

Registered number  
08672692

Taxpayers Against Poverty Limited

Report and Accounts

30 September 2017

**Taxpayers Against Poverty Limited**  
**Registered number: 08672692**  
**Directors' Report**

The directors present their report and accounts for the year ended 30 September 2017.

**Principal activities**

The company's principal activity during the year was that of facilitating the promotion of a taxpayers' alliance to promote social and economic justice.

**Directors**

The following persons served as directors during the year:

Mr Paul Roderick Reverend Nicolson  
Mr Frederick Harrison  
Mr Timothy John Nichols

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 22 May 2018 and signed on its behalf.

Mr Paul Roderick Reverend Nicolson  
Director

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Mr Frederick Harrison  
Director

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Mr Timothy John Nichols  
Director

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**Taxpayers Against Poverty Limited  
Accountants' Report**

**Accountants' report to the directors of  
Taxpayers Against Poverty Limited**

You consider that the company is exempt from an audit for the year ended 30 September 2017. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Ozgul Accounts Ltd  
Accountants

649 High Road  
London  
N17 8AA

22 May 2018

# **Taxpayers Against Poverty Limited Accounts 30 September 2017**



**A VOICE FOR THE COMPASSIONATE MAJORITY**

**No citizen without an affordable home and an  
adequate income in work or unemployment.**

# FOUNDER'S REPORT, 2015-2017 - CRUCIAL YEARS

## LOBBYING PARLIAMENT

**Because campaigning for change in policy about poverty requires persistence through the years this report covers not only the accounts for 2016/17 but also provides a taste of the ongoing focus of TAP on the circumstances imposed on low income individuals and families which ought to be changed by national and local government.**

**On 19th May 2015**, immediately after the 2015 election, TAP wrote to David Cameron proposing "a poverty agenda to be urgently addressed by your government". It was forwarded by a Downing Street official to the "relevant department". TAP then received a reply from an official at the DWP, extolling the assumed virtues of Universal Credit. That caused TAP to write again to Mr. Cameron, telling him that "the words 'health', 'debt', 'nutrition', 'rent', 'maternal' and 'sanctions' did not appear even once in the DWP's letter of 17th June 2015.

**On 8th July 2015**, George Osborne announced the government's National Living Wage, which gave a welcome increase to the National Minimum Wage, but had absolutely no connection with the actual cost of necessities - unlike the Real Living Wage, launched in London in 2005 and based on research into the weekly prices of necessities commissioned by the Rev Paul Nicolson from the Family Budget Unit when he was chair of The Zacchaeus 2000 Trust. The annual level of the real living was is now set by the Living Wage Foundation and researched by the Centre for Research in Social Policy.

**2016:** Throughout the passage of the Welfare Reform Act 2016, TAP lobbied MPs and Peers about the cumulative impact on the health of lower-income citizens of the policies of several government departments. Relevant amendments were tabled and debated in both Houses. Great emphasis was laid on the inability of women to buy a healthy diet before they conceive and while they are pregnant while incomes are being shredded, rents are rising and housing benefit is being cut. Poor maternal nutrition leads to low birth weight and a substantially increased risk of lifetime mental and physical ill health.

On 25<sup>th</sup> January 2016, Lord Ramsbotham spoke to the amendment below and referred to nine other amendments relevant to the health of the UK's poorest citizens. He moved to a vote the amendment he spoke to. The Conservative government Peers voted against and the Labour Peers abstained. The vote was lost: Contents 110, Not-Contents 184. It would have been won if Labour had not abstained.

Clause 4: Workless households and educational attainment: reporting obligations; A1ZA

Maternal nutrition and poverty: reporting obligation

1. The Secretary of State must publish and lay before Parliament a report containing data on (a) maternal nutrition in workless households in England; (b) maternal nutrition in long-term workless households in England.
2. The report must set out how the Secretary of State has interpreted the following terms for the purposes of the report (a) maternal nutrition; (b) household; (c) worklessness; (d) long-term worklessness.
3. The data contained in the report, and the provision about how the terms used in it are to be interpreted, must, as far as is practicable, be derived from any relevant official statistics.
4. The first report must be published before the end of the financial year ending

31st March 2017.

