

The Customs Journal

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Fortnightly

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Letters to the Editor, and articles and correspondence intended for publication, should be addressed to the Editor, "The Customs Journal," 91 Tressillian Road, Brockley, London, S.E.4.

All matter for insertion in the forthcoming issue should reach the Editor on or before the Monday preceding the day of publication.

IS WHITLEY PLAYED OUT?

THERE have been times when it has been necessary to seriously consider whether the Whitley machine has proved to be the benefit it was originally intended to be, both to the State and the Civil Servant. It is quite within the range of possibility that the question will be asked again as the years roll on, and matters of varying importance come to be dealt with. At the moment, however, if Whitley does not altogether fulfil the ideal (and how can it?), it must be admitted that it goes a tremendous long way towards it. By the exercise of its functions it has settled numberless questions arising between the State and its servants; not always, as is the nature of things, to the anticipated benefit of the Servant, but always by a method whereby it is possible for controller and controlled to reach some agreement by discussion. There is a wonderful difference between the old method of petition and the present method of discussion. Given a clear case, every opportunity is afforded for Official and Staff sides to examine the other's point of view, and a great deal is gained in an appreciation of a line of thought that leads up to an opinion different from one's own.

The young Civil Servant of to-day chafes at what he considers undue delay in Whitley decisions. He has no time for adjournments and the registering of disagreements. Questions should be settled with expedition. And yet, generally speaking, are they not settled so? The old method of working by petition was infinitely longer. The Staff case had first to be prepared, and a petition framed and presented; presented usually by a deputation that waited, with fear and trembling, upon the mighty ones of the Department. Often enough this was followed up by countless interviews with Members of Parliament, not easily obtained, and at the end a few years' efforts would be crowned, as often as not, with a result approximating to practically nothing.

Now we have a huge machine which, considering its size, is particularly wieldy. Its benefit to the staff is only equalled by its usefulness to the State, for in its many discussions with staff representatives many ideas are discovered which the State is only too glad to make use of.

CURRENT COMMENTS

OF the new duties imposed under the 1928 Budget, the most important to the Waterguard is that levied on imported oils. It can be anticipated that its ultimate effect upon staffing will be interesting. It is not unlikely that questions will arise in some cases as to the dividing line of responsibility as between the two outdoor departments dealing with vessels carrying oil.

Oil in large quantities and in great variety is carried as stores on so many vessels these days that Waterguard Officers will need to be much on the alert if they are not to be caught napping. Bunkers, equivalent in size to small cargoes, are contained in the tanks of big liners, and will require to be as carefully supervised as oil imported as cargo.

Paragraph 5, of G.O. 28, referring to elasticity in administration of the oil duty, is addressed to "Collectors, Surveyors and Officers" (capital "O"). Evidently it is assumed that the Waterguard are so used to pouring oil on troubled waters that they need no prompting to act sensibly. On the other hand, perhaps our part of the job is considered as too unimportant for any serious problems to arise. We must wait and see.

* * * *

A most welcome feature of the new Budget is the increased relief on income tax in respect of children. This is a step in the right direction. It is time some real consideration was given to the man with a decent-sized family.

It is interesting to notice that even Insurance companies are beginning to understand the financial struggles of men with young families in these strenuous days, and are now offering life assurance policies at reduced rates to begin with, and gradually increasing as the years go on—realising that a wage-earner has more money to spend at the period of his career when he has least need of it.

Perhaps the day will come when some genius will go a step further than the insurance companies and devise, for the benefit of mankind, a salary system which will obviate penury being the penalty of youth.

* * * *

The following candidates have been declared successful to the recent examination for Chief Preventive Officer:—Messrs. C. H. Slade, J. Murchie, I. J. Dobrzanski, W. J. Roberts, E. R. Norman, E. P. Madden, W. H. Johnson.

A great amount of interest has been aroused in connection with the examination, and attention is drawn to an error which appeared in the previous

issue under "Current Comments," where it was stated that *each* candidate appeared for two interviews. The fact is that only those who had been successful at the written test had the double interview. The remainder appeared before the Promotion Board only, the object being to decide whether these candidates should have a second written test, in accordance with the conditions of G.O. 14 1923.

Those who failed at the written test, but were successful at the Promotion Board interview, are eligible for a second chance. But, those who passed the written test and failed at the interview cannot have a second chance.

A careful study of this situation will make quite clear the reasons for the Association's move to obtain a new agreement regarding promotion methods from P.O. to C.P.O. The present system is obviously inequitable, but while the existing agreement stands, its conditions must operate. There is a strong feeling that *every* candidate, failing first time, should have a second opportunity, and a proposal to this effect is embodied in the scheme submitted for District discussion.

* * * *

Just at the moment of going to print, news comes of the result of the Preventive Officer examination. A list of the successful candidates appears elsewhere in this issue. The percentage of passes is the highest on record, and it will be noted that on this occasion the success of "second-timers" is very marked, as compared with previous examinations.

In view of the large number of successful candidates, it seems unlikely that another examination will be held next year. Possibly there will be a similar interval as between this examination and the one previous.

The evident improvement in the work done by the candidates on this occasion is a tribute to the excellent tuition given under the Educational Scheme. Many of the officers concerned have written to the Central Committee expressing their great appreciation of the assistance given.

* * * *

At the Waterguard Sectional Committee meeting on April 26th, formal agreement was reached on the question of the supply of mackintoshes to the Waterguard Staff, and also regarding the supply of electric torches to the A.P.O. Grade. Regarding the latter, the Staff Side pointed out the necessity for each officer to be equipped with a spare bulb; and the

desirability of bulbs of the proper voltage for the batteries was also mentioned.

