



The Owl

The Newsletter of the Worshipful Company of Tax Advisers

Issue 14 November 2017



I am glad so many of you were able to join me at the Installation Dinner on Thursday 21st September, where our guest speaker, Maurice Avent, former chairman of Butterfly Conservation, explained how landfill tax made its way into the Landfill Communities Fund and from there into conservation projects benefiting the environment and butterflies in particular.

Since being installed as Master of the Worshipful Company of Tax Advisers it has been a busy time for me. The very next evening after my own installation, I attended the Installation Dinner of the Guild of Young Freemen as a principal guest. Then on the Sunday, I duly drove sheep over London Bridge for the first time in the Annual Sheep Drive, under the watchful eye of our Assistant Clerk, accompanied by the Consort, Andrew Loader. The Guild of Young Freemen provides the stewards for the event, so it was good to meet up with them again so soon.

While only being in post for a short while, I have had plenty of opportunities to meet talented young people in the City of London whose skills are being promoted by various Livery Companies. I have attended a private viewing of jewellery by up and coming craftsmen at Goldsmiths' Hall, a painting exhibition by Liverymen of the Worshipful Company of Painter-Stainers, and an exhibition of work by young furniture designers organised by the Worshipful Company of Furniture Makers. The Lord Mayor also hosted an event on Apprenticeships at Mansion House for Livery Masters.

The Livery year also has invitations to some fascinating lectures. One notable one was given by Air Marshal Greg Bagwell on Air Power - Today and the Future, organised by the

Honourable Company of Air Pilots.

As Master Tax Adviser, I have also been invited as a principal guest to a number of dinners, notably by the Guild of Scriveners in York, where I was delighted to see so many of our northern based members in attendance, and the Worshipful Companies of Information Technologists, Scientific Instrument Makers and Chartered Secretaries and Administrators. In a personal capacity, I also attended the Worshipful Company of Plumbers Installation lunch.

The Election of the Lord Mayor at the Guildhall, where all 110 Livery Masters process into the voting chamber in their full regalia, is a fascinating insight into the workings of the City, and a highlight of any Master's year. I have also represented the Tax Advisers at the St Luke's Day service at our Guild Church of St Bartholomew the Great at which the medical faculty of Queen Mary University of London processed, and at a special evensong at St Paul's Cathedral organised by the Worshipful Company of Musicians.

Our own Company has also been active in the City. The Tax Advisers held a very successful History of Tax meeting on the Women's Tax Resistance League 1909 – 1918, very topical as the centenary of the Representation of the People Act 1918 falls during my Master's year, when millions of women received the vote for the first time. The Tax Advisers also organised a very well attended lunch at Ironmongers' Hall at which I was delighted to see so many Past Masters. We also hosted our sister Companies from the Financial Services Group at a working lunch where the principal speaker was Lesley Batchelor, Director General of the Institute of Exports. The Company is also hosting a Consorts' lunch in late November.

I will continue to attend as many events as I can to ensure that the Tax

Letter from the Master



Advisers are at the forefront of what is happening in the Livery movement and the City today and I look forward to meeting as many of you as possible at one of our future events.

Morag Loader
Master

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Past Master's Notes



The Master with Alderman and Sheriff William Russell at the Civic Lunch
Photo: Michael O'Sullivan

As I complete my year as 19th Master of the Tax Advisers Livery Company, and what a fantastic year, I have so many wonderful memories.

My time as Master started on 21st September 2016 at the Installation Court followed by a service at St. Bartholomew the Great and then our Installation Dinner. That marked the start of a hectic year which has been fabulously enjoyable, rewarding and life changing.

My year has been one of promoting the Company across the City of London at various formal dinners, banquets, receptions, processions and a whole manner of events. In total, I have attended upwards of 150 events, usually accompanied by our Clerk, Paul Herbage, but also from time to time by my Upper Warden, Morag Loader and Beadle, Stephen Henderson.

At the outset, I would like to express heartfelt thanks to everyone involved in our Livery Company for the support and encouragement you have given

As Master of the Company I am invited to many formal events, the more notable being the processions at Common Hall for the election of the Sheriffs and the election of the Lord Mayor together with the annual United Guilds' Service in St. Paul's Cathedral. All are fabulous events and if you have never been to any of these I would strongly urge you to attend at least one over the next year.

me throughout my year. In particular I would like to thank my Clerk, Paul Herbage, my Beadle, Stephen Henderson and our Administrator, Ann Bailey. Without these three key people on the team a Master could not function. Furthermore, I have received great support from the Deputy Master, Anthony Thomas as well as other Past Masters. Everyone has always been ready to offer their advice and assistance whenever I needed it.

