

**GLOUCESTER FOOTBALL AND ATHLETIC GROUND COMPANY  
LIMITED, GENERAL LEDGER, 1891-1916**

**By Malc King**

**The general ledger for the early years of the Gloucester Football and Athletic Ground Company Limited (GFAG) has been preserved by the Hudson family, who fortunately recognised its importance in the history of Gloucester Rugby Club. Arthur passed it on to Gordon (both captains and officials of Gloucester Rugby Club), and then to John, who kindly loaned it to me, so that detailed notes could be made, and the contents thus made more widely available.**

**Complementary to this ledger are:**

- a. the GFAG General Meeting minute book, which contains the minutes of Annual and Special General Meetings of GFAG and the annual accounts of the Company. This has been transcribed in full by John Cowen, and can be viewed elsewhere on this website.**
- b. the minute book for meetings of the GFAG Directors. I have made extensive notes on the contents of this book, and they too are available elsewhere on this website.**

**The general ledger is organised into a variety of separate accounts, which are:**

- a. Capital account**
- b. Revenue account**
- c. Capital & Counties Bank account**
- d. Capital & Counties Bank No 2 account & Deposit account**
- e. Petty Cash account**
- f. Mortgage account**
- g. Rent roll account**
- h. Depreciation account**
- i. Football Club account**

## CAPITAL ACCOUNT

The first entry on the liabilities side of the account is:

Sept 1891 Share Capital 3,000 shares £1 each fully paid - £3,000

The next entries are dated 12 Nov 1891, the main one being Mortgage from Hatton and others - £2,500; but there was also income from the sale of Castle Grim (house) - £35, Cottages - £22-15-0, Iron Railings - £16-10-0, Holly Tree 5/- and Iron Hurdles 17/-.

The first entry on the assets side of the account is:

Sept 1891 Purchase money of property - £4,400

There are many other entries for Sept 1891 listing more minor expenditure on preparing the ground for football:

		£	s	d
Gurney	Levelling	117	15	0
H S Crump	Deans Walk fence	94	6	6
E Clutterbuck	Kingsholm Road fence	102	3	0
Vears & Baylis	Footboards	10	4	8
H S Crump	Turnstiles	74	18	0
W H Phillips	Painting	7	17	0
A Bendall	Levelling	266	16	1
Bretherton Son & B	Legal costs	155	18	4
J Bellows	Printing	18	14	8
J P Moore	Architect		6	10
A V Hatton	Fruit		4	0
E Clutterbuck	Extra fencing	21	0	0
Brooks Bros	St Marks St fence	62	10	0
J Griffett	Levelling etc	217	0	0
J M Butt & Co	Iron roller	24	15	0
D Lane	Fence, wall & doors	28	5	0
H S Crump	Sundries	11	10	6
Chance & Bland	Advertisements	5	17	6
W J Jenkins	Turf	66	13	0
Secretary	Extra work	20	0	0
Roberts & Starr	Grass seed	7	6	0
Sundries in petty cash account		57	18	9
Sundry labour reclaiming land by ditch		20	3	0

The Capital account then moves onto an annual account running from 1 Sept to 31 Aug each year. For 1892-93, the figures are:

Liabilities:	£	s	d
1 Sep Balance brought forward - Capital	3,000	0	0
- Mortgage	2,500	0	0
Amount due to Capital & Counties Bank	584	0	4
Mortgage interest	35	8	1
Balance of revenue account	159	15	3

Assets:	£	s	d
Balance brought forward	5,786	15	0

1 Sep 1892	Griffett making up Vinegar Works corner	13	7	6
	Roberts & Starr, trees & planting	2	9	2
	Amounts paid through petty cash	14	10	0
	Moore, Architect (Pavilion)	13	1	0
22 Feb 1893	E Clutterbuck, Pavilion	428	2	6
	H S Crump, Urinals	8	2	6
	J&W Brookes, Flag pole	7	11	0
18 Mar	Rayson Sons & Ellis, Iron safe	4	0	0
31 Aug	Petty cash in Secretary's hands	1	5	0

This set the pattern for the Capital account, and from here on the detail for every year is not recorded in these notes (the annual accounts being recorded in full elsewhere). However, the full account is recorded for 1903-04 and 1915-16 as illustrative years.

The full record in the ledger for 1903-04 is:

Liabilities:		£	s	d
1 Sep 1903	Share Capital 3,000 @ £1 fully paid	3,000	0	0
	Mortgage	3,000	0	0
	Mortgage interest due to 31 Aug 1904	18	0	0
	Balance from Revenue account	178	5	11
	Total	6,196	5	11

Assets:		£	s	d
	Capital expended £6100-9-7			
	less amount carried to depreciation account ££20-7-4	6,080	2	3
	Cash at bank £115-6-1			
	Cash in Secretary's hands 17/7	116	3	8
	Total	6,196	5	11

The full record in the ledger for 1915-16 is (this is the last shown in this ledger):

Liabilities:		£	s	d
1 Sep 1915	Share Capital 3,150 shares fully paid @ £1	3,150	0	0
	Mortgage	3,500	0	0
	½ years interest due 24 June 1916	70	0	0
	Mortgage interest 24 June to 31 Aug 1916	26	18	5
	Total	6,746	18	5

Assets:		£	s	d
	To Capital expended as per particulars £6,670- 15-6			
	Less tax £7-14-2 = £6663-1-4			
	Amount to balance Revenue account £32-18-4	6,695	19	8
	Cash at bank £50-4-6			
	Cash in Secretary's hands 14/3	50	18	9
	Total	6,746	18	5

Other significant or interesting items recorded on the Capital account are:

7 June 1894 Mowing machine £2

10 Oct 1894 Stands, seats, etc £10

1896 Mortgage increased from £2,500 to £3,000

1898-99 Alterations and improvements on the Pavilion side £60

Jul 1905 – Feb 1906 cost of erecting new Pavilion and training quarters paid to A J Dolman, builder £818-1-8

Aug-Dec 1905 cost of hot water etc paid to Woodward & Co £127-10-0

Sep 1905-Jan 1906 £86-8-9 paid to Turner & Pritchard, plumbers and sanitary

Oct 1905 costs of H A Dancey, Architect & Clerk of Works £70-15-0

Feb 1906 Law costs to Madge & Grimes £15-8-0

Thus the total cost of these building works was £1125-0-0

Bank charges on temporary overdraft during the erection of the new buildings was £15-16-5

