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JONES's
ENGLISH SYSTEM
OF
Book-Keeping,

BY SINGLE OR DOUBLE ENTRY,

IN WHICH IT IS IMPOSSIBLE FOR AN ERROR OF THE MOST TRIFLING AMOUNT TO BE PASSED UNNOTICED;

CALCULATED EFFECTUALLY TO PREVENT THE EVILS ATTENDANT ON THE METHODS SO LONG ESTABLISHED;

AND

ADAPTED TO EVERY SPECIES OF TRADE.

SECURED TO THE INVENTOR,

BY THE

King's Royal

LETTERS PATENT.

THAT MAKES IT ILLEGAL FOR ANY PERSON TO USE THE METHOD

WITHOUT THE

PATENTEE's LICENSE OR AUTHORITY;

WHICH IS GIVEN WITH THE WORK.

Bristol:

PRINTED BY R. EDWARDS,

AND SOLD BY THE AUTHOR; BY GROSVENOR AND CHATER, STATIONERS, CORNHILL, *LONDON;* AND ALL THE PRINCIPAL BOOKSELLERS IN GREAT BRITAIN AND IRELAND.

1796.

[Entered at Stationers' Hall.]

Ms

DEDICATION.

TO

D. GILES, *Esq.* GOVERNOR OF THE BANK OF ENGLAND,

JAMES REED, *Esq.*
JOHN PARKINSON, *Esq.*
ALEXANDER CHAMPION, *Esq.*
GEORGE WARD, *Esq.*
ROBERT PEEL, *Esq. M. P.*
JAMES BOLLAND, *Esq.*
ROBERT BARNEWELL, *Esq.*
—— BOLLAND, *Esq.*
—— PRESTWIDGE, *Esq.*
G. G. STONESTREET, *Esq.*
JOHN MALLARD, *Esq.*
JOHN NOBLE, *Esq.*
JAMES HARVEY, *Esq.*
MATTHEW WRIGHT, *Esq.*
JOHN WILCOX, *Esq.*

GENTLEMEN,

IT gives me real Pleaſure, thus publicly to expreſs to the World, that I feel myſelf indebted to your more than common Patronage, for the Succeſs attendant on the Publication of the *English System of Book-keeping*.

Were it not for your Sanction, this Work might for Ages have lain comparatively hid. But the Teſtimonies which your thorough Conviction of its ſuperior Excellence

prompted

prompted you to give, gained me the public Confidence; and caufed fuch a general and preffing Demand for the Work, that promifes an immediate Adoption, and a confequent general Benefit to the *Commercial and Trading Interests of these Kingdoms.*

I cannot, therefore, but be thankful: And to dedicate this Work to you is but a Trifle of what I owe. However, I truft you will accept it as a Mark of that Gratitude which produces the Refpect and Efteem with which I have the Honour to be,

Gentlemen,

Your much obliged,

And most obedient Servant,

EDWARD T. JONES.

TESTIMONIES

IN FAVOR OF THE

ENGLISH SYSTEM OF BOOK-KEEPING.

BRISTOL, April 28, 1795.

WE have examined Jones's New System of Book-keeping, and beg Leave to recommend it to Merchants and Tradeſmen in general, as poſſeſſing greater Accuracy in keeping Books, and a ſhorter and leſs troubleſome Mode of diſcovering Errors, than any Syſtem we have before been acquainted with; its general Utility muſt therefore be evident.

JOHN MALLARD,
JOHN NOBLE,
JAMES HARVEY,
MATTHEW WRIGHT,
JOHN WILCOX.

LONDON, May 26, 1795.

THE Simplicity on which Jones's New System of Book-keeping is founded—the Expedition with which Books may be examined and balanced—the ingenious, certain, and yet ſimple Method of diſcovering Errors, or falſe Statements, makes it a valuable Acquiſition to Perſons in anywiſe concerned with Trade.

D. GILES,
JAMES REED and JOHN PARKINSON,
ALEXANDER CHAMPION,
GEORGE WARD,
ROBERT PEEL,
JAMES BOLLAND,
ROBERT BARNEWELL,
BOLLAND and PRESTWIDGE,
G. G. STONESTREET.

TESTIMONIES

IN FAVOUR OF THE

ENGLISH SYSTEM OF BOOK-KEEPING.

BRISTOL, April 28, 1795.

WE have examined Jones's New System of Book-keeping, and beg leave to recommend it to Merchants and Tradesmen in general, as possessing greater Accuracy in keeping Books, and a shorter and less troublesome Mode of discovering Errors, than any System we have before been acquainted with; its general Utility must therefore be evident.

JOHN MARLAND,
JOHN NOBLE,
JAMES HARVEY,
MATTHEW WRIGHT,
JOHN WILCOCK.

LONDON, May 26, 1795.

THE Simplicity on which Jones's New System of Book-keeping is founded—the Expedition with which Books may be examined and balanced—the ingenious, certain, and yet simple Method of discovering Errors, or Fair Side Entries, make it a valuable Acquisition to Persons in any Way concerned with Trade.

D. GILES,
JAMES REED and JOHN PARKINSON,
ALEXANDER CHAMPION,
GEORGE WARD,
ROBERT PEEL,
JAMES BOLLAND,
ROBERT BARNEWELL,
BOLLAND and PRESTWIDGE,
C. C. STONESTREET.

No. 2063.

LICENSE

To use JONES's *new Art or Method of making up Books of Accounts.*

Know all Men by these Presents, That I, *EDWARD THOMAS JONES*, Accomptant, of the City of Briſtol, being the Inventor and ſole Patentee of the New Art, or Method, in making up Books of Accounts, upon a juſt and true Principle, by preventing or detecting any thing improperly added or omitted in any part of the proceſs agreeable to the annexed Deſcription or Plan, and which is ſecured to me and my Heirs by a Patent, granted by the King's Moſt Excellent Majeſty, for prohibiting the uſe of this ſaid Art, or Method, to all ſuch Perſons, as are not by me authorized ſo to do. In right of the ſaid Patent, I therefore, in conſideration of the Sum of One Pound One Shilling, firſt had and received, do authorize

Mr J. Bossel - H. Mary Aye

to uſe the annexed deſcribed Art or Method in making up Books of Accounts, and which Art or Method is denominated, or known by the term of *Jones's English System of Book-keeping*.---Witneſs my Hand,

Edwd. Jones

BRISTOL, 30*th January*, 1796.

AN

INTRODUCTORY ADDRESS

TO THE

COMMERCIAL AND TRADING WORLD.

IT generally is the fate of new inventions to meet with difapprobation and oppofition, until their utility has been proved by experience:—And it is a misfortune, which accompanies every attempt to improve fcience, that men cannot, but with great difficulty, be perfuaded to deviate from the rules to which they have been accuftomed; in the practice of which they proceed, till they believe no new invention can exceed their excellence: and antiquity and general ufe are deemed fufficient reafons for rejecting even the *consideration* of improvement. But, furely, antiquity cannot juftify the continuance of Syftems founded in error; nor ought the procefs of any particular fyftem, becaufe in general ufe, to become perpetual.

Yet, certainly, the utility of every new Invention, and every improvement in the Arts and Sciences ought to be fubftantiated beyond contradiction, before the public attention fhould even be afked. A thorough conviction of this, and that my Invention would bear the ftricteft fcrutiny, caufed me to take thofe fteps which has proved fo very advantageous, and produced fuch *High Authority,* to whom the Commercial and Trading World could appeal.

It was, therefore, natural for me to expect, that a work fo ftrongly recommended would meet with univerfal approbation: But though, I confefs, it has received *unprecedented sanction* from men of candour and liberality, I fhall feel myfelf obliged to take notice of the *uncandid* oppofition it has met with, from a few *unthinking* and *illiberal* men.

The aftonifhing number of different treatifes that have been publifhed on Book-keeping; the innumerable Bankruptcies and fuits at Law, Difputes, &c. that have been produced by falfe Statements, Errors, and obfcurity in Accounts; the inconvenience, perplexity, and anxiety that is produced in every Compting-houfe where the Books are balanced, are fufficient proofs that a Syftem of Book-keeping, capable of preventing thofe Evils is much wanted. The annexed Syftem will fully anfwer this purpofe: And that there may be but one defcription of

men

men to oppoſe ſuch invaluable information, let me requeſt thoſe perſons who have unthinkingly, and, of courſe, too haſtily condemned this Method of Book-keeping, which they have not ſeen, and thoſe who, through a fixed attachment to the old Syſtems, have oppoſed it, as an innovation, to reflect on the ſubject, and weigh the matter well—conſider on what authority it ſtands, and, above all, to examine and judge for themſelves, and not haſtily paſs to a concluſion. Then will the Engliſh Syſtem of Book-keeping riſe to its proper level, and the men who continue to oppoſe it be left in a *sullen minority—dark* as the *principles* on which they have grounded their oppoſition.

If, on my introducing this work to the public notice, I had ſolicited attention to my bare aſſertion, and had demanded the money at the time of Subſcribing, to oppoſe it under ſuch circumſtances, would have been conſiſtent; and it might have been proper to call it a "take in"—a "genteel way of begging money," &c. But, ſurely, if my conduct be reflected upon for a moment, theſe terms cannot be applied to me. Was it likely that I ſhould go to the *Governor of the Bank of England*, and fifteen other Gentlemen of the firſt reſpectability in London, (to whom I was a total ſtranger) and aſk them to ſanction an infamous deception? Or that I ſhould ſolicit them to give a character to a work they had not minutely examined? Or that I ſhould make uſe of their Names without their permiſſion? No man of common honeſty or common ſenſe, can ſo far inſult his own underſtanding as to attempt a belief of it for a moment.

The *invaluable teſtimonies* thoſe Gentlemen have given me in favor of the work, has attracted the attention of the *first commercial characters* that England has to boaſt of. They, convinced by experience that an improvement in the art of Book-keeping was much wanted, *readily*, and *liberally* ſtept forward to give the Work their ſanction;—cruſhing, thereby, the *unmanly reflections* of *illiberal men*, whoſe conduct implies they had a *sinister end in view*.

An invention more *estensively useful*, more *advantageous* to the commercial and trading intereſts of theſe kingdoms, by its preventing fraud and impoſition in accounts, or more *respectably recommended*, perhaps, never yet made its appearance. The intention, therefore, of the man who oppoſes it *ought* to be *suspected*, and his conduct undergo a *minute investigation* by thoſe with whom he is connected. This obſervation cannot offend the feelings of any honeſt man:—Men of different principles, I could wiſh ſhould feel its force, that "*shame* may burn their cheeks," and cauſe them to *bury* their oppoſition in oblivion, and the principles which gave that oppoſition birth.

To ſtate the cauſes which firſt gave riſe to this invention, I ſhall briefly mention, that having been bred to the profeſſion of an Accomptant, with the advantage of ſpending many years in the office of one of the ableſt Men in the kingdom, a number of different ſets of

Books

Books came under my inſpection; and diſputed Accounts, Legal Enquiries, and Bankruptcies were continually making their appearance; occaſioned by Books being badly kept, without any certain rule for correcting them; whether the method was by Single or Double Entry. But, in particular, a ſet of Books came under my notice, which had been uſed, in the ſame trade, through *four different Partnerships*, and *never balanced*, or the accounts with either Partnerſhip regularly ſettled! In fact the men were not Accomptants; and the perſon in whom they had placed confidence deceived them.—The conſequence was—the fourth Partnerſhip was diſſolved; the Books were then balanced, and the concern unexpectedly *proved insolvent!* It was this that made me determine never to give up the matter, till I had compleated ſuch a Syſtem as would, to a certainty, counteract thoſe alarming Evils.——And I have ſucceeded beyond my moſt ſanguine expectations; although the leiſure moments of more than five years were ſpent in wearisome and fruitleſs endeavours. From ſtrong prejudices I had in favor of the method by Double Entry, I attempted to lay my plan on that foundation; but my purſuit only tended fully to convince me that the baſis of it was fixed on erroneous principles; and I was obliged to begin on new and untried ground. I ſoon eſtabliſhed a foundation on which I could build with ſafety; but the difficulty was to form my plan ſo that no material objection might be raiſed to the ſtructure; while its convenience and advantages ſhould claim univerſal admiration.—In this, alſo, I flatter myſelf I have been ſucceſsful; but to attempt to prove it here would be premature.

The evils I have mentioned to attend the preſent methods of Book-keeping, has, I doubt not, been noticed by almoſt every one in the ſame ſituation; (for I do not mean to arrogate to myſelf any excluſive or ſuperior intelligence to other men) but it is not every man who reflects upon an Evil, that chooſes to ſet about providing a remedy; and the labours of an Accomptant occaſion him, in general, gladly to devote his leiſure moments to relaxation rather than ſtudy. What might have been produced by the efforts of others, I know not: but, certainly, no new method of Book-keeping has been offered to the world ſince the Italian invention, except the Engliſh Syſtem.

Under theſe conſiderations, I hope I may claim permiſſion to enter into a ſhort examination of the Old Syſtems, and offer ſome comparative reaſons that will, I think, eſtabliſh the ſuperiority of my Syſtem. For though the length of time that the old methods have been in uſe, muſt neceſſarily have prejudiced many in their favor: Yet as it is certain that numerous Errors may be made in the Books of any concern, and that an attempt to diſcover them is not only attended with much labour, but very uncertain ſucceſs, I doubt not but prejudice will yield to reaſon, and my Syſtem, though new, be univerſally adopted; if it prove to be the moſt excellent from an

EXAMINATION OF THE DIFFERENT SYSTEMS.

BOOK-KEEPING by SINGLE ENTRY is ſimple and eaſy to be underſtood, as it conſiſts only of a plain ſtatement in the Day-book of every tranſaction that daily occurs, and which from thence is poſted to the debit or credit of ſuch perſon's account it may belong to in the Ledger.

But if Ten Pounds in the Day-book ſhould be entered Ten Shillings in the Ledger; or if One Thouſand Pounds be poſted One Hundred Pounds; or if errors of any greater or leſs amount be made, you muſt be convinced they *may* remain undiſcovered; as will more fully appear, from the following view of the proceſs of examination.

The common mode of examining Books, kept by this Syſtem, is for one perſon to read over the tranſactions in the Day-book, while a ſecond refers to the different accounts in the Ledger, to ſee if each entry be correctly poſted, at the ſame time giving his aſſent, by ſaying *right*, or ſome ſuch word. But it is very common for the tongue to acquire from frequent uſe, ſuch an aptitude for this expreſſion, that the reply "*right*" may be given, when no *real* examination has taken place—the mind being diverted from its proper object by fatigue, ſome trifling occurrence, or a natural averſion to ſuch dry exerciſes.

Once a year, moſt perſons in trade have a ſtatement of their affairs made out, by taking off the Balances of every account in the Ledger. A ſecond, and often a third and fourth perſon is then employed in examining what the firſt has been doing; and it frequently happens, that the ſtatements of *neither two of them* exactly agree, and the parties leave off *without attaining* their object; becauſe it is *impossible* to prove, in any certain way, whether the Accounts be correct or not. No dependance therefore can, with propriety, be placed on this mode of Book-keeping.

