

Prospective New Council Member Information

The Association of Taxation Technicians is a Company Limited by Guarantee (No: 2418331) and a registered Charity (No: 803480). Members of the Council are therefore both Directors and Trustees of the Association.

Council Members are required to attend the four half-day meetings of the Council, which are held each year (in March/April, July, September and December). There may be an additional meeting focussing on strategy or shorter Council meetings if decisions need to be made before the next timetabled meeting (no more than two per year). Council members also serve on at least one of our Steering Groups or Committees. The main Steering Groups/Committee are: Business Development Steering Group, Examination Steering Group, Finance Steering Group, Member Steering Group, Professional Standards Committee and Technical Steering Group. Further information about our Steering Groups and Committees can be found in the relevant area of the Association's [website](#).

You need to be able to see things from a broad perspective rather than solely your own area of the profession, to build a good working relationship with your fellow trustees and also with the senior management team to be able to provide appropriate oversight and governance of the ATT.

The Association is governed by its Articles of Association and Regulations, both of which can be found in the '[About us](#)' section of our website.

The Articles allow for 24 Elected and one ex-officio members of Council.

Elected Council members must be members or Fellows of ATT.

Members are elected to Council at an AGM under Regulation 43 or by Council until the next AGM under Regulation 38.

Elected members stand for a period of four years and are able to stand for re-election, subject to a maximum of 12 years' service, or 2 years after serving as President, whichever is the longer.

As a general guide, it is our experience that the time commitment of Members of Council is not less than 50 hours a year, in attending meetings and dealing with other Council and Committee work.

The role of Council

Council's role is to:

- Set the vision, mission and values of the Association.
- Develop strategy to achieve the charity's objects, and monitor and communicate performance.
- Ensure that the ATT regularly seeks the views of all its stakeholders in developing its strategy.
- Act as guardians of the ATT's assets, taking due care over their security, deployment and proper application.
- Ensure that ATT complies with all constitutional, legal and regulatory requirements.

Trustee training is provided annually on relevant aspects of trust/charity law. It is mandatory that all Council Members attend the half-day session. We also hold an induction session for all new members of Council and will issue you with a copy of the Council Members' Handbook.

A new Council Member must be able to complete the Trustee Declaration of Eligibility form (Appendix 1) and comply with the declaration required as well as signing the ATT Code of Conduct (Appendix 2), the 'Fit and Proper' person declaration (Appendix 3) and the Register of Interests (Appendix 4). We also request a photograph and short biography for publication in Tax Adviser and on our website.

The ATT uses an organisation called PeopleCheck to conduct a basic background check including a DBS check before co-option to Council. Proof of identity and address need to be provided in order for the check to take place.



Appendix 1

Trustee Declaration of Eligibility

By completing and signing this form, you declare that you:

- Are willing to act as a trustee of the Association of Taxation Technicians
- Understand your organisation's purposes (objects) and rules set out in its governing documents
- Will comply with your responsibilities as a trustee – these are set out in the Charity Commission Guidance '[The Essential Trustee \(CC3\)](#)'
- Are not prevented from acting as a trustee because you:
 - Have an unspent conviction for an offence involving dishonesty or deception
 - Are currently declared bankrupt (or subject to bankruptcy restrictions or an interim order)
 - Have an individual voluntary arrangement (IVA) to pay off debts with creditors
 - Are disqualified from being a company director
 - Are subject to an order made under [Section 429\(2\) of the Insolvency Act 1986](#)
 - Have previously been removed as a trustee by the Charity Commission, the Scottish charity regulator or the High Court due to misconduct or mismanagement
 - Have been removed from management or control of anybody under Section 34(5)(e) of the [Charities and Trustee Investment \(Scotland\) Act 2005](#) (or earlier legislation)

Signed:(Name of future trustee)

Name (printed):

Date:

Appendix 2



Trustee Code of Conduct

Code of Conduct for Council members approved by Council on 29 September 2011 and amended on 26 September 2013.