5. Later reports must be published before the end of each subsequent financial year.

6. In this section, "official statistics" has the meaning given by section 6(1) of the Statistics and Registration Service Act 2007.

On 23rd June 2016, 51% of the participating UK electorate voted to leave the EU out of a turnout of 72.2.

On 11th July 2016, Theresa May became Prime Minister. TAP wrote to her on 12th July, asking her to commission a report into "the cumulative impact of housing-benefit cuts, benefit caps and council tax on the health of benefit claimants, in work and unemployment, since 2008, taking into account the impact of debt on mental health and the need for women to receive a healthy diet before they conceive and while they are pregnant if they are to give birth to healthy babies".

On 5th July 2016, as TAP reminded her, she was reported as saying, "An ordinary working-class life is much harder than people realise". She named a series of "burning injustices" that must be tackled, including extreme variations in life expectancy and educational chances, and the gender pay gap. She highlighted job insecurity and financial insecurity. "Frankly, not everybody in Westminster understands what it's like to live like this," she revealed. "What the government does isn't a game; it has real consequences for people's lives." Notwithstanding, she totally failed to engage with the issues raised by TAP.

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TAP then wrote to The Rt Hon David Lidington MP, Lord President of the Council, to say the following: "TAP wrote to the Prime Minister on 12~ July 2016 to draw her attention to the cumulative impact of the policies of several key government departments on the health of our poorest fellow citizens, giving our reasons over eight pages. We also wrote about a benefit claimant whom TAP had helped: Haringey Council was enforcing rent and council-tax arrears both during and after a three-month benefit sanction. Debts had accumulated while he had no money due to the sanction. The bailiffs called at 7.30 am one morning demanding £400 be paid the next day for a TV-licence fine he could not pay. He was talking about throwing himself off the balcony of a five-story block of council flats. Three powerful government departments - the Department for Work & Pensions, the Department for Communities & Local Government and the Ministry of Justice - had descended on one vulnerable individual with a history of depression. One stopped his income and two continued enforcing and allowing debts to pile up, so he met hunger and despair. There are many like him. We hope you will agree that this is not a matter to be dealt with by your Direct Communications Unit forwarding my letter to one department and without alerting the Treasury."

Since we wrote to both Prime Ministers, Professor Danny Dorling, commenting on an Office for National Statistics (ONS) report, wrote on 23rd June. "Across the UK, self-reported health has been progressively declining year on year since 2010, with the fastest falls to the worse recorded levels having been confirmed by official data released in March 2016, but not yet reported until now. The way in which people view their health is crucial to well-being." The drop in self-reported health that ONS reported in March 2016 was so rapid that it fell outside the confidence limits established the year before for possible error in the rates being estimates. The new statistic showed that national self-reported health became worse yet again. No media source reported this rise in UK citizens saying their health had worsened at any point from 2012 through to 2016. Similarly, there was no press release issued by ONS about the news of the huge rise in deaths when the latest mortality data was released on 23rd June 2016. Every previous release of these annual statistics had been accompanied by a press release. A year after the greatest rise in ill health was reported, and then came the greatest rise in mortality."

## **COUNCIL-TAX CAMPAIGN**

The TAP campaign against the taxation by local authorities of benefit incomes that have been shredded by national government has had three successes, and there is a fourth for which the business is not yet finished.

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1. TAP initiated a case against Haringey Council's council-tax consultation in 2014. *Mosley v Haringey* was heard in the Supreme Court in June 2016 and won on the 14~ October. It decided the consultation procedures for all governmental departments and local authorities in England and Wales.

2. The Rev Paul Nicolson put himself on the receiving end of the council-tax enforcement procedures by refusing to pay and was taken to court by Haringey Council. It is a civil debt and not a crime. He asked how the court costs were calculated and both the magistrates and Haringey Council refused to tell him, so, with the help of Helen Mountfield QC acting pro bono, he challenged that decision in the High Court. He won in *Nicolson V Haringey*. The council was ordered to produce the costs. Now all magistrates' courts and local authorities in England and Wales are required to do the same.