2 Jan 1906 Additional mortgage £1,000 bringing total mortgage to £4,000

1906 Share capital increased from £3,000 to £3,150

29 Sep 1909 £100 of mortgage paid off, reducing it to £3,900

1912-13 £144-12-0 of mortgage paid off, reducing it to £3,755-8-0

1913-14 £55-8-0 of mortgage paid off, reducing it to £3,700

1914-15 £200 of mortgage paid off, reducing it to £3,500

## MORTGAGE ACCOUNT

The first year of this account shows:

### Liabilities:

12 Nov 1891 By amount of mortgage, A V Hatton & others £2,500  
31 Aug 1892 1 years interest @ 4% less tax £97-10-0  
Total £2,597-10-0

### Assets:

12 Nov 1891 To interest paid by Messrs Bretherton £13-6-11  
29 July 1892 Interest to 12 May £48-15-0 [£50 less tax]  
31 Aug 1892 Interest to date £35-8-1  
Balance to next account £2,500  
Total £2,597-10-0

Each subsequent year records only the level of mortgage and interest, changes in which are:

19 Nov 1896, second mortgage of £500 taken out, and half yearly interest payments, due on 12 Nov & 12 May, went up to £56-5-0 inc tax [from £50 inc tax] – 3 ¾ % interest now being paid on whole mortgage

1899-1900 Interest when mortgage paid off to Poytress Executors £65-7-10

19 Dec 1899, the whole £3,000 mortgage was removed to Glo'ster Conservative Benefit Society @ 3% interest, payable in half yearly instalments on 19<sup>th</sup> June and December. This brought the half yearly interest payments down to £45 inc tax

2 Jan 1906 Further mortgage taken out with the Benefit Society for £1,000 @ 4% interest

Xmas quarter 1907, the interest on the whole mortgage was set at 4%, and interest payments therefore increased to £80 inc tax of £4 per half year

29 Sep 1909, £100 of mortgage repaid, reducing it to £3,900

Interest continued to paid during WW1, which adversely affected the finances of the Company, since there was no football and therefore no rent from the Football Club

6 Sep 1912, £144-12-0 was repaid on the mortgage, reducing it to £3,755-8-0

14 Oct 1913, £55-8-0 was repaid on the mortgage, reducing it to £3,700

19 June 1916, £200 was repaid on the mortgage, reducing it to £3,500

1916-17 is the last year recorded in the ledger, when £70 per half year was being paid in interest

## REVENUE ACCOUNT

The account in full for 1891-92 was:

Income was £388-0-3, made up of:

£275 rent from the Football Club  
£10-2-3 interest allowed by bank  
8/- transfer fees  
£102-10-0 sundry rents, which came from

£3 D Lane rent of yard  
£15 A Horey advertising  
H Moffatt grazing  
£7-10-0 Young Men's RJSCC  
£5 Grocers' Assistants CC  
£2 Police CC  
£3 J Wright Cigar Box  
£10 Sanger's Circus  
£25 Oddfellows Fete Committee  
£25 Trade & Labour Council  
£2 Volunteers

Expenditure was made up of:

£97-10-0 one year's interest on mortgage (less tax)  
£50 Wagon Co – hire of grand stand  
£9 Bretherton Sons & Boughton – sundry law costs  
£20 Secretary's salary  
£5 Rent of office  
£18-1-5 Labour on ground – fixing and taking away posts, etc  
£29-13-2 Rates & taxes  
£3-1-3 Sundries  
£2-2-0 Auditor remuneration

Leaving a balance of £153-12-5

For subsequent years there are similar entries in the account, but only the largest and most interesting are recorded in these notes:

In 1892-93, income included £34-17-0 from the sale of Athletic Club Sports training tickets, and £42-3-2 from Dancey for advertising, and the balance was £159-15-3

In 1894-95, £25-9-10 was refunded to the Football Club, and land was purchased from Mr Wilce for £5

In 1895-96, £8 was spent on erecting a furnace and hot water apparatus

On 5 Oct 1901 "Old Horse (Dead)" was sold for 10/- , and a replacement was purchased for £4

In 1902-03, a £5 subscription was paid to the Boughton Memorial Fund

In 1911-12, £75 was refunded to the Football Club for the time being over their last season's financial loss (which was repaid the following year)

In 1911-12, £17-10-0 was spent on new stands and timber, and a further £7-5-6 the following year

In 1912-13, land was sold to Mrs Hardacre

In 1914-15, the Football Club rent ceased to be paid in consequence of the war, with no football being played

This account ends on 31 Aug 1916 with a deficiency of £32-18-4

## CAPITAL AND COUNTIES BANK ACCOUNT

The account opens on 21 Aug 1891 with credits into the account from sales of shares in the Company - £65 on the first day, and amounting to £2,421 by 3 October. Money credited from share sales had risen to £2,822 by 18 Dec 1891.

The first debits are on 3 Sep 1891 - £400 for the purchase money to Bretherton, and £5 to petty cash; on 9 Sep, £395 was paid to Bretherton (which with £5 rec'd for shares from C B Hale made £400); on 21 Sep, £500 was transferred to a deposit account; on 30 Sep, £1,000 was paid to A V Hatton, and £100 to Bretherton, both for purchase money. On 3 Oct, £100 was paid to Jos Gurney for levelling, and the balance of £77-15-0 for this work on 12 Dec 1891. On 22 Dec £75 was paid to E Clutterbuck for the fence on the Kingsholm Road, and the balance of £27-1-0 was paid on 9 Jan 1892.

