



Association of Taxation Technicians

Guidance for Steering Group Volunteers

February 2020

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1. Introduction

- 1.1. We appreciate that all volunteers attend meetings in their professional lives and so have a very good idea about how meetings are run and how to conduct themselves in meetings.
- 1.2. This guidance sets out some of the rules and procedures around how the ATT's Steering Groups operate and also serves to assist those new to the volunteer role.
- 1.3. If you have any questions on any aspect of this guidance, please don't hesitate to contact the relevant Steering Group Secretary or the Chief Executive.

2. Governance

- 2.1. All the Steering Groups/Committees and any associated Working Parties are established by, and are accountable to, Council.
- 2.2. All Steering Groups/Committees have agreed Terms of Reference which detail the Objectives, Functions and Specific Responsibilities of each group. The Terms of Reference for each Steering Group are reviewed and amended as necessary at regular intervals.
- 2.3. Steering Groups play a key role in the running of ATT. Council delegates a number of duties and key decisions to the Steering Groups, some of which can have major implications for the future direction of the Association.

3. Confidentiality

- 3.1. Maintaining the appropriate level of confidentiality is vital to preserving the high level of trust between ATT and our stakeholders such as HMRC. It is paramount that this relationship is maintained.
- 3.2. As a member of one of the ATT's Steering Groups there may be occasions when you receive, acquire or generate confidential information. All Steering Group members **must** respect this confidentiality. You must **NOT** disclose any of this information to anyone outside of the Steering Group and must not use any information so gained for any purpose other than the performance of your role as a Steering Group volunteer.
- 3.3. When you step down from any Steering Group, you must ensure that you securely destroy and/or delete any confidential information gained during your Steering Group membership.
- 3.4. If you are in any doubt after a meeting about whether information can be shared or published, please contact the Chief Executive.
- 3.5. In some meetings, you may be presented with tabled papers which must be handed back to the Steering Group Secretary at the end of the meeting – on no account must these papers be removed from the meeting room.

4. Conflicts of Interest

- 4.1. The Charity Commission defines a conflict of interest as: *any situation in which a trustee's personal interests or loyalties could, or could be seen to, prevent them from making a decision only in the best interests of the Charity.* Although only members of Council are Trustees, Steering Group members must still be aware of any conflicts of interest they may have in any agenda items.
- 4.2. If you feel you have a conflict of interest in any item under discussion, please declare this. You will be asked to complete a form which must be handed to the Steering Group Secretary at the end of the meeting. The conflict will be recorded in the minutes of the meeting.
- 4.3. Conflicts of interest arise in a number of different ways:
 - a direct financial gain or benefit to the Steering Group member (e.g. awarding a contract to the firm you work for),
 - an indirect financial gain (e.g. employing the services of your spouse or partner)
 - conflict of loyalties (e.g. where your loyalty to the ATT conflicts with your loyalty to another charity (this is especially important if you are also a member of a CIOT Committee).
- 4.4. Err on the side of caution if you are unsure whether you have a conflict of interest.
- 4.5. You may be asked to leave the meeting while the particular agenda item is under discussion, or you may be allowed to remain in the meeting but not be able to vote.

5. Steering Group membership

5.1 Overview

- 5.1.1 Membership of the Steering Group is personal to the member, rather than being for the members' team or firm.
- 5.1.2 Steering Group Members' names (and for Technical Steering Group only, brief biographies) are listed on the ATT website.
- 5.1.3 Steering Groups comprise no fewer than six, no more than 12 members (unless specified otherwise in individual Terms of Reference). At least three are members of Council.
- 5.1.4 The length of service on a Steering Group is usually a maximum of 12 years, unless an extension is agreed by Council. Steering Group members are approved annually at the July Council meeting. Steering Group members not making a valid contribution will be asked to step down.
- 5.1.5 All members must complete a skills audit in relation to each Steering Group of which they are a member. Skills audits are maintained by the Executive Director.

5.2 Applications

- 5.2.1 Any ATT member interested in getting involved in a Steering Group may apply to be a member of a Steering Group.
- 5.2.2 Where they are an expert in their field, non-ATT members may be appointed to the Steering Group at the discretion of the Chair.
- 5.2.3 All applicants must accept the ATT's confidentiality commitment and pledge to contribute to the work of the Steering Group. Applications should normally be made to the Chief Executive, setting out personal details, areas of expertise and a brief curriculum vitae/biography.
- 5.2.4 Applications are reviewed by the Chief Executive and relevant Steering Group Chair. Places are offered on the basis that the member:
- is experienced in some or all of the work of the Steering Group;
 - agrees to abide by these Steering Group Guidelines; and
 - agrees to make a contribution to the ATT's work.
- 5.2.5 Steering Group appointments are approved by Council.