3. Still concerned that low-income late and non-payers on benefit could not afford the costs of £125, he asked the external auditor to audit them. They were eventually reduced to £102 for a summons, plus £13 for the liability order. 20,000 residents had been overcharged every year since 2010, among them 11,000 benefit claimants every year since 2013.

4. The auditor failed to make a report in the public interest. The Rev Nicolson lost his challenge of that failure in the High Court. There are ethical issues at stake that he has taken to the Institute of Chartered Accountants in England and Wales.

At the time of writing the Haringey Labour Party manifesto promises to return to the 100 council tax that existed before April 2013.

## **AFFORDABLE HOUSING AND HEALTH-EQUALITY CAMPAIGNS**

In August 2015, we received a grant of £25,000 from Trust For London to build our website and set up a series of blogs on Affordable Housing and Health Equality, and to organise with the All- Party Parliamentary Group on Poverty a seminar on each subject. That will be a subject for the next annual report, but, meanwhile, TAP now has one of the most accessible and informative online libraries on these vital subjects.

- AFFORDABLE HOUSING**
- HEALTH EQUALITY**
- LAND-VALUE CAPTURE - DEATH DEBT & DEADWEIGHT**

On Friday the 1st October 2016 TAP launched its social media Affordable Housing Campaign of 10 blogs in 10 weeks to dispel the housing myths and explore alternative policy solutions to resolve the UK's housing crisis. TAP is committed to raising awareness of the link between low income, debt and ill-health. The authors were;

Professor Danny Dorling of the School of Geography and Environment,  
Fred Harrison Director the Land Research Trust and

Stephen Hill Director of C20 Futureplanners  
Alison Gelder, formerly CEO of Housing Justice.

**On the 10th February 2017 TAP** launched its social media campaign of nine blogs on Health Equality. The Authors were:

Dr Angela Donkin of the Institute of Health Equity,  
Professor Kate Pickett and Professor Richard Wilkinson of the Equality Trust  
Madeleine Power, University of York and  
Dr Carl Walker, of the University of Brighton and of the Psychologists Against Austerity (PAA)

**Following each series of Blogs TAP teamed up with the All Party Parliamentary Group on Poverty to run two seminars.**

**TAP APPG on Poverty Affordable housing seminar.** Wednesday 16th November 2016, 18.00-20.00, Boothroyd Room, Houses of Parliament, Portcullis House, Westminster. SW1A 2TT

Chair: Kate Green MP

Speakers.

Dawn Foster. Writer and journalist

Fred Harrison. Writer and Director, The Land Research Trust

Stephen Hill. Director, C20 Future planners

Dr Duncan Pickard PhD, Land owner, farmer and author

**TAP/APPG on Poverty Health Equality Seminal' THURSDAY 20TH JULY**  
**PORTCULLIS HOUSE, WESTMINSTER SW1A 2JR.**

Chair: Baroness Molly Meacher, Crossbencher

Speakers.

David Finch - Resolution Foundation,

Dr Angela Donkin - Institute of Health Equity

Professor Richard Wilkinson - Equality Trust

Professor Kate Pickett -, Equality Trust

Madeleine Power - University of York

Carl Walker - University of Brighton

Rev Paul Nicolson - Taxpayers Against Poverty

**Campaigning in 2017/18 and beyond.**

TAP focuses on council tax, affordable housing and land, adequate incomes, health and supporting the activities of the groups campaigning for the disabled. The unfinished council tax campaign is reported above.

**Housing.** TAP is run from Tottenham, which is part of the London Borough of Haringey, and is glad to be part of the local campaign against the demolition of a council estate in one of the most deprived wards in the UK - Northumberland Park. The Church the Rev Paul Nicolson attends is the parish of that Ward. The campaign has national implications because of the political threat to public land essential to providing truly affordable housing.