Other early payments into the account in 1891 are:

10 Nov £17-10-0 from Freeman & Jones, first instalment of purchase of Castle Grim  
14 Nov £16-10-0 from T Toomey for purchase of iron railings  
16 Nov £100 from the Football Club for first instalment of rent  
19 Dec £17-10-0 from Freeman & Jones for balance of purchase of Castle Grim  
22 Dec £100 from Football Club as further payment of rent  
22 Dec £5 from Roberts & Starr for holly tree

From here on, only selected credits or debits will be recorded in these notes

1892

Credits:

2 Feb 17/- from H W Grimes for purchase of iron hurdles  
13 Feb £203-13-10 transfer from deposit account  
26 Mar £75 from Football Club for balance of rent  
24 Sep £22-15-0 from E Clutterbuck for purchase of cottages

Debits:

12 Jan £10-4-8 to Vears & Baylis for footboards  
13 Feb £74-18-0 to H S Crump for turnstiles  
Mar-May £266-16-1 in instalments to A Bendall for levelling  
4 May £50 to Wagon Works for hire of grand stand  
Jun-Jul £62-10-0 in instalments to Brookes Bros for St Marks St fence  
Jul-Aug £167 in instalments to J Griffett for levelling  
27 Aug £100 to E Clutterbuck for pavilion (1893)  
10 Sep £66-13-0 to W J Jenkins for turf  
24 Sep £150 to E Clutterbuck [presumably a further payment for the pavilion]  
29 Oct £150 to E Clutterbuck                   “                   “                   “

1893

Debits:

25 Feb £28-2-6 to E Clutterbuck [perhaps the final instalment for the pavilion]



From here on, most debits are listed by the name of the recipient but not the purpose, and many credits are simply listed as cash

1895

Credits:

7 May £5-19-0 for 119 loads of soil

Debits:

4 May £7-12-0 to Bretherton re Wilce Cottages

10 Jul £25-9-10 refund to Football Club

There are no more significant entries up to the last entry in this account on 31 Dec 1916

## **CAPITAL AND COUNTIES BANK ACCOUNT NO2**

This account appears to have been opened to handle transactions associated with the building of the gymnasium in 1905

### Debits:

2 Aug 1905 £180 to Dolman  
19 Aug £50 to Woodward  
2 Sep £50 to Woodward, £300 to Dolman  
12 Sep £50 to Turner & Pritchard  
23 Sep £20 to Woodward  
27 Sep £200 to Dolman  
21 Oct £25 to Turner & Pritchard  
27 Oct £75 to Dolman, £47-10-0 to Dancey  
14 Dec £7-10-0 to Woodward  
31 Dec £15-7-9 bank charges  
27 Jan 1906 £11-8-9 to Turner & Pritchard  
21 Feb £6-16-7 to Starr, £63-1-8 to Dolman, £15-8-0 to Grimes, £23-5-0 to Dancey  
30 Jun £9-3-7 balance  
Total £1,150

### Credits:

2 Jan 1906 £1,000 paid in by H W Grimes, mortgage money from the Glo'ster Conservative Benefit Society  
15 Feb £150 from 150 shares issued to C E Brown on behalf of the Gloucester Football Club

The account was closed on 29 Sep 1909, £100 being used to pay off that amount of the mortgage, and the residual £2-6-3 being transferred to the current account

**ACCOUNT LISTING GLOUCESTER FOOTBALL CLUB LETTINGS  
DURING FOOTBALL SEASON LESS EXPENSES**

The regular expenses in this account are 7/6 for cleaning and preparing the room before a meeting, and 10/- for cleaning the ground after and outside event

Sample lettings are:

1909:

1 Nov Municipal elections 2gns

15 Dec Liberal meeting 2gns

1910:

15 Jan City Parliamentary election 2gns

30 Nov Conservative meeting 2gns

12 Dec Fred Kiddle Assault at Arms 2gns

1912:

10 Apr Bostock's circus £4

1913:

1 Apr Sanger's circus £8

1914:

18 Mar Bronco Bill's circus £5

19 Mar Rummage sale 1gn

14 Apr Royal Italian circus (Bostock's) £10

Last entry 21 Apr 1915

## PETTY CASH ACCOUNT

The ledger shows a small amount being paid into the petty cash each month, which normally varies between £5 and £25. The first debit entry is dated Aug 1891 – £4-7-0 spent on postages. Thereafter this note only records significant and interesting items.

28 Dec 1891 19/4 paid for registration of the Company at Somerset House, and £2 for a hut to accommodate the press

21 May – 2 Sep 1891, there is an item every week for labour, varying between 18/- and £5-14-6, and paid each Saturday. From 1 Oct 1891, this regular expenditure on labour is identified as being paid to Dyke [who became the first groundsman], and is normally 6/- per week, sometimes rising up to 10/-, and paid each Thursday

12 Nov 1891, 12/6 paid for insurance of pavilion [repeated in subsequent years]

15 May 1893, 1/6 for men with steam roller

20 May 1893, 1gn for labour – Dyke for 6 days and a man for one extra day

27 May 1893, 5/- for woman picking up paper after fete

Jun - Aug 1893, both Dyke and Wheeler are regularly employed as labour, usually for 6 days a week, at a rate of 3/- per day each; Wheeler later replaced by a boy to assist Dyke

15 July 1893, 10/- paid to L Herbert for hire of horse, and on 30 Aug, 2/- paid to Compton for oats for horse

9 Sep 1893, 4/- for men assisting to raise posts

21 Sep 1893, 9d on telegram to Simpson, and 25 Sep, 1gn on Simpson's expenses from Newport, IoW

7 Jun 1894, £4 on horse, and £2 on lawn mower

29 Jun – 14 Jul 1894, more than usual spent on labour – in 3 weeks, £7-17-0 paid to Dyke, Wheeler, Wainwright & Walker

2 Feb 1895, 5/- for coal for Dyke after flood

12 Feb 1895, 3/- for men pumping

22 May 1895, £4 to Football Club for horse

15 Jun 1895, £3-7-6 on engineer's bill for Wells light

31 Aug 1895, 1gn on auditor's fees [repeated in subsequent years]

18 Apr 1896, £4 for horse

14 Jul 1897, 10/- paid to settle Allen's claim

1 Oct 1897, 1/- for carbolic powder

12 Oct 1899, 12/6 paid for fire insurance

Petty cash expenditure in 1898-99 (ending 2 Sep 1899) was £103-4-6, which broke down as follows:

Secretary £20

Office £2

Auditor £1-1-0

Materials £34-4-1

Printing etc £6-0-11

Wages £39-10-6

Balance 8/-

30 Mar 1900, £1 to Cricket Club for mowing machine

11 Oct 1900, 4/6 on Secretary's expenses to Cheltenham re Symonds

Accounts settled on 1 Sep 1901 were as follows:

