

## **Information for Scheme Application**

### **1. Set out the changes we want to make, with the full text of the new purposes**

The current Objects of the Charity are as follows:

*"The Objects of the Charity hereby created are:*

- 3.1 the relief of necessitous persons who are or have been members of the Chartered Institute of Taxation (and its successors and assigns) or of the predecessor body the Institute of Taxation or of the Association of Taxation Technicians (and its successors and assigns) or who are the wives, husbands, widows, widowers, issue or dependents of such persons; and*
- 3.2 the advancement and promotion of such charitable objects or purposes as shall be exclusively charitable according to the law of England and Wales."*

It is proposed the new Objects be drafted as follows:

- 1. "1.1 The Objects of the Charity are for the public benefit:*
  - 1.1 the prevention or relief of poverty, suffering, distress or financial hardship amongst:*
    - 1.1.1 current and former members and of the Chartered Institute of Taxation (registered charity number: 1037771) (and its predecessor body, the Institute of Taxation) and the Association of Tax Technicians (registered charity number: 803480) (and any successor bodies) and their Dependents;*
    - 1.1.2 students and prospective students of (including those studying or intending to study examinations organised or sponsored by) the Chartered Institute of Taxation and the Association of Tax Technicians and their Dependents;*
    - 1.1.3 individuals (including their Dependents) and organisations undertaking charitable and/or voluntary work connected to the administration and practice of taxation and/or the taxation profession;*
  - 1.2 the advancement of education in and the promotion of the study of the administration and practice of taxation; and*
  - 1.3 the advancement of such charitable purposes (according to the law of England and Wales) as the Trustee sees fit from time to time.*

### **Interpretation**

*'Dependents' is more particularly defined in the Charity's policy documents in place from time to time);*

### **2. Confirm that the decision to apply for the Scheme was made correctly including confirmation of the date of the decision, that it was made in**

**accordance with the governing document and that all Trustees are aware of it**

The Trustee made the decision to apply for a Scheme to make a change to the objects as set out above at a meeting on [DATE]. The meeting was duly convened in accordance with the provisions in the governing document. A quorum was present and a unanimous decision was made to apply for a Scheme to amend the Charity's objects.

**3. Give details of how we meet the criteria for a Scheme, explaining which of the criteria are met and why**

The Trustee has taken professional advice on this matter, which included consideration of the Charity Commission's guidance on this issue.

The Charity was registered in 1995 with objects that were suitable for the range of professionals working in the tax sector at that particular point in time. Since 1995 there have been significant changes to the regulation and training requirements of those working in the tax sector. The globalisation of the professional services industries in general has also meant that the Charity now receives applications from individuals based overseas who come to work in the United Kingdom. One of the key reasons, therefore, in applying for this change is to bring the Charity's objects up to date with the change in demand from its beneficiaries.

In line with its obligation and duty as a charity trustee, the Trustee has over recent times considered at great length its concern that the objects as they currently stand do not accurately represent the class of beneficiaries which the Charity can and should be assisting. The Charity is conscious of the need to bring inclusivity and diversity to the forefront of its activities and this ties in with the changes in regulation and training for those working in the tax sector. There are now a multitude of ways in which individuals can achieve the qualifications they need to work in the tax sector. The Charity would like to ensure that they can support individuals from a range of backgrounds who are working towards qualifications in the tax sector or are working in the sector generally. The Charity wants to make sure a more diverse range of individuals can make an application for assistance so that the pool of beneficiaries accurately reflects current working practices in the sector and to ensure that the objects make clear who can apply for assistance.

Historically, the Charity attracted primarily individuals who are members of the Chartered Institute of Taxation ("CIOT"). Over a period of 25 years the numbers and professional backgrounds of those engaged in taxation has expanded and it seems timely to the Trustee to review the suitability of the objects as they stand in order to make best use of the funds they have and to ensure that they are reaching a beneficiary class which is relevant and up to date in light of current social and economic circumstances.

The Charity now has some members who have overseas qualifications and whose work periodically brings them to the UK. The numbers involved are not significant (approximately up to 20%) but the Trustee would like to be sure that they can include these individuals within the Charity's class of beneficiaries. Whilst the Trustee appreciates

that they have a very wide secondary charitable object which allows them to apply the Charity's funds for general charitable purposes, they would like to ensure that the class of beneficiaries for the relief of those working in the tax sector is wide enough and inclusive enough to include all those who currently work in the tax sector.

The objects as currently drafted do not therefore seem to make specifically clear who can make use of the Charity's assets.

The proposed objects retain the spirit of the original gift by ensuring that the current beneficiaries will not be placed at a detriment as the charitable intent of assisting those working in the tax sector has not changed.

The overall purpose of applying for the Scheme is to enable the Charity to continue being effective, useful and relevant to its beneficiaries' needs in modern society.

**4. Give full details of the consultation carried out and any responses to it, including an explanation of how this informed the trustees' decision-making and details of any potential opposition to the scheme or controversy about it.**

The consultation was as been carried out by way of public notice posted on the websites of the Chartered Institute of Taxation and Association of Tax Technicians <https://www.tax.org.uk/> and the Worshipful Company of Tax Advisers <https://www.taxadvisers.org.uk/> on [Date TBC].

Comments / queries on the proposed amendments were requested to be sent in writing to one of the Trustees, and both an address for postal communication and an email address were given.

The notice confirmed that the Trustees would consider representations received during the period of one calendar month from the first date of the publication of the notice, being up to [Date TBC].

[No comments or queries were received by that date. The Trustees were therefore satisfied that there was no opposition to the proposed amendments to the objects and that the application for the Scheme could progress.]