

# ***Ministers-at-Work***

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secular ministry*

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## **Editorial**

The news has been a rollercoaster over the past couple of months and we are not only still coping with Brexit and a European war, but also an emerging severe cost of living crisis, with impacts which most people under forty have not previously experienced. The difference all of this makes to the work each of us do, and the situations and people among whom we minister will be as varied as we are. However, in this journal we begin with two snapshots of the everyday lives of our members, one in full time NHS employment, the other in multilayered engagement with the secular world after apparently ‘retiring’. For both, the pressures and concerns of their daily lives, already impacted by COVID are likely to be further disturbed by this new crisis.

Sadly, in this edition, we also carry two obituaries, both for individuals – Joe Smith and Jenny Gage - who have offered their wider communities much in their time as MSEs, and each of whom was actively engaged in CHRISM within the past 5 years.

Over the past year we have enjoyed a variety of thoughtful pieces developed in and with our Theology Discussion Group. This edition includes what seems a timely exploration of taxation, which reminds us that taxation is part of how we express care and love for one another and indeed that as Christians, we should express something of our love for our neighbours in the tax we pay. Alongside this we have a report

from the European Worker Priest meeting at Orsay, in which Margaret Trivasse makes a plea for our continued engagement with and learning from this group. There are details of our forthcoming Reflective Weekend which will focus on food, and pleas for volunteers for roles now and in the future... And as ever, if anything that you read inspires you to put pen to paper, contributions for our next journal will be warmly welcomed.

*Pauline Pearson*

## **Telling our Stories**

The following are contributions following the *Telling our stories* conference, July 2022

### **My work: being, doing, relating: *Marianne Hayward***

I work as a consultant psychiatrist in an NHS eating disorders team serving a population of about a million people. That means I see some of our most complicated and physically unwell patients, particularly those at very low weight due to anorexia. I diagnose illnesses, interpret blood tests and ECGs, make decisions about people's care and sometimes prescribe medicines. I offer medical and psychiatric advice to nurses, therapists and dietitians in my team and keep up links when our patients move in and out of hospital, as well as liaising with other teams involved with them. As a senior member of a specialist team I supervise junior doctors and teach colleagues in my own team and across my organisation, as well as helping develop our service.

Physically, our team is based in a primary health care centre in a moderately deprived part of London, which we share with a GP practice, a dentist and a phlebotomy service. I do more direct clinical work with patients face-to-face than online but I still have a lot of online meetings and work from home once or twice a week. My team numbers about 40 people, while the NHS trust we're part of has about 6000 employees and provides mental and community health services across four London boroughs and part of the neighbouring county. Our team is part of a provider collaborative made up of adult eating



disorder services from three different NHS trusts; the decisions I contribute to through the collaborative therefore affect the care provided to people across a huge area.

When Covid hit, my team had no option but to continue seeing the frailest and most unwell patients face-to-face, but our therapy and team meetings moved online immediately, with staff coming into our building on a rota basis. The team has grown a lot since then so we couldn't now all fit into the building together even if we wanted to, but it's taking time to work out how to make hybrid working work as well as

possible for both patients and staff. My now routine attendance by video link at my patients' ward rounds when they're in hospital has introduced a whole new level of joint work with inpatient teams and hugely improved the care we provide. Meanwhile the ability to regularly access high quality training online, without the cost in money, time and environmental impact of travelling, has helped all of us develop our skills. I miss the opportunity to regularly meet a wide cross section of colleagues in person though; the loss of face-to-face lunchtime teaching sessions and the opportunities they offered to get to know trainees and support their learning is something I feel particularly keenly.

### **My work as ministry**

As a doctor it's easy to recognise my work as part of God's ministry of healing. Within this, it's important to me to see my patients as whole people, not just people with illnesses. Mental health services regularly consider physical, psychological and social perspectives but they're not very good at acknowledging spiritual issues. I'm therefore part of my trust's Religion and Belief network, helping staff reflect on the interaction between their own beliefs and their work, as well as their role in supporting the spiritual needs of their patients. So I don't just highlight situations that call for spiritual as well as medical responses with my own patients and colleagues, I help enable other people's ministry in the workplace too.

As a psychiatrist, my relationships with patients are one of the most important tools in the care I provide, even though I'm not primarily a therapist. Many of my patients have little sense of themselves as worthwhile people who others might respect

or value; in taking their needs seriously, caring for them and involving them not just in their own care but in the development of our service I'm demonstrating their value as people made in God's image. Similarly, when I go the extra mile to work out how we can care for people whose needs don't fit the neat boxes mental health services provide I'm showing that each individual is important, in all their uniqueness.

Therapy for people with eating disorders often also includes directly helping them develop a healthy sense of their own worth and value, which offers one way of allowing people to experience God's love for them. Therapy is also always about accepting people as they are, with all their mess (past and present), while also supporting them to change and grow – just as God accepts us as we are, yet calls us to repent and lead a new and holy life, empowered by the Holy Spirit. This means that in my therapeutic relationships with people I'm modelling something about the relationship God also offers them.

Healthcare systems often prioritise care for people who need it most, for instance through using triage systems. For me, this mirrors God's preferential option for the poor, seen too in the role of a deacon. However no system is perfect; as a leader in my team my ministry entails not just being a role model for others (especially junior psychiatrists) but also speaking out when things aren't right. That prophetic aspect of ministry often seems to be about challenging processes or mindsets that focus on how much we're doing and lose sight of the people we're doing it for, or with. Sometimes though it's about supporting others who have a similar vision to me (whether or not they're Christians) – like a former chief

executive of my trust, who often referred to the communities we serve and the importance of valuing each of our colleagues.