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The Tax Advisers are an active member of the Financial Services Group of Livery Companies, the 100+ Group of Livery Companies

and the Modern Livery Companies. As such, my day to day contact with other Masters has tended to be with Masters from those particular groupings and I have made many new friends over the course of the year.

I am often asked what has been the best event. It's a difficult question to answer as the whole year is special. One highlight has to be the Lord Mayor's State Banquet at Mansion House for all Livery Masters and Prime Wardens: a full-on white tie event with state trumpeters and all the pomp and ceremony. Another notable event was the Banquet for over 700 people at Guildhall hosted by the Worshipful Company of Information Technologists to celebrate their 25 years of a being a Livery Company.

Outings as Master were made the more enjoyable by the Civic Team. The Lord Mayor, Dr Andrew Parmley, together with his two Sheriffs, Peter Estlin and William Russell, have been a fabulous team to get to know at the various events I have attended.

All Masters and Prime Wardens are invited to a weekend gathering at Ironbridge which was another highlight. Not only did we tour the fabulous location and understand more about the Industrial Revolution, but we also formed our Master's Association to keep us all in touch with one another in years to come. We have badged ourselves the 2017 Prime Masters – we are not to be divided!

Other notable events were a Garden Party at Buckingham Palace and lunch at the Old Bailey with the High Court Judges. At the end of the year I have memories of many occasions which will stay with me forever plus a very large box of memorabilia from invitations, table cards, plans, pour memoires, photos and even an Owl!

During the year our Company continued our affiliations with the Services. Unfortunately, because HMS Bangor has been on active service in the Middle East and RAF 101 Squadron has also been involved in very active service we were not able to visit. I did, however, attend camp for the Army Cadet Force as well as a presentation to the St John Ambulance Cadets (Westminster Unit). Both events were an

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illustration of how the charitable donations our Company makes can benefit the wider community. This was a theme I expanded upon at the Civic and Charities Lunch in June when we dined in the magnificent surroundings of Girdlers' Hall on probably one of the hottest days of the year.

Our Installation Dinner principal guest was Gary Millner from Bridge the Gap who gave an interesting speech on the work of both the Tax Aid and Tax Help for Older People charities. This was followed at our Budget Banquet by a completely different speaker, Phil de Glanville, the ex-England Rugby Union Captain. He delivered an interesting and witty speech looking at the parallels between the history of the England Rugby team and the Tax Advisers Company. At the Budget Banquet many of those attending also

experienced, courtesy of the Master of the Worshipful Company of Tobacco Pipe Makers and Tobacco Blenders, the taking of snuff for the first time.

In July it was time for a day out to the seaside. The sun shone and the rain fell on my Master's Weekend, a visit to Southend on Sea. The event was a sell-out and enjoyed by all.

