

Titles for Supplementary files

Item 1. List of those who have served the *Annals of Botany* as chairmen and/or members of the Annals of Botany Company or in an editorial capacity between 1937 and 2012.

Item 2. Opening page of typical papers from *Annals of Botany* taken from Volume I Old Series (1887) (left) and Volume I New Series (1937) (right).

Item 3. Letter from Linklaters and Paines, the Annals of Botany Company's solicitor dated 1st January 1946. This confirms a contradictory discrepancy between the Company's original 1903 Articles of Association and Memorandum of Association. It concludes that, as a result, the Company was not entitled to pay its members (e.g., the Lead Editor) for services rendered. (2 pages).

Item 4. 1946 Amendment to the Annals of Botany's original 1903 Articles of Association that created an Executive Committee. This change allowed the Company to pay non-executive members of the Company (e.g., the Lead Editor) for services rendered.

Item 5. A Digression – avoiding income tax. The Annals of Botany Company's prolonged efforts to avoid paying income tax from 1919 – 1998. (3 pages plus 5 appendices).

Item 6. Agreement dated 27th April 1973 between Academic Press and the Annals of Botany Company. This formed the basis for Academic Press to replace the Clarendon Press as publisher of *Annals of Botany* from January 1975. (2 pages)

List of those who served as chairmen and/or members of the Annals of Botany Company (the Journal's owners and managers) or in an editorial capacity from 1937 to 2012.

CHAIRMEN OF THE COMPANY 1937-2012

	Start date	Finish date	Years service	Comments
Sir Albert Charles Seward FRS	1934	1941	7	
Felix Eugen Fritsch FRS	1941	1954	13	
Thomas Maxwell Harris FRS	1954	1962	8	
Cecil Terence Ingold	1962	1971	9	
John Heslop-Harrison FRS	1971	1984	13	
John Eggerton Dale	1985	1995	10	
Jeff Moorby	1996	2004	8	
Michael David Bennett	2003	2008	5	
Hugh Gordon Dickinson	2008	>2012	>4	

MEMBERS OF THE COMPANY 1937-2012

	Start date	Finish date	Years service	Comments
Sir John Bretland Farmer FRS	1903	1940	37	Company member and Treasurer from 1921 to 1937
Frederick Orpen Bower FRS	1903	1946	43	A founder of the Journal and Company member since 1903.
Francis Wall Oliver FRS	1904	1948	44	Company member
Sir Albert Charles Seward FRS	1904	1941	37	Company member, Chairman from 1934 to 1941
Sir Arthur Willam Hill FRS	1917	1942	25	Company member and Treasurer from 1937 to 1942
William Henry Lang FRS	1919	1938	19	Company member
**Vernon Herbert Blackman FRS	1921	1953	32	Company Member and Secretary from 1948 to 1951
**Felix Eugen Fritsch FRS	1926	1954	28	Company member and Chairman from 1941
**Sir Arthur George Tansley FRS	1934	1954	20	Company member and Vic-chairman from 1948.
**Thomas Maxwell Harris FRS	1938	1962	24	Company Member and Chairman from 1954 to 1962
**Edward James Salisbury FRS	1938	1960	22	Company member
**Frederick Tom Brooks FRS	1941	1952	11	Company member and Treasurer from 1942 to 1952
T.G. Hill	1940	1954	14	Company Member
David Guthrie Catcheside FRS	1942	1952	10	Assistant Treasurer from 1945 to 1951
**Frederick Gugenheim Gregory FRS	1948	1960	12	Company member, Trustee
**William Harold Pearsall FRS	1949	1964	15	Company member and Secretary from 1951 - 1964
**Alexander Stuart Watt FRS	1951	1961	10	Company member, Assistant Treasurer from 1951 to 1952 and Treasurer 1952-1961
Sir Kenneth Mather FRS	1952	1966	14	Company member
**Cecil Terence Ingold	1953	1971	18	Company member and Chairman from 1962-1971
**Thomas Archibald Bennet-Clark FRS	1953	1964	11	Company member and Deputy Chairman from 1957
**John Heslop-Harrison FRS	1956	1998	42	Company member, Secretary 1965-1967, Chairman 1971-1984, Honorary Member 1985-1998

William Thomas Williams	1956	1965	9	Company member
Geoffrey Emett. Blackman FRS	1960	1979	19	Company member
**Karl Wilson	1960	1977	17	Company member and Treasurer and Secretary from 1961 to 1977
Norman Alan Burges	1961	1976	15	Company member
Robert Brown FRS	1962	1976	14	Company member
John Walter Guerrier Lund FRS	1964	1980	16	Company member
Reginal Dawson Preston FRS	1964	1979	15	Company member
**Leslie John Audus	1965	1990	25	Company member
**John Frederick Sutcliffe	1967	1983	16	Company member
P.R Bell	1972	1982	10	Company member
William Gilbert Chaloner FRS	1976	1991	15	Company member
John Malcolm (Jim) Hirst FRS	1977	1987	10	Company member
**John David Dodge	1977	2002	25	Company member, Treasurer, Secretary and Editorial Office Manager 1977-1996
**John Eggerton Dale	1978	1995	17	Company member and Chairman from 1985 to 1995
John Lander Harper FRS	1983	1984	1	Company member
**David Frederick Cutler	1984	>2012	>26	Company member, Vice-Chairman from 2012
John P. Cooper FRS	1985	1988	3	Company member
**Jack Edelman	1985	1988	3	Company member
Anthony David (Tony) Bradshaw FRS	1986	1996	10	Company member
**Michael David Bennett	1987	2008	21	Company member, Vice-Chairman from 1998 and Chairman from 2003 to 2008
John A. Bryant	1988	2013	25	Company member
**Michael W. Bayliss	1989	1991	2	Company member
Sir Ernest Arthur Bell	1989	1995	6	Company member
**Jeff Moorby	1991	2007	16	Company member and Chairman from 1995 to 2004
Steve G. Hughes	1991	2011	20	Company member
Roderick J. Summerfield	1996	1999	3	Company member
Michael Barson Jackson	1996	>2012	>16	Company member 1996 to 2012 <i>et seq</i> , Chief Editor 1996-2008
**John Seymour (Pat) Heslop-Harrison	1997	2012	15	Company Member, Vice-chairman from 2004 to 2007 and Chief Editor 2008 to >20012
**Roderick Hunt	1990	>2012	>16	Company Member and Treasurer and Secretary from 1997 to 2012 <i>et seq</i>
**Hugh Gordon Dickinson	1999	>2012	>13	Company member and Chairman from 2008 to 2012 <i>et seq</i>
Christine Helen Foyer	2003	>2012	>9	Company member
Andrew J. Greenland	2012	>2012	<1	Company member
Ian A. Donnison	2012	>2012	<1	Company member

