

COX, ARMISTEAD & CO.

amalgamating
JONATHAN KNOWLES & COX
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SOLICITORS
COMMISSIONERS FOR OATHS

BERNARD K. COX
J. H. ARMISTEAD, M.A.
JOHN R. ARMISTEAD, M.A.

LLOYDS BANK CHAMBERS,

JRA/EMH

HUSTLERGATE,

BRADFORD, I.

7th February, 1957.

Dear Auntie Dorothy,

Harger Trusts.

I have looked through the papers you left with me on Tuesday and so far as I can tell the position is as follows:-

1. Robert Harger. 90 Vauxhall Road, 231, 233 and 235 Scotland Road and 281 Hornby Street.

148 }
12 }
30 }
73 }
25 }
228

You will have to appoint a new trustee before you can sell these properties, but there is no urgency to do this and I suggest you wait until you do sell. I do not follow the fractions you give in your letter for the division of the proceeds of sale of this property. Such proceeds would appear to me to be divisible into the following fractions of 288: Joseph Harger's personal representatives 148, John Harger's personal representatives 12, Trustees of M. A. Harger deceased (the trust fund in which Kitty and you and John Harger's children have life interests) 30, yourself and Kitty equally 73 and John Harger's children equally 25, but of course there may have been some inter trust dealings of which I have no details.

2. Nancy A. Harger. As you are a surviving original personal representative in this case, no action is necessary. You can sell 203 Vauxhall Road without appointing a new trustee whenever a sale is arranged, and you will have to divide the proceeds of sale one third to Joseph Harger's Executors, one third to John Harger's children, and one third to Kitty and you.
3. E. E. Clymo. You need do nothing here as this trust holds no real property. If and when it receives any money from the Robert Harger trust, you as surviving trustee will have power to distribute such moneys in accordance with the Will.
4. Mary A. Harger. In this case you should appoint a new Trustee and have all the securities transferred into the names of the new Trustees and 176 Vauxhall Road as well. I expect that

7th February, 1957.

Joseph Harger is the first named on the Stock Certificates and you will not, therefore, be able to deal with these securities in any way until his name has been removed, though if the dividends are paid direct to the Bank this should not affect the payment of dividends. I would suggest therefore that I prepare a Deed of Appointment appointing John a new trustee of this trust to act with you and that you let me have the Stock Certificates so that I can have them amended.

I hope this is all clear.

Yours sincerely,

A handwritten signature in cursive script, appearing to read "John", with a long horizontal flourish extending to the right.

Mrs. F. W. Delves,
Heathfield,
Denholme,
Nr. Bradford.

1969/70

Gross tax net.

Taxed Income (Gross) 208-18-8#

1/4 Mrs. D. Delves 52-4-8 21-10-10 30-13-10

1/4 Miss K. Ellis 52-4-8 21-10-10 30-13-10

1/6 Mrs. Howarth 34-16-5 14-7-2 20-9-3

1/6 J.R. Hanger 34-16-5 14-7-3 20-9-2

1/6 C.M. Hanger 34-16-6 14-7-3 20-9-2

208-18-8 86-3-4 122-15-3

Bank Interest 6-9-0#

1/4 Mrs. D. Delves 1-12-3

1/4 Miss K. Ellis 1-12-3

1/6 Mrs. Howarth 1-1-6

1/6 J.R. Hanger 1-1-6

1/6 C.M. Hanger 1-1-6

} taxable 4-8-0

6-9-0

£ 4777 War Stock

167-4-0#

1/4 Mrs. D. Delves 41-16-0

1/4 Miss K. Ellis 41-16-0

1/6 Mrs. Howarth 27-17-4

1/6 J.R. Hanger 27-17-4

1/6 C.M. Hanger 27-17-4

} taxable 111-9-4

167-4-0

Carried forward £ 115-15-4

Brought forward 115. 15. 4

War Stock 57.12.8 #.

1/4 Mrs. DeWes.	14. 8. 1	} taxable	38. 8. 3.
1/4 Miss. K. Ellis	14. 8. 1		
1/6 Mrs. Howarth	9. 12. 1		
1/6 J.R. Hanger	9. 12. 1		
1/6 C.M. Hanger.	9. 12. 2		

57-12-8

Tax due at 8/3 on 154-3-7

Vouchers to be made out as follows:-

	Gross	Tax	Net.
Mrs D. DeWes.	110. 1. 0	45. 7. 8	64. 13. 4
Miss K. Ellis.	110. 1. 0	45. 7. 8	64. 13. 4
Mrs. Howarth.	73 7 4	30. 5. 2	43. 2. 2.
J.R. Hanger.	73. 7. 4	14. 7. 3	59. 0. 1
C.M. Hanger.	73. 7. 4	14. 7. 3	59. 0. 1



Telephone: Lancaster
66124

Inland Revenue
H.M. INSPECTOR OF TAXES
Arndale House, 15 Sir Simon's Arcade, LANCASTER
District Inspector: R S Atkinson

Your reference:
In any reply please quote: WLW/H4340

28 January 1971

13 MAR 1971

Mrs D Delves
5 Mount Avenue
Bare
MORECAMBE

Dear Madam

MARY ANN HARGER, DECEASED 1969/70

Thank you for the Trust schedule recently handed to me.