5.3 Advertising membership of a Steering Group

- 5.3.1 Members should bear in mind that they must comply with any related ATT [Professional Rules and Practice Guidelines](#) including those regarding advertising (Section 14) and also the fundamental principle of 'integrity' (see paragraph 2.2.5). Accordingly, any written statement of a membership role must simply state that role and not attempt to describe its content.
- 5.3.2 You can include details of your Steering Group membership on your curriculum vitae, on your website and on social media profiles (such as LinkedIn).
- 5.3.3 Members making any such statements should ensure that they are kept up to date, for example if your role within ATT changes or if you step down from a Steering Group.
- 5.3.4 Any statement should be careful not to give the impression that the member is an employee of the ATT.

5.4 Matters affecting Steering Group membership

- 5.4.1 All Steering Group members should comply with [Professional Conduct in Relation to Taxation](#).
- 5.4.2 Maintaining the ATT's reputation in its dealings with HMRC, HMT and other stakeholders is of paramount importance.
- 5.4.3 In some instances, the ATT's Professional Rules and Practice Guidelines require members to notify the ATT of particular matters, for instance being subject to disciplinary action by an employer for misconduct or gross misconduct, or being convicted of a criminal offence. Where the member of a Steering Group is required to make such a notification in

accordance with those rules (or would be so required if the Steering Group member was an ATT member) the member's involvement with the Steering Group will cease.

- 5.4.4 Reinstatement can only occur either on withdrawal of the relevant charges / being acquitted, or exceptionally by approval of the Chief Executive. Following any removal, the individual should remove any reference to membership of a Steering Group from their advertising material / curriculum vitae / social media etc.

5.4.5 Use of Social Media:

The ATT and CIOT have issued guidelines for volunteers accessing and engaging in social media.

Please refer to [Appendix A](#) for full details.

6. External meetings

- 6.1. If you are attending an external meeting on behalf of the ATT, you must be mindful of the ATT's charitable objectives and represent the Association in a manner consistent with those factors.
- 6.2. Depending on the nature of the external meeting, it may be advisable to discuss the matter beforehand with key members of staff and other volunteers to ensure that you are in the best position to represent the views of the Association and/or relevant Steering Group at the meeting.
- 6.3. If you represent ATT at an external meeting, you must report back to the relevant Steering Group Chair/member of staff either by email or telephone as soon after the meeting as possible (or by a verbal report if the external meeting takes place just before the Steering Group meeting).

6.4. Safeguarding

ATT and CIOT have a policy to protect people, particularly children and at-risk adults, from harm that may be caused due to their contact with ATT and/or CIOT.

Please refer to [Appendix B](#) for full details of this policy.

7. Ancillary matters

7.1 Frequency and location

- 7.1.1 Our meetings are mainly held at our offices in central London.
- 7.1.2 Most Steering Groups meet four times a year and you are expected to attend at least 75% of the meetings during the year.
- 7.1.3 Meeting papers are usually circulated as pdf files by email a week in advance of the meeting. Hard copies of the papers are available on request.
- 7.1.4 Our meeting rooms are equipped with WebEx. Your meeting invitation will include details of how to join the meeting if you are unable to attend in person. In order to take full advantage of our audio-visual facilities, please follow these guidelines:

Choose a quiet spot and a good phone: Background noise and poor sound quality is disturbing to everyone on the call and makes the call less productive. If you're in the office, dial from a private room; in public areas, choose a quiet spot. If a landline is available, use it, rather than a lower-quality mobile connection. If presenting, try to use a headset.

Landline: a traditional landline is the most consistently-reliable way to join a conference call. If you're at home or in an office where a landline telephone is available, connect that way to sound your best.

Mobile phone: call quality on mobile phones varies for many reasons. You'll have the best results if you join from a quiet location with known good cell coverage. Avoid joining the call while travelling since gaps in coverage drop you from the call; be prepared to immediately reconnect if you do drop.

A Computer-Based Soft Phone: WebEx or Skype, are another alternative. Internet-based solutions work best when the computer has a hard-wired Ethernet connection. Connecting via Wi-Fi, while convenient, can be problematical. Momentary loss of connectivity can result in lost or choppy audio, bringing the conference to a crawl. A headset is especially important when using computer-based access. A headset with a boom-mounted microphone reduces the chance of unwanted echo or background noise.

Avoid cheap speakerphones: You can listen on a low-quality set, but when you speak, pick up the handset unless you have a truly high-fidelity speakerphone.

Use muting: If you are primarily listening, mute yourself except when talking. On the majority of handsets, if there is no obvious mute button, press *6 to mute/un-mute.

Disable other noisemakers: Turn off PC speakers, radios, mobile phones – anything that might produce noise that will distract from the conference.