At root, my ministry is at least as much about how I carry out my role as what I do. Another longstanding priority for me is trying to make sure the teams I work in are good places to be, where colleagues feel valued and are active in supporting each other. I'm fortunate that this is also high on the agenda of the service manager in my current team; for both of us, that means that our regular presence, easy availability and active engagement with people across the team is crucial. That may or may not lead to recognisably "pastoral" conversations, but it's always an incarnational ministry of presence, of being alongside people in their working lives, in a spirit of service and humility.

### **Telling My Story: *Margaret Joachim***

Well – one of my stories – there's a word limit on this thing. Anyway, having been an MSE with a demanding job in IT programme management I retired in 2014. At which point the old adage about not knowing how I ever found time to work kicked in. There wasn't a lot of time to wonder about how one could M if there was no SE, as several people decided independently to resolve that problem for me. The Royal Association for the Deaf asked me to be a trustee again, my vicar thought he was going to get an additional curate, the bishop awarded PTO so that I could carry on the ecclesiastical Polyfilla role and then almost simultaneously asked me to be a Director of Ordinands. And then, waiting until I had started a part-time degree to occupy what was left of my time, the



Liberal Democrats elected me to chair their English Candidates' Committee.



It was a position I had held ten years previously, so I knew what I was in for. The Committee has overall responsibility for the rules and procedures by which the party approves, selects and regulates its candidates for Westminster, Police and Crime Commissioner and mayoral elections in England, does its best to persuade local parties to select candidates to stand in those elections, and trains volunteers (we're all volunteers) as candidate assessors and returning officers to support it all. No problem – just complete the post-election candidate review, reconstitute the list of approved candidates, tidy up some loose ends in the rules and re-start the approval and selection cycles so that everyone would be in place for 2024. Eighteen on the committee, a dozen assessment days each year, about 650 candidate slots to fill, an occasional by-election to deal with, and a few disciplinaries for misbehaving candidates. What could possibly go wrong?

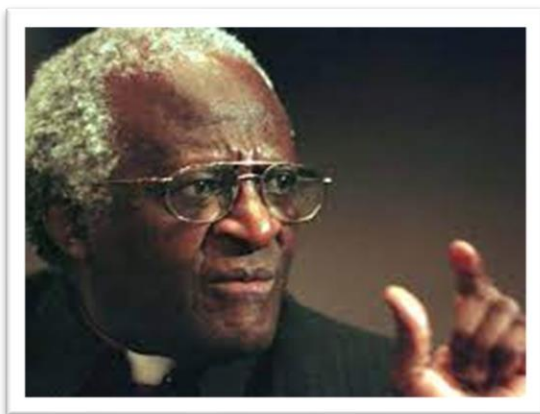
We know what happened next. 'How did your work change as a result of the pandemic?' asked the 2022 CHRISM

Conference weekend. Everything we did, from assessment days to approve candidates to hustings meetings to select them, from round-table committee meetings to training courses and disciplinary panel hearings, suddenly became impossible. Worse, because our activities are governed by rules which had to be agreed by the wider party, we couldn't make changes on the hoof because of the risk that disgruntled would-be candidates or local party officers would lodge formal appeals for breach of process. Our committee members are, on the whole, not spring chickens and we are nowhere near the forefront of technology. We can do email, fiddle with documents and maybe a spreadsheet, and some are quite good with their phones, but cyber-warriors we are not. And whereas the average organisation would have a dedicated IT department, the party's minuscule IT unit was fully occupied migrating party staff, MPs and peers to online working. We were on our own.

We had all the same problems as everyone else in moving to Zoom. We saved some money because no-one had travel expenses, but we had to pay for a secure e-ballot system for candidate selections, and train volunteer administrators to be able to use it. We rewrote the rules and protocols to permit online meeting and voting, and then took the changes through huge online party meetings to get them approved before we could use them. It's so much harder to win over the difficult people if you can't sit them down beforehand with a pint or a coffee and do a bit of tailored explanation. We even shifted the complete candidate assessment process online (and incidentally saved so much paper that we'll be sticking with soft-copy documents when we go back to face-to-face

assessment days). By autumn 2020 we were completely virtual. Were we effective? Well – we ‘virtually’ found the candidates for Chesham & Amersham, Shropshire North and Tiverton & Honiton, so something must have worked.

If there’s anyone out there thinking that priests shouldn’t be anywhere near politics, I beg to differ. Politics is messy and often unpleasant, like many other occupations. But as Desmond Tutu said: ‘When people say that the Bible and politics don’t mix, I ask them which Bible they are reading.’



Our scriptures are shot through with political precepts, from the fair shares and sufficiency for everyone of the manna and quails, through the strictures of prophets like Amos and the revolutionary mantra that is the Magnificat, to the threat posed by Jesus to the Roman government and Jewish collaboration of first-century Palestine. The political arena is a place where decisions are made, policy enacted, lives changed on a grand scale. Before I was ordained I fought three general elections, but now I’m too old for that, so instead I look after

the people who carry the campaign forward. They have ideals, hope and expectations, they compromise their careers and family lives for the party, they willingly put themselves forward in contexts where they may be ridiculed in public and subjected to opprobrium (and worse) on social media, they work their socks off with – if they are Liberal Democrats - usually little or no reward, and nobody thanks them. We would not have a democracy without willing candidates, and at each election most of them lose.