* * * *

The mackintoshes are in process of manufacture, and once they are delivered there will be no delay in distribution. It is hoped that members possess themselves in patience yet a little while longer, in spite of the warm, wet weather. Really, very great efforts have been made by the Board to expedite the issue of these garments.

* * * *

Agreement was also reached on the allocation of marks to the various subjects appearing in the syllabus of the examination for recruitment of the A.P.O. Grade. Consequential alterations in the phraseology of paragraphs dealing with the conditions of the examination were also agreed upon; the total effect being that the examination is now definitely competitive throughout.

Another agreement was in connection with the retirement age of established members of the Launch Service. There are few matters which have been so well thrashed out in Whitley as this one. Previous discussion has dealt with the problem of finding shore employment for Mates-in-Charge who could not pass the necessary sight test enabling them to stay in the Service up to 65 years of age. The men concerned were those who entered the Launch Service prior to June, 1925. In the circumstances, the agreement is the best possible that could be obtained. The Staff Side proposals have, in the main, been agreed to, and this is in no small measure due to the persistency of the Launch Service representative, Mr. R. G. Jones.

* * * *

The question of Monthly Pay for A.P.O.s was adjourned after discussion, during which it was explained by the Official Side that to put the proposal into effect would necessitate adjustment of both the salary scales and the increments so that round figures in pounds would come into operation. The Staff Side asked for the adjournment, with a view to finding, if possible, some acceptable proposal which would obviate the rounding-up process resulting in any loss to members of the Grade.

* * * *

The proposed scheme for the training of new entrants to the A.P.O. Grade was, after much discussion, adjourned at the request of the Staff Side.

* * * *

A proposal from the Official Side regarding methods of transfer within the Waterguard, came up for consideration. The only material change from the prevailing conditions that is suggested is that applications for transfer should hold good for not more than two years, after which application

must be renewed. The Staff Side viewed the proposals favourably, but asked for time to examine them fully. It is probable that agreement will be reached at the next meeting.

* * * *

The Official Side expressed inability to accept the Staff Side counter-proposals on the question of Seizure Awards, and the matter was adjourned to enable the Staff Side to give further consideration to the position.

* * * *

The only disagreement registered was on the important question of Waterguard Annual Leave. This matter has been before the Committee for some time, and the Official Side have apparently given much consideration to the very strong arguments submitted by the Staff. Nevertheless, no agreement could be reached.

Further consideration will, of course, take place on the Departmental Council.

* * * *

District Secretaries are reminded that any resolutions for the Annual Conference should be forwarded to the Association office as early as possible. The special forms now provided for transmitting resolutions passed at District meetings should be used in every case. It should be noted that it is desirable to use a separate form for each resolution submitted.

For the month of April the cost-of-living figure stands at 64, this being the same as for the previous month. The tendency is downward, and things do not look too promising for the next revision of bonus in September.

Congratulations are due from P.S.A. members to our President, Mr. E. P. Madden, on his success at the examination for Chief Preventive Officer. Mr. Madden has done trojan work for the Waterguard, and his activities extend over many years. There is no doubt that he will continue to be an active P.S.A. supporter when advanced to his new Grade.

The Executive are now faced with the problem of filling the post of President, and it is not unlikely that the best solution to the difficulty would be for Mr. Madden to continue to hold office until the forthcoming Conference. There is no doubt that members of the Council would be disappointed if he could not avail himself of the opportunity to preside over them for at least one more occasion. If he must depart from our midst, then a Council meeting is the appropriate scene for such a parting.

ZEAL

THE PRESENT SITUATION

By ALBAN

HOW it comes about that recognition of the quality of zeal is applied to one only of the many duties of the Waterguard officer is a question that is puzzling and troubling the majority of those officers to-day. I have it on the authority of many Chief Preventive Officers that, in dealing with character assessment, the only thing that counts for zeal is success in seizure making. Indeed, Waterguard Superintendents openly assert, when selecting officers for special employment, that officers have no claim unless special aptitude has been displayed in this direction. Now everyone in the Preventive Staff is very much aware that the smuggler is very much in existence. The Administration, also, is quite alive to the situation, and meets it by the special allocation of officers whose duty it is to study all the possibilities of illegal importations by passengers, ships' crews, and those who specially lay themselves out to make smuggling their living. The country, by the way, has reason to be proud of the success that attends the efforts of those whose duty it is to expose and put down attempts to defraud the Revenue. But, and here is the rub, this is not the sole duty of the Waterguard. Nobody questions the zeal of the successful rummager—his work is apparent—for we know that if this system of revenue protection were withdrawn, the Press would at last have something tangible to work upon on the subject of smuggling. As I have hinted, however, Customs work extends into many fields, and it is necessary that Preventive Officers, as the first to come into contact with incoming vessels, both from foreign and coastwise, should be given other duties which, by their training, they are eminently fitted to perform. It must not be lost sight of, too, that the placing of these duties on the Waterguard is sound economy. The majority of Preventive Officers are, with their Assistants, employed on what may be called general duties, which include, among others, the Health Regulations, the examination of passengers' and crews' effects, the receipt of duty in accordance with a tariff that has grown wonderfully of late years, the measurement of deck cargoes and cargo carried in unregistered spaces, the enumeration of the surplus dutiable stores, the examination of free goods carried in bulk, and the shipment of dutiable stores. All these duties require to be carried out with extreme care, for revenue is concerned in practically every case. All transactions must be shown to be correct before documents are finally forwarded to headquarters. In the performance of these duties the

