Correspondence and papers of the sub-committee on the reduction of Retreat expenses, including papers on the proposed revised form of the annual statements of account and rearrangement of the accounts in the Ledgers

JARVIS BARBER & SONS.
Chartered Accountants.
JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.
TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 3rd July 1909

Dear Mr. Waller,

I have had a call this morning from Mr. Yeomans and it has been decided to increase the provision for doubtful debts by £150. The wording relating to the Expenditure on the Recreation Room, and the amount received from the Appeal has been revised.

I enclose you a revised copy of the Balance Sheet as I understand you wish to get it up in print at an early date.

Yours truly,

Duncan Barber

W. E. Waller Esq.,
Friends' Retreat,
York.

TELEGRAMS "ALERT, SHEFFIELD".

CODES USED:
A. B. C. AND
COMMERCIAL 2ND EDITION.

7, Parade Chambers, High St.,
SHEFFIELD.

TELEPHONE
No 79.

3rd. July 1909.

DICTATED C.Y.

Dear Mr. Thompson,

Many thanks for your letter of yesterday re the Retreat accounts.

As time presses, I have instructed Barber to make an additional allowance of £~~100~~ 50 towards the risk of bad debts, and will adopt your suggestion to insert the amounts received for the Recreation Room Fund in each year. This will appear in small type to the left hand, as you propose.

It will not be necessary to include the £4,374 on the left hand side of the balance sheet, as the figures are not published this year in the same way as last. A year ago there was a balance unexpended of the Recreation Room Fund, whereas this year it is the other way, and consequently appears on the credit side.

Kind regards,

Yours very truly,

Charles Thompson

Richard Thompson Esq:,

York.

for Mr Walker's personal return
RG

ST. 2nd July 1909.

Dear Mr.Yeomans.

"Retreat".

Thanks for yours of 29th.

Bad Debt Account. I have now investigated to some extent the cases referred to.

Haigh. £63., is a chancery patient. They have now let some of the empty property, which caused delay in remittance, and I think this will be paid.

Hughes.£49. We have now received £10, and I think shall get the rest with patience and some little trouble. The patient is now only paying 15/- at Carnarvon against 42/- at York, so they have a fair margin for arrears.

E.P. Harrogate. £60. I think there is some risk, but it is difficult to gauge it. I am to-day informed by the Harrogate consultant whom you suggested that the report that Mrs.P. was in the South of France last Autumn is, he thinks, quite incorrect.

L.M.Thompson. £54. This is considered to be safe.

Salvin. I have initiated some further enquiries through Mennell and we may know more in a few days, but if time presses, and you and Barber wish a prompt decision , I would suggest an additional allowance of £150 towards risk of bad debts.

"Recreation Room".

I think the reversed order of the figures as you suggest is an improvement.

Expenditure.	£6,831.
Less amount received.	£4,374.
Excess of expenditure over receipts	£2.457.

but I think, the £4.374 should show on the left hand, the 3 years which it includes, that is 1906-7, 1907-8, 1908-9, on several grounds, but especially that it may agree with the previous years' reports. These figures can be easily be subordinated in small type to the left. I agree that probably as a matter of accountancy it is not really necessary, but it may be desirable.

Yours faithfully,

JARVIS BARBER & SONS.
Chartered Accountants.

JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.

TELEPHONE No 3557.
TELEGRAPHIC ADDRESS,
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield, 29th June 1909

Dear Mr. Waller,

I enclose you herewith draft Balance Sheet at 31st March last, together with Income and Expenditure Account and Endowment Fund Accounts for the year ending on that day.

Yours truly,

Duncan Barber

W. E. Waller Esq.,
The Friends' Retreat,
York.

P.S. I have seen Mr Seymans as to an increase in the Reserve for doubtful debts. He will write Mr Thompson as to this. The B/S figures as to the Rec'd Room are amended for printing D.B.

TELEGRAMS "ALERT, SHEFFIELD".

TELEPHONE No. 79. SHEFFIELD.

SWEDISH & ENGLISH IRON & STEEL

CHARLES YEOMANS

CODES USED: A. B. C. AND COMMERCIAL 2nd EDITION.

EXCLUSIVE AGENT FOR GREAT BRITAIN & IRELAND FOR N. M. HÖGLUND'S SONS & Co., STOCKHOLM.

7, Parade Chambers, High St.,

SHEFFIELD.

