ATT Incoming President’s speech: Tell them tax is fun!

Briefings

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Teaching tax in schools will allow young people to enter the world of work with a better understanding of their responsibilities, the new President of the ATT has said.

Barry Jefferd called for improved tax education at the Association’s Annual General Meeting on Thursday 9 July, where he took over as President from Graham Batty. He added that, as well as increasing students’ knowledge of tax, better education could also encourage more young people to look at careers in the tax profession.

In addition to Barry becoming President, Ele Theochari has become the Association’s new Deputy President, while Richard Freeman becomes Vice President.

Firstly, I must start by thanking Graham Batty for his service as President for the past twelve months. Graham was the first person to be President for two separate terms, and the Association is better off for it. His guidance and chairmanship at

Council meetings have been extremely valuable, and his input on Council and the Leadership Team will continue to be welcomed.

It is a great honour to become President of the Association. I have been working in tax for over 40 years and this is definitely my career highlight. Thank you to my fellow Council members who have trusted me with the role and to those members who voted me back onto Council today.

My ATT journey

When I passed my CTA exams (or, as they were then, ATII exams) back in 1987, I did so because I was hugely disappointed that as a Chartered Accountant I knew so little about tax. It was clear to me as a newly qualified professional that tax was important – and even fun. I attended the AGM of my local CIOT branch in 1988. The committee were very excited as I don't think anybody other than the committee had ever turned up before! I was asked to give my name 'for the minutes'. And when it came to electing the committee, I was told that my name was being added – and my IOT (later CIOT) and ATT journey had begun.

I became branch chairman of the Bedford and District Branch. The 'and District' covered a wide area, including Cambridge. Most of the Cambridge business community didn't realise they were part of our branch, so members usually migrated to East Anglia rather than associate with Bedford. One branch referendum later, we became the Mid-Anglia Branch – at which point, nobody knew that they belonged!

In 2008, I was chatting with then President Annie Bailey at a conference and ended up becoming a presenter for the ATT members' conferences. At that time, four of us, in random pairs, delivered eight lectures across the country. I really enjoyed them and the engagement with members and their passion for taxation were clear to see. At this point, I decided to join the ATT.

I have two memories of the new members ceremony. Firstly, David Stedman suggested to the new members that they should attend members' conferences. Bernard Critchley then shouted across a packed House of Lords Terrace, 'You should go to Newcastle on Wednesday, Barry.' (I did go to Newcastle, which was a good job as I was actually speaking. I was introduced to the conference by Stuart Mckinnon as having been an ATT member for five days.)

At the new members ceremony, when I joined the group photograph, our long-time photographer Phil asked: ‘What are you doing here? I’ve been taking your picture for ages.’ When one of the other new members asked me if I was famous, I said no. He asked why the photographer had been taking photos of me, so I admitted ‘well, ok, famous in tax’.

Charitable obligations

The ATT is a charity, meaning that Council members act as trustees of the charity. Our duty is to ensure that the charity runs in accordance with charity law and meets its obligations.

Some people find it difficult to understand how a members’ organisation can be a charity. The CIOT operates in the same way as the ATT, while some other members organisations, such as ICAEW and ACCA, do not.

I do not see this as an issue at all. The principal charitable objective of the ATT is to advance public education and to promote the study of the administration and practice of taxation. In other words: to educate the public about taxation and to improve the understanding and practice of tax compliance.

What better way is there to meet our charitable objective than to have a strong membership base, where our members have been tested for their knowledge, are trained in ethics and undertake compulsory CPD? This is how we maintain high standards. I believe a strong membership is the best way to achieve our charitable aims. We have over 10,000 members, all of whom have reached the required standard for membership and have passed some difficult examinations.

We also have over 3,000 registered students, as well as others following the Tax Pathway. It is encouraging to see more students than ever wanting to sit our exams.

Supporting students

As chairman of the Exam Steering Group, I was hugely disappointed by the problems we encountered with the recent May sitting. We had changed our exam platform, as the student experience on the previous platform was not at the level we wanted. We carried out a rigorous tendering process, chose a provider with provenance in the

exam market, and tested the new system as much as we could before the exam day – only to find it didn't work as it should.

The ATT were not at fault but we did not shirk our responsibility and made immediate plans to try and minimise the impact and provide for transitional solutions. Our duty is to our students. Our students matter to us: they are the future of the Association, and we need to look after them. We have received positive feedback from members and employers thanking us for our response and how we dealt with the issue. We do not underestimate the stress and anxiety caused to those sitting the exams. With a new platform, we are once again working as hard as ever to ensure that the student experience going forward is first class.