officer has to cover many miles during the day, especially in the large ports, and he cannot get through his day's work without constantly covering the same ground again and again. It is becoming increasingly common for officers in the large ports to find that they cannot possibly get through their work in the eight hours at their disposal. Instances occur again and again where, in order to keep pace with the demands of a station, officers resort to the doubtful expedient of taking to their private residences official documents of various kinds, so that the next day's work can be commenced without the necessity of hurriedly completing returns which may eventually be sent back as incorrect. On busy stations it would be of no use whatever to cherish the fond hope that work could be completed the following morning, for more often than not the day starts with work that brooks no delay, so that to be a day behind in the morning means two days behind in the evening with an added day's surplus. Waterguard officers in general know that I do not exaggerate these occurrences are too common. What they are concerned about is the character assessment. I venture to suggest that the Officer of the Landing Staff, the basis of whose duty is Revenue Protection, is considered to be a zealous officer if he carries out his work well and truly. Is he expected to make seizures to earn this qualification? The Waterguard officer on general duties, whose work is very much analogous, often works under short-staff conditions, and uses every endeavour, official and unofficial, to do credit to his Department, and is told by Administration that he is not considered zealous because he has not shone in a seizure-making sphere. I know of one very large port where practically the same officers are employed on rummage duty year after year, to the exclusion of all the rest. It is to be presumed that this particular port contains a remarkably low percentage of officers whose chief aim is to do credit to the Department in which they serve.

There is a growing suspicion that Waterguard Administration, in close touch with its officers, turns itself to all but one section of Waterguard work, and that the Board, in consequence, is unable to appreciate the full significance and importance of this arm of the C. & E. Department. If this be true, I sincerely hope that, before very long, some steps will be taken to dispossess those in authority of the idea that all the zeal of the Department is confined to a favoured minority.

Preventive Staff Association

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President: E. P. Madden

General Secretary: J. Merron

Organising Secretary: J. T. Sutton

Assistant Secretary: W. H. Powell

LONDON.

With Mr. Dudley in the Chair, London held another branch meeting on Thursday, April 26th, at the St. Katherine Dock Hotel.

Mr. Ball, E.C., was an interested visitor to the meeting, and a hearty welcome was extended to him by the Chairman.

On the conclusion of the previous meeting's minutes, the acting District Secretary was congratulated on his presentation of a very lucid account of a difficult meeting.

The position of members in arrears was discussed, and it was pointed out that nobody was considered to have ceased membership until their case had been decided by the Executive.

As the Presentment Committee of the Port had become depleted through retirements, etc., it had become necessary to place this body on a fresh basis. Subsequently it was decided that the freshly-constituted committee should be composed of the District Officers, together with two other members, Messrs. Clague and Darby being elected.

A motion calling for a differentiation in Association subscriptions between various ranks of officers was lost, and discussion of promotion schemes was adjourned to the next meeting.

It was stated that many old Inspectors' orders in the port were of remote date, and did not appear to be readily accessible. This was referred to the Port Committee.

The meeting was strongly of the opinion that there should be no change in the fortnightly issue of the "Customs Journal."

Attention was drawn to the difficulties experienced by rummage crews in conveyance afloat, and it was decided to ask for provision of independent means of conveyance by water.

The Assistant Preventive Officers pressed for the transfer to them of some measure of responsibility, and asked that the Council should appoint a committee to explore the possibilities. A resolution to this effect was carried.

The meeting received the report of the Local Whitley representatives on the subject of the re-structuring of the port. Agreement had been reached

on the whole of the scheme with the exception of the Upper Coast station. Appreciation was warmly shown to the Port Committee and the Whitley representatives for the work performed in this direction.

The question of Rotation of Duties within the port was partially discussed. Time did not permit, however, of such an important question receiving the attention necessary, and it was decided to adjourn it to the next meeting, when it could be given a prior position on the agenda.

LIVERPOOL.

A meeting of the branch was held on April 13th, Mr. Ross occupying the Chair.

On a motion of urgency, the meeting registered its opinion that it is in the interests of both grades that they should continue to be members of one Association. Mr. Thomson, who attended the meeting at considerable inconvenience, gave an interesting history of the Association since the days of the Waterguard Federation, and contrasted the unfortunate financial position of Association affairs at that time with the sound economic conditions of to-day. After some discussion, the resolution was carried without dissent.

Mr. Thomson gave information as to the attitude of the E.C. in the matter of promotion by merit (A.P.O. to P.O.). A resolution was carried that all officers of the group concerned (G.O. 27, 1923), together with the second-time officers from the March examination, be called up together, this making a total of about 270 candidates. The examination should be on a qualifying basis, the qualifying mark being published prior to the examination. The number of marks gained by every candidate should also be published.

The present unsatisfactory method of selecting Preventive Officers for promotion was discussed. Mr. Thomson outlined a scheme drawn up by the Council. This was generally approved, and a resolution was carried that the Association should press for competitive examination for promotion to C.P.O.

It was generally felt that Landing and Shipping duties should be regarded as legitimate for the aspiration of Waterguard Officers. After considerable discussion, it was agreed to support Association action.

Some examination of the question of the fortnightly or monthly issue of the "Customs Journal" took place, and finally the meeting agreed to a suggestion that the publication as now printed should be given a reasonable trial.

The following were elected as officers of the branch:—Chairman, Mr. A. Ross; Vice-Chairman, Mr. A. E. Farmer; District Secretary, Mr. R. O. Kewley; District Organiser, Mr. J. C. O'Shea; Auditors, Messrs. Hyland and Farmer. Mr. Nicholls was elected to a vacancy on the local W.J.C.

Correspondence

The name and address of the writer (not necessarily for publication) should be given in all letters to the Editor, who accepts no responsibility for the views expressed.

WATERGUARD OFFICES.

