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The Council for Museums, Archives and Libraries

Acceptance in Lieu

Report 2002/03



Contents

Foreword	3
Introduction	4
1	
Criteria for Pre-eminence	5
Boost to the Scheme	5
Works of Art at Risk	5
Douceur	6
Conditional Exemption	7
Valuations	9
Acknowledgements	9
2	
AIL Cases 2002/03	10
1 Antiquities from Castle Howard	10
2 Items from the Piper Estate	11
3 Penrhyn Castle Chattels	13
4 Sir Leslie Martin Archive	17
5 Bradley Manor Chattels	17
6 Arthur Hughes: <i>Portrait of Alice Waugh, Mrs Woolner</i>	18
7 The Purnell Bransby Purnell Presentation Table and Vase	18
8 Dudmaston Chattels	19
9 Paintings by John Piper and Ivon Hitchens	21
10 Titian: <i>Venus Anadyomene</i>	22
11 Two 17th Century Dutch Flower Paintings	22
12 John Maxwell: <i>Falling Vase</i>	23
13 William Hogarth: <i>Group Portrait</i>	24
14 Nostell Priory Bookcases	25
15 Robert Curzon Journals	26
16 The Pissarro Family Collection	27
17 A Pair of English Walnut and Seaweed Marquetry Chairs, c.1725	27
18 Ancient Egyptian Bronze Ram	28
19 Benin Sculpture of a Portuguese Musketeer	29
20 Ben Nicholson: <i>Cumberland Farm</i>	30
21 Edward Lear Watercolours	31
22 Sir Anthony van Dyck: <i>Portrait of Sir William Killigrew</i>	31
23 A 17th Century English Embroidered Bodice	32
24 Pierre Harache I: <i>The Capel Basket</i>	33
25 Sir Stanley Spencer: <i>View from Cookham Bridge</i>	34
26 Edmonia Lewis: <i>Bust of Henry Wadsworth Longfellow</i>	34
27 Liberale da Verona: <i>The Dead Christ Supported by Mourning Angels</i>	35
28 Cholmley-Strickland Archive	36
29 Claremont Album	37
30 Anthony Powell Typescripts	38
31 Francisque Millet: <i>Italianate Landscape</i>	39
32 Barbara Hepworth: <i>Pierced Hemisphere II</i>	40
33 Marcus Brumwell Archive	41
34 Three Portraits by Nancy Sharp	41
35 The Castlereagh Inkstand	42
36 Henry Lamb: <i>Portrait of Anthony Powell</i>	44
37 RP Bonington: <i>Le Château de la Duchesse de Berry</i>	44

Cover:

Giovanni Antonio Canale, called Canaletto (1697–1768). *View of the Thames near Westminster*, 74 x 104cm.

Painted c.1749, the artist's viewpoint is from a position on the north bank of the Thames, looking almost directly south to the new Westminster Bridge.

To the right, on the river are the York Gate and Stairs which still stand in Victoria Embankment Gardens. The tall octagonal tower belongs to the York Buildings Waterworks. Erected at the end of the 17th century, it survived well into the 19th century.

Appendices

		46
1	List of objects accepted, allocations and tax values for 2002/03	46
2	Panel Members	48
3	Expert Advisers 2002/03	48
4	Allocation of items reported in 2000/02	50
5	The Douceur	51

Foreword

3

Resource: The Council for Museums, Archives and Libraries engages in many important activities to improve the experience of visiting museums, galleries, libraries and record offices throughout the country. Few, however, have such an immediate impact as the Acceptance in Lieu (AIL) scheme. AIL brings into the public domain items which were once private property or which may already have been on loan to a public collection but remained under the threat of removal and sale abroad.

This report gives details of the offers that have been completed in the year to 31 March 2003 and amply demonstrates the breadth of the AIL scheme. From a delightful Egyptian bronze sculpture of a ram, made 24 centuries ago, to a portrait of the great anti-apartheid campaigner Trevor Huddleston, painted 30 years ago, some magnificent cultural treasures of the past and from our more recent history have been bought by the Nation for us all to enjoy.

It is particularly welcome that this year's AIL items display the cultural achievements not only of Europe but also Africa (including a striking Benin sculpture), Asia (Chinese ceramics included in items accepted for Dudmaston, a National Trust house in Shropshire) and America (the *Bust of Longfellow* by the pioneering sculptor Edmonia Lewis and the *Standing Mobile* by another, but very different, pioneering sculptor, Alexander Calder).

Two modern archives stand out for special mention: those of the architect Sir Leslie Martin and of the novelist Anthony Powell. This is the first time, I believe, that the AIL scheme has been used to acquire modern archives in the field of architecture and literature and I very much hope that it is not the last.

That we can record a year with so much success is due to the efforts of many people. First, however, to be congratulated is Jonathan Scott, the Chairman of the AIL Panel and his fellow Panel members. Their enthusiasm and energy are inspiring. The Panel could not operate without the advice it generously receives from experts both in the commercial world and from museums, libraries, record offices and universities. We all greatly appreciate the skilful day-to-day management of the scheme by Gerry McQuillan at Resource, whose expertise has won him enormous respect throughout the museum community.

Naturally, those who use the AIL system by offering items should also be remembered. The government generously allows up to £20m of tax each year to be written off by AIL, but unless offers come forward, that money will not go to the benefit of our sector. One of the aims of this report is to stimulate more awareness of AIL and to encourage its greater use. With this in mind, the announcement by the Chancellor of the Exchequer in his Budget statement that he is to hold a review of the tax incentives to encourage more acquisitions by the heritage sector is most welcome. Resource looks forward to contributing to that review.



Mark Wood, Chairman

Resource: The Council for Museums, Archives and Libraries

Introduction

During the year to April 2003, the Acceptance in Lieu (AIL) Panel completed 37 cases. The total value of the objects accepted amounted to £39.9 million and tax of £15.8 million was satisfied as a result. Comparable figures for the year to April 2002 were £35.1 million and £26.6 million.

The increase in the total value of the objects accepted during the last year was largely accounted for by the acceptance of Titian's *Venus Anadyomene*. Since, however, there was a very substantial 'hybrid' element in that case (i.e. the value of the painting was considerably higher than the amount of tax payable and other parties contributed to make up the difference), the amount of tax satisfied in 2002/03 was actually less than the previous year's record figure. The tax figure for 2001/02 was boosted by the inclusion of one very large transaction, the acceptance of furniture and tapestries at Houghton Hall with a tax settlement value of £9.4 million.

Although there was no single item as rare as the Cimabue described in last year's report, the quality and variety of objects offered continued to be very high and the variety was admirable – from a Benin sculpture to the manuscripts of one of the greatest novelists of the 20th century, and from paintings by Van Dyck and Hogarth to a magnificent gold trophy of the Napoleonic Wars. There was also, of course, the magical Titian. It is worth noting that some very fine works from the first half of the last century were offered: paintings and sculptures by Piper, Hitchens, Calder, Hélion, Hepworth, Spencer and Nicholson, as well as an interesting archive relating to the artists of that period. Some of these came from the estates of the artists themselves or of their early patrons.

We were pleased that the objects were allocated to so many appropriate homes throughout the UK and that a number of museums which had not hitherto received works of art through AIL benefited from the scheme. As in previous years, several National Trust houses were able to acquire objects that had previously been on loan from the families of the original donors of the property.

In our last report we gave details of a number of cases where the works in question had been recommended for acceptance but no decision on allocation had yet been made. We now list their allocations in Appendix 4.

Criteria for Pre-eminence

Our report last year set out in detail the way in which the AIL scheme operates. There is, therefore, no need to repeat this information. Since, however, the criteria for acceptance are central to our work, it is worth restating that we recommended acceptance of objects that:

- have a close association with our national life and history;
- are of special artistic or art-historical importance;
- are of special importance for the study of some aspect of art, learning or history, or;
- have a close association with a particular historic setting.

We interpret these criteria with freedom while maintaining rigorous standards of excellence. We are, in particular, very concerned that objects which will be on display in a museum or gallery are in acceptable condition and are not so damaged as to be unsuitable for display. We have, therefore, rejected objects that, although attractive, have been damaged and, even after restoration, would not, in our opinion, be appropriate for a national or regional collection.

Boost to the Scheme

In 1985 Lord Gowrie, then Minister for the Arts, announced that, in addition to the annual allocation of £2 million available for the acceptance of buildings and works of art in lieu of tax, application could be made to the Reserve when large and important offers were concerned. It was expected that up to £10 million might be applied annually for such offers, although this sum was stated to be neither a limit nor a target. This far-sighted confirmation of the importance of the scheme laid the basis for the successful growth of AIL in subsequent years. Latterly, however, there has sometimes been a deferral or 'bunching' of completed offers, resulting from the availability or shortage of funds in any particular financial year, while inflation has reduced the amount of important objects that could be covered by £10 million of tax written off. In July 2002 the Treasury announced that in future the amount of tax that could be written off under the AIL scheme in any one year would be raised to £20 million, although amounts in excess of that figure would need to be referred to the Treasury. The Panel is delighted by this announcement, which recognises the importance of the AIL scheme and will facilitate its operation.

Works of Art at Risk

Much publicity has recently been given to the threats posed to the national heritage by the sale overseas of major works of art. These sales arise as a result of a combination of factors including the reduction in agricultural prosperity which formerly sustained many great houses and their estates, the precipitate fall in the stock market and the high prices achieved by outstanding works of art which do not seem to have suffered as rapid a decline as almost all other commodities and which, in some cases, have continued to appreciate in value.

The AIL Panel believes that, if possible, it is preferable for museums and galleries to try to acquire objects before they reach the export stage. This involves developing close relationships with owners so that, if a sale becomes necessary, the museum or gallery is the first to know and is able to structure an appropriate package with all possible tax advantages – the links between the National Galleries of Scotland and the Dukes of Sutherland are a paradigm in this respect, although they are not easily replicable. We recognise, however, that UK private collections are so rich that it is very difficult to maintain contacts with all owners of important heritage objects.

It is generally claimed that the UK system of export controls is fair both to owners and to national museums and galleries. The former can obtain the open market value for their property, while the latter have an opportunity to acquire key objects before they leave the country. In practice, of course, the success of the system depends crucially on the availability of funds. Museum purchase grants were frozen in 1985 and in 1993 they were amalgamated with the museums' annual grants on the pretext that this would give directors freedom to spend their allocation as they wished. The inevitable effect of this freedom was that, as budgets became tighter, funds for acquisitions had to be diverted to more pressing needs, such as repairs to buildings. Recognising this, the government then suggested that the National Lottery would supply the funding gap, but, predictably, this source of funds was soon diverted to other purposes. Faced with a growing number of major export licence applications and a continuing lack of museum resources, the Reviewing Committee on the Export of Works of Art, in its report for the year to June 2002, made a number of recommendations with the aim of helping museums and galleries to raise the necessary funding for major acquisitions. These included an extension of gift aid to works of art, an increase in the *douceur* for private treaty sales and an increase in funding for the National Heritage Memorial Fund, which would be encouraged to give preferential treatment to items at risk of export.

In general, we support the recommendations of the Export Reviewing Committee but think that one of them, the *douceur*, requires further detailed consideration.

Douceur

The *douceur*, which is available in Private Treaty Sales and AIL offers, was devised in order to induce owners to sell or offer important objects to public collections in return for an increase in the net amount received by the vendor. It has no legislative basis but was introduced in the early 1930s as an extra-statutory concession and accepted by the Inland Revenue. After the publication of the Waverley Report in 1952, its use became more frequent to support the acquisition of important heritage objects.

The mechanics of the scheme are simple. If, for example, in order to settle an Inheritance Tax liability, an estate sells a painting valued at £100,000 on the open market, it generally has to pay further Inheritance Tax at a rate of 40% on the proceeds of the sale (i.e. £40,000) and thus receives a net sum of £60,000 with which to settle its original tax liability. If, however, the painting is offered in lieu, 25% of the tax that would have been payable on the sale (i.e. £10,000,

being 25% of the £40,000 tax payable) is credited to the estate. The painting, therefore, settles £70,000 rather than £60,000 of Inheritance Tax, an improvement of 17%. The rate of the *douceur* for chattels has always been 25%, although this is not defined by statute. It should be noted that the rate was established when tax levels were significantly higher and the benefits of using the AIL scheme were correspondingly greater. If the *douceur* were now to be raised to, say, 50%, an AIL offer in the example above would settle £80,000 of Inheritance Tax instead of £70,000, a 33% improvement over an open market sale. There is little doubt that this would provide owners with a greater inducement to offer objects in lieu of tax.

The situation is, however, more complex when it comes to Private Treaty Sales when the object is not being sold to meet an Inheritance Tax liability. At present, in a Private Treaty Sale of a painting with an open market value of £100,000, after paying Inheritance Tax at 40% reduced by the *douceur*, the owner typically receives a net sum of £70,000 and £70,000 is the sum which the gallery has to pay, i.e. the open market value of £100,000 less the rest of the amount of tax written off. If the *douceur* were to be raised to, say, 50%, the owner would receive £80,000 but the gallery would have to pay that amount also. In other words an increase in the *douceur*, while attractive to the owner, would increase the cost of the painting to the gallery because the same tax benefit cannot be given both to the vendor and to the purchaser.

From an overall AIL standpoint, an increase in the *douceur* is certainly attractive because there are relatively few 'hybrid' offers where the value of the object offered is greater than the tax liability. From a national viewpoint, however, it is debatable whether our museums and galleries would benefit from an increase in the *douceur*, coupled with higher acquisition costs, even if it were to be accompanied by a greater flow of acquisition opportunities.

Since this is a complicated subject we have set out examples of the effect of different levels of *douceur* in Appendix 5.

In his Budget Statement in April 2003, the Chancellor of the Exchequer announced that he proposes to review the incentives, reliefs and exemptions available to help national and regional museums and galleries to make acquisitions of works of art and culture. The AIL Panel warmly welcomes this opportunity, the first in many years, to look again at the interaction of the tax system and the heritage, and looks forward to contributing to the Review.

Conditional Exemption

In addition to making recommendations to the Secretary of State on AIL cases, we also provide advice to the Inland Revenue on cases where objects have been submitted for conditional exemption from taxation.

In 1896, alarmed by the sale of major paintings from British collections, the then Chancellor of the Exchequer agreed that important houses and works of art could be conditionally exempted from taxation, that is, they could be exempted from an estate for the purpose of calculating inheritance tax. If, however, the exempted

objects were subsequently sold, the deferred tax became payable. This has always been an extremely important means of protecting works of art in British collections which would otherwise have been irretrievably dispersed. For many years, the national museums and galleries provided advice on whether an object was sufficiently important to justify such exemption. Particulars of some (but not all) of the objects which were conditionally exempted after 1983 were made available on a list, housed in the Victoria and Albert Museum's library and in museums in Scotland, Wales and Northern Ireland. As there were approximately 27,000 exempt items, the list only gave brief details. The location of the objects was not disclosed, although in every case a contact address was given, often of the owner's lawyer or accountants, in order that interested persons could make arrangements to see particular objects. It was generally agreed that the list had become of little use for identifying important objects which both the public and scholars might legitimately wish to examine. The Inland Revenue is currently in the process of transferring the list to a computerised register.

The 1998 Finance Act introduced changes to the system. Taxation on an object can no longer be deferred if it is only available for inspection by prior arrangement; it now has to be on view for a minimum period each year either in a house that is regularly open to the public or in a museum, gallery or public exhibition. Furthermore, discussions have been entered into between the Inland Revenue and the owners of the items exempted under the previous arrangements in order to increase public access to them also. The criteria for exemption for cases post 1998 have been raised, apart from those exempt because of their association with a historic building. The test is now whether the objects would be a *pre-eminent* acquisition for a public collection. These changes have been the subject of intense debate between the Inland Revenue, the Historic Houses Association and lawyers acting for the owners. We have deliberately kept our distance from the talks because we wish to preserve our impartiality and are unwilling to jeopardise our relationship either with the Inland Revenue (through which offers in lieu are routed) or with owners (who make offers in lieu).

During the discussion period following the 1998 Finance Act, few cases for conditional exemption were brought before the Inland Revenue, but, now that the new system is better understood, the flow is increasing. The Inland Revenue refers to the Panel all cases involving an individually pre-eminent object (any relevant object which is pre-eminent for its national, scientific, historic or artistic interest) or a pre-eminent collection or group (any collection or group of relevant objects which, taken as a whole, is pre-eminent for its national, scientific, historic or artistic interest). We seek independent advice on whether the objects are indeed pre-eminent and then give our recommendations to the Revenue. We do not make any recommendations about access, leaving that as a matter between the tax authorities and the owners, although our Expert Advisers may comment if they feel that the objects are so fragile that they might be damaged by excessive exposure.

During the last year we considered some 850 objects belonging to 22 owners. In most cases we recommended that the objects should be exempted, but we advised that a number of items were either of insufficient importance or not part of a collection that could be considered important.

Valuations

In a number of AIL cases we have had to dispute the valuations of the objects on offer this year. We have never done so lightly. We are not seeking to obtain a bargain on behalf of the nation. Our objective is to assess a fair market price. Indeed, if we consider that the object on offer has been undervalued, we suggest that a higher valuation should be substituted. On several occasions, however, we have considered the proposed valuations to be out of line with the market and our views have in almost every case been supported by our Expert Advisers, not only by those from museums and galleries but also by those from the trade. The advisers to the Offeror have often challenged our valuations and have asked us to seek further expert advice. We have regularly done so, and have generally found that the new advice has coincided with that previously received. We feel that these initial over-valuations often seem to be based on an analogy of the price that might have been reached for a rare bulb when two competitive collectors were bidding against each other at the peak of a tulipomania. These high estimates give Offerors an unrealistic idea of what might be achieved and form a poor basis for executors to plan the winding up of an estate, to say nothing of the delays that are caused while further advice is sought and negotiations as to price are carried out.

Acknowledgements

During the year, Baroness Blackstone, Minister of State for the Arts, attended one of our meetings so that she could familiarise herself with our procedures. She also visited Houghton Hall to see the furniture and tapestries which were accepted in lieu last year. We are grateful to the Minister for the interest which she takes in our proceedings, as well as to her officials at the Department for Culture, Media and Sport (DCMS), for the prompt attention given to our recommendations. At a later date, the Chairman made a brief presentation on the work of AIL to the Resource Board on which one of our members, David Barrie, also sits. We are delighted by the concern for AIL shown by Resource and by the support which we receive from its Board.

We must also record our continuing gratitude to our numerous Expert Advisers, both those in museums and galleries and those in the trade. Without their unstinting assistance we should not have been able to carry out our task. Inevitably, the most conscientious advisers who provide us with our most reliable reports are those whom we most frequently call upon. We realise this is unfair, but we really do appreciate their services and hope that they will continue to be as generous with their time as they have been in the past.

We are currently considering a number of important paintings and pieces of furniture that have been offered in recent months and there is a possibility that there will be a couple of *in situ* cases that may be concluded in the current year. We look forward to the continuing success of the scheme which brings such benefits both to Offerors and to museums and galleries throughout the UK.

2

AIL Cases 2002/03

Summary details of the cases which have been concluded and the offers accepted within the year to 31 March 2003 are given below. In a number of instances the original offer was made in a previous year, and, before 2000, under Resource's former body, the Museums & Galleries Commission (MGC). We also considered a number of objects that did not meet our standards of pre-eminence and were, therefore, rejected. For reasons of commercial confidentiality, we have not reported on those cases.

1. Antiquities from Castle Howard

In January 1997, the MGC was informed of a collection of 26 classical antiquities from Castle Howard, Yorkshire, which was offered on condition that they remained there *in situ*.