Comptons £1-18-9

Vears £1-17-1

Stanleys £2-17-2

Conway Jones 14/2

Citizen 7/6

Jennings £1-5-6

Crumps £11-3-6

Roberts & Starrs £5-13-9 seed a/c

Woodcock 4/6

Cox £2-8-6

Lewis £2-1-8

Office rent £2

Auditor £1-1-0

21 Jan 1902, 1/- to man with ashes from Stephens, repeated on 30 Apr & 1 Aug

16 Aug 1902, 6/9 to Cresswell shoeing horse, and on 10 Jun 1903, £1-1-9

20 Mar 1903, £1 on iron roller

10 Oct 1903, £10 honorarium to Secretary voted at annual meeting

5 Dec 1903, 2/6 for horse head stall

2 Apr 1904, 1/- horse medicine

In 1904-05, Dyke the groundsman was being paid 18/- per week [6/- of it coming from the Football Club during the season; the Secretary was being paid £5 quarterly;

and there were regular payments for minor works on the ground such as painting, grass seed, blacksmith, grinding mowing machine, cutting down trees, man with soil 1/-, man with horse 6d

1 Aug 1912 15/- paid for Dyke's insurance

From 7 Sep 1912, Dyke continues to be paid 18/- per week, but 3d per week is also paid for his insurance

Other employees at this time are Collier and occasionally Adams

15 Oct 1912 £1-17-6 was paid for insurance of the pavilion and gym

Oct 1913 Harris replaces Dyke as groundsman (first payment to Harris on 18 Oct, and last payment to Dyke on 25 Oct)

With no matches during WW1, Harris continued to be employed as groundsman, but was paid 6/- per week plus 3d insurance, and his pay is further reduced to 3/- per week from Sep 1915. The Secretary continued to be paid £5 per quarter

The final entry in this account is dated 16 Nov 1916

## RENT ROLL ACCOUNT

Dates of payment were not kept during the first year; thereafter the dates given here are the date of the event rather than when the rent was paid.

The first entry is Gloucester Football Club 1 Sep 1891 – 30 Apr 1892 £275-0-0.

Other rents listed for 1891/2 are:

£3-0-0 D Lane (Builder) -  $\frac{3}{4}$  year rent of yard near Vinegar Works

£15-0-0 A Storey – right of advertising

£5-0-0 H Moffatt – grazing

£7-10-0 Young Men's Cricket Club – 1 May to 31 Aug 1892

£5-0-0 Grocers Cricket Club – 1 May to 31 Aug 1892

£2-0-0 Police Cricket Club – 1 May to 31 Aug 1892

£3-0-0 F Wright – standing room for cigar box

£10-0-0 Sangers Circus – one day

£25-0-0 Oddfellows Fete – Whitmonday 1892

£25-0-0 Trades Labour Fete – Aug Bank Holiday 1892

£2-0-0 Volunteers – hire of field for drilling

Total - £377-10-0

1 Sep 1892 – 31 Aug 1893:

£275-0-0 Gloucester Football Club – 1 Sep 1892 to 30 Apr 1893 (paid in 3 instalments)

£1-0-0 D Lane (Builder) –  $\frac{1}{4}$  year rent of yard

£5-0-0 H Moffatt – grazing 1 Sep 1892 to 31 Aug 1893

£7-10-0 Young Mens RJS Cricket Club – 1 May to 31 Aug 1893

£7-10-0 St Mary de Lode Cricket Club – 1 May to 31 Aug 1893

£2-0-0 Police Cricket Club – 1 May to 31 Aug 1893

£10-0-0 Sangers Circus – one day 17 July 1893

£25-0-0 Foresters Fete - Whitmonday per McCrea

£10-10-0 McCrea – 1&3 June (2 evenings) for fireworks

£2-2-0 Athletic Club – evening sports 22 June

£30-0-0 Athletic Club – annual sports – Aug Bank Holiday & Tuesday following

£2-15-0 Athletic Club – 22 training tickets @2/6

£3-0-0 Volunteers – hire of field for drilling – Rifles

10/- Volunteers – hire of field for drilling – Engineers

£42-3-2 Dancey – agent for collecting advertisements

Total - £423-0-2

1 Sep 1893 – 31 Aug 1894

£272-10-0 Gloucester Football Club - £275-0-0 less £2-10-0 being half of Easter Monday fireworks – paid in 3 instalments

£5-0-0 H Moffatt – grazing 1 Sep 1893 to 31 Aug 1894

£7-10-0 St Mary de Lode Cricket Club

£7-10-0 Artillery Cricket Club

£5-0-0 McCrea – Easter Monday 1894 after 5pm

£25-0-0 McCrea – Whitmonday fete

£1-0-0 Whitmonday fete – hire of footboards

£2-2-0 Post Office sports – 14 Jun 1894

£1-1-0 Post Office sports – hire of forms & boards

£15-0-0 Athletic Club – compensation for not using ground as agreed on Aug Bank Holiday  
££2-10-0 Athletic Club – hire of seats etc used on Spa  
£3-0-0 Athletic Club – 24 training tickets @2/6  
£2-5-0 Volunteers – hire of field – Rifles  
£1-15-0 Volunteers – hire of field – Engineers  
£33-10-6 Dancey – advertisements  
£3-0-0 Athletic Club – rent for shed for 3 years  
Total - £384-16-6

1 Sep 1894 – 31 Aug 1895:

£275-0-0 Gloucester Football Club – aid in 3 instalments  
£5-19-0 sale of 119 loads of soil @1/- per load, 7 May  
£2-2-0 Dockers Union – hire of field on Sunday evening, 19 May  
£5-5-0 Gloucester Harriers – Saturday afternoon sports, 4 May  
£7-7-0 Post office sports – 30 May  
£23-13-9 Whitsun fete – Company's share – 3&4 June  
£2-2-0 Liberal agent – hire of field for meeting, 6 July  
£8-0-0 Sangers Circus – 22 July  
£1-1-0 All Saints School treat – 25 July  
£4-7-6 35 training tickets @ 2/6  
£4-18-3 Polo match, Glo'ster v Stroud, 8 Aug  
1/- Athletic Club – one year rent for shed  
£2-0-10 Mr Reardon's balloon ascent – 10 Aug  
£21-1-2 August Bank Holiday fete – Company's share – 23 Aug  
£2-2-0 St Mary de Lode flower show – 29 Aug  
£5-0-0 McCrea – pony races – 31 Aug  
£33-18-1 Dancey – advertisements  
£10-0-0 Moffatt – sheep grazing - 31 Aug  
6/- one year rent for 6 ventilating shafts @1/-  
£2-15-0 Volunteers drilling – Rifles  
15/- Volunteers drilling – Engineers  
15/- Volunteers drilling – Artillery  
Total - £422-4-1

