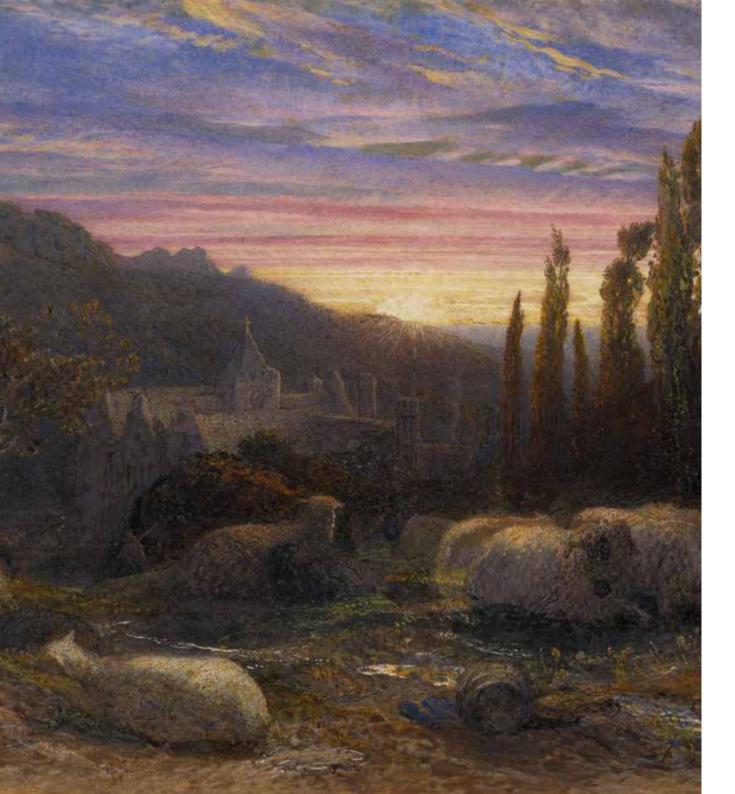
## Bonhams

**AUCTIONEERS SINCE 1793** 

## Tax & Heritage Advice

Case Studies



## A pair of gouaches by Samuel Palmer, accepted in lieu of tax by the British Museum

The offer was 'conditional' upon allocation to the British Museum These two stunning watercolours with their spectacular evening skies are from the last two decades of Samuel Palmer's life. In the past two decades or so critical appreciation of Palmer's later watercolours has grown since the 200th anniversary retrospective exhibition at the British Museum in 2005. Sheepfold at Sunset is one of the most significant, beautiful and well-preserved of these late works. The composition incorporates favourite motifs that recurred throughout his later work - the valley of Shoreham and the nearby manor of Ightham Mote, the trees of Villa d'Este and the Devonshire tors he had visited with his son who had died in 1861. Although not dated, The Return from Gleaning was thought to be painted around 1864. Short, dappled, almost hatched brushstrokes of his purest pigments, laid on a bright white ground provided by the London board, create an almost jewel-like sparkling effect. The rustic Arcadia conjured up in the watercolours in its artful blending of English and Italian elements never existed outside Palmer's imagination, and as such were judged as pre-eminent examples of his late work in the appreciation of British art of this period.

The archive of Clement Richard Attlee, 1st Earl Attlee, accepted in lieu of tax by The Bodleian Library

The archive, contained in folders within 104 archive boxes, comprises material from several sources. This includes Attlee's First World War diaries and family correspondence from 1914-18 later family correspondence political correspondence and papers from his early career in politics through to his premiership, the General Election of 1951 and later typed speeches, including his well-known speech on the occasion of Churchill's 80th birthday, personal papers 1870-1979 and day-to-day diaries of his premiership July 1945- October 1951.

Can rules or tutos educate The semigode whom we await? Ne must be minical Tiendors, impressional, Alive to gaille influence of Candecake and of sky, And tendento the spirit touch of man or maiden's eye; Byto his native ante fast shall into plane fre the part And the world's flowing fates in his or mould recas Alasted & Carrows



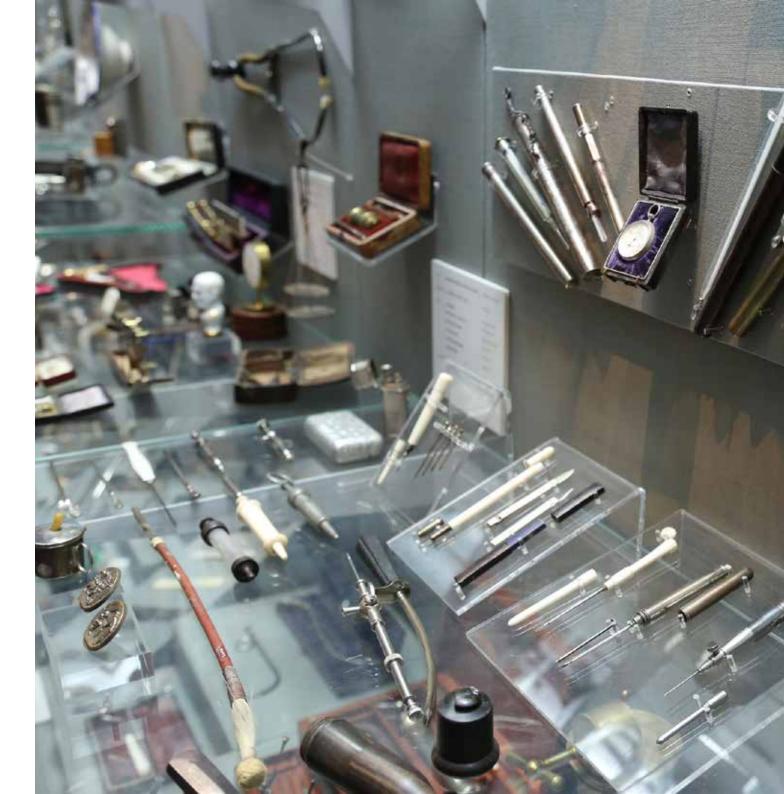
## The Henry Rothschild Collection of 20th Century Ceramics accepted in lieu of tax by The Shipley Art Gallery

