

ilplcmc 69

GREAT BRITAIN	11 IRONMONGER LANE, LONDON, E.C.	SWANSEA.	GLASGOW
	MIDDLESBROUGH.	LEEDS.	
	BARROW IN FURNESS.	DARLINGTON.	
CANADA	MONTREAL.	WINNIPEG.	MOOSE JAW.
	NEW YORK.	PITTSBURGH.	KANSAS CITY.
UNITED STATES OF AMERICA	BOSTON.	CHICAGO.	ST. JOSEPH.
	PHILADELPHIA.	MILWAUKEE.	ST. PAUL.
	WASHINGTON.	ST. LOUIS.	MINNEAPOLIS.
	NEW ORLEANS.		SALT LAKE CITY.
FRANCE	PARIS.		SPOKANE.
EGYPT	CAIRO.	ALEXANDRIA.	PORTLAND.
			SAN FRANCISCO.

W.B. PEAT & CO

SIR W. B. PEAT
 G. B. NANCARROW
 F. MCBAIN
 J. A. FORSTER
 R. B. PETRE
 W. H. PEAT

FT.

P. Private

125, Ramsden Square.

Barrow-in-Furness 25th March 1914.

Telegrams, "VERITATEM, BARROW-IN-FURNESS" Telephone No 127

Miss C. M. Mason,
 Scale How,
 AMBLESIDE.

Dear Madam,

We are sending you today per parcels post:-

- (1) Cash Book
- (2) Ledger.
- (3) Housekeeping Book (Scale How)
- (4) Housekeeping Book (Fairfield)
- (5) Summary of Petty Cash.
- (6) Paying in Slip Book.
- (7) Practising school counterfoil Receipt Book.
- (8) Envelope containing Income Tax receipts, receipts for Gas and Water, and Receipts for rent and Instalments of Purchase money.
- (9) Copy of Statement we propose sending to the Surveyor of Taxes.

Kindly acknowledge receipt. We will not send the Statements to the Surveyor of Taxes before Saturday in case ~~the~~ there is

any point upon which you wish to have further explanation.

You will see that we have increased the amount of cash received on the 22nd April for Parents Union School Fees by 10/- in order to make it agree with the Bank Book. We do not, however, know the name of the person who paid the 10/-, and shall be glad if you will fill it in *the Cash Book*

We have entered the sum of £13.6.8 as having been received for Students' Fees on the 11th July. Please fill in the name of the person from whom it was received.

We have also entered a sum ^{of} ~~eg~~ £1.1.0 as received for Parents' Union School Fees on the 31st December, 1913. Please fill in the name of the person from whom it was received.

The receipt for Gas and Water which we are returning to you is for £6.3.8, but the amount entered in the Bank Book is £5.9.5. We have altered the amount in the Cash Book to agree therewith. Is it possible that you have paid the balance of 14/3 in cash?

You will see from the summary at the end of the Cash Book that we have balanced that book with the Bank Books. You will ^{also} find on page 131 of the Ledger that we have balanced the Income and Expenditure Account for the year.

Yours faithfully,

W B Peat

MISS C. M. MASON, "SCALE HOW", AMELESIDE.

Summary of Receipts and Expenditure during year ending 31st Dec. 1913.

<u>RECEIPTS.</u>						
Fees				£	4,796	13 2
<u>EXPENDITURE</u>						
Rents						
Scale How £227.10.0 (less rent of Field £15)	212	10	0			
Scale How - Acknowledgement for Greenhouse		2	6			
Fairfield	45	0	0	257	12	6
Rates, Gas & Water						
Scale How	81	17	0			
Fairfield	20	12	6	102	9	6
				£	360	2 0
<u>LESS</u>						
Portion of above relating to Summer Vacation when Scale How let furnished:-						
3/52 of £227.12.6 Rent (£35) & £ 81.17.0 Rates, etc (£13)				48	0	0
				£	312	2 0
Taxes					52	11 7
Provisions, Servants' Wages, Coal, and Upkeep of House and Garden (less Sales of Garden Produce, etc.)	(A)	1,983	0			
Salaries, Examination Fees & Lectures, Books, Printing, Stationery, Handicrafts, Postages & Petty Expenses (B)		1,153	5 3			
Professional Attendance & Accountants Charges				10	18	8
					3,511	18 1
					<u>Profit</u>	£ 1,284 15 1
<u>Add</u>						
Rent received for letting house furnished during Summer Vacation	130	0	0			
<u>Less</u>						
Proportion of Rents, Rates, etc., applicable to same	48	0	0	82	0	0
Interest received on payments made on account of Purchase Money of Scale How				52	10	0
Bank Interest, less Commission, etc.				3	4	4
					137	14 4
					<u>Total Net Profit</u>	£ 1,422 9 5

PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, ETC.

(A)

	£	s	d
Housekeeping, Servants' Wages & Household Utensils	1,495	17	8
Additional Board & Lodgings	77	5	0
Upkeep and Repairs of House Buildings, Furniture, etc. £323.15.3 (less sales £3.0.0)	320	15	3
Coal	88	12	4
Garden Expenses £9.12.10, less Sales £9.2.6		10	4
	£ 1,983	0	7

PARTICULARS OF SALARIES, EXAMINATION FEES & LECTURES, BOOKS, PRINTING, STATIONERY, ETC. (B)

Salaries	774	15	9
Examination Fees & Lectures	168	14	8
Books, Printing, Stationery & Handicrafts	134	15	3
Petty Cash, Postages, etc.	2	17	0
Licenses	2	18	6
Accident, Health & House Insurance	29	3	8
	£ 1,153	5	3

RECONCILIATION STATEMENT.