Notes

- (i) An Executive Committee within the Company was constituted following amendments to the Company's Articles of Association in 1946.
- (ii) **Member of the Executive Committee at some time.
- (iii) The Company and its Members were mentioned and listed in the Journal for the first time in 1975 - after 88 years of covert existence.
- (iv) The Annals of Botany Company, by constitution, comprised up to ten members.

HOLDERS OF THE POSITION OF CHIEF EDITOR OF ANNALS OF BOTANY or EQUIVALENT POSITION (1937-2012)

	Start date	Finish date	Years service	Comments
Vernon Herbert Blackman FRS	1921	1947	26	The Editor from 1921 to 1947.
William Harold Pearsall FRS	1948	1964	16	The Editor from 1948 to 1960 and joint Editor from 1961 to 1964
John (Jack) Heslop-Harrison FRS	1961	1967	6	Joint Editor with Pearsall from 1961 to 1964 and sole Editor from 1964 to 1967
John Frederick Sutcliffe	1967	1983	16	The Editor from 1967 to 1978 and Editor in Chief from 1978 to 1983.
John A. Bryant	1983	1984	1	Joint Editor July 1983 to May 1984
John Anthony Abbott	1983	1984	1	Joint Editor July 1983 to May 1984
David Frederick Cutler	1984	1990	6	Executive Editor, post renamed Chief Editor in 1986.
Roderick Hunt	1990	1996	6	Chief Editor
Michael Barson Jackson	1996	2008	12	Chief Editor (also founding Chief Editor of sister journal <i>AoB PLANTS</i> from 2009 to 20012)
John Seymour (Pat) Heslop-Harrison	2008	>2012	>4	Chief Editor

ASSISTING EDITORS, ASSISTANT EDITORS, DEPUTY EDITORS OR ASSOCIATE EDITORS OF ANNALS OF BOTANY 1937-1984

	Start date	Finish date	Years service	Comments
Sir John Bretland Farmer FRS	1906	1940	34	Assisting Editor from 1906 to 1912 and from 1921 to 1940
Francis Wall Oliver FRS	1912	1942	30	Assisting Editor
Arthur Johnson Eames	1933	1947	14	Editor for America
Frederick Gugenheim Gregory FRS	1948	1960	12	Assisting Editor
Thomas Maxwell Harris FRS	1948	1964	16	Assisting Editor
Frederick Tom Brooks FRS	1948	1952	4	Assisting Editor
David Guthrie Catcheside FRS	1948	1952	4	Assisting Editor
Sir Kenneth Mather FRS	1962	1962	1	Assisting Editor
Cecil Terence Ingold	1953	1962	9	Assisting Editor until 1965

From 1962 to 1975 all members of the Annals of Botany Company were listed in the Journal as assisting the Editor. From 1975 until 1983 the term 'assisting' was dropped and the Editor was the only named editor until 1977 when the name of the Editor for America was added. From 1975, Annals of Botany Company members continued to be listed in full but without reference to any editing roles.

Thomas Archibald Bennet-Clark FRS	1962	1965	3	Assisting Editor
Sir Kenneth Mather FRS	1962	1966	4	Assisting Editor
Cecil Terence Ingold	1962	1971	9	Assisting Editor until 1965
William Thomas Williams	1962	1965	3	Assisting Editor
Geoffrey Emmett. Blackman FRS	1962	1975	13	Assisting Editor and stand-in Editor 1965
Karl Wilson	1962	1975	13	Assisting Editor
Norman Alan Burges	1962	1975	13	Assisting Editor
Robert Brown FRS	1964	1975	11	Assisting Editor
John Walter Guerrier Lund FRS	1966	1975	9	Assisting Editor

Reginal Dawson Preston FRS	1966	1975	9	Assisting Editor
Leslie John Audus	1966	1975	9	Assisting Editor
P. R. Bell	1972	1975	3	Assisting Editor
Abraham D. Krikorian	1977	1982	5	Deputy Editor for America
John A. Bryant	1983	1984	1	Associate Editor from 1982 to 1983
John Anthony Abbott	1983	1984	1	Associate Editor from 1982 to 1983

Note

An Editorial Board separate from but answerable to the Annals of Botany Company was first constituted in 1984. With the exception of its Chairman (the Chief Editor) and the Secretary, Board members were not members of the Annals of Botany Company.

MEMBERSHIP OF THE EDITORIAL BOARD 1984 - 2012

	Start date	Finish date	Years service	Comments
John David Dodge	1984	1996	12	Secretary to the Board (the only holder of this post)
John A. Bryant	1984	1985	1	Editorial Board member
John Anthony Abbott	1984	1987	3	Editorial Board member
James A. Callow	1984	1991	7	Editorial Board member
A.F. Dyer	1984	1988	4	Editorial Board member
Peter B. Gahan	1984	1991	7	Editorial Board member
John R. Hillman	1984	1986	2	Editorial Board member
Jeff Moorby	1984	1992	8	Editorial Board member
Keith G. Moore	1984	1994	10	Editorial Board member
Roderick Hunt	1985	1990	5	Editorial Board member, Board Chairman from 1990 to 1996, Comp. Secretary/Treasurer from 1997
L. R. Guy Valadon	1985	1990	5	Editorial Board member
Michael A. Hall	1987	1993	6	Editorial Board member
Michael Barson Jackson	1988	2008	20	Editorial Board member and Board Chairman from 1996 to 2008
Peter Edward Gibbs	1988	1992	4	Editorial Board member
John Seymour (Pat) Heslop-Harrison	1988	2012	>24	Editorial Board member and Board Chairman from 2008 to 2012 <i>et seq</i>
Martin J. Canny	1989	1998	9	Regional Editor for North America
William J. Allaway	1990	1996	6	Regional Editor for Australasia
David R. Causton	1990	2010	20	Editorial Board member
Elizabeth Sheffield	1990	2010	20	Editorial Board member
Frederik Meins	1991	2002	11	Editorial Board member
Michael A. Venis	1995	2007	12	Editorial Board member
Alison A. Powell	1995	>2012	>17	Editorial Board member
Robert K. M. Hay	1995	2006	11	Editorial Board member
David W. Lawlor	1996	>2012	>16	Editorial Board member
Hugh W. Pritchard	1996	2001	5	Editorial Board member