Identify yourself, and speak up: If you haven't talked for a while, listeners will probably have a hard time recognising your voice. State your name as you start, and speak clearly, distinctly and directly into the handset or microphone.

- 7.1.5 Appropriate refreshments are available during the meeting. If you have any special dietary requirements or allergies, please notify the Steering Group Secretary.
- 7.1.6 Log in details for internet connection are available in all meeting rooms and at Reception.
- 7.1.7 Please switch your mobile phone to silent mode. If you are expecting a call during the meeting, please notify the Chair so they are aware of your sudden departure from the meeting.
- 7.1.8 There is a Members' Area close to reception where you may work before or after a meeting. Hot desks can also be found in the main office area. If you wish to book one of these, please email reception: reception@ciot.org.uk
- 7.1.9 Coats and bags may be left at Reception.

7.2 Continuing Professional Development (CPD)

7.2.1 Attendance at Steering Group meetings may contribute to your annual CPD.

7.3 Travel expenses

7.3.1 The Association will reimburse Steering Group and Working Party members for all travel expenses incurred in connection with meetings attended at or on behalf of the ATT, but not those relating to occasions of a purely social nature.

7.3.2 Please also note that as a charity we are unable to pay volunteers for their time spent in Steering Group work, nor are we able to reimburse you for other costs associated with your time spent in volunteering such as child care costs.

7.3.3 As you are spending charitable funds you should always seek to minimise the expenses incurred.

7.3.4 Please refer to [Appendix C](#) for full details.

CIOT/ATT SOCIAL MEDIA GUIDELINES FOR VOLUNTEERS

The purpose of this note is to set out guidelines for CIOT/ATT volunteers accessing and engaging on social media.

What is Social Media?

Social media (or 'networking') includes web-based and mobile technologies used to turn communication into interactive dialogue.

Social media takes on many different forms including networks, magazines, internet forums, weblogs, social blogs, microblogging, wikis, podcasts, photographs or pictures, video, rating and social bookmarking. It includes Wikipedia, Twitter, YouTube, Instagram, Facebook and LinkedIn, etc. and this policy applies to all these communications and media.

Introduction

As volunteers of CIOT/ATT, we have a responsibility to represent the organisation in a positive and appropriate way in all forms of communication. Social media is a powerful, public and easily shared form of communication, so remember that whatever you say will be seen, and often judged, by others.

The use of social media is an important means of communication to enhance the profile of CIOT/ATT and its branches as well as the professional profile of volunteers. These guidelines are intended to advise and assist volunteers using social media either as part of their role with the CIOT/ATT, or in a private capacity. They are not intended to restrict what volunteers say or do in a personal capacity, nor prevent volunteers from expressing critical comment in an appropriate way.

General guidance

Volunteers, like all members and students of the CIOT/ATT, have to abide by Professional Rules and Practice Guidelines (PRPG) and Professional Conduct in Relation to Taxation (PCRT). Both codes are centred round fundamental principles, one of which is professional behaviour. This requires members to comply with relevant laws and regulations and avoid any action that discredits the profession.

This is expanded further in PRPG, which states that members:

- 2.6.3 Must not conduct themselves in an unbecoming, unlawful or illegal manner, including in a personal, private capacity, which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the CIOT or ATT (as the case may be).
- 2.6.4 Should be courteous and considerate towards all with whom they come into contact in the course of their professional work.

And in PCRT, which states that a member

- 2.21 Must always act in a way that will not bring them or their professional body into disrepute.
- 2.22 Must behave with courtesy and consideration towards all with whom they come into contact in a professional capacity.

- 2.27 Should ensure that their internal and external communications including those using social media are consistent with the principles in this guidance and in particular confidentiality.

These guidelines expand upon these statements to consider separately both the use of social media as part of your volunteer role, and in a personal context. However, there are also a number of general guidelines which apply to all use of social media:

- Remember to protect confidential and proprietary information - postings should not include company logos or trademarks unless permission is asked for and granted.
- Be sensible and accurate in your communications via social media, even if you're in a closed or private group.
- Do not post abusive or defamatory messages, make personal attacks or damage the credibility of other brands or individuals.
- Use your common sense – the normal social rules apply – don't swear, don't be rude, don't make comments that are racist, sexist, ageist or otherwise offensive (and remember other people may have different views on what is offensive – especially in other countries and cultures).
- Tread very carefully if making any kind of political comment.
- In line with usual standards about disclosure of information you must not publish or report on conversations that are meant to be private or internal to the CIOT/ATT unless you seek prior permission from the CEO of the CIOT/ATT as appropriate.
- Do not publish or report on any items of communication of the CIOT/ATT, unless already in the public domain, without seeking permission from the CEO of the CIOT/ATT as appropriate.
- Do not post any photographs of people unless you have their permission (any photographs of children and young people under the age of 16 should have parental permission).