The results were issued two days ago and it was a delight to see so many students doing well. What was particularly pleasing was that all of the examiners were reporting better prepared candidates than in previous sessions. We think this is in part due to our restriction of open book access, which meant that students had to learn the material.

We will continue to listen to student and stakeholder comments. We are currently carrying out one of our periodic reviews of our examinations to ensure that we are keeping up to date with the tax profession. It is pleasing to find that we have a strong reputation amongst both employers and students. We must be doing something right with the fact that numbers are up.

Tax is Fun…

At the ATT, we are extremely proud of our careers projects, visiting schools and universities to promote a career in tax. Just tell the students: 'Tax is fun.' I saw a picture last month of Chris Campbell, one of our technical officers, at a primary school careers event – no doubt explaining to some lucky ten year-olds about the work he had done on the Scottish building safety levy!

Some of those pupils may go on to become the next generation of tax professionals. Tax overlaps with so many areas of life, and we have long called for more attention to be given to it at school. I mentioned at the start of this speech that I took my CTA exams to improve my knowledge of tax – how wonderful would it be if young people could leave school already having a strong grasp of the issue.

At school visits, careers fairs and educational events, we help to dispel common misconceptions and highlight the wide range of roles available in the profession. Improving the education of tax in schools will not only ensure that young people enter the world of work with an understanding of tax, but also open students' eyes to the diverse and rewarding careers available in the tax profession.

The work carried out by our technical team is extraordinary and has real impact. Led by Emma Rawson, our Director of Public Policy, and our six technical officers – Stephen, David, Helen, Autumn, Senga and Chris – the ATT are prominent in many areas of tax policy.

…although MTD isn't

Graham quite rightly highlighted the importance of MTD. I can't believe that I am becoming President just four weeks before the first quarterly submission is due. When MTD was announced in 2015, I did think that I might retire when it was introduced. I have been given plenty of time to put the calculator away but the trouble is that Tax is Fun. However, I do not think that MTD is fun, which shows it must really all be about bookkeeping, not tax.

The ATT is a non-profitable organisation, and we work with whatever dish is served. The level of engagement we've had with our free MTD 'Members Join In' meetings has beaten all our expectations. Whatever your views are, we do know (as Graham highlighted) that the MTD is in a much better place than it would have been without the ATT's involvement. The lines between the tax legislators and ATT were so close that one local radio station even introduced Emma as being from HMRC! HMRC also turned to the ATT last autumn when Senga Prior was seconded to them for three months – a true testimony to the growing importance and relevance of the ATT to the tax world.

I would like to join Graham in congratulating Emma on her recent OBE.

The ATT is not only making an impact on MTD, but also on various other taxes and compliance problems. This includes appearing on programmes such as Money Box, being featured in numerous newspapers or simply listening to members' grievances about everyday compliance problems so that we can inform HMRC about them. The technical team have set up a 'Members' Issues' portal to enable our members to report systemic compliance issues.

It is a clear demonstration of how our dual obligations of charity and membership act as one.

This growing success of the ATT and the increased involvement by students puts the Association in a good position. The growth of the ATT, together with our increasingly distinct requirements from those of the CIOT, has led us to recruit our own Directors of Finance and Education. These positions have just been filled and our new directors will be starting with us very shortly. I thank Vicky Purtill and Vicky Hilpert for all their work for the Association. These new positions will enable the Association to develop and progress even further, supporting our membership and benefiting all.

Stars and stickers

I am looking forward to my term of office.

I am delighted that Ele Theochari is my Deputy President. As it said in *Tax Adviser* last month. Ele was a nominee in Tolley's Rising Star award in 2022 and 2023. I assume she wasn't nominated subsequently as her ascent is complete and she is now simply a star.

I also welcome Richard Freeman as Vice President. Richard works for HMRC and, whilst we have had other HMRC employees on the Council, Richard is the first to become an officer. He has already served the ATT Council for many years giving valuable input and will no doubt continue to do so.

Earlier this year, I received an email from our most efficient Executive Officer Vicky Symons. It was sent to me and Ele. It listed proposed dates for Council and Leadership meetings for 2027 to ensure we were available. I reported that I knew I couldn't attend the proposed November 2027 meeting. I was told: 'That doesn't matter, you won't be President then.' I felt that I had just had a 'Best Before July 2027 sticker' stuck to my forehead.

This links to what I said at the recent joint CIOT/ATT event in Edinburgh: my role as President is as custodian of the Association for the next 12 months. I am taking office with the ATT in a strong position. With my fellow officers, guided by our excellent and tireless Chief Executive Officer Jane Ashton, I hope to get to the other end with both the Association and me intact, and still believing that Tax is Fun.

Thank you.

Image



ATT’s new top team: Ele Theochari, Barry Jefferd and Richard Freeman