Tadeki Hirose	1996	2004	8	Regional Editor for Japan from 1996 to 2002 and an editor until 2004
Anthony Glyn Bengough	1996	2001	5	Editorial Board member
Ian F. Wardlaw	1996	2001	5	Regional Editor for Australasia
Nicholas Smirnoff	1997	>2012	>15	Editorial Board member
Timothy J. Flowers	1997	2004	7	Botanical Briefings editor
William W. Thompson	1998	2002	4	Regional Editor for North America
Jan Goudriaan	1999	2000	1	Editorial Board Member
Michael F. Fay	1999	>2012	>13	Editorial Board member
John R. Barnett	1999	>2012	>13	Editorial Board member
Marcel van Oijen	2000	2001	<1	Editorial Board member
John William Shipley	2001	>2012	11	Editorial Board member and Regional Editor for North America from 2003 to 2012
Timothy D. Colmer	2001	>2012	>11	Editorial Board member and Regional Editor for Australasia
Hideyuki Takahashi	2004	>2012	>10	Regional Editor for Japan
Donald A. Levin	2002	>2012	<10	Editorial Board member
Margaret Sedgley	2002	>2012	>10	Editorial Board member
Carol A. Peterson	2002	2007	5	Editorial Board member
Nancy G. Dengler	2002	2007	5	Editorial Board member
Mikael Hedrén	2002	2006	4	Editorial Board member
Thomas L. Rost	2003	>2012	>9	Editorial Board member and Reviews Editor
John R. Barnett	2003	>2012	>9	Editorial Board member
Christian Lexer	2004	2010	6	Editorial Board member
Stephen C. Fry	2004	2010	6	Botanical Briefings Editor
Margret Sauter	2004	>2012		Editor for Mainland Europe from 2004 to 2011
Peter Stamp	2006	>2012	>6	Editorial Board member
Shao Jian Zheng	2006	>2012	>6	Regional Editor for China
Nigel Chaffey	2006	>2012	>6	Editorial Board member and News Editor from 2010 to >2012
Warren D. Hauck	2006	2007	1	Editorial Board member
Hans Cornelissen	2007	2008	1	Editorial Board member
Anne K. Brysting	2007	>2012	>5	Editorial Board member
Jeannette Whitton	2007	>2012	>5	Editorial Board member
Uwe G. Hacke	2008	2010	2	Editorial Board member
Simon J. Hiscock	2007	>2012	>5	Editorial Board member
Pamela K. Diggle	2007	>2012	>5	Editorial Board member
Jonathan P. Lynch	2007	>2012	>5	Editorial Board member
C. Alex Buerkle	2007	2010	3	Editorial Board member
Alan J. Cann	2010	>2012	>2	Internet Consulting Editor
Susanne Barth	2010	>2012	>2	Editorial Board member
Michael E. Hanley	2010	>2012	>2	Editorial Board member
Hilary J. Rogers	2010	>2012	>2	Editorial Board member

Jeffrey D. Karron	2010	>2012	>2	Editorial Board member and Regional Editor for North America from 2011 to >2012
Karine Alix	2010	>2012	>2	Editorial Board member
Jill Harrison	2010	>2012	>2	Editorial Board member
Sophie Karrenberg	2010	>2012	>2	Editorial Board member
Marie-Laure Navas	2010	>2012	>2	Editorial Board member
Zoë A. Popper	2010	>2012	>2	Editorial Board member
Kathleen M. Pryor	2010	>2012	>2	Editorial Board member
Theodore M. DeJong	2012	>2012	<1	Editorial Board member
Robert N. G. Miller	2012	>2012	<1	Editorial Board member

EDITORIAL OFFICE STAFF to 2012

	Start date	Finish date	Years service	Comments
Yolande Heslop-Harrison	1963	1967	4	Part time Assistant Editor
Janet Sutcliffe	1967	1983	16	Part time Assistant Editor
Inge Judd	1984	1987	3	Secretarial Assistant
Phillipa Allington	1987	1990	3	Full time Editorial Assistant
Simon Hawkins	1990	1992	2	Full time Editorial Assistant
Siân English	1992	1996	4	Full time Editorial Assistant
Judy Naylor	1996	2003	7	Editorial Assistant, upgraded to Assistant Editor in 1999
Diana Swan	1999	2000	<1	Half time Editorial Assistant
Victoria Brown	2001	2001	<1	Half time Editorial Assistant
Elaine Atkinson	2001	2008	8	Half time Editorial Assistant
David Frost	2003	>2012	>9	Assistant Editor to 2008 and Managing Editor from 2009 to >2012
Alexandra Bunning	2010	>2012	>2	Full time Editorial Assistant

The work of Editorial Staff was mostly administrative and involved not only for manuscript handling, routine correspondence and administration but often for copy editing, proof reading, Minute taking, data collection, report writing and providing administrative support for the Secretary of the Company.

Item 2. Supplementary Information.

Opening page of typical papers from *Annals of Botany* taken from Volume I Old Series (1887) (left) and Volume I New Series (1937) (right). Apart from a more efficient use of space, changes over the first 50 years of the Journal were small.

On some points in the Histology and Physiology of the Fruits and Seeds of *Rhamnus*.

BY

H. MARSHALL WARD, M.A., F.L.S.,

Fellow of Christ's College, Cambridge, and Professor of Botany in the Forestry School, Cooper's Hill.

ASSISTED BY

JOHN DUNLOP.

With Plates I and II.