But, of the two Syſtems, the method by Single Entry claims, in a certain ſenſe, a preference; as that by Double Entry, being more complex and obſcure, admits of greater ſecrecy in caſe of fraud, and is more capable of being converted into a cloak, for the vileſt ſtatements that deſigning ingenuity can fabricate.——A man may defraud his partner, or a Book-keeper his employer, if they be ſo diſpoſed, without ever being detected: or elſe, how comes it that we often ſee ſuch oppoſite changes in the circumſtances of men, belonging to the ſame Concern? The rich man becomes *poor*, and the poor man becomes *rich!*—Co-partners in a Concern become inſolvent—The one, whoſe fortune had originally ſupported the trade, is reduced almoſt to want; while the other, who was originally poor, and, being inſolvent, ought ſtill to be ſo, makes a *pompous appearance* in the world, immediately *enters into Trade* again, and finds a *Capital sufficient to answer* every new demand!! It is poſſible to account for this in a favorable way; but a change ſo extraordinary wears a very *suspicious appearance*.

DOUBLE

DOUBLE ENTRY in BOOK-KEEPING means, that for every Twenty Shillings, or any greater or leſs amount entered to the debit of any perſonal account, there muſt be the ſame amount entered to the credit of ſome other perſonal or nominal account; and that for every Twenty Shillings more or leſs, entered to the credit of any perſonal account there muſt be the ſame amount entered to the debit of ſome other perſonal or nominal account: And theſe entries are poſted into the Ledger, to the debit or credit of the ſeveral accounts to which they relate.

Once a year (and in ſome Compting-houſes twice or more,) a Trial Balance is made, to ſee if the Books be accurately poſted; which is done by taking off the balance of each account in the Ledger: If the amount of theſe balances on both ſides exactly agree, it is concluded the Books are right, and they therefore undergo no further examination:—although a Partner or Book-keeper may have ſhort-debited or over-credited his own, or ſome other account in the Ledger, and have altered ſome nominal account on the Contra ſide, to make the Books appear correct:—or a ſimilar alteration might have been made to counteract errors in poſting.

By this method of keeping Accounts, ingenious men have it in their power to make a profitable concern appear a loſing one, ſo as to incline their partners to withdraw from the trade; or they may make a loſing concern appear profitable, ſo as to influence ſome other perſon to take their ſituation; or if they be minded, they may deceive their partners by falſe ſtatements, until *not a ſingle ſhilling* be left in the Trade, or, until they become inſolvent!—In the courſe of my practice, I have ſeen the Books of ſeveral Partnerſhips, in which this had been done.

It frequently occurs, that Books kept by Double Entry do not balance, and ſeveral months in each year are ſpent in ſome compting-houſes to diſcover the cauſe: Some I have known to undergo ſeven or eight examinations before they were found to balance; and others I have ſeen in uſe *fifteen* or *twenty years*, which were *never balanced*; although great pains had been taken to make them correct.

The proceſs by Double Entry is generally made ſo complex, that many perſons who keep the Books are frequently at a loſs to know how to proceed, or in what manner to explain what they have been doing; and if you aſk them any queſtion reſpecting any particular part thereof, they are as much at a loſs to give you an anſwer, as though they had never ſeen a ſet of Books. And it often happens, that perſons carry on very extenſive trades, without knowing accurately what information their Books contain, having no perfect knowledge of Book-keeping.—To what can this be attributed, but to the *complex nature* of the old Syſtems, which renders them difficult to be underſtood.

If a Bankrupt ſhould be a diſhoneſt inſtead of an unfortunate man, and has had his Books kept by Double Entry, what a cloak for *deception* is the *apparent* regularity of them; eſpecially

if

if they be produced in a balanced ſtate at the Creditors' meeting!—This circumſtance has happened, but it does not frequently occur: And, therefore, if the Books of a Bankrupt appear to have been regularly kept and balanced, ſuch a perſon is certainly entitled to the confidence of his Creditors, and ought to be eſteemed an honeſt man; unleſs he could not eaſily account for his deficiencies. But in general, the Books of inſolvent men are in ſuch a confuſed ſtate, that the Creditors cannot obtain any ſatisfactory information from them, but are obliged to depend upon ſuch ſtatements as may be laid before them.—I need not heſitate in ſaying, Creditors are very often *deceived* in this way.

I might ſhew, by a variety of other inſtances, that no dependance ought to be placed upon the preſent methods of Book-keeping; but, I doubt not, thoſe already advanced, are ſufficient to convince every candid perſon, that a Syſtem capable of preventing the evils noticed is much wanted, and would be a valuable acquiſition to the trading world. That my Syſtem is *fully adequate* to do this, and to anſwer *every other purpose* the Man of Buſineſs and integrity may require, I think I ſhall be able to prove in the following

COMPARATIVE VIEW OF THE THREE SYSTEMS.

OLD SYSTEMS.

The proceſs by Single Entry is ſimple—that by Double Entry complex: Both are very liable to *errors*, and have no *certain* rule for diſcovering them. Theſe Syſtems do not, at any time, enable you to bring into one point of view the ſtate of your concerns; therefore to gain that information, (which the books ought to afford,) an abſtract of the Ledger is made out; i. e. the balance of each account in the Ledger is taken off, and formed into a ſtatement of your affairs; upon which dependance muſt be placed whether right or wrong! Yet this abſtract or ſtatement may, by *additions* or *omissions*, be made to ſhew any thing; without the poſſibility of your detecting the deception, unleſs every entry in the Books be examined: and even then, errors and entries *made to deceive* may be overlooked. You have conſequently, therefore, no abſolute certain way of proving that your Books are right, or of aſcertaining whether the ſtatement of balances be correct or not.

NEW SYSTEM.

The proceſs by my Syſtem is perfectly ſimple and conciſe—It gives more information, by always bringing the *whole statement* of the *most extensive concern* into *one view*;—and yet needs no *check-sheet—balance-paper—abstract*—nor *any account* whatever, but what is contained in the Ledger itſelf.—It requires *less labour* than any Syſtem now in uſe; and has this additional advantage, that it is *impossible* for an error of the *most trifling* amount to be paſſed unnoticed.

OLD SYSTEMS.

By Single Entry the Books may be poſted every day—by Double Entry they cannot: and the balancing Books, kept by either method, is attended with ſuch inconvenience, that in ſome Compting-houſes it is never done; in others only once a year; and in a few twice or oftener. The proceſs of balancing takes up much time, is uncertain and perplexing, and no perſons are fit to be employed about it, but careful, ſteady, and able accomptants.

Bankrupts, although they may be honeſt men, are in general bad Accomptants; and therefore they are placed in an awkward ſituation when they have to meet their Creditors; becauſe their Books (even if poſted up and correct,) do not give, in one point of view, the information ſo neceſſary at ſuch a time: and, from the troubled ſtate of their minds, and deficiency of knowledge, they are prevented from making out a proper and ſatisfactory Statement; on which account, they often receive that cenſure which is due only to diſhoneſt men. And I am fearful, that diſhoneſt men frequently plead their ignorance of Book-keeping as an excuſe for their pretended inſolvency, and that by artful contrivances, they not only get clear of that ſeverity which they richly merit, but reap the advantage of wholeſome laws, made for the protection of honeſt men alone. By the preſent Syſtems of Book-keeping, it is impoſſible truly to draw the line between the honeſt and diſhoneſt man; for the Creditors have no certain way by which they can aſcertain whether they be deceived or not.

The Syſtems now in uſe, are rarely taught in ſchools with any degree of ſucceſs;—and there are but very few perſons in Compting-houſes, who poſſeſs a *perfect* knowledge of them.

The method by Double Entry is allowed to have much merit, becauſe of the check againſt errors by balancing: and yet Books may balance by that method when there are errors on both ſides of the ſame amount:

Or

NEW SYSTEM.

By my Syſtem the Books may be poſted *every day*, and balanced *every month*, or *oftener*, without the *least inconvenience*; and with the ſatisfaction, when balanced, of the Accounts being *correct*, to an *absolute certainty*. The Books cannot be completely poſted without being balanced; nor balanced while an error, or falſe ſtatement of a farthing, or any greater amount remains.

By my Syſtem, the unfortunate Trader may, at a *few hours* notice, produce his Books balanced to his Creditors; and the creditors may reſt perfectly ſatisfied that they cannot be deceived by a falſe Statement; for it is *impossible* to produce a falſe Statement from Books kept after this plan, that will not be immediately detected:—And it will be futile for any perſon to plead his ignorance of Book-keeping, as an excuſe for his inſolvency; becauſe any man, who poſſeſſes underſtanding enough to make out a bill of parcels, may, in *an hour or two*, gain ſuch a *complete knowledge* of the Engliſh Syſtem as either to be able to keep his own Books, or ſee that they are properly and regularly kept by ſome one elſe—Therefore the Creditors of Bankrupts will be able to draw a line between the unfortunate and the diſhoneſt man.

My Syſtem is ſo ſimple, that it is ſuited to the capacity of a ſchool-boy; and I ſhall lay down a plan for teaching it, which if adopted at ſeminaries of uſeful learning, muſt be attended with great ſucceſs. And certainly the art of Book-keeping is as neceſſary for a ſchool-boy to learn as reading, writing, or Arithmetic.

The great dependance that men in Trade are neceſſarily obliged to place on the information contained in their Books, requires ſuch a ſyſtem as may be confidently and invariably relied on, and in which it is impoſſible

for

OLD SYSTEMS.

Or they may be made to balance when full of errors; or, which is ſtill worſe, a Partner or Book-keeper may ſhort debit his own, or any other account in the Ledger, to any amount, and by altering the credit ſide of ſome nominal account in the trial balance ſtatement, without the leaſt alteration in the Ledger, ſtill make the Books appear correct: And there is not only no certainty of their being correct when they appear to balance, but there is no certain rule for detecting errors or falſe ſtatements, not even by the moſt able accomptants. Therefore not the leaſt dependance ought to be placed on Books kept by this Syſtem, until every Entry has undergone an examination. But, then, the length of time this would take, makes it almoſt univerſally neglected by thoſe perſons who are the moſt intereſted; and were it to become a common practice in every Compting-houſe, yet falſe entries may be made, in ſuch a way, (eſpecially in large concerns) as not to be diſcovered by the examination of all the poſting in the Ledger; nor can ſuch entries be diſcovered but by one rule.

NEW SYSTEM.

for an error or falſe Statement to remain undiſcovered. My Syſtem, will FULLY ANSWER THIS PURPOSE: and if, at any time, it be thought neceſſary to go through an examination of a ſet of Books kept on this plan, the poſting of *one thousand entries* may be eaſily examined in an *hour* by one *person*, without the *least assistance*, or *the possibility* of *passing unnoticed* an error of the moſt trifling amount:—I have examined the poſting of *one hundred entries in less than five minutes*. No perſon, therefore, need neglect an examination of his Books. And it is worthy remark, that the plain and ſimple manner in which the profit or loſs in any concern may be aſcertained, *precludes* the *possibility* of the moſt ingenious man deceiving his partner, if poſſeſſed only of common underſtanding.

To you who have been, or feel yourſelves liable to be deceived, either by the negligence, ignorance, or deſign of perſons in whom neceſſity obliges you to repoſe confidence, perhaps nothing more need be ſaid, to direct your choice between that which is uncertain and attended with great labour and perplexity, and the improved Syſtem I have invented. For though no human invention can be a ſecurity againſt the poſſibility of error, yet ſurely a preference muſt be given to that plan of operation which will, to a certainty, diſcover every error, and eaſily point out its particular ſituation. There may, however, be many perſons who will, regardleſs of what I have ſaid, ſtill be attached to the old Syſtems, whoſe abilities as accomptants I ſhall not queſtion; yet, allowing them to be eminent in their ſtations, I muſt ſtill contend for the ſuperiority of the Engliſh Syſtem: for however ſkillful the Accomptant may be, (as he cannot pretend to infallibility,) he muſt ſtill be ſubject to the inconveniencies to which his plan of Book-keeping is in its very nature liable.

To perſons, then, of either claſs, whether Bankers, Merchants, Tradeſmen, &c. or their clerks I ſubmit my plan, as equally uſeful, and capable of producing mutual ſatisfaction.—To perſons in Trade it will be a convincing proof of the truth of every ſtatement that may be laid before them; and it will releaſe the Book-keeper from the many wearisome hours ſpent in the examination

nation and balancing of his books, and prevent ſuſpicion of either his want of diligence or integrity. If more need be ſaid in favor of the Syſtem, I ſhall further addreſs myſelf to thoſe who are regular in their accounts, and perfectly ſatisfied with, or attached to the Syſtems now in uſe.—Some of you have adopted the method by Single Entry, becauſe leſs complex than that by Double Entry. But are you not aware, notwithſtanding you have choſen the ſimpleſt of the two, that you are daily liable to ſuffer by miſtakes, or be injured by fraud, without having it in your power to prevent theſe alarming evils? It certainly can be no trifling matter to leave your property in ſuch a ſtate of uncertainty; and, I am perſuaded, you muſt frequently undergo many unpleaſant ſenſations, on account of not being able *positively* to *ascertain whether your Books be correct or not.*

The Syſtem of Book-keeping I am recommending to your notice, and which has coſt me much labour to complete, will, I aſſure you, in the *fullest manner* counteract *every evil* you have to complain of. If you be partial to the method by Single Entry, you may keep your Books by Single Entry ſtill, only let it be upon my plan; which will not require you to make but little alteration in your preſent mode of ſtating your tranſactions in the Day-Book, nor to open *one single account* more in the Ledger, or to have a third book of any kind.

If you ſhould adopt my Syſtem, you may poſt your Books every Day, and balance them as often as you pleaſe; i. e. you may aſcertain to a *certainty*, with unprecedented expedition, whether your Books be correctly poſted, and if not, where the errors lie: obtaining the ſame inſtant the examination is finiſhed, a *true knowledge* of the ſtate of your affairs, as far as depends upon your accounts.

To thoſe of you who are attached to the Italian Method, Merchants, as well as other perſons concerned with trade, I beg leave to make a few further remarks:—Upon what foundation does your prediliction for that Syſtem reſt? I know your reply will be, That you can balance your Books once a year, (perhaps a few may ſay twice a year) aſcertain whether they be poſted correctly, or not, and know to a certainty what ſituation your affairs are in. But this anſwer will not bear inveſtigation; although to ſtrengthen it, a *common phrase* may be added, "That for every debit there *must* be a credit, and for every credit there *must* be a debit." Alas! how few conſider, that if this *must* be the caſe,---this the rule to go by, nothing is more eaſy than to make a ſet of Books wear the appearance of correctneſs, which at the ſame time is *full of errors*, or of *false entries*, made on purpoſe to deceive!

But ſuppoſing every entry to be perfectly fair, and your Books certainly right when you find them balance; yet, what amazing perplexity, difficulty, and labour attends the balancing of them, in every Compting-houſe where this Syſtem is uſed; even though they may have been poſted with the greateſt exactneſs and attention.

To balance a ſet of Books at the FIRST TRIAL appears wonderful, and is mentioned with aſtoniſhment; and for the ſame perſon to do ſo two or three years following, he is conſidered to poſſeſs a portion of infallibility, and is freely allowed to boaſt of the exploit as long as he lives.—But in how few Compting-houſes hath this been effected!

