



# Lay Representative

Role Information Pack  
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# Welcome

Thank you for your interest in the role of the Lay Representative on CIOT Council. As an educational charity and the leading professional body in the UK for advisers dealing with all aspects of taxation, if successful, you will be joining a dedicated team that ensures that we continue to meet our primary purpose of promoting education in taxation. Our key aim is to achieve a more efficient and less complex tax system for all. You will see from our annual reports that we do this through a wide range of activities.

Like many other organisations, the post-COVID-19 years have seen an acceleration in the services we offer through more digital and flexible means. We have adapted and performed well and are keen to harness opportunities to continue growing the CIOT and CTA brand in the UK and through our global partnerships. We would like you to bring your ideas and experience to the role to help us innovate and meet the needs of all our key stakeholders.

Please read the most recent Public Benefit Report authored by our current Lay Representative, which is included on page 8 of our [latest Annual Report and Financial Statements](#). This section provides valuable insight into their reflections on the organisation's impact and activities over the past year and has been a section of our report every year we have had a Lay Representative on Council.

Helen Whiteman  
Chief Executive, CIOT

## Message from the current Lay Representative

I am really pleased to hear that you are considering applying for this dynamic and rewarding role. As Lay Representative, you'll be joining a Council that takes its responsibilities as charity trustees seriously – engaging in robust debate, holding itself to the highest governance standards, and always keeping the organisation's charitable purpose front and centre.

During my time in the role, I've seen first-hand how the Council:

- Developed a public education strategy, helping individuals, unrepresented taxpayers, and the wider public better understand taxation.
- Supported vital charities like TaxAid and Tax Help for Older People, enabling those most in need to access tax advice.
- Championed the Low Incomes Tax Reform Group (LITRG, which is part of CIOT), giving a voice to unrepresented taxpayers and helping thousands through practical resources, articles, and videos.
- Strengthened governance with clear policies and robust trustee training, ensuring decisions are made with transparency and integrity.

Looking ahead, the opportunities are even greater. The Lay Representative will help guide initiatives to:

- Increase public awareness of how to raise concerns through the Taxation Disciplinary Board, protecting trust in the profession.
- Further expand outreach and impact of LITRG, ensuring diverse voices shape its work.
- Build on equality, diversity, and inclusion efforts to broaden participation in the profession.
- Promote public tax education and even support initiatives to prevent financial crime.

This is a role where your perspective truly matters. You don't need to be a tax specialist—in fact, the value you bring is precisely your independence and your ability to see things from the public's point of view.

For me personally, serving as Lay Representative has been a transformative and deeply fulfilling experience. It has broadened my outlook, given me insight into the complexity of governing a charity with multiple roles, and most importantly, shown me the real difference that thoughtful, committed governance can make to society.

If you are looking for a role where you can influence at a strategic level, champion the public interest, and contribute to an organisation that combines professional excellence with a charitable mission, I warmly encourage you to apply.

It has been an honour to serve, and I can say with confidence: this is an opportunity where your contribution will truly count.

Krzysztof Mikata-Pralat  
Outgoing Lay Representative

# About the CIOT

The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. We are an educational charity, promoting education and study of the administration and practice of taxation. One of our key aims is to work towards a better, more efficient tax system for all parties affected by it – taxpayers, their advisers and the authorities. Our work covers all aspects of taxation, including direct and indirect taxes and duties. Through our Low Incomes Tax Reform Group (LITRG), the CIOT has a particular focus on improving the tax system, including tax credits and benefits, for the unrepresented taxpayer.

The CIOT draws on members' experience in private practice, commerce and industry, government and academia to improve tax administration and propose and explain how tax policy objectives can most effectively be achieved. We also link to, and draw on, similar leading professional tax bodies in other countries. The CIOT's comments and recommendations on tax issues are made in line with our charitable objectives: we are politically neutral in our work.

The CIOT's 20,300 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification. Chartered Tax Advisers operate in a complex business and financial environment, and a core purpose of the tax system is to fund public services and to ensure the good health of our economy and society. Tax advisers therefore have a responsibility to serve their clients' interests whilst upholding the profession's reputation and the need to take account of the wider public interest. The CIOT is a charity registered with the Charity Commission (No. 1037771).

We value lay representation

The CIOT has had lay representation on its Council for several years and values this role because we benefit from the input and views of those from outside the tax profession.

Status

The Lay Representative is a non-voting position on Council, acting as a 'critical friend'. You will contribute to the development, implementation, and monitoring of the Institute's strategy. The Lay Representative is not a charity trustee under charity law or a Council Member under the Institute's Governing Documents.