Cash Balance at 1st January, 1913:-

Cash in Bank on General Account	£	237	11	11		
<u>Less</u>						
Due to Bankers on Fairfield Account	£	26	3	11		
Due to Housekeeping Account (Scale How)		29	10	11½		
Due to Housekeeping Account (Fairfield)		9	13	1		
Due to Petty Cash Account		14	3		66	2 2½
						171 9 8½

Add

Net Profit for the year		1,422	9	5		
<u>Less</u>						
Personal Expenses	£	230	1	7		
Subscriptions and Donations		30	15	1		
Instalments of Purchase Money for "Scale How"		500	0	0	810	16 8
						611 12 9

Cash Balance at 31st December, 1913:-

Cash in Bank on General Account	£	859	13	3		
Petty Cash in hand		19	10		360	13 1
<u>Less</u>						
Due to Bankers on Fairfield Account	£	42	10	9		
Due to Housekeeping Account (Scale How)		32	4	9½		
Due to Housekeeping Account (Fairfield)		2	15	1	77	10 7½
						783 2 5½

p6cmc 69

GREAT BRITAIN	II IRONMONGER LANE, LONDON, E.C.	SWANSEA.	GLASGOW
	MIDDLESBROUGH.	LEEDS	
	BARROW IN FURNESS.	YORK.	
		CARDIFF.	DARLINGTON.
CANADA	MONTREAL.	WINNIPEG.	MOOSE JAW.
	NEW YORK.	PITTSBURGH.	KANSAS CITY.
	BOSTON.	CHICAGO.	ST. JOSEPH.
UNITED STATES OF AMERICA	PHILADELPHIA.	MILWAUKEE.	ST. PAUL.
	WASHINGTON.	ST. LOUIS.	MINNEAPOLIS.
	NEW ORLEANS.		SAN FRANCISCO.
FRANCE	PARIS.		
EGYPT	CAIRO.	ALEXANDRIA.	

FT.

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 G. B. HAN CARROW
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 W. H. PEAT

125, Ramsden Square.
Barrow-in-Furness 29th April 1914.

Telegrams, "VERITATEM, BARROW-IN-FURNESS" Telephone No 127

Miss C. M. Mason,
 Scale How,
 AMBLESIDE.

Dear Madam,

College Accounts.

On the 25th ultimo we sent you a summary of the Receipts and Expenditure during the year ending 31st December, 1913, and the Surveyor of Taxes has accepted the figures contained therein. We now enclose a Statement showing the amount you will have to pay under Schedule "D" (assuming that the rates are not increased in the forthcoming Budget) for the year ending 5th April, 1915.

You are assessed for £3.10.0 under Schedule "B" in respect of a field. On the understanding that this field is used in connection with the school and not for your own private use, the Surveyor has allowed this amount to be deducted from the Schedule "D" Assessment.

We return herewith the form of Income Tax Return, which we have filled up. We shall be glad if you will sign and date the declaration on pages 2 and 3, and thereafter forward the Statement direct to the Assessor of Taxes, Ambleside, in

the envelope enclosed for that purpose.*

You will observe from page 3 of the Return that the figures there are stated to be your total Income from all sources. Of course if you are in receipt of any other Income it should be shown in the Statement.

Yours faithfully,

W.B.P. & Co

* If you prefer to send the Statement ^{after it is completed} back to us ~~we will~~ we will forward same direct to the Surveyor of Taxes.

W.B.P. & Co

MISS C. M. MASON, SCALE HOW, AMBLESITE.

Assessment figure for year ending 5th April, 1915, as agreed
with the Surveyor of Taxes.

School Profits

1911 - As formerly agreed	£709	
<u>Less</u>		
Schedule "B"	<u>3 10/-</u>	706
1912 - As formerly agreed	1174	
<u>Less</u>		
Schedule "B"	<u>3 10/-</u>	1170
1913 - As per W. B. Peat & Co's Statement	£1285	
<u>Add</u>		
Taxes (not includ- ing House Duty £9.9.0)	43	
Miss Mason's own Rent, Board, etc.	<u>100</u>	1428
<u>Less</u>		
Schedule "B"	<u>3 10/-</u>	1424

3 3300

Net Assessment for year 1914/1915

£ 1100

Letting Furnished

£ ~~82~~⁸²

Interest received

£ 56

T A X			
Rate	Amount		
9d	41	5	0
1/2	4	15	8
1/2	3	5	4
	£ 49	6	0

MISS C. M. MASON - SCALE HOW, AMBLESIDE.

Summary of Receipts and Expenditure during year ending 31st December, 1916.

<u>RECEIPTS.</u>		£	s.	d.
Fees		4,003	7	.

EXPENDITURE.

<u>Rents:-</u>		£	s.	d.
Scale How £227.10.0. less Rent of Field £15	£ 212 10 .			
Scale How - acknowledgment for Greenhouse Fairfield	45 2 6	257	12	6
<u>Rates, Gas & Water</u>				
Scale How	£ 78 9 11			
Fairfield	18 14 3	97	4	2
		354	16	8

<u>Less</u> Portion of above relating to Summer Vacation when Scale How is let furnished:-				
8/52nds of £227.12.6 Rent (£35. 0. 0)		47	1	6
" " £ 78. 9.11 Rates (£12. 1. 6)				
		307	15	2

Income Tax (for 2 years)		422	13	4
Provisions, Servants' Wages, Coal & Upkeep of House & Garden (less Sales of Garden Produce, &c.)		1,973	8	11½
Salaries, Examination Fees, & Lectures, Books, Printing, Stationery, Handicrafts, Postages, & Petty Expenses		1,121	.	8½
Professional Attendance & Accountants' Charges		23	1	.
		3,847	19	2

Profit £ 155 7 10

<u>Add</u> Rent received for letting House furnished during Summer Vacation	£ 130 . .			
<u>Less</u> Proportion of Rents, Rates, &c. applicable to same	47 1 6	82	18	6
Interest received on payments made on account of Purchase Money of Scale How		93	15	.
Bank Interest, less Commission		15	11	8
Interest on War Loan & Exchequer Bonds	£4/10/- £3/8/11	7	18	11
		200	4	1

Total Net Profit £355 11 11

MISS C.M. MASON. SCALE HOW. AMBLESIDE.

Assessment figure for the year ending 5th April, 1917.