SOME time ago my attention was directed to some curious facts about 'Persian Berries,' the fruits of certain species of *Rhamnus* used in dyeing. It had long been known that a beautiful golden yellow solution can be obtained by simply macerating these fruits in water, and various researches on the part of chemists had demonstrated that the dye is obtained chiefly if not entirely from the husks (pericarps); at the same time dyers and others knew that the crushed berries yield a satisfactory colouring matter, whereas the pericarps alone do not. For some reason it is necessary to employ the inner parts of the fruits as well as the pericarps; these inner parts of course include the seed when the berries are crushed whole, as is the usual practice. Various species of *Rhamnus*—*R. Amygdalina*, *R. infectorius* (*R. oleoides*¹), *R. saxatilis*, &c.—are employed as 'Persian Berries,' and although the following remarks apply particularly to *R. infectorius*, there are reasons for believing that they may apply generally to other species also.

¹ Mr. Thiselton Dyer informs me that this is a synonym of *R. Amygdalina*.

The Effect on the Behaviour of Stomata of Alternating Periods of Light and Darkness of Short Duration

BY

F. G. GREGORY

AND

H. L. PEARSE

(From the Research Institute of Plant Physiology, Imperial College of Science and Technology, London, S.W. 7)

With three Figures in the Text

INTRODUCTION

SO far as the authors are aware, with the exception of a few incidental observations by Paetz (1930), no investigations have been made on the effect of alternating periods of light and darkness of short duration on the behaviour of stomata. Garner and Allard (1931), in the course of their investigation on photoperiodism, grew plants of various species in alternating periods of light and darkness of very different durations, varying from twelve hours to five seconds. Very great differences in vegetative growth were obtained with varying durations of alternation, a marked minimum in vegetative growth being apparent in the neighbourhood of alternating periods of light and darkness of one minute. Either increase or decrease in duration of the alternating periods from this minimal point resulted in an increase in growth. No explanation of this profound effect of short alternating periods was offered by these observers. It occurred to one of the present authors that possibly stomatal closure was concerned in this effect, and preliminary observations with alternations of light and darkness of one minute duration confirmed this conjecture. An experiment performed by Portsmouth (1937) with *Cucumis sativus* grown under controlled conditions of temperature and humidity with artificial light has confirmed the observations of Garner and Allard. Cucumber plants grown with twelve hours alternations of light and darkness showed considerably greater vegetative development, both in dry weight and leaf area, than did plants receiving alternate periods of one minute duration. An automatic record of stomatal movement showed a greater aperture in the long light periods than in the short.

It seemed of interest to investigate further this effect of short alternating light and dark periods, more particularly as it seemed to offer some possibility of analysing further the relation of the opening and closing mechanisms of the stomata.

Item 3. Letter from Linklaters and Paines , the Annals of Botany Company's solicitor dated 1st January 1946. This confirmed a contradictory discrepancy between the Company's original 1903 Articles of Association and Memorandum of Association. It concludes that, as a result, the Company was not entitled to pay its members (e.g., the Lead Editor) for services rendered. (2 pages).

Enc. 1

LINKLATERS & PAINES.

118, OLD BROAD STREET,
LONDON, E.C.2.

1st January, 1946.

GERALD L. ADDISON.
FRED. H. E. BRANSON.
H. M. COHEN.
S. MALCOLM BAIRD.
ARTHUR F. B. FFORD.
S. HAROLD BROWN.
H. P. BUNDY.
ANDREW J. KNOX.
KENNETH D. COLE.

TELEPHONE: MANSION HOUSE 7081.
Telegrams: Hackwood, Cannon, London.
Codes: Western Union, Bantleys.

IN REPLY
PLEASE
REFER TO
A.ff.

Dear Sir,

We return the copy of the Memorandum and Articles of Association of The Annals of Botany Company, which you sent with your letter of the 28th December.

The reason underlying the clauses in the Memorandum of Association is that in the case of a Company which is given the right to dispense with the use of the word "Limited" at the end of its name, while retaining the privilege of limited liability, it becomes necessary to prohibit what might otherwise be an indirect means of securing for the members the profit which, because the word "Limited" is omitted, they are not allowed to receive directly.

This, we think, explains the apparent inconsistency to which you allude, so far as concerns the clauses in the Memorandum of Association. It does not explain, and we do not think it is possible to explain, the discrepancy between the Memorandum of Association and the Articles of Association. In these circumstances, the Memorandum of Association is the dominant document, and in so far as the Articles are inconsistent with it, they cannot be given effect.

The following views may perhaps be of some assistance; but

the best and easiest way of settling the problem would be for you to tell us exactly what you have in mind to do, and we could then say whether or not the Company can do it, or alternatively whether there are other means by which the same results can be achieved.

1. The Company is clearly entitled to pay salaries to anyone who is not a member of the Company, or a member of the Council of Management or Governing Body.

2. If there is a member of the Company, or a member of the Council of Management or a Governing Body, to whom it is desirable that a salary should be paid, and there is no practical reason against adopting that course, the best thing to do would be for him to resign office and abandon his membership of the Company, the result of which would be that he would not be entitled to attend general meetings in the capacity of a member, though he could attend them by invitation, provided he did not vote.

3. In the case of members of the Company or members of the Governing Body, it is proper for the Company to make payments by way of remuneration for services actually rendered, that is to say, by reference to what is considered to be the actual value of those services. What is prevented is the payment of a salary of a fixed amount, the reason being that the payment of such a salary might easily be used, in the case of an unscrupulous organisation, as a cloak for what was really a participation in profits earned.

4. It is possible to alter the Articles of Association, and it is possible, with the leave of the Court, to alter the Memorandum of Association; but as to the latter, we feel satisfied that the Board of Trade would not assent to a modification of the Memorandum of Association which would help the Company to pay salaries to members of the Company or members of the Council of Management,

seeing that the clauses in question are substantially still the standard form clauses which are always imposed by the Board of Trade when application is made to them, as it must be, for leave to dispense with the use of the word "Limited".

Yours faithfully,

Franklin Paine

Professor F.T. Brooks,
Treasurer, Annals of Botany Company,
Botany School,
Cambridge.

Item 4. 1946 Amendment to the Annals of Botany's original 1903 Articles of Association that created an Executive Committee. This change allowed the Company to pay non-executive members of the Company (e.g., the Lead Editor) for services rendered

THE COMPANIES ACT, 1929.