Council members acknowledge their aim to follow or exceed the seven Nolan principles of public life, which are:

- **Selflessness:** take decisions solely in terms of the organisation's values and mission. We should not do so in order to gain financial or other material benefits for ourselves, our family or friends.
- **Integrity:** not place ourselves under any financial or other obligation to outside individuals or organisations that might influence us in the performance of our duties.
- **Objectivity:** ensure that in the delivery of services, the appointment of staff or the awarding of contracts, we ensure impartiality and that choices are made on merit alone.
- **Accountability:** accept accountability for our decisions and actions to our beneficiaries, the providers of public funds and other stakeholders, and submit ourselves to whatever scrutiny is appropriate.
- **Openness:** be as open as possible about all the decisions and actions that we take. We should give reasons for our decisions and restrict information only when individual or commercial confidentiality clearly so demand.
- **Honesty:** declare any private interests relating to our duties and take steps to resolve any conflicts arising in a way that is lawful, and protects the organisation's reputation, values and mission.
- **Leadership:** promote and support these principles by leadership and example.

In addition Council members agree to:

General

- act within the [governing document of the Association](#) and the law, in particular the [Bribery Act 2010](#) and the [Equality and Diversity Act](#), and abide by the policies and procedures of the organisation. This includes having a knowledge of the contents of the Articles of Association, the Regulations and relevant policies and procedures.
- support the objects and mission of the Association, championing it, using any skills or knowledge they have to further that mission and seeking expert advice where appropriate.
- be active trustees, making their skills, experience and knowledge available to the Association and seeking to do what additional work they can outside trustee meetings, including sitting on sub-committees.
- respect organisational, Council and individual confidentiality, while never using confidentiality as an excuse not to disclose matters that should be transparent and open.
- develop and maintain a sound and up-to-date knowledge of the Association and its environment. This will include an understanding of how the Association operates, the social, political and economic environment in which it operates and the nature and extent of its work.

- use the Association's resources responsibly, and when claiming expenses will do so in line with the Association's procedures.
- seek to be accountable for their actions as trustees of the Association and will submit themselves to whatever scrutiny is appropriate.
- accept their responsibility to work with their fellow trustees and professional staff at the Association to ensure that the Association is well run and they will raise issues and questions in an appropriate and sensitive way to ensure that this is the case.

Managing interests

- not gain materially or financially from their involvement with the Association unless specifically authorised to do so.
- not use any information about the organisation gained whilst trustees for their personal or business benefit or advantage where that information is not similarly available to other members or the general public.
- act in the best interests of the Association as a whole, and not as representatives of any group – considering what is best for the Association and its present and future beneficiaries and avoiding bringing the Association into disrepute.
- unless authorised, not put themselves in a position where their personal interests conflict with their duty to act in the interests of the Association. Where there is a conflict of interest they will ensure that this is managed effectively in line with the Association's policy.
- understand that a failure to declare a conflict of interest may be considered to be a breach of this code.
- to advise Council or Leadership Team as soon as reasonably practicable of any issue arising for the member (whether that be in a personal or professional capacity or in his capacity as a member of the Association or Council) which may give rise to a risk to the professional standing or reputation of the Association (whether directly or indirectly) or otherwise be detrimental to the interests of the Association, its members or the general public, and to abide by any decision made by Council or Leadership Team as appropriate) as how best to minimise or mitigate such risk.

Meetings

- attend all appropriate meetings and other appointments at the Association or give apologies. If they cannot regularly attend meetings they will consider whether there are other ways by which they can engage with the Association.
- prepare fully for all meetings and work for the Association. This will include reading papers, querying anything they do not understand, thinking through issues before meetings and completing any tasks assigned to them in the agreed time.
- actively engage in discussion, debate and voting in meetings; contributing in a considered and constructive way, listening carefully, challenging sensitively and avoiding conflict.
- participate in collective decision making, accept a majority decision of the Council and will not act individually unless specifically authorised to do so.

Governance

- actively contribute towards improving the governance of the Council, participating in induction and training and sharing ideas for improvement with the Council.
- help to identify good candidates for trusteeship at the Association and to appoint new trustees in accordance with agreed selection criteria.

- accept that the maximum period that they may serve as trustees of the Association is 12 years or, if appropriate, two years after retiring as President whichever is the later unless the Council agrees a longer period.

Relations with others

- to work considerately and respectfully with all those they come into contact with at the Association. They will respect diversity, different roles and boundaries, and seek to avoid giving offence.
- recognise that the roles of trustees, volunteers and the professional staff of the Association are different, and will seek to understand and respect the difference between these roles.
- Where they also volunteer with the Association they will maintain the separation of their roles as trustees and as volunteers.
- seek to support and encourage all those they come into contact with at the Association. In particular they recognise their responsibility to support the President and the senior members of staff.
- not make derogatory public comments about the Association. Any public comments they make about the Association will be considered and in line with organisational policy, whether they make them as an individual or as a trustee.

