

Volunteer Policy

1. Purpose

- 1.1 This Volunteering Policy outlines the broad principles for volunteering for the Chartered Institute of Taxation ('the Institute'). It is relevant to all current and potential volunteers, as well as any individuals concerned with recruiting, supporting, developing and managing volunteers at the Institute.

2. Scope

- 2.1 This policy is for all volunteers of the Institute, the policy does not apply to Council members.

3. Who is responsible for this policy?

- 3.1 The trustees of the Chartered Institute of Taxation have overall responsibility for the effective operation of this policy but have delegated responsibility for overseeing its implementation to the Chief Executive Officer (CEO). Suggestions for change should be reported to the CEO.

4. Nature of volunteering at the Institute

- 4.1 We rely on a passionate team of volunteers who fill vital committee roles and also play a pivotal part in the execution of various events and supporting the work of the many teams across the Institute in delivering services to the public and members.
- 4.2 In pursuit of our charitable mission, the Institute recognises its dual role as a charity and a membership organisation. It is imperative that we engage as many members as possible in our activities. To uphold best practices in governance, we have adopted the Charity Governance Code which emphasises the importance of regularly refreshing committees and not relying too much on particular people. While experienced individuals contribute valuable insights and institutional memory, periodically refreshing committee members is vital for the Institute to maintain accountability and adaptability.
- 4.3 The purpose of this policy is to help strike a balance between the benefits of experience and the need for fresh perspectives and diversity.

5. Recruitment and selection

- 5.1 Interested individuals can apply for a volunteer position in the following ways:
- Respond to a specific call for volunteers on our website or social media
 - Contact the Institute directly, or
 - Personal recommendation (i.e., nominated by a current volunteer or member of the Executive).
- 5.2 To be eligible for a volunteer position, applicants must be at least 18 years old, meet any role-specific requirements, such as skills, experience or qualifications and be up-to-date with their membership subscription.

- 5.3 All applications will be carefully reviewed by the Chair and, if it is not a Branch Committee role, the Executive of the relevant committee. The selection decision will be based on the volunteer's qualifications, experience, availability and alignment with the values of our charity.
- 5.4 At times, demand for volunteering vacancies will be high and not all applications will necessarily be successful. However, we do ensure that all applications are treated equally and will be submitted for consideration. Applicants who do not get a volunteer placement may wish to be put on a waiting list for that role or other opportunities.

6. Volunteer Agreement

- 6.1 We are committed to fostering a positive and mutually beneficial relationship with our valued volunteers. The Volunteer Agreement serves as an understanding of the roles, responsibilities and expectations associated with the volunteer engagement with the Institute.
- 6.2 This agreement does not constitute an employment contract and should not be construed as such. As a volunteer, you voluntarily contribute your time, skills and enthusiasm, without the rights or benefits that employment typically entails.
- 6.3 The wording of the Volunteer Agreement is provided in Appendix A. It will be sent to you to establish our association with you, formal acceptance or signing of the agreement is not required.

7. Key contact

- 7.1 The Executive of each committee you are a member of, or in the case of a branch committee the Branch Network Manager, will support you in your volunteering role and is available to discuss any problems or issues you may have. Alternatively, you may contact the Head of Member Services.

8. Equal opportunities and diversity

- 8.1 The Institute is firmly committed to promoting equal opportunities, diversity, and inclusivity within our volunteer base, as it aligns with our values and enhances our ability to positively impact the public and our membership. We consistently review and enhance our policies and practices, at least annually, to nurture an inclusive and equitable volunteer culture. Our dedication extends to providing equal opportunities for all volunteers, regardless of age, gender, sexual orientation, race, ethnicity, religion, disability, or any legally protected characteristic.
- 8.2 To ensure that important decisions made on behalf of the Institute represent diverse perspectives, we conduct selection processes with fairness and impartiality, evaluating candidates based on their relevant skills, qualifications, and experience. We will explore reasonable adjustments to accommodate the needs of volunteers with disabilities.

9. Role description

- 9.1 Each type of volunteering opportunity will be accompanied by a 'Role description' which sets out the purpose of the role, time commitment and an outline of the role's key responsibilities.
- 9.2 The available volunteer opportunities are mainly committee-based roles such as Committee or Branch Committee Chair, Vice-chair or Member.

10. Code of conduct

- 10.1 The Institute requires that all volunteers to uphold the seven principles of public life. These principles, encompassing selflessness, integrity, objectivity, accountability, openness, honesty and leadership, serve as a resilient and enduring ethical framework. By adhering to these principles, volunteers demonstrate an unwavering commitment to transparency, fairness and the highest standards of conduct, enhancing public trust and confidence in the charity sector.
- 10.2 The seven principles of public life, often known as the 'Nolan principles', are adapted as follows¹:
- a. **Selflessness:** You should act solely in terms of the public interest.
 - b. **Integrity:** You must avoid placing yourself under any obligation to people or organisations that might try inappropriately to influence you in your work. You should not act or make decisions to gain financial or other material benefits for yourself, your family or your friends. You must declare and resolve any interests and relationships.
 - c. **Objectivity:** You must act and make decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.
 - d. **Accountability:** You are accountable for your decisions and actions and must submit yourself to the scrutiny necessary to ensure this.
 - e. **Openness:** You should act and make decisions openly and transparently.
 - f. **Honesty:** You should be truthful.
 - g. **Leadership:** You should exhibit these principles in your behaviour and treat others with respect. You should actively promote and robustly support the principles and challenge poor behaviour wherever it occurs.