Sir,—It is with much interest one reads the report of a P.S.A. meeting in Manchester calling for more detailed instructions to cleaners to ensure better attention being given to rooms in Waterguard offices, the walls and ceilings of which in many cases are entirely neglected and in a filthy condition. Comparisons are odious at any time, but when we see the spruce and clean condition of other offices about the docks compared with our own, what a vast difference there is!

This subject should be taken up by all in the Association, for it is in everybody's interest to have clean surroundings where meals are taken every watch. Some years ago the washing and cleaning of Waterguard offices by A.P.O.s was abolished after much agitation; now we have this work done by others, who very often neglect their work, as nobody appears to see that the cleaning is carried out satisfactorily. In other words, a regular annual spring-clean would do a great deal towards the improvement of Waterguard offices.

Yours, etc.,
"CLEAN-UP."

LIVERPOOL PRESENTATION

Under the auspices of the Social Club, a smoking concert was held on April 19th at the St. George's Restaurant, Red Cross Street, to mark the retirement of Mr. Tom Jones, A.P.O., and to present him with a handsome pair of easy chairs.

That he was held in high esteem throughout the port was evidenced by the large attendance.

Mr. Carstairs, W.S., occupied the Chair, and Messrs. McLaren and Plesants, C.P.O.s, were also present.

Numerous speeches were made supporting the Chairman's remarks as to the sterling character of Mr. Jones throughout his service, and there is no doubt that the staff in Liverpool has lost a unique figure.

A most enjoyable programme had been arranged for the event, and thanks are due to Messrs. Plesants, Stevens, Bookey, Grosart, Failes and Hughes for an admirable entertainment. An outstanding feature was that of community singing, led by the guest of the evening, and it seemed very fitting that such a popular personage should occupy the platform.

In wishing Mr. and Mrs. Jones many years of happiness in their retirement, we feel sure we are voicing the opinion of Mr. Jones's numerous Service friends.

CHANGES IN THE STAFF

TO APRIL 23rd, 1928.

TRANSFERS.

CHIEF PREVENTIVE OFFICER (Lower Section)—
Gihartin, L. Falmouth, Plymouth, to
Greenock.

ASSISTANT PREVENTIVE OFFICERS—

Jones, E. H. London to Fishguard, Swansea.

Nabbs, A. B. Lowestoft, Norwich to Hull.

Pullin, T. H. L. Plymouth to Penzance, Ply-

mouih.

Taylor, A. R. London to Ramsgate, Dover
(instead of to Fishguard, Swansea, as
notified in the Appendix to G.O. 19-1928).

The following transfers, notified in the Appendices to General Orders Nos. 18 and 22, 1928, have been cancelled:—

Cooper, L. London to Ramsgate, Dover.

Harrison, C. W. Glasgow to Troon, Dumfries.

Rundle, H. J. Plymouth to Penzance, Ply-

mouih.

Stuart, H. G. Troon, Dumfries to London.

PROMOTIONS.

ASSISTANT PREVENTIVE OFFICER TO PREVENTIVE
OFFICER—

Rogers, A. T. London.

OFFICERS LEAVING THE SERVICE.

RETIREMENTS—

Assistant Preventive Officer Jones, T., Liverpool.
Preventive Officer, Smallwood, J., London.

RESIGNATION—

Assistant Preventive Officer, Cooper, L., London.

VACANCIES.

PREVENTIVE OFFICER—

London. 30.5.1928.

ASSISTANT PREVENTIVE OFFICER—

*Coleraine, Belfast. 28.5.1928.

(*An allowance of £33 per annum for performing Long Room work, etc., is assigned.)

WHAT DID SHE MEAN?

An old Lancashire couple sat over the fire one evening. After a long silence, the old man said, "What's oep, lass? Tha's quiet."

"I'm just thinking, John," said his wife.

"Wha's thinking about?" asked the husband.

"Well, I've been thinking," his wife replied.

"We've been together a long time now; it can't go on for ever, ye know. The time will come when one of us will have to go."

"Aye," said the old man, "but it's no use warriting."

"No!" was the reply. "But I was just thinking as when it did happen I should like to go and live at Southport!"

B.J.B.

CUSTOMS FUND.

ANNUAL GENERAL MEETING.

The Annual General Meeting of the Subscribers to the Fund to consider the 112th Annual Report of the Directors, was held in the Custom House, London, on Thursday, the 26th April last.

Mr. Boznan, I.S.O., President of the Fund, was in the Chair. He said:—

Gentlemen,

Copies of the Annual Balance Sheet and Report of the Directors are in your possession, and if you agree they may be taken as read.

The Directors have pleasure in assuring you that the Insurance business of the year has been successful and profitable, and that the Subsidiary businesses are also satisfactory.

Following upon the good bonus distributed at the close of our triennial period last year, new Insurances have sprung and the total in force now exceed a million and a quarter.

The Revenue accounts show an increase of premiums in the year under consideration from £27,253 to £28,564, while the produce of Interest, Dividends and Rents—less Income Tax—has advanced from £25,745 to £27,352. Our income is, therefore, satisfactorily progressive, and the average rate of interest from investments was £6 7s. 5½. per cent. gross, giving a net of £5 5s. 2d. as compared with a gross percentage in the previous year of £6 2s. 2d. and a net of £5 1s. 5d., after providing for Income Tax.

These results in our comparatively small society exhibit a worthy comparison with the corresponding figures of the highest class of Insurance Corporations.

Life Losses during the year resulted in claims for original insurances of £21,473 with bonus additions of £18,098, giving a total of £39,571, as compared with a corresponding total of £28,513 in the previous year. The actual mortality, however, was well within our expectation, and as Bonus profits are chiefly derived from an excess of interest over the expected rate, and a mortality experience better than the expected rate, the prospects of the present Triennium are very favourable.

