not just with the tax authorities but with other professions and the general public thus fulfilling one of our charitable objects.

#### Education

The successful implementation of the changes to the examinations structure, and increased awareness of the new examination syllabus.

The changes to the examination structure will take place during 2012. However, preparation for those changes have to be put in place long before then to ensure that the changes are implemented smoothly.

During 2010 work commenced on promoting the examination to a wider audience, including those firms who have a UK tax compliance team overseas. This project is an ongoing one and will continue for the foreseeable future.

#### Standards

The successful introduction of a revised Code of Conduct, Professional Rules and Practice Guidelines, and the Professional Conduct in Relation to Taxation

The revised Code of Conduct, Professional Rules and Practice Guidelines and the Professional Conduct in Relation to Taxation, were successfully published on 1 January 2011.

The professionalism and integrity of members and students is vital if the general public is to have confidence in the advice given by those governed by the Association. It is therefore essential that the rules and guidance provided are appropriate, particularly if regulation of the tax profession is introduced.

#### 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.

**Money Laundering Regulations 2007**

The successful implementation of the Association's Money Laundering Scheme

The Money Laundering Regulations 2007 list the Association as a supervisory authority for its members in practice. The Scheme was introduced in December 2007 and practicing members have been registering since that date. During 2011 the Association will continue to ensure that members in practice are fulfilling their obligations under the Regulations and will be undertaking a monitoring exercise, which will include visits.

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

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

**Auditor**

Baker Tilly UK Audit LLP has expressed its willingness to continue in office. A resolution proposing the reappointment of Baker Tilly UK Audit LLP as auditor of the Association will be put to the Annual General Meeting on 7 July 2011.

**Annual General Meeting**

A separate notice on page 36 of this report explains the business to be considered at the Annual General Meeting on 7 July 2011.

This report was approved by the Council on 22 March 2011.

By order of the Council

**Andrew R Pickering**, Executive Director

22 March 2011

**President**

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

**Deputy President**

Andrew Meeson MA(Cantab) ATT(Fellow) CTA (2007) (E)

**Vice-President**

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

**Honorary Treasurer**

Philip Waller ATT CTA FCA (2004) (E)

**Council**

Jane Ashton ATT (2005) (E)

\*Annie Bailey BA(Hons) ATT CTA FCA (1997) (E)

Trevor Blackmur ATT (2010) (E)

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

Bernard Critchley BSc ATT CTA AIT (2006) (E)

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

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

Tanya Hiscock ATT MAAT (2009) (E)

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

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

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

Brian Palmer ATT FMAAT (2010) (E)

Ralph Pettengell ATT FPFS ACII (2006) (E)

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

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

Patrick Stevens CTA(Fellow) FCA (2010) (Exo)

**Executive Director**

Andrew R Pickering

**Registered Office**

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Fax: 020 7340 0598

**Connected Charity**

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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**

Baker Tilly UK Audit LLP  
Chartered Accountants  
1st Floor, 46 Clarendon Road  
Watford, Hertfordshire  
WD17 1JJ

**Investment Advisers**

Deloitte PCS Ltd  
Athene Place, 66 Shoe Lane  
London EC4A 3BQ

**Solicitors**

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

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

The year of appointment to Council is shown in brackets.

In 2001 the CIOT and the ATT established the Taxation Disciplinary Board as an independent body to handle complaints about alleged breaches of professional rules of conduct by members and students of the two bodies. Among the Board's objectives are the need to ensure a consistent approach to handling disciplinary matters and to comply with the Human Rights Act 1998, which requires disciplinary hearings to be conducted by an impartial and independent tribunal. The courts have emphasised the pivotal role that regulatory bodies play in ensuring the protection of both the public and the profession, and the Board's Regulations contain an explicit reference to this duty.

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

During 2007 the Board undertook an extensive review of the Scheme to ensure that it continued to accord with best regulatory practice and complied with recent court judgments. With the approval of the two parent bodies, the Board introduced a new Scheme and Regulations which came into effect in January 2008. These arrangements provide a clear and comprehensive framework for the disciplinary processes. The Scheme sets out principles, jurisdiction and powers for the Board, whilst all the procedural details are contained in the Regulations, which the Board has the power to amend. During 2010 the Board reviewed the Regulations and introduced various revisions in order to reflect its practical experience of operating the new procedures.

Under the Scheme, the Board deals with complaints alleging breaches of professional standards and guidance (as set out in the Professional Rules and Practice Guidelines of the CIOT and ATT), the provision of inadequate professional service, and conduct unbecoming a professional person. The initial handling of complaints is carried out by Board staff, who may reject a complaint if it appears trivial, 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 may appeal to an assessor, who may reject the appeal or require a new Investigation Committee to reconsider it. All other cases are referred to a Disciplinary Tribunal. The Tribunal is composed of three members who include a legally-qualified chairman, a lay member and a professional member. The Tribunal hears the evidence and listens to any witnesses. If the Tribunal finds the case against the member proven, it may impose a relevant sanction. It will normally award costs against a defendant against whom it has made a finding and order that its finding be published. Following a finding by a Disciplinary Tribunal, both the defendant and the Board may seek to appeal. If the appeal meets the specified criteria, the case will go to an Appeal Tribunal, which has a similar composition to a Disciplinary Tribunal.

The Scheme provides for the fair and independent investigation of every complaint referred to the Board and fair treatment for any member against whom a complaint is made. During 2010 the Board received 33 new complaints, of which ten were referred to the Investigation Committee (which also dealt with four complaints from 2009) and five dealt with by a financial penalty. Of the remainder, eight were not pursued by the complainant or were rejected by the Reviewer, whilst ten cases were still under investigation at the end of the year. The number of disciplinary cases involving members of the two bodies remains relatively small: during 2010, eleven cases were heard by Disciplinary Tribunals and one case went to an Appeal Tribunal. Members who conduct themselves in a professional manner are unlikely to face disciplinary proceedings. However, the disciplinary procedures exist to protect the public and members of the participating bodies. By enhancing the standing and reputation of the tax profession, they can only be beneficial to all its members.

The Member & Student Services Committee has had another busy year being involved in a number of major initiatives. I took over as Chairman from Simon Braidley in July and quickly realised what a fantastic job he had done in keeping the very enthusiastic committee members focused on moving those initiatives forward.

## **Charitable Objectives**

The Committee very much underpins the Association's charitable objectives. I see the Member & Student Services Committee taking over where the Examination Committee leaves off. It is the Committee's job to encourage successful examination candidates to take up membership. By increasing membership and asking members to sign up to a code of conduct we ensure the general public benefits from services provided by suitably qualified individuals. Members are required to maintain their knowledge and are answerable to the Association should their conduct fall short of what is expected.

## **New benefits of membership**

In agreeing to sign up to the code of conduct our members quite rightly expect something in return. Being a member of a professional association and being able to use designatory letters is of paramount importance. It is for all committees and Council to ensure that the use of those letters is something to aspire to. However the Member & Student Services Committee is specifically tasked with reviewing the services and support we offer to members and suggesting improvements or enhancements.

Technical support is vital and I am pleased to report two new benefits which we have provided to members during the year. Firstly we have introduced a quarterly technical newsletter. We have tried to make this different to other publications available. It is a roundup of important changes of which members need to be aware in one easily readable form.

The second technical support service which we have introduced is in conjunction with McGrigors. They now offer a Tax Enquiry support service to all our members including a free initial consultation via their specialist Tax Disputes and Investigations team. We are extremely grateful to McGrigors for agreeing to provide this support which we hope will prove popular in years to come.

## **Website**

Our website has received a much needed overhaul and was successfully relaunched during the year. This is much more interactive and greatly improves our communication with students and members. This was a very significant project which took many

months to complete. A special thanks must go to Jane Ashton who co-ordinated the project on the Association's behalf. Without her dedicated input the project would not have been delivered on time or to such a high standard; and this at a time when she was on maternity leave looking after her young son!

## **Fellowship**

We were delighted that in the Association's twenty-first year we were able to introduce a new category of membership; that of Fellowship. The question of Fellowship status arose out of feedback received from an extensive survey of members which took place during the previous year. The Member & Student Services Committee was asked to consider this further and make recommendations to Council. Fellowship status was introduced from 1 January 2011.

I believe Fellowship is a just reward for having been a member for ten years and recognises both seniority status and expertise. My hope is that as many people as possible will take advantage of this enhanced category of membership and that we see an increasing number of individuals using the designatory letters ATT(Fellow).

## **Thank You**

The above is just a taster of some of the more major items which we have been involved in over the last twelve months. There are many other things which we do on an annual basis which take up both professional staff and volunteers' time. Two worthy of mention are the Annual Tax Conferences which took place at eight venues around the country and the annual monitoring of the CPD scheme. Both of these are vital in encouraging members to meet their professional obligations and for us as an organisation to meet our charitable objectives.

Both are immensely time consuming and my thanks go to all of those involved. However my special thanks must go to Sue Fraser who is not only involved in both of these projects but also acts as secretary to the Committee. Her work is outstanding and we could not cope with so many initiatives without her support and guidance.

Finally I would like to record my thanks to all of my fellow committee members. Everyone is a volunteer and gives generously of their time. It has been a pleasure and a delight to act as their Chairman.

**Stuart McKinnon**, Chairman

## Examination Committee

This is my first report as Chairman of the Examination Committee and I should like to start by passing on to you, as members and students, my new appreciation of both the importance of our examination structure to the Association and the immense amount of work which goes on, most of which is behind the scenes, in delivering those examinations. I can assure you that this is a key part of our strategy as we strive to continue to provide a relevant and effective examination which can support an individual's professional credibility in these demanding times.