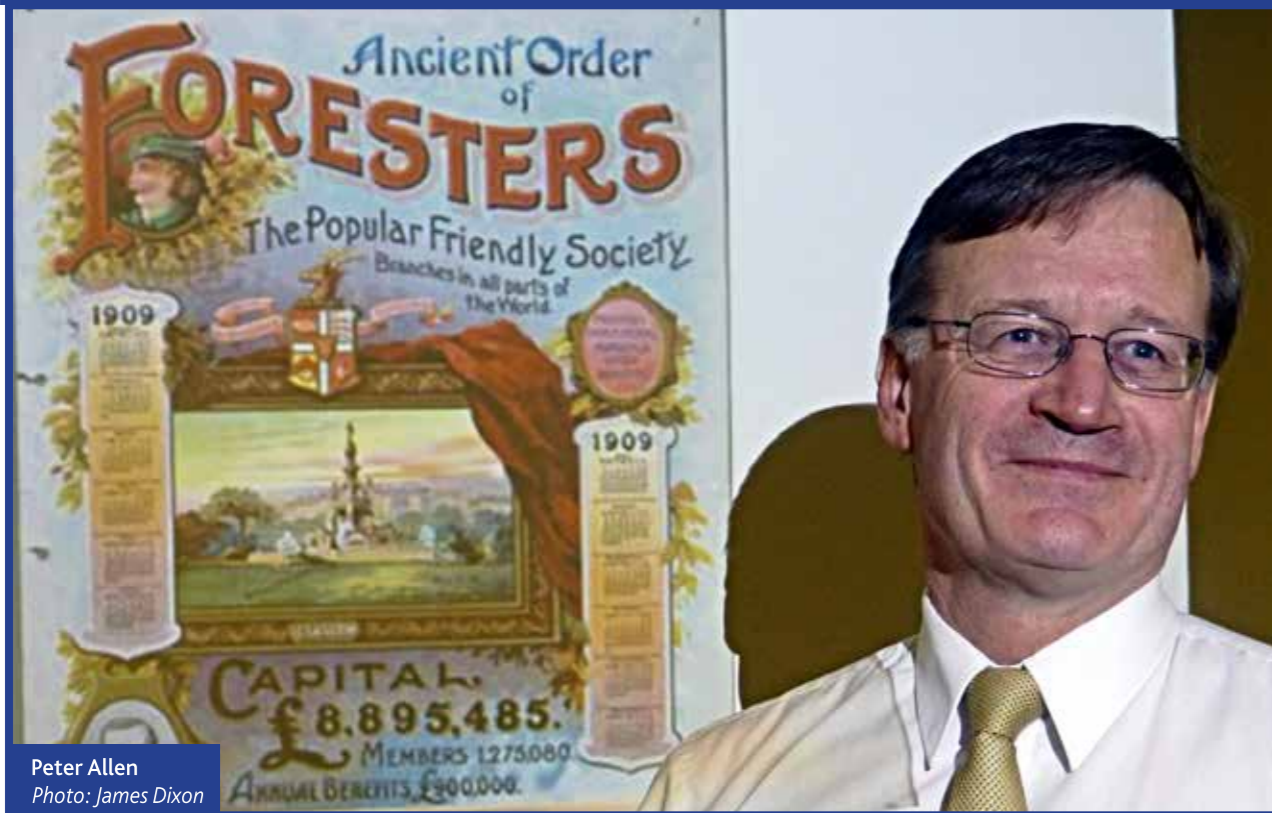
My aim at the beginning of the year was to increase and improve communication with our members. I hope I leave office having achieved this objective. Over the year I introduced the concept of a quarterly newsletter to all members which included useful information in connection with the Company and details of events – allowing members to book events much earlier than previously. I also made a point at publishing up to the minute news of my activities on our website. I hope both continue into future years and I am pleased that, as a result of this greater communication, the number of members attending various events has increased with many coming along perhaps for the first time in a long while.

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I wish our new Master, Morag Loader, every success in her year. I'm sure she will enjoy every minute of it and I look forward to supporting her and the Company into the future.

**Kevin Thomas,
Deputy Master**

History of Tax Meetings



Peter Allen
Photo: James Dixon

“National Insurance – Tax or Social Welfare?”

Was the theme of our meeting on 25 October, 2016, presented by Peter Allen, Research Manager, Tax Policy and Insight at the ICAEW, one of our regulars.

Peter’s talk covered nearly 200 years from the early 19th century to the present day. The seeds of the idea of a national health and social welfare system were sown by the perceived harshness of the centralised workhouse system with its “demonization” of poverty. The early Friendly Societies enabled modest contributions to provide substantial funds against sickness, unemployment and death, and by the end of the 19th century the burden of the Poor Law on local taxation prompted some to see the German state health, unemployment and accident insurance system as the way forward. Early pioneers in the UK were Samuel and Henrietta Barnett

who established the Toynbee Hall Settlement in east London, where William Beveridge and Clement Atlee were among the first volunteers.

The “Liberal Landslide” of 1906 accelerated the process and by 1914 the first old age pensions, unemployment insurance and sickness benefits were on the statute book. Lloyd George, as Chancellor from 1908, was the main driver, supported by Winston Churchill at the Board of Trade. The first pensions, non-contributory, were paid from 1 January 1909 at age 70, at five shillings a week, to those with incomes up to £31.50 a year; though you had to be a British subject, resident in the UK for the last 20 years and not in prison during the last ten years, to qualify and, even then, the final decision on entitlement was in the hands of local committees. By 1913, “outdoor” relief under the old Poor Law had reduced by over 90%.

In 1912 unemployment insurance had arrived, mainly for manual workers; contributions of 2s 1½d a week, matched by employers and with the Government adding another third, provided seven shillings of

benefit for up to 15 weeks. Health insurance, using panels of doctors, paid a maximum of £160 a year; for this the employee paid 4d a week, the employer 3d and the state 2d. But by the middle of the inter-war period the economic blizzard had overwhelmed the system and it limped into World War II relying on ad hoc doles and handouts. The Beveridge Report of 1942 identified “Five Giants”, Want, Disease, Ignorance, Squalor and Idleness, as targets for the National Insurance Fund, which was formed in 1948 alongside the Health Service. By 1961 NICs had become earnings-related and by 1985 the ceiling on employers’ contributions had been removed.

Today, State Pensions absorb almost 75% of the NI Fund, with some 19% going into the NHS. Class 1 and 1A contributions from employers and employees fund some 96% of the fund. Most businesses would certainly answer Peter’s initial question by calling NIC’s a tax by another name, but his talk was a masterly tour of how we got where we are.