1 Sep 1895 – 31 Aug 1896

£22-0-0 Jno Studt – hire of part of field @ £2 per day – 12 Oct  
£1-10-0 charge for use of water  
£264-0-0 Glo'ster Football Club (£275 less £11, half of Studt's rent)  
£1-0-0 H J Boughton – soil  
£2-2-0 W Symonds – use of Vinegar Works Corner one evening – 4 Aug  
£13-0-0 104 training tickets @ 2/6  
£5-0-0 McCrea – Bank Holiday fete failure – 3 Aug  
£3-3-0 St Marys flower show – 13 Aug  
6/- one year rent for 6 ventilating shafts  
1/- one years ground rent for Athletic Shed  
£5-0-0 Moffatt – sheep grazing  
£33-11-9 W Dancey – advertisements  
Total - £350-13-9



1 Sep 1896 – 31 Aug 1897:

£255-0-0 Gloucester Football Club (£275 less £20, half of Studt's rent)  
£40-0-0 Studt – hire of Vinegar Works Corner – 8 Oct  
£1-0-0 Studt – water charge  
£6-0-0 Newth – sheep grazing to 31 Aug 1897  
£7-7-0 Glo'ster Harriers sports – 1 May  
£5-0-0 John Sangers circus – one day @ £10, half to GFC – 22 Mar  
6/- Corporation – one years rent for 6 ventilating shafts  
£3-3-0 St Mary de Lode flower show – 5 Aug  
£3-3-0 St Catherines flower show – 12 Aug  
2/6 Thomas & Co – allowing erection of shooting gallery for 10/- (half to GFC)  
10/- Moffatt – sheep grazing 1 Sep – 10 Oct 1896  
£2-2-0 St Catherine School treat – 21 June  
£6-5-0 50 training tickets @ 2/6  
£8-10-0 Sangers circus (Lord George) – rent £8, water 10/- - 1 July  
£10-0-0 Engineers drilling 1 May – 31 Aug  
£1-1-0 Commercial Travellers cricket matches  
£7-7-0 Post Office sports – 22 July  
£25-0-0 Friendly & Trade Society fete – Aug Bank holiday – 2 Aug  
£15-0-0 McCrea – 3 nights during Agricultural @ £5 – 27/28/29 July  
£4-4-0 McCrea – 2 nights roundabouts only @ £2-2-0 – 30/31 July  
£2-2-0 W Symonds – roundabouts one night – 3 Aug  
£1-0-0 County Cricket Club – hire of roller for 3 days – 9 Aug  
£34-1-8 W Dancey – advertisements  
5/- J Thomas – allowing erection of gallery on Vinegar Works corner – 18 May  
£1-0-0 Artillery drilling  
£1-0-0 Rifles drilling  
Total - £440-9-2

1 Sep 1897 – 31 Aug 1898:

£245-0-0 Glo'ster Football Club (£275 less £30, half of Symonds rent)  
£60-0-0 W Symonds – hire for Barton Fair & Mops – 24 Sep-11 Oct  
£3-0-0 W Symonds – water charge  
£10-0-0 Jno Sangers circus one day – 20 May  
£7-7-0 Dog show – 1&2 June  
£1-0-0 Artillery drilling  
£7-10-0 Newth – sheep grazing to 31 Aug 1898  
6/- Gloucester Corporation – one years rent for 6 ventilating shafts  
£6-10-0 52 training tickets @2/6  
£10-0-0 Engineers drilling to 31 Aug  
£1-5-0 Rifles drilling  
£28-0-8 W Dancey – advertisements  
£3-3-0 St Marys flower show – 28 July  
£3-3-0 St Catherines flower show - !8 Aug  
Total - £386-4-8

1 Sep 1898 – 31 Aug 1899:

£275-0-0 Gloucester Football Club  
£60-0-0 W Symonds – Vinegar Corner for Barton Fair & Mops – 10 Oct

£12-0-0 Stephens – hire of Corner @£1 to 8 May 1899 – 23 weeks (less £11 to Football Club)  
£25-0-0 Foresters – Whitmonday fete – 22 May  
£14-19-0 Sale of soil  
£5-0-0 Football Club – sheep grazing Apr-Aug  
£2-10-0 Football Club – sheep grazing winter months  
12/6 Stephens men – hire of roller @2/6 for 5 days – Apr-Jun  
£11-0-0 Symonds – Vinegar Works & water – 1-10 June  
6/- Corporation – one years rent for 6 ventilating shafts  
£5-15-0 46 training tickets @2/6  
£5-5-0 Post Office sports – 10 June  
£3-3-0 Bruton Knowles – sale by auction – 21 June  
£8-10-0 George Sangers circus (inc 10/- for water) – 27 June  
£2-2-0 Wesleyan School treat – 20 July  
£3-3-0 St Catherines flower show – 24 Aug  
£10-0-0 Engineers drilling - 1 May – 31 Aug  
10/- Rifles drilling  
10/- Artillery drilling  
£30-5-2 W Dancey – advertisements  
Total - £475-10-8

1 Sep 1899 – 31 Aug 1900

£275-0-0 Football Club  
£30-0-0 W Symonds – Barton Fair (£60 less half to Football Club) – 10 Oct  
£5-0-0 Jno Sangers circus (£10 less half to Football Club) – 16 Oct  
£7-10-0 Football Club – sheep grazing to 31 Aug 1900  
5/3 W Dancey – auction sale of timber etc (£10 less half to Football Club) – 24 Jan  
£2-0-0 Tennis Club – per Mr Newth – May-Aug  
£10-0-0 Engineers – May – Aug  
£60-0-0 Volney – Vinegar Works Corner – 10 weeks @ £6 – 18 June  
£2-17-6 23 training tickets @ 2/6  
6/- Corporation – one years rent for 6 ventilating shafts  
£1-14-0 sale of soil and rubble  
10/- Artillery drilling  
£40-15-9 W Dancey – advertisements  
5/- hire of roller (twice)  
£3-3-0 St Catherines flower show – 23 Aug  
Total - £439-6-6

1 Sep 1900 – 31 Aug 1901:

£275-0-0 Football Club  
£25-0-0 W Symonds – Barton Fair (£50 less half to Football Club) – 8 Oct  
£7-10-0 Football Club – sheep grazing  
£2-2-0 Band of Hope demonstration – 22 June  
£1-11-6 McCrear – band concert (£3-3-0 less half ground not used) – 22 July  
£10-0-0 Engineers drilling – 1 May – 31 Aug  
£18-0-0 Symonds – 9 days @ £2 – 27 June – 6 July  
£10-0-0 Lord George Sanger circus – 20 July  
£20-0-0 W Symonds – 2-13 Aug  
£4-0-0 32 training tickets @ 2/6