	£	£
<u>SCHOOL PROFITS</u>		
1914, as previously agreed	1,573	
<u>Less</u> Schedule "B"	3	1,570
1915, as previously agreed	613	
<u>Less</u> Schedule "B"	9	604
1916 as per W. B. Peat & Co's Statement	155	
<u>Add</u> Taxes (two years)	£ 423	
<u>Less</u> Two years House Duty	£ 19	
Two years Schedule "B"	21 40	383
Miss Mason's own Rent, Board, etc.	125	663
		3) 2,837
		x 946
<u>LETTING FURNISHED</u>		83
<u>INTEREST RECEIVED</u>		117
	<u>Total</u>	£ 1,146

x Tax on this amount to be charged at "Earned" rate.

(A) SUMMARY OF RECEIPTS.

	£	s.	d.
Students' Fees	2,332	10	.
Parents' Union School	1,130	17	.
Practising School Fees	540	.	.
	£ 4,003	7	.

(B) PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, ETC.

Housekeeping, Servants' Wages, & Household Utensils	£	1,624	2	4½
Upkeep & Repairs of House, Buildings, Furniture, &c.		187	3	.
Coal and Coke		165	19	1
Garden Expenses £9.4.6, less Sales £13.0.0		Cr. 3	15	6
	£	1,973	8	11½

(C) PARTICULARS OF SALARIES, EXAMINATION FEES, & LECTURES, BOOKS, PRINTING, STATIONERY, ETC.

Salaries	£	807	4	6
Examination Fees & Lectures		136	5	6
Books, Printing, Stationery, & Handicrafts		105	3	.
Petty Cash, Postages, &c.		43	5	5½
Licenses		2	11	.
Accident, Health, & House Insurance		28	5	.
	£	1,122	14	5½
<u>Less</u> Sale of Waste Paper		1	13	9
	£	1,121	.	8½

p12 cmc69

125, RAMSDEN SQUARE,
BARROW-IN-FURNESS.

28th August, 1917.

MISS MASON,
Dr to
W. B. PEAT & CO.

Examining the Books of your College for the
year ending 31st December, 1916, preparing
Income Tax Return, and agreeing same with
the Surveyor of Taxes.

Fee for same £4. 4. 0

Preparing claims for reduction of Income Tax
Assessments for the years 1915/16 and
1916/17 on account of diminution of
Profits, and corresponding with Surveyor
of Taxes thereon, with the following results:-

Year 1915/16 - Relief of £22.13.7 allowed
" 1916/17 do. " 34.16.0 "

Total relief £ 57. 9. 7

Fee for same £2. 2. 0

£ 6. 6. 0

RECEIVED Cheque for £6-6-0



24th October, 1917.

MWH.

MWH .

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GREAT BRITAIN	ILIRIONGONGER LANE, LONDON, E.C.	SWANSEA.	BIRMINGHAM.
	MIDDLESBROUGH	LEEDS.	GLASGOW.
	BARROW IN FURNESS	DARLINGTON.	
CANADA	MONTREAL.	WINNIPEG.	CALGARY.
	TORONTO.	MOOSE JAW.	VANCOUVER.
UNITED STATES OF AMERICA	NEW YORK.	NEW ORLEANS.	ST LOUIS.
	BOSTON.	PITTSBURGH.	KANSAS CITY.
	PHILADELPHIA.	CHICAGO.	ST JOSEPH.
	WASHINGTON.	MILWAUKEE.	MINNEAPOLIS.
SOUTH AMERICA	BUENOS AIRES.	VALPARAISO.	RIO DE JANEIRO.
FRANCE	PARIS.		
RUSSIA	PETROGRAD.		
EGYPT	CAIRO.	ALEXANDRIA.	
INDIA	CALCUTTA.		

W. B. PEAT & Co

SIR W. B. PEAT	
G. B. NANCARROW	W. E. HARDING (AT LEEDS)
F. MCBAIN	E. T. GRANGER (AT CARDIFF)
J. A. FORSTER	E. E. MEUDENS (AT BIRMINGHAM)
R. B. PETRE	H. G. HOWITT (AT MIDDLESBROUGH)
W. H. PEAT	
R. M. PEAT	

125, Ramsden Square,
Barrow-in-Furness 23rd 24th Apl 1917

Telegrams, "VERITATEM, BARROW-IN-FURNESS" Telephone No 127

Miss Mason,
 House of Education,
 AMBLESIDE.

Dear Madam,

We have now agreed with the Surveyor of Taxes the amended figure for which you are assessable for the year 1917/18, and enclose a Statement showing how that figure is made up. We also send you an amended Statement showing what your liability will be for Tax for the year ending 5th April 1918 if the rates are not increased.

We are glad to inform you that we have been able to induce the Surveyor of Taxes to give you a rebate on your Earned Income in respect of the assessment for the year ending 5th instant. The original assessment was made on the average profits for the three school years ending 31st December 1915, which amounted to £1,187. The Surveyor has now allowed us to take in lieu thereof the average for the three years ending 31st Decr. 1916, which amounted to

a difference of

which at 3/- per £ (the Earned rate) amounts to

955
 £ 232
 £34.16.0

This

W.B.P. & Co. To Miss Mason.

23rd. p14 cmc 69.
24th April, 1917. PAGE 2.

This amount will be deducted from the second instalment of duty payable by you on the 1st July next.

After considerable trouble we have induced the Surveyor to submit to his head office our claim for a similar reduction in respect of the previous year's assessment. If this claim is admitted you will get a further relief amounting to £22.13.7. To enable us to deal with this matter we shall be glad if you will send us the receipt for the sum of £138-16-0, which we think was paid by you about December 1915 or January 1916.

The second instalment of the Tax on Earned Income for the year ending 5th April 1917 (which is payable on 1st July 1917) is as follows:-

Assessment on £1,187 @ $\frac{3}{-}$ ^{s.}	=	£ 178. 1. 0
<u>Less</u>		
First instalment paid on 1st Dec. 1916		<u>89 0. 6</u>
		89. 0. 6
<u>Less</u>		
Rebate to be allowed in respect of Earned Income for year ending 5th April 1917 as mentioned above		<u>34.16. 0</u>
		<u>£ 54. 4. 6</u>

If the further rebate above referred to is obtained, namely £22.13.7, the amount payable on 1st July 1917 will be reduced to £31.10.11.

Yours faithfully,

W.B. Peat & Co
W.B.

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MISS C. M. MASON.

