

*april 1924*

*May 13<sup>th</sup> 1925* H575

**INSTRUCTIONS FOR GUIDANCE OF TRUSTEES.**

1. The statement should show in detail the income of the Trust, the charges thereon, and the division of the net income amongst the beneficiaries.

*E. E. Blym & Co. Income of the Trust. 10 April 1924*

2. The statement must include every source of the income of the Trust, with the amount derived from each source, whether returned for assessment or not, whether tax has been paid on it or not, and notwithstanding that the income may have been received "free of tax" or "tax compounded."

The income to be entered in this statement is normally that for the Income Tax year (ending on 5th April) in respect of which the statement is made.

In the case of income liable to assessment, the amount of any assessment for the year should be stated, or, if no assessment has been made, the amount liable to assessment should be given. In the case of Bank Interest, Dividends or Interest on War Stock or Bonds or on Post Office issues of Government securities, or other dividends or interest arising in the \*United Kingdom, not subjected to tax before receipt, the amounts liable to assessment are the amounts arising in the year ended 5th April preceding the Income Tax year for which the statement is furnished, unless, in the case of a statement for the year 1922-23 or any following year, the income first arose subsequently to 6th April in the year preceding that for which the statement is made, when the amounts liable to assessment are the amounts for the year to which the statement relates.

Where the Trust accounts are usually made up to some date other than 5th April, particulars of income received under deduction of tax in the Trust year ended next prior to 5th April will ordinarily be sufficient. The amount of such income to be entered is the gross amount before deduction of tax. Dividends received "free of tax" and interest on "tax compounded" British Government securities are to be treated as if the amount actually represented net income after deduction of tax, the gross amount corresponding to the net amount received being entered.

*Copy of the form prepared by Miss Hodges & Galmat*

3. The following particulars should be stated:

(a) Income arising from British Government securities held in the form of Bearer or Registered Coupon Bonds.—Give the full title of the Stock, amount of holding, amount of interest or dividend thereon, and the dates when payable. State whether held in the form of Bearer Bonds or of Registered Coupon Bonds.

(b) Income arising from British Government or other securities registered or inscribed in the books of the Bank of England (or Ireland) or of the Post Office, or from Government Annuities.—Give the full title of the stock or annuity, the name or names in which the stock or annuity stands, amount of holding, amount of dividend or annuity, and the dates when payable. Income received from "tax compounded" securities should be distinguished. If paid through a Bank, the name of the Bank should be stated.

(c) Income received through the Supreme Court Pay Office.—Give the correct title of the cause or matter, the title of the account (if any) in the Supreme Court Pay Office books, the full description and amount of stock, etc., the amount of the income, and the dates when payable.

(d) Income arising from stock or shares of Limited Liability Companies.—Give the full name of the Company, the amount and nature of the holding, the amount of income therefrom and the dates when payable. Where British Income Tax has been deducted at a rate less than the full rate by reason of the allowance of relief in respect of Dominion Income Tax, this fact should be indicated against the entry in respect of the dividend concerned.

(e) Income arising from houses or lands.—Give the full postal address, or precise situation, of each property with the name of the occupier, and the rent or annual value, distinguishing lease rents and ground or head rents. If the properties are occupied rent free, the exact terms and conditions of such occupation should be given.

(f) Income arising from interest on loan.—Give the amount of the loan, the rate per cent. of interest, and the period for which the interest was paid, together with full particulars of the security for the loan, and the name and address of the borrower. Interest on a loan advanced to a beneficiary in the estate comes under this heading. Any interest on a Bank Account should be included.

(g) Income arising from any other source.—State the amount of the income and give particulars of the source from which it arises.

**Charges, etc., on the Trust Income.**

4. The amount of any annuity, ground or head rent, interest, or other annual sum payable out of the income of the Trust should be stated, together with the name and address of the recipient.

Particulars should also be given of any part of the income of the Trust which is not divisible among the beneficiaries and which is applicable, under the directions contained in the Will or Settlement, to specific purposes such as provision for redemption of leases or mortgages. Any such part should be distinguished.

If there is no such charge, etc., the word "none" should be inserted in the space provided for details of charges.

**Division of Trust Income.**

5. The statement as to the division of income should show the fractional share, etc., applicable to the beneficiary concerned. If the trustee will give the names and addresses of all the other beneficiaries in the Trust, together with the fractional share, etc., applicable to each, he will be saved trouble in the event of claims being made by any of the other beneficiaries.