As Candidates' Chair I try to do justly by making sure that the standards we apply for approval and selection are consistent, that the selection rules are robust and reasonable, that there is no unfair discrimination and that wherever possible (and legal) we encourage greater participation by people from under-represented groups. I try to love mercy by persuading the party to value its candidates, train them well and support them effectively, by thanking them individually and personally as far as is possible, and by overseeing a disciplinary process based on an agreed code of conduct which recognises the strains and difficulties to which they are subject. I aspire to run committee meetings which are as short, effective and infrequent as possible – surely an act of mercy. There is a prophetic element in countering unfair criticism, pushing back on unreasonable requirements and driving acceptance of better process. I am accountable to the party members who elected me to the position and who have an annual opportunity to replace me. How I do the work has changed radically, but the work itself – the ministry – is unchanged. Ultimately, of course, I will answer to God, who has given me the guts and the energy to do the job, and no pandemic will

ever change that.

## **Taxes – An MSE Perspective: Rob Fox**

Having (finally) retired from employment in the world of taxes earlier this year, now is a good time for a retrospective reflection on how taxation sits with faith. Since joining HM Customs & Excise in 1983, I have worked principally in VAT and other indirect taxes, in a variety of specialisms, including working with large multinationals, and in training (something like 4,000 have been on the receiving end of my efforts in that sphere). I've enjoyed working with tax administrations across Europe, including 2 years on secondment to Jersey, and a 3-year stint with PricewaterhouseCoopers, in tax dispute resolution. For the bulk of this time, I have also been an MSE, so reflecting on how taxes impact on taxpayers, tax administrators and businesses has been a constant.

### **What is a tax?**

A tax is a mandatory contribution, usually financial, levied on taxpayers by a government body (national or local). Taxpayers are individuals or bodies corporate.



Taxes can be levied on:

- Income
- Profits
- Wealth
- Land
- Participation
- Expenditure
- Transactions
- Use
- Characteristics
- Imported goods / services

Examples include:

Income Tax (on income), VAT (on expenditure). Corporation Tax (on company profits), Stamp Duty (on transactions), Landfill Tax (on a specific activity), Vehicle Excise Duty (on use), Stamp Duty Land Tax (on land transactions), Excise Duties (on production or use), Hearth Tax and Window Tax (historic, on characteristics), Gaming Duty and Bingo Duty (on participation). Partners in a business partnership are taxed as individuals on their share of a partnership's profits.

These days we think of taxation as being financial. Historically it could also be by giving goods or services: a proportion of crops harvested, or goods manufactured, a month of working the King's fields instead of one's own, a period of military service at the person's own expense.

## **Why tax?**

The main reason why taxes are levied is to fund public services. Thus, taxation is the main source of funding for government provided healthcare and education, social benefits, state pensions, transport infrastructure, defence, legal system, public works, and a wide range of national and local

government services. Where historically expenditure has exceeded income, part of current tax revenue may be used to service accumulated government debt (the last debts from World War 2 were only paid off in the last decade).

Taxes are also used to change demand for goods or services by increasing prices to discourage 'negative' behaviours – for example Plastic Packaging Tax, Landfill Tax, Plastic Bag Levy, alcohol and tobacco duties. The last two groups have often been referred to as 'sin taxes.'

## **Tax in the Bible – the Old Testament**

The first mention of taxation is at Genesis 47:24 –

“... when the crop comes in, give a fifth of it to Pharaoh. The other four-fifths you may keep as seed for the fields and as food for yourselves and your households and your children. “

Tithes, a form of taxation, fall in the Old Testament into three types:

1. The Levitical, or Sacred, tithe (Gen. 14:19-20; Numbers 18:21-24). This was how the Levites, administrators as much as they were priestly, were supported by the rest of the people.
2. The tithe of the Feasts (Deut. 14:22-27). This was for the enjoyment of the householder and their family – to celebrate God's providence. This was done together, in community, which reminds us that taxes are not something that we pay and then never see again but are present around us every day in the facilities and services that they fund.

3. The tithe for the poor (Deut. 14:28-29). The produce of land and hand had to be laid up in "your towns" for the Levite, sojourner, fatherless, and the widow. Those who could not provide all that was needful to live were thus supported by those who could. It also suggests that the distribution was not left to the individual but was a community project to which everybody had to contribute.



Samuel, prophet and judge, can be described as a senior civil servant. When the people demanded he anoint a King for them, so they could be like the surrounding nations, he warned that tax could potentially become oppressive:

*“These will be the ways of the king who will reign over you: he will take your sons and appoint them to his chariots and to be his horsemen, and to run before his chariots, and he will appoint for himself commanders ... and some to plough his ground and to reap his harvest ... He will take your daughters to be perfumers and cooks and bakers. He will take the best of your fields and vineyards and olive orchards and give them to his courtiers. He will take one-*



*tenth of your grain and of your vineyards and give it to his officers and his courtiers. He will take your male and female slaves and the best of your cattle and donkeys and put them to his work. He will take one-tenth of your flocks, and you shall be his slaves.*

*And on that day, you will cry out because of your king, whom you have chosen for yourselves, but the Lord will not answer you on that day.” 1 Samuel 8:11-18.*

Samuel’s warning went unheeded, and many Kings of Israel and Judah did impose taxes to support their own extravagances. But not all the Kings exploited the people for their own ends, Joash and Nehemiah, for example, both imposed taxes to rebuild the Temple.

Invaders imposed punitive taxes after defeating Israel and / or Judah (Pharoah – 2 Chron. 36; Artaxerxes – Ezra 4).

## **Tax in the New Testament**

Tax makes an early appearance. When John the Baptist was preaching by the Jordan tax collectors were among those who came to be baptised (Luke 3:10-14).