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

## Results

I am pleased to report that although exam numbers dropped following a drop in student registrations last year, the number of registrations seems to have stabilised. I am delighted to see many of those who do sit, achieving high standards in their papers. It is clear that those candidates who put in hard work and application, and who receive the right support from those around them, do well and I should like to congratulate all successful candidates in the May and November 2010 sittings. Whether you have passed one or more papers and are eligible to apply for a Certificate of Competency or have achieved your goal of achieving eligibility for membership of the Association you should be proud of your achievement.

This is particularly so for our prizewinners who are listed below. They have demonstrated excellence among their peers and are rightly recognised for their achievements. I look forward to meeting many of them at the prizewinners' lunch in March 2011.

## The new website

I am sure that other sections of this report will focus on the benefits of the improved Association website but I should like to draw your attention to the facility to register online as a student. We hope to introduce online registration for examinations in the not too distant future and will let you know once this is available. Other than that, I hope that you will find it easier to pick up a range of information on the examination on the new site.

## Syllabus changes

Stuart McKinnon, my predecessor as Chairman, has done a sterling job in chairing a working party which has reviewed our strategy for the examination and, while the precise details will be confirmed in due course, I can outline the following broad changes which will take effect from the May 2012 sitting:

- The existing Paper 7 on practice administration and ethics will be removed from the syllabus following the November 2011 sitting. This in no way suggests that we do not consider these topics to be of importance but instead reflects our experience that students find it difficult to approach these potentially rather dry topics in isolation. Consequently, practice administration will be tested on each of the individual papers insofar as it relates to that paper.
- In place of Paper 7, students will need to sit two E-Assessments, one in law and one in ethics, each taken from a syllabus and question bank shared with CIOT. Some law and ethics issues will continue to be included in Papers 1 to 6, where relevant.
- The current paper on Business Taxation: Higher Skills will be renamed Corporate Taxation to better distinguish it from the Business Taxation & Accounting Principles paper. It is not intended to be purely a corporation tax paper; rather it will focus on the tax issues that affect corporate businesses and their owners.

## Support

As I said at the outset, I have a new appreciation for the work involved in the delivery of our examination and for the extensive team involved.

It has been a pleasure to meet with our team of examiners, superbly led by Chief Examiner Sue Short, all of whom work hard in the preparation, marking and review of papers. In addition, I must thank the Education Team, who are at the coal face of examination delivery and coordination as well as dealing with day-to-day student queries, for all their hard work, support and guidance. I am delighted to say that we have recruited a number of new members to the Examination Committee, including two of our examiners, so that we can review each sitting and consider strategic issues. All involved contribute a great deal to the process, often within extremely demanding time constraints, and I should like to express my thanks to them all.

Particular thanks also to the immediate past Chairman, Stuart McKinnon, who has been unstinting in his support and advice as I step into his shoes.

**Natalie Miller**, Chairman

2010 Examinations – May	Number of candidates	Number passing
Personal Taxation	453	343
Business Taxation and Accounting Principles	419	240
Business Tax: Higher Skills	299	160
IHT, Trusts and Estates	57	48
VAT	30	21
Business Compliance	52	47
Practice Administration and Ethics	481	309

2010 Examinations – November	Number of candidates	Number passing
Personal Taxation	366	262
Business Taxation and Accounting Principles	410	292
Business Tax: Higher Skills	253	185
IHT, Trusts and Estates	61	43
VAT	46	31
Business Compliance	49	38
Practice Administration and Ethics	369	261

Prizes and medals were awarded as follows:	May	November
Association Medal (best overall performance)	Lara Rosina Babic	Brittany Cicero
Ivson Medal (Personal Taxation paper)	Jennifer Amy Adams	Hayley Woodward
Jennings Medal (Business Taxation and Accounting Principles paper)	Ivan Roman Charles Houston	Brittany Cicero
Stary Medal (Business Taxation: Higher Skills paper)	Lara Rosina Babic	Charles Edward Gurr
Kimmer Medal (IHT, Trusts and Estates paper)	Gemma Haggan	Eilidh Gillian McFadzean
Gravestock Medal (VAT paper)	Rickie Lowery	Lesley Diston
Collingwood Medal (Business Compliance paper)	Laura Elizabeth O'Sullivan	Andrew Carson
Johnson Medal (Practice Administration and Ethics paper)	Rosalind Elizabeth Caffyn	Nurena Tarafder
LexisNexis Prize (highest total marks when taking all four papers at one sitting)	Lara Rosina Babic	Brittany Cicero

It is also a pleasure to announce that, in addition to the exceptional papers produced by the prizewinners, an award of the President's Medal was made for the May examination sitting to Julie Rachel Thomson. This is a discretionary award to an outstanding candidate who would not otherwise be eligible for a prize.

The Professional Standards Committee helps set the high professional and ethical standards expected of a Taxation Technician. The professional rules and supporting guidance are freely available on our website to all members, their clients and the general public – so that all may have a clear understanding of the level and quality of service a client should receive from our members. Our main projects for 2010 are highlighted below.

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

The latest edition of PCRT was released on 4 January 2011. It was reviewed by Ximena Montes Manzano of Atlas Chambers. Comments were also invited from Dave Hartnett of HMRC. PCRT addresses the tripartite relationship between the tax adviser, the client and HMRC. It gives concise, practical and ethical guidance on a wide range of issues including what steps a member should take if their client refuses to make a full disclosure or HMRC makes an overpayment and what information, if any, should be disclosed to a new adviser.

### **Professional Rules and Practice Guidelines (PRPG)**

A working party met regularly throughout the year and concluded its review of the PRPG 2006. The draft document has been checked for compliance with Scottish and Northern Irish law. The updated guidance is shorter and more accessible than the previous version and follows the five fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour as set out by the International Federation of Accountants (IFAC). Following approval by both ATT and CIOT Councils, the new guidance will be published in early 2011. The working party was also tasked with considering the current regulations in respect of Continuing Professional Development compliance.

### **Continuing Professional Development (CPD)**

The new, condensed CPD regulations came into effect on 1 January 2011. They retain the same overall 'CPD hours' requirement as the previous ones although the term structured training is no longer used because the distinction between structured and unstructured has become blurred with the availability of online training. In addition the emphasis is on self assessment, placing the responsibility on members to self certify compliance each year and plan, record and assess the effectiveness of their own CPD to ensure that the knowledge and skills acquired fit the requirements of their roles.

### **Anti Money Laundering (AML)**

The Professional Standards team works closely with the Membership team to help members comply with their AML obligations. We held a well received, nationwide series of seminars aimed at giving guidance on practical anti money laundering issues.

Firms registered with ATT receive a quarterly AML newsletter (this is also made available on the ATT website) which brings topical AML matters to members' attention.

The ATT is represented at the AML Supervisors' Forum where a key aim is to establish a consistent approach to supervision by all the supervisors.

### **Review of the governing documents**

A working party of predominantly legally qualified members of Professional Standards and the Executive Director of the Taxation Disciplinary Board (TDB) met in the year. The working party was chaired by the Chief Executive of the Institute of Legal Executives and its objective was to review the scope of the jurisdiction of the TDB over members, students, international affiliates and other registered individuals and firms and the interaction with the governing documents of the ATT and CIOT. Recommendations for amendments to the governing documents have been made to ATT and CIOT Councils.

### **Working with tax agents**

We continue to liaise with colleagues in the Technical Team and HMRC on the development of HMRC's Agent Strategy.

### **EU Services Directive**

The provision of tax services comes within the scope of the Services Directive and a guidance note on members' obligations has been put on the website.

### **Website**

The launch of the new website also unveiled an overhauled Professional Standards area where information for members is now clearly set out and easily reached. The Professional Standards section is regularly reviewed and updated and provides comprehensible guidance to assist members in their work as taxation technicians.

### **Committee membership**

This year we have welcomed two new members, Dean Shepherd and Ilana Rinkoff, to the Professional Standards Committee. Peter Daveney sadly had to step down from the Committee and we thank him for his contribution.

I would like to thank all the members of the Committee for their contributions and especially the Professional Standards team – Jonathan Crump, Heather Brehcist and Charlotte Ali – for their hard work in helping to provide members with up to date and user friendly guidance.

**Ros Upton**, Chairman

This has been yet another busy year for the Association's Technical Committee.

Once again, HM Revenue & Customs (HMRC) have kept us occupied with the ongoing process of "Working Together". As members of the ATT will be aware, this is the forum, at national and local levels, in which the six main professional representative bodies (ICAEW, ICAS, ACCA, and AAT alongside the Chartered Institute of Taxation and ourselves at ATT) strive to identify and resolve practical issues arising from the – ever more complex – workings of the UK tax compliance system. Anyone who thinks that UK tax compliance seems at times cumbersome and ramshackle might care to reflect upon how much worse it might be without Working Together.

Allied to that is HMRC's attempt to develop a policy for "Working With Tax Agents". Already we, alongside the other representative bodies, have amended HMRC's original line of approach to one which is more broad-based and less Revenue-centred.

Beyond that, of course, we have been treated to the rare privilege of three Finance Acts in the course of 2010, with yet another in early 2011. Of course, multiple Finance Acts is in theory a fairly normal phenomenon in any year where a General Election is followed by a change in government – but we hadn't had one of those since 1997, and prior to that since 1979! The good news is that three Finance Acts doesn't actually add up to three years' worth of tax law crammed into a single year. It does, though, add up to more than the average year's worth of activity; added to which is the additional urgency imposed by the inevitably short deadlines for response.