Income Tax Assessment for year
ending 5th April 1919 .

- (1) Press copy of Summary of Receipts & Expenditure during year ending 31st December, 1917
 - (2) Press copy of Statement shewing Assessment figure for year ending 5th April 1919.
 - (3) a. Summary of Receipts.
b. Particulars of Provisions, Servants' Wages, Coal, &c .
c. Particulars of Salaries, Examination Fees and Lectures, Books, Printing, Stationery, etc.
-

MISS C. M. MASON - SCALE HOW, AMBLESIDE.

Summary of Receipts and Expenditure during year ending 31st December, 1917.

RECEIPTS.		£	s.	d.
Fees		4,059	5	6
<u>EXPENDITURE.</u>				
Rents:-				
Scale How £227.10.0. (less Rent of Field £15.10.0)	£ 212 . .			
Scale How - acknowledgment for Greenhouse	. 2 6			
Fairfield	45 . .	257	2	6
Rates, Gas & Water:-				
Scale How	£ 76 14 5			
Fairfield	22 14 3	99	8	8
		356	11	2
<u>Less</u>				
Portion of above relating to Summer Vacation when Scale How is let furnished:-				
8/52nds of £227.12.6 Rent	£35. 0. 0			
8/52nds of £ 76.14.5 Rates &c	11.16. 1	46	16	1
		309	15	1
Income Tax £204-8-2 & House Duty £9-9-0		213	17	2
Bank Commission £17-11-6 less Interest £6-1-11		11	9	7
Provisions, Servants' Wages, Coal, and Upkeep of House & Garden (less Sales of Garden Produce)		2,061	9	2
Salaries; Examination Fees & Lectures; Books, Printing, Stationery & Handicrafts, Postages & Petty Expenses		1,096	4	.
Professional Attendance & Accountants' Charges		18	18	.
		3,711	13	.
		Profit	£	347 12 6
<u>Add</u>				
Rent received for letting House furnished during Summer Vacation	£ 130 . .			
<u>Less</u>				
Proportion of Rents, Rates, &c applicable to same	46 16 1	83	3	11
Interest received on payments made on account of Purchase Money of Scale How	£10-3-6 £1-18-6	97	10	.
Interest on War Loan & Exchequer Bonds		12	2	.
		192	15	11
		Total Net Profit	£	540 8 5

MISS C. M. MASON - SCALE HOW, AMBLESIDE.

Income Tax Assessment figure for the year ending 5th April, 1919.

			£
<u>SCHOOL PROFITS.</u>			
1915, as previously agreed	£	613	
<u>Less</u>			
Schedule "B"		9	604
1916, as previously agreed	£	737	
<u>Less</u>			
Schedule "B"		10	727
1917, as per W. B. Peat & Co.'s Statement	£	348	
<u>Add</u>			
Taxes		204	
		552	
<u>Less</u>			
Schedule "B"		11	541
<u>Add</u>			
Miss Mason's own Rent & Board	£	150	
do. Medical Attendance		13	163
			704
			3) 2,035
			x
	£		678
<u>LETTING FURNISHED</u>			
			83
<u>INTEREST RECEIVED</u>			
	£	109	
<u>Less</u>			
Amount from which Tax has already been deducted		4	105
	<u>Total</u>	£	866

x
Tax on this amount to be charged at 'Earned' Rate.

(A) SUMMARY OF RECEIPTS.

	£	s.	d.
Students' Fees	2,291	11	8
Parents' Union School	1,193	13	10
Practising School Fees	599	.	.
	4,084	5	6
<u>Less</u> Fees returned	25	.	.
	£ 4,059	5	6

(B) PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, &C.

Housekeeping, Servants' Wages, & Household Utensils	£	1,741	14	9
Upkeep & Repairs of House, Buildings, Furniture, &c.		124	9	.
Coal and Coke		203	8	2
Garden Expenses		Cr 8	2	9
		£9. 0. 2		
		£17. 2. 11		
		less Sales		
	£	2,061	9	2

(C) PARTICULARS OF SALARIES, EXAMINATION FEES, & LECTURES, BOOKS, PRINTING, STATIONERY, &C.

Salaries	£	780	2	3
Examination Fees & Lectures		120	19	.
Books, Printing, Stationery, & Handicrafts		118	10	10
Petty Cash, Postages, &c.		44	15	10
Licenses		2	18	6
Accident, Health, & House Insurance		28	17	7
	£	1,096	4	.

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MISS C. M. MASON - SCALE HOW, AMBLESIDE.

Assessment figure for the year ending 5th April, 1918,
as agreed with the Surveyor of Taxes.

		£	£
<u>SCHOOL PROFITS</u>			
1914, as previously agreed		1,573	
<u>Less</u>			
Schedule "B"	£ 3		
Excess Profits Duty	36	39	1,534
1915, as previously agreed		613	
<u>Less</u>			
Schedule "B"		9	604
1916 as per W. B. Peat & Co.'s Statement		155	
<u>Add</u>			
Taxes (two years)	£ 423		
<u>Less</u>			
Two years' House Duty	£ 19		
Schedule "B"	10	29	
		394	
<u>Add</u>			
Miss Mason's own Rent & Board	£ 125		
Professional Attendance Private	17		
Excess Profits Duty repaid	36	178	572
			727
			3)2,865
			* 955
<u>LETTING FURNISHED</u>			
			83
<u>INTEREST RECEIVED</u>			
			117
			Total
		£	1,155

* Tax on this amount to be charged at 'Earned' Rate.

MISS C. M. MASON.

Statement showing liability for Tax during year ending 5. April, 1918,
presuming that the rates remain unchanged.

Assessment for year to 5th April, 1918.

Schedule "A."

Scale How

172 10/- 5/- £ 43 2 6

do. Garden

9 4/- 5/- 2 6 .

do. Land

14 9/- 5/- 3 12 3

Fairfield

22 10/- 5/- 5 12 6 54 13 3

Schedule "B."

10 10/- 3/- £ 1 11 6 1 11 6

House Duty

Scale How

207 d. 9 £ 7 15 3

Fairfield

45 d. 9 1 13 9 9 9 .

Schedule "D."