The length of time the balancing a ſet of Books generally takes, and the uncertainty which attends every part of the proceſs, muſt make any improvement in Book-keeping, that will remove thoſe evils, an invaluable acquiſition to the Man of Buſineſs. It is certain there is not a Compting-houſe in Great-Britain, in which the Books are always balanced on the ſame night the year or half-year ends: Perhaps there are not five houſes where the Books are balanced the next day; nor a hundred where they are balanced in a week; nor five hundred where they are balanced within a month after. And how frequently does it happen, even in regular Compting-houſes, that this moſt neceſſary buſineſs cannot be effected in ſix months!—Surely this is a lamentable evil, and it muſt greatly pleaſe you to find that a remedy for it has been diſcovered. But you ſay you are attached to the Syſtem by Double Entry: I do not aſk you to relinquiſh your attachment to it: You may keep your Books by Double Entry ſtill; only let it be upon my plan; which does not require you to make a ſingle ſtatement, or open one ſingle account in the Ledger more or leſs, from one year's end to another than you do now. Yet, there is an *alteration!* It is, however, plain and ſimple, and attended with the following advantages—It will reduce labour—You may poſt your Books every day—Balance them as often as you think proper;—and the fraction of a penny, or any greater amount, can neither be added or omitted but it will certainly be ſeen; for the poſting cannot be finiſhed, nor the Books balanced, while there is any thing improperly added or omitted on either ſide, or on both ſides, of equal or unequal amount: Nor can an error, if ſought for, remain in any ſet of Books a ſingle day undiſcovered.

The proceſs in balancing (as well as keeping) Books by my Syſtem is ſimplified to the capacity of a ſchool-boy, and is attended with ſuch expedition, that, in ninety-nine Compting-houſes out of one hundred, the Books may be balanced in *two or three hours*; and in no Compting-houſe in the kingdom need it be procraſtinated to a *second* day:—and, although it be done with ſo much diſpatch, yet, ſuch certain accuracy attends the proceſs, that, IF A LEDGER CONSIST OF A THOUSAND FOLIOS, WITH TEN OR MORE ACCOUNTS ON EACH, IT IS IMPOSSIBLE TO TAKE OFF THE BALANCES OF ONE FOLIO WRONG; and when the balances of all the accounts in the Ledger are taken off, the work is finiſhed, nor needs it the *least* examination. Can any circumſtance that occurs in a Compting-houſe afford ſuch ſatisfaction as a proceſs like this muſt produce? Reflect on the ſubject only for a few moments, and recollect what painful uncertainty and perplexity has attended your preſent mode of balancing, and what length of time is ſpent in the examination, if your Books appear to be incorrect.

Having

Having ſtated my plan, as far as is neceſſary in this Introduction: and having pointed out the diſadvantages of the old Syſtems of Book-keeping, and the comparative ſuperiority and utility of this which I have the honour to propoſe, it remains for me to requeſt your candid and liberal judgment; and let it be recollected, that I am riſking my reputation as a man, and my credit as an accomptant, in what I have thus offered to the notice of the world: in which if there be a poſſibility of failure, both are totally involved.

I cannot conclude, without taking notice of a remark, which has been made upon the injury my Syſtem is likely to occaſion to perſons employed as Book-keepers, &c. in the compting-houſes of Merchants, &c. with whom it is ſuppoſed it will materially interfere, and that many will loſe their employments.—Were ſuch the truth, perhaps I might, in favour of a general good, juſtify a partial evil; but I am not reduced to that unpleaſant neceſſity—The fact is not ſo, as the effect will prove.—The office of the Book-keeper is ſtill the ſame; its duties are relieved only from that which renders it an irkſome taſk.

Book-keepers cannot but be ſenſible of the immenſe trouble they now have in examining and balancing Books, kept after the old method: And they well know, that, notwithſtanding all their care, attention and regularity, they find it, in general, impoſſible to make them correct at the year's end, and, ſometimes, not till many months after.

When they have gone through the proceſs for making the trial-balance, and unexpectedly find that the Debits and Credits are not equal in amount, how great is the diſappointment they feel, and how painful the ſenſations they undergo on account thereof! They examine the balances; but to no purpoſe:---A fancied confuſion appears on every leaf, and their minds are racked, becauſe they cannot diſcover where the error lies. Some particular accounts, then, attract their attention: they inveſtigate them; and after ſome hours ſpent painfully in the fruitleſs ſearch, they are obliged to ſit down in the ſame ſtate of uncertainty that they were in when they began.---To examine all that they have been doing during the laſt twelve months wears a formidable appearance: ---Yet, nothing ſhort of this, perhaps, will have effect; and, unfortunately, this may be *done in vain:* In the mean time, they read nothing but diſſatisfaction in the countenances of their employers: nor can they expect it ſhould be otherwiſe, while their employers cannot get an accurate ſtatement of their affairs.

To be furniſhed with the means for preventing thoſe evils is ſurely a valuable acquiſition, and what every one ought moſt anxiouſly to deſire: The Syſtem I have been ſpeaking of contains them.----Let not, therefore, prejudice prevail againſt intereſt, but candidly and impartially peruſe what I have ſaid.

I offer, then, my Plan, fixed on the basis of Simplicity and certain Accuracy, to the consideration of the Trading World; requesting, that it may be received without prejudice; in which case, I am confident, instead of experiencing censure, it will receive from you the most entire approbation, and the Author your warmest acknowledgments.

BRISTOL, *January*, 1796.

ENGLISH

ENGLISH SYSTEM

OF

BOOK-KEEPING.

ELUCIDATION.

TO Men of real abilities and experience in the Art of Book-keeping, it may appear ſuperfluous to enter into an Explanation of the following Syſtem; yet, as I am not to ſuppoſe every man to be an Accomptant, into whoſe hands this Work may come, it is neceſſary that I ſhould give a plain deſcription of its nature and effects. But, previous to my doing this, it may not be amiſs for me to enquire into the *nature* of Book-keeping—ſhew how the modes ſo long eſtabliſhed do not anſwer their intended purpoſe—and prove that the Engliſh Syſtem is ſuch as I propoſed to give: That it is calculated effectually to detect, and eaſily point out the ſituation of every error, and competent to counteract the evils attendant on the old methods of Single and Double Entry.

THE ART OF BOOK-KEEPING is a methodical way of recording the Tranſactions of the Man of Buſineſs; enabling him, at any time, to aſcertain not only the ſtate of every perſon's account with whom he has any concern or connection in trade, but alſo the true ſituation of his own affairs.

The firſt thing requiſite to be attended to, is to ſtate in a Day-book a true account of the ſtock or property with which he commences trade; and after that, regularly to enter every tranſaction as it occurs, that produces any alteration in his property, either by the ſale or purchaſe of Goods, by the payment or receipt of Money, or any other circumſtance for which he is liable to be indebted, or that he has right to charge to the debit of any perſonal account. And as there cannot exiſt any tranſaction but it muſt be placed to the debit or credit of ſome perſonal account, it is only neceſſary to aſcertain whether the tranſaction belongs to the debit or credit of an account, with whom it occurs; the nature of it, or of what it conſiſts, and its value or amount, and then to make a plain and correct ſtatement of it in the Day-book, ſuch as may be clearly underſtood.

But though this diary is of the utmoſt conſequence, becauſe of the information it receives and affords, yet, without further aid, the particulars of any perſon's account could not from thence be abſtracted, nor the whole ſtatement of a man's affairs obtained, but with much labour, inconvenience, and uncertainty. The aſſiſtance, therefore, of a ſecond book, a Ledger, is required, in which the Man of Buſineſs can open an account with every perſon of whom he buys Goods or receives Money; ſells Goods or pays Money to, &c. ſelecting from the diary, and poſting to its relative account in the Ledger, the date and amount

amount of each tranſaction. By this means his Ledger will always contain the contents of the Day-book, though arranged in different order; ſo that not only the whole ſtatement of any perſon's account may, at any time, be ſeen at one view; but, from it may alſo be produced, with the addition of the ſtock of Goods on hand, the whole ſtatement of his affairs; ſhewing, at the ſame time, the profit or loſs of his trade.

Having briefly pointed out the intention and proceſs of Book-keeping, I ſhall proceed to prove that the Syſtems now in uſe are inadequate to their intended purpoſe.—The method of Single Entry, claims, in ſome meaſure, a preference, by being the leaſt complex, and is therefore more generally adopted. But to ſhew that this Syſtem is quite inſufficient, I ſhall only lay down one propoſition.—Did any Man in Trade, keeping his Books by that plan, ever aſcertain from the Day-book, the amount of all his tranſactions, debits and credits, and that the whole of thoſe amounts were correctly poſted into the Ledger? This is a point that men in buſineſs ſeem never properly to have had in view: And yet any thing ſhort of this information, is placing dependance on a broken reed. It is true, and I know it will be univerſally aſſerted, that ſuch an object cannot be obtained from the modes now in uſe, but by an uncertain proceſs, which would be attended with almoſt infinite labour, much inconvenience, and great perplexity.—This Syſtem, conſequently, is not adequate to its intended purpoſe.

If the above-mentioned object be worth attaining, ought the man of buſineſs to be ſatisfied without it, who, ſeeing by his Ledger he had turned £40,000 per annum, yet could not prove that he had not turned £50,000? If certain information on this ſubject can be obtained, certainly the proceſs which produces it ſhould be immediately adopted, by every perſon who is deſirous that his books ſhould diſplay a true and correct ſtatement of his affairs.—On this head, I think, I need ſay no more.

The Method by Double Entry, as complex in moſt Compting Houſes as it is obſcure, hath ſomething myſterious implied even in its very name: And ſurely there never was a more *infamous* and *cunningly devised* Syſtem ever formed, though not intended to be ſo originally. The prejudices of Men in its favor, and the wild theoretical arguments produced to ſupport it, are truly wonderful! But in a *few* years, I think, it will be ſaid, that the "Italian Method of Book-keeping" hath ſeen its day.——Permit me to enquire into the principles on which it is founded, and but few arguments will be neceſſary to prove to the conviction of every candid Mind, that it only tends to cover in ſecrecy the *worst of purposes*, by ſyſtematic Art.

The principles of this Syſtem are, that for every occurrence in Trade there muſt be made a Double Entry; ſo that the Debit and Credit, or both ſides of the Ledger may balance, or caſt up to the ſame amount. But will this prove, as it ought, that the amount of every Entry in the Day-book is contained in the Ledger, and that every tranſaction is poſted to its proper Account? How few conſider, while they depend on the Trial-balance, (or both ſides of the Ledger agreeing in amount) and make it a fixed rule to go by, that it is very eaſy to make a Ledger wear the appearance of correctneſs, which, at the ſame time, may contain errors or erroneous ſtatements on every page, or Entries made in ſome particular Account on purpoſe to deceive! How is it that Men of common underſtanding can believe that the Debits and Credits of a Ledger balancing or agreeing in amount, is a proof of its being a fair and correct repreſentation of the Day-book; which, ſurely, is the moſt material point in Book-keeping! Would two pictures being exactly alike, prove that they were a correct copy of the original? Or would my putting two guineas of equal weight into a balance, prove that they were weight by the ſtandard? Would any Banker receive money of me in this way? But, as the balancing of books is abſolutely neceſſary, would it not be by far more conſiſtent, to make the Ledger one Scale, and the Day-book the other, and adopt that mode that will eaſily prove if the two Scales contain exactly the ſame value; which they ought in order to make a perfect balance?

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I was as much attached to the Syſtem of Double Entry, perhaps, as any perſon in the Kingdom: But I readily gave up that attachment, when I diſcovered that it was founded on erroneous principles;—the only requiſite being to balance the Ledger, while the ſtatement, or amount of any Account might, when the Trial-balance is made, be eaſily altered to anſwer the purpoſes of fraud, or to counteract errors ariſing from neglect or inability.

Perſuaded that theſe Syſtems can never anſwer their intended purpoſe, I deemed it a duty incumbent on me to provide, if poſſible, a remedy; and, without any apprehenſion of being confuted, I am confident I have compleated it:—So that any Man of common underſtanding, from henceforth, may, in a plain and conciſe manner, record the daily tranſactions of his Trade, poſt them into the Ledger to the ſeveral Accounts to which they relate, and aſcertain to an abſolute certainty if the work be done correct; or if not, where the Error lies:—Obtaining at the ſame inſtant the examination is finiſhed, a true ſtatement of his affairs. And ſurely, no Banker, Merchant, Manufacturer, or Tradeſman of any deſcription, can require more than this: For whether it be the ſale of a Cargo of Sugar or Cotton, by a Merchant; a Loaf of Sugar by a Grocer; or a Piece of Calico by a Draper, the mode of Entry is the ſame: In either caſe it can be but charged, and that to the perſon or perſons who are the purchaſers thereof.

The tranſactions of a Merchant conſiſt only of Debits or Credits to ſome perſonal Accounts; and the tranſactions of a Tradeſman are the ſame: The difference is in the nature of their Trade; the ſame Syſtem of Book-keeping anſwering alike for all.

Though the plan I have laid down is by Single Entry, yet I have given an Example for Double Entry, on the ſame principle of Correctneſs; ſo that no well grounded objection can be raiſed againſt the Engliſh Syſtem; eſpecially as the form of it ſo nearly agrees with the Methods now in uſe. I have, alſo, given a plan for ſhewing, in an eaſy manner, the diminution and value of any perſon's Stock in Trade, whether he be a Merchant, Manufacturer, or Tradeſman, and for aſcertaining the monthly profit or loſs; which will make it abſolutely unneceſſary for any perſon to keep his Books by Double Entry: becauſe if it be required to know the profit or loſs of any particular ſpeculation or article, a Sales Book, diſtinct from the Ledger or Day Book, may be uſed, which will fully anſwer the purpoſe. By this means nothing but perſonal Accounts will be entered in the Ledger; and this is all that can be neceſſary. The Ledger will then ſhew, when it is poſted, the exact difference between what a perſon owes, and what is owing to him; and that without being at the trouble of aſcertaining the balance of one ſingle Account—Surely this is attaining *valuable* information, by a proceſs as EXPEDITIOUS, as it is UNPRECEDENTED.

That no Banker, Merchant, Manufacturer, or perſon of any deſcription of trade may be diſpleaſed merely with the novel appearance of this new method of Book-keeping, or condemn it as inapplicable to his buſineſs, becauſe it does not treat of the particular articles he is concerned with, let any perſon write down a few of his own tranſactions agreeable to my plan, and he will then find, that the certain accuracy which attends the proceſs, will be a ſufficient apology for its novel appearance; which ſoon will become familiar, and fully prove that no other ſyſtem is neceſſary for any trade whatever. This, alſo, will be found the readieſt and moſt certain way of obtaining a complete knowledge of the ſyſtem; and may be eaſily accompliſhed by a little attention to my explanation of it.