11. Tenure

- 11.1 Committee members generally serve for up to two consecutive three-year terms in each committee position. Upon the conclusion of the term of office, volunteers are encouraged to explore other opportunities within the organisation by following the recruitment and selection procedures outlined in this policy.

12. Insurance

¹ These principles were devised by the [Committee of Standards in Public Life](#) (CSPL) in 1995 under its original chair, Lord Nolan. The exact wording has been amended several times and the above quote shows the current wording.

- 12.1 To ensure the appropriate insurance coverage of our volunteers, we maintain insurance coverage in accordance with the laws and regulations of England and Wales. The policy schedule and policy wording are available on request from the Chief Finance Officer.

13. Confidentiality and data protection

- 13.1 As a volunteer of the Institute, you may have access to confidential information regarding our organisation, its members, students, volunteers and other stakeholders. You must treat all such information carefully and maintain its confidentiality.
- 13.2 Confidential information includes, but is not limited to, the following:
- a. Personal data of members, volunteers or staff members
 - b. Financial information and records of the organisation
 - c. Strategic plans, business operations and internal policies, and
 - d. Any information marked as 'confidential' or disclosed as such.
- 13.3 You are expected to maintain the confidentiality of all such information, whether it is stored electronically, on paper or verbally communicated.
- 13.4 The Institute is committed to complying with all relevant data protection laws and expects its volunteers to do the same.
- 13.5 When handling personal data on behalf of the charity, you must:
- a. Only use personal data for the purposes specified by us and within the scope of your volunteer role.
 - b. Ensure the accuracy and relevance of any personal data you handle.
 - c. Store personal data securely, whether physically or digitally, and take precautions to prevent unauthorised access.
 - d. Report any data breaches, security incidents, or concerns related to data protection to your volunteer supervisor or the Institute's Data Protection Officer.
- 13.6 You may only share confidential information within the charity when necessary for the performance of your volunteer role and with proper authorisation from the Executive of the Committee to which you are a member, or if a member of a branch committee the Branch Network Manager.
- 13.7 Never share confidential information with external parties, including friends, family or other organisations, without express permission from the charity.
- 13.8 A breach of confidentiality or data protection obligations may result in us withdrawing your volunteer role and may have potential legal consequences.

14. Induction and guidance

- 14.1 All new volunteers will need to undergo an induction process to acquaint themselves with the charity's mission, policies, and procedures. The Executive of each committee, of which you are a member, will lead this process. The induction process for branch committee members differs, the Branch Network Manager will manage the details of your induction.

15. Monitoring and evaluation

- 15.1 The Chair and Executive of each committee to which you are a member will conduct annual evaluations to assess your effectiveness and attendance.

16. Concerns and complaints

- 16.1 You are encouraged to share any concerns or complaints you may have about your role, how you are treated, or any aspect of your volunteering experience with the charity. You should first raise these issues with the Chair and/or Executive of the committee on which you are a member, or if a member of a branch committee the Branch Network Manager. Alternatively, you should contact the Head of Member Services.
- 16.2 The Institute assures volunteers that their concerns or complaints will be treated with the utmost confidentiality. To prevent any form of retaliation or victimisation, the organisation commits to protecting volunteers who raise concerns in good faith. Retaliation against volunteers for making a complaint is strictly prohibited and will be addressed seriously.
- 16.3 The Institute will initiate a thorough and impartial investigation upon receiving a concern or complaint. The investigation process may involve gathering relevant information, interviewing the parties involved and consulting any witnesses. The Institute will make all reasonable efforts to resolve the matter promptly and fairly.

17. Arrangement no longer deemed to be mutually beneficial

- 17.1 We highly value the dedication and contributions of our volunteers towards our charitable purposes. However, there may be circumstances where the arrangement, in the view of the Institute, is no longer deemed to be mutually beneficial. The procedure, as set out below, is designed to ensure that such situations are handled professionally and respectfully.
- 17.2 The decision that the arrangement is no longer deemed to be mutually beneficial may occur for various reasons, including but not limited to:
- a. Failure to adhere to the Institute's policies and other relevant guidelines
 - b. Conduct that is detrimental to the Institute, its beneficiaries, trustees, staff or other volunteers
 - c. A breach of confidentiality or data protection requirements, and
 - d. Not attending or contributing to committee meetings.
- 17.3 The Institute reserves the right to deem that the volunteer arrangement is no longer mutually beneficial for any reason if, in the judgment of the Institute, the withdrawal of the volunteer opportunity is in the charity's best interests.