# Role of Council

The governing documents of the Institute are its Charter and Byelaws. Under these, the Institute is established to advance public education in, and the promotion of, the study of the administration and practice of taxation and the principles of economic and political science in relation to taxation. To do this, it has the powers to:

- Promote and lay down standards of education, training and experience appropriate for practitioners in taxation, institute and establish scholarships, grants, awards and prizes, hold examinations and tests of knowledge and experience; award certificates and diplomas to those who pass such examinations and tests; and, in the circumstances provided by the Byelaws, authorise such persons to use such words or letters after their names to indicate membership of the Institute.
- Facilitate the acquisition and dissemination of information and views on taxation and the creation of a well-informed public opinion on the subject.
- Make recommendations for the improvement or simplification of the law and practice of taxation, and draw attention to anomalies in, and comment on proposed changes to, the law of taxation.
- Formulate and promote high standards of professional conduct and competence for all those engaged in the administration and practice of taxation, frame and establish rules for observance in all matters pertaining to professional practice therein, develop the technique of taxation and discipline members either under the Institute's internal regulatory provisions or by referring complaints under joint disciplinary arrangements entered into with other bodies, contribute to the costs of such joint arrangements and pay and indemnify the members of any boards or committees set up for the purpose of such arrangements.
- Print and publish any newspapers, periodicals, journals, books, examination papers, circulars or leaflets that the Institute may think desirable for the promotion of its objects.
- Hold conferences, meetings, lectures, seminars and discussions and promote the reading of learned papers.
- Establish and maintain a library and collections of literature and other material and provide and improve facilities for persons wishing to study.
- Accept and (in its discretion) to disclaim any gift of property, whether subject to any special trust or not, for any one or more of the objects of the Institute.
- Take special steps by personal or written appeals, public meetings or otherwise as may from time to time be deemed expedient for the purpose of acquiring contributions to the funds of the Institute in the shape of donations, annual subscriptions or otherwise.
- Establish, support and give funds and financial or any other aid in the establishment and support of any other charitable association having objects altogether or in part similar to those of the Institute, provided that any such association shall be precluded by its constitution from distributing its income or property amongst its members to an extent at least as great as is imposed upon the Institute by its Charter as added to, amended or revoked.

# Principal activities

The Institute's principal activities are as follows:

1. Hold public examinations throughout the UK twice a year for registered students of the Chartered Institute of Taxation and hold twice a year examinations for a diploma in international tax for international tax practitioners for students around the world.
2. Run, through its branches, technical meetings and discussion groups for members, students and the public.
3. Run residential conferences and one-day courses for members, students and the public.
4. Maintain the following websites for the public, members and students: [www.tax.org.uk](http://www.tax.org.uk) and [www.litrg.org.uk](http://www.litrg.org.uk) (for the benefit of those who are least able to pay for professional advice).
5. Publish and sell the journal *Tax Adviser*, annotated copies of Finance Acts and other tax Acts.
6. Develop material and an employers' network for young people to find out more about careers in taxation both with professional firms and the public sector.
7. Make recommendations for tax reforms for members of the public on low incomes.
8. Make recommendations to improve or simplify tax law and practice.
9. Seek sponsorship and funding for specific tax projects.
10. Support other charities with common, parallel or related objects.
11. Maintain standards of professional conduct for tax advisers.
12. Encourage the preparation of dissertations on taxation topics.

# Role description

Key elements of the role are:

Understanding of and alignment with CIOT's mission and purpose:

- Advocates for CIOT as an educational charity promoting education in taxation.
- CIOT's alignment with the aim to achieve a more efficient and less complex tax system for all.
- Demonstrates an appreciation for CIOT's politically neutral stance in its work.

Contribution to strategic direction and innovation:

- Contribute to the development, implementation and monitoring of the Institute's strategy.
- Bring new ideas and experience to help innovate and meet stakeholder needs.

Ability to act as a 'critical friend' and offer an external perspective:

- Acts as a 'critical friend' to Council.
- Contributes to Council discussions and represents the views and interests of the public.
- To listen respectfully to others' views.

Commitment to principles of public life and impartiality:

- Demonstrates a commitment to the seven principles of public life (the Nolan Principles): selflessness, integrity, objectivity, accountability, openness, honesty, and leadership.
- Acts fairly and impartially at all times, in the interests of the Institute as a whole, using independent judgment and maintaining confidentiality.

Understanding of role responsibilities (general and specific):

- General responsibilities: including ensuring Council control over strategic direction, financial sustainability, internal control and risk management.
- Specific responsibilities: including preparing the Public Benefit Report in the Annual Report and Financial Statements and attending post-meeting briefings (when required).