Which raises the subject of the new government's new ideas on how tax law should be made going forward. Over many decades, tax professionals have despaired over the unseemly haste with which complex new tax rules have had to be squeezed through the narrow window of parliamentary review between Budget and Royal Assent, often leading to half-baked legislation which requires almost immediate revision. Recent developments in the consultation process have helped somewhat, but have tended to focus largely on administrative matters.

The government now aspires to take tax legislation, wherever possible, out of the hurly-burly of an annual "pay and rations" style Finance Bill, and to develop new laws with extensive consultation at all stages with the relevant external specialists – which includes us. Certainly we welcome the Exchequer Secretary's admission that all tax wisdom does not reside within the Treasury.

This new approach, combined with initiatives such as the Office of Tax Simplification (ably led by John Whiting, Director of Tax Policy to both the CIOT and ATT), gives us as an Association ever more opportunities to engage in fruitful debate with the authorities over the future shape of the United Kingdom's tax regime. The members of our Technical Committee (all of whom are volunteers, with busy day jobs), alongside John Kimmer, our indefatigable Technical Officer, meet frequently with officers from HM Treasury and HMRC to present the viewpoint of both our profession and the unrepresented taxpayer.

And finally, it's that JFK moment: ask not what your Technical Committee can do for you; rather ask what you can do for Technical Committee! We would welcome input from members on issues relating to UK tax compliance. In particular, if any of you have experiences (good, bad or ugly) with the new penalty regime or the new Tribunals system, or of working with HMRC in general, we want to know about them. Ultimately, the route to a better tax system lies in learning the lessons from how the rules operate in practice, which hopefully leads to discarding those parts which don't work (and reinforcing parts which actually do work). Your experiences can help us to monitor the system and, hopefully, nudge HMRC to make it better and less frustrating for you, your clients and taxpayers in general... because that's what the ATT is there for.

**Andrew Meeson**, Chairman

I am happy to say, as per last year, my report this year will start with what I believe is positive views. Despite the continuing severe economic conditions with which we all continue to work within, your Association has had another successful year from a financial perspective. We have managed our costs successfully and also have absorbed this year the development costs of our new improved website. In addition, along with the markets generally, our investment portfolio has recovered the losses which we suffered in 2008. As explained in previous years, these accounts have been prepared using the 2005 SORP for charities.

## Investments

Our investment portfolio has climbed to £626,570 from the figure of £538,838 at the same time last year. This amounts to a percentage rise of just over 16% and has now recovered in full the losses arising in 2008. We continue to review our investment portfolio, in conjunction with our advisers, to ensure that it meets fully our investment criteria and supports the overall aims of your Association.

## Results for the year

The net outgoing resources before other gains and losses were £4,480 (2009: outgoing resources of £26,180). Taking into account the gain on our investments, the net result for the year is an increase in funds of £83,272 (2009: surplus £19,208).

This is a particularly satisfying result bearing in mind we have expensed £100,000 of website costs that were budgeted to be dealt with over four years.

## Income

Our membership numbers have continued to increase and this has led to a small increase in our subscription income. We are conscious of the current financial climate in which we all find ourselves so we tried hard to keep our membership fee increases for 2011 as low as we were able. Our student registrations are down slightly compared to the 2010 figures but we are hopeful, as the economy picks up, that registrations will increase in the latter part of 2011.

## Expenditure

The majority of our costs are shared with the Chartered Institute of Taxation. The total grants paid out in the year amounted to £10,000 (2009: £10,000) and your Council continues to review applications that we believe we are able to support within our aims and objectives. We continue to provide

members with a number of what they consider to be valuable benefits including Tolley's Tax Guide, Hardman's tax tables, Tax Adviser and an Annotated Copy of the Finance Act.

## Taxation Disciplinary Board

The Taxation Disciplinary Board Limited continues to administer the Taxation Disciplinary Scheme. Expenditure of £57,762 (2009: £62,080) incurred on behalf of the Taxation Disciplinary Board Limited is included under Members' Services in these financial statements. We have a designated reserve to provide some cover in case we have particularly difficult cases. We must recognise that maintaining an effective disciplinary scheme, and bearing the related costs, is part of being a well-run professional body.

## Thank you

I would like to thank Jean Jesty, Andrew Shearer, Ralph Pettengell and Jeremy Coker who served on the Finance Advisory Group during the year for their help and to Andy Pickering for his constant support and advice. Finally, as always, particular thanks must go to Sandra Stone-Waugh, our Financial Controller, for her continued hard work and dedication. She always ensures that I have appropriate information at the right time which always makes my role of Treasurer a much easier role than it otherwise might be.

**Phil Waller**, Treasurer

## Compliance statement

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

## Council

The Council comprises 20 Trustees who provide a wide range of skills and experience. The 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 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 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 86% (2009: 85%) at Council meetings. Council and Committee members are required to make declarations of interest in any matter arising at meetings whenever appropriate. Members of Council have access to the advice and services of Association staff and may take independent professional advice at the expense of the Association. There are a number of Standing Committees of Council to which implementation of the Association's strategy has been delegated. Standing Committees adopt the same approach to the preparation and distribution of papers for meetings. Membership of the Committees is set out on page 17.

## Election to Council

Election of up to 20 members of Council is by the Members of the Association at the Annual General

Meeting. Council is responsible for processing nominations under Article 77 (Nominations for election to Council). Council is responsible for the election of the Honorary Officers.

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

## Audit Committee

The Audit Committee, a joint committee of the Association and the Institute, has a formal constitution and a separate budget. Its members (listed on page 17) are appointed by the Councils of the Association and the Institute and comprise a serving member of each Council, a nominee from each of the Association and the Institute and two other independent members. The Executive Director attends all meetings. Members of the Committee receive no remuneration for their services although travel expenses are reimbursed, operate independently from the Council, have both accountancy and taxation qualifications and recent and relevant experience. The Committee acts as a catalyst in relation to matters that affect the Association's financial controls, reporting requirements and risk management and is authorised to seek any information it requires from members of the Council, the external auditor and the staff. In this role it reviews: financial control policies and their practical implementation; the changes in the external environment and the procedures used to respond to them; and the management of any prospective risk. It has a specific responsibility for making a recommendation to Council on the appointment and removal of the external auditor. It met twice during the year, and requests and receives reports from management and from the external auditor on the audit. It meets privately with the auditor and its Chairman or his deputy attends the external audit scope and audit closure meetings. It considers annually a wide range of audit-related subjects and reports directly to the Council and comments on perceived weaknesses. No major weaknesses in internal control systems have been identified.

## Council member remuneration

Council members receive no remuneration for their

services as Trustees although their expenses incurred on Association business are reimbursed. There is provision in paragraph 5 of the Memorandum of Association for up to six members of the Council or former members who have served on the Council in the last three years to receive remuneration for their services as a lecturer or examiner. During 2010 one member of Council (2009: two) was paid for their services as a lecturer at the student training conferences.

### Internal controls

The respective responsibilities of the Council and auditor in connection with the financial statements are explained on pages 18 and 19. The Council's statement on going concern is set out below. There were no non-audit services provided by the auditor during the year.

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

Responsibility for managing the business of the Association rests, ultimately, with Council. However management of the day-to-day activity is delegated to the Executive Director and the Officers. Certain powers of the Council are delegated to Committees and to the Executive Director who are also entrusted with carrying out appropriate aspects of the Association's strategy.

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

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

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

The Council keeps under review the need for

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

### Risk management

Council has delegated the responsibility for the maintenance of the Association's Risk Register to the Standing Committees. A review was carried out during the year with the objectives of increasing stakeholders' confidence in the integrity of the Association, strengthening the ongoing process of risk assessment throughout the Association, and providing a valuable management tool or framework for mitigating risks which might otherwise prevent the Association from achieving its charitable objectives.

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

### Going concern

The Council has reviewed the Association's budget for 2011 and beyond and the timing of expenditure relating to the strategy to 2014 and is satisfied that it is appropriate to prepare the financial statements on the going concern basis.

**Andrew R Pickering**, Executive Director

## President's Advisory Committee

Simon Braidley <i>Chairman</i>	Stuart McKinnon	David Stedman
Annie Bailey	Andrew Meeson	Phil Waller

## Member and Student Services Committee

Stuart McKinnon <i>Chairman</i>	Louise Duffy*	Katharine Lindley*
Anne Anderson*	Simon Groom	James McBrearty*
Jane Ashton	Tanya Hiscock	Pat Nown*
Ross Burgess*	Steven Holden*	Richard Todd*
Bernard Critchley	Hayley Levene*	

## Finance Advisory Group

Phil Waller <i>Chairman</i>	Jean Jesty*	Andrew Shearer*
Jeremy Coker	Ralph Pettengell	

## Examination Committee

Natalie Miller <i>Chairman</i>	Amanda Fisher	Sue Short <i>Chief Examiner</i>
Annie Bailey	David Lynas	

## Technical Committee

Andrew Meeson <i>Chairman</i>	Paul Hill*	Nichola Ross Martin*
Graham Batty*	Nick James*	Mike Steed
Trevor Blackmur	Jean Jesty*	Stephen Taylor*
Ann Elmer*	Gillian McClenahan*	John Kimmer <i>Tech Officer</i>
Margaret Ferguson*	Yvette Nunn	
Peter Gravestock*	Brian Palmer	

## Standards Committee (joint with the Institute)

Rosalind Upton <i>Chairman</i>	Karen Eckstein	David Stedman
Matt Coward*	Julian Nelberg*	
Tracy Easman	Dean Shepherd*	

## Marketing Committee

Chris Jones <i>Chairman</i>	Jane Ashton	Louise Duffy*
Linda Allen*	Annie Bailey	Trevor Johnson*
Anne Anderson*	Larry Darby*	

## Representations on committees of the Institute

### Officers Group

Simon Braidley

### Membership Committee

Bernard Critchley

Chris Jones

Yvette Nunn

### Tax Adviser Sub-Committee

Tanya Hiscock

Jean Jesty\*

### Technical Committee

Andrew Meeson

### Examinations Sub-Committee

Natalie Miller

Annie Bailey

Amanda Fisher\*

David Lynas\*

Sue Short, *Chief Examiner*\*

### Communication and Brand Management

Chris Jones, *Chairman*

Natalie Miller

### Education Committee

Natalie Miller

### Treasurer's Committee

Phil Waller

### Audit Committee

Peter Gravestock\*, *Chairman*

Simon Groom

\* Co-opted member

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

Company law requires the council members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the council members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2005;
- make judgments and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The council members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We have audited the financial statements of The Association of Taxation Technicians for the year ended 31 December 2010 on pages 20 to 29. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the 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 and 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 council members and auditor**

As explained more fully in the Statement of Directors' Responsibilities set out on page 18, the council members (who are also the directors of the 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**

A description of the scope of an audit of financial statements is provided on the APB's website at – [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm).