Unfortunately, some organisations or individuals may make abusive use of these communication methods. These guidelines also provide some basic guidance on protecting your privacy and advice on what you can do if you are subject to harassment or bullying via this form of communication.

Using social media as part of your role as volunteer

This section applies to CIOT/ATT volunteers who create or contribute to wikis, social networking sites or any other kind of social media as part of their role. This includes, for example, those who operate social media accounts on behalf of their local branch.

1. Volunteers need to be aware when using social media in this way that they are representing the CIOT/ATT. The lines between public and private, personal and professional can become blurred in online social networks. If you are identified as a volunteer of the CIOT/ATT, you need to ensure that your content and tone is consistent with your role.
2. As with all communication you make on behalf of the CIOT/ATT there is a reasonable expectation that you are respectful to others. You should therefore avoid spam or remarks that are off-topic and must not post offensive comments.
3. All statements you make must be true and not misleading. If you speak about other professional bodies (ICAEW, ACCA, CIMA etc.) make sure what you say is factually correct and that it does not disparage them. Avoid unnecessary or unproductive arguments. If you make an error, acknowledge your mistake and correct it. If you modify content that was previously posted, for example editing a blog, make it clear you have done this and ideally why you modified it.

4. In a taxation context it is inevitable that there will be debate. You should feel free to comment on your area of expertise, but ensure that you are not disclosing any confidential information regarding the CIOT/ATT and maintain standards required in Data Protection legislation in discussing other people. When disagreeing with others' opinions, however heated the debate, be polite. What you say and how you engage with a debate reflects on you as a professional and on the CIOT/ATT.
5. Do not comment on anything related to legal matters, litigation, or any parties the CIOT/ATT may be in dispute with.
6. Do not comment on anything that may be considered a crisis situation unless and until you are asked to do this by the CEO of the CIOT/ATT as appropriate.
7. The CIOT/ATT is a professional body so we must ensure that we remain balanced and independent. Do not make any political comments whilst representing the CIOT/ATT without prior discussion and approval from the CEO of the CIOT/ATT as appropriate.

Do feel free to engage in conversation - interacting with an audience through various social media channels can help to boost involvement with the CIOT/ATT and its branches, as well as attracting new volunteers.

If you think there is an opportunity, or need, for you to engage more actively through social channels as part of your role; then please contact the Chief Executive of either CIOT/ATT or the Branch Network Manager and we will ensure you're taking the right approach – and we're not duplicating effort - before you start.

Advertising membership of a CIOT/ATT committee, steering group, sub-committee or working group

A member can include in advertising material (e.g. on a website or in a CV/biography when bidding for work), a short factual statement to state that they are a member/chair of a CIOT/ATT committee, sub-committee or working group. This statement must be kept up to date, it should not attempt to describe the content of the role, and members must not give the impression that they are an employee of the CIOT/ATT. Social media profiles (such as LinkedIn) should show CIOT/ATT activities as volunteer experience.

Using social media in a personal capacity

The CIOT/ATT respects volunteers' right to a private life. However, the CIOT/ATT must also ensure that confidentiality and its reputation are protected. It therefore requires volunteers using social networks to:

- Ensure that they do not conduct themselves in a way that is detrimental to the CIOT/ATT (for example expressing a view while referring to your role as a volunteer could associate CIOT/ATT with that view - you should take great care in referring to CIOT/ATT when expressing a view).
- Ensure that they do not act in a way that damages the reputation of the CIOT/ATT and/or breaches confidentiality.

Even if your social media activity is not related to your role as a volunteer, people can quite easily make a connection back to the CIOT/ATT. It is therefore important, where you are commenting in a personal capacity, to make that clear. This could be achieved, for example, by including a disclaimer

in your posts and/or profile which states something like "the views expressed are mine alone and do not necessarily reflect the views of the CIOT/ATT."

Even if you're not explicitly commenting as a CIOT/ATT volunteer, you should take care to avoid consistently expressing strong political or religious views where what you say may be linked to your role or connection with the CIOT/ATT.

Cyberbullying

Cyberbullying is where someone, or a group of people, threaten/harass someone using social media, email or mobile phone. Where volunteers are subject to such practices they are advised to respond as follows:

1. If the originator of the material is a member of CIOT/ATT staff or a fellow member you should immediately report this to the Chief Executive of the CIOT/ATT as appropriate.
2. If the originator of the material has no connection to the CIOT/ATT, you should consider reporting the matter to the police.
3. In all cases you should report this to the website/internet forum requesting that the people targeting you are removed as users or their accounts on the website/internet forum suspended.
4. If you are unsure please ask the CEO of the CIOT/ATT as appropriate.