At least one of Jesus’ disciples was a tax collector (Matthew). We also meet Zacchaeus, a repentant tax collector.

Jesus paid the Temple tax (Matthew 17:24-27; a fishy tale?), and he was asked directly, “Is it lawful to pay taxes to the Emperor?” (Mark 12:13-17). The reply was clever and more insightful than many preaching on the passage realise.

*<sup>13</sup> Then they sent to him some Pharisees and some Herodians to trap him in what he said. <sup>14</sup> And they came and said to him, “Teacher, we know that you are sincere and show deference to no*

*one, for you do not regard people with partiality but teach the way of God in accordance with truth. Is it lawful to pay taxes to Caesar or not? <sup>15</sup> Should we pay them, or should we not?" But knowing their hypocrisy, he said to them, "Why are you putting me to the test? Bring me a denarius and let me see it." <sup>16</sup> And they brought one. Then he said to them, "Whose head is this and whose title?" They answered, "Caesar's." <sup>17</sup> Jesus said to them, "Give to Caesar the things that are Caesar's and to God the things that are God's." And they were utterly amazed at him.*

All currency, including the coin Jesus was handed, is purely a medium of exchange. It has no intrinsic value of its own, only a value we, by convention and habit, attribute to it (including coinage of precious metal). As those seeking to promote crypto currencies have found out, a currency is meaningless as a medium of exchange unless it has authority behind it, otherwise it has little credibility. That credibility comes from the authority of the issuer (and there was little argument in contemporary Judaea that Caesar had the ultimate de facto political authority) and the consent of the users. Jesus was acknowledging that de facto authority; not endorsing it but



recognising a right to issue currency and to tax using it, because at least part of that taxation came back to the taxpayers for their good. The famous scene in 'Monty Python's Life of Brian gets this exactly right. Responding to the question "What have the Romans ever done for us?", the People's Front of Judaea insurgents start reeling off the undeniable benefits the Romans have brought about: roads, aqueducts, clean water, law and order and so on. All paid for from taxation.

Jesus also commented on how those who collect taxes should conduct themselves. Luke 3:

*<sup>10</sup> And the crowds asked him, "What, then, should we do?" <sup>11</sup> In reply he said to them, "Whoever has two coats must share with anyone who has none, and whoever has food must do likewise." <sup>12</sup> Even tax collectors came to be baptized, and they asked him, "Teacher, what should we do?" <sup>13</sup> He said to them, "Collect no more than the amount prescribed for you." <sup>14</sup> Soldiers also asked him, "And we, what should we do?" He said to them, "Do not extort money from anyone by threats or false accusation and be satisfied with your wages."*

Here and in the story of Zacchaeus we encounter tax farming, a system whereby the taxing authority sold off the right to collect taxes in a particular area for a proportion of what the revenues were expected to be. For example, if a province were expected to yield 1,000,000 denarii in a year, the Roman Procurator would sell the right to collect the taxes to the highest bidder, let us say 900,000 denarii. The Procurator would thus get a guaranteed tax income, without the bother of collecting it, while the successful bidder (the tax farmer) would

seek to collect as much as possible over the 900.000 paid, at as little cost as possible, making a profit. Of course, this system was open to abuse (not that the Romans cared, unless too much civil unrest resulted), with some tax farmers trying to collect more than was due. Tax farming persisted into the 20<sup>th</sup> century in some parts of the world.

## **Attitudes to taxation**

Not many are likely to enjoy paying taxes! In the UK and many other countries, taxes are often seen as a necessary evil, one of two certainties in life.

There is a vague general understanding of the link between taxes and public services, but not many of us understand the detail. Would hypothecated taxes (dedicated to a specific purpose) make a difference? When Australia merged income tax and national insurance a few years ago there was a strong public feeling that taxpayers wanted to see that they still contributed directly to the health service, so a 2% levy for this purpose was retained, separate from general income tax. It



doesn't entirely cover the costs of health provision, but taxpayers can see they are contributing directly.

Politically, higher taxation is seldom popular, and there is a trade-off between higher taxes and taxpayers being able to see, and approve of, how the revenue is being spent. Reducing taxation is almost always popular, but taxpayers may not fully understand the consequences for public services.

There is in every country a tax gap, the difference between what the taxing authority thinks should be collected from the taxes in place and what is collected. There are a number of reasons why this is so. The estimates of expected tax yield may not be accurate; the economy may not perform as expected; unforeseen circumstances (such as a pandemic or war); and the combined effects of tax avoidance and tax evasion.

The difference between these last two can appear semantic but it is important. Avoidance is legal, even if it often comprises artificial arrangements to put income or wealth outside the scope of taxation (moving it to a low or no tax jurisdiction, a tax haven, is one device used). Evasion is always illegal, even if sometimes romantic ("Five and twenty ponies, Trotting through the dark — Brandy for the Parson, Baccy for the Clerk ...").

HM Revenue & Customs' calculation (to which I contributed in a small way) of the UK's gap for 2021 was £32bn (or 5.1% of estimated revenue). Some tax campaigners say that HMRC's estimates are too low, with figures up to £100bn bandied about. Having been involved in the process and seen the methodology I can say that it is generally robust, with

alternative comparators used, and is highly regarded internationally. What isn't obvious from the published figures is that the calculations produce ranges, often quite wide, of the gap for each tax type. The published figure is usually around the mid-point of the range, but may be higher where the low end of the range is a negative figure (which does happen).