23d June 1909.

Dear Mr. Waller,

The only items I have to comment upon are,

TRADESMENS A/CS OWING. £3070.17.3. which appear in original draft £3056.7.8, with Russells a/c of 50£ added, which came in subsequently, it would make it £3106.7.8, but no doubt some other alterations have occurred, but I cannot find them in the other side.

AMOUNT OWING BY PATIENTS is now £3267.13.5 gross against £3482.13.10 in rough balance sheet, or £215.0.5. less. 70£ of this is no doubt accounted for by the recent grants from the endowment fund, and 160£ transferred on Stunters a/c to the bad debt account, but this makes £230, what is the difference? ~~if Stunts has been~~

BAD DEBT ACCOUNT. Stood in draft @ £12.4.10. it is now £169.14.9. The percentage of 10% on final balance sheet as against Draft is £348.5.5. against £326.15.4. increase £22.10.1 + Stunters 160£, ~~causes~~ makes £172.10.1. my only point is the 15£ allowed Stunters a/c. from Endowment fund, should make only 145£ on this account to transfer to Bad debt account.

Armstrongs 10£ has gone in pounds in reduction of his ledger account?

June 1909.

Sorry trouble to reply
to your consideration
with regard to
we only
Bank bus
thrift

CHARLES YEOMANS.

Date, 23rd June 1909.

Continuation No. 2

Don't trouble to reply, I only mention these 3 points for your consideration.

With regard to the red ink alterations & additions, they are only my suggestions, and I leave them in your & Barbu's hands to finally adopt or reject as you think best, as also the question of the transfer of the 17/6 Bank interest to Endowment receipts &c.

You will see RS's comment on this, but I should have thought it easy to transfer by cheque any time.

I am sending all the papers direct to you to save time, should have done so last night, but important business prevented me at the last moment.

Yours very truly,

Charles Yeomans

HY RICHARDSON & COMPY
MERCHANTS.
Telegrams.—RICHARDSON, YORK.
National Telephone No 199.

Quotations subject to reply per return unless otherwise stated.

Skeldergate Bridge,
York.

WR

21st June, 1909.

C. Yeomans Esq:

17 Broomhall Road, Sheffield.

Dear Mr. Yeomans.

RETREAT ACCOUNTS.

I have today received the enclosed from Mr. Waller, and have gone through them. They now seem, so far as I can see, in accordance with our decisions, but I think best to hand you all the papers in case you wish to check any of the details further.

The explanation of the alteration in the reserve for bad debts is not self-evident on the accounts, as it is affected by the grants from the Endowment fund which reduce the 10% allowance, but I think from what Mr. Waller says it will be correct.

I am not sure that his draft shows the best way of dealing with the Recreation Room Fund, but have left it as it stands for your and Mr. Barber's consideration. If preferred we could stop short at the £72,833 addition of assets and show the excess of payments on Recreation Room account beyond receipts £2,457, as a deduction on the other side.

Leg prefers to show balance with the receipts as deduction

The trifling interest, 17/6, received from Bank on account of Endowment fund cannot well be carried to Dividend a/c I find, as it is credited by the Bank direct to the special Bank a/c. Another year we could do this if thought worth while by drawing a cheque for it out of the Endowment fund, and placing it to credit of General a/c.

Yours faithfully.

Richd Thompson

JARVIS BARBER & SONS.
Chartered Accountants.
JARVIS W. BARBER, F.C.A.
A. DUNCAN BARBER, F.C.A.
HAROLD P. BARBER, F.C.A.
TELEPHONE No. 3557.
TELEGRAPH ADDRESS.
"ALLIED, SHEFFIELD."

ALLIANCE CHAMBERS,
George Street,
Sheffield 8th Jany: 1909.

To The Committee of the Friends Retreat,

Y O R K.

Gentlemen,

In accordance with instructions received from Mr. Chas. Yeomans, we have given consideration to the rearrangement of the Accounts in the Ledgers and to the proposed new Headings for the Annual Statement and Balance Sheet, and also to the analyses of the supplies for the House.

We have carefully examined the proposed new Headings for the Annual Statement, and generally approve the proposed alterations. Accompanying this Report we send a list arranged in the order which we think will give the best sequence.