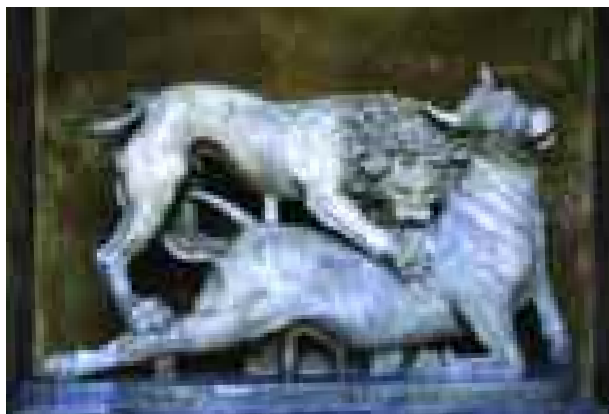
In 1738 Henry Howard, 4th Earl of Carlisle (1694–1758), went on his second Grand Tour of Italy with the purpose of buying paintings and antiquities to decorate Castle Howard, the palace which Sir John Vanbrugh had built for his father, the 3rd Earl. Vanbrugh's enormous domed Great Hall must have seemed rather empty and in need of large statuary to complement the grandiose architecture. Carlisle bought a number of antique marble statues and busts and some small bronzes as well as adding to the fine collection of antique gems which he had started to form on his first Grand Tour and which are now in the British Museum. While many visitors to Italy at this time bought ill-restored statues or contented themselves with replicas, Carlisle was unusually perspicacious in insisting on marbles of high quality and he continued to buy selectively from dealers after his return to England. His largest marbles were arranged in the Great Hall at Castle Howard, where they are today, while other pieces were placed in the Gallery in the east wing and a Grand Cabinet was under construction at the time of his death.

Henry's son, Frederick Howard, 5th Earl of Carlisle (1748–1825), was also an enthusiastic collector who combined with the Duke of Bridgewater and Earl Gower to buy the famous Orléans collection of paintings in 1798. His purchases of antiquities were less extensive than those of his father, but he bought a large collection of Greek vases, secured marbles from the sale of the Bessborough collection in 1801 and acquired some antiquities that had belonged to Sir William Hamilton, the ambassador to Naples. He reorganised his collection in a Museum Room, designed by Charles Heathcote Tatham, but subsequently dismantled, while much of the rest of the collection was arranged down the Antique Corridor adjacent to the Great Hall, where it is still displayed.

The antiquities at Castle Howard are one of the very few major Grand Tour collections to remain more or less intact in the house for which they were acquired. The marbles offered comprise most of the main statues and busts that were bought by the 4th Earl of Carlisle to form part of the decoration of the Great Hall. In addition there are some of the principal antiquities in the Antique Corridor and elsewhere in the house. They consist of imperial and other portrait busts, statues of deities such as Bacchus, Ceres, Minerva, Fortuna and Hygeia and decorative animal groups. Most of the pieces date from the first three centuries of the Christian era, but some of the busts are post-classical copies, acquired as antiquities on the Grand Tour; the latter form an integral part of the collection, representing the taste and selection of the period.

The Expert Advisers noted that the collection of marbles at Castle Howard is one of the few to survive from the age of the Grand Tour. They commented that the restorations and repairs were almost inevitable in marbles of this period. They singled out the pair of sculptures of a lion attacking a bull as being of outstanding merit.

The Panel considered that the selection of marbles offered met the third and fourth criteria and, after discussion, they agreed the value placed on them. There then followed a period of negotiation between the Department for Culture, Media and Sport (DCMS) and the Offeror on the loan agreement whereby the marbles would be lent back to the Offeror. This having reached a satisfactory stage, the Panel recommended that the offer should be accepted in lieu. The Secretary of State accepted this recommendation in November 2002 and the offer was completed in March 2003. Tax of £1,766,144 was satisfied as a result of the offer. The marbles have been allocated to the National Museums and Galleries on Merseyside (now, National Museums Liverpool), which already owns the Blundell collection of classical antiquities from Ince Blundell.



1. One of a pair of Roman marble groups with Lion attacking a Bull, Flavian Period, c.69–96 A.D., 74 x 109 x 27cm

2. Items from the Piper Estate

In December 1997 the MGC was given preliminary details of an offer of a collection of 20th century works of art. By May 1999 all the required information had been assembled and the offer included:

1. Alexander Calder (1898–1976) *Standing Mobile*, 1936, painted steel, 200 x 246 x 194cm.
2. Jean Hélion (1904–1987) *Composition Abstraite*, 1934, oil on canvas, 26.5 x 34.5cm.
3. John Piper (1903–1992)
 - a) *Construction (Intersection)* 1934, painted dowling, oil and ripolin on canvas and wood, 49.5 x 59.7cm;
 - b) *String Solo*, 1934, oil and string on canvas, 45.7 x 30.5cm;
 - c) *Set Design for Cranks*, 1954, watercolour and collage on hessian, 45.7 x 61cm;
 - d) Working Drawings relating to designs for Robinson College, Cambridge;
 - e) Working Drawings relating to designs for Chichester Cathedral;
 - f) 61 drawings relating to Stowe, Buckinghamshire;
 - g) 55 sketchbooks.

All the items were part of the collection formed by John and Myfanwy Piper. The precise date of acquisition of the Calder and Hélion is uncertain, but the Pipers met both artists in the 1930s and they were to remain friends throughout their lives.



1. A Roman marble figure of Athena, after Praxiteles, c.2nd century A.D., h 160cm



1. A Roman marble bust of the Emperor Antonius Pius, 131–161 A.D., h 91cm



2. Alexander Calder: *Standing Mobile*, 1936



2. Jean Hélon: *Composition Abstraite*, 1934



2. John Piper: *Construction (Intersection)*, 1934

Alexander Calder is regarded as one of the founders of Kinetic Art. He trained as an engineer, but turned to painting in his mid-20s. A skilled draughtsman, he progressed from rapid sketches to producing wire sculptures that developed the two-dimensional line in a three-dimensional space. *Standing Mobile*, or *stabile*, is a relatively early example of the shift to large-scale sculpture. (The name 'stabile' was given to these non-moving sculptures by Jean Arp, following Duchamp's introduction of the term 'mobile' for the kinetic sculptures.) From a black tripod base, a pair of arms is suspended with brightly coloured end shapes. Although American by birth, Calder spent extended periods during the 1930s in Paris and visited London in 1937. Paris was also the home of Jean Hélon. Both artists were influenced by the works of Mondrian and joined the *Abstraction-Création* group when it was founded in 1931. Calder's first solo show was in 1932, by which time his work was non-figurative.

In the 1930s John Piper was at his most experimental and was involved with the avant-garde quarterly *Axis*, the mouthpiece of abstract art in England which was edited by Myfanwy Evans. In 1937 she married Piper. The two Piper works from 1934 show the artist at his most abstract. At this time he was exhibiting with the 7 & 5 whose final exhibition in London in 1935, at the Zwemmer Gallery in Lichfield Street, was the first all-abstract exhibition held in England. (Previously called the Seven and Five Society, it later became the 7 & 5 Society, finally dropping 'Society' at Ben Nicholson's suggestion as he regarded it as both redundant and old-fashioned.) In the previous year, Piper had visited Paris and through Nicholson was introduced to Jean Hélon. Later that year Myfanwy Evans made the same journey to Paris and Piper was to recommend that she should visit Hélon and see his pictures and Alexander Calder's wire sculptures.

Construction (Intersection) is one of a group of about ten purely abstract constructions that were made in the second half of 1934 following Piper's visit to Paris during which he had seen the abstract reliefs of César Domella. The *Construction* series was exhibited as a group in Hampstead in 1935. Interviewed at the time, he told radio listeners, "*They are not meant to be like anything. They are just arrangements of shapes and colours that are good to look at.*"

The five other Piper items are principally from after 1937 when he became dissatisfied with pure abstraction and turned to an interest in landscape and buildings. Piper was always interested in the theatre and was involved with Auden and Spender in the Group Theatre. After the war he was associated with Benjamin Britten and the English Opera Group, designing the sets of several of Britten's operas, including *Gloriana* which was premiered at Covent Garden in 1953. At that time John Cranko was Resident Choreographer for the Royal Ballet, but his creativity went beyond classical ballet and in 1955 he devised *Cranks*, a highly successful combination of dance and intimate revue for which Piper designed the set. They were later to work

together on Britten's only full-length ballet, *The Prince of the Pagodas*.

Piper's love of architecture, ancient and modern, is seen in his active involvement with such buildings as Chichester Cathedral for which he designed a tapestry and vestments in the mid-1960s. In the late 1970s he produced a series of designs for two stained glass windows in the Chapel of the newly founded Robinson College, Cambridge, which was built to the contemporary design of the Glasgow architectural firm of Gillespie, Kidd & Coia.

The drawings of Stowe, the great 18th century garden created by Viscount Cobham in Buckinghamshire, were produced over several years in the 1950s and 1960s.

The sketchbooks span the whole period of Piper's artistic career and include not only finished drawings and sketches but also documents, manuscript notes, newspaper cuttings and a large number of finished sketches. They also show the artist wrestling with subjects that seldom, if ever, appear in the work he released for sale, such as nudes and the human figure.

The Expert Advisers considered the Calder to be of particular significance. He is recognised to be of international importance and this work is an exceptionally large, ambitious and early example of a standing mobile, coming from the artist's most important period. His works are relatively rare in the UK. Hélon's significance as a leading advocate of abstraction makes his *Composition Abstraite* of particular art-historical significance, especially given his influence on Piper and the other leading British artists of the 1930s. The advisers considered all Piper's works important, both individually and collectively, in demonstrating the wide range of his achievements.

The Panel considered that all the items met the third criterion and that some of the items also met the second and fourth criteria. They agreed the valuation and recommended acceptance of the offer. The Minister agreed this in November 2001 and the case was completed in April 2002. Tax of £654,745 was satisfied as a result of the offer.

The Calder, Hélon and Piper *Construction (Intersection)* was allocated to the Tate in accordance with the condition made with the offer and the three items associated with a specific place were, again in accordance with the condition, allocated to the local galleries: the Robinson College material to the Fitzwilliam Museum; the Chichester Cathedral items to Pallant House Gallery and the Stowe Drawings to the Buckinghamshire County Museum. The three remaining items were not offered with a condition and they were subsequently allocated to the Theatre Museum (*Set Design for Cranks*), the River and Rowing Museum, Henley (*String Solo*) and the Tate (55 sketchbooks).

3. Penrhyn Castle Chattels

In April 1999 the MGC was informed of the offer of a group of chattels. The offer comprised a selection of paintings, furniture, silver and books acquired by successive owners of Penrhyn from the 18th to the early 20th century, including a group of original furnishings commissioned by the builder of the present neo-Norman castle, George Hay Dawkins-Pennant (1764–1840), and designed by his architect, Thomas Hopper, in the 1830s. The pictures form part of the distinguished collection largely formed by his son-in-law and heir, Colonel Edward Douglas-Pennant, 1st Baron Penrhyn of Llandegai (1800–1886). The chattels were offered with the condition that they should be allocated to the National Trust for display at Penrhyn Castle. The individual pieces, itemised below, were selected to complement other furnishings of the Castle already belonging to the National Trust.

Paintings

1. Giovanni Antonio Canale, called Canaletto (1697–1768)
View of the Thames near Westminster, 74 x 104cm;
2. Bernardo Bellotto (1720–1780)
View in Venice (Campo S. Stefanin), 62 x 99cm;
3. Francesco Guardi (1712–1793)
View of San Giorgio, Venice, 43 x 69cm;
4. Aert van der Neer (1603/04–1677)
Moonlight Landscape, 80 x 86cm;
5. Aert van der Neer (1603/04–1677)
River Scene, 116 x 160cm;
6. Philips Wouwerman (1619–1668)
The Miseries of War, 58 x 81cm;
7. Circle of Palma Vecchio (c.1480–1528)
(Formerly attributed to Giovanni Busi, called Cariani)
The Virgin and Child with St. Joseph and St. Catherine, 89 x 145cm;
8. Attributed to Alonso Cano (1601–1667)
An Unknown Man wearing the Order of Santiago, 187 x 102cm;
9. Thomas Gainsborough R.A. (1727–1788)
A Wooded Landscape with Figures, 138 x 188cm;
10. George Fennel Robson (1788–1833)
Eight Views of Penrhyn and the Environs, and a View of Durham, comprising:
 - (i) *View from the Grounds of Penrhyn Castle looking towards Nant-Ffrancon*, 21 x 38cm;
 - (ii) *Penmaenmawr from Penrhyn*, 21 x 38cm;
 - (iii) *Penrhyn Castle from Ddol Ogwen with Viaduct*,

68.5 x 99cm*;

(iv) *Moel Tryfan from the South End of Llyn Ogwen*, 93 x 126cm*;

(v) *Llyn Idwal*, 102 x 160cm*;

(vi) *Carnedd Llywelyn and Carnedd Dafydd*, 93 x 126cm*;

(vii) *Llyn Ogwen from the South*, 93 x 126cm*;

(viii) *Snowdon from Capel Curig*, 102 x 160cm*;

(ix) *A View of Durham Cathedral and City*, 109 x 156cm*.

* *sight size*

All but the Venetian *Sacra conversazione* and the Robson watercolours, which appear to have been a commission from George Hay Dawkins-Pennant to show his Caernarfonshire estates, were acquired by the 1st Baron Penrhyn of Llandegai for Penrhyn Castle, and all but two of them have hung in the public rooms there since it was accepted in lieu of tax and transferred to the National Trust in 1951. The oil paintings hang in the two traditional picture rooms of the castle – the neo-Norman character of which does not otherwise afford many places where pictures can be hung – the Large and Small Dining rooms. The two introductions are the Wouwerman – an unusually violent subject for this generally placid artist, and in strong contrast to his *Conversion of St. Hubert* now in the same room – and the Bellotto, a picture unknown even to the author of the *catalogue raisonné*, Stefan Kozakiewicz, who was only aware of the composition from the preparatory drawing in the Hessisches Landesmuseum in Darmstadt.

The Venetian tradition of *veduta* painting is continued by the Guardi and the Canaletto. This last is, however, of a London view. Since it shows Westminster Bridge and Westminster Hall, to which Sir Samuel Pennant, a collateral ancestor, made his way upriver from the City as Lord Mayor in 1749, in the annual waterborne cavalcade, it would have been appropriate if he had commissioned it. In fact, he commissioned Canaletto's English emulator, Samuel Scott, to record the event, and this picture came from the Higginson collection at Saltmarshe Castle, via the 1st Lord Pennant's preferred adviser and dealer, the Netherlandish-born CJ Nieuwenhuys the Younger.

Not only is the collection of paintings at Penrhyn Castle a rare, virtually intact, survival of a great 19th-century collection, but it is itself a repository of works from other such collections, formed earlier in the century. The Wouwerman, for instance, came from the Northwick Park Collection, the Alonso Cano from Christie's sale in 1853 of the Spanish collection of the exiled King Louis-Philippe of France, and the Aert van der Neer *River Scene* from the collection of General Phipps. The Gainsborough, an early London work of around 1775/8, is one of the few English pictures, other than portraits, that Lord Penrhyn thought appropriate for his collection.

Furniture

11. A neo-Norman square carved oak table designed by Thomas Hopper, c.1830–1840;

12. One of a pair of neo-Norman carved oak and partly gilt firescreens designed by Thomas Hopper, c.1830–1840;

13. A pair of massive stone plinths with polygonal tops on arcaded columns, carved with 'beakhead' masks and grotesques, designed by Thomas Hopper, c.1830–1840;

14. A neo-Norman oak knee-hole pedestal desk designed by Thomas Hopper, c. 1830–1840;

15. A four-post slate bed designed by Thomas Hopper, c.1830–1840, with William Morris printed cotton 'Pomegranate' hangings, c.1880;

16. A neo-Norman carved oak bedside cabinet, with Mona marble top, designed by Thomas Hopper, c.1830–1840;

17. A giltwood side table on dolphin supports entwined with snakes, with brass-inlaid oak top, designed by Thomas Hopper, c.1830–1840;

18. A slate table on dolphin supports entwined with snakes, the top inlaid with marble samples from Anglesey (including red and green Mona marble) and elsewhere, designed by Thomas Hopper and probably made by GE Magnus, of Pimlico c.1844;

19. A pair of large carved ebonised and ebony-veneered armchairs, partly 18th century, probably substantially altered in the 1830s;

20. An early 17th century Indian (Sindh) ebony-veneered cabinet, inlaid with ivory, with fall-front enclosing 12 small rectangular drawers, on a 19th century ebonised stand;

21. A large Japanese lacquer cabinet with two doors enclosing ten small drawers, late 17th century, on an English carved pine stand, painted black, c.1735;

22. A 17th century Flemish ebony cabinet-on-stand, the doors, painted inside with figures of Ceres and Flora, enclosing six drawers painted with putti and a central two-door cupboard;

23. A small writing-table in Louis XVI style, of ebony with ormolu mounts and boule marquetry on the top, English, c.1830–1840;

24. Three of a set of 12 carved and turned oak dining chairs, c.1830–1840;

The robust neo-Norman furniture is in a highly idiosyncratic idiom, peculiar not only to Thomas Hopper, but specifically



3. Canaletto: *View of the Thames near Westminster*. © The National Trust



3. The Clifden Cup, 1869.
© The National Trust



3. Bernardo Bellotto: *View in Venice (Campo S. Stefanin)*. © The National Trust



3. Thomas Hopper: A slate table on dolphin supports with inlaid marble top.
© The National Trust



3. Circle of Palma Vecchio: *The Virgin and Child with St. Joseph and St. Catherine*.
© The National Trust



3. Thomas Hopper: A neo-Norman square carved oak table. © The National Trust

to this work for Penrhyn. It seems to be an isolated phenomenon, with neither precedent nor legacy. No less remarkable are the two dolphin tables, paired in the drawing room and the overtly 'metropolitan' giltwood and brass-inlaid table, which was probably made in the 1830s, to sit beneath 'the largest mirror ever made in this country', noted here by Catherine Sinclair in 1833. An organ appears to have been at the other end of the room at that time, and it was presumably its removal (before 1846) that prompted the creation of the second table in local slates and marbles. It was apparently made in London, however, for it is probably the 'mosaic table recently completed for Colonel Dawkins-Pennant' at the Pimlico Slate Works of Magnus and Co, as reported in *The Builder*, 28 September 1844. (Presumably Colonel Douglas-Pennant, who inherited Penrhyn in 1840, is meant, as his predecessor had not been an army officer.)

The ebonised and ivory chairs (in the Breakfast Room), parts of which seem to be 18th century, relate interestingly to the Indian and Singhalese furniture elsewhere in the house, notably in the Ebony Room. Together with the three 17th century cabinets – Flemish, Indian and Japanese – these reflect an antiquarian taste for the old and the exotic, and may well have been acquired by Dawkins-Pennant. The Louis XVI-style table also reflects the same taste for black furniture. This and the three oak chairs (which join the other nine already belonging to the National Trust) are more commercial pieces dating from the same period as the neo-Norman furniture, and presumably also bought at that time.

The Expert Advisers considered that all the items were pre-eminent under the fourth criterion, being closely associated with the historic interiors of Penrhyn and most also under the second and third criteria; and they urged the importance of retaining the furniture at Penrhyn, especially the neo-Norman style pieces designed specifically for the castle by Thomas Hopper.

Silver

25. A pair of George III oval sauce tureens and covers, by Thomas Robins, London, 1809;

26. A set of six George III compressed circular salt cellars with spoons by Paul Storr, London, 1816 (four of the spoons replacements);

27. The Clifden Cup, 1869: a Victorian parcel-gilt equestrian group of Queen Elizabeth I with two pages and a kneeling courtier (Cecil), on an ebonised plinth with two silver plaques, one depicting Burghley House, the other inscribed '*THE CLIFDEN CUP / WON BY / VAGABOND 1869*';

28. The Newmarket July Cup 1890: a George III silver-gilt vase-shaped cup and cover, by 'AR', London, 1808; on square plinth by CS Harris, London, 1890;

29. The Queen's vase, Ascot, 1894: an oval silver-gilt wine cistern by Garrards, London, 1894, decorated with racing charioteers and the Royal Arms, the base inscribed '*THE QUEEN'S VASE / THE GIFT OF / HER MAJESTY / ASCOT 1894 / WON BY / QUAESITUM*';

30. The Goodwood cup, 1898: a George IV silver-gilt vase-shaped cup, by Emes and Barnard, London, 1825, engraved 'Goodwood / – 1898 –';

31. A two-handled rose bowl on foot, inscribed: *TO / THE HON. HUGH NAPIER DOUGLAS-PENNANT / AND / THE HON. SYBIL MARY HARDINGE / ON THE OCCASION OF THEIR MARRIAGE / FROM THE STAFF OF THE / PENRHYN QUARRY, PORT PENRHYN AND THE ANGLESEY SHIPPING Co. / APRIL 25th 1922.*

All the silver forms part of the historic contents of Penrhyn, and the Storr salt cellars may have been acquired by George Hay Dawkins-Pennant (1764–1840), before he built the present castle. The four racing trophies were won by the 2nd Baron Penrhyn (1836–1907), a successful racehorse owner and breeder – the Clifden and Ascot cups being made for their respective occasions, while the Newmarket and Goodwood cups are good examples of the practice of recycling earlier trophies. The rose bowl has an equally strong personal association, commemorating the marriage in 1922 of the future 4th Baron Penrhyn.