Leaving Council

- understand that substantial breach of any part of this code may result in procedures being put in motion that may result in them being asked to resign from Council. The procedures will be set out in a separate note and will include an opportunity for their views to be heard. In the event that they are asked to resign from the Council they will accept the majority decision of the Council in this matter and resign at the earliest opportunity.
- inform the President in advance in writing if they wish to cease being trustees of the Association at any time, stating their reasons for leaving.

The Association undertakes to:

- Provide the trustees with training in the relevant law (currently Charities Act 2011 and Companies Act 2006 but to include future relevant changes) in order to enable them to fulfil their responsibilities as trustees and directors of the company.
- Provide the trustees with timely and relevant information and the necessary administrative and other support in order to allow the Council to govern well.
- Provide the trustees with advice when necessary ensuring that external professional advisers are available as and when needed.
- Work in partnership with the trustees to ensure that they fulfil all their statutory and legal responsibilities.
- Invest time, money and other resources in order to help support and further develop good governance.
- Reimburse trustees' out-of-pocket expenses incurred in the course of their duties as trustees.

Code of Conduct Declaration

I **(Council Member)** confirm that I have read the Code of Conduct approved by ATT Council on 29 September 2011 and confirm that I agree to abide by the terms and principles set out in that Code of Conduct and to any subsequent revision to the Code of Conduct as may be approved by Council from time to time.

Signature.....

Date.....

Appendix 3



Fit and proper persons declaration

Name:

Role in the organisation: TRUSTEE

I, the undersigned, declare that:

- a. I have not been convicted of, nor am I under investigation in respect of, an offence involving deception or dishonesty (or any such conviction is legally regarded as spent)
- b. I have not been involved in tax fraud or other fraudulent behaviour including misrepresentation and/or identity theft
- c. I have not used a tax avoidance scheme featuring charitable reliefs or using a charity to facilitate the avoidance (note 1)
- d. I have not been involved in designing, promoting, organising or managing tax avoidance schemes (notes 1 and 2)
- e. I am not an undischarged bankrupt
- f. I have not made compositions or arrangements with my creditors from which I have not been discharged
- g. I am not disqualified from acting as, nor have I been removed from serving as, a charity trustee, or been stopped from acting in a management position within a charity
- h. I have not been disqualified from serving as a Company Director
- i. I will at all times seek to ensure the charity's funds, and charity tax reliefs received by ATT, are used only for charitable purposes

Signed

Date

Home address

Previous address

(if moved in past 12 months)

Date of birth

National Insurance No

If you have signed this declaration but want to make any information known or clarify any points please add them in the space below.

Notes

1. Members must not create, encourage or promote tax planning arrangements or structures that (i) set out to achieve results that are contrary to the clear intention of Parliament in enacting relevant legislation and/or (ii) are highly artificial or highly contrived and seek to exploit shortcomings within the relevant legislation.
2. A member may be invited to introduce his clients to an arrangement from another source. The member would often be paid a commission for making such introductions which must be disclosed and accounted for in line with the member's professional body's rules.

Prior to considering the third party tax planning the member should ascertain whether the promoter is subject to a monitoring notice within the POTAS regime. The regime carries significant consequences for the monitored promoter, and any introducer or intermediary of the monitored promoter and any client that uses a monitored promoter's planning. If the third party is a monitored promoter within the POTAS regime it is difficult to envisage any circumstance in which it would be appropriate for the member to introduce their arrangement to clients.

Where there is no evidence that the promoter is a monitored promoter under the POTAS regime then the member should appraise the planning and form a view on its effectiveness and risk considering the points in PCRT 4.12 and 4.13 to understand whether the member wishes to be associated with the planning both from a technical and a reputational perspective.

Appendix 4



Register of Council Member's Interests

Name:

Date first appointed to Council:

The purpose of the Register is to show the balance of representation on ATT Council and for Council to be fully transparent. Council members have a duty to act impartially, objectively and to avoid putting themselves in a position where their personal or business interests conflict with their duty to act in the interests of the Association.