David Williams

Taxing the Ultimate Luxury



Matthew Peppitt Photo: James Dixon

The taxation of the goldsmiths’ and silversmiths’ trade 1719 – 1890

On 28 February, 2017, Matthew Peppitt gave an absorbing talk on plate taxes in the eighteenth and nineteenth centuries to the Tax History Group. Whilst the main focus of his talk was plate duty, he also covered tax on household plate and excise licences to deal in plate. In this context, plate refers to silver (and later gold) domestic items. Matthew’s talk put the tax into its historical context, as well as covering the role that assay marks played in the history of the tax.

The background to the introduction of plate duty was the huge increase in public debt between 1688 and 1815, during which period it rose from £2 million to a staggering £854 million. This increase was due to the fact that for around half of this period Britain was either at war or preparing for war.

Plate duty, which was first introduced in 1719 by the Wrought Plate Act 1719, was a tax on consumption and wealth, and was

initially levied at 6d per troy ounce on new silver plate manufactured or imported into Britain. The duty was often evaded through bypassing the assay process, or cutting hallmarks from silver items already assayed, and inserting these into new items (for a time, the latter carried the death penalty, later commuted to transportation for 14 years) For items of plate on which the duty had been paid, which were subsequently exported, duty paid could be reclaimed and this led to the risk of duty drawback fraud through the covert re-importation of plate on which the duty had already been refunded.

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Plate duty was repealed in 1758, by which time a tax on household plate had been introduced. This was levied on individuals owing more than 100 troy ounces of plate, and required

those liable to make an annual return of the weight of plate owned. This tax was ineffective, enforcement was difficult, and the tax was repealed in 1777. 1758 also saw the introduction of excise licences to deal in plate, which was a levy initially of £2 per annum on business premises, and which remained in force until well into the twentieth century.

Plate tax was reintroduced in 1784 by William Pitt (and here Matthew referenced the first tax history talk given by John Jeffrey-Cook on William Pitt), levied at 8s per troy ounce on gold items, and 6d per ounce on silver items. It was this second incarnation of the tax that introduced the additional assay mark of the sovereign’s head, which indicated that the tax had been paid, with variations on (or duplicates of) the imprint indicating that duty had been paid at a higher rate in years when the rate increased. These marks also enabled the duty drawback to be applied correctly. For a brief period, a mark of Britannia was added to indicate a return of duty paid. The tax continued, albeit with declining yields, until it was repealed in 1890.

The talk was fascinating, and gave us not only an overview of some lesser known taxes, but also an insight into eighteenth century history.

Caroline Turnbull-Hall

Affiliates' News



ACF Stair Guard at Vintners' Hall
Photo: Michael O'Sullivan

Our affiliated ACF unit, City of London & North East Sector, now has more than 700 cadets and 90 adult volunteers and occupies new buildings. The year's highlight is the Annual Camp, which is attended by the Master. The unit also provided Stair Guards for our formal events. The unit is sponsored by Army Regiments and amongst the linking activities during the year were visits by cadets to the Household Cavalry Open Day and to Buckingham Palace to see the The Scots Guards receive their new colours from Her Majesty The Queen.

The Westminster St John Ambulance Cadet Unit continues to thrive. Its activities include giving public life saving demonstrations and duty at the London Marathon. The Master attended the unit's annual prize giving.

On 12th July, Her Royal Highness The Princess Royal attended a special parade at RAF Brize Norton to mark the centenary of our affiliated RAF Unit, 101 Squadron. Past Master

HMS Bangor was privileged to host HRH Prince Michael of Kent in July as part of his visit to Royal Naval vessels and facilities in the Gulf, including the new base, HMS Jufair. Prince Michael was welcomed onboard and hosted by the Wardroom for over an hour. The ship's logistics team demonstrated their culinary abilities to the Royal visitor and his twenty strong entourage and played a significant part in making the visit a great success.

Goulding represented the Master. The Squadron continued to be fully engaged on operational duties.

HMS Bangor, our affiliated Royal Navy vessel continued its deployment in the Gulf with Crew 7 commanded by Lt Cdr Charlie Luxford and, from July 2017, Crew 6 under Lt Cdr Will Blackett. Based in Bahrain, Bangor works with other Royal Navy vessels and naval units from, for example, the United States and Saudi Arabia to keep these important waters open for merchant navy traffic. Bangor had planned maintenance over Christmas 2016 and New Year 2017 which enabled Crew 7 to make the most of the Festive Season, although away from home. Fully operational, Bangor continued her role including providing training at sea to personnel from the Royal Saudi Naval Force and seconding two young officers to RFA Cardigan Bay, the command and support ship for the UK Mine Countermeasures Force in the Gulf. Maintaining full operational readiness also requires continual commitment

to training, but Bangor's crew found time for other activities. A particularly impressive performance was that of Lt Jordan Moore and Cpl Mikey Whittle who took 4th and 5th places, out of a field of 250, in a 5km run in Bahrain to celebrate American Independence day.