The Expert Advisers agreed that all the pieces are historically associated with Penrhyn, items 25 and 26 being part of the essential household equipment, while items 27–30 represent the lifestyle of an exceptionally wealthy man with a passion for racing (and other sports). This group of trophies could also be regarded as pre-eminent, under the third criterion.

Books

The contents of the Library – approximately 1,210 titles – were mainly acquired by three successive owners of Penrhyn: Richard Pennant, 1st Baron Penrhyn of Penrhyn (1739–1808); George Hay Dawkins-Pennant, the builder of the Castle (1764–1840); and Edward Douglas-Pennant, 1st Baron Penrhyn of Llandegai (1800–1886). The books thus represent a typical gentleman's library of the 18th and 19th centuries, and they are arranged in the exceptionally imposing room designed by Hopper, which retains its original lighting and furniture.

The Expert Advisers considered that the books, though none of them unique, are historically associated with Penrhyn, and that the library, which occupies an unusually prominent place in the house, would lose its *raison d'être* without them.

The Panel agreed with the various advisers' assessments, and after some negotiation accepted the values placed on the items. They recommended acceptance of all the items in the offer for allocation to the National Trust, to be displayed at Penrhyn Castle. The First Secretary

of the National Assembly of Wales accepted this recommendation in August 2001 and the offer was completed in July 2002. The offer satisfied tax of £3,799,676.

4. Sir Leslie Martin Archive

In August 2000, the AIL Panel was approached for guidance on the possible offer in lieu of the complete archive of Sir Leslie Martin (1908–2000). This constituted the contents of Sir Leslie's studio at the time of his death and included his own drawings, extensive production drawings, costings and commission documents, correspondence with clients and others, papers relating to his publications, including *Building and Ideas 1933–1983*, architectural models, a photographic record, and his many medals and awards, including the RIBA Royal Gold Medal. Following the Panel's encouragement, a formal offer was made to the Inland Revenue in December 2000. The offer was made with a wish that the archive should be allocated to the Royal Institute of British Architects.

Sir Leslie Martin was not only one of the leading British architects of the post-war period, but was also equally important in the fields of architectural research and education. For him, there was an obvious and necessary link between research and design. His most famous building, the Royal Festival Hall on London's South Bank, has been described as the most successful and best loved post-war public building in Britain. (One of the 'problems' encountered in the early days of the Hall's use was how to encourage audiences to leave the building after the end of a concert.) He was one of two judges who selected Jørn Utzon's design for the Sydney Opera House. Although he designed relatively few buildings, never being part of a large practice, each commission was an expression of his own rigorous sense of architectural discipline and fastidious taste. Having begun his teaching career in the 1930s at the Universities of Manchester and then Hull, he returned to academia after his period with the London County Council (1948–56) and was appointed Professor of Architecture at Cambridge. He remained there until retirement in 1972 and limited his architectural practice to commissions he could personally supervise, mostly in Cambridge or at other universities, particularly Oxford, Leicester and Hull. One of his last major works was the Royal Scottish Academy of Music and Drama (1979) in Glasgow.

As a planning consultant, he was involved in the 1960s redevelopment proposals for the British Museum, Whitehall and Parliament Square. While his ideas for pedestrianising the Square were ahead of their time, his plans to replace Gilbert Scott's Foreign Office failed because of a growing appreciation of High Victorian architecture. His schemes fared better abroad and he was largely responsible for bringing a group of fine Scandinavian architects to redevelop Kuwait City.

The Expert Advisers noted that the archive was of fundamental importance for the study of one of the finest British architects of the 20th century. The archive also contains important papers relating to the 1936 publication of *Circle* which brought together many of the leading Modernists in the fields of painting, sculpture and architecture, both in England and Europe. Martin's lecture papers are also of prime importance in understanding his influence as a teacher over a whole generation of British architects.

The Panel considered that the archive met the first and third criteria, agreed the value placed on it and recommended that the offer should be accepted. The Secretary of State accepted this recommendation in January 2002 and the offer was completed in April 2002. Tax of £245,000 was satisfied as a result of the offer. The archive, which awaits permanent allocation, has been placed on temporary allocation to the Royal Institute of British Architects.

5. Bradley Manor Chattels

In August 2000, Resource was informed of the offer of a group of mixed chattels from Bradley Manor, just outside Newton Abbot in Devon. The offer consisted of over 100 items of furniture, including two pieces by Ernest Gimson (1864–1919), a selection of 19th century books of local topographical interest, a number of pieces of ceramic and glass, and 50 pictures by English painters, including a Turner watercolour of Milton Church and two pencil drawings of Mary Woolner by Edward Burne-Jones. The offer also included a selection of Oriental rugs and textiles, a William Morris textile and a small group of Russian icons. The full inventory consists of 230 items or sets of items. The offer was made with a condition that, if accepted, the chattels should be allocated to the National Trust for display at Bradley Manor.

Pevsner's *Buildings of England* describes the manor as, "a remarkable medieval house with many of its original features". Apart from some 19th century castellations, the exterior of the building remains much as it would have appeared in the late 15th century. The interior also retains its medieval layout. In 1909, after many years of neglect, the house was acquired by Cecil Firth (1878–1931), an Egyptologist who spent many years with the Antiquities Service of Egypt, carrying out major excavations at the Step Pyramid of Saqqara. He carried out a sensitive restoration of the house, removing earlier unsympathetic Gothic and Victorian additions. His daughter, Diana, who was soon to marry Alexander Woolner, gave the property to the National Trust in 1938.

The house is of importance not for the grand quality of either its architecture or its contents, but because it is a relatively rare intact survival of a medieval manor house which has been lived in and sympathetically adapted over the centuries. While the importance of preserving the best

of the great English country houses and mansions is taken for granted, houses from the other strata of the social fabric also need to be cared for and cherished.

The Expert Advisers were asked to consider not whether the items were pre-eminent, but rather whether they were associated with a building in the ownership of the National Trust and whether it was desirable that they should remain associated.

On this basis, the experts were unhesitating in their support. Without the chattels Bradley would be an empty shell, and the items have an undoubted empathy with the house. They give an air of integrity and completeness to the property which could not be artificially recreated.

The Panel considered that the chattels were associated with a National Trust property. They agreed the value placed on them and they recommended that they should be accepted and allocated to the National Trust for display at Bradley Manor. This house had previously been open for one day a week. Following negotiation it was agreed that the house would, in future, be open for 100 days per annum. The Panel therefore recommended that there was a sufficient degree of public access and that allocation to the National Trust was appropriate. The Secretary of State accepted this recommendation in January 2002 and the case was completed in June 2002. Tax of £174,293 was satisfied as a result of this offer.

6. Arthur Hughes: *Portrait of Alice Waugh, Mrs Woolner*

At the same time as the offer of the Bradley Manor chattels (see Case 5), there was also included Arthur Hughes's (1832–1915) *Portrait of Alice Waugh, Mrs Woolner*, oil on canvas, 86 x 44.5cm, rounded top. This is the most significant of the items offered in lieu on the death in 1999 of Diana Firth, Mrs Woolner, F.S.A., the donor in 1938 of Bradley Manor. The portrait was offered with the condition that it should be retained at the property. It depicts the wife of the only sculptor to have been a formal member of the original pre-Raphaelite brotherhood, painted by a later adherent of the movement, who for a time shared a studio with its other major sculptor, Alexander Munro.

Alice was the youngest but one of eight daughters of 'Dr.' George and Mary Waugh, and one of the three who married pre-Raphaelite artists. Two of them, Fanny and Edith, were successively married to Holman Hunt. Originally Fanny had been courted by Woolner; but the Woolners ceased to have any connections with the Hunts after Holman had married his deceased wife's sister in defiance of law and convention.

The portrait was commissioned by Thomas Woolner (1825–1892), best known today as the chief model for Ford Madox Brown's *The Last of England*. It was begun in September 1864, the month of his marriage, and paid for with the £100 that civil-servant poet, Francis Turner Palgrave (1824–1897), had given him to furnish his

marital home. His celebrated anthology, *A Golden Treasury of Songs*, for which Woolner designed the vignette of the title-page, first appeared in 1861. Woolner and Palgrave had previously shared lodgings in Welbeck Street, London.

In 1861 Woolner had made a sculpture portrait of Sir Francis Palgrave. It had provoked a major scandal, however, when *The Times* revealed that the extraordinarily partial *Handbook* to the sculpture in the International Exhibition of that year, excoriating Marochetti and Munro, but praising Woolner's works to the skies, had been written by one sharing the address of 29 Welbeck Street with this "British Phidias".

The portrait of Alice Waugh was finished a year after it was begun, when Woolner wrote to Palgrave to say: "*I think it looks lovely, only that the red of the shawl attracts from the countenance... My wife has always been saying she wanted me to get something beautiful that your name might [be] associated with, and now I do not think I can do better.*" It is indeed a beautiful painting; the combination of the tall, slender young woman and the lovingly delineated vegetation irresistibly recalling Hughes's most celebrated painting, *April Love* (1855; Tate Britain), though the parallels with the later, but undated oil study called *Amy* (Birmingham City Art Gallery) are even closer.

The Expert Advisers considered this to be a highly interesting and important pre-Raphaelite work. Since the recent *catalogue raisonné* of the artist described it as 'unlocated', its re-emergence adds to its significance.

The Panel considered that the portrait met the second and third criteria. They considered that the original offer price seriously undervalued the item and suggested that a valuation three times higher than that originally proposed would be appropriate and this was agreed. The increase in value meant that the painting could now satisfy a greater amount of tax than was due on the estate and so the National Trust agreed to pay to the estate the difference of £35,000. As with the other Bradley Manor chattels, they recommended that the allocation condition was appropriate. The Secretary of State accepted this recommendation in January 2002 and the case was completed in June 2002. Tax of £105,000 was satisfied as a result of this offer.

7. The Purnell Bransby Purnell Presentation Table and Vase

In September 2000, Resource was informed of the offer of an inlaid table and vase.

The circular pedestal table, of carved and veneered rosewood and ebony, inset with silver neo-classical marquetry, and with cast paw feet of electroplated nickel silver, supports a two-handled silver vase with similar ornament, raised and cast. The vase bears London hallmarks for 1850–51 and the maker's mark of CF Hancock, and is inscribed 'C. F. Hancock, 39 Bruton

Street, London'. It sits on a circular plaque in the centre of the table, engraved with the following inscription:

*THIS TESTIMONIAL WAS PRESENTED TO PURNELL
BRANSBY PURNELL ESQR COUNTY CHAIRMAN OF
GLOUCESTERSHIRE FOR HIS CONDUCT ON THE SUBJECT OF
THE PRIVATE LUNATIC ASYLUMS IN THAT COUNTY.
EVINCING GREAT PERSEVERANCE UNWEARIED LABOUR
AND UNDAUNTED MORAL COURAGE IN REPRESENTING
ABUSES AND LONG EXISTING EVILS IN SUCH
ESTABLISHMENTS, REFLECTING THE HIGHEST CREDIT BOTH
ON HIS PUBLIC AND PRIVATE CHARACTER
EPIPHANY QUARTER SESSIONS 1851.*

The offer was made with a wish that it should be allocated to the Victoria and Albert Museum, where it had been on loan since 1969.

The table and vase were presented, following a public subscription, to Purnell Bransby Purnell (1791–1866) of Stancombe Park, Gloucestershire, a prominent local philanthropist, especially in the field of care of the mentally ill. The ensemble formed a major element of CF Hancock's display at the Great Exhibition of 1851, which secured him the highest award, a Council Medal. The design of both elements has distinguished origins in the early 19th century Greek revival: the vase and the inlay on top of the table are directly derived from Henry Moses's plates in the catalogue of Sir Henry Englefield's Greek vases (first published in 1819, with a second edition in 1848, perhaps significantly for the Purnell testimonial); while the table's form and mode of decoration are inspired by a silver-inlaid mahogany table made for Thomas Hope to his own design, and published by him in 1807, which has been in the V&A collection since 1936.

The Expert Advisers agreed that the objects were pre-eminent on the basis of their outstanding craftsmanship, their highly favourable reception at the Great Exhibition, and their association with a major Gloucestershire philanthropist.

The Panel considered that the objects met the second and third criteria, after negotiation they agreed the value placed on them and recommended that the offer should be accepted. The Secretary of State accepted this recommendation in January 2002 and the case was completed in June 2002. Subsequently, the Minister agreed to the allocation to the Victoria and Albert Museum. Tax of £122,500 was satisfied as a result of this offer.

8. Dudmaston Chattels

In October 2000, Resource was informed of an offer to the Inland Revenue of a group of chattels from Dudmaston, a National Trust property in Shropshire. The offer consisted of a suite of William and Mary seat furniture, made up of two settees and nine side chairs, and a collection of 29 Chinese ceramics. The offer was made with a condition that, if accepted, the chattels should be allocated to the National Trust for display at Dudmaston.

5. Ernest Gimson: A burrwood upright secretaire cabinet with ebony banding, w 83cm.
© The National Trust



6. Arthur Hughes: *Portrait of Alice Waugh, Mrs Woolner.*
© The National Trust



7. The Purnell Bransby Purnell Presentation Table and Vase.
© The Victoria and Albert Museum



8. Settee from the William and Mary furniture suite made for Burley-on-the-Hill. © The National Trust



8. A Kangxi (1662–1722) *famille verte* bottle-shaped ewer with silver mounts, h 24cm. © The National Trust



8. A 17th century Chinese blue and white porcelain bottle-shaped ewer, h 19cm. © The National Trust



9. John Piper: *Llyn Llyncaws*, 1939



9. Ivon Hitchens: *Wooded Landscape*, 1934

Dudmaston is a plain late 17th century building of red sandstone, set in traditional English parkland. Since it was acquired in 1403 by the Wolryche family, the estate has never been sold. It has a long history of intermittent prosperity and subsequent decline, but in the last 40 years it has enjoyed a rejuvenation which has seen its transfer to the National Trust (1978) and an admirable retention of the best of the past, mixed with the introduction of modern and contemporary art.

The suite of furniture is displayed in Dudmaston's Entrance Hall, which has changed little since the new house was completed in the early 18th century. Four chairs from the suite are also in the Oak Room, which, like the Hall, retains its original panelling. The suite, although almost contemporary with the hall, was made not for Dudmaston but for Burley-on-the-Hill, the great baroque mansion built by Daniel Finch, 2nd Earl of Nottingham and 7th Earl of Winchelsea, who was Secretary of State and privy counsellor to William III. The furniture is recorded in both the 1772 and 1886 Burley inventories and in photographs for a *Country Life* article in 1923. The upholstery is not original but is contemporary in pattern. Contemporary suites from Boughton and elsewhere had loose covers of such material and it is likely that it was only in the 20th century that the material was nailed to the frames.

The Chinese ceramics were collected by Sir George Labouchere, whose wife inherited Dudmaston in 1952. Sir George's career as a diplomat had taken him to many parts of the world, including Nankin. This fueled his interest in Chinese ceramics. He considered his collecting interests to be complementary to his ambassadorial concerns: a means to build bridges between Britain and the country to which he had been posted. The items range from two Tang Dynasty vases, through 16th, 17th and 18th century bowls and jars, to a single 19th century celadon saucer-dish.

The Expert Advisers were asked to consider whether the items were both pre-eminent and whether associated with a building in the ownership of the National Trust. Their advice was that seat furniture was pre-eminent and of exceptional quality. The Burley-on-the Hill provenance was of particular importance, as this house had been furnished in the most lavish taste of the day and the splendour of its contents was equal to that of any royal house. Several of the same craftsmen who had been employed in the refurbishment of Hampton Court Palace were employed at Burley. The experts further advised that the offer valuation was unrealistically low. As a result the Panel suggested a valuation substantially greater than the original and this was agreed by the Offerors. The experts advised that the Chinese ceramics were an important part of the decoration of the house and made a significant contribution to the understanding of the property.

The Panel considered that the suite of furniture was pre-eminent under the fourth criterion and that the Chinese

ceramics were associated with the property and it was desirable that they should remain so. The items were in acceptable condition and, after negotiation, the Panel agreed their value and recommended to the Secretary of State that the offer should be accepted.

Dudmaston, given its rural location and modest size, was open for full public access on 83 days in 2000. However, during the April to September season, the house can be visited by appointment on Mondays. This has been widely publicised and as a result 26 such pre-booked visits were arranged in 2001, giving 109 days of access. The Panel therefore recommended that there was a sufficient degree of public access and that allocation to the National Trust was appropriate. The Secretary of State accepted this recommendation in July 2002 and the case was completed in September 2002. Tax of £126,861 was satisfied as a result of this offer.

9. Paintings by John Piper and Ivon Hitchens

In December 2000 Resource was informed of the offer of a group of works by John Piper (1903–1992) and Ivon Hitchens (1893–1979). The offer was made with a wish that the items should be allocated to the Tate. Full details of the offer were received in July 2001. The group consists of four items:

- John Piper: *Three Bathers*, signed lower left *John Piper 1934*, gouache and collage, 38.1 x 50.8cm;
- John Piper: *Hafod Gardens*, 1939, ink and wash, 39.4 x 53.3cm;
- John Piper: *Llyn Llyncaws*, 1939, signed, monotype and watercolour, 38.1 x 52.1cm, and
- Ivon Hitchens, *Wooded Landscape*, 1934, signed and dated, oil on canvas, 50.8 x 76.5cm.

This small group had been acquired by friends of both artists and the Hitchens and the earliest of the Pipers is believed to have been a wedding present from the respective artists. The two Welsh landscape works were bought directly from Piper in 1939. The friendship between Piper and Hitchens was founded in 1934 and it was in that year at Hitchens' cottage in Suffolk that John Piper first met his future wife, Myfanwy Evans.

Piper's *Three Bathers* is one of a series of works that the artist produced in 1934 exploring the theme of the foreshore with figures or boats. Piper had been inspired by a painting of Dieppe produced in 1929 by George Braque. Piper's sketchbooks (also accepted in lieu this year: see Case 2) show how he explored and developed the theme. They contain many doodles of naked female sunbathers. Again, Braque was a source of inspiration. Piper knew *La Plage*, with its group of nudes on the beach, from its publication in 1933 in *Cahiers d'art*. A drawing of four nudes by Henry Moore had also been used by

Piper to illustrate an article on contemporary English drawing for *The Listener* in October 1933.

Hitchens' *Wooded Landscape* dates from the year that the friendship with Piper began. Hitchens had just evolved his mature style based on freely brushed-in masses of colour liberated from the constraints of linear boundaries. This example is a typical Hitchens subject showing a path through a wood and hints at the wide horizontal format he was later to favour. It has a somewhat uncharacteristic restrained colour range, achieving its spatial effect by the use, in the main, of a rich range of browns.

Piper's Welsh topographical views depict *Hafod Gardens*, east of Aberystwyth and the mountainous landscape of central Wales. Piper spent three weeks in the summer of 1939 in the area, his interest having been aroused by an 1810 guide book to the garden which contained aquatints by John Warwick Smith. Hafod Gardens were planted at the end of the 18th century by the Welsh MP, Thomas Johnes, as a manifestation of the picturesque, but in 1939 it had long been in decay and Piper titled his article on Hafod in *The Architectural Review* in June 1940, 'Decrepit Glory'. He produced a series of watercolours of Hafod as a result of his visit and this sketch depicts a view up a small valley to a gothic folly. This series marks Piper's return to an interest in historic buildings that he was to cultivate for the rest of his life.