Special Resolution

— OF —

ANNALS OF BOTANY COMPANY

Passed the 14th day of May, 1946.

At an EXTRAORDINARY GENERAL MEETING of the above-named Company, duly convened and held in the rooms of the Royal Society, Burlington House, W.1, on the 14th day of May, 1946, the following Resolution was duly passed as a SPECIAL RESOLUTION :

RESOLUTION

That Articles 16 and 17 of the Articles of Association of the Company be amended to read as follows :—

ARTICLE 16. " A General Meeting may appoint a Chairman and Vice-Chairman and any other necessary officer or officers and fix the remuneration to be paid to such officer or officers other than the Chairman and Vice-Chairman out of the funds of the Company."

ARTICLE 16 (A). " The business of the Company shall be managed by an Executive Committee consisting of the Chairman and Vice-Chairman of the Company and at least one other member of the Company appointed by the Company in General Meeting. Members of the Executive Committee shall retire at the Ordinary General Meeting every year and shall be eligible for re-appointment. The Executive Committee may exercise all such powers of the Company as are not by the Companies Acts or by these Articles required to be exercised by the Company in General Meeting. No Member of the Executive Committee shall receive remuneration under Article 16 of these Articles."

ARTICLE 16 (B). " Any casual vacancy occurring in the Executive Committee may be filled up by the Executive Committee but the person so chosen shall be subject to retirement at the same time as if he had become a member of the Executive Committee on the day on which the member, in whose place he is appointed, was last appointed a member of the Executive Committee."

ARTICLE 17. " The Executive Committee may appoint committees of members (who need not necessarily be members of the Executive Committee) for the purpose of carrying out resolutions of the General Meetings or otherwise furthering the objects of the Company."

F. E. FRITSCH, *Chairman.*

V. H. BLACKMAN, *Secretary.*

Item 5. A digression – avoiding income tax. The Company's prolonged efforts to avoid paying income tax between 1919 and 1998. (3 pages plus 5 appendices).

The Journal experienced a long and perhaps unnecessarily long struggle to avoid paying income tax. The story goes back to 1919, a time when the Company was able to turn to the British establishment for help. Prompted by Sir John Farmer (then the lead editor), Charles Cannan Secretary to the Delegates of Oxford University Press, asked Sir Thomas Little Heath FRS, a scientist and Permanent Secretary to the UK Government Treasury (i.e., Department of Finance) if tax could be avoided by registering the Company under the Industrial and Provident Societies Act of 1893. The answer was firmly in the negative. Cannan then approached Sir John Arthur Ransome Marriott, Member of Parliament for Oxford. Marriott questioned the Chancellor of the Exchequer (Finance Minister) Sir Joseph Austen Chamberlain about exempting learned societies from income tax. Austen Chamberlain was the half-brother of Arthur Neville Chamberlain who, as British Prime Minister, would, in 1938, negotiate the ill-fated 'Peace for our Time' Munich Agreement with Germany. Austen Chamberlain's short spoken parliamentary answer in the House of Commons was that scientific societies could not be exempted from tax by invoking the Industrial and Provident Societies Act. This was followed-up by a lengthy letter of explanation to Marriott (**Appendix A below**). It is surprising that Austen Chamberlain had the time to deal so fulsomely with this relatively minor matter in view of the nation's pressing economic and social problems arising from the First World War.

Enquiries were made again twenty years later when the Chief Inspector of Taxes' response was that the Annals of Botany Company was not established "*for charitable purposes only*" and could not be tax exempt (letter dated 1 September 1939).

In 1938, the Clarendon Press (the Journal's publisher) agreed to retain only £1,500 (≡ £81,100) of the Journal's increasing surplus funds leaving the remainder for the Annals of Botany Company to invest as it saw fit. It chose to invest just over £1000 (≡ £54,060) in UK Government War Bonds. To avoid paying tax on the proceeds, a tax-exempting trust deed was drawn-up (see **Appendix B below**) based on the Bentham-Moxon Trust still extant at the Royal Botanic Gardens, Kew. The Trust Deed was enrolled with the UK Charity Commissioners in 1940 to secure tax exemption (The Commissioners bestow official charitable status and thus tax-exemption). The Trustees were Seward, Blackman, Hill and Harris and income from the Trust was intended "*.... To further the study of botany by grants for the prosecution of botanical research for botanical travel or in such other manner as the Trustees in their absolute discretion might consider best for the promotion of botanical science.*". But, the Trust was poorly drafted and complicated to administer. Creating the Trust Fund forced the Company to appoint and pay for its own accountant instead of using the Clarendon Press's accountant who, in any case, believed the Company had exceeded its powers in setting up the Trust and asked for an outside legal opinion (**Item C, below**). Its misgivings

were repeated in 1942 when the Clarendon Press suggested spending-up the money in the Trust Fund to avoid accountancy complications and questioned the legality of using the interest to help fund the Journal's on-going expenditure (the Company was transferring the interest to its general account). In the same year and triggered by the death of Hill (a trustee), the Trust's bankers (Westminster Bank Ltd., at Kew) sent several closely dated letters complaining of complications arising from the three bank accounts linked to the Trust. These were in the personal names of the Trustees not in the name of the Annals of Botany Company. The Bank seemingly had no knowledge of the Company's link to the Trust (**see Appendix D below**). A further problem arose because the original Deed of Trust used the actual names of the Trustees. This meant that names would need changing, at some legal cost, whenever a trustee retired or died. The first (and last) 'Deed of Appointment of New Trustees' was drawn up in April 1943 showing Brooks as the sole replacement for the recently deceased Hill and Seward. The Trust Fund was thus fraught with difficulties, legally questionable and accordingly, fell into neglect.