5/- Rifles drilling – 24 June  
£1-16-6 sale of soil  
6/- Corporation – one years rent for 6 ventilating shafts  
£30-13-6 W Dancey – advertisements  
7/6 hire of roller for 3 days  
£3-3-0 St Catherines flower show  
Total £409-15-0

1 Sep 1901 – 31 Aug 1902:  
£275-0-0 Football Club  
£30-0-0 W Symonds – Barton Fair (£60 less half to Football Club) – Oct  
£7-10-0 Football Club – sheep grazing  
£5-0-0 Jno Sangers circus (£10 less half to Football Club) – 26 Mar  
£6-0-0 Hill – Vinegar Corner @£2 per day – 5/6/7 June  
£10-0-0 Hill – Vinegar Corner for week – 7-14 June  
10/- County Cricket hire of horse and roller – 23 June  
£14-0-0 Jacob Studt – 7 days @ £2 – 5-12 July  
£10-0-0 Engineers drilling – May-Aug  
£3-3-0 St Catherines flower show – 31 July  
6/- Glo'ster Corporation – one years rent for 6 ventilating shafts  
£4-0-0 32 training tickets @ 2/6  
10/- Rifles drilling – 4 July  
12/6 hire of roller for 5 days @2/6  
£4-16-0 soil sold  
£31-18-6 W Dancey – advertisements  
Total £403-6-0  
10/- sale of dead horse – see Revenue a/c

1 Sep 1902 – 31 Aug 1903:  
£275-0-0 Football Club  
£7-10-0 Football Club – sheep grazing  
£25-0-0 W Symonds – Barton Fair & Mops (£50 less half to Football Club) – Oct  
£5-0-0 Alexanders circus (small circus) – 12 May  
5/- hire of dressing room for walkers to Tewkesbury – 4 June  
£16-16-0 Jacob Studt – 8 weekdays @£2 – 13-22 June  
£40-0-0 Buffalo Bill Wild West Show – 1 July  
£10-0-0 Lord Geo Sangers – one day – 20 July  
£13-9-6 soil sold  
7/6 hire of roller – 3 times @2/6  
£2-7-6 19 training tickets @ 2/6  
6/- Gloucester Corporation – rent of 6 ventilating shafts  
£4-10-0 Barnwood Golf Club – hire of horse for 36 days @ 2/6  
£1-10-0 Rifles drilling  
£10-0-0 Engineers drilling  
£36-6-7 W Dancey – advertisements  
Total - £448-8-1  
2/6 registration fee on S Bland's probate – 5 Aug = £448-10-7

1 Sep 1903 – 31 Aug 1904:  
£275-0-0 Football Club

£7-10-0 Football Club – sheep grazing  
£25-0-0 W Symonds – Barton Fair (ground unused) (£50 less half to Football Club) –  
10 Oct  
£10-0-0 Jno Sangers circus – 16 May  
£2-2-0 Band of Hope demonstration – 26 May  
£3-0-0 Vibert – 2 pieces of timber  
£10-0-0 W Symonds – 30 May-9 June  
£4-0-0 Jack Aom’s “Pierrots” – 22 June-2 July  
£10-0-0 George Sanger one day – 13 July  
5/- hire of stands & planks to make platform at rose show – 12 July  
£8-1-6 soil sold  
12/6 hire of roller  
£3-10-0 28 training tickets @2/6  
£38-15-5 W Dancey – advertisements  
6/- Gloucester Corporation - rent of 6 ventilating shafts  
£2-10-0 Barnwood Golf Club – hire of horse for 20 days @ 2/6  
10/- B Company Rifles drilling twice  
£1-15-0 A Company Rifles drilling  
Total - £402-17-5  
7/6 registration fees on probate for Barnard, Chas Morgan & W Piffs @2/6 each

1 Sep 1904 – 31 Aug 1905

£275-0-0 Football Club  
£7-10-0 Football Club – sheep grazing  
£25-0-0 Symonds – Barton Fair (£50 less half to Football Club) – Sep  
£12-0-0 Symonds – 6-13 June  
£10-0-0 Lord John Sangers circus – 4 July  
10/- hire of planks for platform at rose show  
£2-2-0 Canon Foster hire of field for school treat – 28 July  
£6-5-0 50 training tickets @ 2/6  
10/- hire of rollers 4 times @ 2/6  
6/- Glo Corporation – rent of 6 ventilating shafts  
£7-3-6 soil sold  
£2-15-0 Rifles drilling  
£37-9-9 Dancey – advertisements  
Total - £386-11-3

1 Sep 1905 – 31 Aug 1906:

£375-0-0 Football Club  
£7-10-0 Football Club – sheep grazing  
£1-1-0 H Terrell – hire of room for political meeting (£2-2-0 less half to Football  
Club) – 8 Jan  
£5-0-0 Jno Sangers circus (£10 less half to Football Club) – 27 Mar  
£12-0-0 W Symonds – Vinegar Works Corner – 28 May- 4 June  
£1-5-0 C Bossom – one horse grazing 18 June-31 Aug  
£12-0-0 F Boulton – theatrical performances 16 July-31 Aug  
£2-2-0 All Saints Sunday School treat – 26 July  
£4-6-0 Soil sold  
£1-2-6 hire of roller  
5/- Annandale hire of stands

£10-15-0 86 training tickets @ 2/6  
6/- Gloster Corporation – rent for 6 ventilating shafts  
£4-10-0 Rifles drilling – A Company 12 times, £3-0-0; B Company 6 times, £1-10-0  
£40-10-3 Dancey – advertisements on hoardings  
Total - £477-12-9