Llyn Llyncaws is another response by the artist to the tradition of the picturesque as used in the 18th century sense, which considered roughness and irregularity of form to have a special aesthetic value. Thus, mountains, rocks, ruins and wild landscape in general were picturesque. This is Piper's first response to a mountainous landscape, a subject that was to interest him again when he returned to Wales after the war.

The Expert Advisers considered all four works to be significant early examples of the artists' work and important in showing their approaches to themes that they developed over the course of their long careers.

The Panel considered that the items met the third and, for *Hafod Gardens*, the fourth criteria of pre-eminence, they agreed their value and recommended that the offer should be accepted. The Secretary of State accepted this recommendation in August 2002 and the case was completed in November 2002. Tax of £32,900 was satisfied as a result of this offer. The four items await permanent allocation, but the *Three Bathers* and *Hafod Gardens* are part of the exhibition, *John Piper in the 1930s*, which is currently at the Djanogly Art Gallery, Nottingham.

10. Titian: *Venus Anadyomene*

This painting by Tiziano Vecellio, known as Titian, (d.1576), oil on canvas, 74 x 56.2cm, was offered in April 2001 with a condition that it should be allocated to the National Galleries of Scotland.

The painting depicts the birth of Venus as she rises from the foam of the sea and wrings water from her hair. Titian may have been inspired by Pliny's account of the painting by Apelles which illustrated the legend, or by some marble prototype such as the relief of the same subject by Antonio Lombardo, now in the Victoria and Albert Museum.

Titian was one of the greatest masters of the Renaissance. His earliest works were executed in Venice, where he initially collaborated with Giorgione. His altarpieces are among the greatest religious paintings of his time, while his mythological and allegorical scenes and his penetrating portraits were sought by the Pope and his cardinals, by the Holy Roman Emperor and the Kings of France and Spain as well as by the greatest princes and prelates of Italy. The *Venus* was painted in the 1520s, possibly for the d'Estes of Ferrara. It is one of the most captivating images of female beauty and sensuality by an artist who excelled in the depiction of the nude.

The painting has belonged to a number of famous collectors. It was in the palace of Queen Christina of Sweden in Rome, on her death in 1689, when it was bequeathed to Cardinal Decio Azzolino. From his heir it passed to the Odescalchi family and then, in 1721, to the Duc d'Orléans. When the Orléans collection was sold, it was acquired in 1798 by the Duke of Bridgewater and was subsequently inherited by the Dukes of Sutherland. Since 1945 it has been on loan to the National Galleries of Scotland, together with other great Orléans paintings by Titian, Raphael, Poussin and Rembrandt.

The Expert Advisers all agreed that the painting was a work of outstanding beauty and importance by one of the greatest masters. They remarked upon its fundamental art-historical interest and its excellent condition.

The Panel considered that the painting met the second criterion, they agreed the value placed on it and they recommended that it should be accepted in lieu. The Scottish First Minister accepted this recommendation in January 2003 and the offer was completed in March 2003. Tax of £2.4m was satisfied as a result of this offer. Since the value of the painting was substantially higher than the tax liability of the Offeror, the difference between the market value and the tax liability was paid to the Offeror from funds raised by the National Galleries of Scotland (£1m) and with generous contributions from the Heritage Lottery Fund (£7.6m), the Scottish Executive (£2.5m) and the National Art Collections Fund (£0.5m). This particularly satisfactory outcome enabled the painting to remain on display with other major works from the Orléans/Sutherland collection in the gallery in Edinburgh, to which it has been on loan for nearly 60 years.

11. Two 17th Century Dutch Flower Paintings

In March 2001 two 17th century Dutch flower paintings were offered in lieu of tax:

- Roelandt Savery (1576–1639), *A still life of irises, a tulip, roses, violets and other flowers in a glass berkemeyer, with a lizard, a frog and a dragonfly on a ledge*, oil on copper, 35.9 x 27.9cm, signed Roelandt Savery FE 1637.

- Balthasar van der Ast (1593/94–1657), *A still life of an iris, a lily, a carnation, tulips, roses and other flowers in a pewter jug, with shells, a grasshopper and petals on a ledge, a spider and butterfly resting on blooms, and a bee above*, oil on panel, 48.5 x 36.7cm, signed on ledge, lower right.

They were offered with the wish that if accepted, the Savery should be allocated to the Fitzwilliam Museum, Cambridge, and the Van der Ast to the National Gallery. The paintings had been on loan to these respective institutions for almost a decade.

Roelandt Savery was among the most versatile and innovative painters working in the Netherlands in the early 17th century, developing several new genres, including animal and bird subjects. In 1603 he painted the earliest known example in oils of a flower still-life in the Netherlandish tradition. Only 19 still-lives by him are known, of which this is the latest, being dated two years before his death in 1639. It is a complex and elaborate composition, characterised by nervous brushwork, loose modelling and blooms set in movement by fluttering insects.

Balthasar van der Ast was the brother-in-law and pupil of Ambrosius Bosschaert the Elder, one of the founders of the still-life painting tradition in the Netherlands in the 17th century, whose influence is apparent in the present work. This still-life has been variously dated early on in his career, before he settled in Utrecht in 1619, and as a later work c.1628. Most recently, it has been suggested that it was painted in 1632 after he moved to Delft, where he lived until his death. Whatever its dating, this beautiful, skilfully executed and controlled composition is unquestionably among the finest of its kind. The mood conveyed is one of studied calm, while the rich colour scheme and dramatic lighting brings to mind the work of the Dutch Caravaggists then active in Utrecht.

The Expert Advisers agreed that both paintings were pre-eminent. They noted in particular the outstanding quality of the Van der Ast, describing it as a superlative and characteristic work, executed at the height of his powers, a key example of a genre for which Dutch painting is particularly renowned; they also commented on the excellent state of preservation of both pictures.

The Panel considered that both works met the second criterion and agreed the value placed on the Van der Ast. For the Savery, the Panel considered that the offer price was

a serious under-valuation and suggested that an increase of 50% was appropriate. With this accepted, the Panel recommended that the two paintings should be accepted in lieu. The Secretary of State accepted this recommendation in November 2001 and the offer was completed in May 2002. Tax of £630,000 was satisfied as a result of the offer. In accordance with the Offeror's wishes, the Savery was subsequently allocated to the Fitzwilliam Museum, Cambridge, where it may be seen in the context of the nation's finest public collection of Dutch botanical art, and the Van der Ast was allocated to the National Gallery, the first work by the artist to enter a national collection.

12. John Maxwell: *Falling Vase*

In July 2001 Resource was informed of the offer of a painting by John Maxwell (1905–1962), *Falling Vase*, oil on canvas, 76.2 x 76.8cm, which was painted in 1941. It was offered with a condition that it should be allocated to the National Galleries of Scotland for display at the Scottish National Gallery of Modern Art.

John Maxwell is one of the most important Scottish – if not British – artists of his generation. Born in Kirkcudbright in the south-west of Scotland, Maxwell was educated at Dalbeattie High School and Dumfries Academy. He trained in the Edinburgh College of Arts 1921–26. Awarded a travelling scholarship, he spent 1927 in Paris at the Académie de l'Art Moderne where he studied under Léger and Ozenfant. A single abstract composition bears witness to the short-lived influence of his teachers. In 1928 he travelled first to Spain and then Italy where he was particularly impressed by medieval and early Renaissance art. On his return to Edinburgh, he took up a part-time teaching post at the College of Art and exhibited for the first time in 1929. A College Fellowship in 1933 gave Maxwell two years free from teaching duties to pursue his artistic career and during this time he painted a large mural for an Edinburgh primary school which shows the influence of early Italian allegorical frescos. An exhibition of the works of Paul Klee in 1934 in Edinburgh had a considerable effect on Maxwell, and it is at this time that a dreamlike imagery first enters into his art. Chagall also had a profound effect and, although it is not known when he first encountered the Russian artist's work, Maxwell was in Paris in 1937 to visit the *Exposition Internationale* at which Chagall exhibited.

Maxwell is mostly known for his watercolours for which he developed a highly personal technique often reinforced by the addition of pen and ink. He painted relatively few oil paintings and *Falling Vase* is a major and rare example of his large-scale works. In it a woman, possibly a student friend, Dorothy Peach, with whom he formed a close relationship, floats by an open window while she clasps a large white and yellow bird. Outside the window a diminutive figure floats by another upright flower-filled vase. The motif of flowers and birds was to be used repeatedly in Maxwell's work.



10. Titian: *Venus Anadyomene*.
© National Galleries of Scotland



11. Balthasar van der Ast:
*Still Life of flowers in a pewter
vase with shells and insects*.
© The National Gallery



11. Roelandt Savery: *Still Life
of flowers in a glass berkemeyer*.
© The Syndics of the Fitzwilliam
Museum

His significance in Scotland is demonstrated by the fact that in 1963, the year following his death, the Scottish National Gallery of Modern Art presented Maxwell in their first ever exhibition devoted to a Scottish artist. They presented a second major retrospective exhibition of Maxwell in 1998–99, in which this picture was included.

The Expert Advisers noted that Maxwell was a slow-working, highly discriminating artist who produced few works. His entire *oeuvre*, including watercolours and drawings, consists of only 200 items. This major example shows him at his most inventive and assured.

The Panel considered that the painting met the second and third criteria and accepted the value place on the item. They recommended that it should be accepted in lieu of tax and that allocation to the National Galleries of Scotland was appropriate. The Scottish First Minister accepted this recommendation in March 2002 and the offer was completed in August 2002. Tax of £14,000 was satisfied as a result of this offer.

13. William Hogarth: *Group Portrait*

Resource was advised in July 2001 of the offer of this painting by William Hogarth (1697–1764), oil on canvas, 64.9 x 66.7cm. The offer was made with a wish that it should be allocated to Tate Britain.

By the mid 1730s, Hogarth was establishing himself as the leading artist of the nascent British school, developing entirely new genres, including the conversation piece – a novel contrast with the ponderous Augustan pomp of portraiture in the preceding period – and the modern moral subject, in series such as *The Harlot's Progress* (1732). This conversation piece showing three ladies in a grand interior, with two spaniels, one of which is carrying off a fan, has been known variously as *The Broken Fan*, *The Stolen Fan* or, for no very sound reason, as a portrait of the artist's mother-in-law, Lady Thornhill, with Mrs Hogarth and one of Hogarth's sisters. Like a number of other early conversation pieces by Hogarth, the true identities of the sitters and the earlier provenance of the picture had become lost by the beginning of the 19th century; it is first recorded in 1832, subsequently belonged to one of the most distinguished collectors of the period, William Coningham (1815–1884), and since 1862 has descended in the Offeror's family.

Recent research has established that this is very probably a satirical portrait of Catherine Darnley, Dowager Duchess of Buckingham (c.1682–1743), with two ladies of her family or close acquaintance, depicted in an interior intended to suggest Buckingham House, painted around 1736. The Dowager Duchess, who was the acknowledged illegitimate daughter of James II, became notorious for her overweening pride in her royal ancestry and absurd insistence on rank; hence, perhaps, Hogarth's depiction of her enthroned in quasi-royal state on a dais to the left of the composition. Beside her stands a younger lady, and on the

right, a third sits at a small table, reading from a folio until interrupted by the dogs, which chase across the foreground, one of them carrying off her fan, which has fallen open in the scuffle; both younger women look anxiously at the old lady while gesturing towards the kidnapped object. This anecdotal incident suggests the subversion of an otherwise dignified, even pompous portrait group. Court etiquette of the period forbade the opening of fans in the presence of the Queen, and it may be that Hogarth is making the Dowager Duchess, with all her airs and graces, the butt of a joke.

The identities of the two other ladies are more problematic. It has been proposed that the standing figure could be Molly Lepell (1700–1768), Lady Hervey, an ardent Jacobite sympathiser. Lord Hervey himself – Alexander Pope's 'Sporus' – knew the Duchess well, and was later to be her executor; he commissioned from Hogarth the famous conversation piece, now at Ickworth (National Trust), of himself with his intimate friends, which is close in style to this picture and displays a similar jokiness all but impenetrable to outsiders. The third lady may be Juliana Hele (1705–1794), widow of the 3rd Duke of Leeds, and from 1732 wife of the Dowager Duchess of Buckingham's much younger half-brother, the 2nd Earl of Portmore. However, the precise identification of the sitters, the full meaning of this picture, and the question of who commissioned it are at present speculative.

The Expert Advisers considered this painting an extremely important example of Hogarth's work, one of a handful of his small-scale conversation groups of the 1730s remaining in private hands, noting that it represents the highly idiosyncratic first flowering of this peculiarly British art form. It is exceptional in that it represents not a conventional family group, but – uniquely – three women, almost certainly connected by political as well as family ties.

The Panel considered that this painting met the second criterion, after negotiation they accepted the value and recommended that it should be accepted in lieu. The Secretary of State accepted this recommendation in July 2002, and the offer was completed in October 2002. Subsequently the Minister agreed to the Panel's recommended of allocation to Tate Britain, in accordance with the Offeror's wish. There it will complement and significantly enhance the Tate's fine Hogarth collection, which however has not hitherto adequately represented his work of the 1730s. Tax of £630,000 was satisfied as the result of the offer.

14. Nostell Priory Bookcases

In July 2001, Resource was advised of an offer to the Inland Revenue of four Regency mahogany bookcases by Gillows of London and Lancaster. The offer was made with a condition that, if accepted, the items should be allocated to the National Trust for display at Nostell Priory, where they have been situated since they were commissioned.

Nostell Priory is one of the finest houses in Yorkshire and has been a National Trust property since it was given by the Winn family to the Trust in 1953. The present house has seen three phases of development. In about 1735, the 4th Baronet began a new house to replace the previous Nostell Priory, which had been converted from the medieval religious foundation. In 1765 the 5th Baronet, Sir Roland Winn, commissioned Robert Adam to complete the interior in the latest neo-classical fashion. At the same time, Chippendale provided furniture in the latest fashion for much of the house. This was acquired by the Trust, in 1986, through a £6.1m grant from the National Heritage Memorial Fund. The third period is associated with the nephew of the 6th Baronet, Charles Winn, who inherited the house in 1817. He was a distinguished bibliophile with a scholarly mind and antiquarian interests and as his collection outgrew the existing library, designed half a century earlier by Adam and Chippendale, he required additional shelving to house his newly acquired books. The four bookcases were made in 1828 by one of the finest and most prolific cabinetmakers of the day, Gillows of London and Lancaster. They were placed in what had originally been conceived as the Library, but which became the Billiard Room once Adam had remodelled the adjacent room on the east side of the house in the late 1760s. The upper tiers to three of the four bookcases, which almost reach to the ceiling, were added in 1875, as the book collection again outstripped the existing shelf space.

The Expert Advisers noted the especially close association of the bookcases with the historic interior of Nostell Priory. Although not part of either the initial, or the Adam decorative schemes, the design has been made to harmonise with the earlier decoration of this room. The advisers noted that while some historic houses are important for a single decorative period or style, in others, such as Nostell, there is a rich historical layering of embellishment and growth which contributes to their importance and without which the houses would be substantially diminished.

The Panel considered that the bookcases met the fourth criterion, they agreed the value placed upon them and recommended to the Secretary of State that the offer should be accepted. The Secretary of State accepted this recommendation in April 2002 and the case was completed in September 2002. Tax of £116,296 was satisfied as a result of this offer.



12. John Maxwell: *Falling Vase*, Scottish National Gallery of Modern Art. © The Artist



13. William Hogarth: *Group Portrait*. © Tate



14. Bookcases by Gillows of Lancaster in the Billiard Room, Nostell Priory. © The National Trust



15. Robert Curzon Journals. From Volume II *Mount Sinai: The Interior of the Chapel of the Monastery of St. Catherine*. © The British Library



16. Camille Pissarro: *Faneuses*, etching, 1890, printed in brown. © Sotheby's Images



16. Camille Pissarro: *Porteuses de Fagots*, lithograph, 1896, signed in pencil and titled. © Sotheby's Images

15. Robert Curzon Journals

In June 2001 Resource was advised of the offer of three volumes of manuscript journals by Robert Curzon (1810–1873), later 14th Baron Zouche. The volumes consist of:

a) *Journal of an Expedition to Egypt*: 270 pages of manuscript with 45 illustrations, in grey wash, brown wash and pen and ink, some signed T.P.W. and dated 1835 and 1836, the rest unsigned, three loose folded pen and ink drawings and a print;

b) *Mount Sinai*: 41 pages of manuscript with four illustrations including a pen and ink frontispiece by Robert Curzon, dated in pencil 1834, a pencil drawing signed F.C. 1835, a plan in pencil, and an ink and pencil and brown wash drawing signed F.C., and indistinctly dated, and;

c) *Journal from Syria through Greece and Gibraltar to England*: 94 pages of manuscript.

The volumes, which contain pencil annotation by Robert Curzon throughout and are in a contemporary half morocco binding, each measure 394 x 292 mm.

Robert Curzon was a noted traveller in the Middle East and a famous book collector. Between 1834 and 1837, he visited Egypt, Syria, Albania and Mount Athos, in order to examine and collect ancient manuscripts. A dozen years later, sitting among these books, he entertained his solitary evenings in an English country house, Parham, by writing accounts of the most curious of these MSS and the places in which they were found, "as well as some of the adventures which I encountered in the pursuit of my venerable game." This resulted in his immediate bestseller, *Visits to the Monasteries in the Levant* (1849), which went through three editions in its first year. The three volumes of journals form the basis of his published work.

Curzon's most important acquisitions were from the ancient Coptic monasteries of the Nitrian Desert in Egypt. These ancient Syriac books and fragments, which testify to the early Eastern tradition of Christianity, now belong to the British Library. Some were bought from Curzon in the mid-19th century and in 1917, his own collection was bequeathed to the British Library. Currently, the British Library is involved in an international project that will reunite, on the Internet, all the texts of the manuscripts acquired from the most important of the monastic libraries, Deir-el-Suriyan.

The Expert Advisers noted the importance of Curzon's bibliographic collecting and his significance as a popular travel writer in mid-19th century Britain. The journals contain some material which has never been published. The illustrations, especially those of Egyptian subjects and of the monastery of St. Catherine's Sinai, although by

unidentified hands, are important additions to the topographical representations of these places.

The Panel considered that the journals met the third criterion and, after negotiation, agreed a value for the items and recommended that the offer should be accepted. The Secretary of State accepted this recommendation in July 2002 and the case was completed the same month. Tax of £24,500 was satisfied as a result of this offer. In July 2003, the journals were allocated to the British Library in accordance with the wish attached to the offer.

16. The Pissarro Family Collection

In July 2001 Resource was informed of the offer of a collection of drawings, sketches and prints by Camille Pissarro (1830–1903) and other members of the family and their associates. Full details of the offer were received in April 2002. The offer was made with a condition that the collection should be allocated to the Ashmolean Museum where sections of the material had been on loan for many years. It consists of over 600 individual items including drawings and etchings by Camille and his eldest son Lucien (1863–1944) as well as Lucien's daughter, Orovida (1893–1968), a prolific etcher and painter whose highly individual manner was strongly influenced by Oriental art. In addition, there are items by Camille's short-lived younger son Felix (1874–1897) and Ludovico-Rodo (1878–1952) who exhibited in the first Fauve exhibition in 1905 and spent 20 years compiling the definitive catalogue of his father's paintings. Outside the family, but associated with them, are works by Thomas Sturge Moore (1870–1944), Charles Ricketts (1866–1931), Charles Shannon (1863–1937), Henri Edmond Cross (1856–1910) and Theo van Rysselberghe (1862–1926).

Camille Pissarro was born on St. Thomas in the West Indies but lived in France from 1855 onwards, with the exception of 1870–71 when he lived in London and painted the Victorian suburban landscape of Norwood and Crystal Palace. Short visits to London in 1892 and 1897 resulted in several oils of Hampton Court, Kew and Central London. He is universally recognised as one of the greatest of the Impressionists and was the only artist to participate in all eight of the Impressionist exhibitions. Lucien was born in Paris and knew his father's generation of painters as well as his own. He started to paint at the age of seven and his talent was nurtured by his father, with additional tuition provided by Cézanne, Manet and Monet. He exhibited at the Eighth Impressionist Exhibition of 1886. His interest in print-making and in the work of William Morris led him to England in 1890, where he soon settled, marrying in 1892 and becoming familiar with all the leading British artists of the day. In 1916 he became a British citizen. He established a vital line of communication between the artistic communities of London and Paris and played a crucial role in securing acceptance of Impressionism in England. His own work is a mixture of

French and English traditions. His admiration for Morris resulted, in 1894, in the establishment of the Eragny Press (named after his father's home) for which he designed his own typeface.