Unfortunately I have been unable to reconcile your figures with the vouchers handed in.

As I understand it, the income is divisible as follows:-

Mrs D Delves	-	$\frac{1}{4}$
Miss K Ellis	-	$\frac{1}{4}$
Mrs Howarth	-	$\frac{1}{6}$
J R Harger	-	$\frac{1}{6}$
C M Harger	-	$\frac{1}{6}$

As the latter two beneficiaries reside abroad, one third of the untaxed income is not liable to UK tax, viz:-

	£	s	d
Bank Interest	6	9	0
£4777 War Stock	167	4	0
War Stock	57	12	6
	<u>231</u>	<u>5</u>	<u>6</u>
Not to be taxed	77	1	10
Liable to UK tax	<u>154</u>	<u>3</u>	<u>8</u>

I appreciate that this is quite a difficult Trust to work out and before taking any steps to certify the Trust vouchers of the beneficiaries, I am writing to you for your comments on my attached computation. I also attach a copy of your computation for comparison.

Please let me know if you agree my figures and if not let me know your reasons as I may have to re-work the 1968/69 figures.

A further £24 would appear assessable 1969/70.

Yours faithfully

B W T Derges

B W T DERGES
HM Inspector of Taxes

ENCS

SAMPSON WADE & CO.

SOLICITORS

R. WEST FIRTH, M.A., LL.B.
J. PETER KNIGHT, T.D., LL.B.
CHARLES P. PICKLES, LL.B.
GEORGE E. PRICE, B.A.
JOHN E. ARMISTEAD, M.A.
BRIAN B. FIRTH, LL.B.
BRIAN W. RAVENSCROFT, LL.B.
J. ANDREW V WADE, LL.B. (NOTARY)
ANTHONY J. SIMPSON, LL.B.
P. A. NICHOLAS KNIGHT, LL.B.

LLOYDS BANK CHAMBERS

HUSTLERGATE

BRADFORD BD1 1PB

TELEPHONE: (0274) 29742

TELEGRAMS: "NOTARY, BRADFORD"

OUR REF

JRA/SG

YOUR REF

DATE

9th June 1971

Dear Auntie Dorothy,

Mary Ann Harger Trust

One fund now and originally!

Thank you for your letter and the copy Will which I now return. I assume that your mother's quarter share of the original estate has been divided into two parts and that your Uncle John's quarter share has been divided into three parts and that the trustees therefore now hold five separate funds to which the accumulated interest has been added in each case. It seems clear to me that the interest accrued on their shares before the beneficiaries respectively become twenty five in so far as it was not paid out for their education and maintenance has to be added to the capital of their respective shares and treated as capital for all purposes.

As to the future it would appear that different considerations will apply to the various shares.

1. As regards your share and the share of your cousin Dorothy Margaret the Trustees might well take the view that neither of you will have further children and if your cousin's child is over twenty one as I ~~imagine he is then if either you or your cousin decided to release your~~ life interests to your children or your respective child or children agreed to give up their reversions to you the Trustees might be prepared to release the capital of these shares though this would be entirely a matter for their discretion. In such a case they would have to have regard to the possibility of an estate duty claim within seven years after such a release and agree with the Estate Duty Office on the amount to be retained to cover such a possibility.
2. As regards ~~Kathy's~~ share she can appoint by Will only and I can see no means of releasing her share of capital before her death.
3. As regards the shares of your cousins Bob and Charlie there is a specific provision against alienation of the income by them and so they could not give up their life interests without an order of the High Court. If, however, their children are all over twenty one and all alive and are all prepared to renounce their rights absolutely and if the Trustees are absolutely satisfied that there will be no more children, and no presumptions from age can be drawn in this respect in the case of men, then the Trustees ~~might consider releasing the capital to Bob and Charlie,~~ though here again this would be entirely in their discretion and if I were advising them I would advise against it, as it seems quite clear that your Aunt's wishes were that it should not be so released. Here again if a release were made an estate duty reserve would have to be kept.