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abilities to the Royal visitor and his twenty strong entourage and played a significant part in making the visit a great success. (Any of our members who have had the pleasure of visiting Bangor will appreciate the difficulties of catering for this number of guests).



HRH Prince Michael of Kent is welcomed on board HMS Bangor by the Captain, Lt. Cdr. Will Blackett

Our new "Affiliate"

The Company has a new "Affiliate", Ozzie the Barn Owl (pictured right). In view of our connections with owls, the Charities Committee has made a donation to the Barn Owl Trust enabling us to "adopt" Ozzie one of the Barn Owls in their care. The Trust, based in Ashburton, Devon, works to conserve the remaining barn owl population which, in common with many species of birds, has suffered long term decline. Many of us driving through the countryside at dusk will have seen the ghostly figure of a barn owl flying low across the

fields, startled from the hedgerow by our headlights. As well as assisting in monitoring the national population of barn owls, the Trust provides education, information and research and does practical conservation work. It runs a wildlife reserve, responds to live owl emergencies and provides a sanctuary and rehabilitation facility for injured owls. Ozzie is one of the resident owls at the sanctuary.

Further formation about the Trust and its work is available on its website www.barnowltrust.org.uk



Social Events 2016-17

Tax Advisers enjoyed a varied programme of social events, formal and informal, during the Year.

The year began with the Thanksgiving Service at St. Bartholomew the Great, conducted for the last time before his retirement by our Chaplain, the Rector, Rev. Dr. Martin Dudley. This was followed by the Installation Dinner at Ironmongers' Hall at which the Principal Guest was Gary Millner from Bridge the Gap. During dinner Tax Advisers and guests enjoyed a musical interlude by students of the Guildhall School of Music & Drama.

Tax Advisers returned once more to St Bartholomew's for The Christmas Carol Service. This was the very last service in this church at which Rev. Martin Dudley officiated. The church was packed, as always. At the subsequent supper in Haberdashers' Hall, the Master paid tribute to our Honorary Chaplain and presented a book token.

The formal events continued with the Budget Banquet at Stationers' Hall. The Guest Speaker was Phil de Glanville, the ex-England Rugby Union Captain who delighted us by comparing the England Rugby Team with the Company. In an unusual ceremony, the Master of the Worshipful Company of Tobacco Pipe Makers and Tobacco Blenders demonstrated the art of taking snuff. This, judging by the sneezes, was a new experience for many.

Our annual Civic and Charities Lunch is the Company's opportunity to strengthen its links with the City and recognise the charitable work of our Company. We were very fortunate to be granted the use of Girdlers' Hall with its beautiful garden and to view its magnificent historic carpet dating back to the early 1600's. We were treated to a lovely summer lunch and entertained by the young members of the Galanthus String Quartet (by kind permission of the Principal of the Guildhall School of Music).

The Master spoke of our charitable aims and those who benefit from them. He presented donations to various guests including to the Lord Mayor's Appeal, which this year concentrated on music-based charities: to the Hackney Carriage Drivers Disneyland Appeal, where we sponsor one of 100 taxis taking very sick children for a fun weekend break; to the Army Cadet Force Summer Camp, to assist young people meet the costs of a two week adventure camp and to TaxAid, Tax Help for Older People and Bridge the Gap. Our principal guest was Alderman and Sheriff William Russell, representing the Lord Mayor, who spoke on the theme "business as usual" after BREXIT. His message to the Government was to come and ask us for help.

The year's programme of visits began with a trip to the London Transport Museum Store in Acton which houses many of the Museum's larger exhibits. Tax Advisers were able



First Class Tax Advisers at London Transport Museum
Photo: James Dixon



The Town Crier welcomes Tax Advisers to Southend-on-Sea.
Photo: Ian Somerville

to experience travel in London in prior years, including 1st Class commuting.

In November our Chaplain lead a fascinating tour of St. Bartholomew the Great. The Church has had a chequered history since its foundation by Rahere in 1123 and has an association with healing the sick from that time. Much of the building was demolished following the Dissolution of the Monasteries, although sufficient remained to act as a parish church. Having survived the Great Fire, the church became neglected. Parts were used for commercial purposes, including as a printing works at which Benjamin Franklin worked, and squatters occupied it in the 18th century. Major renovations were carried out by the Victorians and, having escaped wartime damage, this is the church as we see it today.