### **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 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

### **Opinion on other requirement of the Companies Act 2006**

In our opinion the information given in the Annual Report of the Council for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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

- the charity has not kept adequate accounting records, 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 council members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Sarah Mason**, Senior Statutory Auditor

For and on behalf of Baker Tilly UK Audit LLP,  
Statutory Auditor, Chartered Accountants  
1st Floor, 46 Clarendon Road, Watford  
Hertfordshire WD17 1JJ

19 May 2011

# Statement of Financial Activities (including income and expenditure account)

For the year ended 31 December 2010

	Notes	Unrestricted funds 2010 £'000	Unrestricted funds 2009 £'000
<b>Incoming resources</b>			
Incoming resources from generated funds:			
Activities for generating funds	2a	39	16
Investment income	2b	23	25
<b>Incoming resources from charitable activities</b>	2c	<b>1,634</b>	1,609
<b>Total incoming resources</b>		<b>1,696</b>	1,650
<b>Resources expended</b>			
<b>Costs of generating funds:</b>			
Investment management costs		2	9
<b>Charitable activities</b>	2d	<b>1,563</b>	1,521
<b>Governance costs</b>	2e	<b>135</b>	146
<b>Total resources expended</b>		<b>1,700</b>	1,676
<b>Net outgoing resources before other recognised gains and losses</b>		<b>(4)</b>	(26)
<b>Other recognised gains and losses</b>			
Unrealised gain on investment assets		88	45
<b>Net movement in funds</b>		<b>84</b>	19
<b>Reconciliation of funds</b>			
Total funds brought forward		1,144	1,125
<b>Total funds carried forward</b>	10	<b>1,228</b>	1,144

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

At 31 December 2010

Registered Company Number 02418331

	Notes	2010 £'000	2009 £'000
<b>Fixed assets</b>			
Investments	3	<b>627</b>	539
Computer costs	4	–	6
<b>Current assets</b>			
Stock	5	<b>12</b>	12
Debtors	6	<b>55</b>	36
Bond		<b>360</b>	360
Cash on short-term deposit and at bank	7	<b>846</b>	875
		<b>1,273</b>	1,283
Less: Creditors			
Amounts falling due within one year	8	<b>(556)</b>	(558)
Net current assets		<b>717</b>	725
Total assets less current liabilities		<b>1,344</b>	1,270
Creditors: Amounts falling due after one year	9	<b>(116)</b>	(126)
<b>Net assets</b>		<b>1,228</b>	1,144
<b>Income funds</b>			
Unrestricted	10	<b>1,228</b>	1,144

Approved by the Council and authorised for issue on 22 March 2011 and signed on its behalf by:

**S Braidley**, *President*

**P Waller**, *Treasurer*

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

## Cash flow statement

For the year ended 31 December 2010

	Note	2009 £'000	2008 £'000
Net cash (outflow)/inflow from operating activities		<b>(52)</b>	488
Return on investments and servicing of finance:			
Fixed asset investment		<b>9</b>	9
Short term deposits		<b>14</b>	16
Capital expenditure:			
Purchase of fixed assets		–	(310)
Management of liquid resources:			
Cash released/(placed) on short term deposit		<b>20</b>	(219)
Decrease in cash	7	<b>(9)</b>	(16)
<b>Reconciliation of net incoming resources to net cash inflow from operating activities</b>			
Net movement in funds		<b>(4)</b>	(26)
Interest and dividends received		<b>(23)</b>	(25)
Loss before other income		<b>(27)</b>	(51)
Decrease in stocks		–	10
Increase in debtors		<b>(19)</b>	(9)
Depreciation		<b>6</b>	12
Sale of investments		–	315
(Decrease)/Increase in creditors and deferred income		<b>(12)</b>	211
Net cash (outflow)/inflow from operating activities		<b>(52)</b>	488

## Reconciliation of net cash flow to movement in net funds

	2010 £'000	2009 £'000
Decrease in cash in the year	<b>(9)</b>	(16)
Cash flow from (increase)/decrease in liquid resources	<b>(20)</b>	219
Change in net debt resulting from cash flows	<b>(29)</b>	203
Net funds at 1 January 2010	<b>1,235</b>	1,032
Net funds at 31 December 2010	<b>1,206</b>	1,235

## 1 Accounting Policies

### Basis of accounting

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

The provisions of Accounting and Reporting by Charities – Statement of Recommended Practice 2005 and the Charities Act 1993 have been adopted in these financial statements. The Chartered Institute of Taxation is a connected charity as defined in the SORP, but the Association is not subordinate to it.

#### (a) Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives on a straight line basis as follows:

Computer equipment and software – 33%

#### (b) Incoming resources

Income Recognition: Income is included in the Statement of Financial Activities on a receivable basis except for student registration fees which are deferred and credited to income over the registration period. The current registration period is five years.

#### (c) Donated services and facilities

The income value placed on donated facilities is the estimated price that would be paid on the open market for that facility.

#### (d) Apportionment of incoming resources

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

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

#### (e) Resources Expended

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

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

Accommodation costs have been allocated

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

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

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

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

#### (f) Costs of generating funds

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

#### (g) Grants

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

#### (h) Valuation of donated and volunteered services

The Association receives assistance in the form of donated services from volunteers who are Council and Committee members.

The value of their contribution is excluded from the Statement of Financial Activities as the value of their contribution is not quantifiable in financial terms.

#### (i) Investments

Investments held as fixed assets are valued at mid market value at the balance sheet date except for Glanmore Property Fund and Open Ended Investment Companies which have been valued at their net asset value at the balance sheet date. The gain or loss on investment is taken to the Statement of Financial Activities.

#### (j) Stock

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

#### (k) Funds structure

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

#### (l) Pension costs

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

#### (m) Treatment of Irrecoverable VAT

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

# Notes to the financial statements

For the year ended 31 December 2010

## 2 Income and expenditure

### 2a Activities for generating funds

	2010 £'000	2009 £'000
Sponsorship	23	–
Weblink income	12	12
Other income	4	4
	<b>39</b>	16

### 2b Investment income

	2010 £'000	2009 £'000
Bond interest	9	9
Interest	14	16
	<b>23</b>	25

### 2c Breakdown of incoming resources from charitable activities

	2010 £'000	2009 £'000
<b>Activity or programme</b>		
Subscription fees	931	846
Entrance fees	19	17
Registration fees	136	117
Examination fees	425	486
Conference fees	68	86
Sales of books and merchandise	55	57
Total incoming resources from charitable activities	<b>1,634</b>	1,609

### 2d(i) Breakdown of costs of charitable activities and support costs

2010	Activities undertaken directly £'000	Grant funding of activities £'000	Support costs £'000	Total £'000
<b>Activity or programme</b>				
Membership services	366	10	333	709
Student services	279	–	263	542
Website costs	100	–	–	100
Promotion	117	–	95	212
Total cost of charitable activities	<b>862</b>	<b>10</b>	<b>691</b>	<b>1,563</b>

2009

Activity or programme	330	10	327	667
Membership services				
Student services	310	–	305	615
New examination structure	109	–	–	109
Promotion	61	–	69	130
Total cost of charitable activities	810	10	701	1,521

**2d(ii) Support costs breakdown by activity**

<b>2010</b>	Member services £'000	Student services £'000	Publicity costs £'000	Governance costs £'000	Total £'000
<b>Support costs</b>					
Accommodation	<b>37</b>	<b>29</b>	<b>12</b>	<b>7</b>	<b>85</b>
Shared occupancy charge – Office services	<b>37</b>	<b>28</b>	<b>11</b>	–	<b>76</b>
Salary costs	<b>243</b>	<b>194</b>	<b>67</b>	<b>64</b>	<b>568</b>
Annual shared occupancy charge for 2010	–	–	–	–	<b>729</b>
Other office service costs	<b>16</b>	<b>12</b>	<b>5</b>	–	<b>33</b>
Total support costs (inclusive of support costs allocated to governance costs)	<b>333</b>	<b>263</b>	<b>95</b>	<b>71</b>	<b>762</b>

## 2009

Support costs					
Accommodation	44	41	8	8	101
Shared occupancy charge – Office service costs	35	33	7	–	75
Salary costs	227	212	50	62	551
Annual shared occupancy charge for 2009	–	–	–	–	727
Other office service costs	21	19	4	–	44
Total support costs (inclusive of support costs allocated to governance costs)	327	305	69	70	771

**2e Grants payable in furtherance of the charity's objectives:**

This year the Association paid grants of £10,000 (2009: £10,000). There were no cancelled grants in 2010 (2009: nil). Tax Volunteers and Tax Aid were the only recipients of a grant from the Association in 2010. The aims of the recipients are in line with the objectives of the Association.