The firſt thing which claims my attention is, to inform the Man of Buſineſs how to ſtate in his Day-book the tranſactions of his trade, as they occur, in ſuch a manner as may be clearly underſtood; from which I ſhall proceed to ſhew him how to arrange thoſe ſtatements methodically, in a plain and accurate manner in

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the Ledger; enabling him to ſelect to every perſon's account, the date and amount of each tranſaction for which they are liable to be charged, or to have credit: So that he may confidently ſay—" I know that every entry for goods bought, and caſh received, is correctly poſted to the credit of each account to which it belongs, and that all the caſh I have paid, and all the goods I have ſold, are correctly poſted to the debit of each perſon's account which they concern; and I can at any time, without making an extract or abſtract from my Books, bring the whole ſtatement of my concerns into one point of view, aſcertain the profit or loſs of my trade, and prove to a certainty that the ſtatement is correct."—To accompliſh which, attention muſt be ſtrictly paid to have the Books properly ruled; and then it will be impoſſible to err in the arrangement of the tranſactions, upon the plan I have laid down, and which is confined to a ſimple proceſs, as will appear from the following

EXPLANATION.

When a perſon enters into trade, whether by himſelf, or with co-partners, he muſt have an account opened with himſelf in the Ledger;—entering firſt in the Day-book, and then to the credit of his account in the Ledger, the amount of the property he advances into trade. The account may be *headed* either with his name only, or elſe called his ſtock account. Therefore if you advance money into trade, ſee that you have credit for it, juſt as *Abraham Bold* has in the firſt entry of the annexed Day-book, and that the * Caſhier is debited for the amount thereof.—If you buy goods—give the perſon credit of whom you purchaſe.—When you ſell goods—debit the perſon to whom ſaid goods are ſold.—If you pay money—debit the perſon to whom paid, not only for what you pay, but alſo for any diſcount or abatement he may allow, and give the Caſhier credit for the neat amount paid.—If you receive money—credit the perſon of whom you receive it, not only for what he pays, but alſo for any diſcount or abatement you may allow, and debit the Caſhier for the neat amount received; taking care in theſe entries, to have nothing myſterious or obſcure, but merely a plain narrative of the fact; introducing not one ſingle uſeleſs word, and avoiding every technical term or phraſe, except the words *debit* and *credit*, which are full and comprehenſive, and the only terms that are applicable to every tranſaction, and may be affixed to every entry. The examples I have given on this head will prove a ſufficient guide to the learner; and I doubt not, but perſons of the greateſt abilities and experience will find, after a little reflection, that no other form or mode of entry is neceſſary. And if this be the caſe, why ſhould a Merchant's, or Tradeſman's Books be ſtuffed with ſuch ridiculous and myſterious nonſenſe, as appears on every leaf of thoſe kept by Double Entry.—Such as " *Sundry Accounts Debtor to Sundry Accounts*;—*A. B.* Dr *to Wine*;—*Wine* Dr *to Profit and Loſs*:—*C. D.* Dr *to Deals, &c. &c.* Now if A. B. owes Wine money, why not let Wine call for payment? But if A. B. do not owe Wine money, why make the entry in ſuch way as only tends to confuſe the mind of a perſon who is not a good accomptant? It will be replied, that this is neceſſary to form the plan of Double Entry. But as I am confident that no Man in the WHOLE COMMERCIAL WORLD can take a ſet of Books, kept after the Italian Method, and prove in thoſe Books that they are right, I ſhall inſiſt upon it, that no perſons in trade *ought* to keep their Books by *that* method, as they are continually liable to be injured by fraud or miſtakes, and that therefore the Italian method of Book-keeping ought to be totally ABOLISHED. And ſurely it ſhould be the boaſt of an Engliſhman, that he can change his Syſtem of Book-keeping for a better; in which nothing but a plain ſtatement of Facts is required, ſuch as may be eaſily underſtood.

For

* The Caſh account being a perſonal account, on which much depends, the name of the Caſhier, and the caſh account, ſhould always be entered in the Ledger. An attention to this would have prevented many diſputes which I have witneſſed, after the diſſolution of partnerſhips; and the Creditors of Bankrupts would have no cauſe to complain, were it eſtabliſhed by law.

For Inſtance,—If I take a School-boy to keep a ſet of Books, what are the neceſſary inſtructions that I ſhould give him?—Thomas Taylor buys Broad Cloth of me: I tell the lad of it, and deſire him to charge it, ſaying, "*Debit Thomas Taylor, Briſtol, 20 yards of Broad Cloth, at 17s. 6d.*" He has only to write down the exact words which I uſe, and the entry is fully, comprehenſively, and properly made; when the amount of it is calculated, and placed in the column for receiving it. If I buy goods, I ſay, "*Credit John Vernon, Manchester, 500 Pieces of Calico, at 38s.*" and ſo for caſh *and all other transactions.* Can any thing be more plain and eaſy to be underſtood than this? Certainly not; and any thing elſe is quite unneceſſary. So that when a boy has entered a few tranſactions, he will fully comprehend how the Day-book is to be kept.

But as a hurry of buſineſs will ſometimes take place in almoſt every Compting-houſe, which may cauſe the entries to be made to the debit inſtead of the credit of an account in the Day-book, and to the credit inſtead of the debit, I have endeavoured as much as poſſible to counteract the evil, by having only one column for receiving the amount of every tranſaction, whether debits or credits, at the inſtant of making the entry. And for the convenience of ſeparating the debits from the credits, previous to poſting, which is neceſſary to prevent confuſion and perplexity, I have two other columns on the ſame page; that on the left ſide, into which the amount of every debit muſt be carefully entered; and that on the right for the amount of the credits: which columns muſt be caſt up once a month: The column of debits and credits of itſelf forming one amount; the column for the debits producing a ſecond amount, and the column of credits a third amount; which ſecond and third amounts, added together, muſt exactly agree with the firſt amount, or the work is not done right. By this means, the man of buſineſs may obtain, monthly, ſuch a ſtatement of his affairs, as will ſhew how much he owes for that month, and how much is owing to him: and the debits being added together, for any given time, with the value of the ſtock of goods on hand, will, when the amount of the credits is ſubſtracted therefrom, ſhew the profits of the trade; as may be ſeen at the end of the Day-book. And when the *profit* of a trade is aſcertained in this plain and ſimple manner, ſurely a co-partner muſt want common underſtanding, if he cannot make a proper diviſion of its amount, to ſee that each partner has his equal ſhare.

The Day-book by Double Entry is much the ſame as by Single Entry, and requires no additional explanation, as may be ſeen by the ſpecimen I have given. But there is a material excellence in this Method by Double Entry which ſhould not be paſſed unnoticed by thoſe *who are attached* to that mode.—A trial-balance can be made, at any time, without being at the trouble of aſcertaining the individual balance of one ſingle account, it being only neceſſary to caſt up the Ledger: The Debit and Credit ſide of which muſt not only exactly agree in amount, but muſt alſo agree with the Debit and Credit ſide of the Day-book; ſo that the fraction of a penny, or any greater amount, can neither be added or omitted:* and the only ingenuity that it requires is to be capable of caſting up an addition ſum of money. Is not this proceſs, therefore, litterally ſimplified to the capacity of a ſchool-boy? Whereas, the old Mode of trial-balancing continually puzzles and perplexes men of the greateſt abilities as Accomptants, and that often, for many months together. But although this Method do not require you to take off the balance of one ſingle account, yet the difference in the amounts of the columns on each folio ſhews what the balances of the accounts on every folio muſt amount to. Theſe circumſtances alone, are, I think, ſufficient to convince every candid perſon of the ſuperiority of my Syſtem.

* Let any Merchant or Tradeſman whoſe books are kept by the Italian Method, take his Day-book, in which every original Entry has been made, and his Ledger, and ſee if he can prove that they agree. He will ſoon be convinced that the attempt is altogether vain, although hundreds or thouſands of pounds may have been entered in his Day-book that never came into the Ledger. Is this a trifling circumſtance not worth counteracting?

The ſpecimen of a Caſh-book which I have given anſwers alike for either Method, and is on ſuch a plan that a page cannot be caſt up wrong without its being ſeen. But a Caſh-Book need not be uſed if the Caſh tranſactions are entered in the Day-book; in either caſe the balance of the Caſhier's Account will be ſeen in the Ledger.

I ſhall now proceed to the proceſs of poſting; which begins with opening an account in the Ledger, according to the examples I have given, with every perſon to whoſe Debit or Credit there has been an entry made in the Day-book; *affixing to each account a letter, which is to be used as a mark of poſting.* The perſon's name, place of abode, and the folio of the Ledger muſt then be entered in the Alphabet, *with the same letter prefixed to each name, as is affixed to the account in the Ledger,* agreeable to the annexed ſpecimens.

Next, the page of the Ledger on which each account is opened, (and which will be ſeen in the Alphabet) muſt be affixed to each amount in the Day-book, in the column for that purpoſe. The date and amount of each Debit muſt then be poſted in the columns for receiving it in the Ledger, on the left or Debit ſide *of that account to which it relates*; entering as a mark of poſting * in the Day-book, againſt each amount, the ſame letter that is affixed to the account in the Ledger, *to which said amount may be posted:*—Obſerving that the Debits of January, February and March, &c. muſt be poſted *into the column for those months* in the Ledger; and the Credits muſt alſo be poſted in like manner; filling up each account in the centre, at the expiration of every month, with the whole amount of the months tranſactions. Thus having, in a ſmall ſpace, the whole ſtatement of each perſon's account for the year—in the columns to the right and left the amount, ſeparately, of each tranſaction; and in the centre, a monthly ſtatement.

Having deſcribed the proceſs of this method of Book-keeping, I ſhall ſhew how to examine Books kept by this method, ſo as to aſcertain, to an abſolute certainty, if the Ledger be a true repreſentation of the Day-book—i. e. not only if each tranſaction be correctly poſted, as to the amount thereof, but, alſo, if it be rightly entered to the debit or credit of its proper account.

This examination differs from the modes that have heretofore been practiſed, as well in expedition, as in the certain accuracy which attends the proceſs;—it being only neceſſary to caſt up the columns through the Ledger, Debits and Credits according to the examples given; and the amount of thoſe columns, if right, muſt agree with the columns in the Day-book, for the ſame correſponding ſpace of time.

Theſe caſtings ſhould take place once a month; and if the amounts do not agree, the poſting muſt then, *but not else*, be called over; and when the time, whether it be one, two, three, or four months, that is allotted to each column in the Ledger is expired, the amount of each column ſhould be put at the bottom of the firſt page, and carried forward to the bottom of the next; and ſo on to the end of the accounts:—taking care that the amount, in the Day-book of each months tranſactions, be brought into one groſs amount for the ſame time, juſt upon the plan I have laid down. And, ſurely, a man muſt be in great want of common underſtanding, who would offer to aſſert, or even to imagine for a moment, that the columns in the Day-book, and the columns in the Ledger for the ſame ſpace of time, could poſſibly agree in amount, and yet an error exiſt unſeen. To enlarge on this head, would, to ſay no more, be a waſte of time.

But

* The ſame as a dot or daſh has hitherto been uſed.

But, although this process must prove that the Ledger contains the whole contents of the Day-book, and neither more nor less, yet it is not complete, without the mode of ascertaining if each entry be posted to its right account. To some persons, I know, this will appear of little consequence; especially to those who say —" When I omit to post any thing to a man's account, if he be an honest man, he will tell me of it when I settle with him." But this carelessness will be made unnecessary by the following method.

I have laid down a rule, that a letter, which may be used alphabetically, *in any form or shape that is agreeable*, shall be affixed to each amount in the Ledger, and the same letter prefixed to the names in the Alphabet. These letters being used as marks of posting, and affixed to each amount in the Day-book, as it is posted, it is only necessary, therefore, to compare, and see that the letter affixed to each entry in the Day-book, is the same as is prefixed to the same name in the alphabet: A difference here shews, of course, an error; or else it must be right.

At the end of the year, or at any other time, when persons balance their accounts, if there be no objection to the profits of the trade appearing in the Books, the stock of goods on hand, at prime cost, may be entered in the Day-book; either the value in one amount, or the particulars specified, as may be most expedient, and an account opened for it in the Ledger; to the debit of which it must be posted. The casting up of the Ledger must then be completed: and when found to agree with the Day-book, and the amount placed at the bottom of each column, substract the credits from the debits,* and it will shew the profit of the trade; unless the credits be the greater amount, which will shew a loss.

In taking off the balances of the Ledger, one rule must be observed, and *it cannot be done wrong.*—As you proceed, first, see the difference between the whole amount of the credits and debits on each page for the year; with which the difference of the outstanding balances of the several accounts on each page must exactly agree, or the balances will not be taken right. Thus, on the first page of the annexed Ledger, the

whole amount of the Credits is, ...		£8299 18 0
The whole amount of the Debits is, ...		£6903 14 0
	Difference,	£1396 4 0
The amount of the Balances on the Credit side, ...	£3150 0 0	
The amount of the Balances on the Debit side is, ...	£1753 16 0	
	Difference,	£1396 4 0

By this means, every page will be proved as you proceed; and the balances of TEN THOUSAND LEDGERS, on this plan, COULD NOT, UNOBSERVEDLY, BE TAKEN OFF WRONG.

A more minute description of the process, and of the mode of examination, will be made quite unnecessary, by any person attending to my request of writing down a few of his own transactions on my plan; and this will also make the method soon become familiar. However, it will be necessary to lay down a different

* That is, supposing there are no fictitious or nominal accounts introduced, which can only tend to confuse, without being of the least real utility, except by Double Entry.

PLAN

FOR TEACHING THE ENGLISH SYSTEM OF BOOK-KEEPING

AT

SCHOOLS.

LET the article of every entry in the annexed Day-book, or a ſufficient number of any other articles, if more approved of, be written on pieces of paper, as the writing copies are, and let the Boys who are to learn Book-keeping nominally enter into trade, firſt advancing their capital : (if co-partnerſhips are formed, I think it will be beſt) then let the boys go to their teacher or ſchool-mates, and buy thoſe articles in which they are to trade, and which they will receive written on pieces of paper, and ſell again to other boys in like manner,—regularly entering every tranſaction as it occurs—Their teachers taking care that they make and receive regular payments, ſometimes in caſh, and other times in drafts, and at other times in notes of hand ; and alſo that they ſometimes receive and allow diſcounts and abatements ; that they receive and give bills of parcels ; omitting, in ſhort, no occurrence that is plain and eaſy to be underſtood, which can happen in trade. Great care ſhould be taken to explain the nature of the different tranſactions, ſo that the pupils may perfectly comprehend it. And if they were frequently to read the Introduction and Explanation of this Work, it would, of courſe, furniſh them with argument, and be of great uſe. This plan, I think, will be ſo eaſily underſtood by any Teacher, that to ſay any more on the ſubject would be quite unneceſſary. I ſhall therefore conclude with

AN

ADDRESS

TO THE

SUBSCRIBERS IN GENERAL.