February saw 16 Tax Advisers and guests take a guided tour of The Guildhall Art Gallery that left them keen to return to explore more of its many treasures.

Two events focused on the River Thames. In April, Tax Advisers visited Tower Bridge. A tour of the Tower Bridge Exhibition explored how and why the Bridge came into existence.

This was followed by a walk across the high-level Walkways on a glass floor 42 metres above the River Thames from which there was a stunning panoramic view of the City, before seeing the original bridge lifting machinery in the Victorian Engine Rooms and a short video of the bascules being raised. Our Blue Badge Guide led City Walk along the Embankment in June showed us all the relevant structures related to the history of the City of London from pre-Roman to present times. Many of the old wharves are still there in different guises and the road names reflect what part of the river belonged to which trade, it was fascinating to learn of the ancient Guilds which relied on the river to ply their trades. Our guide pointed out the old "red light district" across the river which was next to the old London Bridge near to what is now Southwark Cathedral. Across the water we were also able to see the replica of Sir Francis Drake's ship, the Golden Hind, the first ship to circumnavigate the world.

We learned that Dick Whittington was not a poor boy from out of town but a rich merchant who had a ship called the Catte! Among the many good things he did for London as Mayor was to build the first public toilet which was segregated by gender. We saw where it used to empty straight into the Thames, from where a great deal of present-day London's waste is taken away. Towards the end of our Walk, we saw Tower Bridge being opened to let a sailing ship through. After this, we learnt of the Royalty who had

had their heads chopped off in the Tower and visited the site at Tower Hill where the commoners met their fate. Our Guide demonstrated on one of our party, Assistant Clerk James Dixon, just what "hanging, drawn and quartering" meant; beheading was regarded as less brutal! Luckily James escaped either fate and joined the party for supper.

Heeding the advice of Master Kevin Thomas that he had ordered sunny weather, on a July weekend, equipped with plenty of sun-cream, Tax Advisers and guests gathered at Leigh-on-Sea Station to board an historic Routemaster bus to begin Master's Weekend with a tour of Southend on Sea. This took in the whole stretch of coast between Leigh and Shoeburyness with fine views across the Thames Estuary.

Returning to Southend Pier, the world's longest pleasure Pier at 1 1/4 miles, the party was greeted by the Town Crier, resplendent in Royal blue uniform, before setting off to walk, or take the train, to the end of the pier. After visiting the Pier Museum, with its fascinating exhibits from the Pier's history, Tax Advisers were welcomed to a Civic Reception by the Mayor of Southend, Councillor Fay Evans, at Porters, her official residence. After an excellent lunch, including Tax Advisers' ice cream, the party was given a tour of this Grade 1, Tudor building by the Mayor's Macebearer. The bus then returned the Group to Leigh-on-Sea for a walking tour of the ancient fishing village lead by local Councillor Georgina Phillips. The sudden onset of a heavy squall of rain did not dampen spirits as the party sheltered in a local



Tax Advisers at the Guildhall Art Gallery
Photo: James Dixon

hostelry whilst being amused by their guide with tales of the attempts by local fishermen/smugglers to outwit the Excise!

Tax Advisers met again that evening at the Pipe of Port, a long established wine bar /restaurant in Southend to celebrate the weekend with a delicious dinner washed down by excellent wines, generously provided by the Master.

Sunday morning saw the hardier Tax Advisers set out from the Roslin Beach Hotel for the 3½ mile walk to Leigh-on-Sea to be joined by those making their way by more leisurely means of transport for lunch at the Boatyard, a modern restaurant situated on the waterfront. An excellent and leisurely lunch concluded a most enjoyable Master's Weekend.

The Company's events programme concluded in early September with a guided architectural tour of the Barbican Estate. This area can be traced back to Roman days, but the area was devastated in the Blitz and rebuilt in the Brutalist architectural style. Although this still arouses controversy, the area as a whole is Grade II listed.

Tax Advisers also participated in other events. In November 2016 the Master, Upper Warden and three Members were caught on BBC TV walking with the Modern Companies' entry in the Lord Mayor's Show and Court Assistant Jesty walked with the St John Ambulance entry. In February 2017 the Master led our team in the Pancake Races in Guildhall Yard. Thanks to the Clerk's last-minute involvement as an Honorary Liveryman, the Company participated in four separate categories, the other competitors being Honorary Treasurer Victoria Lloyd and Freeman and Master Security Professional, Ian Mayes QC. Our team did well, the Master and Honorary Treasurer in particular notching up second place in their respective categories. Tax Advisers also participated in the Inter-Livery Bridge and Pigeon Shooting Competitions.