1 Sep 1906 – 31 Aug 1907:

£1-0-0 F Boulton –one week theatrical (£2 less half paid to Football Club) – 1-8 Sep  
£375-0-0 Football rent  
£7-10-0 Football rent – sheep grazing  
£1-1-0 Corporation hire of gymnasium for polling (£2-2-0 less half paid to Football Club) – 20 Mar  
[2 oak trees were sold to F T Viburts for £1-10-0, but he went into liquidation without settling this bill – but see next year]  
£16-0-0 F Boulton theatrical – 17 June-31 Aug  
£1-1-0 Guardians hire of gymnasium for polling station (£2-2-0 less half paid to Football Club) – 25 Mar  
£2-2-0 Band of Hope treat – 15 June  
£1-10-0 C Bossom – one horse grazing – 1 May-31 Aug  
£5-0-0 W Symonds – Whit Monday – 20 May  
£1-10-0 Jno Newth – one pony grazing – 1 June-31 Aug  
£2-2-0 All Saints school treat – 25 July  
£2-2-0 Mrs Bruce – Good Templars treat – 1 Aug  
10/- Salvation Army for Sunday services – 4 Aug  
£4-0-6 soil sold  
£1-0-0 hire of roller  
£7-16-0 40 training tickets @ 2/6 = £5-0-0; 14 tennis @4/- = £2-16-0  
6/- Glo Corporation – rent of 6 ventilating shafts  
£2-0-0 Athletic Club hiring gymnasium for their members  
£1-15-0 Rifles drilling – A Company  
£1-15-0 Rifles drilling – B Company  
10/- J E Dutton – school boys training  
£44-1-10 Dancey – advertisements on hoardings  
Total - £479-12-4

1 Sep 1907 – 31 Aug 1908:

£1-0-0 F Boulton paid £1 considered bad (Director's agreed to take £17 instead of £20 – Boulton had a very bad time) – 1 Oct  
£1-1-0 Corporation hire of room for elections £2 less half to Football Club) – 1 Nov  
£1-5-0 beech tree sold to West End Saw Mill Co – 18 Jan  
£375-0-0 Football Club rent  
£7-10-0 Football Club – sheep grazing  
£5-0-0 Sangers circus (£10 less half paid to Football Club) – 1 Apr  
5/6 2 oak trees sold to F T Viburt, bankrupt, for £1-10-0 – dividend paid by F W Smith of 3/7 7/8 in the £  
£1-10-0 Newth – one pony grazing – 1 May-31 Aug  
£15-0-0 Marshall Hill – roundabouts in Vinegar Corner – 6-10 June  
£1-5-0 Sydney Mills – 2 living vans @5/- per week for 5 weeks – 13 June  
£2-2-0 All Saints school treat – 10 July  
£2-10-0 W Probyn's Pierrots – over 2 weeks – 20 July

£4-0-0 Cricket – 1 May-31 Aug  
£6-10-0 soil sold  
6/- Glo Corporation – rent of 6 ventilating shafts  
10/- hire of roller  
5/- probate registration (Berry & Madge)  
£10-4-0 training tickets – 27 @ 2/6 = £3-7-6; 33 @ 4/- =£6-12-0; 3 @ 1/6 = 4/6  
10/- J E Dutton – school boys training  
£2-0-0 Athletic Club – use of gymnasium  
£42-5-7 Dancey – advertisements  
5/3 Mrs Griffiths – donkey grazing 7weeks @ 9d  
£1-5-0 Rifles drilling – A Company  
10/- Rifles drilling – B Company  
Total - £481-19-4

1 Sep 1908 – 31 Aug 1909:

£1-14-0 W Symonds – hire of Vinegar Corner for empties @4/- per week – 28 Sep-  
22 Dec  
£1-1-0 Corporation – hire of gymnasium for election (£2-2-0 less half for Football  
Club) – 2 Nov  
£2-12-0 J W Symonds – corner for building show, 13 weeks @ 4/- - 1 Feb-3 May  
£375-0-0 Football Club  
£7-10-0 Football Club – sheep grazing  
£5-0-0 Sangers circus (£10 less half for Football Club) – 31 Mar  
£1-10-0 Jno Newth – one pony grazing – 1 May-31 Aug  
6/- Glo Corporation – rent for 6 ventilating shafts  
£10-0-0 Marshall Hill – right to have roundabouts – 29 May-19 June  
£10-0-0 Marshall Hill – Royal Agricultural Show (£50 less £40 to Football Club) –  
19-26 June  
£2-2-0 All Saints school treat – 9 July  
5/- Lady's caravan on ground 2 nights – 8 July  
£5-6-8 F Boulton – Vinegar Works Corner for 18 nights – Aug  
3/- horse tack – 3 weeks @ 1/-  
£1-0-0 hire of roller  
£9-2-0 training tickets – 20 @ 2/6 = £2-10-0; 33 @ 4/- = £6-12-0  
5/- J E Dutton – school boys training  
£2-0-0 Athletic Club – use of gymnasium  
£4-10-0 Rifles drilling – A&B Companies  
£41-1-0 Dancey – advertisements  
£6-12-0 soil sold  
2/6 probate registration fees (G Peters)  
£3-0-0 Miss Huntley – Cricket (Boys)  
£3-5-0 West End Saw Mills – 3 dead trees  
Total - £493-7-2

1 Sep 1909 – 31 Aug 1910

£2-2-0 H Terrell – Conservative meeting in gymnasium – 29 Sep  
£2-2-0 Corporation – municipal election – 1 Nov  
£2-2-0 Russell Rea – Liberal meeting – 15 Dec  
£2-2-0 H Terrell – Conservative meeting - 28 Dec  
£2-2-0 H Terrell – Conservative meeting – 12 Jan

£2-2-0 Parliamentary election  
£325-0-0 Football rent  
£7-10-0 Football – sheep grazing  
£2-2-0 All Saints school treat – 15 July  
£2-15-0 Rifles drilling  
£1-13-0 soil sold  
17/6 hire of roller  
£1-10-0 training tickets – 8 @ 2/6 = £1-0-0; 1 @ 10/-  
£2-16-0 tennis tickets – 14 @ 4/-  
7/6 donkey grazing – 3 weeks @ 2/6  
£1-10-0 Jno Newth – horse grazing  
£46-2-9 W Dancey – advertisements  
[Transfer fees 7/- - see Revenue a/c]  
6/- one years rent for 6 ventilating shafts  
2/6 probate registration fee (Mr S Davis)  
2/6 probate registration fee (H O Lloyd Baker)  
Total: £405-6-9