Security and Identity Theft

Volunteers should be aware that social media is a public forum, particularly if they are part of a "network". You should not assume that their entries or exchanges will remain private.

Social networks allow people to post detailed personal information such as date of birth, place of birth and favourite football team, which can form the basis of security questions and passwords. Volunteers should therefore be security conscious and take steps to protect themselves from identity theft, for example by restricting the amount of personal information that they give out.

Think about your own privacy - set privacy settings appropriately. Most social network profiles, blogs etc. are public. Do not put information on them that you do not want others to see. Once information has been posted it can be very difficult to remove and often impossible. Even if you unsubscribe from a site the information may continue to remain visible for a long time.

If you are subject to a breach, please inform all your connections.

In addition, volunteers should:

- ensure that no information is made available that could provide a person with unauthorised access to the CIOT/ATT and/or any confidential information; and
- refrain from recording any confidential information regarding the CIOT/ATT on any social networking website.

Safeguarding Policy

1. Purpose

The purpose of this policy is to protect people, particularly children and at-risk adults, from harm that may be caused due to their contact with the CIOT and/or ATT.

Children are defined as all those who are under 18 years of age. An at-risk or potentially vulnerable adult is one who is, or may be in need of care by reason of mental or other disability, age or illness; and who is or may be unable to take care of them self, or unable to protect them self against significant harm or exploitation either temporarily or permanently.

This includes harm arising from:

- The conduct of staff, volunteers, members, students and contractors acting on behalf of the CIOT and/or ATT.
- The design and implementation of CIOT and ATT's programmes and activities

The policy lays out the commitments made by the CIOT & ATT and informs staff and CIOT/ATT's members, volunteers, students, consultants and contractors (who are our associated personnel) of their responsibilities in relation to safeguarding.

This policy does not cover:

- Sexual harassment in the workplace – this is dealt with under the Bullying and Harassment Policy
- Safeguarding concerns in the wider community not perpetrated by CIOT/ATT or associated personnel
- Routine Health and Safety arrangements
- Members of the CIOT and/or ATT who are not acting on behalf of the CIOT and/or ATT

This policy will address both child safeguarding and adult safeguarding.

2. What is safeguarding?

Safeguarding means protecting peoples' health, wellbeing and human rights, and enabling them to live in safety and free from harm, abuse and neglect. It is a preventative and precautionary approach to planning and the procedures needed to protect individuals from any potential harm.

In our organisation we understand it to mean protecting people, including children and at-risk adults, from harm that arises from contact with our staff and associated personnel, or activities.

3. Scope

This policy is concerned with actions and omissions by:

- All staff employed by the CIOT/ATT
- Associated personnel whilst engaged with work or visits related to the CIOT/ATT, including but not limited to the following: consultants; volunteers; contractors, members and students.

It is appreciated that the level of direct control over the actions of those above will vary with the nature of the relationship that they have with the CIOT/ATT but nevertheless the CIOT/ATT will seek to either directly control, or to influence, the behaviour of those associated with it and acting on its behalf to achieve its safeguarding aims.

4. Policy Statement

CIOT/ATT believes that everyone we come into contact with, regardless of age, gender identity, disability, sexual orientation or ethnic origin has the right to be protected from all forms of harm, abuse, neglect and exploitation. CIOT/ATT will not tolerate abuse and exploitation by staff or associated personnel.

CIOT/ATT commits to addressing safeguarding throughout its work, through the three pillars of prevention, reporting and response.

5. Prevention

5.1 CIOT/ATT responsibilities

CIOT/ATT will:

- Ensure all staff and associated personnel have access to, are familiar with, and know their responsibilities within this policy
- Design and undertake all its activities in a way that protects people from the risk of harm that may arise from their contact with CIOT/ATT. This includes the way in which information about individuals on our programmes and activities is gathered and communicated.
- Implement safeguarding procedures proportionate to the risk when recruiting, managing and deploying staff and associated personnel who will come into contact with children and /or potentially vulnerable adults
- Ensure staff and associated personnel receive training on safeguarding at a level commensurate with their role in the organisation
- Follow up on reports of safeguarding concerns promptly and according to due process
- Conduct safeguarding risk assessments and maintain a managed risk register
- Review policies and safeguarding practices for effectiveness annually

5.2 Staff and associated personnel responsibilities

5.2.1 Child safeguarding

CIOT/ATT staff and associated personnel must not:

- Ignore safeguarding practices
- Subject anyone to physical, emotional, financial or psychological abuse or neglect
- Use CIOT/ATT sanctioned activities to develop unauthorised personal relationships with children
- Compromise child safety by the provision of alcohol/ drugs or by placing them in unsafe settings
- Engage in any commercially exploitative activities with children including child labour or trafficking
- Engage in sexual activity (paid or unpaid) or sexting (or pressuring others to do so) with anyone under the age of 18 if you are in a position of authority or trust over them as a result of your role for CIOT/ATT
- Engage in any sexual activity of any type, including sexting, with children under the age of 16.