**Vouchers.**

6. The Trustee may be required to produce vouchers (e.g., dividend counterfoils, or certificates of the Company, Banker or other person by whom the tax was deducted) showing tax deducted from income of the Trust sufficient to cover the amount of the income on which tax is repayable to beneficiaries and the amount of any Charges, etc., on the Trust Income. The production of further vouchers may be required in special circumstances.

\*As regards the year 1923-24 commencing 6th April, 1923, and following years, the expression "United Kingdom" is to be taken to mean Great Britain and Northern Ireland only, and not to include the Irish Free State.

Probably Joe Hinkler's Handwriting.

TRUST STATEMENT FOR THE YEAR ENDING <sup>5<sup>th</sup> April</sup> 1924

Name of Trust:— E. G. Blymo

Income of the Trust.

Source of Income (Insert full details, in accordance with the instructions on page 1)	Amount of Income from each source (gross amount before deduction of tax)			Amount of Income Tax paid or deducted		
	£	s.	d.	£	s.	d.
1 Liverpool property						
2 no 45 Vicars st St Annas no 420	5	5	0			
3 89/41 Gerard st do 879/20	32	10	0			
4 2 Morgan st do 1261	6					
5 195/7 Burlington st do <sup>4</sup> 789/9	25					
6 7/17 Arrow st 76 <sup>9</sup> 7644 3/8	52	10				
7 This includes advert stations 20/7						
8 9/11 Struttland st 18 9016/7	24	10				
	145	15		32	15	10
10 Less ground rent on 7/17 Arrow st						
11 Payable to Mary of Salisbury	10	7	8	2	6	9
	135	7	4	30	9	1
13 Bank & War loan interest						
14 accrued for year 1923/4	129	-		29	-	6
15 One sixth share of income						
16 from estate of late Robert Harper	41	15		9	5	11
	306	12	4	68	15	12
17 Note						
18 the late G. H. Blymo, who died on the	306	2	4	68	17	6
19 26 <sup>th</sup> Mar 1924 is entitled to 1/3 share of						
20 <sup>356</sup> this £99.50 Tax 22 <sup>6</sup> 2/7						
21 Securities as per schedule herewith						
22 for half year to 30 <sup>th</sup> June 1923	416	2	7	96	7	8
23 Income from securities retained						
24 to meet the late G. H. Blymo's annuity	90	11	6	20	7	8
25 as per schedule herewith						
26 Note the whole of the income						
27 from this last being taken by						
late G. H. Blymo						
TOTALS carried to page 3.....	812	16	5	185	10	6

amount & date wrongly entered as

812 16 5 185 12 10

Source of Income (Insert full details, in accordance with the instructions on page 1)	Amount of Income from each source (gross amount before deduction of tax)			Amount of Income Tax paid or deducted	
	£	s.	d.	£	s.
Brought from page 2 .....					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
TOTALS carried to Summary, page 4...					

### Charges, etc., on Income.

It is not sufficient to leave this space blank. If there is no such charge, etc., state "None."

Nature of Charge, etc., and name and address of person to whom payable	Amount of Charge, etc. (gross amount payable before deduction of tax)			Amount of Income Tax thereon	
	£	s.	d.	£	s.
annuity payable to late G.H.B 1/3 share of income made up as Wm G.H. Clynne died on the 26 Mar 1924					
follows 1/3 of $\frac{356}{366}$ of 306.2.4	99	5	0		
1/3 of 416.2.7	138	14	3		
income from securities retained to meet this annuity	90	11	6		
	328	10	8	74	16
TOTALS carried to Summary, page 4...	328	10	8	74	16

SUMMARY.

	Amount of Income.			Amount of Income Tax.		
	£	s.	d.	£	s.	d.
Total Gross Income of Trust.....	812	<del>16</del> <sup>16</sup>	5	185	<del>10</del> <sup>12</sup>	<del>6</del> <sup>10</sup>
Total Annual Charges, etc., thereon.....	328	10	8	74	16	10
Net Income divisible among the beneficiaries.....	484	5	9	110	16	0
Name of beneficiary concerned:— <i>Miss M. A. Harger</i>	Fraction.					
Fractional share to this beneficiary (i.e., $\frac{1}{2}$ , $\frac{1}{3}$ , $\frac{1}{4}$ , etc.).....	$\frac{1}{4}$	120	<del>10</del> <sup>5</sup>	27	14	0 <sup>1/4</sup>
Actual amount paid to this beneficiary.....£	93	7	5	—	—	—

If the trustee will show below the fractional shares, etc., applicable to the other beneficiaries of the Trust, together with their full names and addresses, separate statements for these beneficiaries can probably be dispensed with.