In 1947, the income tax bill for the whole of the Company (letter from the accountants dated 15th December 1947) was a substantial £401.4 (≡£15,000). As a result, the Company resolved to avoid further taxation by turning the Company as a whole into a charitable trust (not quite the same as becoming a registered charity). This would require altering the Memorandum of Association. Serendipitously, making such an alteration had been made much simpler than formally by a Companies Bill passing through the Houses of Parliament at the time. Its provisions allowed the Memorandum of Association to be changed simply by 'Special Resolution' with no requirement for a court of law to approve the change (solicitor's letter to the accountant 12 May 1947). The following year, the Memorandum of Association was duly revised by Special Resolution at an Extraordinary General Meeting on 31 March 1948 (**see Appendix E below**) as allowed by the new Companies Act. The revised wording subsumed the original aim of producing the *Annals of Botany* or related publications into an overarching charitable aim of promoting "the science of botany". Although the 1948 changes to the Memorandum of Association finally released the Company from the need to pay income tax, the UK revenue authorities continued to question its tax affairs for several years. The 1948 revisions of the Memorandum of Association remain in force at the time of writing.

However, more needed to be done on the tax front in 1964 when the Company wished to invest in 'Charifund' a financial investment vehicle tailored to suit charitable organisations. Charifund required its investors to be registered with the UK Charity Commission. To its surprise, the Company discovered it was not registered. The 1948 change to the Memorandum of Association that allowed the Company to avoid paying income tax was not the same thing as being registered as a charity. An emergency application to the Charity Commission had to be made and it succeeded in December 1964. Had the Company simply registered with the Charity Commission at its founding (i.e., in 1903) much trouble and expense over many years could

presumably have been avoided. If there were legal reasons why this would not have been possible then, they remain to be identified.

Although the developments of 1948 meant the Trust Fund was no longer needed as a separate tax shelter for investments, it lingered-on for another 50 years probably because the Trust Deed *per se* contained no guidance on how it could be closed down. The complex process needed to overcome the impasse was contained in a reply from the Charity Commission in October 1993. The procedure required three new trustees to be identified (Dodge, Moorby and Hunt were chosen) who would need to be appointed formally by a representative of the last surviving trustee listed in the 1943 'Deed of Appointment of New Trustees'. The last survivor was Harris, who had died in 1983. One of his legatees was traced eventually and agreed to the new trustees being appointed. They promptly held a meeting to wind-up the Trust Fund and transfer the £2,327 capital sum (≡ £3.467) to the Company's main bank account. Thanks largely to Dodge, this convoluted process was successfully negotiated and completed by November 1998. Amongst the arcane procedures required was the need to display statutory notices at apposite locations to solicit possible objections. The trustees chose the Royal Botanic Gardens Kew and the Royal Botanic Garden Edinburgh for this purpose. No objectors came forward.

See next page for Appendix A

(A)

THE TREASURY CHAMBERS,
WHITEHALL, S.W. 1.

27th August, 1919.

My dear Harriott

I have looked into the case of the Annals of Botany Company on whose behalf you wrote to me recently asking that they should be granted exemption from Income Tax similar to that which is granted to Industrial and Provident Societies. I am sorry to have to say that under the law as it stands there is no case for exemption. The relief to which you refer (namely, exemption from tax under Schedules C. and D.) applies only where the Society is registered under the Industrial and Provident Societies Act, 1893, and cannot be claimed if the Society sells to persons not members thereof and the number of its shares is limited by its rules or practice. The Annals of Botany Company is not registered under this Act and even if it were it would not fall within the scope of the relief because not only does it sell to non-members but the number of its members is limited to ten.

The further consideration which you urge is that the Company is precluded from distributing any profits

THE TREASURY CHAMBERS,
WHITEHALL, S.W. 1.

profits to its individual members and that it is a charitable body. Neither of these circumstances, however, affords any ground for the relief from Income Tax for which you ask. The law, which is clearly settled by a long series of decisions in the Courts, is that the application of trading profits to charitable or other purposes, or the motive with which the trade is carried on, does not affect the liability to Income Tax.

As the law stands, therefore, I think it is quite clear that the tax has been correctly charged. The further question arises whether any alteration should be made in the law, and I think the consideration of this question must await the report of the Royal Commission on the Income Tax. At first sight I do not think it is by any means clear that a proposal to alter the law in favour of cases of this kind would meet with general approval.

Yrs. sincerely
Arthur Chamberlain

J.A.R. Harriott, Esq., M.P.

See next two pages for Appendix B

Appendix B. Deed of Trust set-up in 1939 as a vehicle to allow surplus funds to be invested while protecting interest payments from UK Government income tax.

DATED 30th December 1939

re ANNALS OF BOTANY TRUST.

COPY /

DEED
- of -
DECLARATION OF TRUST.

FIELDER, LE RICHE & CO.,
3/4, Lincoln's Inn Fields,
W.C.2.

CHARITY COMMISSION
ENROLMENT AND RECORD
8 Mar. 1940
193/40

COPY

Stamp 10/- THIS TRUST DEED is made the Thirtieth day of December One thousand nine hundred and thirty nine by ALBERT CHARLES SEWARD of 209, Cromwell Road in the County of London Knight Bachelor F.R.S. late Professor of Botany in the University of Cambridge VERNON HERBERT BLACKMAN of 17, Berkeley Place in the said County of London F.R.S. Professor of Plant Physiology in the Imperial College of Science and Technology ARTHUR WILLIAM HILL Director of the Royal Botanic Gardens Kew in the County of Surrey K.C.M.G., F.R.S., and THOMAS MAXWELL HARRIS of the University of Reading Professor of Botany in such University Members of the Annals of Botany Company (hereinafter called "the Trustees") WHEREAS the Trustees are Members of the Annals of Botany Company a Company registered (pursuant to Licence of the Board of Trade) on the Thirteenth day of July One thousand nine hundred and three AND WHEREAS the Trustees are desirous of creating a Trust to Administer the income derived from the investment of surplus balance in the hands of the Trustees on behalf of the Company which has accrued from the sale of the publication known as the Annals of Botany such income to be applied for the Charitable purposes hereinafter mentioned AND WHEREAS the Trustees have invested in their names the sum of One thousand and thirty-two pounds thirteen shillings being the balance in their hands at the date hereof in the purchase of One thousand pounds three and a half per cent War Stock and it is intended that the income to be derived therefrom shall be applied for the purposes hereinafter mentioned NOW THIS DEED WITNESSETH and the Trustees hereby declare as follows:-

1. THE said sum of One thousand and thirty-two Pounds thirteen shillings so invested in Three and a half per cent War Stock as aforesaid or such other security in which the said sum shall for the time being be invested representing such surplus balance as aforesaid shall be held by the Trustees in their joint names or in

Continued on next page

Second part of the Deed of Trust

the names of any two of them with power from time to time to vary the same for others of a similar character.