**2f Governance costs comprise the following:**

	<b>2010 £'000</b>	2009 £'000
Annual report	<b>10</b>	15
Legal and professional fees	<b>7</b>	12
Council and committees	<b>22</b>	28
Staff costs	<b>64</b>	62
Auditor's remuneration	<b>10</b>	9
Miscellaneous expenses	<b>1</b>	6
Accommodation	<b>7</b>	8
Consultancy costs	<b>10</b>	2
Trade mark	<b>4</b>	4
	<b>135</b>	146

# Notes to the financial statements

For the year ended 31 December 2010

## 3 Tangible Fixed Assets – Investments

	2010 £'000	2009 £'000
Market value at 1 January	539	499
Disposals	–	(315)
Acquisitions	–	309
Unrealised gain	88	36
Realised gain	–	10
Market value at 31 December	627	539
Historical cost at 31 December	515	515

The following investments represent a holding with a market value at 31 December 2010 in excess of 5% of the portfolio:

	2010 %	2009 %
Baillie Gifford Managed Fund	41	40
Cazenove Portfolio Fund	18	19
Jupiter Merlin Balanced Portfolio	39	38

## 4 Tangible Fixed Assets – Computer equipment and software

	2010 £'000	2009 £'000
Cost at 1 January and 31 December	35	35
Accumulated depreciation		
Charge brought forward	(29)	(17)
Charge for the year	(6)	(12)
Accumulated depreciation at 31 December	(35)	(29)
Net book value at 31 December 2010	–	6

## 5 Stock

	2010 £'000	2009 £'000
Publications, stationery and medals	12	12

### 6 Debtors

	2010 £'000	2009 £'000
Prepayments	14	22
Accrued income	10	6
Other debtors	31	8
	<b>55</b>	<b>36</b>

### 7 Analysis of changes in net funds

	At 1 January 2010 £'000	Cash flows £'000	At 31 December 2010 £'000
Balance at bank	40	(9)	<b>31</b>
Cash on short-term deposit	835	(20)	<b>815</b>
Bond	360	–	<b>360</b>
	1,235	(29)	<b>1,206</b>

### 8 Creditors – Amounts falling due within one year

	2010 £'000	2009 £'000
Creditors and accruals	81	64
The Chartered Institute of Taxation	128	187
Fees and subscriptions in advance	347	307
	<b>556</b>	<b>558</b>

### 9 Deferred income due after one year

	2010 £'000	2009 £'000
Student registration fees		
Balance at 1 January	212	140
Fees received	136	117
Transfer to income	(148)	(45)
Balance at 31 December	200	212
Subscriptions and other fees	263	221
	<b>463</b>	<b>433</b>
Fees and subscriptions due within one year	(347)	(307)
	<b>116</b>	<b>126</b>

# Notes to the financial statements

For the year ended 31 December 2010

## 10 Income funds – Unrestricted

	At 1 January 2010 £	Transfers £	Net movement in funds £	At 31 December 2010 £
General	694	36	84	<b>814</b>
Designated:				
Disciplinary hearings	120	30	–	<b>150</b>
Property	230	9	–	<b>239</b>
Information Technology	100	(75)	–	<b>25</b>
	1,144	–	84	<b>1,228</b>

The general reserve is maintained at a level sufficient to cover the running costs of the Association for one year. The reserve for disciplinary procedures is maintained to cover the unpredictable costs of investigations and disciplinary hearings. The property reserve is to be used to cover depreciation costs for a further four years and estimated dilapidation costs at the end of the lease. The property fund is also being built up to £300,000 to finance the next lease. The information technology reserve is to be used to upgrade the website in three to four years time. The maintenance of the designated funds as described above is undertaken through reserve transfers (to)/from the general reserve as agreed by Council.

## 11 Capital commitments

Capital commitments contracted for and authorised at 31 December 2010 were £nil (2009: £nil).

## 12 Contingent liabilities

The Association had no contingent liabilities at the balance sheet date.

## 13 Personnel

Costs actually disbursed by the Institute have been attributed to the Association at an agreed proportion. A proportion of the costs of 29 (2009: 28) employees was attributed to the Association and the average number of staff employed by the Institute and the Association was 58 (2009: 60). Staff costs include staff time on governance, membership services, student services, publicity and support.

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

	2010	2009
£70,001 – £80,000	<b>1</b>	1
£80,001 – £90,000	<b>1</b>	3
£90,001 – £100,000	<b>2</b>	1
£100,001 – £110,000	<b>3</b>	–
£120,001 – £130,000	<b>1</b>	1

**14 Council members**

The Association maintained liability insurance throughout the year to pay on behalf of the Association, its Council, committee members and staff, for any claims for wrongful acts arising out of the conduct of the Association's business or committed in their capacity as officers. The premium payable by the Association was £840 per annum.

Travel expenses are reimbursed in respect of expenditure incurred on the Association's business. In the year 17 directors claimed reimbursement for travelling expenses totalling £14,169 (2009: 15 claimed £23,087). Payments totalling £900 (2009: £825) were made to one director for services as a conference speaker.

**15 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.

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 shared occupancy charge for the year of £729,000 (2009: £727,704) is shown in 2d(ii) of the financial statements.

The amount due to the Institute at the balance sheet date was £127,623 (2009: £187,377).

**16 The Taxation Disciplinary Board**

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

For 2010, the Taxation Disciplinary Board charged the Association £51,836 for services provided (2009: £62,080).

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

## **Jane E C Ashton**

Age 43. Joined Council in 2005. Became a member of the Association in 1993. Jane has worked in various Directorates in the former Inland Revenue and is now a Senior Policy Adviser for HMRC Individuals Customer Unit, based in London. A member of the Member and Student Services Committee since 1996 and a member of the Marketing and Website working parties.

## **Annie J Bailey**

Age 50. Joined Council in 1997. President from July 2008 to July 2009. Qualified as a chartered accountant in 1985. Passed the ATII (as it was then) examinations in 1987, taking first place overall and winning the Institute Medal and the Butterworths Prize. Member of the Marketing working party, Chairman of Technical Committee from July 2007 to July 2008, representing the Association on the Technical Committee of the Chartered Institute of Taxation. Chairman of Member and Student Services Committee 2006 to 2007. Member of the Examinations Sub-Committee with the Institute, and Chairman of the Examination Committee with overall responsibility for co-ordination of the Association's examinations from July 2000 to July 2007. Examiner for the Association from 1989 to 2007. Senior Tax and Trust Services Manager with Menzies, specialising in capital taxes and the taxation and administration of trusts and estates.

## **Trevor R Blackmur**

Age 50. Joined Council in 2010. Trevor began his career in tax at the end of 2000 with a small local firm, working in personal tax and payroll. He qualified as a member of the Association in May 2005. In 2007 he became a member of the Technical Committee and amongst other things represents them on the HM Revenue & Customs Employment Consultation Forum and the Benefits and Expenses Sub-Group. Trevor has recently set up in practice on his own, continuing to provide taxation and payroll services to individuals, sole traders and small businesses.

## **Simon J Braidley**

Age 46. Joined Council in 2003 and appointed President in July 2010. Became a member of the Association in 1998. After graduating from Sheffield and serving time with the Inland Revenue, several international and then smaller accountancy firms, he operated his own practice. Now working in the City of London for niche tax firm Hampden Tax Consultants, who specialise in the Lloyd's insurance market. Also a former registered member in practice, South West Region Branches Coordinator and Chairman of the Severn Valley Branch, Chairman of the Member and Student Services Committee and wrote the ATT Editorial pages for *Tax Adviser* for many years.

## **Jeremy Coker**

Age 46. Joined Council in 2008. Has served the London Branch in various capacities and is currently Chairman. A member of the Institute's Owner Managed Business Technical Committee. Tax partner with a West End firm of chartered accountants, Auerbach Hope.

## **Bernard Critchley**

Age 54. Joined Council in 2006. Became a member of the Institute in 1993 and of the Association in 2003. Previously worked with national firms then smaller accountancy firms, he also operated his own practice for seven years. Now working as a Tax Manager with a firm of Chartered Accountants in Dorset. A member of the Member & Student Services Committee and former member of the Institute's Membership Committee. Also a former registered member in practice, South West Region Branches Coordinator and Past Chairman and Founder Member of Somerset & Dorset Branch.

## **Karen M Eckstein**

Age 44. Joined Council in 2008. Became an associate member of the Institute in 1993 and has been a member of the Joint Professional Standards Committee for many years. Partner in Lake Legal LLP, a firm of solicitors, based in Leeds, advising on tax litigation and tax related professional negligence claims. In 2007 Karen received a "highly commended" award for Tax Lawyer of the Year at the LexisNexis Taxation awards.

**Simon J Groom**

Age 48. Joined Council in 2003. Qualified as a chartered accountant in 1987 with Arthur Young and became an Associate of the Institute in 1991. Since qualifying has been involved with training in some form for the past 23 years and has lectured regularly at Association and Institute student conferences. He is now Head of National Tax Training at Tolley, part of LexisNexis, and was involved with the implementation of the new examination structure. He is a member of the Member & Student Services Committee and Audit Committee.

