

Charity Tax Group Annual Conference 2025

From	To	Session Name	Description		Organisation	Speakers
09:00	09:30	Registration				
09:30	09:50	Welcome from the CTG Chair		1	Charity Tax Group/ CRUK	Richard Bray
09:50	10:50	HMRC	CTG has a very positive and strong working relationship with HMRC and so we are delighted that HMRC are joining us for our 2025 conference. Whilst the HMRC team are unable to take questions on the day, delegates can send in questions in advance.	2	HMRC	Mark Pickard & team
10:50	11:10	<i>15 minute focus - HMRC Structured Risk Reviews - what are they and what do you need to know?</i>	Following on from HMRC's session, HaysMac will talk about HMRC's Structured Risk Reviews (SRRs) - what are they and what do you need to know? Whilst SRRs are limited to very large charities, it is useful for all charities to understand where HMRC consider that tax risk lies.	3	HaysMac	Nick Bustin & Jamie Whale
11:10	11:30	Morning Coffee				
11:30	11:50	<i>15 minute focus - What should you be doing to prepare for payrolling of benefits?</i>	PIIDs will be consigned to history (mainly) and payrolling of benefits will be mandatory from April 2027. Simon will talk us through the impact of this change on both employees and employers, and the actions that charities should be thinking about now in preparation for the change.	4	BDO	Simon Thurston
11:50	12:25	Tax implications of corporate sponsorship	Socrates and Luke will discuss the VAT and direct tax considerations of corporate sponsorship and commercial participators in this session. They will cover the importance of planning in advance, what a Commercial Participation Agreement or sponsorship agreement should include from a tax perspective, touch on relevant cases and examples, areas to watch for, opportunities and what to consider with the involvement of a trading subsidiary in the commercial arrangement.	5	Buzzacott	Socrates Socratous & Luke Savvas

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12:25	12:45	<i>15 minute focus</i> - Tax issues for charities to consider with ecosystem services beyond value chain mitigation	Many charities who hold land assets, and especially those whose mission includes environmental advancement are now engaging in ecosystem services. Examples include Biodiversity Net Gains (BNG) which are part of the English planning process and carbon credits. Karen and Lizzy have been working with HMRC to clarify the VAT and direct tax implications of the multitude of scenarios arising from these transactions and will share some highlights with us in this session.	6	s3Tax and NT	Karen Regan & Lizzy Conder
12:45	13:45	Lunch and Networking				
13:45	14:05	<i>15 minute focus</i> - Paying Gift Aid to the parent charity - useful to know	A lot of charities make use of a wholly owned subsidiary company to carry out non primary purpose trading activities to comply with charity law and to shelter any taxable profits arising. The route to shelter profits is to pay Gift Aid to the parent charity. Crystal will remind us of the key points when planning and paying Gift Aid to ensure that charities make the most of their trading subsidiaries.	7	Moore Kingston Smith	Crystal Leader
14:05	14:25	<i>15 minute focus</i> - Unlocking Creative Sector Tax Reliefs	Peter will give us a clear, practical overview of creative sector tax reliefs, including how they apply to charities involved in theatre, museums, galleries, and other qualifying activities. He will address common misconceptions, highlight key eligibility criteria, and offer actionable tips to help you determine whether your organisation should be making a claim—or if your current claims could be enhanced. Whether you are new to these reliefs or looking to maximise your benefit, this session will equip you with the knowledge and confidence to make informed decisions and optimise your organisation's position.	8	KPMG	Peter Chapman
14:25	14:45	Afternoon tea				
14:45	15:20	Is this a grant or a contract?	This is probably the trickiest question in the charity tax manual, and it is the most popular search on our website. Kerry and Harriet will go back to basics to share their tips on how to manage this question in your day job.	9	Charity Tax Group/ Big for Tax	Harriet Latham & Kerry Sykes