5.2.2 Adult safeguarding

CIOT/ATT staff and associated personnel must not:

- Ignore safeguarding practices
- Subject anyone to physical, emotional, financial or psychological abuse, or neglect
- Refuse to assess and possibly adapt processes to enable potentially vulnerable adults to participate

- Use CIOT/ATT activities to develop relationships with potentially vulnerable adults for personal gain
- Place potentially vulnerable adults in unsuitable or unsafe settings
- Engage in any commercially exploitative activities with potentially vulnerable adults including trafficking
- Sexually abuse or exploit at risk adults

Additionally, CIOT/ATT staff and associated personnel are obliged to:

- Contribute to creating and maintaining an environment that prevents safeguarding violations and promotes the implementation of the Safeguarding Policy
- Report any concerns or suspicions regarding safeguarding violations by a CIOT/ATT staff member or associated personnel to the Head of HR

6. Enabling reports and complaints

CIOT/ATT will ensure that safe, appropriate, accessible means of reporting safeguarding concerns are made available to staff and associated personnel including volunteers, members and members of the public.

Any staff reporting concerns or complaints through formal whistleblowing channels (or if they request it) will be protected by CIOT/ATT's Whistleblowing Policy.

CIOT/ATT will also accept complaints from external sources such as members of the public, partners and official bodies.

6.1 How to report a safeguarding concern

6.1.1 Employees and contractors

Staff members and associated personnel who have a complaint or concern relating to safeguarding should report it immediately to the Head of HR. If the individual does not feel comfortable reporting to their Head of HR or line manager (for example if they feel that the report will not be taken seriously, or if that person is implicated in the concern) they may report to any Director.

The Head of HR is Annette Hutchinson and can be contacted on 020 7340 0559 or emailed at ahutchinson@ciot.org.uk

6.2 Members, Volunteers, Students and members of the public

May either use the online complaints form or write to the Head of HR at 30 Monck Street, London SW1P 2AP or email ahutchinson@ciot.org.uk

7. Complaint Response

CIOT/ATT will follow up safeguarding reports and concerns according to policy and procedure, and legal and statutory obligations. CIOT/ATT will notify statutory authorities and cooperate with any investigation. CIOT/ATT may collate information but will not attempt to investigate allegations or formally interview witnesses or complainants or take independent action so as to not hinder statutory body investigations unless permitted to do so.

CIOT/ATT will apply appropriate disciplinary measures to staff and action may be taken against a member or any associated personnel who is found to be bringing the profession into professional disrepute.

CIOT/ATT will offer appropriate support to enable complainants to engage with the complaints process and will consider how best to communicate with them in a way that meets their needs. Discussions and

decisions regarding the nature of the support needed to enable participation will involve the complainant or survivor.

8. Confidentiality

It is essential that confidentiality is maintained at all stages of the process when dealing with safeguarding concerns. Information relating to the concern and subsequent case management should be shared on a need to know basis only and should be kept secure at all times.

9. Safeguarding lead personnel and Associated policies

9.1 Safeguarding lead personnel

The Safeguarding Officer is Annette Hutchinson, Head of HR, and the Deputy Safeguarding Officer is Heather Brehcist ,Head of Professional Standards CIOT. The Focus Group that leads this work includes Emma Barklamb, Head of Member Services and Louise Liscott, Student Services Officer.

9.2 Associated Policies

- Code of Conduct
- Fundamental Principles as set out in the Professional Rules and Practice Guidelines
- Bullying and Harassment policy
- Whistleblowing policy
- Complaints Policy
- Recruitment policy

20 January 2020

Expenses policy for volunteers

Overview

Expenses are an inevitable incidental to our charitable activities. The aim of this policy is to ensure that:

- The rules relating to expense claims are understandable and fair;
- Where expenses need to be incurred, volunteers are not hindered in their ability to carry out work on behalf of ATT/CIOT and are not personally inconvenienced;
- The assets of ATT/CIOT are safeguarded.

Noting at all times that charitable funds are being spent and that the standards applied need to be consistent with this.

Expense forms

All expenses need to be completed on the Expenses Forms for ATT and CIOT. These are available from:

- ATT: accounts@att.org.uk
- CIOT: accounts@ciot.org.uk

Claims not submitted on the appropriate form will not be considered. Any questions concerning the completion of the Expenses Form should be referred to the Finance Team (email addresses as above).