Further afield, The Master, Clerk and 3 Members attended the Annual Livery Dinner of the Guild of Scriveners of York in October 2016. Past Master Peter Gravestock and Court Assistant Ian Somerville, supported by Ian's wife, Mary, and local tax man John Beeley took part in the February 2017 Scriveners' Charity Quiz night as team "Over Taxed." After a close fought competition, Over Taxed finished in joint second place to a team led by Court Assistant Jean Jesty.

The London Liveries Brigantes Christmas Gathering 2016 took place in Chester and was fully subscribed. Tax Advisers were well represented at the reception in Chester Cathedral's stunning Chapter House, dinner in the equally stunning Cathedral Refectory and a Christmas Concert in the magnificent Cathedral, led by its acclaimed choristers. Tax Advisers were also much in evidence at the

London Liveries Brigantes Breakfast 2017 in the magnificent St George's Hall, Liverpool, widely regarded as one of the world's finest neo-classical buildings. Lunch was taken in the vastly decorative Great Hall with its vaulted ceiling, Minton tiled floor and massive Henry Willis Pipe Organ dating from 1855, the third largest in the UK. In the presence of our Lord Mayor, The Rt Hon Alderman Dr Andrew Parmley FRCO., Sheriff and Alderman William Russell, the Lord Lieutenant of Merseyside, the High Sheriff of Merseyside, the Suffragan Bishop of Liverpool, Chaplain for the Day, the President of the Liverpool Athenaeum and the City Marshal of the City of London over 400 Liverymen and guests enjoyed a superb meal and were entertained with music from the Organ, a Jazz Band and a George Formby tribute act.



Old and new architecture at the Barbican
Photo: James Dixon

Congratulations

We congratulate the Renter (now Middle) Warden, Paul Morton, on his recent appointment as Tax Director of the Office of Tax Simplification in succession to Liveryman John Whiting CBE.



Photo: James Dixon

Paul joined the Company having been Master of the Worshipful Company of Cooks in 1999-2000 and following his retirement after a 30 year career in NHS management. He joined just as we were about to become a Company with Livery and helped the Company navigate through its change in status. Throughout his time as Clerk he has witnessed a continued increase in membership of the Company, served as Clerk to 14 different Masters, helped the Company gain our Royal Charter and acted as a fount of all 'City' knowledge.

Over the years Paul has become an expert in City etiquette and tradition and a constant source of opinion, fact and information. As Clerk of the Company he oversaw so many vital processes that keep our Company ticking and ensured the smooth running of formal Dinners, Court meetings and much more besides. Paul worked closely with many Masters, accompanying and guiding them through their year, keeping them fully informed of upcoming receptions, dinners, lectures, and other events.

In view of his outstanding contribution to our Company, the Court was very pleased to admit him as an Honorary Liveryman in 2015. This proved to be a sensible move as at a recent Livery Pancake Race, short of a Liveryman to run for our team, we were able to call on an unsuspecting Paul to take up the challenge – he finished a commendable 5th in his heat.

Paul was always to be seen at Company Events and many other occasions around the City supporting and promoting the Tax Advisers Company. He would make a point to attend not just our formal events but also less formal social events, particularly if good food and fine wines were involved.

In September 2017, the Company bade farewell to Paul Herbage MBE CStJ who had been our Clerk since February 2004.

Outside of the Tax Advisers Company Paul leads a very hectic life. He became Honorary Secretary to the City Livery Club and this October was installed as their President for the coming year. A number of Company members were pleased to attend his Installation Dinner at the magnificent Merchant Taylors' Hall. Paul has served on the Fellowship of Clerks Executive, the Livery Schools Link Board, as Master of the Aldersgate Ward Club, a member of the Millennium Masters Association and on the Council of the Royal Society of St George – to name but a few! ... and also a volunteer for St John Ambulance for over 50 years, his first assignment being at Sir Winston Churchill's funeral.

We wish Paul every success for his year as President of the City Livery Club and for the future.

Kevin Thomas, Deputy Master

We welcome our new Clerk, Stephen Henderson who is already well known to Company members as he has served as our Beadle for the last 5 years. Stephen's former professional career was spent in music, education and administration.

As a professional musician (percussionist) he has been mainly active as "a backroom boy" in the recording studio, providing the music for films, TV and commercials. He has also performed in the concert hall with all the major London orchestras, played in many West End shows and leads his own Dixieland jazz band. In tandem with his performing career Stephen held the following administrative and teaching posts: Percussion Organiser for ILEA, Head of Percussion at The Centre for Young Musicians, Head of Percussion at Bedford School and Director of Music for English Heritage. He is a Governor of The Royal Society of Musicians and a Liveryman of The Musicians' Company. He also works as a Toastmaster and Celebrant. In his spare time Stephen enjoys his

4 grandchildren, visits to his bolt hole in Southern Spain, beating with a West Oxfordshire shoot and his membership of The Savage Club. He lives in West London with his partner, classical singer and Classic FM broadcaster, Catherine Bott.

