Celebrating our trustees



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Helen Whiteman and Jane Ashton reflect on the vital role that trustees play in CIOT, ATT and other charities

Trustees' Week is an annual event which showcases the work of trustees across a wide range of charities and provides an opportunity for others to learn more about the role of being a trustee and the difference it can make to society.

Between the CIOT and ATT, our two Councils have 25 and 17 trustees respecti vely. Our trustees are selected and appointed through an independent nominations process, which is open to all members. This feature showcases just a few of our trustees, citing the ways in which they have contributed to the strategy of both charities and what they find most rewarding.

As Chief Executives, we are accountable to our Councils, with the Presidents being our line managers. The slightly unusual arrangement, compared with ‘normal’ organisations, is that this changes annually for us, when the Deputy President becomes President and so on. But both Councils have a clear purpose, vision and mission, supported by a strategy which we deliver through each of our business plans.

The joy of working with trustees is that we benefit from the knowledge and skills from a wide range of backgrounds and experiences. The decisions that trustees are asked to make are in the interests of our respective charitable objectives. And trustees are able to work as a collective, providing challenge and scrutiny to ensure those decisions are informed and appropriate.

Many members, students and volunteers may already be trustees for other charities. If you are interested in becoming a trustee – for us, or for another charity – then there are a lot of helpful sources of information, some of which we have listed in the box on the right. Becoming a trustee is an opportunity to benefit wider society. In return for sharing your time, skills and experience, you can also use the role to learn new and useful skills. There are various oversight charity regulators, such as the Charities Commission, who maintain charity lists, provide guidance and support to charities, hold them to account and ultimately ensure that the public can have confidence when choosing to support a charity.

When seeking new trustees, charities are often looking to build on the existing skills of current trustees, by finding new skills and experiences to fill any gaps. Some charities also seek to ensure that their trustees have regard to the seven principles of public life, more commonly referred to as the Nolan Principles (see the infographic for further details).

We extend our thanks to all of our trustees, as well as those members who have served as trustees in the past. Their invaluable contributions shape our futures and ensure we continue to act in the interests of the public, our members, students and other stakeholders. We will always publish trustee vacancies on our website and in Tax Adviser. In the meantime, there are always volunteering opportunities with us, through your local branch, committees and beyond.

THE VOLUNTEERING BUG!

Image



Jonathan Stride
Co-chair of the ATT's Technical Steering Group and ATT representative on the Issues Overview Group.

Tax is very much in my blood. My father was an accountant, and in the early stages of my career I worked alongside him. One thing that he would often tell me is that when seeing clients, he would discuss their accounts with them. Whilst the trading results were important, they were really interested in how much tax they had to pay and when they had to pay it (and how they could minimise their tax liabilities).

I have worked in a variety of different areas – in industry, VAT, accounts preparation, the tax arm of an investment bank, and audit – but my father's words have remained with me long after he has gone, although it was some time before I chose to work specifically in tax. Whilst working in audit at Baker Tilly, I was asked if I would mind helping in the tax department whilst they recruited new staff. I jumped at the chance, and asked if it could be made permanent – which it was, and which resulted in my sitting the ATT exams.

My interest in tax was already established at that point, and when Bernard Critchley launched the Somerset and Dorset Branch of CIOT and ATT in 2001, I was keen to support it. Before long, I had volunteered to join the branch committee. I am not sure how that happened – but that is often the way when it comes to volunteering!

Since then I have volunteered for other roles. In 2009, I volunteered to fill a vacancy as ATT representative on the local HMRC Working Together group. That led to my joining the joint Working Together committee with ATT and CIOT. By that point I had the bug, and joined the Technical Steering group a couple of years later. When Jean Jesty stood down from the committee, I was asked to consider whether I would take on her position with the Issues Overview Group, which with encouragement from

Jean I did.

For many that work in tax, it is more than just a job and is an interesting and fascinating area in which to work. The landscape is continually changing, and there are always new challenges. Volunteering has given me a much greater understanding of the tax world, allowed me to meet some great people, and opened doors that would not have been open to me. Attending meetings at 100 Parliament Street or the Treasury or taking part in HMRC webinars are things that would not otherwise have happened.

Being part of the Technical Steering Group has proved to be particularly rewarding. Not only are there discussions about topical matters, but it has allowed me to be part of ATT's response to consultations and to feed back issues that are happening at the coal face.

In 2016, I was invited to join ATT Council, which was something that I am particularly proud of. The role means being part of ATT strategy and all that is going on. A few months in, I was asked about my plans towards ATT Presidency. At that point, I realised how fortunate I was to be involved at that level.