Notably, 48% of the published tax gap relates to small businesses (£15.6bn); 16% (£5.2bn) arises from criminal activity; only 5% is attributed to wealthy individuals (£1.4bn). Wealthy individual tax avoiders get most of the headlines, but are not the main contributors to the tax gap



Campaigners' estimates often include assumptions about how certain taxes 'should' be formulated and applied, not how they actually are. Not that tax campaigners should be ignored; far from it. Tax evasion and avoidance is a major global problem and affects smaller and less prosperous countries, without the administrative resources to tackle them, disproportionately. The Tax Justice Network 2020 estimate for global tax gap through corporate avoidance and personal tax evasion was

\$427bn. Good tax campaigning is important in highlighting flaws in legislation and implementation, loopholes and under-resourcing.

## **What are the characteristics of effective tax?**

While not specifically Christian, the following clearly reflect the general principles of taxation we've sketched out from Scripture.

Firstly, **Fairness / Equity**. Everybody pays a fair share. 'Fair' has two aspects:

- Horizontal equity – taxpayers in similar circumstance pay similar tax
- Vertical equity – taxpayers who are better off pay at least the same proportion of their income and expenditure as those less well off.

Vertical equity is linked to whether a tax is ...

- Regressive – where those with lower income or expenditure pay a higher proportion of these in tax.
- Proportional – where all taxpayers pay broadly the same in tax on income or expenditure.
- Progressive – where the proportion of tax paid increases as income or expenditure increases.

It is often argued that VAT is a regressive tax, which in practice is a somewhat simplistic view. As with any tax, how regressive, or progressive, it is depends on what it is imposed on and at what rates. The reduced rates of UK VAT and the exemptions from it mean that it is broadly neutral, neither

regressive nor progressive. Where the wealthiest gain in relation to UK VAT arises from higher expenditure that is outside its scope, usually by being outside the UK. For example, a holiday taken in Skegness will incur UK VAT on some of its elements; a holiday in the Maldives will not.

It is important to evaluate how regressive or progressive a tax is in context. Standing alone a tax may be regressive, however when accompanied by compensatory measures, such as increasing social welfare payments and pensions by enough to equal the effects of introducing or increasing a tax, then the net effect can be proportional and progressive. This is exactly what occurred in Jersey, where I was seconded from 2008 to 2010 to help implement Goods and Service Tax (GST, a form of VAT). The treasury minister and his deputy, both men with a strong and clear faith, ensured social payments and pensions were raised by above the amount of GST that those in the lowest 40% of income would spend on goods and services subject to GST. I helped with the calculations.

The next characteristic is **Adequacy**. Taxes should provide enough revenue to meet the basic needs of society. A tax system meets the test of adequacy if it provides enough revenue to meet the demand for public services.

Where tax revenue is less than the cost of providing the range and level of public services agreed as required, there is a deficit that must be met by other means, such as borrowing. Failing both, public services will not meet need.

The next characteristic is **Simplicity**. A tax should be as simple as possible to operate - for taxpayers, for businesses and the tax administration. For example, taxpayers not being



faced with a maze of taxes, forms and filing requirements. A simpler tax system helps taxpayers better understand it and reduces the costs of compliance.

Of particular importance for the public acceptance of taxation is **Transparency**. Taxpayers and leaders should be able to easily find information about the tax system and how tax revenue is used. With a transparent tax system, we know who is being taxed, how much they are paying, and what is being done with the money. We also can find out who (in broad terms) pays the tax and who benefits from tax exemptions, deductions, and credits. Some countries have gone further than the UK in transparency; Norway, for example, publishes tax details of its citizens, so Thor Nogson can find out exactly how much Nogbad the Bad earns and how much tax he pays.



Finally, **Administrative ease** - the tax system is not too complicated or costly for either taxpayers or tax collectors. Rules are well known and reasonably simple; forms are not too complicated; government can tell if taxes are paid on time

and correctly, and can conduct audits in a fair and efficient manner. The cost of collecting a tax should be small in relation to the amount collected.

Where changing behaviour is a key purpose of a tax (e.g., Landfill Tax, Plastic Packaging Tax, Sugary Drinks Tax) effectiveness is also measured by how well it achieves this aim.

Opportunities for tax avoidance and evasion are created where -

- Similar, or the same, goods or services are taxed differently, and consumers have a measure of choice about which they buy.
- Different countries (or regions) tax differently, either in what they tax, how they tax, or the rate of tax.
- Tax is not payable 'at source', such as PAYE, direct payment of tax to the government on transactions.

A tax should be implemented in such a way that it is difficult to avoid, other than by changing behaviour in a way intended by the tax. For example, Plastic Packaging Tax can be avoided by not using plastic packaging, but as reducing this is a key aim of the tax this is a 'good' outcome. Conversely, tax on UK income can be avoided (see earlier comments of the difference between avoidance and evasion) in a number of ways, including assigning income to an offshore trust, from which a UK resident may enjoy benefits outside the UK. There are persuasive arguments for exploring ways of reducing the scope for avoiding UK taxes on income.

Similarly, where a tax has two or more rates there is scope to exploit these boundaries to pay a lower rate than might otherwise be payable. Ladies with small feet might shop in the children's section of shoe shops to pay less as the price here does not include VAT. Landfill tax is a particularly egregious example, with two rates: currently £3.15 per tonne for inert waste and £98.60 per tonne for active waste. The huge differential makes avoidance of the higher rate attractive. An informal estimate given to me within HMRC is that over 80% of loads declared at the lower rate should properly be taxed at the higher, but the resources to counter this problem are not available. A simple solution would be to use a single rate of tax (and double-down on fly-tipping).