About half of the vast collection of material that the Pissarro family had accumulated was generously presented to the Ashmolean Museum in 1950 by Lucien's widow, Esther and their daughter Orovida. This included the almost daily correspondence between Camille and Lucien that began with the latter's move to England and which constitutes a unique record of the history of Impressionism. In subsequent years, various members of the family have added to the initial donation, making the Ashmolean the world's leading centre for the study of this aspect of Impressionism. This archive is housed in over 600 boxes in its own room in the museum.

The Expert Advisers noted the importance of the collection, not so much for the significance of any individual item, although the drawings by Camille are of great interest, but for the cumulative value of the whole, especially when considered with the rest of the Pissarro material already donated to the Ashmolean. The collection was therefore considered of especial importance for the study of Impressionism and its influence on English art. The experts accepted that this offer in lieu continues and, in many ways, completes what was begun over 50 years ago with the original donation of Esther and Orovida.

The Panel considered that the archive met the third criterion and that the allocation condition was appropriate. One item, which had been painted in the 1950s by an artist with no association with either the first or the second generation of the family, was not considered an integral part of the archive and was withdrawn. This was the most valuable individual item in the offer, constituting almost a fifth of the total value. However, as the Panel considered that other items had been undervalued, it agreed the original price put on the complete archive. The Panel recommended acceptance of the offer. The Secretary of State agreed this recommendation in November 2002 and the offer was completed in March 2003. Tax of £111,454 was satisfied as a result of the offer. The collection has been allocated to the Ashmolean to join the rest of the Pissarro Archive.

17. A Pair of English Walnut and Seaweed Marquetry Chairs, c.1725

In September 2001 Resource was advised of the offer of a pair of chairs. They are a pair of walnut and marquetry chairs with stuffed back and seat, the high-waisted back with double-lobed top, the canted square seat with walnut facings, their lobed and ogee apron profile outlined with a distinctive cockbead moulding, on upright front legs and raked back legs, both of cabriole form with 'slipper' pad feet; the seat facings and front legs decorated with seaweed marquetry. The offer was made with a wish that they

should be allocated to the National Trust for display at Wimpole Hall, Cambridgeshire.

The chairs are from a group of six, latterly in the collection formed by Colonel Norman Colville (1893–1974), who believed them to have come from Lanhydrock, Cornwall. They are unlikely to have originated at Lanhydrock, which in 1736 was said by the antiquarian John Loveday to be “*extremely out of repair and utterly destitute of furniture*”. Recent research suggests that they are part of an original suite of eight chairs from Wimpole Hall, inventoried there in 1835 (“*8 High back Walnut tree Chairs inlaid Buhl ...*”), as a matching chair was photographed at Wimpole by *Country Life* in 1931. The six Colville chairs were probably taken from Wimpole to Lanhydrock in the early 20th century by the 2nd Lord Robartes (1844–1930), who had inherited the latter house in 1882 and purchased the former in 1894. Both houses had belonged to Robartes’s forbear Charles Bodville, 2nd Earl of Radnor (1660–1723), but his extravagance had forced the sale of Wimpole to the Duke of Newcastle (1662–1711) in 1710. The suite was probably commissioned by Newcastle’s son-in-law and heir Edward Harley, 2nd Earl of Oxford (1689–1741), the great literary patron and collector of his age.

The Expert Advisers agreed that the chairs were pre-eminent, noting that they represent a critical transition in English chair design, between the tall rectilinear forms of the late-17th century and the broader, curvilinear shapes of the mid-18th century. They are of very high quality and, although their covers and stuffing have been renewed, they retain their original webbing and base cloth, at least in the seats. These materials are fixed to a separate frame that rests within the main seat rails – a technique used by a select group of high-class London workshops in the 1720s–30s. A similar technique is adopted in some stylistically related chairs at Houghton Hall, probably made by Thomas Roberts junior, who could also prove to be the maker of the present chairs.

The Panel considered that the chairs met the second and fourth criteria, they accepted the value placed upon them and in September 2002 they recommended their acceptance for allocation to the National Trust, to be shown in their original home, Wimpole Hall. The Secretary of State accepted this recommendation in October 2002, and the case was completed in December 2002. Tax of £67,983 was satisfied as a result of the offer.

18. Ancient Egyptian Bronze Ram

In September 2001 Resource was advised of an offer of a 4th century B.C. bronze figure of a ram, 12.5 x 12.3cm. The offer was made with a wish that it should be allocated to the British Museum.

Egyptian art, from pharaonic times onwards, delighted in depicting the animal life of the country. Animals are so widespread in the country’s art that paleo-zoologists have been able to trace both the migration into Egypt of certain species and the gradual disappearance of others. Using this information, the ram, identified as *Ovis platyura aegyptiaca*, can be traced as having been introduced into Egypt from Western Asia around 2000 B.C. Before this, another species, *Ovis longipes palaeoaegyptiaca*, with long horizontally spiraling horns, was the indigenous sheep. It was soon superseded by the new arrival and after the beginning of the Middle Kingdom (2055–1650 B.C.) the new species is often depicted.

The *platyura* ram was one of the most sacred animals in Egypt due to its association with the god Amun (*The Hidden One*). As Amun-Re, he was the supreme deity during the New Kingdom (1550–1069 B.C.) and afterwards. The enormous temple complex at Karnak was the principal home of his worship. Associated with fecundity, Amun-Re was also closely involved with kingship and many pharaohs regarded themselves as one of his incarnations. During the New Kingdom and later he was the personal-saviour god of ordinary working people and this widespread devotion is shown by the number of stelae and votive offerings which bear his image.

The Expert Advisers noted the unusually large size of this sculpture and also its relative rarity. Cats are the most common animal in Egyptian art and, where rams of this type are depicted, they are normally smaller and more often in other mediums such as faïence. The sculpture would have been made to use as a votive offering to the god. The experts described it as a singularly dignified and beautiful piece of animal sculpture in miniature, and as being unique in combining the iconographic requirements for the Egyptian sacred animal with the natural observation and accomplished modelling of Greek metalworking. It dates to the early Ptolemaic Period, which began in 332 B.C. with Alexander the Great’s conquest of Egypt. The item has added interest in exemplifying a cultural and artistic fusion.

The Panel considered the ram met the second and third criteria. Having established that it had been in an English private collection for most of the 20th century, it accepted that its provenance was impeccable. The Panel agreed the valuation after negotiation and recommended that the offer should be accepted. The Secretary of State accepted this recommendation in October 2002. The offer was completed in December 2002. Tax of £30,215 was satisfied as a result of this offer. The ram has been allocated to the British Museum, in accordance with the wishes of the Offerors.

19. Benin Sculpture of a Portuguese Musketeer

In October 2001 Resource was informed of the offer of a bronze casting of a Portuguese soldier in armour with a musket and other weaponry. The figure is 38.5cm high and comes from Benin. The offer was made with a condition that it should be allocated to the National Museum of Scotland where the sculpture had been on loan for almost 15 years.

For over 600 years the city of Benin, now part of Nigeria, was the capital of a prosperous, well-organised empire of the same name. At its peak during the 14th and 15th centuries, the empire stretched from Dahomey to the Niger River and reached as far south as the Atlantic coast. The palace in Benin was the centre of a complex feudal society. The arrival of the Portuguese in around 1485 created a new era of prosperity and rapid expansion. The Portuguese provided economic and military strength for the kingdom, acting as a conduit for overseas trade and fighting in Benin military campaigns. Conflicts which started in the early 17th century helped to bring about the decline of the kingdom. In 1897, when an official British delegation was ambushed on its way to the kingdom, the British sent the Oba (king) into exile and burned his palaces. In order to weaken the Oba further, the British removed from the palace over 2,000 objects which were symbols of royal authority. These objects were auctioned off to defray the costs of the military expedition.

The Expert Advisers noted that this figure, commonly referred to as a Benin 'bronze', is of brass and dated it to the 18th century. By this time, the Portuguese had lost their dominant trading position in Benin, but continued to be represented in sculpture in the 16th century dress that they wore at the time the motif became part of the repertoire of the Benin brasscasters. The figure would have been made to enhance one of the altars dedicated to an ancestral Oba which were located in an open courtyard of the Royal palace. It was one of the first duties of a new Oba to provide an altar to his dead father, the previous Oba. Only four or five examples of this type of Portuguese musketeer are known and this example is a particularly fine cast and in excellent condition. Two other types of Portuguese soldiers are depicted in Benin art, a horn-blower and a messenger.

The Panel agreed that the sculpture met the second criterion, accepted the value placed on it and they recommended that allocation to the National Museum of Scotland was appropriate. The museum already owns examples of the horn-blower and the messenger, referred to above, and the allocation of the musketeer would allow the Scottish public to gain a deeper appreciation of the cultural sophistication and technical achievement of African society in a pre-colonial era. The Scottish First Minister accepted the recommendation in March 2002 and the offer was completed in July 2002. Tax of £700,000 was settled as a result of the offer.



17. A pair of English walnut and seaweed marquetry chairs. © Christie's



18. A 4th century B.C. Egyptian bronze figure of a ram. © The British Museum



19. An 18th century Benin sculpture of a Portuguese Musketeer. © Trustees of the National Museums of Scotland



20. Ben Nicholson: *Cumberland Farm*.
© Brighton Museum and Art Gallery



21. Edward Lear: *Levkimni, Corfu*, pen and brown ink and watercolour with gouache over pencil on brown paper, 38 x 54.6cm. © The National Gallery of Scotland



21. Edward Lear: *Suli*, watercolour and gouache on grey paper, 16.6 x 26.3cm. © The National Gallery of Scotland

20. Ben Nicholson: *Cumberland Farm*

In October 2001 Resource was informed of the offer of a painting by Ben Nicholson (1894–1982), *Cumberland Farm*, oil on canvas, 38.5 x 43cm. It was offered with a condition that it should be allocated to Brighton Museum and Art Gallery.

Ben Nicholson was the son of the distinguished painter Sir William Nicholson. He studied briefly at the Slade School of Fine Art in 1911 where he became a friend of Paul Nash. From 1912 to 1918 he travelled extensively in Europe and the United States. In 1920 he married Winifred Roberts whose maternal grandfather was the 9th Earl of Carlisle. Her parents lived near Carlisle and in 1924 she and Ben bought Banks Head, a small farmhouse close to the Roberts' home. The farmhouse was built over the remains of a mile-castle on Hadrian's Wall and the barn was Ben Nicholson's studio. In March 1928 Christopher Wood made his first visit to Banks Head to spend Easter with the Nicholsons. Wood stayed a month and their next meeting was to be at Feock, the Cornish home of the Nicholsons' friend Marcus Brumwell (see Case 33). It was during this Cornish visit that Wood and Nicholson encountered the naïve painter Alfred Wallis. While Wood stayed on in St. Ives, the Nicholsons returned to London towards the end of year.

Cumberland Farm is one of a small group of landscapes that Nicholson painted in the late 1920s. Although produced in Cumberland they are indebted to the experience of the Cornish landscape and the recent encounter with Wallis's paintings. While the pure abstraction of Nicholson's white relief paintings were still a year or two ahead, *Cumberland Farm* shows an artist feeling his way to a simplicity which would develop into the uncompromising austerity of his works in the 1930s. The reverse of this painting has an inscription, believed to be in Nicholson's hand, "*Ben Nicholson 1930, Kit from Ben*". (Kit is Christopher Wood.) It was acquired by the previous owner, who was a friend of Nicholson, towards the end of World War II, from Helen Sutherland, the shipping heiress who was patron to many artists of the period and who had first met the Nicholsons in the mid 1920s.

The Expert Advisers described the painting as a classic early Nicholson: primitive, simple, charming and beautifully painted. It clearly demonstrates Nicholson's interest in the texture of paint and of the canvas. The artist has vigorously scratched and then applied single colour areas of impasto over a grey-green ground to create the features of the landscape. The picture is an early adventure into Modernism and yet is highly figurative and recognisably in the tradition of British landscape painting, while totally original. The Expert Advisers considered that allocation to Brighton would be highly appropriate. This fine collection of 20th century British art had no example of Nicholson's painting.

The Panel agreed that the painting met the third criterion, accepted the value placed on it and they

recommended allocation to Brighton and Hove County Council for display at Brighton Museum and Art Gallery. The Secretary of State accepted the recommendation in August 2002 and the offer was completed in November 2002. Tax of £24,500 was settled as a result of the offer.

21. Edward Lear Watercolours

In October 2001 Resource was advised of the offer of a collection of 32 landscape watercolours of Greek subjects by Edward Lear (1812–1888). The offer was made with the wish that, if accepted, it should be allocated to the National Galleries of Scotland, where it was exhibited in 1991. The collection was largely formed in the early 1950s by the distinguished Hellenophile and collector, Sir Steven Runciman, the eminent historian of the Byzantine Empire, who had a wide-ranging interest in the arts.

Edward Lear is now recognised as one of the most engaging and idiosyncratic figures of the Victorian period, as celebrated for his *Book of Nonsense* (1846) and other illustrated humorous verses for children, as for his work as a painter and draughtsman. As a young man, he had been commissioned by the 13th Earl of Derby to make a series of drawings of rare birds in the menagerie at Knowsley Hall, Merseyside, and it was due to the Earl's patronage that Lear was first able to travel widely. (Correspondence between Lord Derby and Lear was among the Derby papers accepted in lieu of tax in 2001). Lear travelled extensively throughout the Western Mediterranean and the Near East, and, in the 1870s, to India and Ceylon. Throughout his life, he was plagued by ill-health and depression, living abroad for most of the year on medical advice; he was to die at the villa he had built in San Remo. But it was Greece that particularly captivated his imagination, and between 1848 and 1864 he made almost annual extended visits to the Ionian Islands and the Greek mainland. The drawings that he made there were chiefly intended as the basis for his later studio works, both in watercolour and oil, but he also went on to reproduce many of them as illustrations for a series of publications, including *Journals of a Landscape Painter in Greece and Albania*, 1851, and *Views in the Seven Ionian Islands*, 1863. Lithography, the technique by which his studies were reproduced, particularly suited his rapid, apparently spontaneous drawing style, and the popularity of these volumes served to establish his reputation in England.

These watercolours, many of them characteristically inscribed by Lear with details of the location, colour notes, the date and often the time of day, range from 1848 to 1864. They are drawn in his highly distinctive manner: sweeping, almost sketchy pencil or ink outlines, with washes of clear, often brightly-coloured watercolour, far removed from the then conventional, minutely detailed style of topographical watercolours. It is perhaps no accident that such works found a new audience in the later 20th century, with its preference for the immediacy of the sketch

and for near-abstracted responses to landscape. However schematic some of his drawings are, Lear still managed to evoke the essence of the landscape he drew, and as the introduction to the exhibition held at the National Gallery of Scotland in 1991 noted, "*it was in Greece that he found his best scenes. No one has captured so well the unique light of the Greek landscape*". The English fascination with Greece, Greek mythology and literature, architecture and landscape stretched back to the 18th century. It was further heightened in the early 19th century, first by the aesthetic impact of the Parthenon Marbles and then by Byron's association with the struggle for Greek independence, a struggle taken up by advanced liberal thinkers of the day. The apogee of this interest in all things Greek came in the middle of the century, exactly the time at which Lear was working in the country.

The Expert Advisers considered this group of watercolours to be pre-eminent as a carefully formed collection reflecting the importance of Greece in Lear's work, and noted the paucity of examples of his watercolours and paintings in English collections, with a complete absence of the artist in any Scottish public collection. In contrast, the major collections of Lear's work are all in American institutions, notably at Harvard, Yale and the Huntington, all of which also hold literary manuscripts by Lear. This collection would go some way towards remedying this deficiency; its provenance from a collector who himself had strong associations with Greece was of additional interest.

The Panel agreed that these watercolours met the third criterion, they accepted the values placed on them and they recommended to the Secretary of State that they should be allocated in accordance with the Offeror's wishes. The Secretary of State accepted this recommendation in July 2002 and the offer was completed in October 2002. Tax of £297,500 was satisfied as a result of the offer. The Scottish First Minister allocated the collection to the National Galleries of Scotland in June 2003.

22. Sir Anthony van Dyck: *Portrait of Sir William Killigrew*

In November 2001 Resource was informed of the offer of Sir Anthony van Dyck's (1599–1643) *Portrait of Sir William Killigrew*, oil on canvas, 104.1 x 82.6cm. The offer was made with a condition that it should be allocated to Tate Britain.

The portrait was painted in 1638, in the middle of the artist's second period in England. Having paid an initial visit to London in 1620–21, he spent the next few years travelling through Europe, working in Genoa, Rome, Venice and Palermo. This was followed by five years in his native Antwerp. By April 1632 he had returned to London and within three months he was knighted and had been appointed Principal Painter in Ordinary to King Charles I. He brought to England the European tradition of art,

especially in portraiture. His understanding and adaptation of the work of Titian raised the English portrait to a new level and set it on a course which led directly to Gainsborough and Reynolds. At the same time, his highly strung and withdrawn character led to an introspection verging on melancholy in some of his portraits, which cannot be solely attributed to the knowledge that we now have of the fate of many of the young dashing cavaliers in the decade of the Civil War.

Sir William Killigrew (1606–1695) was the eldest of Sir Robert Killigrew's (1579–1633) 12 children. Van Dyck painted several of Sir William's siblings including his brother Thomas (1612–1683) and his sister Anne (1607–1641), as well as Thomas' short-lived wife Cecilia Crofts, all of whom were painted in the period 1637–1638. The Killigrew family were loyal supporters of the King, and William, who was knighted in 1626, was MP for Newport and Penryn in Cornwall. The King appointed him Governor of Pendennis Castle and Falmouth Haven and a Gentleman Usher. He was a commander of one of the two troops of horse which guarded the King during the Civil War. His loyalty to the Crown was rewarded at the Restoration when he was appointed Vice-Chamberlain to Catherine of Braganza. Like his brother Thomas, he was also a playwright.

The Expert Advisers considered this to be a grave, dignified and carefully composed portrait that demonstrated the artist at the height of his powers. The restrained colour scheme and the masterly painting of the black costume show Van Dyck's absorption and adaptation of Titian's portraits. The harsh landscape depicted behind the sitter, with its wind-blown oak, seems to be a symbolic prefiguration of the Civil War that was to have such an effect on the family.

The Panel agreed that the portrait met the second criterion, they agreed the value, considered the allocation condition to the Tate to be appropriate and recommended that the offer should be accepted. The Secretary of State approved this in April 2002 and the offer was completed in June 2002 when the painting was allocated to Tate Britain. Tax of £250,000 was satisfied by this offer. However, as the painting could have satisfied a larger amount of tax, the Tate had to make good the difference to the Offerors. As well as the gallery's own funds, £100,000 was given to the purchase by Christopher Ondaatje, with a further £100,000 provided by the Tate Patrons of British Art and £50,000 from the National Art Collections Fund (The Art Fund).

Seven months later in New York, there appeared at auction Van Dyck's 1638 companion portrait of Mary Hill, Lady Killigrew, who had married Sir William in c.1625. Happily, the Tate was able to secure the portrait with the support of another grant of £81,500 from the Art Fund. The two portraits have thus been reunited after 150 years.

23. A 17th Century English Embroidered Bodice

Resource was informed in December 2001 of the offer of an English embroidered bodice dating from c.1610. It was offered with a wish that it should be allocated to the Victoria and Albert Museum.