**Tanya Hiscock**

Age 34. Tanya joined Council in 2009 having been a member of the Member and Student Services Committee since 2006. Qualified as a member of the Association in 2003. Specialising in Trust Tax at Thomas Eggar LLP, a firm of Solicitors on the South Coast. Tanya is also the ATT representative on the Sussex Branch committee.

**Chris Jones**

Age 43. Joined Council in 2006. Qualified as a member of the Association in 1992 and as an associate of the Institute in 1994. Training ATT and CTA students since 1995 and is currently Director of Tax & Accountancy at LexisNexis. Lectures around the branches and at both ATT and CIOT conferences. Chairs the ATT Marketing Committee. Appointed to the Council of the Institute in 2003 and is chairman of its Communications and Brand Management Committee.

**Stuart G McKinnon**

Age 53. Joined Council in 1999 and appointed Vice-President in July 2010. Having qualified as a CTA in 1985 spent 20 years working for Big 4 accounting practices before joining The Charlton Williamson Partnership in Newcastle-Upon-Tyne as a partner in 1996. Current chairman of Member and Student Services Committee and past chairman of the Examination Committee. Writes the ATT Editorial page in *Tax Adviser*.

**Andrew Meeson**

Aged 50. Joined Council (and Association) in 2007, appointed Deputy President in July 2010. Joined Institute in 1993 after winning Institute Prize in 1990 at Intermediate level. Joined Technical Committee in 2006 and has been its Chairman since 2008. Following a wide-ranging career spanning the Inland Revenue, Price Waterhouse and HBOS Group, now runs a Midlands-based company offering specialist tax and pension support to entrepreneurial clients. Lectures widely on tax and pension-related issues.

**Natalie A Miller**

Age 47. Natalie was nominated as a CIOT member of ATT Council in 2005. She passed ATT examinations with a Distinction in 1993 and ATII (as it was then) in 1995. After time in the personal tax departments of KPMG and Ernst & Young in Norwich and Luton, Natalie has worked for PwC in Norwich for the last ten years in the Tax Knowledge & Innovation Group, where she specialises in personal and trust taxation. She is Chairman of the ATT Examination Committee. Natalie was appointed to the Council of the CIOT in 2004 and is a member of its Capital Gains Tax and Investment Income Technical Sub-Committee and the Communications and Brand Management Committee. She is also currently completing her second term as Chairman of East Anglia Branch.

**Yvette E Nunn**

Age 46. Joined Council in 2000. Became a member of the Association in 1993. Member of the Technical Committee. Chairman of Birmingham and West Midlands Branch 1997-1999. Member of the Council and Membership Committee of the Institute. Director for the Birmingham office of Berkeley Associates.

### **Brian A Palmer**

Age 52. After working in practice and passing the Association of Accounting Technicians (AAT) qualification turned self-employed as general practitioner in 1994. He very quickly appreciated that in order to offer an all round service to his clients he needed to sit the ATT exams, which he did, passing in 1999. In 2000 he joined AAT Council becoming President in 2006. For most of his time on AAT Council he acted as its lead representative on the Working Together Steering Group (WTSG) and was also the founder of the e-services subgroup of the WTSG.

### **Ralph Pettengell**

Age 50. Joined Council in 2006. Member of the Finance Advisory Group. Following the sale of his business, Chambers and Newman, in December 2007, Ralph created a new Financial Service Business and is the Chief Executive of Carbon Footprint Investments Plc. Ralph was a Registered Independent Financial Adviser for 11 years and prior to that held senior management roles at the Britannia Building Society and Halifax Building Society's IFA arm. One of the first in the UK to obtain the Fellowship status by examination of the Society of Financial Advisers FSFA, now known as FPFS, also holds the ACII qualification specialising in Pensions and a Chartered Financial Planner.

### **David W Stedman**

Age 60. Joined Council in 2001. President from July 2009 to July 2010. Became a member of the Association in 1993 and is a past Chairman of the Member and Student Services Committee on which he has served since 1998. Previous Chairman of the Joint Professional Standards Committee. Registered member in practice since the scheme commenced in April 1997. Chairman of Sussex Branch for four years from 1999 to 2003. Joined the Inland Revenue after leaving school and then worked for a local accountant until establishing his own practice in 1993.

### **Michael Steed**

Age 57, trained and qualified with Coopers and Lybrand (now PwC). He is a Fellow of the CIOT and a member of the AAT. He joined the ATT Council in 2009 and also sits on the ATT technical committee. Michael has practised in all areas of taxation and specialises in SMEs and indirect taxation. He is now a specialist tax presenter for Kaplan Financial. He was awarded the AAT Past President's Award in 2004 for services to AAT members for his CPD training. Michael is also a CCH tax editor.

### **Patrick T Stevens**

Age 61. Joined Council in 2010 as representative of the Institute. Vice President of the Institute. Previous Chairman of Membership and Branches Committee of the Institute. Tax Partner at Ernst & Young specialising in a range of tax areas including partnerships. Part of the internal team for the UK practice, the EMEA region and Globally. Previously Tax Partner at BDO and smaller firms.

### **Philip Waller**

Age 48. Joined Council in 2004. Honorary Treasurer and Chairman of the Finance Advisory Group since 2006 and a member of the Institute's Treasurer's committee. Tax partner with Mazars LLP in the Midlands and has joint responsibility for their Birmingham, Nottingham and Wolverhampton offices. A former Chairman of Leeds Branch and Secretary to the Birmingham and West Midlands Branch.

### Executive Director, **Andrew R Pickering**

Age 61. Joined the Association in 1993 as its Deputy Secretary. Appointed Secretary 1994 and Executive Director in 2010. Previously with the Law Society of England and Wales where, over a 25-year period, he held various posts in the Legal Aid, Education and Training and Administration Divisions, gaining considerable experience in all aspects of administration. Past Secretary of the Taxation Disciplinary Board.

We were delighted to welcome the following new members during 2010.