At the time of writing the Haringey Labour party manifesto promises to use public land for council housing and not to proceed with demolition of the council estate with an international property developer. It will be up to the compassionate majority in Haringey to hold the new council to its promises.

Health. Both nationally and locally TAP has persistently lobbied for a health impact

assessment of all policies. The Institute of Health strongly recommends such a policy. At every possible opportunity we now distribute the link to the nine health blogs both nationally and locally.

Council Tax has been imposed by most local authorities in England and Wales since April 2013 on benefit incomes which have been shredded by National Government. Haringey was about to demolish the homes of 1100 individuals or families in its most deprived ward. There was no health impact assessment in either case. At the time of writing the Haringey Labour Party manifesto promises " **... the health and wellbeing of our residents must run through everything we do.**"

**TAP has 20,800 followers on Facebook and 21,200 likes. We also have 535 members. All UK wide. We hope these issues will be pursued by supporters with local local government and MPs.**

**Taxpayers Against Poverty Limited**  
**Profit and Loss Account**  
**for the year ended 30 September 2017**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	24,439	21,897
Administrative expenses	(25,819)	(22,419)
<b>Operating loss</b>	<u>(1,380)</u>	<u>(522)</u>
<b>Loss before taxation</b>	<u>(1,380)</u>	<u>(522)</u>
Tax on loss	-	-
<b>Loss for the financial year</b>	<u>(1,380)</u>	<u>(522)</u>

**Taxpayers Against Poverty Limited****Registered number:** 08672692**Balance Sheet****as at 30 September 2017**

	<b>Notes</b>	<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Cash at bank and in hand	2,200	3,580	
<b>Creditors: amounts falling due within one year</b>	2 (621)	(621)	
<b>Net current assets</b>		<u>1,579</u>	<u>2,959</u>
<b>Net assets</b>		<u>1,579</u>	<u>2,959</u>
<b>Capital and reserves</b>			
Profit and loss account		1,579	2,959
<b>Shareholders' funds</b>		<u>1,579</u>	<u>2,959</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Paul Roderick Reverend Nicolson

Director

Approved by the board on 22 May 2018

**Taxpayers Against Poverty Limited**  
**Notes to the Accounts**  
**for the year ended 30 September 2017**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Taxpayers Against Poverty Limited**  
**Notes to the Accounts**  
**for the year ended 30 September 2017**

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>

**Taxpayers Against Poverty Limited**  
**Notes to the Accounts**  
**for the year ended 30 September 2017**

Trade creditors	<u>621</u>	<u>621</u>
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**3 Other information**

Taxpayers Against Poverty Limited is a private company limited by shares and incorporated in England. Its registered office is:  
649 High Road  
London  
N17 8AA

**Taxpayers Against Poverty Limited**  
**Detailed profit and loss account**  
**for the year ended 30 September 2017**

*This schedule does not form part of the statutory accounts*

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	24,439	21,897
Administrative expenses	(25,819)	(22,419)
<b>Operating loss</b>	<u>(1,380)</u>	<u>(522)</u>
<b>Loss before tax</b>	<u>(1,380)</u>	<u>(522)</u>

**Taxpayers Against Poverty Limited**  
**Detailed profit and loss account**  
**for the year ended 30 September 2017**

*This schedule does not form part of the statutory accounts*

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Sales	<u>24,439</u>	<u>21,897</u>
<b>Administrative expenses</b>		
Employee costs:		
Travel and subsistence	<u>34</u>	<u>-</u>
	<u>34</u>	<u>-</u>
General administrative expenses:		
Postage	15	839
Stationery and printing	1,516	-
Subscriptions	75	4,755
Bank charges	60	48
Software	320	191
Sundry expenses	<u>60</u>	<u>551</u>
	<u>2,046</u>	<u>6,384</u>
Legal and professional costs:		
Accountancy fees	13	-
Advertising and PR	<u>23,726</u>	<u>16,035</u>
	<u>23,739</u>	<u>16,035</u>
	<u>25,819</u>	<u>22,419</u>