- 17.4 When the continuation of the volunteer arrangement is being considered, a designated staff member will contact you to discuss the concerns. This will allow you to respond to the grounds for withdrawing the volunteer opportunity and provide any necessary clarification.
- 17.5 The Institute's Senior Management Team will then carefully consider all relevant information and decide whether the agreement is no longer deemed to be mutually beneficial. If the decision is that the agreement is no longer mutually beneficial, you will be informed in writing.
- 17.6 All matters related to this process will be handled with the utmost confidentiality, with information shared only on a need-to-know basis.

18. Notification under the Professional Rules and Practice Guidelines

- 18.1 If you have an obligation to inform the Institute under the Professional Rules and Practice Guidelines, you must notify the Head of Professional Standards about your CIOT committee memberships. In such cases, you may be asked to step down from any committees you have volunteered for.

19. Communicating risks to the Institute

- 19.1 All volunteers are expected to report any concerns they have about the Institute's activities to Head Office. If you believe that your committee or branch committee is operating beyond its remit or powers, contrary to any guidance issued by Head Office, or that its activities may cause a reputational or other risk to the charity, you should contact the Executive of the committee you are a member of, or if a member of a branch committee the Branch Network Manager.

20. Relevant policies

- 20.1 As a Chartered Institute of Taxation volunteer, you must familiarise yourself with and adhere to our organisation's policies and procedures. These policies are signposted in Appendix B.
- 20.2 These policies are not exhaustive; additional policies may apply depending on your volunteer role. The Executive to the Committee you are a member of, or if a member of a branch committee the Branch Network Manager, will provide you with access to the full set of policies and answer any questions you may have. By volunteering with us, you agree to abide by these policies and understand that violations may result in withdrawing your volunteer relationship with the Institute.

APPENDIX A – VOLUNTEER AGREEMENT

[ADDRESSEE]

[ADDRESS LINE 1]

[ADDRESS LINE 2]

[POSTCODE]

[DATE]

SENT BY EMAIL

Dear [NAME OF VOLUNTEER],

Volunteer Agreement

This letter sets out what we can each reasonably expect from your volunteering role within The Chartered Institute of Taxation (CIOT). CIOT appreciates you volunteering with us and is committed to providing volunteers with a supportive environment. We hope that you will find your volunteer experience enjoyable and rewarding.

1. Volunteer role

Your role as volunteer is to use your skills and talents in furtherance of the Institute's charitable purposes.

We expect you to perform your role to the best of your ability and to follow our procedures and standards, including health and safety and equal opportunities and to comply with our safeguarding, our data protection policy and our anti-bribery policy and procedures. All these policies are available on CIOTs website.

2. Equal opportunities

You can expect us to deal with you in accordance with our equal opportunities policy.

3. Induction and training

We will provide an induction explaining what we do and how volunteers fit within our organisation. We may also provide training to assist you to meet the standards we expect from volunteers and to ensure your health and safety.

4. Supervision and support

Your main point of contact during your volunteering with us is the Chair and Executive (if you are a member of a branch committee then the Branch Network Manager) of the committee you are a member of who will support you in your volunteering role and discuss any problems or complaints you may have.

Please give as much notice as possible if you are unable to volunteer when expected.

5. Expenses

We do not offer gifts to volunteers however we will reimburse certain out-of-pocket expenses incurred in connection with your volunteering for us. The expenses policy is available here: [LINK].

6. Remuneration of services

In exceptional circumstances, volunteers may be remunerated for the provision of some services where it is in the best interests of the charity to do so. Should this occur, your services will be provided via a contractual agreement between you and the charity. No payments will be made in the absence of a signed contractual agreement or agreement to terms and conditions (for example, a paid speaking engagement).

7. Insurance

We will provide adequate insurance cover for you while you are undertaking voluntary work approved and authorised by us.

8. Confidentiality

In the course of providing your volunteering services, you may have access to confidential information relating to CIOT, our stakeholders or our clients. We expect you not to use or disclose this information to any person either during your volunteering experience with us or at any time afterwards.

9. Leaving

We ask that you give us as much notice as possible if you want to stop volunteering with us.

This agreement is binding in honour only, is not intended to be a legally binding contract between us and may be cancelled at any time at the discretion of either party. Neither of us intends any employment relationship to be created either now or at any time in the future.

[NAME OF EXECUTIVE AND THE COMMITTEE NAME]

Key Contact(s)

APPENDIX B – RELEVANT INSTITUTE POLICIES

[Data Protection and Confidentiality Policy](#)

[Expenses and Reimbursement Policy](#)

[Expenses and Reimbursement Expenses Form](#)

[Safeguarding Policy](#)

[Social Media Policy](#)