- Abrahams** Laura Jane BA MA  
**Ademefun** Iretiola Adesola Olabisi  
**Adie** Juliette Lynne  
**Agarwal** Arun Kumar BCom  
**Ahmed** Sameer BA(Hons)  
**Air** James  
**Alcock** Rupert BA(Hons)  
**Alford** Elisabeth Ann  
**Ali** Nurul ACCA  
**Allsopp** Mark Edward  
**Antley** Nicola Jayne MAAT  
**Asfi** Shanaz Yasmin  
**Ashley** Darren  
**Bacchus** Christopher BEng(Hons)  
**Bach** Martine BSc  
**Bailey** Karen MAAT  
**Ball** Nigel John MAAT  
**Barnett** Gareth Thomas ACA  
**Barnett** Paul  
**Base** Claire Marie  
**Beauchamp** Christopher James BSc(Hons)  
**Beaumont** Katie  
**Beeton** Gemma Louise  
**Benbow** Rebecca Jane BSc  
**Benn** Hayley Jane  
**Bennett** Russell Stewart MA(Hons) MSc  
**Bertolini** Julie Elizabeth BSc(Hons) MBA ACMA  
**Bhartiya** Tina BSc  
**Bhatia** Naveen  
**Bhatt** Hiral  
**Bhuiyan** Fahmida BA(Hons)  
**Biggs** James Richard  
**Boakye** Samuel Agyemang  
**Bochel** Andrew Finlayson ACCA, ICAS  
**Body** Susan  
**Bollineni** Narasimhulu  
**Booth** Christopher Peter  
**Boswell** Claire BA  
**Boswell** Kate BA(Hons)  
**Bothwell** Stuart Grant BSc(Hons)  
**Bowyer** Lara Elizabeth Linda  
**Boyce** Samantha Jane  
**Boyd** Philip BA(Hons) CTA  
**Bravin** Jennifer CTA  
**Bremner** Caroline  
**Brennan** Neil BA(Hons), MSc(Hons)  
**Brooks** Colin Ashley  
**Brooks** Jacqueline Ann MAAT  
**Broomhall** Oliver MAAT  
**Brown** Jonathan Peter  
**Brown** Robin  
**Bryson** Adam BA(Hons)  
**Burke** David James BA(Hons)  
**Burr** Judith Margaret BA(Hons)  
**Carter** Hannah BSc(Hons)  
**Carthy** Reginald Rupert  
**Castelli** Gerald Timothy BA(Hons)  
**Cavanagh** Katherine Cecilia  
**Cebotari** Adela  
**Chaggar** Pritpal Singh  
**Charlton** Graham Stephen BSc(Hons)  
**Claneye** Simisola BSc(Hons)  
**Clark** Zoe  
**Clark** Paul BA(Hons), MA(Hons)  
**Clark** Michelle ACCA  
**Clarke** Robert Michael BA(Hons)  
**Collins** Ana Magdalena LLB ACCA  
**Colville** Christopher John  
**Cook** Karen Jane  
**Cooper** Helen Marie BA(Hons)  
**Cooper** Sarah Elizabeth  
**Cooper** Emily BA(Hons)  
**Cottee** Nicola Claire BA(Hons)  
**Covey** Alexander Richard  
**Cowley** Laura Joanne BA(Hons)  
**Craggs** Lisa Marie  
**Crane** Matthew  
**Crookes** Patrick Stephen  
**Crowley** Benjamin David  
**Crumby** Zoe Natasha MAAT  
**Cudby** Jane Alexandra Susan  
**Cunningham** Julie BA(Hons)  
**Da Costa** Lisa Jane  
**Daly** Michael Thomas  
**Dam** Gunhild Skovgaard MAAT  
**Dattani** Sanjay ACCA  
**Davey** Michael James  
**Davies** Emma  
**Davis** Ralph Victor ACIB DIP PFS  
**Davison** Shaun Andrew BSc(Hons)  
**Day** Rachael BSc(Hons)  
**De Castro Carvalho** Tiago BA(Hons)  
**De Hondt** Piers PHD  
**Dessau** Ben BSc  
**Doherty** Andrew ACCA  
**Donald** Rebecca  
**Drake** Louise Elizabeth  
**Durning** Celine Frances LLB MSc  
**Duzyk** Linda BA(Hons)  
**Dye** James Henry BA  
**Dyson** Simon James BSc(Hons)  
**Eade** Helen Victoria  
**Easton** Amy Louise  
**Edmonds** Anne Deborah  
**Edwards** Suzette  
**Ellis** Richard Anthony  
**Erwin** Daniel Ross  
**Espinoza-Perez** Mariangel  
**Ezard** Keith Tobit  
**Fallstrom** Eva Birgitta ACMA  
**Farrand** Alexander Lea  
**Fath** Wendy ACCA  
**Feng** Lai Ying Amy BA  
**Ferrer Tep Acca** Natalia ACCA  
**Ferris** Briege Ann  
**Fitzpatrick** Kevin Paul  
**Fitzpatrick** Rebecca Catherine BA(Hons)  
**Fitzsimons** Emma  
**Ford** Kieron Andrew  
**Fordick** Emma Claire ACCA  
**Forsyth** Stephen BA(Hons)  
**Foster** Julie Claire  
**Francis** Julie MBA, ACMA  
**Frier** Emily Yvonne  
**Fu** Roy Chung Chor BSc(Hons)  
**Fussell** Jason Paul  
**Gadhary** Indu BA(Hons)  
**Gadsden** Laura Elizabeth  
**Galbraith** Jennifer Anne BA(Hons)  
**Gallacher** Michael Richard LLB  
**Gardner** Alex Terence  
**Gardner** Kate Elizabeth  
**Gibbs** Lindsay Marie  
**Gill** Alan James BA  
**Gill** Jennifer Lynn BSc(Hons)  
**Godfrey** Jennifer BSc(Hons)  
**Goldie** Elizabeth BA(Hons)  
**Grange** Philip Edward  
**Gray** Emma Louise  
**Green** Neil William James  
**Greenaway** Clare Louise  
**Greenough** Eirlys Rhiannon MAAT  
**Griffin** Paul Andrew BSc  
**Grimster** Richard James  
**Haggan** Gemma BSc(Hons)  
**Hainsworth** Robert James ACA CTA  
**Hall** Rachel Ann  
**Hamilton** Nadia  
**Hankins** Maria Claire LLB(Hons)  
**Hanley** Richard  
**Hannah** Gabrielle Anne  
**Hardesty** Robert James David BSc  
**Harding** Luke  
**Harding** Laura Jayne  
**Harris** Christopher John  
**Harrison** Sharon Elizabeth  
**Hasley** David Richard MAAT  
**Hayes** Rebecca MAAT  
**Haylock** Jac Ashley  
**Hayward** Rebecca Naomi BA(Hons)  
**Hayward** Charles Thomas  
**Hearsey** Victoria Louise ACCA  
**Hempenstall** Lee BSc(Hons)  
**Henderson** Gillian  
**Hewlett** Davina MAAT  
**Hickey-Brown** Camilla  
**Holloway** Rachel Anne BA(Hons)  
**Holloway** Georgina BA(Hons)  
**Holmes** David James BA MEng  
**Holt** Gregory BSc(Hons)  
**Homewood** Scott Frederick  
**Housden** Nathaniel Radhanath  
**Houston** Ivan Roman Charles  
**Howe** Gregory William  
**Howlett** Michael Kevin  
**Hughes** Craig  
**Hughes** Robyn John BA(Hons) FCA CTA  
**Hughes** Paul BSc  
**Hughes** Joanne BA  
**Hully** Peter Francis LLB  
**Hunt** Rachel Anne  
**Huque** Ramizul BEng(Hons)  
**Hurn** Robert Mark  
**Husseyin** Tarkan BSc(Hons)  
**Hutchins** Geraldine Bernadette ACMA  
**Hutton** Lindsey Samantha MAAT  
**Hyde** Jonathan BA(Hons) ACA  
**Hyslop** Kerry  
**Imtiaz** Mateen B.Com  
**Innes** Peter John CA  
**Iversen** Jens Edward  
**Jablonska** Marta Janina  
**Jacobson** Ben BSc(Hons)  
**Jadav** Prashant BSc  
**Jafri** Rehan  
**Jamieson** Laura Elizabeth BA(Hons)  
**Jefferies** Gemma  
**Johnson** Timothy Christopher  
**Johnston** Kerri BSc(Hons)  
**Johnston** Lorraine  
**Johnston** Gregory William BA(Hons)  
**Jones** Alexander Stephen Charles Nigel BA(Hons) CTA  
**Jones** Victor John David BSc  
**Jones** Rorie  
**Joseph** Christine  
**Judge** Mark Anthony BA(Hons)  
**Jung** Heather MBA  
**Kadir** Abdul BA(Hons)  
**Kamolina** Tatjana MAAT  
**Kay** Karen E L ACCA MAAT  
**Kaye** George Edward BSc(Hons)  
**Keaveny** Luke BA(Hons)  
**Keet** Nathan George  
**Kelleher** Nicola Jayne BA(Hons)  
**Kent** Adam Robert  
**Khan** Ammad BSc  
**Kirk** David  
**Kirk** Laura Maree  
**Kneale** Katie Helen BA(Hons)