Expenses of Management are £3,882, as compared with £3,984 in the previous year, and their incidence is of the usual character.

The Trust Funds at the beginning of the year were £88,692, and at the close £84,234.

I may mention that the Directors act as Trustees for Subscribers who leave sums under specific Directions for Investment, or for investment with the General Assets of the Fund. The income from specific investments necessarily varies and also the value of the Capital sums is necessarily subject to market variations. But the capital value of sums invested with the general assets is guaranteed by

the Fund, and interest thereon at the rate of 4% is paid quarterly to legal representatives of deceased subscribers who may draw upon their capital practically as in a current banking account, provided the money has been left at their absolute disposal. It is obvious that these conditions are of advantage to relatives, etc., of deceased members not very well off, and without much or indeed any experience of the methods and risks of ordinary investments.

The audited statements before you, therefore, show a wholesome state of affairs with regard to income, and the statements of Assets are equally satisfactory. The main item of Assets is that of Mortgages on property, usually house property, on terms that provide for quarterly repayments of advances on settled scales, which include repayments of Principal and Interest. Our methods in this business have been to some extent adopted by other Insurance Offices, and we naturally watch the market movements in these matters very closely; and it is gratifying to find that, notwithstanding the competition which exists, our business in this line is greater than ever before and amounts to £416,583. The security of these investments is unquestionable, provided there is a wide selection of houses and clients. Loans on Fund policies are made within the surrender value of the respective insurances. These amount to £22,731. Our Stock Exchange securities are specified in detail. These amount to £71,752 in British Indian & Colonial Government Securities of which amount £62,737 is redeemable at par, and have been taken at cost price, and the balance of Stock Exchange Securities, not redeemable at par, held by the Fund have been taken at the middle market price on 5th January, 1927, when the valuation for bonus distribution was made. I may say that the present market price of this latter class is about £809 more than book value.

Freehold Ground Rents are shown at £122,266 and yield more than 5%, and we are satisfied that they are a perfectly sound asset; indeed, we have had recent sales at prices well above the asset figures. Freehold properties are set out at £2 650, and these are somewhat under valued and have this current year been sold at a profit of £750.

For many years, after the Bill of Entry was taken over by the Crown, the Subsidiary Businesses of the Fund were practically confined to measurement of Timber. In the shock of war, this business was severely shaken and Directors sought and found other sources of profit. These have been carefully nursed and financed out of Subsidiary revenue without calling upon subscribers for initial or other expenses. While the distressing circumstances arising out of industrial coal disputes have adversely affected our Timber receipts, it is gratifying to find that generally we have been able to subsidise the Fund from other than Insurance sources with regularity. And though the general conditions of trade and of our own specific businesses require, and receive, grave and constant consideration, I am glad to say that the immediate prospects, owing to careful provision and wise experimental measures, give good ground for hope that these aids to the Fund will be increasingly prosperous.

The Reserve Fund remains unchanged at £15,000.

I have now commented upon all the items of Asset, except balances outstanding at the close of the year. These have been satisfactorily settled during the earlier part of this working year.

All our Liabilities, mainly to the Assurance Fund, £539,000, and the Trust Funds, £84,000, are safely covered by our Assets.

Now, gentlemen, it is with deep satisfaction that I place the facts of the case before you. I have been associated with the official side of the Fund for 30 years: six years as Auditor, on the Board for 24 years, and President for 12 years. I do not propose to continue in office for another term. I thank the Subscribers for their marks of confidence in re-electing me. I thank the Vice-Presidents and my colleagues on the Board for help and criticisms. I thank the Secretary for the ability, vigour and initiative he has put without stint into his work, which has largely contributed to the present successful condition of affairs, and I thank all the members of the Staff for their unfailing help and courtesy. I specially desire to thank our Actuary for his professional care and advice and for the added human interest he has always shown in our Society, and I thank the Auditors for their investigations of our proceedings.

As I say farewell I feel a profound satisfaction in the present well-being of the Fund. It is for members to find the right men to carry on the future work of the Society, and the right men will be found; and I fervently trust that our more-than-a-century-old Society will be long continued as a Departmental entity under the control of its own members, to work for the impartial advantage of all Subscribers, maintaining the Benevolent and human touch, in special cases, which can be given by men united in a common service.

Mr. Mackie, Vice-President, said:—

I think I shall correctly interpret the desire of this meeting if I interrupt the normal course of proceedings for a moment or two to express our deep regret at the announcement that we have just heard, that the President is retiring. I have a great deal to thank the President for. When I joined the Board it was to him that I went for guidance, and wise guidance I got, wise advice and help in obtaining that knowledge of the working of the Fund necessary to a Director, but more than what is ordinarily available to the average Subscriber. I am sure that a recital such as he has given, that he has been connected with this Fund, in various capacities, for 30 years—Auditor, Director, Vice-President, and then President for 12 years—will make it clear to you that we are under a great debt of gratitude to him for his services. To all of us there comes a time, sooner or later, when we have to transfer our task to other hands, and as Mr. Bozman has decided that he has arrived at this stage, I am sure that he must feel great satisfaction in knowing that he is handing on his charge in a far better condition than when he took it over. He has, by wise counsel and good work, made it a more valuable asset than it was when he first

entered office. I feel that these remarks are not couched as I should like them to be, and that they do not fully state how strong is the affection which we all bear to this lovable Irishman, who has acted so long as our Chairman. (Applause.)