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15:20	15:55	What tax issues should keep my board of trustees awake at night?	We are all busy, and sometimes too busy, with our day jobs, but sometimes it is useful to step back and think about the bigger picture. In a world where tax compliance is heading up the agenda for most boards, our expert panel will discuss what tax issues are important to a typical charity's board of trustees, and so what tax professionals working in charities should prioritise.	10	Charity Tax Group/ British Dyslexia Association/ Crowe UK	Panel Session - Paul Knight, Susan Ball, & Jon Daley
15:55	16:00	Conference close		11	Charity Tax Group/ CRUK	Richard Bray



Organisation	Name	Bio
Charity Tax Group/CRUK	Richard Bray	Richard is CTG's Chair and a member of HMRC's Charity Tax Forum. A chartered accountant, he joined Cancer Research UK shortly after its creation in 2002, having previously worked for KPMG for twenty years in varied audit and tax roles. He is a member of the Financial Reporting Council's Advisory Panel, having previously been a member of the Charities SORP Committee. Richard is CTG's representative on the ICAEW Charities Special Interest Group.
HMRC	Mark Pickard	Mark Pickard joined the Treasury in 2013 and now works in the Individuals Policy Directorate in HMRC as Head of Savings and Charities Policy
HaysMac LLP	Nick Bustin	Nick Bustin is an Employment Tax Director with over 25 years of experience working in tax. He advises clients across the broad spectrum of the UK business community whether they are listed companies, owner-managed businesses, charities, or not for profit organisations. His experience includes working on expense policies, termination payments, employment status, benefits planning, and compliance and risk management. He is a Chartered Tax Adviser and participates on the Chartered Institute of Taxation's Employment Taxes Discussion Group.
HaysMac LLP	Jamie Whale	Jamie is a Senior Manager in the Business Tax team at HaysMac overseeing a range of advisory, investigative and compliance matters. His primary focus is on the Charity/Not for Profit sector, in particular matters in connection with charitable tax exemptions, Gift Aid, creative sector tax reliefs and other Not for Profit tax issues. Jamie is a member of the Chartered Institute of Taxation and a Chartered Accountant.
BDO	Simon Thurston	Simon is an Associate Director and employment tax and Construction Industry Scheme (CIS) specialist with over 20 years of experience and clients across a range of sectors including not for profit (particularly Charities and Social Housing). As well as advising clients on benefits reporting, salary sacrifice, termination payments, and employment status and IR35, he also works with clients to strengthen their processes. He also attends the HMRC Construction Forum as the National Housing Federation's representative.
Buzzacott	Socrates Socratous	Having started his career at HMC&E, Soc joined the profession in 1990 and worked for both Crowe and PWC before running his own VAT consultancy for 15 years. Since 2018 Soc has been a partner and Head of the VAT consultancy Team at Buzzacott, specialising in charity and not for profit organisations
Buzzacott	Luke Sawas	Luke specialises in Charity & Not-for-Profit and Business Tax. Luke is an expert on all tax issues affecting the not-for-profit sector, performing a range of tax services. He advises on structuring, property transactions, charitable trading, qualifying charitable investment/funding, Gift Aid/other tax efficient giving, employment tax and tax advice for fundraising. Luke is a member of the Chartered Institute of Taxation. Luke is a regular lecturer and writes articles on charity taxation matters.
s3Tax	Karen Regan	Karen has significant experience in VAT advisory roles, starting her career in the 'big 4' before a move into local government and in-house tax roles for over 30 years providing advice on wide range of complex issues including those related to local community-driven projects before moving to the team at S3TAX. Karen is a Chartered Tax Adviser and has been a member of the CIPFA VAT Committee, and the CIPFA representative at HMRC's Land and Property Liaison Group for over 10 years and now represents CTG on this group.
National Trust	Lizzy Conder	Lizzy Conder is Head of Taxation of the National Trust and a member of HMRC's Working Group on Taxation of Ecosystem Services. Prior to joining the National Trust in July 2024, Lizzy worked in the Higher Education and Private Equity sectors having qualified as a chartered tax adviser and chartered accountant. Lizzy is also a qualified cricket umpire and Scottish country dance teacher.
Moore Kingston Smith LLP	Crystal Leader	Crystal Leader is a corporation tax adviser with 15 years of financial experience in the nonprofit sector. She specialises in cultural tax reliefs for theatres, museums, film and orchestras, as well as advising on tax exemptions for charities and nonprofit Crystal is passionate about helping cultural organisations maximise their tax relief claims and supporting charities in preserving their tax-exempt status. Her advice is comprehensive and tailored, helping clients navigate the complex and often unique tax landscape of the sector. Known for her approachable and responsive style, Crystal explains complex tax rules in a clear and practical way, using real-world examples to illustrate technical points. Clients value her ability to make tax matters understandable and relevant to their specific needs.
KPMG	Peter Chapman	Peter Chapman is a highly experienced tax specialist with a strong focus on the creative and charitable sectors. With a proven track record advising charities, not-for-profits, and arts organisations, Peter combines deep technical expertise with a practical, client-focused approach. He has supported a wide range of organisations in maximising their entitlement to creative sector tax reliefs, including Theatre Tax Relief, Museums and Galleries Exhibition Tax Relief, and related incentives. Peter is known for his ability to demystify complex tax issues, identify opportunities for enhanced claims, and deliver training and guidance tailored to the unique needs of the sector. His work is underpinned by a passion for supporting charitable organisations to achieve their creative and charitable goals while ensuring robust compliance.
Charity Tax Group / Big for Tax	Kerry Sykes	Kerry is the founding director of Big For Tax which provides technical support to CTG, as well as working with a broad range of charities and universities. Kerry is a Chartered Tax Adviser, and prior to becoming the boss of his own empire, despite his youthful looks, he has over 30 years of experience in VAT, as a Director at KPMG for 6 years and Deputy Director of Finance at Cambridge University for almost 20 years, having started his illustrious career with HMC&E.