Being able to give something back is part of volunteering. For me it has provided an extra breadth to my career. It is also something that has been recognised by my employers who can see the value that it adds, and that have willingly supported my volunteer roles.

The ATT depends on volunteers to help it function. Without them, it would not work as effectively as it does. It has around 200 volunteer members on its committees, and probably four times that including those not on its committees. These people perform an invaluable role by giving up their own time to help the organisation to function.

The ATT are fortunate to be able to host their admissions ceremonies at the House of Lords. When I see how proud the newly qualified members are when they are presented with their certificates, it gives me a similar sense of pride in knowing that I am part of the organisation that they have become a part of.

Winston Churchill said: 'You make a living by what you get. You make a life by what you give.' This sums up my thoughts on volunteering. If you enjoy it, get involved!

The buzz of participation

Image



Nikhil Mehta, Barrister, Gray’s Inn Tax Chambers

I find the word ‘trustee’ slightly strange. Any noun in the English language ending in ‘ee’ (well, maybe not squeegee) tends to suggest a passive role; i.e. someone who has something done to them rather than someone who does something. Consider, for example, donor and donee. A donor gives, but a donee is given. If we had the word ‘trustor’, that would mean someone who trusts, whereas a trustee is someone on whom trust is conferred.

But simply to be given trust and to do nothing with it is not exciting. Equally, one could be daunted by being the recipient of trust and just act in a defensive way to protect that trust and not contribute in a proactive manner. Play it safe, in other words.

The point is that simply being a trustee in the sense of being a guardian of the values of the CIOT is all very well, but it is participation in furthering the objects of the CIOT which gives the buzz. If I worried about the legal implications of being a trustee, I would lose sleep and be hamstrung in my duties and responsibilities. Equally, if all that being a trustee meant was to look at financial and other information related to the performance of the CIOT presented by others, I would get rather bored. That is of course important, but there is more to trusteeship than being an angel of compliance and due process.

So, what gets me excited? Well, the starting point is that I am a tax practitioner, and quite a seasoned one at that, if I may say so. I am a lawyer, not an accountant: the CIOT enables me to contribute to the tax community beyond just the

legal profession. And I love my profession. I recognise the importance of ‘giving something back’ and doing that bit extra outside my normal practice. All trustees are also Council members and, when it comes to proactive contribution, it does not matter which hat you are wearing, at least not to me. The roles I have particularly enjoyed include working with some of the branches; being involved with ADIT and seeing the variety of international students which the CIOT attracts; having some interaction with my country of birth, India; and most recently, taking on an equality, diversity and inclusion (EDI) function.

The latter is a recent development and I am feeling my way, but it is something that particularly interests me. At the moment, it involves looking at the way in which the CIOT responds to consultations and other Government initiatives, and developing an EDI sensibility in relation to the work of the CIOT Committees of which I am a member. In due course, I hope it will involve greater interaction with HMRC, as well as helping members as required. There is much to be done and I certainly do not have all the answers. But I relish the challenge.

A role in an evolving world

Image



Charlotte Barbour, Director of Tax, ICAS

I am a great believer in the value that our professional bodies add to our working lives. They offer opportunities to exchange views and learn from others in forums such as branches and specialist conferences. In addition, members’ working experience is collated and fed back to the authorities to improve tax administration and explain how tax policy objectives can most effectively be achieved.

I sat ATII exams in 1988 and have been involved to a greater or lesser extent with CIOT activities in Scotland since then. I've also had strong working connections with the CIOT though my role as Director of Tax at ICAS. When I was invited to join the CIOT Council, I was delighted – and accepted.

The CIOT is an educational charity, promoting education and study of the administration and practice of taxation, together with promoting and maintaining the highest professional standards among the membership. As a Council member, I am a trustee of the charity. This means ensuring that not only are the objectives of the CIOT's Charter met, but also the tests of being a charity.

Over the years, I have become interested in the workings of member bodies and how they are governed. The CIOT has grown in size, pre-eminence and standing since I sat ATII exams. When I first joined the CIOT, it was very much member led with paid administrative support but since then it has been moving to a model of employing professional staff who undertake much of the work. This raises questions – what does this mean in practice, how does the Institute move from one model to another, and what should the trustees focus on?

Joining the CIOT Council has been fascinating for me. I volunteered to be part of a working group that looked at various aspects of how Council operated, which benefited from the Council lay observers with their experience of how trustees in other charities operated. Subsequently, a Nominations Committee was set up, which I chair – and I should take this opportunity to ask readers to come forward to join the CIOT's committees, branches, and the Council.

Although some may be cautious and think they do not have the full breadth of experience as an individual, this would be a mistake – taking on the role of being a trustee is a team effort, and no one should underestimate what they can distinctively bring if they care about the CIOT's charitable objectives.