Earned Income (First Instalment)

955 1/6 £ 71 12 6

Unearned " (House Letting)

83 4/- 16 12 .

Interest received

117 4/- 23 8 . 111 12 6

£ 177 6 3

*
Note:-

The Second Instalment of £71. 12. 6 will be payable on
1st July, 1918.

Statement showing liability for Tax during year ending 5. April, 1918,
presuming that the rates remain unchanged.

<u>Assessment for year to 5th April, 1918.</u>				£	s.	d.
<u>Schedule "A".</u>						
Scale How	172	10/-	5/-	£ 43	2	6
do. Garden	9	4/-	5/-	2	6	.
do. Land	14	9/-	5/-	3	12	3
Fairfield	22	10/-	5/-	5	12	6
				54	13	3
<u>Schedule "B".</u>						
	10	10/-	3/-	£ 1	11	6
<u>House Duty</u>						
Scale How	207	d	9	£ 7	15	3
Fairfield	45	d	9	1	13	9
				9	9	.
<u>Schedule "D".</u>						
Earned Income (First Instalment)	946	1/6	£ 70	19	.	.
Unearned " (House Letting)	83	4/-	16	12	.	.
Interest received	117	4/-	23	8	.	110 19 .
<u>Assessment for year to 5th April, 1917.</u>						
<u>Schedule "D".</u>						
Earned Income	1187	3/-	£ 178	1	.	.
<u>Less</u>			89	.	6	
1st Instalment paid 30th Dec. 1916						
2nd Instalment due to be paid 1st July, 1917						89 . 6
Excess Profits Duty	36					
This amount was deducted in arriving at the average for the above year, and the tax on one-third of the amount will therefore have to be repaid	=	12	3/-			1 16 .
				£	267	9 3

Note:-

The Second Instalment of £70-19-0 (being 1/6 per £ on £946) will be payable on 1st July, 1918.

MISS. C. M. MASON.

Income Tax Assessment for year
ending 5th April, 1918.

- (1) Press copy of Summary of Receipts & Expenditure during year ending 31st December, 1916.
 - (2) Press copy of Statement shewing Assessment figure for year ending 5th Apr. 1918.
 - (3) a. Summary of Receipts.
b. Particulars of Provisions, Servants' Wages, Coal, &c.
c. Particulars of Salaries, Examination Fees and Lectures, Books, Printing, Stationery, etc.
-

MISS C. M. MASON - SCALE HOW, AMBLESIDE.

Summary of Receipts and Expenditure during year ending 31st December, 1918.

RECEIPTS.		£	s	d
Fees		4,356	5	.
EXPENDITURE.				
Rents:-				
Scale How £227.10.0 (less Rent of Field £16.)	£ 211 10 .			
Scale How - acknowledgment for Greenhouse.	2 6			
Fairfield.	45 . .	256	12	6
Rates, Gas & Water:-				
Scale How	84 17 10			
Fairfield	24 6 6	109	4	4
		365	16	10
Less				
Proportion of above relating to Summer Vacation when Scale How is let furnished:-				
8/52nds of £227.12.6 Rent	£ 35 0 0			
8/52nds of £ 84.17.10 Rates =	13 1 3	48	1	3
		317	15	7
Income Tax £184.8.7 & House Duty £9.9.0		193	17	7
Bank Commission £9.13.8 less Interest £9.11.2		2	6	
Provisions, Servants' Wages, Coal and Upkeep of House & Garden (less Sales of Garden Produce)		2,014	11	2
Salaries, Examination Fees & Lectures; Books, Printing, Stationery & Handicrafts, Postages & Petty Expenses		1,105	10	10
Accountants' Charges.		7	7	.
		3,639	4	8
Add		Profit	£	717 0 4
Rent received for letting House furnished during Summer Vacation	£ 130 . .			
Less				
Proportion of Rents, Rates, &c. applicable to same.	48 1 3	81	18	9
Interest received on payments made on account of Purchase Money of Scale How.	97 10 .			
Interest on War Loan	12 14 .	110	4	.
		192	2	9
.*.		Total Net Profit.	£	909 3 1

NOTE. £31 was received during the year for Sale of Trees, and this has been treated as a Capital realization.

11p24cmc69

11, IRONMONGER LANE, LONDON E.C.				
GREAT BRITAIN	MIDDLESBROUGH.	CARDIFF.	DARLINGTON.	GLASGOW.
	BARROW IN FURNESS.	SWANSEA.	BIRMINGHAM.	MANCHESTER.
	YORK.	LEEDS.	SHEFFIELD.	NOTTINGHAM.
SOUTH AMERICA	BUENOS AIRES.	VALPARAISO.	RIO DE JANEIRO.	
RUSSIA	PETROGRAD.			
HOLLAND	ROTTERDAM.			
EGYPT	CAIRO.	ALEXANDRIA.		
INDIA	CALCUTTA.			
FRANCE	PARIS.	MARSEILLES.		
CANADA	MONTREAL.	WINNIPEG.	CALGARY.	VANCOUVER.
	TORONTO.	MOOSE JAW.		
UNITED STATES OF AMERICA	NEW YORK.	NEW ORLEANS.	ST LOUIS.	DALLAS.
	BOSTON.	PITTSBURGH.	KANSAS CITY.	SALT LAKE CITY.
	PHILADELPHIA.	CHICAGO.	DETROIT.	PORTLAND.
	WASHINGTON.	MILWAUKEE.	MINNEAPOLIS.	SAN FRANCISCO.

W. B. PEAT & CO

SIR WM B. PEAT	W. E. HARDING AT LEEDS
G. B. NANCARROW	E. T. GRANGER AT CARDIFF
F. MCBAIN	E. E. MEUGENS AT BIRMINGHAM
J. A. FORSTER	G. L. THOMAS AT DARLINGTON
R. B. PETRE	W. H. LOXLEY AT SHEFFIELD
W. H. PEAT	J. T. RANKIN AT GLASGOW
R. M. PEAT	
H. G. HOWITT	
E. MALONEY	

125, Ramsden Square.
Barrow-in-Furness 19th July 1920.
 Telegrams "VERITATEM, BARROW-IN-FURNESS" Telephone No 127

Miss Mason,
 House of Education,
 AMBLESIDE.