Where a country has no, or a low, rate of tax on business profits, multinationals often divert profits to these by setting up 'local' subsidiaries to, for example, hold intellectual property rights and make charges to group members in higher tax jurisdictions for these, reducing profits in higher taxing countries. Next time, for example, you buy a cup of latte ask yourself how much the retailer is paying to an associated company for the use of the logo, and where that payment is going (hint: windmills and clogs), and how much of the price you are paying finds its way back to the coffee bean growers.

There is a global tax advice industry that offers to help taxpayers pay less or avoid taxes altogether – at a price. Some of the advice is simply drawing attention to existing reliefs. Some involves wholly artificial arrangements.

## Some conclusions

Taxes are in principle a 'good thing'. Without taxes we could not provide the range and level of public services to protect all from the damage resulting from poor health, poverty, lack of education, inadequate infrastructure, and so on. In many ways, modern-day taxation reflects the purposes of taxation in ancient Israel, particularly pre-Kingdom. Taxation is a statement of our commitment to one another as members together of society, as a common-wealth, enabling us to do together what individually we cannot. It is part of how we express care and love for one another

Our attitude to taxation, both as individuals and as a society, says much about our attitude towards one another. Focussing on taxation itself can lead us to overlook the reasons why it is in place, especially the individuals and groups for whom the services funded from taxation are essential for at least a basic standard of life. When paying less tax matters more than using the revenues for the good of ourselves and others then, I suggest, we have lost sight of our membership of a common venture. The recent newspaper headline, "Freedom begins with tax cuts", misses the point that for those whose income is too low for them to pay income tax in the first place, freedom from poverty, hunger and cold is rather more relevant.

We speak of 'the body of Christ', and all that it means for our life of faith together. To support this, we give voluntarily of our time, talents and resources. Taxation is the way we do the same for the body that is society. If we pride ourselves on

being generous givers, let us also be generous taxpayers. Ultimately, they are one and the same.

***If this article prompts any thoughts or comments that you would be willing to share as part of creating a wider dialogue within CHRISM, please email the author at [rob.fox36@gmail.com](mailto:rob.fox36@gmail.com) – or indeed submit a reflection or response to the editor of this journal.***

## **Passionés de fraternité, Orsay, 2-3 September 2022**

This year the annual meeting of the European Worker Priests, which had been booked for some time, found itself clashing with the annual meeting of the French Worker Priests. After what I understand to have been tortuous negotiations, it was agreed that the European group would meet for one session during the two-day French event, rather than the usual full weekend starting on a Friday evening. The venue was the Franciscan retreat house at Orsay, south west of Paris and was



entitled *Passionés de fraternité* (which I translated as “Passionate about fellowship” although that word wasn’t specifically used). CHRISM was represented by Phil Aspinall, Marianne Hayward and me.

In fact, once the European group had separated off from the French contingent, we remained in our own workshop apart from prayers, meals and the final session. Happily, French members in paid work who have regularly been part of past European gatherings chose to stay with us, along with representatives of the Netherlands, Germany, Switzerland and Catalonia. I feel that this arrangement worked well.

We began by giving individual accounts of our lives at present, a tradition which began in the European group and which has been carried on in CHRISM Committee meetings. These very personal stories are confidential to the group but broad themes emerged. Several of us are retired (of the 20 present, 9 mentioned being retired) although that generally means having withdrawn from paid work rather than being inactive! For both the priests and lay members of the group, living in community, usually in more deprived areas, was essential. Loneliness, and not being understood by mainstream authority figures, was also mentioned several times. A number support homeless people and refugees.

The group had originally agreed the theme of “Worker priests: what is the mission historically and in the present”. We did discuss the topic but did not have much time and I don’t feel that we made much progress! However, we were able to come up with a symbolic word which was presented at the whole-conference Eucharist later that day. Our word was

“Avec” (“With”, “Mit”, “Con”). Expanded, this meant “to be with”, “to struggle with” and “to suffer with”. It encapsulated our desire to dwell among.

Our final session together was taken up with deciding whether to meet again (yes! at Lille from 8-10 September 2023); when the planning meeting would take place (28 January 2023); and what the theme should be. A number of ideas were proposed, which will be taken to the meeting. Phil suggested that we needed to discuss what new patterns of work (hybrid working and home working and potential isolation) mean for the Worker Priest movement.

I thoroughly enjoyed being there. The accommodation was pleasant and the food and company pleasurable, including the traditional “festive soirée”. My own reflection is that it is very important for CHRISM to maintain links with the European groups. Although, as Phil pointed out, while most of the Europeans start from being ordained (or committed lay Christians) and then look for work, and we are usually working and then pursue the ordination path, we have much in common in terms of underlying ideology. Particularly since Brexit, keeping in touch with Europe seems more important than ever and I encourage other CHRISM members to participate.

Very many of those present were retired from paid employment. As someone who has been reflecting on vocation in retirement, it was encouraging to hear the stories of several people being active in their communities and maintaining their ministry primarily by being. For me, there is a strong resonance in working with refugees, to which many of

those present are deeply committed. Within my vocation to counselling, I discerned many years ago an additional vocation to working with asylum seekers and refugees. That this became less prominent in my job was one of the reasons which led to my retirement from the NHS although I have subsequently found part-time work with the Refugee Council. I am inspired by European colleagues who live out the Gospel sacrificially, dwelling among those who are poor or marginalized. Long may our cross-Channel friendships continue.