2. THE income derived from such sum of One thousand Pounds Three and a half per cent War Stock or any other investments which may hereinafter be made in lieu thereof shall be applied by the Trustees for the following charitable purposes namely to further the study of botany by grants for the prosecution of botanical research for botanical travel or in such other manner as the Trustees in their absolute discretion might consider best for the promotion of botanical science.

3. THE power of appointing a new Trustee or new Trustees conferred by the Trustee Act 1925 shall apply to this Deed.

IN WITNESS whereof the parties to these presents have hereunto set their hands and seals the day and year first above written.

SIGNED sealed and delivered by the)
said ALBERT CHARLES SEWARD in the) Albert C. Seward L.S.
presence of:-)

S. MacKinnon,
Grove Hall Hotel,
Twyford,
Manageress.

SIGNED sealed and delivered by the)
said VERNON HERBERT BLACKMAN in) V.H. Blackman L.S.
the presence of:-)

G.M. Layton,
7, King Edwards House,
Wimbledon, S.W.19.
Spinster.

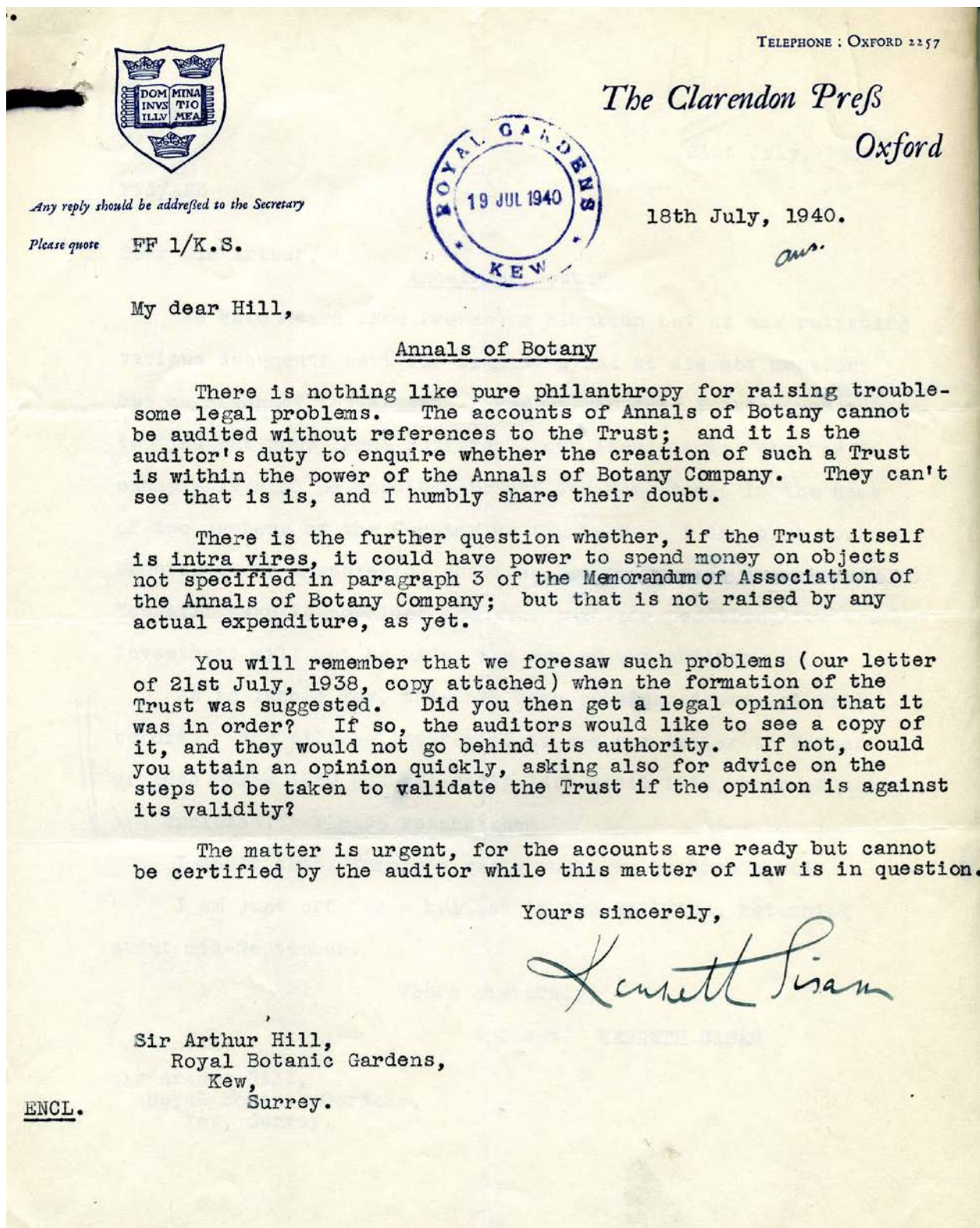
SIGNED sealed and delivered by the)
said ARTHUR WILLIAM HILL in the) Arthur W. Hill L.S.
presence of:-)

S.F. Ormsby,
40, Strawberry Hill Road,
Twickenham.
Civil Servant

SIGNED sealed and delivered by the)
said THOMAS MAXWELL HARRIS in the) Thomas Maxwell Harris L.S.
presence of:-)

L.C. Willis,
26, Palmerstone Road,
Reading.

Appendix C



See next page for Appendix D

Appendix D

WESTMINSTER BANK LIMITED
KEW GARDENS BRANCH

Telephone : Richmond 1805
Please address reply to
THE MANAGER

8 Station Parade
Kew Gardens, Surrey

2nd December 1942

77.1.
Kenneth Sisan Esq:
Secretary,
Clarendon Press,
Oxford.

document
Copy given to
Mr. Johnston
11/12/42



Dear Sir,

Annals of Botany Co.

We are writing to you at the suggestion of Mr. Milne of Messrs. Deloitte, Plender, Griffiths & Co. and shall be obliged if you will furnish us with some information regarding the above Company.