Mr. Elrick, Vice-President, said:—

I do not know that this is the moment, but in any case I am going to seize it. The time has now arrived when Mr. Bozman thinks it fit to retire from the Presidency of the Fund. I am sure that I at least, and all of you, hope that although he has decided to leave us he is not severing his connection or losing any of that interest which he has always had in the Fund, and I hope that we shall see him for many years to come, criticising the actions of his successors. This is his duty, and a duty I am sure he will not hesitate to fulfil. The last time I spoke to the Directors I spoke in the attitude of a critic. To-night I speak as a Director. During the four years that have elapsed since I spoke to you last, I have to say that I have received from Mr. Bozman every kindness, every consideration, every assistance, in finding out what was the proper method of dealing with the work of the Customs Fund. Out of the depth of his experience he has not hesitated to give us information and counsel. He has told us this afternoon that he is hasty, but never once have I found him so. With new Directors of the Fund he has been full of patience at all times, particularly with new and inexperienced Directors. He has carefully balanced the interests of all the Subscribers, the young and the old, and he has always remembered that the Fund exists for the benefit of all. I wish to express my regret that the time has come when he feels it necessary to sever his connection with the Board of the Fund. (Applause.)

Mr. Holland, the Secretary, said he would follow the example of the two Vice-Presidents and seize the moment, whether opportune or not, to say a few words on behalf of the staff. Mr. Bozman's 30 years with the Fund went back to the time when only one of the present clerks was on the staff of the office. He (the Secretary) and Mr. Bozman were elected to the Directorate on the same day 24 years ago, so that, with the exception of a break of three years, when he was in the North of England, he had been connected with Mr. Bozman in the work of the Fund throughout that period. As he looked back there was a time of easy conditions before 1914 which were followed by the anxious times that followed 1916—12 years back, when Mr. Bozman first became President. At that time the Fund had to face a very difficult crisis. There was a staff of men all round the country in the pay of the Fund with no work to do. Imports of Timber had ceased, and it was at that critical stage that Mr. Bozman's assistance and encouragement were of untold value. The Directors then had to exercise a courage which no previous Directors were called upon to exhibit, and from the years 1916 to about 1927, when the businesses again ran into smooth waters, Mr. Bozman gave much hard work to the Fund and helped him by a constant show of confidence when confidence was the one thing needed, and when he had sometimes almost lost confidence in

everything. On behalf of the staff he wished to thank him for many deeds of kindness and sympathy and consideration. (Applause).

Mr. Patterson said that after four years' absence abroad he was glad to see Mr. Bozman still in the Presidential Chair, and to see beside him as a Director, Mr. Elrick, who was on a Subscribers' Committee with him, Mr. Patterson, a few years ago. He would like to point out the ratio of expenses to Premium Income was 14%, which was a high figure, and that he hoped that economies would be made as occasion arose by vacancies on the staff. Also, in connection with the increased expectation of life, he would point out that many Insurance offices had issued new tables, and as tables were a means of drawing business he hoped that the Fund would give consideration to this point. With regard to Freehold Ground Rents, of which the Fund held £120,000, they had been told that the yield was 5%. He would like to know if they were likely to appreciate, because it would seem advantageous if some of these were sold and investment made in Mortgages, which yield a higher percentage.

Mr. Morton asked if the President would state the amount of the Reserve held for Subsidiary Businesses and if the amount had been increased or depleted during the past few years. He also asked whether, since Mortgages were compelled by the Fund to insure with the Royal Insurance Company, any advantage came to the Fund from that source, and how much and where it was to be found in the accounts.

Mr. Moffat referred to the term in the report of a "reduced" rate of interest, and said that 6% did not appear to be a reduced rate. He would also like to know what proportion of the 188 new insurances were from new members and what proportion from old Insurers.

The President replied to the questions and said that the ratio of Fund expenses to premium income was lower than that of a well-known large Company which was 16%. It should be remembered that in addition to the Insurance Fund, Customs Fund expenses covered part of the Timber Measuring business, Management of the Trust Funds, and the Building Society business of the house-purchase investments. With regard to issuing new Tables, it was not so simple as it might seem, because such a change might mean starting a new series of insurances and keeping separate sets of accounts. Further, the little extra on the premiums now charged came back in profits. Eight or nine years ago tables were examined by two distinguished Actuaries and additional tables, variations of the original tables, were issued. The Fund relies on its Bonus for drawing in new business and he knew of no better advertisement. If the members of the Service did not come to the Fund it was their loss, because they could not do so well in any other Society. With regard to the Freehold Ground Rents, these were kept under the personal inspections of the Directors and sales were effected from time to time, always at prices higher than they stood in the Fund's books. They were, however, a negotiable asset of much value. He did not propose to depart

from his previous attitude with regard to details of the Subsidiary Businesses, and therefore he was not going to state what was the amount of reserve, but he did not mind saying that it had grown steadily, and had not decreased. The Fund Reserve was for general purposes to meet any depreciation of stock, or to be used to equalise Bonuses, should it be necessary. With regard to business with the Royal Insurance Company, there was commission paid to the Fund to the amount of about £200 a year, and the item was to be found in Interest, Dividends and Rents in the Balance Sheet. In reply to Mr. Moffat's question, he said that the rate of interest charged to others than Subscribers was 6½%, and that therefore the rate of 6% to Subscribers was a reduced rate, and he might also say that of the 188 new insurances about three-fourths represented new members.

The President then again stated that he did not propose to accept nomination and the other candidates, Mr. J. J. Hamilton, Mr. J. W. Taylor, and Mr. A. G. May, having been proposed and seconded, the President declared them elected to the Office of Director.

Mr. Leonard proposed the re-election of Mr. Perkins to the office of Auditor and Mr. R. Barrett seconded, saying that he had performed this duty last year, and Mr. Perkins was successful at the ballot, as he had no doubt he would be again this year.

Mr. S. J. Thorn proposed Mr. D. J. G. Moffatt as a candidate for the Auditorship. He said that he had proposed him last year and he had not lost his confidence. He might explain that Mr. Moffatt had not caused an election, because if Mr. Moffatt had not put up he was able to say that there would have been other candidates. Mr. C. E. Brown seconded.