Expense details should be analysed on the form by expense type and VAT should be entered separately where this has been incurred. The amount of VAT to be entered is the amount shown on the merchant invoice and should be entered in all cases, even when the VAT is not reclaimable by ATT/CIOT.

Note that, where the amount of VAT incurred is not shown on the merchant invoice (even though the invoice shows a VAT number – this generally arises on low value transactions), the VAT incurred should **not** be calculated nor shown separately on the form.

Receipts must be attached to the form for all claims and the fact that the receipt is attached should be recorded on the form. The receipt should be the receipt from the vendor/merchant and not the credit card receipt. Whilst receipts may not be available for all transactions, failure to provide a receipt may result in the expense claim being rejected in whole or in part.

Expense forms should be submitted at the time the expense is incurred or at the latest, within three months of the expenditure. All efforts should be made to submit completed expense forms for the financial year end on 31 December. These timelines are to ensure that ATT/CIOT accurately records all expenditure on a timely basis.

Volunteers are reminded that Expense forms must be approved by:

- ATT Chief Executive (for ATT Volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT Volunteers, as applicable)

Expense Advances

Cash advances may be obtained from the Finance Team and requests should be emailed to:

- ATT: accounts@att.org.uk
- CIOT: accounts@ciot.org.uk

Advances can be made where large expenses are expected and it will not be possible for the Finance Team to settle the expenses directly with the merchant.

All advances must be made at least 24 hours before the cash is required and approval by:

- ATT Chief Executive (for ATT volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT volunteers, as applicable)

must be obtained for all advances in excess of £100. Whilst it is recognised that there may be special circumstances for an application being made at short notice (and every effort will be made to accommodate these), applications for advances which do not comply with the necessary lead time may not be available at the requested time.

Cash advances are only made in Sterling. When travelling overseas on business, volunteers may obtain a Sterling cash advance from Finance which can then be used to buy foreign currency. The Expenses Form for the overseas trip should then be submitted in Sterling.

Travel

The following guidelines apply to travel expenses:

Rail travel

Standard class travel should be used for all rail journeys unless exceptional circumstances apply, in which case approval should be sought before making the booking by:

- ATT Chief Executive (for ATT volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT volunteers, as applicable)

It is understood that rail travel represents an opportunity to work and that standard class travel doesn't always provide the right facilities. For journeys of more than an hour, if a pre-booked first class train journey is cheaper than an 'anytime standard journey', then first class travel is permitted – in this case the expenses form should make it clear that a first class fare is being claimed and must include a note of the relevant 'anytime standard journey' fare.

Where a delay occurs in a rail journey and this gives rise to a claim on the rail company, the following will apply:

- If the delay occurs when you are travelling to a meeting (whether at Monck Street or elsewhere), all compensation payments received from the rail company must be repaid to ATT/CIOT.

The amount of compensation received from the rail company should be recorded on your expenses form (as a credit) and offset against the amount otherwise payable to you. If you have no expenses to claim in the immediate future, you should contact the Finance Team to arrange payment to ATT/CIOT.

- If the delay occurs when you are travelling back to your home, the compensation payment received from the rail company may be retained by you.

Taxis

Taxis should only be used:

- In exceptional circumstances (e.g. working late after 9.00pm or travelling with heavy luggage); or
- Where there is no easy or safe route to the destination using public transport (for example where an area is unfamiliar or unsafe, where the journey involves several changes or the final location is not close to rail/tube/bus routes); or
- Where a third party is present (making it inappropriate to use public transport); or
- Where the number of volunteers/staff travelling make it economical to travel by taxi rather than public transport.

If volunteers need to use a taxi for any other reason, they should obtain prior approval (as with first class rail travel, see above).

If volunteers are not sure whether a taxi can be used, guidance can be sought from:

- ATT Chief Executive (for ATT volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT volunteers, as applicable)

Car travel

The use of your car on ATT or CIOT business will be reimbursed at the prevailing HMRC mileage rates, including (where applicable) passenger rates. The current HMRC rates are shown on the expense form. Where this mileage rate is used, the full amount of the claim should be entered in the 2nd column of the expense form – the VAT column should not be used.

A recent fuel invoice should be attached to the expense form – this will ensure compliance with HMRC guidelines.

Volunteers are reminded of the need for their car to be insured for business use.

The use of hire cars may be permitted in certain circumstances, provided appropriate ATT/CIOT permission is obtained in advance (as above in the 'Taxis' section).

Air travel

Air travel should be booked in economy unless the flight length is greater than four hours, in which case, after appropriate approval has been obtained (ATT/CIOT CEOs, as applicable, the next higher class of travel on the airline flying to that destination may be used. Wherever possible, the cheapest fare for a direct flight to the final destination should be booked.