# General responsibilities

Council has collective responsibility. The Lay Representative is not part of this collective decision-making, but is expected to provide independent insight and support Council in discharging its responsibilities, as follows:

- ensure that Council exercises control over the strategic direction of the Institute and that the performance against its strategic objectives is properly assessed on a regular basis
- contribute to the wider debate and make their perspective available to Council
- ensure that the Institute conducts its affairs in accordance with its status as a charity, its charitable objectives and in the public benefit
- ensure that the Institute maintains its long-term financial sustainability, safeguards its assets and operates proper mechanisms to ensure effective internal control, risk management, academic quality and value for money
- act fairly and impartially at all times, in the interests of the Institute as a whole, using independent judgement and maintaining confidentiality, and
- observe the seven principles of public life (the Nolan Principles) embracing selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

# Specific responsibilities

The role of Lay Representative has the following specific responsibilities:

- present an annual report to Council at the February meeting and to contribute, from the perspective of the role of Lay Representative, to the Annual Report (two pages of A4 maximum) on Council's conduct of business in the preceding year in relation to safeguarding the public interest, particularly as a charity and commenting on Council's contribution to furthering its charitable purposes and providing a public benefit, and
- when required, attend a short post-meeting briefing with the Chief Executive Officer and President following Council meetings

# Expectations

The Lay Representative should:

- attend meetings of Council and participate in discussions, acting as a 'critical friend', contributing to the development, implementation and monitoring of the Institute's strategy
- listen respectfully to the views of others whilst also bringing a different perspective in discussion, questions and debate
- contribute to reviews of the effectiveness of Council, and
- attend any induction and training as may be required by the Institute to carry out effectively the role of Lay Representative.

# Independence

To ensure the independence of the role, we unfortunately cannot accept applications from:

- Chartered Tax Advisers or in a profession linked to the tax profession.
- Applicants who have been a trustee, employee or volunteer of the Institute within the last five years.
- Applicants who have, within the previous three years, had a business relationship with the Institute.
- Applicants who have, or have had, a personal relationship or close family ties with any of the charity's trustees or senior management.

Please indicate that you do not fall under any of the categories above in your response to us.

The Lay Representative will also submit an annual Register of Interests declaration and must ensure that the Institute is notified promptly of any material changes to these details as may arise during the appointment.

While appointed, the Lay Representative must not undertake any activities or correspondence relating to the Institute's external contacts or relations or make contact with the media or any external contacts in the public domain about the role of Lay Representative without the prior, written agreement of the Chief Executive Officer.

## Person specification

### Essential criteria

#### *Governance and committee experience*

- Prior service on boards, committees or advisory panels (especially in a non-executive capacity).
- Familiarity with governance structures, particularly in charities, public bodies or similar organisations.
- Evidence of contributing to the development of strategy and strategic discussions rather than operational management.

#### *Analytical and communication skills*

- Experience of reading, understanding and contributing to reports or policy documents.
- Evidence of clear written and verbal communication, especially in group or public settings.
- Ability to analyse complex issues and contribute constructively to discussions.

#### *Interpersonal and relationship-building skills*

- Collaborative work with diverse groups of people (professional, voluntary or community).
- Evidence of influencing and negotiating constructively to achieve positive outcomes.



# Terms and Conditions

## *Term of office*

One three-year term.

## *Appointment*

Approved by Council on the recommendation of the Nominations Committee.

## *Remuneration*

The Lay Representative is paid the following:

- £500 preparation, attendance (including the giving of feedback and any associated emails) for all Council meetings (whether in-person or virtual)
- £71.42 hourly pre-approved rate for all other work, which must be pre-authorised in advance by the Chief Executive via email setting out the work. Such instances are expected to be exceptional.

## *Time commitment*

Attending and preparing for five to six Council meetings annually, including at least two in-person meetings in Central London, along with participating in an in-person half-day strategy session each year.

## *Expenses*

The Lay Representative is entitled to claim reimbursement for travel and subsistence expenses incurred when attending physical meetings of Council.

All claims will be dealt with on the same terms and conditions as apply to volunteers under our Volunteers' Expenses Policy.

## **Recruitment process**

1. Candidates are invited to apply by submitting:

- a. a comprehensive CV
- b. a cover letter (no longer than 1,500 words) that sets out how you meet the person specification, core criteria and role criteria and include a declaration that you are not disqualified from applying due to our independence requirements, and

This information will be used to evaluate candidates as part of the selection process.

- c. [Optional] a completed Equal Opportunities Monitoring Form.

2. Applications must be submitted by email to Rakhi Patel (HR Operations Lead) at [rpatel@ciot.org.uk](mailto:rpatel@ciot.org.uk) by 29 October 2025.

3. Shortlisted candidates are likely to be invited for interviews between 17 and 19 November 2025.

4. The CIOT's Chief Executive (Helen Whiteman) would be happy to discuss the role informally. Please email Sarah Tempany ([stempany@ciot.org.uk](mailto:stempany@ciot.org.uk)) to arrange a conversation with Helen Whiteman.

## **Equal opportunities monitoring form**

The CIOT is committed to providing equal opportunities for all applicants and will not discriminate, either directly or indirectly, on the grounds of race, sex, sexual orientation, gender reassignment, religion or belief, marital or civil partnership status, age, disability, or pregnancy and maternity, in line with our Equal Opportunities Policy.

To help us monitor the effectiveness of this policy, we invite you to complete the attached Equal Opportunities Monitoring Form. Completion of the form is entirely optional and will not affect your application in any way.

Any information you choose to provide will be treated in strict confidence. It will be separated from your application, not shared with the recruitment panel or anyone involved in making the selection decision and used solely for statistical monitoring purposes.