THE liberality which I have experienced from you, ſince this matter has been before the public, demands my moſt ſincere thanks ; and I hope (indeed I ſeem confident) that you will eſteem this Work to be an adequate compenſation, and will, therefore, be inclined, not only to recommend the purchaſe of it to your friends, but ſhew by your example that it ought to be univerſally adopted. To this end there is one inducement, which, I think, ſhould act powerfully upon the mind of every perſon in trade, whoſe intentions are ſtrictly honeſt. No miſrepreſentation or falſe ſtatement of any kind *can exist unseen*, if the original entries, in the firſt place, are made correct. Therefore, on this ground, there is no room for Co-Partners to diſagree, or for their Heirs or Executors to be deceived. Nor is it poſſible for an inſolvent man to deceive his creditors by a falſe ſtatement of his affairs ; becauſe his Ledger muſt

ſhew

ſhew the amount of all his tranſactions, Debits and Credits; and the difference between theſe two amounts will ſhew what he owes, or what may be owing to him. This, and the value of his Stock of Goods on hand, gives every neceſſary information, as to his property; and he muſt then account for his deficiencies. If the creditors ſuſpect him, they have only to caſt up his books, in order to be ſatisfied whether they are right or not. And if they diſcover any eraſure in the amounts of the different columns in the Day-Book and Ledger, he ſhould fully and ſatisfactorily explain the cauſe of it, or be deemed a diſhoneſt man. For the amounts at the bottom of the different columns ſhould, in no caſe, be put down, until the perſon doing it finds that they are right. And as they cannot be wrong after having been once right, an alteration in them ſhould never be permitted.

If this Syſtem was generally adopted, or eſtabliſhed by law, I have no doubt but it would frequently prevent diſputes between friends, be a check to bankruptcies, and prove a conſequent National Good; which would be the greateſt reward for my labours that I could poſſibly receive.

The length of time it has taken me to complete this Syſtem, and the heavy expence I have been at, hath been handſomely recompenced by you. But ſeeing no reaſon why I ſhould labour and you pay, and other perſons, doing neither, reap every advantage, I have applied to HIS MAJESTY, and he has been graciouſly pleaſed to grant me A PATENT, TO PREVENT THE LEGAL USE OF THIS METHOD, BY ANY PERSON, WITHOUT MY LICENSE OR AUTHORITY. And as no perſon will uſe this Syſtem, unleſs he be firſt convinced that it is better than his own, and as (if it be of any uſe) it muſt be worth *a Guinea and a Half*—I DO, THEREFORE, HEREBY OFFER A REWARD OF ONE HUNDRED GUINEAS, PAYABLE ON CONVICTION, TO ANY PERSON WHO SHALL GIVE ME INFORMATION OF ANY ONE USING THIS SYSTEM WITHOUT MY PERMISSION.

This, I hope, will tend to counteract the illiberal intentions of thoſe perſons who refuſed to ſubſcribe becauſe their friends had, and that, therefore, they ſhould have the Work for nothing. Such *meanneſs* I did not expect to find in this country, and I hope you will have the goodneſs to counteract their deſigns; at the ſame time, I truſt that the perſons alluded to, will, in future, learn to act with more nobleneſs and generoſity.

In expectation of ſoon ſeeing the Engliſh Syſtem of Book-keeping receive the National ſanction and ſupport, to which I doubt not but you will contribute your every aſſiſtance, I beg leave to remain, with gratitude and eſteem,

Your moſt humble Servant,

EDWARD T. JONES.

BRISTOL, JAN. 30, 1796.

DAY-BOOK.

DAY-BOOK.

BRISTOL, JANUARY, 1794.

Dr Sundry Accounts. C^r Sundry Accounts.

												D^rs and C^rs								
						Jan. 1,	C^r Abraham Bold, Briſtol, Money advanced into Trade,	£	1500			1	a	£	1500		
							.. Charles Wiſe, ...ditto, ...ditto,		1500			1	b		1500		
£	3000			c	1		Dr A. B. Caſhier, for Money in hand,		3000								
						2,	C^r John Antonio, Oporto, 40 Pipes Port received from him at 25l. per Pipe,		1000			2	f		1000		
							..Notes and Bills Payable, accepted Antonio's Draft for ſaid Wine, due 1ſt of Sept.		1000			2	g		1000		
	1000			f	2		Dr John Antonio, Oporto, for my acceptance of his Draft,		1000								
							C^r Caſhier, for Inſurance, Duty, Freight, and other charges on Wine paid,		750			1	c		750		
							.. John Vernon, Mancheſter, for 500 Pieces Calico, at 28s.		700			2	h		700		
							.. John Harris, Bradford, for 1000 Yards Broad Cloth, at 15s.		750			3	i		750		
							.. W. Symes, Trowbridge, for 1000 Yards Kerſeymere, at 7s. 6d.		375			3	j		375		
							.. Caſhier, paid Carriage, &c. of Calico, Cloth and Kerſeymere,		20	10		1	c		20	10	
17	10			d	2	3,	Dr Thomas Taylor, Briſtol, 20 Yards Broad Cloth, at 17s. 6d.		17	10							
8	15			e	2		.. William Davies, ditto, 10 Yards ditto, at 17s. 6d.		8	15							
25				l	3		.. John Tomkins, ditto, 20 Yards ditto at 17s. 6d.		17	10							
							5 Pieces Calico at 30s.		7	10							
50				k	3	8,	.. Thomas Jones, Bath, Pipe Red Port,		50								
67	5			m	4	10,	.. Thomas Baker, ditto, ditto,		50								
							20 Yards Broad Cloth, at 17s. 3d.		17	5							
17	10			n	4		.. Samuel Moore, Wells, 20 Yards....ditto....at 17s. 6d.		17	10							
43	2	6		o	4	12,	.. George Young, Briſtol, 50 Yards....ditto....at 17s. 3d.		43	2	6						
35				t	5		.. William Barnes, ditto, 40 Yards....ditto....at 17s. 6d.		35								
17	10			p	4		.. John Thomas, ditto, 20 Yards....ditto....at 17s. 6d.		17	10							
26	5			q	4	15,	.. Samuel Charles, Bath, 30 Yards....ditto....at 17s. 6d.		26	5							
17	10			r	5		.. George James, Briſtol, 20 Yards....ditto....at 17s. 6d.		17	10							
34	10			v	5		.. John King, Wells, 40 Yards....ditto....at 17s. 3d.		34	10							
						17,	C^r Thomas Jones, Bath, received of him		50			3	k		50		
50				c	1		D^r Caſhier, for Money received of Jones		50								
10				d	2	18,	.. Thomas Taylor, Briſtol, 20 Yards Kerſeymere, at 10s.		10								
4	15			e	2		.. William Davies, ditto, 10 Yards....ditto....at 9s. 6d.		4	15							
9	10			l	3		.. John Tomkins, ditto, 20 Yards....ditto....at 9s. 6d.		9	10							
						21,	C^r Thomas Baker, Bath, received for Wine,		50			4	m		50		
50				c	1		D^r Caſhier, for Money received of Baker,		50								
9	5			n	4		.. Samuel Moore, Wells, 20 Yards Kerſeymere at 9s. 3d.		9	5							
9	5			m	4	25,	.. Thomas Baker, Bath, 20 Yards....ditto....at 9s. 3d.		9	5							
22	10			o	4		.. George Young, Briſtol, 50 Yards....ditto....at 9s.		22	10							
19				t	5		.. William Barnes, ditto, 40 Yards....ditto....at 9s. 6d.		19								
9	10			p	4	27,	.. John Thomas, ditto, 20 Yards....ditto....at 9s. 6d.		9	10							
13	17	6		q	4		.. Samuel Charles, Bath, 30 Yards....ditto....at 9s. 3d.		13	17	6						
9	10			r	5		.. George James, Briſtol, 20 Yards....ditto....at 9s. 6d.		9	10							
18	10			v	5	29,	.. John King, Wells, 40 Yards....ditto....at 9s. 3d.		18	10							
4595	10						..... *January,*	£	12291					£	7695	10	
							FEBRUARY.										
26				d	2	Feb. 2,	Dr Thomas Taylor, Briſtol, Hogſhead Red Port at 52l.		26								
51				t	5		.. William Barnes, ditto, Pipe....ditto		51								
18	10			l	3		.. John Tomkins, ditto, 40 Yards Kerſeymere at 9s. 3d.		18	10							
							C^r Caſhier, paid Poſtage and Petty Expences laſt Month,		2	10		1	c		2	10	
7	15			e	2	5,	Dr William Davies, Briſtol, 5 Pieces Calico, at 31s.		7	15							
15	10			m	4		.. Thomas Baker, Bath, 10....ditto.... at 31s.		15	10							
19				v	5	7,	.. John King, Wells, 40 Yards Kerſeymere at 9s. 6d.		19								
125	0			s	5		.. William George, ditto, 1 Pipe Red Port,		50								
							40 Yards Broad Cloth at 17s. 3d.		34	10							
							20 Yards Kerſeymere, at 9s. 6d.		9	10							
							20 Pieces Calico, ...at 31s.		31								
4858	5	0					..... *January and February Forwards,*	£	12556	5	0			£	7698	0	0

BRISTOL, FEBRUARY, 1794.

Dr Sundry Accounts. C^r Sundry Accounts.

											D^rs and C^rs								
£ 4858	5	--	--	--						*January and February Forwards,*	£12556	5	--	--	--	£ 7698	--	--
							Feb. 10,	C^r	Thomas Taylor, Briſtol, received of him for Wine,	----26	--	--	2	d	----26	--	--
26	--	--	c	1				D^r	Caſhier, for Money received of Taylor,	----26	--	--					
35	--	--	d	2				--	Thomas Taylor, ditto, 40 Yards Broad Cloth, at 17s. 6d.	----35	--	--					
17	10	--	e	2			--- 12,	--	William Davies, ditto, 20 Yards----ditto----at 17s. 6d.	----17	10	--					
30	--	--	l	3				--	John Tomkins, ditto, 20 Pieces of Calico---at 30s.	----30	--	--					
31	--	--	t	5			--- 15,	--	William Barnes, ditto, 20 Pieces ---ditto----at 31s.	----31	--	--					
								C^r	William Barnes, ditto, received for Wine,	----51	--	--	5	t	----51	--	--
51	--	--	c	1				D^r	Caſhier, for money received of Barnes,	----51	--	--					
17	5	--	m	4			--- 19,	--	Thomas Baker, Bath, 20 Yards Broad Cloth, at 17s. 3d.	----17	5	--					
30	10	--	v	5				--	John King, Wells, 20 Pieces Calico-----at 30s. 6d.	----30	10	--					
45	15	--	d	2			--- 21,	--	Thomas Taylor, Briſtol, 30 Pieces--- ditto----at 30s. 6d.	----45	15	--					
17	5	--	t	5				--	William Barnes, ditto, 20 Yards Broad Cloth, at 17s. 3d.	----17	5	--					
							25,	C^r	William George, Wells, received for Wine,	----50	--	--	5	s	----50	--	--
50	--	--	c	1				D^r	Caſhier, for Caſh received of George,	----50	--	--					
25	17	6	i	3			--- 27,	--	John Tomkins, Briſtol, 30 Yards Broad Cloth, at 17s. 3d.	----25	17	6					
£ 5235	7	6	--	--					*January and February,*	£13060	7	6	--	--	£ 7825	--	--
									MARCH.								
9	10	--	m	4			Mar. 1,	D^r	Thomas Baker, Bath, 20 Yards Kerſeymere,--at 9s. 6d.	-----9	10	--					
								C^r	Thomas Baker, ditto, received of him,	----26	10	--	4	m	----26	10	--
26	10	--	c	1				D^r	Caſhier, for Caſh received of Baker,	----26	10	--					
9	10	--	t	5				--	William Barnes, Briſtol, 20 Yards Kerſeymere,--at 9s. 6d.	-----9	10	--					
								C^r	ditto, ditto, received of him,	----54	--	--	5	t	----54	--	--
54	--	--	c	1				D^r	Caſhier, for Caſh received of Barnes,	----54	--	--					
								C^r	ditto, for Poſtage and Petty Expences laſt Month,	-----1	10	--	1	c	----1	10	--
							3,	--	John King, Wells, received of him,	----53	--	--	5	v	----53	--	--
53	--	--	c	1				D^r	Caſhier, for Caſh received of King,	----53	--	--					
34	10	--	v	5				--	John King, Wells, 40 Yards Broad Cloth, at 17s. 3d.	----34	10	--					
								C^r	Thomas Taylor, Briſtol, received of him,	----27	10	--	2	d	----27	10	--
27	10	--	c	1				D^r	Caſhier, for Caſh received of Taylor,	----27	10	--					
51	15	--	d	2				--	Thomas Taylor, Briſtol, 60 Yards Broad Cloth, at 17s. 3d.	----51	15	--					
							7,	C^r	John Tomkins, ditto, received of him,	----34	10	--	3	l	----34	10	--
34	10	--	c	1				D^r	Caſhier, for Caſh received of Tomkins,	----34	10	--					
13	17	6	l	3				--	John Tomkins, Briſtol, 30 Yards Kerſeymere,--at 9s. 3d.	----13	17	6					
							10,	C^r	William Davies, ditto, received of him,	----13	10	--	2	e	----13	10	--
13	10	--	c	1				D^r	Caſhier, for Caſh received of Davies,	----13	10	--					
9	10	--	e	2				--	William Davies, Briſtol, 20 Yards Kerſeymere,--at 9s. 6d.	-----9	10	--					
34	10	--	k	3			-- 13,	--	Thomas Jones, Bath, 40 Yards Broad Cloth, at 17s. 3d.	----34	10	--					
							15,	C^r	Samuel Moore, Wells, received of him,	----26	15	--	4	n	----26	15	--
								--	George Young, Briſtol,----ditto----(abated 6d.)	----65	12	6	4	o	----65	12	6
								--	John Thomas, ditto,-----ditto	----27	--	--	4	p	----27	--	--
								--	George James, ditto,-----ditto	----27	--	--	5	r	----27	--	--
								--	Samuel Charles, ditto-----ditto----(abated 2s. 6d.)	----40	2	6	4	q	----40	2	6
186	7	--	c	1				D^r	Caſhier, for Caſh received of the above five Perſons,	---186	7	--					
45	15	--	d	2			-- 19,	--	Thomas Taylor, Briſtol, 30 Pieces Calico,-----at 30s. 6d.	----45	15	--					
23	5	--	l	3				--	John Tomkins, ditto, 15 Pieces---ditto----at 31s.	----23	5	--					
16	--	--	t	5			-- 21,	--	William Barnes, ditto, 10 Pieces---ditto----at 32s.	----16	--	--					
15	15	--	e	2				--	William Davies, ditto, 10 Pieces---ditto----at 31s. 6d.	----15	15	--					
15	15	--	m	4			-- 25,	--	Thomas Baker, Bath, 10 Pieces---ditto----at 31s. 6d.	----15	15	--					
30	10	--	v	5				--	John King, Wells, 20 Pieces---ditto----at 30s. 6d.	----30	10	--					
200	--	--	i	3			-- 27,	--	William Symes, Trowbridge, remitted him,	---200	--	--					
300	--	--	h	2			-- 27,	--	John Vernon, Mancheſter,----ditto	---300	--	--					
350	--	--	i	3				--	John Harris, Bradford,----ditto	---350	--	--					
								C^r	Caſhier, for the above Remittances,	---850	--	--	1	c	---850	--	--
17	10	--	d	2			-- 30,	D^r	Thomas Taylor, Briſtol, 20 Yards Broad Cloth, at 17s. 6d.	----17	10	--					
6808	7	0	--	--					*Total in January, February and March.*	£15880	7	0	--	--	£ 9072	0	0

BRISTOL, APRIL, 1794.