We also welcome Andrew Bignold, Stephen's successor as Beadle. He has already made an impact in the press carrying our banner in the 2017 Lord Mayor's Show. Andrew was Beadle to the Worshipful Company of Security Professionals from 2003 – 2017, and is currently Beadle to the Worshipful Company of Chartered Secretaries and Administrators, as well as assistant Clerk to the Worshipful Company of Gunmakers. He is Treasurer to the City of London Beadles' Guild. Members may recall that one of the historic duties of the Company Beadle is to enforce disciplinary measures decided by the Court: Andrew's earlier career was as a Police Officer with the Metropolitan Police including postings in such diverse units as Royal Protection and the Commissioner's Private Office. He is also a very experienced Toastmaster officiating in the City and as far afield as Dubai and Nairobi. Andrew is a Scout Leader and a Churchwarden and a Member of the Most Venerable Order of the Hospital of Saint John of Jerusalem. An avid reader, he is also a keen long distance walker, runner, swimmer and horse rider. He also enjoys good food and wine and good company, which makes him a perfect fit for the City.



Stephen takes the Clerk's Oath
Photo: Michael O'Sullivan

Events 2016/17

Company events

2016

21st September	Thanksgiving Service at St Bartholomew the Great
21st September	Installation Dinner at Ironmongers' Hall
18th October	Visit to London Transport Museum Store at Acton
25th October	History of Tax Group talk "NATIONAL INSURANCE; TAX OR SOCIAL INSURANCE?" by Peter Allen
22nd November	Tour of St Bartholomew The Great lead by the Rector, The Company Chaplain, followed by Supper
20th December	Carol Service at St Bartholomew the Great followed by Supper at Haberdashers' Hall

2017

10th February	Guided tour of Guildhall Art Gallery
28th February	History of Tax Group talk "TAXING THE ULTIMATE LUXURY Plate Duty - The taxation of the goldsmiths and silversmiths trade 1719 - 1890" by Matthew Peppitt
7th March	Budget Banquet at Stationers' Hall
11th April	Tour of Tower Bridge followed by Supper

13th June	City Walk - Guided walk along the Thames Towpath followed by Supper
19th June	Civic & Charity Luncheon at Girdlers' Hall
22nd and 23rd July	Master's Day at Southend-on-Sea
5th September	Guided Architectural Tour of the Barbican followed by Supper

Other events in which members of the Company participated

2016

6th October	Guild of Scriveners of the City of York Annual Livery Dinner
12th November	Lord Mayor's Show
10th December	London Liveries Brigantes Christmas Gathering, Chester

2017

6th February	Guild of Scriveners of the City of York Quiz Night
28th February	Pancake Races, Guildhall Yard
6th March	Inter-Livery Bridge Competition, Drapers' Hall
17th May	Inter-Livery Clay Pigeon Shooting Competition
26th July	London Liveries Brigantes Breakfast, St Georges Hall, Liverpool

Details of our current events are regularly mailed to members and can be found on the Company's website.

ADMISSIONS & ADVANCEMENTS

We welcome the following as Freemen:

December 2016

Anita Dawn MILLAR-NEALE
Caroline Sarah (Carrie) DE SILVA
David Michael SCOTT
Peter Anthony FERRIGNO

September 2017

Alastair George GODFREY
Luigi BELLUZZO

We offer our congratulations to the following Freemen who were advanced to Liveryman status at the following Court meetings:

December 2016

Richard Christopher WERNICK
Stewart NORMAN

March 2017

Manda PILLAY-MALONEY

September 2017

Richard Alexander HELLIWELL
Jasdev Singh REHNCY

At the following Court meetings, the Court was pleased to elect the following Liverymen to become Court Assistants:

June 2017

John Richard GELDARD

September 2017

Matthew John Edward PEPPITT

From 1st July, Assistant Geldard assumed responsibility as Honorary Treasurer.

In Memoriam

The Company is saddened to report the death of Irene JENNINGS, wife of Founder Master, Roy JENNINGS. Irene was known to many members and will be greatly missed.

Published by The Worshipful Company of Tax Advisers

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Design: www.inspiration-by-design.co.uk

Printed and finished by the students at

TreloarPrint, Treloar College, Alton, Hampshire GU34 4GL

Tel: 01420 547424 Email: print@treloar.org.uk