/continued.....

SAMPSON WADE & CO.

All in all therefore I do not feel able to advise the Trustees to take any steps to wind up the trust, as it could not be wholly wound up. Perhaps instead it would be sensible to appoint new trustees from the next generation and let them wrestle with the problems, one of your sons and one Harger boy would do, but you could appoint up to four in all. Personally I think this would be the best solution.

Best wishes to you both.

Yours sincerely,

A handwritten signature in cursive script, appearing to be 'J. L.', with a long horizontal flourish extending to the right.

Mrs. F.W. Delves,
5 Mount Avenue,
Bare,
Morecambe,
Lancs.

Exns Mary Hager Deed Accounts
to March 31st 1972.

Lancaster 385/48885.

The stocks & shares of the Trust A/c
 The division of $\frac{1}{2}$ year's income to March 1972. The attached shares
 as assessed on the joint holding of War Stock. A B & C is shown as on separate items A, B, & C of War Loan as before
 ended March 31st 1972.

	£	pence
From the stocks & shares of the Trust		
£4777 · 19 3½% War Stock	83	60
£3454 · 65 3½% Conversion Stock	37	03
£2548 · 10 3% British Transport	23	41
£178 · 21 6½% Funding Stock 1985/1987	3	55
Bank interest	5	30
There is no income from 176 Vauxhall Rd. Spad.		
	£152	89
Total of separate items for A, B, C, D & E A/c.	28	79
	£181	68

Errols Mary A Hanger
 Received my $\frac{1}{4}$ share of $\frac{1}{2}$ year's income
 £21·37 to March 31st 1972
 K Kathleen Ellis
 May 19th 1972

Received my $\frac{1}{6}$ share of $\frac{1}{2}$ year's income
 to March 31st 1972 £14·89
 Mollie Haworth
 Mollie 24th May 1972

The apportionment, the apportionment of the income tax for the year ended March 31st 1972.
 is shown as on separate items A, B, & C of War Loan as before.

	£	pence	
Total income for division	152	89	
Total of separate items A, B, C, D & E A/c	28	79	
	£181	68	
To D. Davies $\frac{1}{4}$ share joint income	38	22	
from A A/c	2	28	
	40	50	
Less tax for the year as assessed on War Stock	19	13	21·37 (21·37)
To K. Ellis $\frac{1}{4}$ share of joint income	38	22	
from B A/c	2	28	
	40	50	
Less tax as assessed on War Stock	19	13	21·37
To D. M. Haworth $\frac{1}{6}$ share of joint income	25	48	
from C A/c	1	52	
	27	00	
Less tax for year as assessed for War Stock	12	11	14·89
To J. R. Harger $\frac{1}{6}$ share of joint income	25	48	
Resident in Canada. From D A/c	9	07	War Loan Not assessed for British tax
	34	55	34·55
To C. M. Harger $\frac{1}{6}$ share of joint income	25	48	
Resident in New Zealand, from E A/c	13	84	39·32 War Loan Not assessed for British Tax.
To Commissioners of Inland Revenue	£50	37	50·37

S. 28/12/

Dunthorpe Edward.

EXORS MARY A HARGER DECED ACCOUNTS

THE DIVISION OF ONE YEAR'S JOINT INCOME
(1977-1978) TO APRIL 5th 1978

CAPITAL.

£ 4,777.19	3 1/2% War Stock	Gross	£ 167.20
£ 1,713.89	3 1/2% Conversion Stock	~	£ 59.98
	Interest on deposit account at Midland Bank		£ 13.91
			<hr/> £ 241.09

(Note:- There is no income from 176
Vauxhall Rd. Liverpool which is a vacant
site under a compulsory purchase order
by the City of Liverpool)

Total of separate items from C, D & E account	£ 48.46
	<hr/> £ 289.55

0

Total income for division.

" of separate items from C, D, & E accounts

£ 241.09
£ 48.46

£ 289.46

Divided as follows:-

To: Mrs D.M. Haworth 1/3rd share of joint income:-

£ 80.36

plus income from 'c' account - £ 3.04

= £ 83.40

less tax at 34%

= £ 28.35

£ 55.05

£ 55.05

To: Mr J.R. Harger 1/3rd share of joint

income:-

(Canadian National) £ 80.36

plus income from 'd' account - £ 18.14

£ 98.40

£ 98.40

To: Mr C.M. Harger 1/3rd share of joint

income:-

(New Zealand National) £ 80.36

plus income from 'e' account - £ 27.28

£ 107.64

£ 107.64

To Commissioners of Inland Revenue

£ 28.35