*Margaret Trivasse*

## **Obituaries**

### **Joe Smith**

It is with great sadness that we have learnt of the death of Joe Smith, who was elected Moderator of CHRISM in 2019. He was only 49. I first met Joe at a church in Bournemouth, but immediately discovered that he worked for Bournemouth libraries and was thinking in MSE terms, so invited him to become involved in CHRISM. He joined us at the conferences at Shepherds Dene and St Columba's in Woking.

Joe was Ordained Priest in the Church of England in 2008. He was baptised Roman Catholic and received a Catholic education before studying Theology at Westminster College, Oxford, (now part of Oxford Brookes University) . This was followed by a Masters' in Church History and Ethics at the University of Exeter and then various jobs, including working for local Bournemouth newspapers and, briefly, Bournemouth



libraries before he joined the Church Army in Lowestoft between 2000-2002. Here he was working in local parishes and the Church Army's residential home Harleston House with older people very much in a pastoral and supportive way. On returning to Bournemouth after the home was taken over, he ran a Bowling green facility for the local authority as a franchisee before working for a nursing agency, a stint in St Ann's Psychiatric hospital. He returned to Bournemouth libraries in 2005 eventually in several managerial roles often in tough estate library branches, where there was often social deprivation, and in the town centre library which also had big social issues, particularly homelessness and drug abuse and the occasional fracas between overseas students! He also began working for the Russell-Cotes Art Gallery and Museum.

He was selected for training for ministry and trained through the STETS scheme at Sarum College in Salisbury. In 2010 he began his job with the Home Library Service, a domiciliary library vehicle visiting people in sheltered, nursing, and residential homes and day centres. In many ways this had echoes of the time at Harleston House and proved very rewarding indeed, and a great ministry in that many of the readers are parishioners in the various parishes to which he was attached. He held a licence to officiate for both the Dioceses of Salisbury and Winchester, and was actively taking many services and courses at 5 churches in the Bournemouth area across the two dioceses. There were many challenges at work as Bournemouth, Poole and Christchurch merged into one council, all starting from very different points, becoming the 12th largest populated authority in the country with a population now the size of Bristol with huge pressures on staff

and resources which will only become more acute as government funding continues to be cut.



He continued in this work as a Senior Management secondment until he moved to Slough in September 2020 to marry his wife, Tucky. [The picture shows him on the day he left the library service in Bournemouth, Poole and Christchurch] His parents remained in Bournemouth. He was laid to rest in Slough back in July. But as he was so involved in taking services in all three of the churches in the Bournemouth town centre parish, a communion service of Thanksgiving was held at St. Peter's, Bournemouth on 15th October 2022. Those of you who met him will remember his gentleness and quiet warmth - "his heart was in caring". He will be missed by his work colleagues and many in the wider community. May he rest in peace and rise in glory.

*Phil Aspinall*

## Obituary: Revd Dr Jenny Gage

Members of CHRISM may have been sad to hear of the sudden death of Jenny Gage on 10 September 2022, aged 72. Her funeral was held at Ely Cathedral on 7 October.

Jenny made a huge contribution to research and thinking about ministry in secular employment. Her research and writing in this area was extensive, and contributed to her important book *Priests in Secular Work* (Sacristy Press, 2020) – one of the most significant discussions of work-focused self-supporting ministry in the last two decades. Jenny’s research included interviews with a number of CHRISM members.

Jenny read Natural Sciences at Girton College, Cambridge, switching in her first year to Theology. At that time, as she wrote, ‘God found me’ - as she read Genesis guided by Gerhard von Rad. She became a Baptist lay preacher and began study at Baptist Theological College. Deciding not to pursue ordained ministry at this time, she worked as a secretary, and while bringing up her children began an OU degree in Mathematics, continuing her studies when the family moved to Arizona in 1982.

In 1985 her first marriage ended. She obtained a PGCE and taught Mathematics, and from 1988 taught with the Open University and was accepted as a doctoral student. In 2000 she worked exploring new ways of teaching as part of a University of Cambridge schools outreach programme. She continued her work in Maths education in South Africa.

In 2001 Jenny and her husband moved to Ely at a time she was writing up her PhD in Maths Education. Feeling ‘awestruck by

cathedral choral Evensong' she became involved in the life of the congregation. She was ordained Deacon at Ely Cathedral in 2009, and priest in 2010. Curacy was followed by two appointments as an associate priest in two groups of rural churches.

In 2019 she was appointed Minor Canon for Social Justice at Ely Cathedral, setting up a programme focused on modern slavery, especially in fenland agriculture, building local partnerships and working with the International Justice Mission. She also shaped the cathedral's environment group, RENEW, creating a key regional event bringing together ecological and agricultural interests; Ely Cathedral's 2022 'The Voice of the Earth' programme was largely her planning. She was an Ely Foodbank Trustee and anchor person for Ukrainian refugee hosts.



2019 also saw her appointed as Bishop's Officer for Self-Supporting Ministry in Ely Diocese. She began research on

ordained ministers called to work outside the church, achieving a DProf at Anglia Ruskin University, with key insights published in *Priests in Secular Work*.

Building on her role as Bishop's Officer for SSM in Ely Diocese, in early 2021 Jenny helped establish the National Network of SSM Officers & Advisers, an online community of representatives from most English dioceses and several other provinces. Working as Co-Convener, Jenny had a key role, responsible for much of its work including a wide range of online events. At the invitation of the National Ministry Team, Jenny co-led a national research programme into the life and ministry of SSMs, involving detailed focus groups across eight dioceses. This work was published in December 2021.

Jenny was highly regarded for her contributions to worship in Ely Cathedral and its outreach work in social justice, and for her leadership and in her national SSM work. She was a natural researcher, confident statistician, and a skilled facilitator, conducting interviews and focus groups with wisdom and sensitivity.