My 'day job' is working as a tax professional but my role on the CIOT Council has focused on aspects of governance. I've gained a great deal – I can contribute to my professional body's evolution so that it is as good as it can be for the future, I have better sight of the CIOT's charitable objects, and I have widened and deepened my professional networks.

Shaping the future of tax

Image



Simon Groom, Director of Tolley Learning

I've been involved with the ATT in some form or another for the last 30 years, and as a trustee for the last 18 years (with a short break in the middle) and I can honestly say it has had a huge influence on my career, helping me to acquire and build skills that have served me well over my working life.

But let's start at the beginning. I originally trained as an accountant but fell in love with tax at a fairly early stage of my career. Having sat and passed the CTA in 1991 (then ATII) exams, I found myself delivering courses to help students pass the ATT exams. That in turn led to a lecturing slot at the ATT/CIOT weekend conference, and so began my involvement with ATT.

The conferences became a regular fixture in my life and at the turn of the century I was invited to join the Examination Sub-Committee of the ATT. It was my first formal exposure to the inner workings of the ATT and was a great help in understanding how formal meetings work and best practice in that area.

As a result of that I was formally elected to Council in 2003 and became a trustee for the first time. It was a great honour for me but I soon understood that being a trustee brought with it a number of responsibilities. The ATT is an educational charity, and therefore it is important to ensure that the charity is carrying out its activities in pursuant of its objectives and for the public benefit. This necessitated a slightly different mindset for me as I'd always been focused on ensuring that the businesses that I worked for were profitable. Obviously, it was important that the charity's finances were in good shape but there were more important things to consider.

During my term on Council, I served on Business Development Steering Group, Audit Committee and Member Steering Group, and chaired the latter for three years. Again, chairing a formal committee was a new experience for me and provided me with valuable experience for my day-to-day role. I am currently serving as Vice President and as part of the Leadership Team I am fortunate to be even more closely involved with the running of the charity.

As well as making new friends and connections over the years, serving as a trustee on ATT Council has offered me the opportunity to be involved in shaping the future of the tax profession. The ATT is involved in contributing to consultations on the development of the UK tax system and seeking to ensure that, for the general public, it is workable and as fair as possible. Recently, we have been involved with contributing to the debate on the future of regulation in the tax profession.

Back in 1991, I could never have imagined that the ATT would become such a big part of my working life and I am very grateful for all of the opportunities it has afforded me.

I would encourage everyone to get involved in some way or another, maybe by serving on a Steering Group, or even just attending your local branch. Who knows where it could lead!

A new adventure

Image



Jo Bello, Partner, PwC

I’m new to the Council for the CIOT and new to the role of trustee. The role is to work as part of a team with my fellow trustees to ensure that the CIOT fulfils its charitable objectives: to advance public education in, and promote the study of, the administration and practice of taxation, together with promoting and maintaining the highest professional standards among the membership. A trustee needs to be able to see things from a broad perspective, rather than solely one’s own area of the profession, to be able to build a good working relationship with fellow trustees and also with the senior management team to be able to provide appropriate oversight and governance.

I’ve had a lifelong interest in tax (being born on 5th April), and heard my parents argue over the dinner table as sole traders struggling to understand the rules. I studied tax as part of my law degree, and at the College of Law. I joined PwC into Indirect Tax as we were joining the single market. I qualified through ATT and CTA exams, and after winning a prize was invited to be an examiner. Over the years, I have also been involved in systems, deals and global supply chains, I have worked in-house on secondment, in financial services and excisable product businesses in the top tier, and in small start-up companies.

In my first five years as a PwC partner, I focused on the education and development of our people in indirect taxes. As EMEA, then Global Indirect Tax network leader at PwC, I broadened my knowledge of taxes around the world and worked as part of the global leadership team. I have joined discussions about tax practices all around the world, met with taxing authorities in the UK, EU and in far flung places. Working at PwC has always involved working as part of teams with diverse parts to play, different specialisms.

I believe that a good education in taxation is important for every UK citizen; only then can we each individually contribute to our society in the way in which our parliament, legislature and people have agreed to. I became involved as the CIOT were inviting applications for the role; I submitted an application, was interviewed and offered the role. Although I have only just joined the council I have already joined the examination committee. I bring to the trustee role my experience of working as part of a huge range of different teams to ensure objectives were fulfilled. I see the role of trustee as an opportunity to bring my years of experience in practice to support the CIOT achieve its objectives. I think the most important experience and skill I observe in my fellow trustees is the skill to listen and ask challenging questions or make points, succinctly and in a supportive manner. I hope

I too can do the same.