Dr Sundry Accounts. | C^r Sundry Accounts.

																D^rs and C^rs							
							April 1,	C^r Cashier, for Postage and Petty Expences last Month,						£	15	--	1	c	£	15	--
								-- Thomas Taylor, Bristol, received of him,						80	15	--	2	d	80	15	--
								-- William Barnes, ditto, ditto						48	5	--	5	t	48	5	--
								-- John Tomkins ditto, ditto						74	7	6	3	l	74	7	6
£	203	7	6	c	1		------	Dr Cashier, for Cash received of three Persons above,						203	7	6					
	34	10	--	d	2		--- 2,	-- Thomas Taylor, Bristol, 40 Yards Broad Cloth, at 17s. 3d.						34	10	--					
	25	17	6	l	3		------	-- John Tomkins, ditto, 30 Yards ditto at 17s. 3d.						25	17	6					
	42	10	--	t	5		------	-- William Barnes, ditto, 50 Yards ditto at 17s.						42	10	--					
								C^r William Davies, ditto, received of him,						25	5	--	2	c	25	5	--
	25	5	--	c	1		------	Dr Cashier, for Cash received of Davies,						25	5	--					
	18	10	--	c	2		------	-- William Davies, Bristol, 40 Yards Kerseymere, at 9s. 3d.						18	10	--					
							4,	C^r Thomas Baker, Bath, received of him						32	15	--	4	m	32	15	--
	32	15	--	c	1		------	Dr Cashr received of Baker,						32	15	--					
	22	10	--	m	4		------	-- Thomas Baker, Bath, 50 Yards Kerseymere, at 9s.						22	10	--					
							7,	C^r John King, Wells, received of him,						49	10	--	5	v	49	10	--
	49	10	--	c	1		------	Dr Cashier, for Cash received of King,						49	10	--					
	14	5	--	v	5		------	-- John King, Wells, 30 Yards Kerseymere, at 9s. 6d.						14	5	--					
							11,	C^r William George, ditto, received of him,						75	--	--	5	s	75	--	--
	75	--	--	c	1		------	Dr Cashier, for Cash received of George,						75	--	--					
	17	5	--	s	5		------	-- William George, Wells, 20 Yards Broad Cloth, at 17s. 3d						17	5	--					
	34	10	--	r	5		-- 15,	-- George James, Bristol, 40 Yards ditto at 17s. 3d.						34	10	--					
	25	17	6	q	4		------	-- Samuel Charles, ditto, 30 Yards ditto at 17s. 3d.						25	17	6					
	42	10	--	t	5		-- 19,	-- William Barnes, ditto, 50 Yards ditto at 17s.						42	10	--					
	17	10	--	p	4		------	-- John Thomas, ditto, 20 Yards ditto at 17s. 6d.						17	10	--					
	25	17	6	o	4		------	-- George Young, ditto, 30 Yards ditto at 17s. 3d.						25	17	6					
	34	10	--	n	4		------	-- Samuel Moore, Wells, 40 Yards ditto at 17s. 3d.						34	10	--					
	43	2	6	k	3		-- 23,	-- Thomas Jones, Bath, 50 Yards ditto at 17s. 3d.						43	2	6					
	400	--	--	h	2		------	-- John Vernon, Manchester, remitted him,						400	--	--					
								C^r Cashier, for said Remittance,						400	--	--	1	c	400	--	--
	51	--	--	t	5		-- 25,	Dr William Barnes, Bristol, Pipe Red Port,						51	--	--					
	26	--	--	l	3		------	-- John Tomkins, ditto, Hogshead ditto,						26	--	--					
	28	10	--	d	2		------	-- Thomas Taylor, ditto, 60 Yards Kerseymere, at 9s. 6d.						28	10	--					
	175	--	--	f	3		-- 27,	-- William Symes, Trowbridge, remitted him,						175	--	--					
								C^r Cashier, for said Remittance,						175	--	--	1	c	175	--	--
	61	--	--	l	3		------	Dr John Tomkins, Bristol, 40 Pieces Calico, at 30s. 6d.						61	--	--					
	400	--	--	i	3		-- 29,	-- John Harris, Bradford, remitted him,						400	--	--					
								C^r Cashier, for said Remittance,						400	--	--	1	c	400	--	--
	77	10	--	d	2		-- 30,	Dr Thomas Taylor, Bristol, 50 Pieces Calico, at 31s.						77	10	--					
£	2004	2	6	--	--		------	----------< *April,* >						£ 3365	15	0	--	--	£ 1361	12	6
								MAY.													
							May 1,	C^r Thomas Taylor, Bristol, received of him,						115	--	--	2	d	115	--	--
								-- John Tomkins, ditto, ditto (abated 6d.)						37	2	6	3	l	37	2	6
								-- William Barnes, ditto, ditto						25	10	--	5	t	25	10	--
								-- William Davies, ditto, ditto						25	5	--	2	c	25	5	--
								-- Thomas Baker, Bath, ditto						25	5	--	4	m	25	5	--
								-- John King, Wells, ditto						65	--	--	5	v	65	--	--
								-- Thomas Jones, Bath, ditto						34	10	--	3	k	34	10	--
	327	12	--	c	1		------	Dr Cashier, for Cash received of the above seven Persons,						327	12	--					
								C^r Ditto, for Postage and Petties last Month,						1	5	--	1	c	1	5	--
£	2331	14	6	--	--		------	----------< *April and May Forward,* >						£ 4022	4	6	--	--	£ 1690	10	0

BRISTOL, MAY, 1794.

Dr Sundry Accounts.								Drs and Crs					Cr Sundry Accounts.		
£ 2331	14	6	--	--	------		..... *April and May Forward,*	£ 4022	4	6	--	--	£ 1690	10	0
						May 2,	Cr John Harris, Bradford, 1000 Yards Broad Cloth, at 14s. 6d.	---725	--	--	3	i	---725	--	--
92	7	6	t	5	----5,		Dr William Barnes, Briſtol, 40 Pieces Calico, ---- at 30s. 6d.	--61	--	--					
							20 Yards Broad Cloth, at 17s. 6d.	--17	10	--					
							30 Yards Kerſeymere, at 9s. 3d.	--13	17	6					
18	10	--	d	2	------		-- Thomas Taylor, ditto, 40 Yards----ditto----at 9s. 3d.	----18	10	--					
						7,	Cr William Symes, Trowbridge, 500 Yards--ditto--at 7s. 6d.	---187	10	--	3	i	---187	10	--
17	10	--	l	3	------		Dr John Tomkins, Briſtol, 20 Yards Broad Cloth, at 17s. 6d.	----17	10	--					
52	--	--	u	6	---10,		-- George Wills, Birmingham, Pipe red Port,	----52	--	--					
26	--	--	e	2	------		-- William Davies, Briſtol, Hogſhead red Port,	----26	--	--					
52	--	--	i	3	---13.		-- John Harris, Bradford, Pipe red Port,	----52	--	--					
60	10	--	d	2	------		-- Thomas Taylor, Briſtol, 40 Pieces Calico,----at 30s. 3d.	----60	10	--					
25	10	--	t	5	---17,		-- William Barnes, ditto, Hogſhead red Port,	----25	10	--					
52	--	--	h	2	------		-- John Vernon, Mancheſter, Pipe red Port,	----52	--	--					
31	--	--	l	3	---21,		-- John Tomkins, Briſtol, 20 Pieces Calico, ---- at 31s.---	----31	--	--					
							Cr George Wills, Birmingham, received for Wine,	----52	--	--	6	u	----52	--	--
52	--	--	c	1	------		Dr Caſhier, for Caſh received of Wills,	----52	--	--					
43	15	--	u	6	---25,		-- George Wills, Birmingham, 50 Yards Broad Cloth, at 17s. 6d.	----43	15	--					
35	--	--	e	2	---27,		-- William Davies, Briſtol, 40 Yards----ditto----at 17s. 6d.	----35	--	--					
							Cr ditto----------ditto, received for Wine,	----26	--	--	2	e	----26	--	--
34	10	--	t	5	------		Dr William Barnes, ditto, 40 Yards Broad Cloth, at 17s. 3d.	----34	10	--					
							Cr ditto----------ditto, received for Wine,	----25	10	--	5	t	----25	10	--
51	10	--	c	1	------		Dr Caſhier, for Caſh received of Davies and Barnes,	----51	10	--					
18	10	--	l	3	---29,		-- John Tomkins, Briſtol, 40 Yards Kerſeymere,--at 9s. 3d.	----18	10	--					
£ 2994	7	0	--	--	------		..... *April and May,*	£ 5700	17	0	--	--	£ 2706	10	0

JUNE.

23	2	6	u	6	June 1,		Dr George Wills, Birmingham, 50 Yards Kerſeymere, at 9s. 3d.	----23	2	6					
							Cr Caſhier, for Carriage, Poſtage and Petties laſt Month,	-----5	5	--	1	c	-----5	5	--
673	--	--	i	3	----3,		Dr John Harris, Bradford, paid him Note at two Months,	---673	--	--					
							Cr Notes and Bills Payable, for Note to Harris,	---673	--	--	2	g	---673	--	--
						7,	-- Thomas Taylor, Briſtol, received of him,	---140	10	--	2	d	---140	10	--
140	10	--	c	1	------		Dr Caſhier, for Caſh of Taylor,	---140	10	--					
26	5	--	d	2	------		-- Thomas Taylor, Briſtol, 30 Yards Broad Cloth, at 17s. 6d.	----26	5	--					
						11,	Cr William Davies, ditto, received of him,	----18	10	--	2	e	----18	10	--
18	10	--	c	1	------		Dr Caſhier, for Caſh received of Davies,	----18	10	--					
31	--	--	e	2	------		-- William Davies, Briſtol, 20 Pieces Calico, ---- at 31s.---	----31	--	--					
						16,	Cr Thomas Jones, Bath, received of him,	----43	2	6	3	k	----43	2	6
43	2	6	c	1	------		Dr Caſhier, for Caſh received of Jones,	----43	2	6					
18	10	--	k	3	------		-- Thomas Jones, Bath, 40 Yards Kerſeymere,--at 9s. 3d.	----18	10	--					
						20,	Cr John Tomkins, Briſtol, received of him,	---112	17	6	3	l	---112	17	6
112	17	6	c	1	------		Dr Caſhier, for Caſh received of Tomkins,	---112	17	6					
9	10	--	l	3	------		-- John Tomkins, Briſtol, 20 Yards Kerſeymere,--at 9s. 6d.	-----9	10	--					
						23,	Cr Thomas Baker, Bath, received of him,	----22	10	--	4	m	----22	10	--
22	10	--	c	1	------		Dr Caſhier for Caſh received of Baker,	----22	10	--					
17	10	--	m	4	------		-- Thomas Baker, Bath, 20 Yards Broad Cloth, at 17s. 6d.	----17	10	--					
						26,	Cr Samuel Moore, Wells, received of him,	----34	10	--	4	n	----34	10	--
							-- George Young, Briſtol,--------ditto	----25	17	6	4	o	----25	17	6
							-- John Thomas, ditto,--------ditto	----17	10	--	4	p	----17	10	--
						27,	-- Samuel Charles, Bath,--------ditto	----25	17	6	4	q	----25	17	6
							-- George James, Briſtol,--------ditto	----34	10	--	5	r	----34	10	--
							-- William Barnes, ditto,--------ditto	---136	--	--	5	t	---136	--	--
274	5	--	c	1	------		Dr Caſhier, for Caſh received of the above ſix Perſons.	---274	5	--					
£ 4404	19	6	--	--	------		..... *Total in April, May and June.*	£ 8401	9	6	--	--	£ 3996	10	0

BRISTOL, JULY, 1794.

Dr Sundry Accounts. | C^r Sundry Accounts.

												D^rs and C^rs										
						July 1,	C^r Cashier, for Postage and Petties last Month,					£	1	1		1	c	£	1	1		
							.. John King, Wells, received of him,						14	5		5	b		14	5		
£	14	5		c	1		Dr Cashier, for Cash received of King,						14	5								
	17	10		b	5		.. John King, Wells, 20 Yards Broad Cloth, at 17s. 6d.						17	10								
						3,	C^r William George, ditto, received of him,						17	5		5	s		17	5		
	17	5		c	1		Dr Cashier, for Cash received of George,						17	5								
	18	10		s	5		.. William George, Wells, 40 Yards Kerseymere, .. at 9s. 3d.						18	10								
						5,	C^r William Symes, Trowbridge, 500 Yards ditto, ... at 7s. 6d.						187	10		3	f		187	10		
	375			f	3		D^r ditto, ... ditto, Pipe red Port,						52									
							and a Bill at two Months, due Sept. 8,						323									
							C^r Notes Payable, for Note at two Months to Symes, due Sept. 8,						323			2	g		323			
						8,	.. William Barnes, Bristol, received of him, .. (abated 6d.)						126	17	6	5	t		126	17	6	
	126	17		c	1		Dr Cashier, for Cash received of Barnes,						126	17								
	28	10		t	5		.. William Barnes, Bristol, 60 Yards Kerseymere, at 9s. 6d.						28	10								
						11,	C^r Thomas Taylor, ditto, received of him,						79			2	d		79			
	79			c	1		Dr Cashier, for Cash received of Taylor,						79									
	18	10		d	2		.. Thomas Taylor, Bristol, 40 Yards Kerseymere, .. at 9s. 3d.						18	10								
	13	17	6	n	4		... 15, .. Samuel Moore, Wells, 30 .... ditto ..... at 9s. 3d.						13	17	6							
							C^r John Vernon, Manchester, 500 Pieces Calico, .. at 27s.						675			2	h		675			
	675			h	2		D^r ditto ..... ditto, 5 Pipes red Port, at 51l.						255									
							and Note at three Months,						420									
							C^r Notes and Bills Payable, for Note to Vernon, due October 18,						420			2	g		420			
	30	5		o	4		... 19, Dr George Young, Bristol, 20 Pieces Calico, ... at 30s. 3d.						30	5								
							C^r John Tomkins, ditto, received of him,						67			3	l		67			
	67			c	1		Dr Cashier, for Cash received of Tomkins,						67									
	18	10		l	3		... 21, .. John Tomkins, Bristol, 40 Yards Kerseymere, at 9s. 3d.						18	10								
	23	2	6	e	2		... 23, .. William Davies, ditto, 50 .... ditto ..... at 9s. 3d.						23	2	6							
							C^r ditto ..... ditto, received of him,						35			2	e		35			
	35			c	1		Dr Cashier, for Cash received of Davies,						35									
	23	2	6	p	4		.. John Thomas, Bristol, 50 Yards Kerseymere, .. at 9s. 3d.						23	2	6							
	30	5		b	5		... 25, .. John King, Wells, 20 Pieces Calico, ... at 30s. 3d.						30	5								
	25	17	6	t	5		.. William Barnes, Bristol, 30 Yards Broad Cloth, at 17s. 3d.						25	17	6							
	25	17	6	s	5		... 27, .. William George, Wells, 30 Yards .... ditto .... at 17s. 3d.						25	17	6							
	35			d	2		.. Thomas Taylor, Bristol, 40 Yards .... ditto .... at 17s. 6d.						35									
	29	10		n	4		... 29, .. Samuel Moore, Wells, 20 Pieces Calico, ... at 29s. 6d.						29	10								
	29	10		e	2		.. William Davies, Bristol, 20 .... ditto ..... at 29s. 6d.						29	10								
	17	5		l	3		... 31, .. John Tomkins, ditto, 20 Yards Broad Cloth, at 17s. 3d.						17	5								
£	1774	9	6				..... < *July,* >					£	3720	8				£	1945	18	6	
							AUGUST.															
						Aug. 1,	C^r Cashier for Carriage, Postage, and Petties last Month,						10	10		1	c		10	10		
							.. George Wills, Birmingham, received of him, .. (abated 6d.)						23	2	6	6	u		23	2	6	
							.. Thomas Taylor, Bristol, ... ditto						26	5		2	d		26	5		
							.. William Davies, ditto, ... ditto						31			2	e		31			
	80	7		c	1		Dr Cashier, for Cash received of the above three Persons						80	7								
	45	7	6	d	2		... 5, .. Thomas Taylor, Bristol, 30 Pieces Calico, ... at 30s. 3d.						45	7	6							
						8,	C^r Thomas Jones, Bath, received of him,						18	10		3	k		18	10		
							.. John Tomkins, Bristol, ... ditto						9	10		3	l		9	10		
							.. Thomas Baker, Bath, ... ditto						17	10		4	m		17	10		
	45	10		c	1		Dr Cashier, for Cash received of the above three Persons,						45	10								
	18	10		u	6		... 12, .. George Wills, Birmingham, 40 Yards Kerseymere, at 9s. 3d.						18	10								
	17	10		e	2		... 15, .. William Davies, Bristol, 20 Yards Broad Cloth, at 17s. 6d.						17	10								
	45	7	6	m	4		.. Thomas Baker, Bath, 30 Pieces Calico, ... at 30s. 3d.						45	7	6							
	9	5		k	3		... 20, .. Thomas Jones, ditto, 20 Yards Kerseymere, .. at 9s. 3d.						9	5								
	30			l	3		... 25, .. John Tomkins, Bristol, 20 Pieces Calico, ... at 30s.						30									
	34	10		d	2		... 28, .. Thomas Taylor, ditto, 40 Yards Broad Cloth, at 17s. 3d.						34	10								
£	2100	16	6				..... < *July and August Forward,* >					£	4183	2	6			£	2082	6		