The bodice dates from the early 17th century and by tradition is said to have been made for Elizabeth, Countess of Shrewsbury, better known as Bess of Hardwick. Since she died in 1606, this seems unlikely. The bodice has been associated with Sutton Court in Somerset, formerly a home of the Shrewsburys, for many centuries. The garment comprises two bodice panels and two detached sleeves. The linen bodice fronts and sleeves are embroidered in coloured silks with roses, honeysuckle, grapes worked in raised trellis-stitch and marigolds, within gold and silver thread embroidered strap-work compartments. The pattern appears to be based on two designs in Thomas Trevelyon's two manuscript pattern books of 1608 and 1616. The ground was originally completely covered with gold dipped mica-sequins held in place by minute white glass beads and yellow silk stitches. The bodice fronts are lined in pink silk, as are the back panels. The garment retains its original metal hooks and eyes and the eyelets for the back-lacing. At some stage, early in its life, triangular sections (gorres) were inserted to adjust the width. In the 18th century, silk panels were inset into the side seams. Perhaps at the same time, the upper sleeves were taken in, although the embroidered fabric, albeit lacking its original sequins, beads and stitching, remains within the lining.

A garment of such richness would most probably have been made by a professional workshop and the quality and sophistication of the work suggests it was embroidered for an important social occasion such as a wedding or a Royal event.

The Expert Advisers noted that bodices of this type are rare and that those with the spangle and bead embellishment which is used in this item are exceptionally so. The garment represents a style of dress and a type of embroidery that are unique to England and to the first quarter of the 17th century. Its known association with Sutton Court gives the object an interest and location that few other pieces of costume from this age can match. While other comparable items are known, this piece has particularly fine embroidery and to have so many of the original spangles still in place is extremely rare, only two other garments being known to be so densely decorated. The tiny white beads which are fixed at the centre of the spangles are thought to be unique. It is of major interest for the study of English embroidery, providing an example of untarnished spangles and metal threads as well as unfaded floss silks. The unfaded condition of the bodice is remarkable for a textile which is 400 years old.

The Panel agreed that the bodice met the second and third criteria, they agreed the value and recommended that

the offer should be accepted. The Secretary of State approved this recommendation in September 2002 and the offer was completed in February 2003. Tax of £25,000 was satisfied by this offer.

The garment has yet to be permanently allocated. Meanwhile it is on temporary allocation to the Victoria and Albert Museum.

24. Pierre Harache I: *The Capel Basket*

In December 2001, Resource was advised of an offer of an elongated, octagonal silver basket with entwined double serpent handles. The basket is fully marked and was made in London in 1686. It weighs 111ozs. 10 dwts and its length, from handle to handle, is 57cm. The offer was made with a condition that, if accepted, the item should be allocated to the Ashmolean Museum, Oxford.

Named after the family whose arms decorate the centre of the dish, this basket was made by Pierre Harache I in London in 1686. Harache (c.1630–1700) was one of the Huguenot refugees who came to England following the religious persecution in France in the 1680s, which culminated in the revocation of the Edict of Nantes in 1685. (The word 'refugee' became part of the English language at this time.) Harache was one of the earliest French silversmiths to come to England and he was the first Huguenot to be admitted to the Goldsmith's Company, London in 1682. His outstanding talent brought him to the attention of the Court and by 1689 he was receiving commissions from William III. His technical accomplishment was matched by his design innovation and he brought the most up-to-date French style and ornament to English silver.

This basket was made for Sir Henry Capel (1638–1696) the second son of Arthur, 1st Baron Capel and brother of Arthur, 1st Earl of Essex. (The whole family is depicted in Cornelius Johnson's masterpiece *The Capel Family* in the National Portrait Gallery). The Capel family had sided with the Royalists in the Civil War and the 1st Baron had been executed on Cromwell's orders in 1649, with the same blade that had beheaded Charles I. The family's fortunes prospered again with the Restoration, but Henry's brother was implicated in Monmouth's Rebellion of 1682 and was imprisoned in the Tower. A year later he was found there with his throat cut, probably as a result of suicide. Henry had a highly successful political career, being at various times, First Lord of the Admiralty, one of the Lords of the Treasury and Lord Deputy of Ireland. Samuel Pepys invited him to a dinner party in 1669 and in his diary he records particular pleasure in Capel's conversation. John Evelyn also records, in 1678, that Capel was a fine gardener and that his fruit plantation at Kew was the choicest in England. In the 18th century, Frederick, Prince of Wales was to take a lease on the Capel estate at Kew, which adjoined his summer home at Ormonde Lodge. From this the famous Kew Gardens were to develop.



22. Sir Anthony van Dyck: *Portrait of Sir William Killigrew*, 1638. © Tate



23. A 17th century English embroidered bodice



24. Pierre Harache I: *The Capel Basket*.
© The Ashmolean Museum, Oxford

The Expert Advisers noted that silver baskets of this size, scale and type are rare in England in the late 17th century. The octagonal shape and the French chased decoration make this basket unique. The design has been associated with a layette basket used for new-born babies, but, as Henry Capel died without issue, it seems unlikely that this basket could have had such a use. It is more likely to be a grand display tray. The design is the very latest baroque classical manner which was being developed by Le Pautre, Le Brun and Berain at the French Court. In essence this item is an exceptionally rare piece of French silver, made by a Frenchman, using French design and techniques, which happens to have been made in London. It marks the turning away from the Dutch inspired naturalism, which was still predominant in English silver design at this date, to the baroque style. The ornamental chasing is of superb quality and anticipates the developments of the next generation when rococo decoration held sway. The advisers also noted the exceptionally fine condition of the basket, which has been unaffected by either routine surface damage or zealous cleaning.

The Panel considered that the basket met the second and third criteria, they agreed the price placed on it and recommended that the offer should be accepted. They also recommended that its allocation to the Ashmolean Museum would be appropriate. The Secretary of State accepted this recommendation in July 2002 and the case was completed in October 2002. Tax of £306,508 was satisfied as a result of this offer.

25. Sir Stanley Spencer: *View from Cookham Bridge*

In January 2002 Resource was informed of the offer of the painting *View from Cookham Bridge* by Stanley Spencer (1891–1959), oil on canvas, 71.1 x 94cm. It depicts a scene of punts drawn up to the slipway of Turk's Boatyard. The view is up-stream from Cookham Bridge where the parish church and Bellrope meadow, subjects of a scene also painted by Spencer, can be seen.

Stanley Spencer was born and brought up in Cookham and spent much of his life there. He regarded this small Berkshire village, on the banks of the Thames, as an Earthly Paradise and imbued it with deep religious significance. In many of his most famous canvases the parables and miracles of the New Testament are enacted there: he depicted Christ preaching at Cookham Regatta, and envisaged both the Nativity and the Resurrection taking place within the parish churchyard. The canvases teem with members of his family and other local characters, and in the 1920s *Resurrection* (Tate Britain), Spencer himself emerges in a matter-of-fact way from one of the many graves to greet old friends.

His ability to invest Cookham with this mystical aura sprang from his deep love of the village and a wish to impress on his memory every last detail of the place. To this

end he harnessed his vision so that he could make the mundane magnificent, just as he could make the greatest events of the life of Christ so matter-of-fact that the villagers barely turned their heads. *View from Cookham Bridge*, painted in 1936, is one of those canvases in which he makes a mundane but attractive landscape sing: it is hard not to be aware that Christ could be preaching around a bend in a river, or equally that the extraordinary ritual of Swan Upping, the subject matter of another of his great canvases in Tate Britain, takes place here annually. But perhaps more extraordinary, in a fast changing world, is the fact that, apart from the disappearance of the wooden boat-house, which was destroyed by fire, the scene from the bridge today is virtually identical to that in the painting.

The Expert Advisers regarded this work as one of the artist's finest views of Cookham and to be of especial importance because of its close association with the place.

The Panel considered that it met the second and fourth criteria, they agreed the value placed on it and recommended that it should be accepted in lieu. The Secretary of State accepted this recommendation in April 2002 and the offer was completed in June 2002. Tax of £133,000 was satisfied as a result.

The Minister agreed to the painting being allocated to the Stanley Spencer Gallery, Cookham in November 2002. Visitors will be able to walk the 300 yards from the Wesleyan Chapel where Spencer used to worship, which is now the home of the Stanley Spencer Gallery, to view the scene depicted in the painting. This is the first allocation to this gallery of any item accepted in lieu.

26. Edmonia Lewis: *Bust of Henry Wadsworth Longfellow*

In February 2002 Resource was advised of the offer of a white marble bust of the American poet, Henry Wadsworth Longfellow (1807–1882), by Edmonia Lewis. The bust is 68.5cm high and signed *Edmonia Lewis/Roma 1872*.

Edmonia Lewis was the daughter of a Native American mother and a black American father. After the death of her parents in about 1848, she was raised as a Missisauaga Indian of the Chippewa nation. She was financed by her brother to study at the pro-abolitionist Oberlin College in Ohio from 1859, but her studies were interrupted by accusations of theft and an attempt to poison two classmates. Although she was acquitted, she was not allowed to graduate and in 1862 she moved to Boston where she began taking lessons in modelling. Her early work consisted principally of portraits, including busts of Robert Gould Shaw (d.1863), the colonel of the first black regiment to be recruited in the North, and of the well-known abolitionist, John Brown. The latter was presumably a posthumous likeness, unless she depicted him mouldering in the grave, because he was hanged in 1859 before her career as a sculptress began. In the mid 1860s she settled in Rome where she carved marbles of religious,

mythological and literary scenes, including at least six derived from the poems of her fellow American, Henry Wadsworth Longfellow. Although the poet sat for her in 1869, during a visit to Italy, the sculpture under consideration is dated three years later. She returned to the United States in 1873 for exhibitions of her work in San Francisco and San Jose but then went back to Italy where she is supposed to have died in about 1911.

The bust of Longfellow was acquired in Rome by Henry Robertson Sandbach (1807–1895), a Liverpool West Indian merchant who was an outstanding collector of contemporary sculpture. His collection, which included notable works by John Gibson, Richard Wyatt and Bertel Thorvaldsen, was housed at Hafodunos near Conway in North Wales. It has now been largely dispersed, apart from some reliefs that remain *in situ*, but some of his sculptures have been acquired by the National Museum of Wales, Cardiff, and the Walker Art Gallery, Liverpool. Sandbach's purchase of a work by Lewis indicates a lively awareness of interesting sculpture being produced in Rome at the time. He may well have been persuaded to add the bust to his collection by the remarkable fact that the author of *Hiawatha* had been sculpted by an artist who was herself of Red Indian blood.

The Expert Advisers commented that, although the bust was not of the highest quality, it was a competent portrait and was quite exceptional as the work of a woman artist, who, coming from a most unusual background, had managed to establish herself as a successful sculptress. The eminence of the sitter was important, as was the distinction of the collector.

The Panel considered that the bust met the third criterion, they agreed the price placed on it and they recommended that it should be accepted. The Secretary of State accepted this recommendation in September 2002 and the offer was completed in January 2003. Tax of £70,000 was satisfied as a result of the offer. The bust has yet to be permanently allocated.

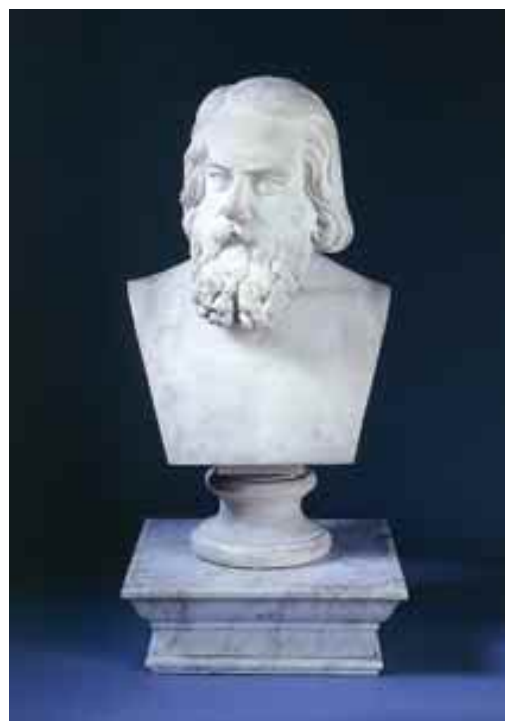
27. Liberale da Verona: *The Dead Christ Supported by Mourning Angels*

In March 2002, Resource was advised of an offer of a painting by Liberale da Verona (c.1445–1527/9) *The Dead Christ Supported by Mourning Angels*, oil on panel, 116.9 x 77.5cm. The offer was made with a condition that, if accepted, the painting should be allocated to the Fitzwilliam Museum, Cambridge, where it had been on loan for several years.

Liberale, as his name suggests, was a native of Verona, at that time part of the Venetian *terra firma*. His was still in Verona in 1465, but is recorded soon after working as an illuminator for a monastery just outside Siena. By 1467 he was working on a new set of Choir Books for the Cathedral of Siena and spent much of the next ten years on this project. However, he was also producing *cassone* panels



25. Stanley Spencer: *View from Cookham Bridge*, Stanley Spencer Gallery, Cookham



26. Edmonia Lewis: *Bust of Henry Wadsworth Longfellow*. © Victoria and Albert Museum

and devotional images which were influenced by Sienese painting. In 1472 he painted an altarpiece for Viterbo Cathedral. Financial problems at Siena Cathedral curtailed the Choir Book project and, in 1476, Liberale returned to Verona.

The *Dead Christ* is believed to date from the late 1480s or early 1490s and shows Liberale's knowledge and adaptation of Venetian art. Giovanni Bellini (c.1430–1516) had been producing devotional images of the Dead Christ from the very beginning of his career and continued to do so throughout his long and productive life. Liberale's treatment of the subject is, however, his own. The six angels who support the broken and inert body of Christ are far removed from the serene classical putti of Bellini, although they still wear Bellinesque Roman tunics. Their grieving emotion is externalised, and they are open mouthed as they either raise their arms in wailing or rub their reddened tear-filled eyes. The massive figure of Christ, whose morbid pallor contrasts with the flushed skin tones of the six angels, is literally a dead-weight. The angel on the right, who supports it, has to raise his leg onto the edge of the gaping sepulchre to brace himself as he bears his great burden. On the left, the angel kneels precariously on the lip of the stone tomb, vainly trying to lift up Christ's downcast head. The tomb is shown, not face on, as Bellini would have done, but at an angle and projecting out of the picture plane towards the viewer. The spectator's involvement is further engaged by the cropping of the lateral figures which emphasises their closeness to the picture plane and to the viewer. The picture space is a black world, the only light of which comes, paradoxically, from the viewer's side, the space in front of the picture plane.

This painting would have been produced as a devotional image, most probably for use in a private house. Vasari in his *The Lives of the Painters* records that Liberale strived to show that he was able to paint weeping countenances, that he painted the Dead Christ many times and that these were dispersed among the houses of various gentlemen in Verona.

The Expert Advisers considered this painting to be an outstanding example of an artist who is best known for his early work as an illuminator. They noted that he is poorly represented in the United Kingdom and that there is no other painting of this quality and power in a British public collection. It demonstrates the artist's assimilation of not only Venetian art but also German prints, where the image of the Dead Christ was common, and the work of Mantegna, Bellini's brother-in-law.

The Panel considered that the painting met the second criterion. Its condition was acceptable and indeed, excellent. Following negotiation the offer price was agreed. It also recommended that its allocation to the Fitzwilliam Museum would be appropriate, especially given that it had been on loan there since 1995.

However, before the Panel could submit its recommendation, further research was required on the painting's provenance. When offered, nothing was known

about the painting between its appearance on the Paris art market in early 1936 and its sale in London in 1957. While the pre-1936 history remains a blank, research in France showed that the painting had been sold in Paris in 1947 from the collection of a very close friend of the dealer who held the painting in 1936 and who was one of the dealer's most regular clients. It seems likely that it was acquired in 1936 by the vendor of 1947. Although the pre-1936 provenance is unsure, it seems most improbable that this highly charged Christian image could have been spoliated in Germany and have already arrived on the French art market by as early as mid-1936.

The Secretary of State accepted the Panel's recommendation in November 2002 and the case was completed in February 2003. Tax of £1,050,000 was satisfied as a result of the offer.

28. Cholmley-Strickland Archive

In March 2002 Resource was informed of the offer of an archive relating to the Cholmley and Strickland families of Whitby, North Yorkshire.

Sir Richard Cholmley acquired Whitby Abbey in 1555 and within a couple of generations the family owned land throughout the region. It was in the late 18th century that the Cholmley estates passed through marriage to the Stricklands, Henrietta Cholmley having married Sir William Strickland in 1778. Their son, George, assumed the name of Cholmley by Royal Licence.

The most important and oldest item in the archive is the cartulary of Whitby Abbey. The 175 vellum leaves record the activity of the abbey from the 12th to the 16th century. The great Anglo-Saxon double monastery of Whitby (Streoneashalh) had flourished from the mid 7th century until its abandonment in the face of Viking raids 200 years later. Following the Norman Conquest it was re-founded in 1078 and went through a period of extensive rebuilding in the 1220s when the first section of the cartulary was produced. The Black Death took a heavy toll on the monastery and by the time of its Dissolution in 1539 there were only 22 priest monks. Only one other cartulary from the monastery survives, in a fragmentary state, in the British Library. The archive also includes some miscellaneous monastic documents from 1282, the 1390s and 1520.

There is also a group of maps, plans and drawings relating to the family's properties, including a late 17th century annotated plan of Whitby Abbey House and Garden which had been built 100 years earlier and remodelled in the 1660s. This building lost its roof in a gale in the late 18th century and was left to decay, but it has recently been stabilised and its shell holds within it English Heritage's Visitor Centre for Whitby Abbey.

Sir Hugh Cholmley's (1632–1689) letter books for 1664 to 1674 are augmented by his letter books and accounts for the construction of the Mole at Tangier and his

diary for his visits to the outpost. Tangier, situated on the North African coast almost opposite Gibraltar, had become Crown property in 1661 when it was included in the dowry of Catherine of Braganza upon her betrothal to Charles II. It was soon realised that a harbour was needed with a large breakwater, or Mole, to protect it.

Sir Hugh was Surveyor General at Tangier from 1664 to 1676. The Mole was never completed and was finally demolished in 1683 and the place abandoned as a ruin in February 1684.

Sir Hugh's kinsman and son-in-law, Nathaniel Cholmley, was an important figure in Indian trade in the late 17th century. His trading ledger and letter books, along with those of his brother John, cover the period 1683 to 1695. There are also letters of advice to trading partners on how to conduct business and how to evade the regulations of the East India Company. Nathaniel traded in diamonds and there are details of the jewels that he owned, including a pair of pendants at £10,000 and descriptions of the settings and the craftsmen involved.

The Expert Advisers considered the cartulary to be the prime source of information on Whitby Abbey from the 12th century until the Dissolution and to be of national importance along with the Tangier material and the Indian trade documents. The maps of North Yorkshire areas and the various title deeds, land accounts, settlements and wills were of importance to the study of the areas of North Yorkshire to which they relate.

The Panel considered that part of the archive met the first criterion of pre-eminence, while the remainder was of pre-eminence under the third criterion, within the local context of North Yorkshire. The Panel agreed the value placed on the archive and recommended that the offer should be accepted in lieu. The Secretary of State agreed this recommendation in October 2002 and the offer was completed in March 2003. The offer satisfied tax of £91,455.

The archive has yet to be permanently allocated but it is meanwhile, with one exception, on temporary allocation to the North Yorkshire County Record Office, Northallerton. The Whitby Abbey Cartulary is on loan to Whitby Museum. The National Archive, the newly formed amalgamation of the Historical Manuscripts Commission and the Public Record Office, will advise the Minister in due course on permanent allocation.

29. Claremont Album

In March 2002 Resource was informed of the offer of an album of drawings relating to the design of Claremont, Surrey. The album contains 52 drawings by Lancelot ('Capability') Brown (d.1783), Henry Holland (1745–1806) and John, later Sir John, Soane (1753–1837).

In 1767 Robert, 1st Lord Clive (1725–1774) returned to England after successfully laying the foundations of



27. Liberale da Verona: *The Dead Christ Supported by Mourning Angels*.
© The Syndics of the Fitzwilliam Museum

Britain's empire in India. Undeterred by the attacks of his political enemies and confident that he could justify the moderation with which his great wealth had been acquired, he proceeded to buy estates in Shropshire near his ancient family property as well as one of the Duke of Newcastle's seats at Claremont, near Esher in Surrey, where he intended to build a substantial country house closer to London. In 1769 he commissioned designs for Claremont from Capability Brown.