<b>Knox</b> Justin Donald Robert ACCA	<b>McStea</b> Sara	<b>Peterson</b> Darren Lee	<b>Sidhu</b> Dasdeep Kaur BA(Hons)
<b>Kostalova</b> Martina	<b>McVeigh</b> Graeme James	<b>Pettitt</b> Sarah Louise BSc(Hons)	<b>Sidhu</b> Saranjit Kaur BSc(Hons)
<b>Kundi</b> Preet	<b>McVittie</b> Helen Elizabeth LLB	<b>Phelps</b> Eleanor Ruth	<b>Sidney</b> Stacy Leah MAAT
<b>Kusander</b> Chloe BA(Hons)	<b>Mcphee</b> Richard Paul BA Hons	<b>Piper</b> Richard John BA	<b>Sillitoe</b> Penelope Jane BA(Hons)
<b>Labi</b> Eric	<b>Meddings</b> Barbara MAAT	<b>Poole</b> Alan Geoffrey	<b>Sin</b> Ken
<b>Lake</b> David Mark	<b>Mee</b> James Henry BA(Hons)	<b>Potton</b> Nathan Christopher BSc(Hons) CTA	<b>Sinclair</b> Samantha
<b>Lancaster</b> Neil Geoffrey LLB	<b>Mehta</b> Premal Prahlad BSc(Hons)	<b>Powell</b> Jane MAAT	<b>Singh</b> Harsharan Francis William Jeeves BSc(Hons) ACA
<b>Landsman</b> Katy Ann BA(Hons)	<b>Mellors</b> Danielle	<b>Poynter</b> James LLB	<b>Singh</b> Gurveet BA(Hons)
<b>Lavan</b> Francesca Joy MAAT	<b>Mercer</b> Lynn	<b>Prattis</b> Michael John	<b>Slattery</b> Dominic LLB(Hons)
<b>Law</b> Katie	<b>Mercer</b> Hannah	<b>Precious</b> Emily Melinda	<b>Small</b> Lucy
<b>Lawrenson</b> Kate	<b>Meredith</b> Robert ACCA	<b>Press</b> Lisa	<b>Smith</b> Sara Anne MAAT
<b>Lawton</b> Jennifer	<b>Miller</b> Desiree Leslie Ann	<b>Prowen</b> Lauren Anneliese BSc	<b>Smith</b> Michael Jaggard
<b>Lee</b> Kwok Hung	<b>Miller</b> Robin	<b>Puthuchery</b> Vanessa BA(Hons)	<b>Smith</b> David William
<b>Leonard</b> Michael John BSc(Hons)	<b>Mistry</b> Sunil BSc(Hons)	<b>Quinn</b> Cathryn Eleanor BEng	<b>Smith</b> Louise Joan
<b>Lewis</b> Naomi Anne BSc	<b>Mistry</b> Anisa	<b>Quinnell</b> Douglas Richard BA(Hons) BSc(Hons)	<b>Smith</b> Jennie Louise
<b>Lim</b> Yen Ling BA(Hons)	<b>Mitchell</b> Fiona Janine BA(Hons)	<b>Radford</b> Lisa	<b>Smith</b> Andrew Edward ACCA
<b>Lim</b> Chloe Andrina BA(Hons)	<b>Mohiuddin</b> Imran Mushtaq BA(Hons)	<b>Rafik</b> Mustafa BA(Hons)	<b>Smith</b> Ian
<b>Lindsay</b> Sarah Catherine	<b>Monks</b> Sally Jane ACCA	<b>Rai</b> Kiranjit Kaur	<b>Snelgrove</b> Paul John
<b>Llewellyn</b> Samantha BSc(Hons)	<b>Montgomery</b> Emma-Louise BA(Hons)	<b>Rampton</b> Victoria Jane BA(Hons)	<b>Snowball</b> Lucy Ellen
<b>Lochhead</b> Timothy Alexander	<b>Moore</b> Nicholas James BA	<b>Ray</b> Stephanie Ella	<b>Soni</b> Jitendra
<b>Long</b> Natalie	<b>Morgan</b> Helen Louise	<b>Rees</b> Daniel Peter	<b>Speed</b> Mark W BA(Hons)
<b>Low</b> Emma Joanne BSc(Hons)	<b>Morrell</b> Richard Dean	<b>Reeves</b> Jonathan Kim	<b>Speight</b> Sue BA(Hons)
<b>MacNamara</b> Davina BSc(Hons)	<b>Morris</b> Pamela Marie	<b>Reilly</b> Emma Louise BA(Hons) CTA	<b>Spriggs</b> Adam William Harry
<b>Macbeth</b> Andrew Miles CTA	<b>Muir</b> Donna	<b>Rhodes</b> Steven Nicolas LLB	<b>Stapleton</b> Stephen James
<b>Mackie</b> Nicola	<b>Muller</b> Louise Ann	<b>Richards</b> Katherine Elizabeth BSc(Hons)	<b>Sterrett</b> Sarah Ann
<b>Mackinnon</b> Emma Rosemary ACA	<b>Mulrooney</b> Steven Andrew	<b>Richards</b> Rachel Leanne	<b>Steven</b> Neil Miller Brown
<b>Macleod</b> Iain Stuart ACMA	<b>Munday</b> Suzannah Charlotte	<b>Richardson</b> Mandy Susan	<b>Stillwell</b> Chris BA(Hons)
<b>Mahmood</b> Tahir Kamar Adrees	<b>Murphy</b> Lyn	<b>Richie</b> Lynne	<b>Stokes</b> Charlotte
<b>Mahmood</b> Bilal Ahmed BSc(Hons)	<b>Murphy</b> Jo-Ann ACA	<b>Rogers</b> Jonathan	<b>Stokes</b> Antonia Louise BA(Hons)
<b>Main</b> Jennifer Ann BA(Hons)	<b>Naidoo</b> Nireshen Ashley	<b>Rose</b> Nicola Ashley BA(Hons)	<b>Studdart</b> Victoria Helen BA(Hons)
<b>Malde</b> Sarik BSc(Hons) ACCA	<b>Nandra</b> Gursharan	<b>Roseff</b> Benjamin Ian BA(Hons)	<b>Styche</b> Bethany Grace
<b>Malhi</b> Sharanjit BSc	<b>Neill</b> Emma Jean BSc(Hons)	<b>Rosselli</b> Valentino	<b>Sullivan</b> Amy Claire
<b>Mandair</b> Baldish Kaur BA(Hons) ACA	<b>Nelson</b> Gordon James ACCA	<b>Rowbottom</b> David BSc(Hons)	<b>Sureja</b> Ketan BA(Hons) ACCA
<b>Manev</b> Antonina MAAT	<b>Neville</b> Jack Leonard BSc	<b>Rowdon</b> Elizabeth Ann	<b>Sweeney</b> Kevin BEng(Hons)
<b>Mannooch</b> Louisa Catherine BA(Hons)	<b>Newsham</b> Paul John BA(Hons)	<b>Royles</b> Philip John	<b>Tahir</b> Shamyla BSc(Hons)
<b>Maplethorpe</b> Emma Louise BSc(Hons)	<b>Nicholls</b> Daniel Richard BSc	<b>Ryan</b> Matthew Samuel MSc(Hons)	<b>Takhar</b> Amandeep
<b>Marsden</b> Kelly Anne	<b>Nicholson</b> Liam John BSc(Hons)	<b>Samson</b> Claire Elizabeth BSc(Hons)	<b>Tang</b> Shiu-Guy BSc(Hons)
<b>Martin</b> Linda Carol	<b>Nordone</b> Rebecca LLB	<b>Sanderson</b> David Duncan ACCA	<b>Tasker</b> June Marjorie MAAT
<b>Martin</b> Sasha	<b>Norris</b> Jason Mark BA(Hons)	<b>Schoeneich</b> Laura Antonia	<b>Taylor</b> Jennifer BSc(Hons)
<b>Matos</b> Marta Alexandra Guerreiro	<b>O'riordan</b> Sarah Jayne BSc(Hons)	<b>Scott</b> Andrew Robert John	<b>Teixeira</b> Cristina Maria Pinto
<b>McAreavey</b> Natalie BA(Hons)	<b>Ogden</b> Thomas David	<b>Searle</b> Kristina BSc	<b>Terry</b> Claire Patricia BA(Hons)
<b>McCann</b> Nicola Bernadette	<b>Olivova</b> Martina BSc(Hons), MSc(Hons)	<b>Selman</b> Julie Lavinia ACCA MAAT	<b>Thakor</b> Trishul Sinh BA(Hons)
<b>McCartan</b> Stephen Francis BA(Hons)	<b>Pandya</b> Jyoti Vishvarup	<b>Shah</b> Ajul BSc(Hons)	<b>Thakuri</b> Ashim BSc(Hons)
<b>McCartney</b> Patricia Mary BSc(Hons)	<b>Panesar</b> Varinder Kaur	<b>Shah</b> Druti BSc	<b>Thalahitiya</b> Chamara CTA
<b>McConnell</b> Lauren Yvette ACCA	<b>Pape</b> Jennifer Mary	<b>Shah</b> Amal BSc(Hons)	<b>Thompson</b> Ruth Elizabeth BSc(Hons)
<b>McConomy</b> Gareth Gerald	<b>Pargeter</b> James Donald David BA(Hons)	<b>Sharma</b> Amith Kumar	<b>Thornton</b> Rebecca Louise
<b>McDowall</b> Fiona Clare ACCA	<b>Parkes</b> Rachel BA(Hons)	<b>Sharma</b> Rekha LLB	<b>Thurairajah</b> Philip Leo Premraj BSc(Hons)
<b>McFarlin</b> Anthony	<b>Parkin</b> Katie Elizabeth	<b>Sharp</b> Jillian Clare	<b>Toft</b> Pedersen Birgitte
<b>McGinn</b> Una CTA	<b>Parkinson</b> Nicholas John BSc(Hons)	<b>Sheikh</b> Ayesha	<b>Tracey</b> Victoria
<b>McGregor</b> Steven Paul	<b>Parmar</b> Nilam	<b>Sheldon</b> Jane ACCA	<b>Turner</b> Claire BSc
<b>McKay</b> Mark LLB	<b>Patel</b> Nisha BSc	<b>Sheridan</b> Anna Christine BA(Hons)	<b>Twist</b> Paul Douglas BA(Hons)
<b>McKenzie</b> Mary BA	<b>Patel</b> Dhruv BSc(Hons)	<b>Sherman</b> Richard BA(Hons)	<b>Urwin</b> Suzanne MAAT
<b>McKinnon</b> Lisa	<b>Patey</b> Stephen	<b>Sidhu</b> Baldip Kaur BSc(Hons)	<b>Vadhanakovint</b> Pichaya
	<b>Pavlou</b> Efstathios BA(Hons)		<b>Venn</b> David Paul BSc(Hons)
	<b>Payne</b> Molly Davina MAAT		<b>Vorster</b> Paul BTEch, SAIPA
	<b>Pennington</b> Emma Claire		<b>Waghorn</b> Jenny Marie
			<b>Wakefield</b> Claire Louise BA(Hons)
			<b>Walker</b> Jennifer Elizabeth

**Wall** May-Louise  
**Walshaw** Kathryn Denise  
**Walters** Lauren Stella  
**Waqar** Mariyum  
**Warburton** Joanne Mary  
**Warburton** Deborah Jane  
**Warburton** Ben BSc(Hons)  
**Wareham** Carla BSc(Hons)  
**Warmington** Trevor CTA  
**Warttig** Rebecca Anne BSc  
**Watkins** Nikita Nicole LLB  
**Waugh** Nicola Sarah BSc  
**Webb** Irina  
**Weir** Natalie Marie  
**Weldon** Rupert Anthony  
Leoward  
**Welton** Deborah Eva  
**Wheal** Luke  
**Whelan** Kelvin James  
**White** Adam Bryce  
**White-Grantham** Paislei Sian  
Tia  
**Wilkinson** Amy  
**Williams** David Michael Robert  
**Williams** Daniel Hywel  
**Wilson** Janet  
**Wilson** Christopher MAAT  
**Winter** Lyn Ann  
**Wong** Shueh Li  
**Wong** Andrew Wen Hao MEng  
**Woodman** Judith Lesley  
BSc(Hons)  
**Woods** Stuart Malcolm  
**Woodward** Gemma Louise  
**Wooton** Todd David Frank  
**Worsell** Adam James  
BSc(Hons) ACCA  
**Wright** Matthew John  
**Wright** Sarah Ann  
**Wu** Daniel Po Lon  
**Wyser** Katie Jane  
**Yamashita** Yoshino CTA  
**Young** Rosie  
**Young** Claire Louise

# Notice of Annual General Meeting

## Notice of Annual General Meeting

Notice is hereby given that the twenty-second Annual General Meeting of members of The Association of Taxation Technicians will be held at One Queen Anne's Gate, London SW1H 9BT on Thursday 7 July 2011 at 2.00pm.

## Ordinary Business

1. To receive and adopt the Report of the Council for 2010.
2. To receive and adopt the audited Financial Statements of the Association for the year ended 31 December 2010.
3. To re-elect as Members of Council Trevor Blackmur, Tracy Easman and Brian Palmer who retire under Article 67
4. To re-elect as Members of Council Simon Braidley, Jeremy Coker, Yvette Nunn, David Stedman and Phil Waller who retire under Article 76.
5. To re-appoint Baker Tilly UK Audit LLP as auditor of the Association.

By order of the Council

**Andrew R Pickering**, Executive Director

Artillery House  
11-19 Artillery Row  
London  
SW1P 1RT

22 March 2011

## Notes

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