The President said that if neither of the gentlemen withdrew the election would proceed in the ordinary way.

An Insurance on the life of Mr. Macrae-Gibson, a Director, which had been accepted by the Directors, was approved by the meeting under Rule (3).

The President then said: "I am profoundly grateful for what has been said about me. In 30 years' experience of the Fund my regard for its work and objects has increased. The Directors that the Service provided had always been sound men with sound business instincts, who were content to do their best in the not always pleasant work of making profits, but their work was brightened by the recollection that the profits made were for the benefit of the Widows and Orphans of the members of the Department. I feel confident that the Directors of the future will emulate those of the past in carrying on the good work, and as I say good-bye to them I thank them all very much for the kind reception they have always given me."

The Meeting closed with a vote of thanks to the Chairman, proposed by Mr. Hamilton, which was unanimously carried.

The Grouse Still Remains

— F. —
By W. H. G.

THE issue dated April 7th contained an appeal for unity. How can unity be possible in a department which, so far back even as 1906, was divided against itself, and which, in the intervening years, has become more and more estranged?

The root of the trouble is primarily in the A.P.O. Grade—and who can wonder? Here we have a body of men distinguishable from each other only by reason of length of service. Yet, those who were fortunate enough to enter the Service prior to the 1923/5 examination are in a far more comfortable position than those who followed them.

No doubt everyone has read in the "Customs Journal" of the grouse of these 1923/5 men. This genuine grouse has received no official recognition whatsoever. Where, before, a strong case was presented, it is now an opportune moment to present a much stronger case. The comparison of the wages of the new entrant and the 1925 men provides sufficient evidence to establish a case for an increase in pay to the 1923/5 class. Here we have the new entrants, mere lads of from nineteen to twenty-one years of age, whose wages differ from those of the 1925 men by a matter of only a few shillings. To appreciate the full value of this statement one must bear in mind the fact that not a few of these 1923/5 men are married, and in most cases have children dependent upon them, and that their average age is somewhere in the neighbourhood of thirty years. Again, whilst it is not their desire to keep referring to their war efforts, it must be admitted that these men were serving their country whilst these new entrants were mere children.

Can we have unity whilst such a state of affairs exists?

Can it be said that the established A.P.O.s (other than 1923/5 men) or the new entrants are overpaid? I think not. Compared with our contemporaries of the Landing Staff, they are very much underpaid. Reform is certainly necessary here, but not so urgently necessary as in the case of the 1923/5 men who are fighting an impossible battle against a living rate (which is in all Associations regarded as not truly representing the true cost of living) with a totally inadequate salary. Have these officers not just cause to feel a sense of injustice against them when on pay day they see their brothers of the Landing Staff drawing their £30 to £35 per month (exclusive of overtime), whilst they draw their mere pittance (including overtime) of considerably less than half that amount? Handicapped from the very commencement of their careers by reason of their age, they are likely to be handicapped to the end, unless a system of wage-for-age be adopted throughout the grade based on the rate of pay allotted to the new entrants. Is this not a stronger case than that presented by the U.P.W. last year? Until there is standardisation of the wages of A.P.O.s there will never be unity in the Waterguard. Improved status we want, but we cannot aspire to that without

unity, and unity cannot be where discontent exists. It is, therefore, up to each and every Waterguard Officer, not only A.P.O.s, to support the case for the 1923/5 entrants by placing the matter on the agenda of their next Association meeting, instead of displaying an indifferent attitude, which only shows how fully acquainted they are with the war-time interpretation of "Dieu et mon Droit."

List of Assistant Preventive Officers, in order of merit, who satisfied the Board at the examination held on the 6th March, 1928, and following days, that they are qualified for promotion to the rank of Preventive Officer.

Name.	Port.
1 Perkins, J. W.	London.
2 Murray, R. M.	Glasgow.
3 Spargo, C. H.	Glasgow.
4 Cole, A. C.	Dover.
5 Purnell, F.	Leith.
6 Clayson, W. B.	Liverpool.
7 Hutley, B. N.	Llanelly.
8 Fleming, G.	Middlesbrough.
9 Hackman, E. F.	Dover.
10 Matthews, S. H.	Newport.
11 Arnott, H.	London.
12 Camburn, G. E. N.	Gravesend.
13 Davies, R.	Point of Ayr.
14 Aynsley, J. R.	London.
15 Murray, G. F. R.	Glasgow.
16 Jones, R. L.	Liverpool.
17 Heaver, F. J. K.	Dover.
18 Brownlow, J. A. E.	Liverpool.
19 Prior, T. F.	London.
20 Booth, R. W.	Hull.
21 Roper, A. S.	London.
22 Wood, W. H.	Hull.
23 Millward, A. R.	Gravesend.
24 Croker, W. H.	London.
25 Hodgson, W.	Hull.
26 Kemp, W. S.	London.
27 Beck, A. M.	North Shields.
28 Cheyne, E. N.	Leith.
29 White, P. C.	Swansea.
30 Helm, J.	Newport.
31 Hate, H.	Grimsby.
32 Rowett, C. H.	Hull.
33 Coady, E. N.	Barrow.
34 Stevens, A. H.	Liverpool.
35 Barrett, J. A.	Southampton.
36 Arnold, H.	North Shields.
37 Haigh, E.	London.
38 Stewart, F. W.	Greenock.
39 Elrick, J. F.	London.
40 Gibson, H.	Maryport.
41 Oak, H. C.	West Hartlepool.