Her funeral service, led in Ely Cathedral by Canon Jessica Martin, noted the way Jenny's faith was practical, real-world - focused on injustice but grounded in hope and 'The long story of God and his people'. She loved music, singing with the Ely Cathedral Octagon Singers, and everything about the Anglican choral tradition.

Jenny's illness and sudden death was a shock to her colleagues on the Steering Group of the National Network of SSM Officers and Advisers. Her intention to write a (much needed)

book exploring the theology of self supporting ministry now sadly remains unfulfilled.

*John Lees*

## **“If you want something doing, ask a busy person!”**

We are all busy people, from working to managing a home to being retired and wondering how there was ever time to do a job. But maybe there are a few spare minutes now and then or a wish to do something different or a development of vocation. CHRISM needs you! Immediately, we are short of an Incoming Moderator and from next year we will need a Journal Editor (see below). Even if you don't feel able to commit to serving for a period of time, it would be wonderful to have volunteers to help with our Reflective Weekend and Conference. We also need people who are interested and skilled in the worlds of digital technology and social media. If you would like to know more and offer your services, please contact any of the Committee (see back cover).

The Journal Editor role is one which requires an interest in communicating with the diverse membership of CHRISM, being reasonably competent with Microsoft Word, and a dash of creativity and presentation skills! The Editor sits on the Committee, which can generate some good ideas for themes – however part of the job is also trying to twist the arms of people with interesting ministries in a range of environments or expertise on issues which affect MSEs. The present editor will have completed 6 years at the next AGM, and feels it is time for some fresh input! Could *you* do it?

## **Forthcoming Events:**

### **CHRISM Theology Discussion Group - Future Meetings**

This Discussion Group, which is open to all CHRISM members, provides an online forum where we can reflect on and discuss the theological aspects of our work. We meet monthly by Zoom for an hour and a half. Recent topics have included: The Importance of our Work to God and Us, The Idea of Rest, What is Work?, Justice at Work, The Kingdom at Work Project, Eternal Life, Christian Perspectives on Conflict in the Workplace, Organisational values - Help or hindrance to ministry in the workplace?, Is it OK to be ambitious?, Who is Jesus?, and Neighbourliness at Work.

If you are interested in joining the Theology Discussion Group, please email me at [rev.julian.e.blakemore@gmail.com](mailto:rev.julian.e.blakemore@gmail.com) and I will add you to the invitation list so that you receive Zoom links for future meetings.

We look forward to welcoming you.

*Revd Julian Blakemore*

## **Subscriptions**

Enclosed with this edition you will find a form for renewing your subscription. Please do return it as soon as you are able so we can keep up to date

## 2023 CHRISM Reflective weekend, Salisbury, 10-12 February



For the first time since 2020, our Reflective weekend will be face-to-face, so a welcome opportunity to catch up in person with old friends and new. In the lovely surroundings of Sarum College, we will be led by Mike Rayner in an exploration of Food!

Across the weekend we will explore and reflect upon the importance of food in the Christian story, from forbidden fruit in the Garden of Eden to the tree of life with its twelve kinds of fruit in the new Jerusalem prophesied in the Book of Revelation. We will also look at the role of food in Christian practice and worship, from Old Testament food laws to the celebration of the Eucharist. Finally, we will reflect upon whether, and if so how, our Christian faith might affect our view on the solutions to the problems faced by our food systems today as a result of the climate, nature and health crises, cost of living increases, the war in Ukraine and more.



Mike is a Professor of Population Health at the University of Oxford and an Associate Minister at his local Anglican church: St Matthew's in Oxford. He is also Chair of Sustain: the alliance for better food and farming – a Non-Governmental Organisation promoting a healthier, more sustainable, more equitable food system in the UK. His main claim to fame is a system for scoring the healthiness of foods used by governments around the world, including the UK Government, for a range of purposes including food labelling.



In the usual format of a relaxing weekend there will be time for both reflective silence and companionship, and the opportunity to explore the area, or have some free time to walk, talk, snooze, reflect, read, pray... Sarum College is located within the beautiful Cathedral Close in the centre of the mediaeval city. For information on travel and facilities please see [www.sarum.ac.uk](http://www.sarum.ac.uk)

The cost, from dinner on Friday evening to lunch on Sunday, inclusive, is £195 (members and spouses); £210 (non-members); with a £15 supplement per room for en suite.

Grants may be available from your Church to cover all or part of the cost – apply now to get their support! A limited number

of bursaries are available from CHRISM, to enable attendance. Please ask our Treasurer, Rob Fox (contact details in inside rear cover) for details or a receipt. CHRISM can accept payments through GoCardless; if you would like to use this, please email Rob.

## And Finally.....



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With history -

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CHRISM is on Facebook, 'Ministers at Work':

<https://www.facebook.com/groups/129656640430436/>

and LinkedIn, at:

<https://www.linkedin.com/groups?home=&gid=3756477>

## **CHRISM is the National Association of CHRistians In Secular Ministry**

for **all** Christians who see their secular employment as their primary Christian ministry, and for those who support that vision. To further this aim, CHRISM publishes a quarterly Journal, releases occasional papers and organises an annual retreat. Conferences are held regularly and worldwide links pursued.

CHRISM welcomes members, both lay and ordained, from all Christian denominations, encourages them to be active within their own faith communities and to champion ministry in and through secular employment.

If you would like confidential support as an MSE, please contact any member of the Committee (see inside rear cover)

**Further information may be obtained from the Secretary or the Journal Editor.**

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**Visit the CHRISM website:**

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