BRISTOL, SEPTEMBER, 1794.

Dr Sundry Accounts.								Drs and Crs					Cr Sundry Accounts.		
£ 2100	16	6	..	..	.....	.....	*July and August Forward,*	£ 4183	2	6	..	..	£ 2082	6	0
					Sep. 1,	Cr Cashier, for Postage and Petties last Month,		..1	1	..	1	c	..1	1	..
						.. ditto, for Payment of Notes to Antonio and Harris,		..1673	..	..	1	c	..1673	..	..
1673	..	..	g	2	.....	Dr Notes and Bills Payable, for the Payment of ditto,		..1673	..	..					
					3,	Cr John King, Wells, received of him,		..47	15	..	5	b	..47	15	..
						.. Samuel Moore, ditto, ... ditto ....(abated 6d.)		..43	7	6	4	n	..43	7	6
						.. William George, ditto, ... ditto ....(abated 6d.)		..44	7	6	5	s	..44	7	6
135	9	..	c	1	.....	Dr Cashier, for Cash received of the above three Persons,		..135	9	..					
18	10	..	n	4	5,	.. Samuel Moore, Wells, 40 Yards Kerseymere, at 9s. 3d.		..18	10	..					
					8,	Cr Cashier, for Payment of our Note to Symes,		..323	..	..	1	c	..323	..	..
323	..	..	g	2	.....	Dr Notes and Bills Payable, for Symes's Note paid,		..323	..	..					
30	..	..	b	5	...11,	.. John King, Wells, 20 Pieces Calico, ...at 30s.		..30	..	..					
44	5	..	s	5	.....	.. William George, ditto, 30 .... ditto ..... at 29s. 6d.		..44	5	..					
						Cr William Barnes, Bristol, received of him, (abated 6d.)		..54	7	6	5	t	..54	7	6
						.. Thomas Taylor, ditto, ... ditto		..53	10	..	2	d	..53	10	..
						.. George Young, ditto, ... ditto		..30	5	..	4	o	..30	5	..
138	2	..	c	1	.....	Dr Cashier, for Cash received of the above three Persons,		..138	2	..					
34	10	..	o	4	...15,	.. George Young, Bristol, 40 Yards Broad Cloth, at 17s. 3d.		..34	10	..					
17	5	..	t	5	.....	.. William Barnes, ditto, 20 .... ditto ..... at 17s. 3d.		..17	5	..					
13	17	6	d	2	...19,	.. Thomas Taylor, ditto, 30 Yards Kerseymere, .. at 9s. 3d.		..13	17	6					
					21,	Cr John Thomas, ditto, received of him,		..23	2	6	4	p	..23	2	6
						.. William Davies, ditto, ... ditto		..52	12	6	2	r	..52	12	6
						.. John Tomkins, ditto, ... ditto		..35	15	..	3	l	..35	15	..
111	10	..	c	1	.....	Dr Cashier, for Cash received of the above three Persons,		..111	10	..					
30	10	..	l	3	...23,	.. John Tomkins, Bristol, 20 Pieces Calico, ... at 30s. 6d.		..30	10	..					
45	..	..	r	2	.....	.. William Davies, ditto, 30 .... ditto, ... at 30s.		..45	..	..					
26	..	..	p	4	...26,	.. John Thomas, ditto, Hogshead red Port,		..26	..	..					
26	..	..	d	2	.....	.. Thomas Taylor, ditto, ... ditto		..26	..	..					
26	..	..	t	5	...27,	.. William Barnes, ditto, ... ditto		..26	..	..					
26	..	..	b	4	...29,	.. John King, Wells, ... ditto		..26	..	..					
£ 4819	15	0	..	..	.....	..... *Total in July, August and September.*		£ 9284	4	6	..	..	£ 4464	9	6
						OCTOBER.									
					Oct. 1,	Cr Cashier, for Postage and Petties last Month,		..1	1	..	1	c	..1	1	..
						.. John Vernon, Manchester, received of him,		..52	..	..	2	h	..52	..	..
					3,	.. George Wills, Birmingham, ... ditto		..62	5	..	6	u	..62	5	..
114	5	..	c	1	.....	Dr Cashier, for Cash received of Vernon and Wills,		..114	5	..					
43	2	6	o	4	5,	.. George Young, Bristol, 50 Yards Broad Cloth, at 17s. 3d.		..43	2	6					
45	..	..	d	2	.....	.. Thomas Taylor, ditto, 100 Yards Kerseymere, at 9s.		..45	..	..					
						Cr ditto, ditto, received of him,		..79	17	6	2	d	..79	17	6
79	17	6	c	1	.....	Dr Cashier, for Cash received of Taylor,		..79	17	6					
					9,	Cr William Davies, Bristol, received of him,		..17	10	..	2	r	..17	10	..
17	10	..	c	1	.....	Dr Cashier, for Cash received of Davies,		..17	10	..					
147	10	..	r	2	.....	.. William Davies, Bristol, 100 Pieces Calico, ... at 29s. 6d.		..147	10	..					
23	2	6	k	3	...12,	.. Thomas Jones, Bath, 50 Yards Kerseymere, .. at 9s. 3d.		..23	2	6					
						Cr ditto ditto, received of him,		..9	5	..	3	k	..9	5	..
9	5	..	c	1	.....	Dr Cashier, for Cash received of Jones,		..9	5	..					
85	..	..	l	3	...16,	.. John Tomkins, Bristol, 100 Yards Broad Cloth, at 17s.		..85	..	..					
						Cr ditto ditto, received of him,		..30	..	..	3	l	..30	..	..
30	..	..	c	1	.....	Dr Cashier, for Cash received of Tomkins,		..30	..	..					
43	2	6	m	4	...18,	.. Thomas Baker, Bath, 50 Yards Broad Cloth, at 17s. 3d.		..43	2	6					
						Cr ditto ditto, received of him		..45	7	6	4	m	..45	7	6
45	7	6	c	1	.....	Dr Cashier, for Cash received of Baker,		..45	7	6					
						Cr ditto, for Payment of our Note to Vernon,		..420	..	..	1	c	..420	..	..
420	..	..	g	2	.....	Dr Notes and Bills Payable, for said Payment,		..420	..	..					
9	10	..	b	5	.....	.. John King, Wells, 20 Yards Kerseymere, .. at 9s. 6d.		..9	10	..					
18	10	..	t	5	...22,	.. William Barnes, Bristol, 40 Yards .... ditto, ... at 9s. 3d.		..18	10	..					
£ 1131	2	6	..	..	.....	..... *October Forwards,*		£ 1848	8	6	..	..	£ 717	6	0

Dr Sundry Accounts. | C^r Sundry Accounts.

							D^rs and C^rs £	s.	d.			£	s.	d.
£ 1131	2	6	--	--	------	----------{ *October Forward,* }----------	£ 1848	8	6	--	--	£ 717	6	0
52	--	--	D	2	Oct.26,	Dr Thomas Taylor, Briſtol, 1 Pipe red Port,----------	----52	--	--					
52	--	--	b	5	------	-- John King, Wells,--------ditto----------	----52	--	--					
43	2	6	u	6	---29,	-- George Wills, Birmingham, 50 Yards Broad Cloth, at 17s. 3d.	----43	2	6					
73	15	--	t	5	------	-- William Barnes, Briſtol, 50 Pieces Calico, ----at 29s. 6d.	----73	15	--					
52	--	--	c	2	---31,	-- William Davies, ditto, 1 Pipe red Port,----------	----52	--	--					
26	--	--	o	4	------	-- George Young, ditto, Hogſhead ditto----------	----26	--	--					
£ 1430	0	0	--	--	------	----------{ *October,* }----------	£ 2147	6	0	--	--	£ 717	6	0
						NOVEMBER.								
					Nov.1,	C^r Caſhier, for Poſtage and Petties laſt Month,----------	-----1	10	--	1	c	-----1	10	--
					4,	-- Thomas Taylor, Briſtol, received of him,----------	----39	17	6	2	d	----39	17	6
						-- Samuel Moore, Wells,---------ditto----------	----18	10	--	4	n	----18	10	--
						-- John King, ditto,---------ditto----------	----56	--	--	5	b	----56	--	--
						-- William George, ditto,---------ditto----------	----44	5	--	5	s	----44	5	--
158	12	6	c	1	------	D^r Caſhier, for Caſh received as above,----------	---158	12	6					
43	2	6	q	4	----7,	-- Samuel Charles, Bath, 50 Yards Broad Cloth, at 17s. 3d.	----43	2	6					
23	2	6	r	5	------	-- George James, Briſtol, 50 Yards Kerſeymere,--at 9s. 3d.	----23	2	6					
52	--	--	b	5	------	-- John King, Wells, 1 Pipe red Port,----------	----52	--	--					
52	--	--	t	5	---11,	-- William Barnes, Briſtol,---------ditto----------	----52	--	--					
					13,	C^r ditto, ditto, received of him,----------	----43	5	--	5	t	----43	5	--
						-- George Young, ditto,---------ditto----------	----34	10	--	4	o	----34	10	--
						-- John Tomkins, ditto,---------ditto----------	----30	10	--	3	l	----30	10	--
						-- William Davies, ditto,---------ditto----------	----45	--	--	2	c	----45	--	--
						-- John Thomas, ditto,---------ditto----------	----26	--	--	4	p	----26	--	--
179	5	--	c	1	------	D^r Caſhier, for Caſh received of the above five Perſons, ----	---179	5	--					
43	2	6	d	2	---17,	-- Thomas Taylor, Briſtol, 50 Yards Broad Cloth, at 17s. 3d.	----43	2	6					
23	2	6	b	5	------	-- John King, Wells, 50 Yards Kerſeymere,--at 9s. 3d.	----23	2	6					
23	2	6	q	4	---21,	-- Samuel Charles, Bath, 50----ditto----------at 9s. 3d.	----23	2	6					
52	--	--	w	6	------	-- William Fear, ditto, 1 Pipe Port,----------	----52	--	--					
52	--	--	r	6	---25,	-- John Strong, ditto, 1 Pipe ditto,----------	----52	--	--					
52	--	--	y	6	------	-- Charles Hill, ditto, 1 Pipe ditto,----------	----52	--	--					
26	--	--	r	5	------	-- George James, Briſtol, Hogſhead ditto,----------	----26	--	--					
					27,	C^r John Vernon, Mancheſter, 300 Pieces Calico, at 27s. ---	---405	--	--	2	h	---405	--	--
153	--	--	h	2	------	D^r ditto, ditto, 3 Pipes red Port,------at 51l.---	---153	--	--					
29	10	--	t	5	------	-- William Barnes, Briſtol, 20 Pieces Calico,----at 29s. 6d.	----29	10	--					
					29,	C^r John Harris, Bradford, 500 Yards Broad Cloth, at 15s---	---375	--	--	3	i	---375	--	--
104	--	--	i	3	------	D^r ditto, ditto, 2 Pipes red Port,------at 52l---	---104	--	--					
						C^r William Symes, Trowbridge, 500 Yards Kerſeymere, at 7s. 6d.	---187	10	--	3	f	---187	10	--
23	2	6	d	2	---30,	Dr Thomas Taylor, Briſtol, 50 Yards ditto,--------at 9s. 3d.	----23	2	6					
23	2	6	t	5	------	-- William Barnes, ditto, 50 Yards ditto-------at 9s. 3d.	----23	2	6					
£ 2542	5	0	--	--	------	----------{ *October and November,* }----------	£ 4566	8	6	--	--	£ 2024	3	6
						DECEMBER.								
					Dec.1,	C^r Caſhier, for Poſtage and Petties, &c. laſt Month,---------	-----5	10	--	1	c	-----5	10	--
						-- George Young, Briſtol, received of him,----------	----43	2	6	4	o	----43	2	6
43	2	6	c	1	------	D^r Caſhier, for Caſh received of Young,----	----43	2	6					
17	10	--	o	4	----3,	-- George, Young, Briſtol, 20 Yards Broad Cloth, at 17s. 6d.	----17	10	--					
						C^r Thomas Taylor, ditto, received of him,----------	----97	--	--	2	d	----97	--	--
97	--	--	c	1	------	D^r Caſhier, for Caſh received of Taylor,----	----97	--	--					
29	10	--	d	2	----5,	-- Thomas Taylor, Briſtol, 20 Pieces Calico,----at 29s. 6d.	----29	10	--					
43	2	6	w	6	------	-- William Fear, Bath, 50 Yards Broad Cloth, at 17s. 3d	----43	2	6					
					9,	C^r William Davies, Briſtol, received on Account,---------	---100	--	--	2	c	---100	--	--
						-- John Tomkins, ditto,----------ditto----------	----85	--	--	3	l	----85	--	--
						-- Thomas Baker, Bath,----------ditto----------	----43	2	6	4	m	----43	2	6
228	2	6	c	1	------	D^r Caſhier, for Amount received of the above Perſons, -----	---228	2	6					
£ 3000	12	6	--	--	------	------{ *October, November and December Forward,* }------	£ 5398	11	0	--	--	£ 2397	18	6

BRISTOL, DECEMBER, 1794.