Dear Madam,

We enclose herewith the following Statements:-

- (1) Summary of Receipts & Expenditure during year ending 31st December, 1919.
- (2) Statement showing Assessment figure for year ending 5th April, 1921.
- (3) (a) Summary of Receipts, (b) Particulars of Provisions, and (c) Particulars of Salaries.

Our Computation of your liability for 1919/1920 is agreed by the Kendal Inspector of Taxes.

We have this year again made a claim to have the Income received from letting the house furnished treated as Earned Income, but regret that the Inspector would not allow this. We have, however, been able to get the Repairs and Upkeep of the house deducted from the rent which you receive

for

ilp25cmc 69

W.B.P. & CO. To Miss Mason. 19th July, 1920. PAGE 2.

for letting the house, which means that this year £89 will be assessed at the Earned rate instead of at the Unearned rate.

Yours faithfully,

W.B.Peat

MWH.

MISS C. M. MASON - SCALE HOW - AMBLESIDE.

Summary of Receipts & Expenditure during year ending 31st Decr., 1919.

		£			s. d.		
<u>RECEIPTS.</u>							
Fees	£16.4.3	£	5,199	19	.		
Bank Interest	less Interest & Commission	£11.16.3		4	8	.	
							5,204 7 .
<u>EXPENDITURE.</u>							
Rents:-	£227.10.0						
Scale How	(less Rent of Field £16)	£	211	10	.		
Scale How - Acknowledgment for Greenhouse			.	2	6		
Fairfield			55	.	.		266 12 6
Rates, Gas & Water:-							
Scale How		£	96	9	4		
Fairfield			28	19	.		125 8 4
							392 . 10
<u>Less</u>							
Proportion of above relating to Summer Vacation when Scale How & Fairfield are let furnished:-							
8/52nds of £282.12.6. Rent		£	43	9	7		
8/52nds of £125.8.4. Rates			19	5	11		62 15 6
	£246.9.2.	£9.9.0					329 5 4
Income Tax	House Duty						255 18 2
Upkeep of House & Garden (less Sales of Garden Produce), Provisions, Servants' Wages, Coal, &c.		£	3,021	13	2½		
<u>Less</u>							
Proportion of Repairs of House, Buildings & Furniture relating to Summer Holidays when Scale How & Fairfield are let furnished							
8/52nds of (£688 - £109) = £579			89	.	.		2,932 13 2½
Salaries, Examination Fees & Lectures, Books, Printing, Stationery & Handicrafts, Postages & Petty Expenses							1,352 13 6½
Legal Expenses							43 8 .
							4,913 18 3
<u>Profit</u>							
							290 8 9
<u>Add</u>							
Rent received for letting Houses furnished during Summer Vacation							
		£	216	.	.		
<u>Less</u>							
Proportion of Rents, Rates, &c. applicable to same							
Proportion of Repairs, &c. applicable to same		£	62	15	6		
			89	.	.		151 15 6
							64 4 6
Interest received on payments made on account of Purchase Money of Scale How		£	97	10	.		
Interest on War Loan			10	5	2		107 15 2
							171 19 8
							462 8 5

W.M.M.

MISS C. M. MASON - SCALE HOW - AMBLESIDE.

Income Tax Assessment figure for year ending 5th April, 1922.

		£
<u>SCHOOL PROFITS</u>		
1917 as previously agreed	£	715
<u>Less</u> Schedule "B"		11
		704
1918 as previously agreed	£	1,051
<u>Less</u> Schedule "B"		10
		1,041
1919 as per W. B. Peat & Co.'s Statement	£	290
<u>Add</u> Taxes		246
Legal Expenses re purchase of Property		43
Additional Pianos		109
		688
<u>Less</u> Schedule "B"		11
<u>Add</u> Miss Mason's Rent & Board		150
		827
		3) 2,572
		.x. 857
<u>LETTING FURNISHED</u>		64
<u>INTEREST RECEIVED</u>		108
	£	1,029

* Tax on this amount to be charged at "earned" Rate. *WBM*

(A)

SUMMARY OF RECEIPTS.

	£	s.	d.
Students' Fees	2,301	10	.
Parents' Union School	1,888	9	.
Practising School Fees	1,010	.	.
	£ 5,199	19	.

(B) PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, &c.

Housekeeping, Servants' Wages, & Household Utensils	£	2,170	16	4½
Upkeep & Repairs of House, Buildings, Furniture, &c.		687	12	10
Coal & Coke		163	18	4
Garden Expenses	£26.13.2			
less Sales	£27.7.6			
		Cr.	14	4
	£	3,021	13	2½

(C) PARTICULARS OF SALARIES, EXAMINATION FEES & LECTURES, BOOKS, PRINTING, STATIONERY, &c.

Salaries	£	881	17	2
Examination Fees & Lectures		181	10	6
Books, Printing, Stationery & Handicrafts		193	.	6
Petty Cash, Postages, &c.		63	5	1½
Licenses		2	18	6
Accident, Health & House Insurance		30	1	9
	£	1,352	13	6½

10/2/29

p29cmc69

MISS C. M. MASON.

Income Tax Assessment for year
ending 5th April, 1921.

- (1) Summary of Receipts &
Expenditure during
year ending 31st
December, 1919.
 - (2) Statement showing
Assessment figure for
year ending 5th
April, 1921.
 - (3) a. Summary of Receipts.
b. Particulars of
Provisions, Servants'
Wages, Coal, &c.
c. Particulars of Salaries,
Examination Fees and
Lectures, Books,
Printing, Stationery,
&c.
-

MISS C. M. MASON - SCALE HOW, AMBLESIDE.

Income Tax Assessment figure for the year ending 5th April, 1920

		£	£
<u>SCHOOL PROFITS.</u>			
1916, as previously agreed	£	737	
<u>Less</u>			
Schedule "B"		10	727
1917, as previously agreed		715	
<u>Less</u>			
Schedule "B"		11	704
1918, as per W.B. Peat & Co's Statement.	£	717	
<u>Add</u>			
Taxes		184	
		901	
<u>Less</u>			
Schedule "B"		10	891
<u>Add</u> Miss Mason's own Rent & Board.		150	1,041
			3) 2,472
			£ 824
 <u>LETTING FURNISHED.</u>			
			82
 <u>INTEREST RECEIVED.</u>			
			110
			£ 1,016

(A) SUMMARY OF RECEIPTS.