1 Sep 1910 – 31 Aug 1911:

£2-2-0 Liberal meeting (Mr Lynch) – 18 Nov  
£2-2-0 H Terrell – Conservative meeting – 30 Nov  
£2-2-0 Liberal meeting (Mr Lynch) – 1 Dec  
£2-2-0 Fred Kiddle – Assault at Arms – 12 Dec  
£1-12-6 Lionel Barnes pony – 13 weeks @2/6 a week – 29 Oct-27 Jan  
£2-10-0 H T Compton's pony – 20 weeks @ 2/6 – 14 Nov-1 Apr  
16/- hire of corner of field for Compton – 8 weeks @ 2/- - 22 Apr-17 Jun  
£1-1-0 H A Lansley – for Band of Hope Union – 27 May  
£325-0-0 Football Club rent  
£7-10-0 Football Club – sheep grazing  
£2-2-0 All Saints school treat – 21 July  
£4-0-0 Taylors circus – 4 July  
£2-2-0 Jno Hanman (Football Club) – Bessore Barn Band – 31 July  
£5-5-0 Gordon League sports – 8 Aug  
£1-10-0 Jno Newth – horse grazing  
£2-2-0 Alington Cycling Club sports – 24 Aug  
7/6 donkey grazing  
5/- soil sold  
£6-10-0 training tickets – 2 @10/-; 12@ 2/6; 20 @ 4/-  
6/- Corporation - one years rent for 6 ventilating shafts  
2/6 probate registration for Peter Grant  
10/- hire of roller 4 times  
5/- Rifles drilling – B Company once  
£43-18-3 Wm Dancey – advertisements  
Total - £416-2-9

1 Sep 1911 – 31 Aug 1912:

£325-0-0 Football Club  
£7-10-0 sheep grazing  
5/- H T Compton – 2 weeks pony tack - Oct  
£4-0-0 Bostocks circus – 10 Apr

10/- Stephens Son & Co – hire of Vinegar Works Corner  
£10-10-0 Hudson – 4 months summer lettings  
£4-6-0 Hudson – extra as agreed  
5/- hire of roller  
£39-3-6 Wm Dancey – advertisements  
6/- Gloster Corporation – one years rent for 6 ventilating shafts  
2/6 registration – Miss Phelps probate  
2/6 registration – Thomas Enstone probate  
£1-3-0 soil sold as per book  
£1-9-6 soil sold as per book – Cricket Club  
7/6 soil sold as per book  
Total - £395-10-6

1 Sep 1912 – 31 Aug 1913:

£325-0-0 Football Club  
£7-10-0 sheep grazing  
£75-0-0 Football Club – balance of rent 1911-12 – June 1913  
£2-2-0 Corporation – municipal election – 1 Nov  
£2-2-0 Liberal meeting – 19 Mar  
£8-0-0 Sangers circus – 1 Apr  
£10-10-0 A Hudson – 4 months summer lettings  
6/- Glo Corporation – right of 6 ventilating shafts  
10/6 soil sold as per book  
7/6 hire of roller  
£30-1-9 Wm Dancey – advertisements  
Total - £461-9-9  
Less amount - £75-0-0 - which was arrears or amount refunded to the Football Club  
over loss during season 1911-12  
Total - £386-9-9  
2/6 registration Mr Maitland's probate

1 Sep 1913 – 31 Aug 1914:

£325-0-0 Football Club  
£7-10-0 sheep grazing  
£5-0-0 Bronco Bill circus – 18 Mar  
£1-1-0 Mrs Cuthbert – rummage sale – 19 Mar  
£10-0-0 Royal Italian circus (Bostocks) – 14/15 Apr  
[the three items above were Football winter lettings, ie half the proceeds went to the  
Football Club]  
£10-10-0 A Hudson – 4 months (summer)  
£4-16-0 A Hudson – extra as agreed  
6/- Glo Corporation – right to ventilating shafts  
17/- soil sold as per book  
10/- beech tree sold to Wibbeys  
£40-15-4 William Dancey – adverts  
Total - £406-5-4  
Less Football winter lettings - £16-1-0, less cost of cleaning - £1-5-0, = £14-16-0  
Total - £391-9-4  
£10-0-0 probate registration fees @ 2/6 for T H Simmons, G Witcombe, H C Frith &  
A J Lane; and £2-0-0 for two transfer fees @ £1-0-0



1 Sep 1914 – 31 Aug 1915

The Football Club rent of £325-0-0 was not paid – Government stopped football owing to war & Club took no gate money

£5-5-0 A Hudson – 4 months (summer)

£2-11-6 A Hudson – extra as agreed

12/6 hire of roller

9/- soil sold

6/- Glo Corporation – right to 6 ventilating shafts

£40-4-6 Wm Dancey – advertisements

£19-8-0 Football Club sub-lettings (Club received £28-11-0, and deducted £9-10-4 (a third))

Total - £68-9-2

7/6 probate registration fees @2/6 for C G Clark, W S Hall and Richd Probyn

6/- transfer fees

1 Sep 1915 – 31 Aug 1916

£55-0-0 John Stephens S & Co – piece of land 130ft x 100 ft for storage of castes from 23 Aug 1915 to 31 Dec 1916

£1-1-0 hire of gym to Mrs Cuthbert for rummage sale – 2 Dec

£36-0-0 Volunteer Training Corps – 36 weeks @ £1pw – Jan-Sep 1916

£5-0-0 D Taylor circus – 16 Mar

£10-0-0 Sangers circus – 30 Mar

£2-2-0 Boy Scouts on Eater Monday – 24 Apr

6/- Glo Corporation right 6 ventilating shafts

£20-5-0 A Hudson – hockey rent £5 (£10 less half paid to Football Club); £10 grazing sheep & ponies; £5-5-0 four months tennis etc in summer

£34-14-6 W Dancey – advertisements

Total - £164-8-6

1/- one transfer fee

Total - £164-9-6

## DEPRECIATION ACCOUNT

[the figures recorded here are the cumulative totals]

11 Oct 1893 £9-15-3  
12 Oct 1894 £13-19-8  
12 Oct 1895 £35-8-0  
12 Oct 1896 £97-3-11  
8 Oct 1897 £105-14-2  
7 Oct 1898 £139-14-11  
6 Oct 1899 £178-15-0  
12 Oct 1900 £209-13-2  
11 Oct 1901 £231-7-9  
12 Oct 1902 £232-1-0  
10 Oct 1903 £252-8-4  
8 Oct 1904 £265-14-3  
6 Oct 1905 £282-3-10  
13 Oct 1906 £337-0-0  
11 Oct 1907 £399-12-4  
12 Oct 1908 £448-7-0