In the list prepared by Dr. Pierce, No. 20. Throxenby Hall should, we think, be excluded. It appears to us that the present method of dealing with the Expenses at Throxenby, by spreading them over the other Headings, such as; Salaries and Wages, Provisions, Rates &c., is better than disclosing on the face of the Accounts the total expenditure of this Branch. If Throxenby Hall is to be treated as an entirely separate establishment, we do not see why Bellevue and the Lodge, Scarboro' should not also have similar treatment. This question depends upon the view which the Committee may take of the reasons for maintaining Throxenby, and if they are of opinion that Throxenby Hall should be considered as part of the Retreat Establishment for the cure of patients generally, then the present method of dealing with these expenses is correct. If on the other hand, Throxenby Hall should be regarded as a Branch apart from the rest of the Retreat Establishment, then the proposed alteration would be desirable, and in addition, it would be necessary to show the Receipts from Patients, which represent the charges to them for visits to Scarboro'. So far as our information goes, we do not think the last mentioned view is the correct one, and

are of opinion that the present method of recording the Throxenby Hall Expenses is correct. There would however, be no difficulty in supplying to the Committee for their information an Annual Statement relating to Throxenby Hall only.

With regard to the analyses of the Housekeeping supplies, we are of opinion that any abandonment or relaxation of the system established by the Committee in the year 1891 as a result of our Report of 15th November 1890, would make the possibility of leakage or extravagance a serious risk. Since our Report to the Committee in October 1893 upon the working of the system, we have at irregular and infrequent intervals, had these Accounts put before us. Although there are small discrepancies between the provisions and stores brought in and charged out, and the quarterly totals of the various classes of supplies are not accurately reconciled, yet the results obtained appear to be sufficiently near to show that there is no serious wastage. We think that a small adjustment of the requisition returns might be made by the Storekeeper so as to agree the Stores issued with the Tradesmen's monthly Accounts for supplies received at the Retreat, and in addition we would suggest that the Storekeeper should take Stock periodically. No particulars of any such stock-taking have been shown to us, and so far as we are aware, none has recently been made.
We would also suggest that the quarterly analyses should be produced to the Committee, or to a sub-Committee to be appointed to take them into consideration, ~~and~~ or that, as an alternative, we should be instructed to examine them periodically on the occasion of our half yearly visits for the routine of the audit.

We shall be very glad to give the Committee any further information or assistance in our power.

We are,

Yours faithfully,

Jardine Parker & Sons

of opinion that the present method of recording the expenditure
shall suffice as a record. There would however, be no difficulty
in supplying to the Committee for their information an Annual
Statement relating to Throxenby Hall only.

With regard to the analyses of the Housekeeping supplies,
we are of opinion that any abandonment or relaxation of the system
established by the Committee in the year 1891 as a result of our
Report of February, 1890, would make the possibility of leading
to injury quite a serious risk. Since our Report to the Committee
in October 1893 upon the working of the system, we have had irregular
and intermittent interviews, and these accounts put before us.
Although there are small discrepancies between the provisions and
stores brought in and charged out, and the quarterly totals of the
various classes of supplies are not mathematically reconciled, yet the
results obtained appear to be sufficiently near to show that there
is no serious wastage. We think that a small adjustment of the
registration returns might be made by the Storekeeper so as to
agree the Bread-Account with the Management's monthly requisition
for supplies received at the Retreat, and in addition we would
suggest that the Storekeeper should take stock periodically. No
particulars of any such stock-taking have been shown to us, and
so far as we are aware, none has recently been made.

We would also suggest that the quarterly analyses should be produced
to the Committee or to a sub-Committee to be appointed to take
them into consideration, and that, as an alternative, we should be
instructed to examine them periodically on the occasion of our
half yearly visits for the routine of the audit.

We shall be very glad to give the Committee any further
information or assistance in our power.

We are,

Yours faithfully,

F R I E N D S R E T R E A T.

Proposed New Headings for Annual Statement.

(1) Salaries & Wages (General).

(2) Provisions.

(3) Housekeeping Incidentals. — (NOTE TO INCLUDE HOUSEHOLD SOAP)

(4) Rents, Rates, Taxes & Insurance.

(5) Power, Light, Heat, (including Wages ~~and~~ of Engineers).

(6) Water.

(7) Laundry (Wages and Materials) but not including Power. ← NOTE TO INCLUDE LAUNDRY SOAP.

(8) Drugs & Instruments.

(9) Railway Carriage, Travelling, Sundries.

(10) Postages, Telegrams & Telephones.

