



## Taxation club is one we would prefer not to be members of

Since declining the Scouts, I have resisted club memberships, but I do accept occasional invitations, although I recently drew the line at the Freemasons. So why do people need to belong? Guilds may seem outdated, but the model they offer is still mimicked. Clubs have a noble history: offering refuge from persecution and independence from political dogma. The corollary of strength through numbers is to be hamstrung by different interests and the tendency towards corruption by compromise.

The greatest inspiration to group identity is a sense of injustice: the hunting lobby is a club galvanised by statute. Although I admire the theatre of hunting, I am keen neither to participate nor belong. But I can see why hunters are incensed. The concept of punishing one minority to appease another has an ancient ignoble history of statutory cowardice. I recently saw a dog chasing a squirrel and wondered whether a ban on violence by domestic pets might ensue. Not likely. Dog-owners are so well spread across the electorate that increasing the licence fee is perceived as an act of electoral suicide.

Over the centuries, membership of the taxation club has become universal. Indeed, I did not realise it was optional until an occasional chauffeur for childhood trips, 'George 42' advised me that, despite time 'inside', he had never really 'joined' the system. 'It just didn't seem right for me,' he explained. Sadly, his outlawed club is ever shrinking. My first 'proper' architectural job, in 1983, was in the then-small office of a now globally renowned architectural practice, yet we were all freelance. Despite tax and liability concerns, it offered a flexible and profitable working relationship for all, yet no one was 'employed'. Soon after, tax inspectors banned it as too successful and flexible a model.

Now an architect is almost exclusively

an employer or an employee. Contractual relationships are increasingly complex and expensive to administer, and we are all defined at the convenience of the tax collector. In this world of employment law, severing or beginning an employer/employee contractual relationship is ever more difficult, but solely for the employer. HR managers, contrary to legislative intent (but subsequent to legal stupidity), focus efforts on ensuring that contracts can be broken. Employment as a loose alliance of like-minded individuals is outlawed. I assume the next step in this European model is the creation of an illegal yet vibrant black economy.

I know of at least one architectural firm that found on interview that if you do not have a set of legal procedures in place, you are open to accusations of discrimination. The law works poorly in this situation. Once accused, you may be bombarded with offers to 'settle'. This means to pay off your accuser, who is aware that it is cheaper and easier for the employer to settle than to go to court. The offer to settle does little to dilute the accusation, but an agreement to do so inevitably brands the accused. Of course you discriminate. That's why you interview: to select a preferred candidate from those similarly qualified and available on the basis of your perception of talent and fit.

This legalised extortion is sponsored by legal aid, creating an employment-law racket with its own quangocracy. The unforeseen outcome of this warped legislation is that, as employment law becomes more complex, the tax office suffers, and then, God help us, a new legislative cycle starts over. In the meantime, the black economy will flourish and domesticated dogs will run amok, safely tearing apart squirrels. Oh, for the days of George 42, when life was simple and joining the taxation club was still only an option.

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Elspeth Beard Architects was photographed by Tim Soar at 2.54pm on 13 August 2004 in Godalming, Surrey



Elspeth Beard writes: 'I really like my working space, which I created last year from an old listed stable building. It reflects the type of work I do, which is converting interesting old buildings and making them useful for the modern world. I like converting old buildings, but in a contemporary way. The photo was taken during a typical busy day - we've got 30 projects on the go, at various stages (five on site), and there are actually four of us, rather than just Paul Hill and I, who are pictured here. Paul was working on the Worthing Dome - it's taken four-and-a-half years to secure a guarantee from the Heritage Lottery Fund and now we've got two months to produce all the working drawings and specifications. I was doing contract administration - I seem to spend more time managing and administering than designing these days. I was wearing my usual informal attire - black jeans and a white top; I often use my motorcycle rather than the car to go to jobs.'