Name.	Port.
42 Olson, F. B.	Cardiff.
43 Naish, R.	Barry Dock.
44 Church, A. J.	Brightlingsea.
45 Page, P. R.	Gravesend.
46 Cussen, J.	London.
47 Erickson, J. W. E.	Plymouth.
48 Wheeler, H. F.	London.
49 Fox, J.	Heysham.
50 Watters, J.	Glasgow.
51 Collier, H.	Goole.
52 Smith, J.	Middlesbrough.
53 Burke, J.	West Hartlepool.
54 Robertson, J.	North Shields.
55 Hampshire, A.	Harwich.
56 Weller, G. H.	Lowestoft.
57 Potter, A. P.	Liverpool.
58 Shoulders, H. W.	Harwich.
59 Graham, J. W.	Newcastle.
60 Griffin, L. P.	Portsmouth.
61 Spencer, W. C.	London.
62 Rankin, A. T.	London.
63 Dex, A. C.	Hull.
64 McDowall, W.	Grangemouth.
65 Booker, J. W.	London.
66 Shannon, F. F.	Glasgow.

Customs & Excise Orphans' Widows' & War Memorial Fund

ESTABLISHED 1866



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GLASGOW CUSTOM HOUSE

In case there is now on need to criticise the Custom House in Glasgow, it must be explained that the paragraph under the above heading in the last issue was extracted from the 'Customs Journal' of September 7th, 1907 and should have appeared under the article by "Digger". The same explanation applies to "The Toady" by "Dean Swift" in the correspondence column.

Customs Journal

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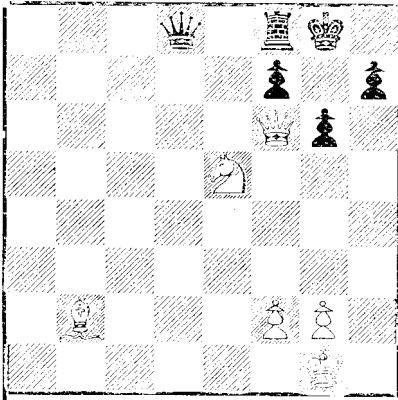
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SPORT AND SOCIAL

CHESS.

PROBLEM No. 14.



White to mate in three.

Key Move to No. 13:—Kt-Q 7 (3 points).

Out of the six teams in each section of the Kent County Chess Association's correspondence match, our team "A" took fourth place in the first section and team "B" tied with Margate Chess Club for fifth place in the second section. Both teams are in section 2 for the final round, which ends September 15th, 1928.

1928/9 Waterguard Chess Club Challenge Cup Contest.—The draw for the first round, made by Messrs. Boodle, Woods and Deans, is as under. The first-named have white pieces:—

- Mr. B. C. Reilly, Dover, v. Mr. A. Hardie, Ayr.
 Mr. R. E. Dudley, London, v. Mr. J. Hoare, Weymouth.
 Mr. T. Croxford, Dover, v. Mr. E. W. Kidman, Liverpool.
 Mr. G. Douglas, Liverpool, v. Mr. S. H. Matthews, Newport.
 Mr. F. G. Boodle, Dover, v. Mr. W. Tuck, Dover.
 Mr. E. T. Sandford, Newport, v. Mr. A. R. Deans, Dover.
 Mr. W. B. Clayson, Liverpool, v. Mr. S. W. H. Hargrove, Fashiham.
 Mr. B. R. Clark, Weymouth, v. Mr. W. W. Bishop, Sharpness.

1928/9 Tournament.—A few more players are required to complete a further section. Will officers desirous of joining please communicate with Mr. Boodle, 18, East Cliff, Dover, before May 25th? The entrance fee is 2/6 with an annual subscription of 2/6.

Customs and Excise Sports Club.

ANNUAL SPORTS MEETING.

Those who were present at the last Annual Sports Meeting at Chiswick will be interested to learn that the fourth of these meetings will be held at Chiswick again, on Tuesday, July 10th. Arrangements are now well in hand, and it is expected that this popular event will be a greater success even than last year.

With regard to the events themselves, particular attention is directed to the tug-of-war, for which teams should be getting busy without delay. The silver Challenge Cup for this event was presented by the Chief Preventive Officers' Association.

There was a time when the Customs won the Civil Service Championship for Tug-of-War for many years in succession, and it is anticipated that the competition for our own trophy will be the means of getting a team together that will be capable of bringing this Championship back to the Customs. We certainly have the material.

Information concerning the Customs Sports meeting can be had from Mr. V. J. Peacock, Debenture Branch, Temple Bar Exchange, Russell Street, London, W.C.2.

Presentation at Fishguard.

MR. KIRKHAM, C.P.O.

There was a large and representative gathering at the Goodwick Institute on Saturday, April 21st, when a very popular officer, Mr. A. Kirkham, C.P.O., was presented with a gold-mounted crocodile leather cigar case on the occasion of his retirement from the Service. The presentation was made by Mr. V. H. Walker, P.O., on behalf of the Waterguard and Landing Staffs in the district (including Milford Haven and Aberystwyth). Speakers included Messrs. Pratt (Landing Staff), H. J. Miller, P.O., and J. Ashington, A.P.O., and tribute was paid to Mr. Kirkham's abilities as an official and to his interest in the social life of the Staff. Mr. Kirkham, in his reply, said that it was his desire to slip away unnoticed, and it was a most pleasant surprise to receive such evidence of good fellowship. He acknowledged the loyalty of the officers under his supervision, and the warm comradeship that had made his sojourn in West Wales so pleasant. He had received nothing but kindness and consideration since he first came there. During the evening vocal and instrumental music was contributed.

Earlier in the week Mr. Kirkham had been the recipient of a silver-mounted umbrella, suitably inscribed, from the Coast Preventive men in his District.