



SAFEGUARDING POLICY

1. Purpose

This Safeguarding Policy sets out the commitment and approach of the Taxation Disciplinary Board ("TDB") to safeguarding and promoting the welfare of all people, particularly children and at-risk adults, from harm that may be caused due to their contact with TDB through its regulatory, disciplinary, education, outreach, or complaints functions.

Safeguarding is integral to maintaining public confidence, ethical governance, and compliance with statutory and professional obligations.

2. Scope

This policy applies to:

- Directors, employees, panel members, contractors and consultants ("TDB Personnel"); and
- Any person acting on behalf of or representing the TDB

It covers all safeguarding concerns arising in:

- Complaints handling
- Disciplinary investigations and hearings
- Training and examinations
- Stakeholder engagement or public-facing activity

3. Legal and Regulatory Framework (UK)

This policy is informed by, and complies with:

- **Children Act 1989 & 2004**
- **Care Act 2014**
- **Safeguarding Vulnerable Groups Act 2006**
- **Working Together to Safeguard Children (HM Government)**
- **Equality Act 2010**
- **Data Protection Act 2018 / UK GDPR**

4. Safeguarding Principles

The TDB adopts the following principles:

- **Protection** – Safeguarding is everyone’s responsibility
- **Prevention** – Acting early to reduce risk
- **Proportionality** – Actions proportionate to the concern
- **Partnership** – Working with statutory and professional bodies
- **Accountability** – Clear governance and auditability

5. Definitions

Children and Young People

Anyone under the age of 18.

Adults at Risk

An adult who:

- Has care and support needs
- Is experiencing or at risk of abuse or neglect
- Is unable to protect themselves because of those needs

6. Types of Abuse Covered

This policy applies to all forms of abuse, including:

- Physical abuse
- Sexual abuse
- Emotional or psychological abuse
- Financial or material abuse
- Neglect or acts of omission
- Discriminatory abuse
- Organisational or institutional abuse
- Online or digital abuse

7. Roles and Responsibilities

The TDB Board of Directors

- Ensure effective safeguarding governance
- Approve and review safeguarding policies
- Provide sufficient resources and training

Designated Safeguarding Lead (DSL)

- Acts as the primary safeguarding point of contact
- Assesses concerns and determines next steps
- Liaises with statutory agencies where required

- Maintains safeguarding records

All Staff and Representatives

- Remain alert to safeguarding risks
- Report concerns immediately and appropriately
- Cooperate with safeguarding enquiries

8. Recognising Safeguarding Concerns

Safeguarding concerns may arise through:

- Complaints or witness evidence
- Disciplinary case material
- Whistleblowing disclosures
- Behaviour during hearings or interviews
- Information disclosed unintentionally

Concerns may relate to:

- A regulated professional
- A complainant or witness
- A third party affected by professional conduct

9. Reporting a Safeguarding Concern

All safeguarding concerns must be reported without delay to the Designated Safeguarding Lead.

Where there is:

- Immediate risk of harm – contact emergency services
- Risk to a child or adult at risk – contact the relevant Local Authority Safeguarding Team

Safeguarding concerns must not be investigated internally beyond initial fact recording.

10. Confidentiality and Information Sharing

- Information will be shared on a need-to-know basis only for the purpose of safeguarding the individual.
- Data will be shared with appropriate authorities on the basis of public interest for protecting an individual who is at serious risk.
- Agreement will be obtained from the individual where feasible and appropriate, unless doing so places that individual at further risk.

All records are managed in accordance with data protection legislation.

11. Interaction with Disciplinary and Regulatory Processes

Safeguarding responsibilities:

- May require parallel action alongside disciplinary proceedings
- Do not replace or hinder regulatory enforcement

Safeguarding disclosures must not disadvantage complainants or witnesses.

12. Training and Awareness

- Mandatory safeguarding awareness training for TDB Personnel
- Enhanced training for DSL
- Regular refreshers and updates

13. Allegations Against Regulated Professionals or Staff

Any safeguarding-related allegation involving:

- A regulated professional; or
- TDB Personnel

Will be:

- Treated as a serious matter
- Risk-assessed immediately
- Referred to statutory bodies where appropriate
- Managed separately from disciplinary outcomes where necessary

14. Monitoring, Review, and Audit

This policy will be:

- Reviewed at least every three years or earlier if required
- Updated following legislative or regulatory change
- Subject to audit and governance oversight

15. Safeguarding Lead Personnel and Associated Policies

Designated Safeguarding Lead: Tom Hayhoe, Chair of TDB

Associated Policies: Code of Conduct for Panel Members, Complaints Policy & Whistleblowing Policy