The album contains the presentation drawings for this commission, comprising elevations of the exterior of Claremont and coloured wash designs for the principal rooms and their decorative details, in some cases with alternative suggestions. There are also indications of the display of pictures in the house, both the group of large scenes of Clive's Indian achievements by Benjamin West for the 'Eating Room' and the proposed picture gallery in the 'Great Room', which was intended to contain the old masters purchased by Clive on his Grand Tours. The album is of particular interest because the Claremont commission was the first in which Brown, who was then in his mid-50s and suffering from chronic asthma, took on Henry Holland, his future son-in-law, as a partner to help in the supervision of a project. Another notable feature is the inclusion of drawings by John Soane, then a student at the Royal Academy, who had been engaged by Holland because of his great promise as a draughtsman. Claremont provided the young man with his first experience of work in a professional architectural practice.

Capability Brown had initially won a reputation as a landscape designer, but he also established a substantial architectural practice, winning the respect of his clients by his attention to the practical details of their comfort.

"No one disposed of his offices so well, set his buildings on such good levels, designed such good rooms, or so well provided for the approach, for the drainage, and for the comfort and conveniences of every part of a place he was concerned in. This he did without ever having one single difference or dispute with any of his employers."

Claremont is one of Brown's most important architectural works. The house is now a school, while the landscape which surrounds it is the property of the National Trust.

The Expert Advisers noted that albums such as this, relating to a single architectural project, are rare. They also stressed the importance of Clive's commission and the interesting involvement of the three architects.

The Panel considered that the album met the third criterion, they accepted the value placed on it and they recommended that it should be accepted in lieu. The Secretary of State accepted the recommendation in October 2002 and the case was completed by January 2003. The offer satisfied tax of £227,500. The album awaits permanent allocation, but meanwhile it has been temporarily allocated to the National Trust for display at Powis Castle, the Welsh seat of the Clive family.

30. Anthony Powell Typescripts

In May 2002, Resource was advised of an offer of a collection of papers by the novelist and man of letters, Anthony Powell (1905–2000). The principal content of the archive is a series of 23 corrected typescripts of all but one of Powell's novels – the exception being *Venusberg* of 1932 – and his four volumes of memoirs, *To Keep the Ball Rolling*. The offer was made with a wish that the papers should be allocated to Eton College.

Anthony Powell was one of the greatest English novelists of the post-war era. He was a contemporary of Cyril Connolly, George Orwell and Evelyn Waugh and began his literary career in the 1930s. He is best remembered for his 12-novel sequence, *A Dance to the Music of Time*. Following a relatively undistinguished period at Eton and at Balliol, where fellow students included Graham Greene, Harold Acton and Henry Green, he began work as an editor at Duckworth, which was to publish his first five novels. With the outbreak of war he followed in his father's footsteps and joined the Welch Regiment, but after two years moved to the Intelligence Corp.

In 1948 he published *John Aubrey and His Friends*. Aubrey's delight in the foibles of human nature, along with an interest in gossip, anecdote and family history, appealed to his biographer and was to be fully developed both in Powell's works of fiction and in his own diary which was published in the 1980s. The archive contains not only the typescript of *John Aubrey* but also Powell's autograph manuscript notebook along with many letters relating to the book.

It was the ambiguous and mysterious painting by Poussin, *A Dance to the Music of Time*, which Powell knew from visits to the Wallace Collection, that provided both the inspiration and the title for his greatest work. From 1951 to 1975 he evoked the story of a generation, beginning before the Great War and ending in the Sixties. It deals with the world with which Powell was familiar and how chance and time shaped and changed that world and those who lived within it. As in Poussin's painting, time looks on with a smile, which at one time is benign but at another seems to mask something much darker. The sequence continues to retain its appeal.

The volumes of memoirs, as well as delighting Powell's admirers, provided additional material for those who enjoyed matching characters in the novels to Powell's acquaintances and friends. Windmerpool is identified by Powell as a Captain under whom he served in the War. The mingling of life and literature has proved to be an essential strength of Powell's fiction.

The Expert Advisers agreed that Anthony Powell was one of the major novelists of the 20th century, a status that was publicly recognised by his being made a Companion of Honour in 1988. Powell had previously turned down an offer of a knighthood. This archive is of great importance in studying the development of the novelist and his style.

The Panel considered that the archive met the third criterion, they agreed the valuation placed on it and they recommended that it should be accepted in lieu. The Secretary of State accepted this recommendation in September 2002 and the offer was completed in December 2002. Tax of £420,000 was satisfied as a result of this offer. The permanent allocation of the archive has still to be agreed. Meanwhile it is on temporary allocation to the British Library.

31. Francisque Millet: *Italianate Landscape*

In May 2002 Resource was informed of the offer of a painting by Francisque Millet (1642–1679), oil on canvas, 90 x 163.9cm, showing an extensive classical landscape with figures and a hillside town by a river in the distance. It was offered with a wish that it should be allocated to English Heritage for display with other paintings from the Suffolk Collection.

Born in Antwerp of French parents, Millet settled in Paris in 1659, specialising in classicising landscapes. His short life – he died at the age of 37 – and small oeuvre have inevitably meant that his reputation has been overshadowed by those of the three great French classical landscape painters of the 17th century, Claude, Poussin and Dughet. Given the esteem in which these latter artists have been held in this country since at least the early 18th century, Millet is by contrast very poorly represented in British collections. Paintings securely attributable to him are, however, rare and much sought after. This landscape, impressive in scale and ambitious in composition, has a distinguished provenance, which can be traced back to John Howard, 15th Earl of Suffolk (1739–1820), whose collection at Charlton Park, near Malmesbury, was among the finest of the period; it included Leonardo's *Virgin of the Rocks*, now in the National Gallery. Gustav Waagen, the art historian and critic who described the collection in *Treasures of Art in Britain, III*, 1854, noted the Millet as “a fine hilly landscape in the taste of his great model, Gaspar Poussin”. Although the Suffolk collection was greatly depleted by various sales from the mid-19th century onwards, this Millet landscape included, an important group of paintings from the collection was given in 1974 by the Hon. Greville and Mrs Howard to the Greater London Council. This was initially intended for display at Ranger's House, Blackheath, now administered, together with Kenwood and Chiswick House, by English Heritage.

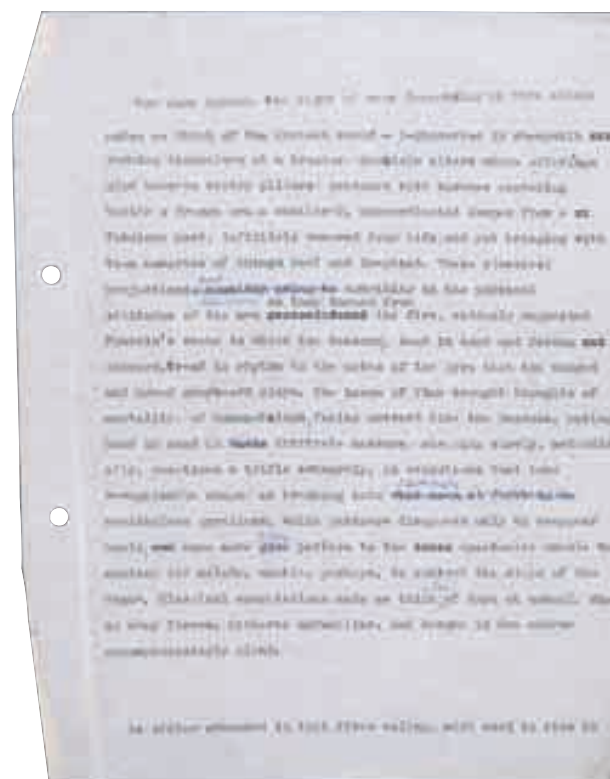
The Expert Advisers agreed that the painting was pre-eminent. They described it as an outstanding example of a rare and important artist, a splendid composition and arguably more characteristic than the fine though atypical *Mountain Landscape with Lightning* in the National Gallery. Besides its intrinsic quality, they noted its important provenance, and felt that it would be a major addition to the nation's holding of Millet's work.



29. Lancelot 'Capability' Brown: Presentation watercolour of the principal façade of Claremont, dated 28th February 1771, pencil, pen and black ink and watercolour. © The National Trust



29. Presentation watercolour of a design for the ceiling of one of the principal rooms at Claremont. © The National Trust



30. Anthony Powell: the second page of the amended typescript to *A Question of Upbringing* (1951) which contains the reference to the painting by Poussin from which the sequence, *A Dance to the Music of Time*, takes its name.



31. Francisque Millet: *Italianate Landscape*. © English Heritage

The Panel considered that this painting met the second criterion, they agreed the value placed on it and they recommended that it should be accepted in lieu. The Secretary of State accepted this recommendation in November 2002 and the offer was completed in the following month. The Panel subsequently recommended allocation to English Heritage for display with the Suffolk Collection, thus reuniting the Millet with other paintings formerly at Charlton Park, as the Offeror had wished. Since 2001, the British pictures in the Suffolk Collection have been shown at Kenwood, while the Old Masters have been moved to Chiswick House, where they help to suggest the character of the collection assembled for the house by Richard Boyle, 3rd Earl of Burlington (1694–1753); intriguingly, mid-18th century inventories note a ‘Landscape’ by ‘Francisque Meli’ at Chiswick. This landscape, with its strongly classical composition, provides a most appropriate example of the taste and aesthetic ideals that so influenced Burlington’s vision at Chiswick. Tax of £245,000 was satisfied as a result of the offer.

32. Barbara Hepworth: *Pierced Hemisphere II*

In May 2002 Resource was informed of the offer of a sculpture by Barbara Hepworth (1903–75), *Pierced Hemisphere II*, Hoptonwood stone, 38.1cm high, carved in 1937–38. The offer was made with a wish that it should be allocated to the Tate.

Barbara Hepworth is widely regarded as one of the major sculptors of the 20th century and was one of the leading group of British artists who introduced and developed abstract art in Britain. Her early sculpture was semi-naturalistic but, even at this stage, details were of secondary importance to overall form. From the 1930s her work was to become purely abstract. She placed considerable emphasis on ‘direct carving’: cutting directly into the stone, in contrast to the use of plaster or terracotta models. Her commitment to abstraction was strengthened through her relationship with the painter Ben Nicholson whom she married in 1938, the year that *Pierced Hemisphere II* was completed. 1938 was also to be her last full year in London. She was then living in Hampstead, close to Henry Moore, at a time when the area was the centre of British abstraction. As well as being home to the leading British artists, it was also home, permanent or temporary, to a succession of leading European figures, who were refugees from totalitarian Europe.

As the title of the work suggests, the sculpture *Pierced Hemisphere II* has at its centre a hole. It was in 1931 that Hepworth first chiselled through the centre of a block of stone. With *Pierced Form*, a small (25.4cm) polished mass of alabaster with a central void, Hepworth became the first English sculptor to penetrate the internal space of sculpture. Sadly, the sculpture was destroyed during World War II. She describes, “the most intense pleasure in piercing the



32. Barbara Hepworth: *Pierced Hemisphere II*.
© Bowness, Hepworth Estate

stone in order to make an abstract form and space". The creation of this 'negative space' was to become one of the most important features of her work. *Pierced Hemisphere I* had been completed in 1937 in white marble. The second sculpture is almost identical in form but is carved out of limestone. Both show the artist's concern with the beauty of pure form and direct carving. The tapering curved facets cut, with increasing depth, into and through the stone contrast with the smooth roundness of the back of the sculpture. On completion, the sculpture was exhibited in Amsterdam and later bought by friends of the artist.

The artist wrote in her *Pictorial Autobiography*, 1970: "The forms that have had a special meaning for me since childhood have been standing form; the two forms and the closed form, such as the oval, spherical or pierced form (sometimes incorporating colour) which translates for me the association and meaning of gesture in landscape."

The use of indigenous Hoptonwood stone not only reflects her interest in this fossil-bearing material, but also her financial situation and the scarcity of more exotic materials.

The Expert Advisers considered the sculpture to be of especial importance as a relatively early example of one of the artist's most enduring themes, being produced at a crucially important time in the artist's development. It particularly reflects the interest that English artists were taking in Continental modernism. It was noted that the artist's work from around the war years is relatively under-represented in UK public collections.

The Panel considered that the item met the third criterion and, following negotiation, agreed the value of the item and recommended that it should be accepted. The Secretary of State accepted this recommendation in January 2002 and the offer was completed in March 2003. The offer satisfied tax of £119,000.

The work has yet to be permanently allocated but is meanwhile on temporary allocation to the Tate.

33. Marcus Brumwell Archive

In May 2002 Resource was informed of the offer of the archive of JR Marcus Brumwell (1901–1983). The archive consists of 21 box files and two large cardboard boxes along with 47 box files of related printed material. It was offered with a wish that it should be allocated to the Tate.

Marcus Brumwell was, along with H Stuart Menzies, the founder in 1922 of Stuart Advertising Agency which included among its clients many leading firms such as Shell Petrol, Fortnum and Mason and Imperial Airways. He headed the firm from the late 1930s and consciously set about employing some of the leading artists of the day. Ben Nicholson, Barbara Hepworth, Naum Gabo, Graham Sutherland, Laszlo Moholy-Nagy, Paul and John Nash and John Piper were all enlisted in collaborating with the Agency. In 1937 he helped set up Mass-Observation, which was one of the first social research organisations in

the UK. In 1943, he was also a founding partner of the Design Research Unit, which was one of the first multi-disciplinary design consultancies in the country and which still exists. In 1957 he helped establish the International Council of Societies of Industrial Design and was chairman of the Labour Party Science and Arts Committee in 1965. He was awarded the Royal Society of Arts Bicentenary Medal in 1968 and appointed a CBE in 1977.

The archive contains 244 autograph signed letters from Ben Nicholson, totalling over 650 pages, together with carbon copies of over 280 letters from Brumwell to Nicholson. There are a further 51 letters and 26 postcards from Brumwell to Barbara Hepworth and carbon copies of 100 letters in the opposite direction. There are smaller collections of letters from Henry Moore and Patrick Heron. Other correspondents include Sir Herbert Read, Sir Norman Reid, Harold Wilson, Sir Hugh Casson and Richard Rogers. There are papers relating to his work with Stuart Advertising Agency, Mass-Observation, the Design Research Unit and the Labour Party.

The Expert Advisers found the letters from Nicholson and Hepworth to be the principal interest of the archive. Brumwell was a close and enduring friend of both artists and provided practical support, obtaining work in the 1930s for Nicholson and supporting their exhibitions and buying their works. He had a lifelong connection with Cornwall and it was while on a visit to Marcus Brumwell that Nicholson and Christopher Wood first visited St. Ives. The Brumwell archive reflects all aspects of his interaction with these artists, as friend, as supporter, as collector and as intimate of the artistic colony at St. Ives. There are also documents relating to the debate in the 1930s on the formation of a Museum of Modern Art with Nicholson's list of what should be in the collection. If the project had succeeded, it would have formed an unrivalled collection of mid-20th century art.

The Panel considered that the archive met the third criterion, they agreed the value placed on it and recommended that it should be accepted. The Secretary of State accepted this recommendation in November 2002 and the offer was completed in February 2003. Tax of £105,000 was satisfied as a result of the offer.

The archive has yet to be permanently allocated. Meanwhile it is on temporary allocation to the Tate.

34. Three Portraits by Nancy Sharp

In June 2002 Resource was informed of the offer of three portraits in oil by Nancy Sharp (1909–2001). They depict three 20th century subjects: the poet, Louis MacNeice (1907–1963), the ecclesiastic and anti-apartheid campaigner, Archbishop Trevor Huddleston (1913–1998) and the architectural historian and museum director, Sir John Summerson (1904–1992). The items were offered from the estate of the artist on condition that the portraits of MacNeice and Huddleston should be allocated to the

National Portrait Gallery and that of Summerson to the Sir John Soane's Museum.

Nancy Sharp's childhood was spent in Cornwall, where her father was a doctor and the county's Medical Officer of Health. She went to the Slade in 1928. Three years later she married fellow student William Coldstream. Their home in Belsize Park attracted many artists and writers. In 1936 WH Auden was a temporary lodger and he introduced Louis MacNeice to the household. MacNeice encouraged Nancy Coldstream in her artistic work and they collaborated on a book, *I Crossed the Minch*, having travelled together up the west coast of Scotland. It was MacNeice who suggested that she should paint his portrait. Nancy Spender wrote:

"I had never painted a portrait before and was full of misgivings. But I did it. I painted Louis looking broody, with his black hair and his shiny fisherman's black mac with the velvet collar. He sat in the attic room afternoon after afternoon until it was finished – and afterwards he was pleased with the result... It was hung next to [King] George VI in the Royal Academy."

In 1942, Nancy Sharp divorced William Coldstream. The next year she married Michael Spender, who died in the last week of the war, following an air crash. She soon began teaching in South London while continuing to live in North London; Summerson was a neighbour and the two became close friends. She painted his portrait in 1964. Summerson, along with Nicholas Pevsner, is generally considered to be the leading architectural historian of the second half of the 20th century, as was recognised by his award of a Companionship of Honour. He helped found the National Buildings Register in 1941 and became its first Deputy Director. In 1945 he moved to the Sir John Soane's Museum and remained there until his retirement, aged 80, in 1984.

Trevor Huddleston achieved international recognition as one of the leading figures of the anti-apartheid movement. His fellow ecclesiastic, Archbishop Desmond Tutu, acknowledged this when, at the time of Huddleston's death he wrote, *"If you could say that anybody single-handedly made apartheid a world issue then that person was Trevor Huddleston."* He and Nancy Sharp were close friends in the latter part of his life and the portrait was painted in his office, while he was Bishop of Stepney, in 1973.

The Expert Advisers described the MacNiece painting as the artist's finest portrait and the only portrait of this highly significant poet which is of any merit. The Summerson was also described as the finest known portrait of this pre-eminent architectural historian. Huddleston's portraits are rare and this is a fine example of an interesting individual.

The Panel considered that the portraits met the third criterion and agreed the value. It recommended that the offer should be accepted and that the allocation conditions were appropriate. The Secretary of State approved this recommendation in January 2002 and the offer was completed in March 2003. Tax of £12,250 was satisfied as a result of the offer.

35. The Castlereagh Inkstand

In June 2002 Resource was informed of the offer of a gold inkstand, formerly belonging to Lord Castlereagh. It was offered with a condition that it should be allocated to the Victoria and Albert Museum where it was then on loan together with other property that had belonged to the great statesman. The inkstand weighs 143 oz. and is 24.2 x 20.4 x 42.9cm. The stand rests upon four shell, scroll and vine feet and is fitted with a central taperstick in the form of a palm tree between two inkpots. The base is engraved with armorials and an inscription.

Robert Stewart, Viscount Castlereagh and eventually Marquess of Londonderry (1769–1822), was one of the most distinguished Foreign Secretaries to have held that position. After a number of posts in government, he was appointed Secretary of State for War in 1805 and continued in and out of office during the Napoleonic Wars. In 1812 he joined the administration as Secretary of Foreign Affairs. Two years later, he represented Britain at the Congress of Vienna, which sought to re-establish the European order as it had been before the French Revolution, and he continued as British Plenipotentiary at subsequent European Congresses in Paris and Aix la Chapelle. His success in establishing good relationships with Tsar Alexander I of Russia and Metternich, the Austrian Chancellor, was crucial in enabling him to craft a balance between the great powers, an achievement that brought peace to Europe for the next 40 years.

In recognition of Castlereagh's key role in these diplomatic negotiations, the heads of all the principal European states gave him gold presentation boxes. Castlereagh removed the jewels from these boxes to adorn his Garter star and sword, while the gold was used to create the inkstand that was completed by Paul Storr and Philip Rundell in 1818. The generosity of the donors of the boxes was commemorated by the engraving of their coats of arms round the edge of the inkstand and by an inscription:

"This inkstand is composed of the gold taken from the portrait snuffboxes which were presented by the Sovereigns whose arms are engraved hereon to Viscount Castlereagh upon the signature of the several treaties concluded in the years 1813, 1814, and 1815".