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Charity Tax Group / Big for Tax	Harriet Latham	Harriet is a co-director of Big For Tax. Prior joining BFT 2024, she was the tax manager at University of Glasgow, and before that worked at The Open University for almost 10 years. She is a Chartered Tax Adviser and also trained as a Chartered Accountant with PWC. She specialises in managing tax risk through better processes and controls.
Charity Tax Group	Paul Knight	Paul recently retired from his role as a tax partner with BDO' specialising in not for profit as well as sitting on the ESG board and being part of BDO's executive team, with responsibility for the people agenda in the tax team of around 1,800 tax professionals. Fortunately for CTG, Paul has found time to join the board as a special adviser where he is sharing his wealth of experience.
British Dyslexia Association and CIOT	Susan Ball	Susan retired in July this year from her role as a partner at RSM UK. She has more than 35 years' experience in the employment tax, investigations and reward field, plus 20 years as a non-executive director in the third/public sector. Despite hanging up timesheets for good, Susan is maintaining her role as a trustee on the Council and employment taxes committee member at the Chartered Institute of Taxation (CIOT) as well as working as a consultant with Camm Consulting who profit tax recruitment and coaching for tax professionals. She is a skilled industry speaker, writes regularly for several publications, and has liaised with HMRC on relevant sector specific issues. Amongst a raft of other awards, Susan was President of the CIOT from May 2022 to May 2023.
Crowe UK	Jon Daley	Jon has more than 15 years' experience advising charity and non profit organisations on a broad range of tax matters including direct taxes and Gift Aid. Jon is qualified as a chartered accountant and chartered tax advisor and has a wide variety of experience across the social purpose sector including INGOs, schools and colleges, livery companies, grant making charities, members' clubs, religious orders, social enterprises and arts and cultural organisations. Jon has also presented a number of technical seminars on charity taxation including with the ICAEW and Charity Finance Group.