Branch events

Where a volunteer is speaking or otherwise involved in the hosting of a branch event, travel expenses may be claimed. Travel expenses cannot be claimed for attending a branch event as a delegate or non-speaker.

Subsistence

When travelling on ATT/CIOT business, all reasonable expenses will be met in line with HMRC suggested guidelines.

Actual expenditure will be reimbursed within these limits:

Allowance	Details	Amount
One Meal Allowance	Where away from both home and permanent workplace for more than 5 hours	Up to a maximum of £10
Two Meal Allowance	Where away from both home and permanent workplace for more than 10 hours	Up to a maximum of £17.50
Three Meal Allowance	Where away from both home and permanent workplace for more than 13 hours	Up to a maximum of £35

Note that these allowances represent the maximum that can be claimed and that all claims must be supported by the appropriate receipts.

Where volunteers are staying overnight at a hotel and having dinner away from home, the Three Meal Allowance is increased to £40. Where breakfast is available in the hotel and costs in excess of £10, the additional cost of the breakfast may also be claimed.

Where volunteers are travelling overseas (outside the UK) and the Meal Allowances above are not realistic, additional cost may be incurred provided this is authorised by:

- ATT Chief Executive (for ATT volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT volunteers, as applicable)

Wherever possible, pre-authorisation of the likely additional cost should be obtained from the same individual.

Overnight accommodation

Staying in London

We have an arrangement with Premier Inn which enables us to benefit from a corporate account. To make a booking, please contact the Finance Team at least five working days prior to the date of the stay to make the booking:

- ATT: accounts@att.org.uk
- CIOT: accounts@ciot.org.uk
- Or telephone 020 7340 0588

Where no appropriate Premier Inn accommodation is available, an alternative hotel may be used. You should book your accommodation directly with an appropriate hotel costing no more than £125/night, inclusive of breakfast. If this rate is not achievable, approval in advance should be sought by:

- ATT Chief Executive (for ATT volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT volunteers as applicable)

Staying outside London

Our arrangements with Premier Inn extends nationally. Rooms should be requested using the process detailed above in 'Staying in London'.

If you are staying at a location outside London which is not served by Premier Inn, you should book your accommodation directly with an appropriate hotel costing no more than £125/night, inclusive of breakfast. Volunteers may choose to stay at a hotel costing more than £125/night (even though a room within this rate is available), in which case the amount that can be claimed is capped at £125/night.

On certain occasions, volunteers may need to spend more than £125/night. This would typically arise where accommodation has been arranged at an event venue and it would be inefficient to be located elsewhere, whether for an internal event (e.g. a regional Joint Presidents' Luncheon) or for an external function (e.g. a CFE event). In this situation approval should be obtained before making the booking by:

- ATT Chief Executive (for ATT volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT volunteers, as applicable)

General

All hotel rooms should be booked promptly as soon as the need for travel is certain. This will ensure that the best room rate is obtained.

Where the only accommodation available is in excess of £125/night; or where you have disabilities which require a special room; or where other circumstances requiring a higher price apply, approval should be obtained before making the booking.

Rather than staying in a hotel at their overnight location, volunteers may prefer to stay with a friend or relative at the location in which case an allowance of £50/night may be claimed. **Note that this alternative is not available to CIOT or ATT Council members.** For those non-Council volunteers choosing to make this claim, the allowance will represent 'Miscellaneous Income' (as defined by HMRC) but can potentially be included within the trading allowance of up to £1,000 in the tax year before there are any tax or reporting consequences, depending on the claimant's status and other income. More information on this can be found here: <https://www.gov.uk/guidance/taxfee-allowances-on-property-and-trading-income>

Other hotel expenses incurred in connection with ATT/CIOT business (e.g. telephone, photocopying) may be reclaimed over and above the cost of the accommodation.

Entertainment

All external entertaining must be approved before the spend is incurred by:

- ATT Chief Executive (for ATT volunteers)
- CIOT CEO, CFO, Director of Education or Tax Policy Director (for CIOT volunteers, as applicable).

ATT EXPENSE CLAIM FORM



NAME:

Date	Particulars of function and Venue	Mileage	At 45p per mile	Accommodation	Subsistence and incidentals	Rail, tube and taxi fares	Car Park	Flights	VAT	Total	Receipt (Yes/No)
TOTAL											

I certify that the expenses detailed above were incurred wholly and necessarily while engaged on business for The Association of Taxation Technicians and were paid by me. I confirm that they are claimed in accordance with the expenses policy dated 10 December 2019.

Signed

Date	Approved
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Bank Details

Only complete for your first expense claim or for new bank account details

Sort Code

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Account Number

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FOR FINANCE DEPARTMENT PURPOSES ONLY:

Approved by:
GL Account No(s):