Council members should identify relevant activities and interests in the form below which they consider should be declared or which might be interpreted as carrying a risk of bias in the conduct of their Council duties.

The register is in two parts:

- **Employment/livelihood** – where you need to set out your business background and experiences
- **Other relevant interests** – which contains details on your relevant appointments, investments, relationships and memberships

Notes:

- a. Where there is no relevant interest, please write 'NONE'
- b. If some details of your interests are commercially sensitive, please consult the Executive Director. The aim will be to arrive at a solution which achieves appropriate transparency whilst managing the commercial sensitivity.
- c. Council members are still required to declare any interests they may have in any business being discussed at ATT meetings at the start of each meeting and this will be recorded in the minutes of that meeting.
- d. Council members should advise the Executive Director of any amendments to their entries in the Register within 90 days of whenever any relevant change of circumstance occurs. In any event, Council will be invited to update/confirm their entries annually.
- e. The Register is a public document (viewable at 30 Monck Street).

Employment/Livelihood

Please set out your current and (if applicable) relevant previous employment background so that it is clear what impetuses you may have. If retired, please state 'formerly of...'

Employment (this includes consultancy businesses)	Names of my current employers:
Business or professional practice	Names of businesses of which I am a partner or sole proprietor:
Company Directorships	Names of companies of which I am a director:
Employment description	General details of area of employment or business carried on by me:

Other Relevant Interests

It is the responsibility of individual Council members to make the assessment as to whether an interest may be significant to, of relevance to, or have a bearing upon, the work and operation of their ATT Council duties. The test to be applied is to ask whether a member of the public might reasonably consider that any interest could potentially affect your responsibilities to ATT Council and to the public, or could influence your actions or decisions. If an interest becomes unexpectedly relevant, you should address this by making a declaration of interest at the relevant meeting.

Investments and Shareholdings	Names of any investments or shareholdings I have which are relevant to my responsibilities as an ATT Council member:
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Appointments	Names of businesses, charities or public bodies in which I have a trusteeship, governorship, consultancy or advisory position or position of general control or management which are relevant to my responsibilities as an ATT Council member:
Membership of other organisations	Names of professional bodies of which I am a member and which are relevant to my responsibilities as an ATT Council member:
Professional relationships	Names of any person or body with which the ATT does business that I have a professional relationship with and which are relevant to my responsibilities as an ATT Council member:
Close family interests	Names and details of any member of your close family who, to your knowledge, has any interest which could be considered relevant to your responsibilities as an ATT Council member:

To the best of my knowledge the above information gives a fair picture of my relevant interests as at date of signing

Signed:

Dated:

Received by ATT:

Signed:

Dated:

Appendix 5

Charity Commission guidance on trustee responsibilities

Trustees have six main duties:

1. Ensure your charity is carrying out its purposes for the public benefit
2. Act in your charity's best interests
3. Manage your charity's resources responsibly
4. Comply with your charity's governing document(s) and the law
5. Ensure your charity is accountable
6. Act with reasonable care and skill

This [link](#) gives further information about these duties. Duties are briefly expanded on through the link below.

Trusteeship can be rewarding for many reasons – from a sense of making a difference to the charitable cause, to new experiences and relationships. It's also likely to be demanding of your time, skills, knowledge and abilities. Being aware of the duties and responsibilities will help you carry out your role in a way that not only serves your charity well but also gives you confidence that you will be complying with key requirements of the law.

More detailed information on trusteeship can be found on the [Charity Commission website](#).

Appendix 6

Companies House guidance on director responsibilities

ATT is a company limited by guarantee so as well as being charity trustees, Council members are also Company Directors. As such you are subject to the requirements of the Companies Acts 1985 and 2006. The [Companies House website](#) provides guidance to the role of a Company Director.

As a director of a limited company, you must follow these seven statutory duties:

1. Act within your powers under the company's constitution, shown in its Articles of Association.
2. Act in a way that you consider, in good faith, would be most likely to promote the success of the company for the benefit of its members as a whole.
3. Exercise independent judgement and develop your own, informed view on the company's activities.
4. Exercise reasonable care, skill and diligence.
5. Avoid or manage conflicts of interest.
6. Not accept benefits from third parties.
7. Declare interests in proposed or existing transactions or arrangements with the company.