A few years ago, at the request of the late Sir Arthur Hill we opened a Deposit account styled "The Secretary and Treasurer of the Annals of Botany" and also made an investment in 3½% War Loan the dividends on which are paid to us and credited to the said Deposit account. We were informed that the two officials were Professor V.H.Blackman and Sir Arthur Hill respectively and that both should sign any instructions to the Bank. The arrangement, which we thought a little irregular at the time, was agreed to as the late Sir Arthur was very well known to us, but now that he is dead and a new treasurer will no doubt be appointed we think perhaps the position should be regularised by our being allowed to have a copy of the Articles of Association or Rules according to the constitution of the Company or a sight of the Trust Deed. Incidentally the term "Company" was never mentioned to us by Sir Arthur when dealing with the account. If it is a Private Limited Company we should like to have our usual mandate completed and a copy of the minute appointing the new treasurer.

We should much appreciate your views on this matter whereupon, if necessary, we will provide the usual forms for favour of attention.

Yours faithfully,

E. H. Lownds.
Manager.

See next page for Appendix E

Appendix E. Notice of Extraordinary General Meeting of the Annals of Botany Company held on 31 March 1948 proposing to change Clause 3 of its Memorandum of Association. The change emphasised the Company's commitment to the science of botany thus validating its case for income tax exemption.

THE ANNALS OF BOTANY COMPANY

NOTICE IS HEREBY GIVEN that an EXTRAORDINARY GENERAL MEETING of the above-named Company will be held at The Rooms of The Royal Society, Burlington House, Piccadilly, London, W.1, on Wednesday the Thirty-first day of March, 1948, at 2.30 o'clock in the afternoon, for the purpose of considering and, if thought fit, passing the following RESOLUTION, which will be proposed as a SPECIAL RESOLUTION.

RESOLUTION.

“ THAT the provisions of the Company's Memorandum of Association with respect to its objects be altered by substituting for paragraph (A) of Clause 3 of its Memorandum the following paragraph :—

- (A) To promote the science of botany and with that object to print, publish, sell and distribute the publication known as *The Annals of Botany*, and any other books, reports, magazines and periodicals relating to botany, and to acquire and exercise any rights in relation thereto, and to make grants for the prosecution of botanical research and botanical travel; and from time to time to employ such other means as the Company shall consider conducive to the promotion of botanical science.”

DATED this 3rd day of March, 1948.

By Order of the Board,

V. H. BLACKMAN,

Secretary.

Item 6. Agreement dated 27th April 1973 between Academic Press and the Annals of Botany Company. This formed the basis for Academic Press to replace the Clarendon Press as publisher of *Annals of Botany* from January 1975. (2 pages)

27.4.73

HEADS OF AGREEMENT

BETWEEN ANNALS OF BOTANY COMPANY of Department of Botany, Royal Holloway College, Huntersdale, Callow Hill, Virginia Water, Surrey (hereinafter referred to as "the Company")

AND ACADEMIC PRESS INC (LONDON) LIMITED, 24-28 Oval Road, London, N.W.1. (hereinafter referred to as "the Publisher")

The Company appoints the Publisher as publisher of the ANNALS OF BOTANY (hereinafter referred to as "the Journal") under the following terms and conditions.

1. The Publisher shall bear the costs of producing and publishing the Journal and of promoting the Journal for sale throughout the world.
2. The Publisher shall maintain the existing typographical standard of the the Journal and shall not use a lesser quality paper on which the Journal is at present printed.
3. The Publisher shall maintain the present periodicity of the Journal and shall not change it without the prior approval of the Company.
4. The number of pages per volume per annum shall be agreed between the Publisher and the Company shall make every effort not to exceed the number agreed but the Publisher shall not withhold from publication with the permission of the Company any paper(s) submitted for publication on the grounds that they exceed the number of pages agreed.
5. The Publisher shall not increase the selling price of the Journal without the prior permission in writing from the Company and the Company shall not unreasonably withhold consent for suggested increased prices if they can be justified on the grounds of increased cost of materials or increased printing charges.
6. The Company shall retain unrestricted control of the policy and contents of the Journal and the Company shall also have full authority and be responsible for the appointment of editor(s) and/or editorial board.
7. Copyright of the Journal shall be vested in the Company.
8. The Publisher shall keep the Company advised of the Publisher's promotional activities and the Company has the right to see all promotional material and to veto any statements that in the opinion of the Company give false impressions or incorrect facts.
9. The Publisher shall provide fifty free reprints of each contribution to the Journal and contributors may thereafter purchase from the Publisher further copies of their contributions at the Publisher's normal scale of charges which shall be agreed with the Company.

10. The Publisher shall supply to each editor and to each member of the editorial board a complimentary copy of each issue of the Journal as published.
11. The Publisher shall pay to the Company for the benefit of the editor(s) an annual honorarium of £..... per annum and the Publisher shall also reimburse the Company with all reasonable expenses incurred by the editor(s) in the course of his/their duties.
12. The Company shall not be liable to the Publisher for any losses incurred by the Publisher but the Publisher shall pay to the Company twenty-five per cent of the profits accrued by the Journal and the definition of profits shall be the revenue received from subscriptions less the costs of manufacture of the Journal that can be supported by suppliers' invoices plus twenty-five per cent of the production costs incurred by overhead charges, but the costs of promoting and advertising the Journal for sale throughout the world shall be excluded from costs and accounting.
13. The net profit received from paid advertisements in the Journal shall be shared equally between the Publisher and the Company.
14. The Company shall have the right to veto any advertisements procured or suggested by the Publisher and the Publisher shall not include in the Journal any advertisement (s) that have been so vetoed.
15. The Publisher shall render to the Company an accounting in March of every year for the period January to December of the previous year and such accounting shall be accompanied by any payment that may be due to the Company and if the Company wish such payments may be paid into a fund controlled by the Company for the purpose of financing non-commercial publications.
16. The Company may inspect the records and accounts pertaining to the Journal at all reasonable times without notice.
17. This contract shall be in force for a period of three years and shall automatically be renewed for similar periods thereafter subject to either party giving six months notice in writing of termination before the end of any current period and in the event of termination by either party the Publisher shall without charge provide the Company with a list of current subscriptions to the Journal.