The arms of Great Britain, France, Prussia, Austria, Russia, the Roman States, Bavaria, Portugal, Saxony, Sardinia, Hanover, Spain, Wurtemberg, the Netherlands, Naples, Denmark, and Sweden are engraved on the base together with Castlereagh's own armorials.

Complete documentation exists for the commission of both inkstand and jewellery, including detailed bills from the firm of Rundell. Although Edward Hodges Baily, the sculptor, may have been responsible for the concept, Castlereagh himself was also personally involved in the design.

The inkstand is an imposing memorial that records a high point of British influence in European affairs following the defeat of Napoleon. It is a magnificent trophy, produced



34. Nancy Sharp: *Portrait of Louis MacNeice*.
1936, The National Portrait Gallery



34. Nancy Sharp: *Portrait of Archbishop Trevor Huddleston*,
1973, The National Portrait Gallery



34. Nancy Sharp: *Portrait of Sir John Summerson*, 1964,
The Sir John Soane's Museum



35. The Castlereagh Inkstand.
© Victoria and Albert Museum

by the royal goldsmiths at a time when Britain led the world in design and craftsmanship for goldsmiths' work. Furthermore, since gold, unlike silver, does not tarnish and does not, therefore, require polishing, it preserves all the finest details of the original surface treatment that has so often been obscured by the polishing of comparable works in silver.

The Expert Advisers were unanimous in emphasising both the artistic excellence of the design and execution of the inkstand and its historical importance.

The Panel considered that the inkstand met the first, second and third criteria, they agreed the value placed on it and they recommended that it should be accepted in lieu and allocated to the Victoria and Albert Museum, where it could be seen in association with Castlereagh's jewellery and sword, currently on loan to the Museum. The Secretary of State accepted this recommendation in November 2002. Tax of £307,348 was satisfied as a result of the offer and, under a hybrid arrangement, £313,410 was paid to the Offeror by the Victoria and Albert Museum, partly out of its own funds (£33,410) and partly with the assistance of the Heritage Lottery Fund (£150,000), the National Art Collections Fund (£80,000) and the Friends of the V&A (£50,000).

36. Henry Lamb: *Portrait of Anthony Powell*

In June 2002 Resource was informed of the offer of Henry Lamb's (1883–1960) *Portrait of Anthony Powell*. The portrait, 55 x 45cm, oil on canvas, was painted in 1934. The offer was made with a condition that it should be allocated to the National Portrait Gallery where it was on loan.

Henry Lamb was brought up in Manchester and was first destined for a medical career. But in 1905 he abandoned his studies, came to London and entered the Chelsea College of Art. There he fell under the influence of its head, Augustus John. Through his friendship first with Lytton Strachey and then Lady Ottoline Morrell, he entered the world of Bloomsbury, although he had at an earlier date known Duncan Grant and Clive Bell. He drew and painted Strachey, Leonard Woolf, Grant and Bell and exhibited in the highly influential second Post-Impressionist exhibition at the Grafton Galleries in October 1912, which introduced Picasso and Matisse to a large London audience. By 1913 he began gradually to withdraw from these friendships and in later years his memories of this period were far from fond. He was also a founder member of the Camden Town Group in 1911 and the London Group in 1913.

With the outbreak of war in 1914, Lamb again took up his medical studies. Having qualified, he served in the Royal Army Medical Corps – as did Stanley Spencer. He served in Palestine and his experiences there were to produce *Irish Troops in the Judean Hills* (Imperial War Museum), his most powerful work and a fascinating

pendant to Spencer's war paintings. Following his first solo exhibition in 1922, he became increasingly noted as a portrait painter.

The *Portrait of Anthony Powell* was painted in September 1934. Four years earlier, Lamb had married Lady Pansy Pakenham, the eldest sister of Edward Pakenham, the 6th Earl of Longford. Pakenham Hall in County Westmeath (later renamed Tullynally Castle) was the family home. The Earl and his wife kept open house to the friends of the younger Pakenhams, many of whom were the rising stars of the literary world, including John Betjeman and Evelyn Waugh. Lamb had turned an upstairs bedroom into a studio and, as Powell was to recall in 1976 in *To Keep the Ball Rolling*, "to keep his hand in at work, Lamb suggested painting a portrait of me." The sittings took place in the morning and to ensure that his model did not become bored and lifeless, Pansy's younger sister, Lady Violet, was enlisted by her brother-in-law to keep Powell amused and animated. She wittily describes in *Within the Family Circle* (1976) how she led Anthony from the studio, which had once been the Eden of the night nursery, out to the garden and on into the orchard towards the apple tree. In December 1934 they were married and the portrait was given by Henry and Pansy as a wedding present.

The Expert Advisers considered the painting to be an outstanding portrait of a subject who was to become one of Britain's most famous post-war novelists and a particularly fine example of Lamb's work. It was noted that Lamb has recently become the subject of renewed interest and study.

The Panel considered that the portrait met the third criterion, agreed the valuation and considered the allocation condition to the National Portrait Gallery to be appropriate. They recommended that it should be accepted and the Secretary of State accepted this recommendation in January 2003. The offer was completed the following month. Tax of £17,500 was satisfied as a result of this offer. The portrait has been allocated to the National Portrait Gallery, of which the subject was a Trustee from 1962 to 1976.

37. RP Bonington: *Le Château de la Duchesse de Berry*

In July 2002 Resource was informed of the offer of Richard Parkes Bonington's (1802–1828) *Le Château de la Duchesse de Berry*, oil on canvas, 37.5 x 52cm.

Richard Parkes Bonington was born near Nottingham and spent his childhood in the town. His father moved the family to France in 1817 in order to become a partner in a lace-making firm. While copying works in the Louvre in 1819, the artist met Eugène Delacroix, with whom he was later to share a studio and was soon enrolled in the *atelier* of Baron Gros. Over the next few years he visited Normandy and other parts of northern France. He exhibited two

watercolours in the Paris Salon in 1822 and a larger group, including a lithograph, in 1824. It was in late 1823 that he began to paint in oils while maintaining his love of watercolours. In 1826 he exhibited at the British Institution and in the same year travelled to Italy, visiting many cities and towns including Venice, Padua, Florence and Turin.

In 1827, a coastal landscape was accepted for the Royal Academy and five of his works were included in the Salon. He had equal success in the following year, but by July 1828 he was seriously ill and died in September at the tragically early age of 25.

As an Englishman who came to manhood in Paris, Bonington was the principal mediator between the French and British schools in the 1820s and witnessed the triumph of Constable and other English artists at the 1824 Salon when *View of the Stour near Deadham* (The Huntington Library, California) was awarded a Gold Medal. Bonington was also given a Gold Medal in that year for his exhibit, *A Fishmarket Near Boulogne* (Paul Mellon Collection, Yale).

Marie Caroline, the eldest daughter of Francisco I of the Two Sicillies, was the wife of Charles X's eldest son, Charles, Duc de Berry. She was a leading patron of arts and had her portrait painted by Gérard and Lawrence (Chateau de Versailles). Until she fled to England in 1830, on the collapse of the Bourbon monarchy, she both supported many young artists and welcomed them to the château at Rosny-sur-Seine, near Mantes, which Bonington is thought to have visited in the autumn of 1825 while travelling in the region with Paul Huet.

The Expert Advisers noted the rarity of Bonington's paintings in oil and considered this major painting to be of great art-historical interest. They described Bonington as a vital bridge between French and British painting and as an artist who contributed significantly to the development of both Romantic landscape, and also of small-scale historical and genre painting on both sides of the Channel. The painting is considered to be a fine exemplar of the artist's move from coastal landscapes to river scenes which reflect the influence of Turner. Although a finished work, it preserves the freshness of a *plein-air* sketch.

The Panel considered that the painting met the second and third criteria, they agreed the value placed upon it and recommended that the offer should be accepted. The Secretary of State accepted this recommendation in December 2002 and the offer was completed in February 2003. Tax of £350,000 was satisfied as a result of the offer. The painting has yet to be permanently allocated.



36. Henry Lamb: *Portrait of Anthony Powell*, 1934.
© National Portrait Gallery



37. Richard Parkes Bonington: *Le Château de la Duchesse de Berry*

Appendix 1

List of objects accepted, allocations
and tax values for 2002/03

<i>Description</i>	<i>Tax Settled</i>	<i>Allocation</i>
Castle Howard Statuary	£1,766,144	National Museums Liverpool for display <i>in situ</i> at Castle Howard
Items from the Piper Estate	£654,745	Tate; Fitzwilliam Museum; Pallant House Gallery, Chichester; Buckinghamshire County Museum, Aylesbury; The River and Rowing Museum, Henley; The Theatre Museum
Penrhyn Chattels	£3,799,676	The National Trust for display at Penrhyn Castle
Sir Leslie Martin Archive	£245,000	Yet to be decided
Bradley Manor Chattels	£174,293	The National Trust for display at Bradley Manor
Hughes: <i>Alice Woolner</i>	£105,000	The National Trust for display at Bradley Manor
Purnell Table and Vase	£122,500	Victoria and Albert Museum
Dudmaston Chattels	£126,861	The National Trust for display at Dudmaston
Piper and Hitchens	£32,900	Yet to be decided
Titian: <i>Venus Anadyomene</i>	£2,400,000	The National Galleries of Scotland
Roelandt Savery: <i>Still Life</i>	£140,000	Fitzwilliam Museum
Van der Ast: <i>Still Life</i>	£490,000	National Gallery
Maxwell: <i>Falling Vase</i>	£14,000	Scottish National Gallery of Modern Art
Hogarth: <i>Group Portrait</i>	£630,000	Tate
Nostell Priory Bookcases	£116,296	The National Trust for display at Nostell Priory
Robert Curzon Journals	£24,500	The British Library
Pissarro Collection	£111,454	Ashmolean Museum
A pair of George I Chairs	£67,983	The National Trust for display at Wimpole Hall
Egyptian Ram	£30,215	British Museum
Benin Portuguese Musketeer	£700,000	The National Museum of Scotland
Ben Nicholson: <i>Cumberland Farm</i>	£24,500	Brighton Museum and Art Gallery
Edward Lear Watercolours	£297,500	The National Galleries of Scotland
Van Dyck: <i>Sir William Killigrew</i>	£250,000	Tate
Embroidered Bodice	£25,000	Yet to be decided
Capel Basket	£306,508	Ashmolean Museum
Spencer: <i>View from Cookham Bridge</i>	£133,000	The Stanley Spencer Gallery
Lewis: <i>Bust of Longfellow</i>	£70,000	Yet to be decided
Liberale da Verona: <i>The Dead Christ</i>	£1,050,000	Fitzwilliam Museum
Cholmley-Strickland Archive	£91,455	Yet to be decided
Claremont Album	£227,500	Yet to be decided
Anthony Powell Typescripts	£420,000	Yet to be decided
Francisque Millet: <i>Italianate Landscape</i>	£245,000	English Heritage for display at Chiswick House
Hepworth: <i>Pierced Hemisphere II</i>	£119,000	Yet to be decided
Brumwell Archive	£105,000	Yet to be decided
Nancy Sharp: Three Portraits	£12,250	National Portrait Gallery; Sir John Soane's Museum
Castlereagh Inkstand	£307,348	Victoria and Albert Museum
Henry Lamb: <i>Anthony Powell</i>	£17,500	National Portrait Gallery
R P Bonington: <i>Le Château de la Duchesse de Berry</i>	£350,000	Yet to be decided
Total	£15,803,128	

Appendix 2

48

Panel Members

Jonathan Scott – Chairman
David Barrie
Mark Fisher MP
Alastair Laing
Andrew McIntosh Patrick
Dr Lindsay Stainton
Hon. Georgina Stonor
The Countess of Verulam
Ms Angela Weight
Ms Lucy Wood

Appendix 3

Expert Advisers 2002/03

Elizabeth Angelicoussis	Independent Consultant
Sir Jack Baer	Independent Consultant
Hugh Belsey	Gainsborough's House
Anne-Marie Benson	Independent Consultant
Roger Billcliffe	R Billcliffe Fine Art Ltd
David Blayney Brown	Tate
Michael Bott	Reading University Library
Hugh Brigstocke	Independent Art Historian
Christopher Brown	Ashmolean Museum
John Byrne	Architectural Consultant
Penelope Curtis	Henry Moore Institute
William Darby	Browse & Darby Ltd
Alice Dewey	Scottish National Gallery of Modern Art
James Ede	Charles Ede Antiquities Ltd
Adrian Eeles	Artemis
Elizabeth Einberg	Paul Mellon Centre for Studies in British Art
David Ellis-Jones	Wildenstein & Co
Mark Evans	Victoria and Albert Museum
Oliver Fairclough	National Museums and Galleries of Wales
Gabriele Finaldi	formerly, National Gallery
Christopher Foley	Lane Fine Art
Peter Funnell	National Portrait Gallery
Julian Gardner	University of Warwick
Christopher Gibbs	Independent Consultant
Andrew Graham-Dixon	London Institute
Robin Hamlyn	Tate
John Harris	Independent Architectural Historian
Jonathan Harris	Harris Lindsay Ltd
Charles Hind	Royal Institute of British Architects
Robert Holden	Robert Holden Ltd
James Holland-Hibbert	Hazlitt Holland-Hibbert
James Holloway	Scottish National Portrait Gallery
Peter Humfrey	University of St. Andrews
Bernard Jacobson	Bernard Jacobson Gallery
TGH James	formerly, British Museum
Non Jenkins	National Library of Wales
David Fraser Jenkins	Tate
Robert Jones	Bernard Quaritch Ltd

Daniel Katz	Daniel Katz Ltd
Santina Levey	Independent Consultant
Martin Levy	H Blairman & Sons Ltd
Lowell Libson	Lowell Libson Gallery
Jane & Timothy Lingard	Gallery Lingard
Briony Llewellyn	Independent Art Historian
Christopher Lloyd	Surveyor of The Queen's Pictures
James Lomax	Temple Newsam, Leeds
Anne Lyles	Tate
John Mack	British Museum
Ian McKenzie Smith	Royal Scottish Academy
Adrian Mibus	Whitford Fine Art
Anthony Mould	Anthony Mould Ltd
Andrew Murray	Mayor Gallery
Susan Payne	Lincolnshire Archives, Lincolnshire County Council
Lucy Peltz	National Portrait Gallery
Duncan Robinson	Fitzwilliam Museum
Timothy Rogers	Bodleian Library
Anthony Rota	Betram Rota Ltd
Axel Rüger	National Gallery
John Saumarez Smith	G Heywood Hill Ltd
Timothy Schroder	Independent Consultant
David Scrase	Fitzwilliam Museum
Ann Simpson	Scottish National Gallery of Modern Art
Michael Simpson	Hazlitt, Gooden & Fox
Peyton Skipwith	Fine Art Society plc
David Smith	University of York
Andrew Speelman	Edward Speelman Ltd
Anthony Spink	Independent Consultant
Timothy Stevens	formerly, Victoria and Albert Museum
Charles Truman	C & L Burman Ltd
Robert Upstone	Tate
Johnny Van Haeften	Johnny Van Haeften Ltd
Richard Verdi	Barber Institute of Fine Arts
Susan Walker	British Museum
Anthony Wells-Cole	Temple Newsam House
Lady White	Holburne Museum of Art, Bath
Helen Whitehouse	Ashmolean Museum
Professor Frank Willett	Independent Consultant
John Wilson	John Wilson Manuscripts Ltd
Christopher Wood	Christopher Wood Gallery
JT Woolley	Woolley & Wallis Auctioneers & Valuers
Andrew Wyld	Agnew's

Appendix 4

50

Allocation of items reported in the AIL Report 2000/02 but only decided in the year 2002/03

The Leo and Julian Amery Archive, which was Case 27, page 29, in the 2000/02 Report, was allocated to the Churchill Archive Centre, University of Cambridge in June 2002, following the advice given to the Secretary of State by the Historical Manuscripts Commission. This was allocated in accordance with the wishes of the Offeror.

The Archive of the 13th, 14th and 15th Earls of Derby, which was Case 32, pp.32–33, in the 2000/02 Report, was allocated for an initial five-year period to Liverpool City Council for retention in the Liverpool Record Office in October 2002, following the advice given to the Secretary of State by the Historical Manuscripts Commission. The allocation of the archive will be considered again in 2007.

Spinnet by Richard Horsburgh, which was Case 35, page 34, in the 2000/02 Report, was allocated in December 2002 to the University of Edinburgh for display at the Russell Collection of Early Keyboard Instruments, following the agreement of the Scottish First Minister. The Russell Collection is housed in the former St. Cecilia's Hall which was the centre of Edinburgh's musical life in the mid-18th century. Richard Horsburgh had his workshop within a few yards of the hall. The allocation was in accordance with the wishes of the Offeror.

A Charles II Gold Chocolate Cup and Cover, which was Case 37, pp.35-36, in the 2000/02 Report, was allocated in November 2002 to Leeds City Council for display at Temple Newsam House, following the agreement of the Secretary of State. It has joined the small but choice collection of metalwork at this house. This item was offered in lieu without either a wish or condition.

The Filmer Wilson Textile Collection, which was Case 43, pp. 39-40, in the 2000/02 Report, was allocated in November 2002 to Manchester City Council for display at the Gallery of Costume, Platt Hall, following the agreement of the Secretary of State. The allocation was in accordance with the wishes of the Offeror.

Arthur Devis: *The Rev Streyntsham Master and his Wife, of Croston, Lancashire*, which was Case 50, page 44, in the 2000/02 Report, was allocated in November 2002 to Preston Borough Council for display at the Harris Museum and Art Gallery. Arthur Devis was born in Preston and the Harris holds the pre-eminent collection of Devis's work. The allocation was in accordance with the wishes of the Offeror.

Appendix 5

The Douceur

The Private Treaty Sale (PTS) mechanism was introduced in the early 1930s. There is no legislative basis to the system, rather it is an 'extra-statutory concession' which the Inland Revenue accepts and implements.

51

The 1930s arrangements were little used and it was the Waverley Committee's report of September 1952 which gave a new impetus to the arrangement. By 1965, the douceur was operating on a 25:75 split and this has been the established practice ever since.

In 1982, a Committee of the then Department of Education and Science – which included the Office of Arts and Libraries – considered the split and made no formal recommendation to change the arrangements, but did propose that museums and galleries should be given the freedom to raise and lower the douceur as appropriate.

This continues to be the official policy. The Inland Revenue's formal guidance on heritage and tax matters: *Capital Taxation and the National Heritage*, IR 67, December 1986, states,

As a general guideline, the special price would normally be the net value of the object (the market price less the notional tax liability) plus 25% of the value of the tax exemption. However, there will be occasions on which a figure above or below 25% would be appropriate. For example, a higher figure may be necessary to provide an adequate inducement in respect of low value objects and a lower figure may well be reasonable for very high value items.

This 'elastic' interpretation of the douceur was also given in the advice of the Office of Arts and Libraries when it published its small booklet, *Works of Art; Private Treaty Sales: Guidelines from the Office of Arts and Libraries*, November 1986. It states,

The douceur arrangement is administrative not statutory. It provides for the tax exemption to be shared between the vendor and the acquiring institution. The special price for the transaction, which takes account of the tax exemption, is arrived at by adding to the notional after-tax value of the object a percentage (normally 25%) of the notional tax liability. This addition to the net value is known as the 'douceur'.

The rate of douceur is flexible, although prospective purchasing institutions will normally think in terms of 25%. A higher figure may be appropriate to provide an adequate inducement in respect of low value objects or where the tax liability is relatively small. A low figure may be appropriate in respect of an item of high value: this could still be attractive to the owner, and could bring it within the financial compass of a public purchaser.

These arrangements described above are still in force. For offers in lieu, the douceur is fixed at 25% for chattels and 10% for land. There is no scope for any variation of this ratio within the AIL system.

**Computation for
Private Treaty Sales**

The computation for
varying rates of douceur is
relatively straightforward.

Agreed open market value	£100,000
Rate of tax applicable	40%
Notional tax (£100,000 x 40%)	£40,000
Net after notional tax (£100,000 – £40,000)	£60,000

Rate of douceur

*Cost to museum
and amount received
by vendor*

25%	£70,000
30%	£72,000
40%	£76,000
50%	£80,000
60%	£84,000
75%	£90,000

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