Names and addresses of beneficiaries.	Fractional Share	Amount of Net Income applicable to each beneficiary			Amount of Tax			Actual Amount paid to each beneficiary		
		£	s.	d.	£	s.	d.	£	s.	d.
<i>G. M. Selwyn (decd)</i>	$\frac{1}{3}$	328	10	8	74	16	10	253	11	4
<i>Joseph Harger 4 Elm Park Wallingford</i>	$\frac{1}{6}$	120	10	5	27	14	0	93	7	5
<i>Miss M. A. Harger Middleton Wycombe Berks</i>	$\frac{1}{6}$	120	10	5	27	14	0	93	7	5
<i>Mr John Harger 172 Bedford St. S. Theobald</i>	$\frac{1}{6}$	120	10	5	27	14	0	93	7	5
<i>Enora M. A. Harger Mrs Jos Harger</i>	$\frac{1}{6}$	120	10	5	27	14	0	93	7	6

812. 6. 5    185 12 10    626. 15. 11

Trustee's Signature.

Address.

Date.

$\frac{1}{16}$

schedule

Estate of late Mrs E.E. Blyne  
 Income from the undivided  
 securities for the year to 30<sup>th</sup> June 1923

Security	Income	Tax
5% War Stock 1929-47 $\frac{1}{2}$ 1,500 Bearer B	37 10 0	8 8 9 ✓
Lever Bros 3023 $\frac{1}{2}$ 7% pref shares	105 16 1	24 4 11 ✓
Chester Gas Co $\frac{1}{2}$ 580 4% pref	11 12 0	2 15 1 ✓
do $\frac{1}{2}$ 1,860 Ordin	46 10 0	11 0 10 ✓
Chester Water Works $\frac{1}{2}$ 40 4 $\frac{1}{2}$ % pref		
$\frac{1}{2}$ 12 Ordin Stock	1 5 3	6 0 ✓
Birkenhead Ry Co $\frac{1}{2}$ 1,622 4% Cons	32 8 9	7 14 1 ✓
London & North Eastern Ry Co		
$\frac{1}{2}$ 26 4% 2 <sup>nd</sup> guarant		
$\frac{1}{2}$ 171 4% 1 <sup>st</sup> pref 554 4% 2 <sup>nd</sup> pref		
$\frac{1}{2}$ 277 5% pref Ordin	21 18 11	5 3 4 ✓
St Western Ry Co $\frac{1}{2}$ 750 Ordin Stk.	22 10	5 4 1 ✓
London M. & S. Ry Co		
$\frac{1}{2}$ 1,788 Ordin 478 4% Gur		
$\frac{1}{2}$ 1,206 4% pref $\frac{1}{2}$ 498 4% pref 1923	97 5 6	22 15 4 ✓
Anchland Gas Co Ltd 1145 $\frac{1}{2}$ 1 shares	39 6 1	8 15 3 ✓
	<u>£ 416 2 7</u>	<u>96 7 8 ✓</u>
The late E. Mc Blyne $\frac{1}{3}$ share	158 14 2	32 2 7 ✓
John Harger $\frac{1}{4}$ <sup>of <math>\frac{2}{3}</math></sup> share	69 7 2	16 1 4 ✓
Joseph Harger $\frac{1}{4}$ of $\frac{2}{3}$ share	69 7 1	16 1 3 ✓
Miss M A Harger do	69 7 1	16 1 3 ✓
Escoffier M A Harger do	69 7 1	16 1 3 ✓
	<u>£ 416 2 7</u>	<u>96 7 8 ✓</u>

Estate of late Mrs E.E. Glymo

Income received from securities  
retained to meet the one third share  
of income from the estate payable to  
the late G.H. Glymo  
for the half year to 31<sup>st</sup> Dec 1923

Security

Burkenhead Ry Co £1,622 4%

Cons Gwr Stock

32 8 9 7 6 0 ✓

L M & S Ry Co

478 4% Gwr £498 4% pref 1923

£1,206 4% pref stock

43 12 9 9 16 5 ✓

London & N.E. Ry Co

171 4% 1<sup>st</sup> pref 554 4% 2<sup>nd</sup> pref

14 10 0 3 5 3 ✓

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90 11 6 20 7 8 ✓

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