	£	s	d
Students' Fees	2,025	18	4
Parents' Union School	1,393	13	4
Practising School Fees	936	13	4
	£ 4,356	5	.

(B) PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, &c.

Housekeeping, Servants' Wages, & Household Utensils	£ 1,723	11	9
Upkeep & Repairs of House, Buildings, Furniture, &c.	155	.	1
Coal and Coke.	142	19	5
Garden Expenses	£18.15.2		
less Sales	£25.15.3		
	Cr 7	.	1
	£ 2,014	11	2

(C) PARTICULARS OF SALARIES, EXAMINATION FEES, & LECTURES,
BOOKS, PRINTING, STATIONERY, &c.

Salaries.	746	3	1
Examination Fees & Lectures.	111	12	6
Books, Printing, Stationery & Handicrafts.	159	13	4
Petty Cash, Postages. &c.	57	2	1
Licenses	2	18	6
Accident, Health & House Insurance.	28	1	4
	£ 1,105	10	10

MISS C. M. MASON.

Income Tax Assessment for year
ending 5th April 1920.

- (1) Summary of Receipts &
Expenditure during
year ending 31st
December 1918.
 - (2) Statement shewing
Assessment figure for
year ending 5th April
1920.
 - (3) a. Summary of Receipts.
b. Particulars of
Provisions, Servants'
Wages, Coal, &c.
c. Particulars of Salaries
Examination Fees and
Lectures, Books,
Printing, Stationery,
etc.
-

11p33 cmc 69

BARROW-IN-FURNESS	GREAT BRITAIN	FRANCE	EGYPT	SOUTH AMERICA	UNITED STATES OF AMERICA
BIRMINGHAM	MANCHESTER	PARIS	ALEXANDRIA	BUENOS AIRES	BOSTON
CARDIFF	MIDDLESBROUGH	BELGIUM	CAIRO	MONTEVIDEO	CHICAGO
DARLINGTON	NOTTINGHAM	BRUSSELS	SOUTH AFRICA	RIO DE JANEIRO	CLEVELAND
GLASGOW	SHEFFIELD	HOLLAND	JOHANNESBURG		DETROIT
LEEDS	SWANSEA	ROTTERDAM	MEXICO	CANADA	LOS ANGELES
LONDON	YORK	INDIA	MEXICO CITY	MONTREAL	MILWAUKEE
	CAMBORNE	CALCUTTA		TORONTO	NEW YORK
		CANNPORE		VANCOUVER	PHILADELPHIA
				WINNIPEG	PITTSBURG
					ST LOUIS
					SAN FRANCISCO
					SEATTLE

W. B. PEAT & CO

SIR WM B PEAT, CVO	SIR W. HARRY PEAT, K. B. E.
G. B. NANCARROW	R. M. PEAT
F. MCBAIN	H. G. HOWITT
J. A. FORSTER	E. MALONEY
R. B. PETRE	E. T. GRANGER

TELEPHONE NO.
127.

125, RAMSDEN SQUARE,
BARROW-IN-FURNESS.

TELEGRAMS:
"VERITATEM, BARROW-IN-FURNESS."

W. E. HADDING (AT LEEDS)
 E. E. MEUGENS (AT BIRMINGHAM)
 G. L. THOMAS (AT ~~DARLINGTON~~ MIDDLESBROUGH)
 J. T. RANKIN (AT GLASGOW)
 W. H. LOXLEY (AT SHEFFIELD)
 A. W. GOW (AT DARLINGTON)
 E. HUNTER (AT LEEDS)

13th April, 1922.

4 Encls.

Miss Mason,
 House of Education,
 AMBLESIDE.

Dear Madam,

We have pleasure in enclosing herewith the following
Statements:-

- (1) Summary of Receipts & Expenditure for year to 31st December, 1921.
- (2) Particulars of (a) Receipts, (b) Provisions, Servants' Wages, Coal, &c. (c) Upkeep & Repairs of House Buildings, Furniture & Gardens, (d) Salaries, Examination Fees & Lectures, Books, Printing, Stationery, &c.
- (3) Income Tax Computation for 1922/23.
- (4) Income Tax payable for year ending 5th April, 1923, showing the instalments payable on 1st January, 1923 and 1st July, 1923.

Kindly acknowledge receipt.

The Statement No. 4 will enable you to check the Demand Notes which you will receive in January and July, 1923.

With

11p 34 cme 69

W. B. P. & Co To Miss Mason.

13th April, 19 22. PAGE 2.

With reference to our letter of the 31st ultimo, we have now arranged with the Inspector of Taxes that the reduction of the Assessment for year to 5th April, 1922, viz: £29-8-0, will be deducted from the instalment of Tax due on 1st July next.

Yours faithfully,

W. B. Peabody

11

il p35cmc69

MISS C. M. MASON - SCALE HOW - AMBLESIDE.

SUMMARY OF RECEIPTS & EXPENDITURES DURING YEAR ENDING 31st DECEMBER 1921.