(11) Printing, Stationery & Books.

(12) Stables & Carriages (including Wages)

(13) Garden & Pleasure Grounds (including Wages).

(14) Amusements.

(15) Repairs & Renewals (including Artisan's Wages).

(16) Auditors Charges and Law Expenses.

(17) Interest on Loans and Bank Charges.

(18) Gratuities and Pensions.

(19) Provision for Doubtful Debts.

(20) Depreciations.

(Throxenby Hall Expenses not to be shown separately). See Report

NOTE:- In making out this list we have endeavoured to group the various items under the following heads:-

Household Expenditure (Nos. 1 - 8) Office Sundries (Nos. 9 - 11)

Recreations (Nos. ~~13~~ 12 - ~~15~~ 14) & General Expenditure (Nos. 15 - 20)

? HEADING PRIVATE NURSING DEPARTMENT

approved by Committee
Secretary
Charles Norman

16 Oct 08 Papt

PROPOSED NEW HEADINGS FOR ANNUAL STATEMENT.

1	Salaries and wages. General Staff	
2	Provisions	
3	Housekeeping incidentals	
4	Power, light, heat. (including wages of engineers)	
5	Laundry (wages and materials) but not including Power	
6	Carriage, travelling, sundries. (Sundry expenses)	
7	Postages, telegrams and Telephones	
8	Printing, stationery, books.	N.C.
9	Drugs, instruments	N.C.
10	Amusements	N.C.
11	Rent Rates, taxes, insurance	N.C.
12	Water	
13	Auditors charges, law expenses.	N.C
14	Interest on loans. and Bank charges	N.C.
15	Repairs, renewals, ~~improvements~~ (including artisan's wages)	
16	Garden and pleasure grounds (including wages)	
17	Stables and carriages (including wages.)	N.C.
18	Gratuities and pensions.	N.C.
19	Depreciations as under :-	N.C.
	(a) Linen & bedding	
	(b) Furniture & furnishings	
	(c) Boilers, Heating apparatus, machinery	
	(d) Greenhouses	
20	Throxenby Hall ~~maintenance~~ all & Keeps incl wages	
21	Provision for doubtful debts	N.C.
~~22~~	~~Water~~	
~~23~~	~~Sundries~~ ? ~~(sundry expenditure)~~	

The order of these may require revision - possibly 4 & 5 should precede 15, 16, 17 - so that all the 'including wages' will follow one another.

N.C = no change

Notes on proposed headings -

A It is proposed that in a suitable place the headings should be explained in more detail, or as to secure as far as possible uniformity of classification.

B. Nos. 8, 9, 10, 11, 13, 14, 17, 18, 19, 21. are not altered excepting a word or two as to title of heading.

C. 1. Salaries & Wages - will be greatly contracted.

D 20. Throxenby Hall. It is suggested that all the xs for T.H. (excepting medical supervision & book-keeping) shall be included under one head in the annual statement.

E But the expenses for Mrs Walton's home be excluded altogether as in the past. ~~[illegible]~~ On the credit the balance between payments made & received is entered & included in board of patients. This seems better than a special entry in the Statement. The furniture of the lodge is merged in the Retreat furniture & so is Throxenby -

F. 2. Provisions - will exclude Throxenby & Drapery.

G. 3. ~~Housekeeping~~ incidentals = perishables + household soap &c.

H Laundry power will be included in Power light. - heat.

J Carriage is now transferred from ~~the~~ association with Postages & put in with railway charges under a new heading. viz. No 6. "Carriage, Travelling - sundries". The word sundries is better than incidentals, ~~now~~ so as to avoid confusion with housekeeping incidentals.

K. No. 15 - Includes the ~~old~~ old heading of mechanic shops & wages of artizans & will be very much larger in amount than in the old system.

Consideration will have to be given as to the future treatment of the stock. £190 - standing in the balance sheet.

L ~~This will~~ 16. Gardens & pleasure grounds - will in future only include Retreat & Belle Vue.

Notes in respect to analyses for Committee's use.

1 The Secretary sees no insuperable difficulty in carrying through the suggestions outlined by Mr. Yeomans.

2. Before finally settling the form these should take it will be desirable to ~~re~~ review with care every item mentioned. There is already an immense amount of time spent in analysis of accounts. Some of this is rarely seen by any member of the committee & some is not of great utility.