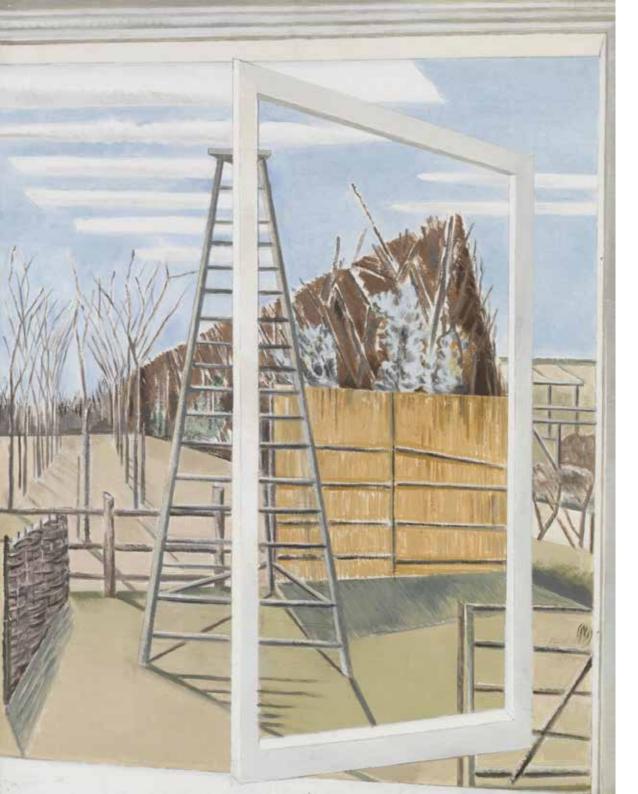
The Henry Rothschild Collection is one of the most important collections of 20th century studio ceramics in the UK. Henry Rothschild, through his advocacy of studio potters through his shop Primavera and his collecting activity, has had a profound influence on the development of post-war studio ceramics. Throughout his career Rothschild amassed a significant collection comprising nearly 400 works that reflected his personal taste. The collection includes works by Bernard Leach and his circle, traditionalist potters in the Anglo-Oriental style who were already leading figures of their time when Rothschild began collecting. He was also one of the first to actively support the younger generation of modernist potters in the post-war era, namely Lucie Rie and Hans Coper giving Coper his first solo exhibition at Primavera in 1958. Rothschild went on to be highly influential in nurturing the next generation of potters emerging in the 1960s and 70s who developed hand built and sculptural techniques including Ruth Duckworth, Gordon Baldwin, Gillian Lowndes and Ewen Henderson.

The Symons Collection of Medical Artefacts accepted by means of The Cultural Gift Scheme by The Royal College of Physicians

Cecil Symons and his wife, Jean Symons, collected over many years whilst at home and on their travels to Europe, American and Australia. They had kept their collection on loan at The Royal College of Physicians for many years, and following the introduction of the CGS in 2013 instructed Bonhams to make a submission to the College for a lifetime gift.

The Symons Collection of just over 450 artefacts of medical and self-care history spans many centuries, but pays particular attention to the Georgian era (1714 – 1837). The collection includes implements used for general medical practice and domestic medicine in the UK from the late 17th to the end of the 20th century. It is a unique learning resource, within a concise framework of five identified categories: Self Care, Infant Care and Feeding, Feeding Vessels, Diagnosis, and Treatment. Some items, such as the stethoscopes and anaesthetic mask, are likely to have been used by medical practitioners while others, such as the medicine spoons and feeding bottles, are likely to have been part of household belongings used for invalid or infant care. Given that for centuries a consultation with a doctor was a privilege only for the wealthy, the Symons collection tells the story of how people have looked after themselves and their families in times of ill-health.





Paul Nash (1889-1946), Month of March (1929), accepted as part of the AIL scheme by Tate Britain

Month of March is a pivotal painting by Paul Nash on a grand scale, which acts as a bridge between his earlier serene landscapes of the 1920s and his more challenging Surrealist works dating from the early 1930s. Furthermore, it was executed shortly after the death of his father in February 1929 and is loaded with symbolism relating to life and death. However, even on a purely aesthetic level the canvas is among the artist's most creative and successful. Integrating the view through his cottage window in Oxenbridge Cottage at Iden with its open window frame, this device – a frame within a frame - with its prominent geometric lines that sets this painting apart from most others of the period as a radical departure for Nash from all that went before. Importantly, it also highlights the enormous impact Giorgio de Chirico (1888-1978) had on Nash. The significance of Month of March lies in its creative zest. It anticipates the Surrealist phase of 5 Nash's career from the early 1930s alongside the creation of the esteemed art group Unit One, with Henry Moore and Ben Nicholson, and acted as the springboard for his departure for purely representative landscapes

Pre-eminent heritage works of art or objects can be sold by private treaty to certain qualifying institutions, including most UK museums, galleries and archives, and can be advantageous to the seller because of the existence of the 'douceur', which is designed to encourage sale to public institutions, rather than to private buyers. It is also an opportunity for important objects to come into public ownership as the relevant institution can acquire them for less than their open market value.