		£			s. d.		
RECEIPTS:-							
Fees		£	7,172	14	1		
Bank Interest	£22:13:7 less Commission	£9:15:6	12	18	1	7,185	12 2
EXPENDITURE:-							
Rates, Gas & Water:-							
Scale How		£	223	7			
Fairfield			44		8	267	7 8
Interest:-							
On Balance of Purchase Money of Scale How		£	227	10			
On Mortgage on Fairfield			36			263	10
Rent - Acknowledgment for Greenhouse (Scale How)							2 6
Upkeep of Houses & Gardens (less sale of Garden Produce)						796	2 7
			1,327	2	9		
<u>Less</u>							
Rent received for Field						16	
			1,311	2	9		
<u>Less</u>							
Proportion of above relating to Summer Vacation when Scale How & Fairfield are let furnished	8/52nds of £1,311:2:9					201	14 3
			1,109	8	6		
Income Tax	£254:3:3	House Duty	£10:0:10			264	4 1
Provisions, Servants' Wages, Coal, &c.			2,840	18	4		
Salaries, Examination Fees & Lectures, Books, Printing, Stationery, Handicrafts, Postages & Petty Expenses			2,133	17	2 1/2	6,348	8 1 1/2
						Profit	£ 837 4 0 1/2
<u>Add</u>							
Rent received for letting Houses furnished during Summer Vacation		£	300				
<u>Less</u>							
Proportion of Rates, Gas, Water, Rent & Upkeep of Houses applicable to same			201	14	3	98	5 9
Interest received on payments made on account of Purchase Money of Scale How		£	101	5			
Interest on War Loan			10	5	2	111	10 2
						209	15 11
						£	1,046 19 11 1/2

(240) W.P. Peck to 19/4/22

M.E. 5/4/22.

SUMMARY OF RECEIPTS

	£	s	d.
Students' Fees	3,392	8	.
Parents' Union School	2,104	11	1
Practising School Fees	1,675	15	.
	£ 7,172	14	1

PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, &c.

	£	s	d.
Housekeeping, Servants' Wages & Household Utensils	2,599	3	2
Coal & Coke	241	15	2
	£ 2,840	18	4

UPKEEP & REPAIRS OF HOUSE, BUILDINGS, FURNITURE & GARDENS.

	£	s	d.
Scale Row	639	19	9
Fairfield	145	16	10
Garden Expenses £34:1:0 less Sales £23:15:0	10	6	.
	£ 796	2	7

PARTICULARS OF SALARIES, EXAMINATION FEES & LECTURES.BOOKS, PRINTING, STATIONERY, &c.

	£	s	d.
Salaries, Examination Fees, Lectures, &c.	1,619	15	.
Books, Printing, Stationery & Handicrafts	361	15	6
Petty Cash, Postages, &c.	87	5	10 ⁺
Licences	2	12	6
Accident, Health & Fire Insurance	62	8	4
	£ 2,133	17	2 ⁺

(sd) W. R. Peck to
11/4/22

MISS C. M. MASON

INCOME TAX - 1922 - 23.

<u>Year to 31st December, 1919 (as before)</u>		£	827	..	
<u>Add</u>					
Rent charged		£	192	10	..
<u>Less</u>	Schedule "A"		166	..	26
					853
<u>Year to 31st December, 1920 (as before)</u>		£	930	..	
<u>Less</u>					
Schedule "A"	Fairfield £ 60 Scale How 196	£	256	..	
" " "B"			10	..	
		£	266	..	
Proportion for 44 weeks		-	225	..	705
<u>Year to 31st December, 1921:-</u>					
Profit as per Accounts		£	837	..	
<u>Add</u>					
Income Tax			254	..	
Interest on Mortgages			£263.10.0.		
Proportion for 44 weeks			222	..	
Miss Mason's Rent & Board			150	..	
			1,463	..	
<u>Less</u>					
Schedule "A"	Fairfield £ 60 Scale How 196	£	256	..	
" " "B"			10	..	
		£	266	..	
Proportion for 44 weeks			225	..	1,238
					2,796
			Average	£	932
<u>Furnished Letting</u>					
As per Accounts		£	98	..	
<u>Add</u>					
Proportion of Mortgage Interest			41	..	
			139	..	
<u>Less</u>					
Proportion of Schedules "A" & "B"			41	..	98
Interest on War Loan					10

(27) W. B. Peck Co
10/4/22

M I S S M A S O N .

INCOME TAX PAYABLE FOR YEAR ENDING 5th APRIL, 1923.

	Assessment		Rate of Tax.		Total Tax payable.			1st Instalment due on 1st Jan. 1923.			2nd Instalment due on 1st July 1923.			
	£	s.	d.	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
<u>SCHEDULE "A."</u>														
Scale How	172	10	.	6	.	51	15	.						
do. - Gardens	9	4	.	6	.	2	15	2						
do. - Land	14	9	.	6	.	4	6	8						
Fairfield	60	8	.	6	.	18	2	4						
						<u>76</u>	<u>19</u>	<u>2</u>	38	9	7	38	9	7
<u>SCHEDULE "B."</u>														
	9	10	.	6	.	<u>2</u>	<u>17</u>	.	1	8	6	1	8	6
<u>HOUSE DUTY:-</u>														
Scale How	207	.	.	.	9	7	15	3						
Fairfield	45	.	.	.	4	.	15	.						
do. 45 @ 4d. to	27	.	.	.	3	.	6	9						
do. 45 @ 9d.	45	.	.	.	5	.	18	9						
						<u>9</u>	<u>15</u>	<u>9</u>	9	15	9			
<u>EARNED INCOME.</u>														
	932	.	.											
<u>Less</u>														
1/10th Allowance	93	.	.											
	839	.	.											
<u>Less</u>														
Abatement	135	.	.											
	704	.	.											
	225	.	.	3	.	33	15	.						
	479	.	.	6	.	143	14	.						
						<u>177</u>	<u>9</u>	.	88	14	6	88	14	6
<u>UNEARNED INCOME:-</u>														
Furnished Letting	98	.	.	6	.	29	8	.						
Interest	10	.	.	6	.	3	.	.						
						<u>32</u>	<u>8</u>	.	32	8	.			
<u>TOTAL TAX PAYABLE</u>														
					£	299	8	11	170	16	4	128	12	7

MWH.
13/4/22.

MISS C. M. MASON.

p39cmc69

Income Tax Assessment for year
ending 5th April, 1923.

- (1) Summary of Receipts & Expenditure during year ending 31st December, 1921.
 - (2) Statement showing Assessment figure for year ending 5th April, 1923.
 - (3) a. Summary of Receipts.
b. Particulars of Provisions, Servants' Wages, Coal, &c.
c. Upkeep & Repairs of House, Buildings, Furniture & Gardens.
d. Particulars of Salaries, Examination Fees & Lectures, Books, Printing, Stationery, &c.
 - (4) Statement showing Income Tax payable for year to 5th April, 1923.
-