3 As regards Throckenholt Hall the various items are now analysed fully and if the expenses ~~[illegible]~~ entered in a lump in the Statement require review the facts can be supplied.

4 The Repairs &c will be the most difficult to analyze. and the separation of repairs from improvements must often be ~~a~~ a matter of opinion. We suggest that when any ~~a~~ matter is sanctioned the Committee minute should state what part if any of the cost is to be considered an 'improvement.'

5 With reference to the whole of this, & especially with regard to the proposed analyses we suggest that the auditors be ~~to~~ consulted. They may be able to suggest some useful simplifications & modifications.

BP. & W.E.W.

R.T.'s memo. on Dr P's & W.E.'s proposed list

Reference

Page 1 As to order, place 4 just before 15, 16, 17 see foot note

No 21 place after 14 as in old a/cs

~~No 20. Thus~~

2 A Definitions to appear, (written small) at head of ledger page (where practicable) at first

E To deal with Miss Walker's a/cs as C.Y. suggests will give much labor in office. The house belongs to her trustees so her rent does not come into our a/cs

G 3 Soap used in house is included here but laundry soap goes to 5

K 15 This to be subdivided in our books, ~~but~~ into I Repairs & Renewals

II Important improvements

Stock to 190 can continue to be treated as before

L Hitherto Thros. has been included

3 4 R.T. thinks it is the more prudent policy in dealing with the premises such as ours, to interpret "Repairs & Renewals" liberally, including in them rather too much than too little. & only to class as "Improvements" important works & then only a part of the actual cost. in view of our heavy rental etc.

5 R.T. approves this

See over

R.J.'s memo. on C.J.'s proposals

Page

II Bottom 2 lines. ~~Dr~~ Dealing with complicated bill from Hunter & Smallpage & others it will not be easy to separate accurately betw. New furniture & carpets. Many border line items will occur & a transfer at the year end may still be desirable for a much smaller amt than £150, The deprec^n on furniture can then suitably remain as now

III Interest a/c. RJ would separate for Com^ee use between ~~Mortg.~~ F.P.D. & Bank int & Com^n but not in print. The int. rec^d on Bleasdale field loan goes to Cr of this a/c & is better thus than on the other side

~~Note~~ This £200 loan rec^d is I think best recorded as now, by the reduction of the debt each year in the list of assets

V

Drs side Private Nursing. Can not be accurate described as "Profit" as board lodging &c should be deducted & can't only be estimated. The ledger might be accurately headed, with explanations, but the present entry seems sufficient for print

Board of Patents does not include disbursements

Note on Annual Statement I feel any such separation would increase our rating risks & would not be easy, as the special circumstances of years differ so much

Interim Reported 20 Oct 08

22nd Septr., 1908.

Mems of Sub-committee on Reduction of Expenses.

Chas. Yeomans, Rd. Thompson and Dr. Pierce.

It is thought that for the next three years the exceptional alterations and improvements should not exceed £200 per annum, exclusive of wages of our own staff, the cost of recent years having been as under:-

TOTAL	REPAIRS & ALTERATIONS			£
1704 MS 224	1988	1908	£364, exclusive of East Villa ~~£222~~ & Mortuary £438.	802
1300 205	1505	1907	£300	300
1185 178	1363	1906	£365	365
1683 275	1958	1905	£451, exclusive of Estate improvements £110 & Boilers £167.	728
	average 370			AV. 548 £

The office is to be requested to keep careful account of all such expenditure, as sanctioned by the Committee, and to write off from time to time the amount of all contracts or estimates of costs of items as incurred, so that the Committee may see month by month what proportion of the £200 has been already pledged.

We recommend that the above decisions be reviewed at the end of the three years, say in the summer of 1911.

Octr 17th 1908. A revised form of the statements of account for printing in the annual report is under consideration, *

The Committee have had interviews with a number of the heads of spending departments, but have not yet quite completed their work in this direction.

* including suitable analyses of these accounts, with a view to enabling the Committee to review them from time to time.

Still to carry thro' garden costs with Dawe
~~Stills, Mortuary~~
Rates
~~Patients' costs of transport~~
~~Bad debts, Rates, Insurance~~
Throughout ~~Rolling Stock~~

(WH & Oscar R) —
(JRK & Oscar R) —
(Miss B & Miss Hopkins)

* including suitable analyses of these accounts, with a view of enabling the Committee to review them from time to time