

An award - for an outstanding contribution to the accou...

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When I mentioned earlier this week that I had been nominated for an accounting award I have to admit I did not think there was a hope I might win it - but this evening I as the guest of the [Association of International Accountants at their annual Founders' Lecture](#), at which event I was, much to my surprise, given an award for an Outstanding Contribution to the Accountancy Profession.

Why was I surprised? There are three reasons. First, by no means all in the profession like what I do. Second, I was up against people from the IASB and Deloitte - both of whom have serious backing, I would have thought, and third this was a popular vote. Popularity isn't something some think I have courted.

But win I did, and I admit I feel slightly humbled and quietly pleased as a result. I would not be honest if I said otherwise.

I promise you I didn't do a Gwyneth Paltrow when offering my thanks. But apart from thanking the AIA for their courage in nominating me, and their members for the courage to vote for me, I would, inevitably like to thank some other people now.

This award recognises "a significant contribution to the profession, showing leadership, determination and commitment."

I guess a decade of pretty determined campaigning is some commitment. I could not have done it without my wife, Jacqueline, who has sacrificed a lot to tax justice. And my sons, now 11 and 10, have never known a dad who hasn't had a keyboard pretty much constantly at his side. I thank them all.

John Christensen also deserves special thanks. Prem Sikka introduced us almost exactly ten years ago - and since then we've worked together in the most creative working relationship of my life. I am not the easiest man to work with, I suspect. If anyone deserves thanks for being a constant companion when ploughing the furrow of tax justice then John it is.

But we could have worked in vain if so many organisations in the UK and beyond had not shared the idea of tax justice. It's impossible to name them all, but some stand out. Publish What You Pay were very early adopters of country-by-country reporting, which in accounting terms is, I guess my major contribution to debate. They've now taken it near to being US and EU law for their sector of concern. Global Witness were their constant partners in that work. And Christian Aid - from whom Joe Stead was present last night giving part of the Founders' Lecture - have been major players in promoting the broader version of country-by-country reporting and tax justice more generally. And then there is the team in TJN itself. To all, my thanks.

And just a moment's reflection is called for. Why have a given a decade to this cause? The answer when it began was simply that there were billions of poor people in the world whose lives could be improved if only major companies and wealthy individuals could be persuaded to pay their taxes in full in the right place at the right time. That might be in a developing country. As we were just beginning to realise in 2002, these countries were losing out badly not just to corruption but also to massive capital flight and tax losses as a result of the activities of multinational corporations in particular, many of whom were and are using secrecy jurisdictions to hide the money they make in those developing countries from view and so leave them in aid dependency and their populations in poverty. Country-by-country reporting - which I first wrote about in January 2003 - has always been intended to ensure that the people of those countries can enjoy the resources that are owed to them, managed by their own democratic governments to ensure they can have education, health care, infrastructure and the right to a good life that we in developed countries take for granted.

If only the accountancy profession would adopt this standard it could, I think, overnight do more to relieve poverty than any the single agency ion the world. It's to the professions continual shame that the International Accounting Standards Board still blocks such a move, backed by the Big 4 accountants and the largest companies in the world. I don't have to make up a conspiracy theory about their blocking this move that could relieve so much poverty: the conspiracy is real.

And so too is the coordinated action of the world's accountants, lawyers and bankers who promote the abuse that is sold from tax havens. When we know that markets can only function properly when there is transparency and when we know that democracy is dependent upon everyone playing their part, including by paying their taxes, some in all three of those professions are doing their best to undermine effective markets and destroy democracy by creating the opacity that hides the free-riders and the criminals from view. I do not differentiate them: they both wreak havoc on life prospects in developing countries but just as much here in the UK now, where austerity would not be needed if only the tax gap was closed, which is partly dependent upon a concerted attack on tax haven abuse.

These things are possible. We need not lose maybe £95 billion a year to tax cheats and

we could tax the \$21 trillion hidden in tax havens around the world. It just takes political will.

I did not choose the job I do: it seemed to choose me. If I've brought leadership, commitment and determination to it, and have shown a way in which accountancy could deliver a better world, even if it has yet to do so, then I'm pleased to have had the chance to do so. But I won't be happy yet. Not whilst children die unnecessarily because large companies hide the cash that could relieve their symptoms out of sight in a tax haven where they have no clue what to do with it - as Apple do with the \$117 billion they now hold offshore. And I won't be happy whilst people in this country suffer cuts, the destruction of education, the NHS, pensions and public services all because the government refuses to invest in bringing tax cheats to book.

The choices too many companies and too many governments are making are the wrong choices. I'm grateful for an award, but I won't be stopping until we get the right choices: the choices that the accounting profession should be making to ensure that the lives of the 99% and not just the 1% they consider to be their most important clients are improved by the profession's actions and choices.

So the work goes on. I've promised my wife I'll retire in my 80s if need be, and not before. I'm here for some time yet.