Dr Sundry Accounts. C^r Sundry Accounts.

												D^rs and C^rs							
£ 3000	12	6	--	--			------ < *October, November and December Forward,* > ------					£ 5398	11	0	--	--	£ 2397	18	6
43	2	6	d	2	Dec. 11		Dr Thomas Taylor, Briſtol, 50 Yards Broad Cloth, at 17s. 3d.					----43	2	6					
23	2	6	b	5			-- John King, Wells, 50 Yards Kerſeymere, -- at 9s. 3d.					----23	2	6					
29	10	--	u	6			-- George Wills, Birmingham, 20 Pieces Calico, -- at 29s. 6d.					----29	10	--					
44	5	--	t	5	--- 15,		-- William Barnes, Briſtol, 30 ---- ditto -------- at 29s. 6d					----44	5	--					
44	5	--	s	5			-- William George, Wells, 30 ---- ditto -------- at 29s. 6d.					----44	5	--					
43	2	6	w	6			-- William Fear, Bath, 50 Yards Broad Cloth, at 17s. 3d.					----43	2	6					
43	2	6	v	6	--- 21,		-- Charles Hill, ditto, 50 ---- ditto -------- at 17s. 3d.					----43	2	6					
29	10	--	r	6			-- John Strong, ditto, 20 Pieces Calico, ---- at 29s. 6d.					----29	10	--					
29	10	--	d	2	--- 25,		-- Thomas Taylor, Briſtol, 20 ---- ditto -------- at 29s. 6d.					----29	10	--					
23	2	6	o	4			-- George Young, ditto, 50 Yards Kerſeymere, at 9s. 3d.					----23	2	6					
23	2	6	m	4	--- 29,		-- Thomas Baker, Bath, 50 ---- ditto -------- at 9s. 3d.					----23	2	6					
29	10	--	b	5			-- John King, Wells, 20 Pieces Calico, ---- at 29s. 6d.					----29	10	--					
29	10	--	r	2	--- 31,		-- William Davies, Briſtol, 20 ---- ditto -------- at 29s. 6d.					----29	10	--					
43	2	6	u	6			-- George Wills, Birmingham, 50 Yards Broad Cloth, at 17s. 3d.					----43	2	6					
							C^r Caſhier, for Poſtage and Petties laſt Month,					-----1	10	--					
							Houſe Rent and Taxes one Year,					----52	10	--	1	c	-106	10	--
							Wages,					----52	10	--					
							-- Abraham Bold, Briſtol, 1 Year's Int. on his Capital at 5 p^r C.					----75	--	--	1	a	----75	--	--
							-- Charles Wiſe, ditto, -- ditto -------- ditto					----75	--	--	1	b	----75	--	--
1181	10	--	z	6			Dr Stock of Goods unſold, for 380 Yards Broad Cloth, at 15s. --					-285	--	--					
							570 Yards Kerſeymere, at 7s. 6d.					-213	15	--					
							245 Pieces Calico, ---- at 27s. --					-330	15	--					
							8 Pipes red Port, ---- at 44l. --					-352	--	--					
£ 4660	--	--	--	--			-------- < *Total in October, November and December.* > ------					£ 7314	8	6	--	--	£ 2654	8	6

Debtor	--	--	--	--			---------- < *Sundry Accounts* > ----------										Creditor		
£ 6808	7	--	--	--			------ In JANUARY, FEBRUARY and MARCH, ------										£ 9072	--	--
4404	19	6	--	--			---------- In APRIL, MAY and JUNE, ----------										3996	10	--
4819	15	--	--	--			-------- In JULY, AUGUST and SEPTEMBER, --------										4464	9	6
4660	--	--	--	--			----- In OCTOBER, NOVEMBER and DECEMBER, -----										2654	8	6
£ 20693	1	6	--	--			-------- Total Amount of Tranſactions in 1794, --------										20187	8	--
							Profit, --										505	13	6
							C^r ABRAHAM BOLD, Half Profit, £ 252 16 9										£ 20693	1	6
							C^r CHARLES WISE, Half Profit, £ 252 16 9												
							£ 505 13 6												

SPECIMEN OF A DAY BOOK BY DOUBLE ENTRY.

BRISTOL, JANUARY, 1794.

					Dr Sundry Accounts.										C^r Sundry Accounts.
Jan.	Column for Page of the Ledger.	Space for the Mark of Posting.		*l.*	*s.*	*d.*						Column for Page of the Ledger.	Space for the Mark of Posting.	*l.*	*s.*	*d.*
1			Cash.....D^r	3000	..	..	To Abraham Bold, Bristol	for his Capital advanced into Trade.....						1500	..	..
							To Charles Wise, ditto..	for ditto....ditto.....						1500	..	..
2			Wine.....D^r	1750	..	..	To John Antonio, Oporto	40 Pipes Red Port, as per Invoice, at 25l. per Pipe						1000	..	..
							To Cash.....	duty, freight and other charges						750	..	..
			John Antonio, Oporto....D^r	1000	..	..	To Notes and Bills Payable	accepted his Draft at nine Months, for Wine due Sep. 1.....						1000	..	..
			Calico .....D^r	700	..	..	To J. Vernon, Manchester	500 Pieces Calico, at 28s...						700	..	..
			Broad Cloth.....D^r	750	..	..	To John Harris, Bradford	1000 Y^ds Broad Cloth, at 15s						750	..	..
			Kerseymere .....D^r	375	..	..	To W. Symes, Trowbridge	1000 Y^ds Kerseymere, at 7s. 6d.						375	..	..
			Charges on Trade.....D^r	..	20	10	To Cash.....	paid Carriage of Cloth, Kerseymere, and Calico...						20	10	..
3			Thomas Taylor, Bristol...D^r	..	17	10	To Broad Cloth.....	20 Y^ds at 17s. 6d.	17	10	0					
			William Davies, Bristol...D^r	...	8	15	To ditto.....	10 Y^ds at 17s. 6d.	8	15	0			43	15	..
			John Tomkins, Bristol...D^r	..	25	..	To ditto.....	20 Y^ds at 17s. 6d.	17	10	0					
							To Calico	5 Pieces, at 30s.....						7	10	..
8			Thomas Jones, Bath.....D^r	..	50	..	To Wine.....	Pipe red Port...	50	0	0			100	..	..
0			Thomas Baker, Bath.....D^r	..	67	5	To ditto.....	ditto ... ditto..	50	0	0					
							To Broad Cloth.....	20 Y^ds at 17s. 3d.	17	5	0			34	15	..
			Samuel Moore, Wells....D^r	..	17	10	To ditto.....	20 Y^ds at 17s. 6d.	17	10	0					
2			George Young, Bristol...D^r	..	43	2	6	To ditto.....	50 Y^ds at 17s. 3d.	43	2	6				
			William Barnes, Bristol...D^r	..	35	..	..	To ditto.....	40 Y^ds at 17s. 6d.	35	0	0			95	12	6
			John Thomas, Bristol....D^r	..	17	10	..	To ditto.....	20 Y^ds at 17s. 6d.	17	10	0					
			Sundry Accounts .....D^r	7877	2	6			*Sundry Accounts*			C^r	..	7877	2	6

N. B. The Journal by this mode is made quite an unnecessary Book.——The Ledger by either Method is the same.

ABRAHAM BOLD's and CHARLES WISE's

MONTHLY STATEMENT OF THEIR PARTNERSHIP ACCOUNT.

D^r — Contra C^r

l.	s.	d.		1794	Wine	l.	s.	d.	B^rd C^th	l.	s.	d.	Kers^mr	l.	s.	d.	Calico	l.	s.	d.	l.	s.	d.
			Stock of Goods	Jan. 2	40 Pps	1750	--	--	1000y^ds	750	--	--	1000y^ds	375	--	--	500 P^cs	700	--	--			
			Sold	3					50 for	42	15	--					5 for	7	10	--			
				8	1 for	50	--	--															
				10	1	50	--	--	40	34	15	--											
				12					110	95	12	6											
				15					90	78	5	--											
				18									50 for	24	5	--							
				21									20	9	5	--							
				25									110	50	15	--							
				27									70	32	17	6							
				29									40	18	10	--							
				Sold	2 Pipes,	100	--	--	290 Y^ds	252	7	6	290 Y^ds	135	12	6	5 Pieces	7	10	--			
			Stock of Goods on hand, Jan 31		38 Pps				710 Y^ds				710 Y^ds				495 P^cs						
																		at 44l.			1672	--	--
																		at 15s.			532	10	--
																		at 7s. 6d.			266	5	--
																		at 28s.			693	--	--
																		*Debts			4595	10	--
7695	10	--	D^r to Sundries*	Jan. 31													C^r By Sundries				7759		--

* See January 1 to 31.

ABRAHAM BOLD.

CASHIER's ACCOUNT.

BRISTOL, MARCH, 1794.

Dr Sundry Accounts. — C^r Sundry Accounts.

					Mar.	*MARCH.*	D^rs & C^rs							
					1,	C^r Thomas Baker, Bath, received of him	26	10	--	4	m	26	10	--
						-- William Barnes, Briſtol, ditto	54	--	--	5	t	54	--	--
					3,	-- John King, Wells, ditto	53	--	--	5	v	53	--	--
						-- Thomas Taylor, Briſtol, ditto	27	10	--	2	d	27	10	--
					7,	-- John Tomkins, ditto, ditto	34	10	--	3	l	34	10	--
					10,	-- William Davies, ditto, ditto	13	10	--	2	e	13	10	--
					15,	-- Samuel Moore, Wells, ditto	26	15	--	4	n	26	15	--
						-- George Young, Briſtol, ditto 65l. 12s. abated 6d.	65	12	6	4	o	65	12	6
						-- John Thomas, ditto, ditto	27	--	--	4	p	27	--	--
						-- George James, ditto, ditto	27	--	--	5	r	27	--	--
						-- Samuel Charles, ditto, ditto 40l. abated 2s. 6d.	40	2	6	4	q	40	2	6
£200	--	--	f	3	27,	Dr William Symes, Trowbridge, remitted him	200	--	--					
300	--	--	h	2	--	-- John Vernon, Manchester, ditto	300	--	--					
350	--	--	i	3	--	-- John Harris, Bradford, ditto	350	--	--					
395	7	0	c	1	--	-- Caſhier, for amount of Caſh received this Month, and carried to the Credit of ſundry Accounts 395 7 0; Leſs abated 0 3 0	395	7	--					
						C^r Caſhier, for Remittances to the Debit of ſundry Accounts	850	--		1	c	850	15	--
						-- Ditto, for Petties this Month	--	15						
£1245	7	0	--	--	--	< Total in March. >	£2491	12	--	--		1246	5	--

ALPHABET.

A

f	Antonio, John,	Oporto	Folio	2

C

r	Cashier, A. Bold		1
q	Charles, Samuel,	Bath	4

E

G

s	George, William,	Wells	5

I

K

b	King, John,	Wells	5

M

n	Moore, Samuel,	Wells	4

O

Q

S

f	Symes, William,	Trowbridge	3
x	Strong, John,	Bath	6
z	Stock of Goods on hand		6

V

h	Vernon, John,	Manchester	2

W

b	Wise, Charles,	Bristol	1
u	Wills, George,	Birmingham	6

Y

o	Young, George,	Bristol	4

B

a	Bold, Abraham,	Bristol	Folio	1
m	Baker, Thomas,	Bath		4
t	Barnes, William,	Bristol		5

D

e	Davies, William,	Bristol	2

F

w	Fear, William,	Bath	6

H

i	Harris, John,	Bradford	3
y	Hill, Charles,	Bath	6

J

k	Jones, Thomas,	Bath	3
r	James, George,	Bristol	5

L

N

g	Notes and Bills Payable		2

P

R

T

d	Taylor, Thomas,	Bristol	2
l	Tomkins, John,	ditto	3
p	Thomas, John,	ditto	4

U

X

Z

LEDGER.

Jan. 1—Mar. 31 ‖ Apr. 1—June 30 ‖ July 1—Sep. 30 ‖ Oct. 1—Dec. 31. ‖

		l.	s.	d.			l.	s.	d.			l.	s.	d.			l.	s.	d.
	Jan.					Apr.					July					Oct.			
1	1,	3000	--	--	3	1,	203	7	6	5	1,	14	5	--	6	3,	114	5	--
	17,	50	--	--		2,	25	5	--		3,	17	5	--		5,	79	17	6
	21,	50	--	--		4,	32	15	--		8,	126	17	--		9,	17	10	--
	Feb.					7,	49	10	--		11,	79	--	--		12,	9	5	--
2	10,	26	--	--		11,	75	--	--		19,	67	--	--		16,	30	--	--
	15,	51	--	--		May					23,	35	--	--		19,	45	7	6
	25,	50	--	--		1,	327	12	--		Aug.					Nov.			
	Mar.				4	21,	52	--	--		1,	80	7	--	7	4,	158	12	6
	1,	26	10	--		27,	51	10	--		8,	45	10	--		13,	179	5	--
		54	--	--		June					Sep.					Dec.			
	3,	53	--	--		7,	140	10	--	6	3,	135	9	--		1,	43	2	6
		27	10	--		11,	18	10	--		11,	138	2	--		3,	97	--	--
	7,	34	10	--		16,	43	2	6		21,	111	10	--		9,	228	2	6
	10,	13	10	--		20,	112	17	6										
	15,	186	7	--		23,	22	10	--										
						27,	274	5	--										
	Car^d for^wd	3622	7	0		----	1428	14	6		----	850	5	0		----	1002	7	6

D' ABRAHAM BOLD.

D' CHARLES WISE,

D' ABRAHAM BOLD,

		l.	s.	d.
1794				
Jan.	To Cash received this Month----	3100	--	--
	2329 10 0 Balance.			
Feb.	To Cash received this Month----	127	--	--
	2454 0 0 Balance.			
Mar.	To Cash received this Month----	395	7	--
	1997 17 0 Balance.			
Apr.	To Cash received this Month----	385	17	6
	1407 19 6 Balance.			
May	To Cash received this Month----	431	2	--
	1837 16 6 Balance.			
June	To Cash received this Month----	611	15	--
	2444 6 6 Balance.			
July	To Cash received this Month----	339	7	--
	2782 12 6 Balance.			
Aug.	To Cash received this Month----	125	17	--
	2897 19 6 Balance.			
Sep.	To Cash received this Month----	385	1	--
	1285 19 6 Balance.			
Oct.	To Cash received this Month----	296	5	--
	1161 3 6 Balance.			
Nov.	To Cash received this Month----	337	17	6
	1497 11 0 Balance.			
Dec.	To Cash received this Month----	368	5	--
	Balance carried forward, £ 1753 16 0			

BRISTOL. a C^r

		l.	s.	d.			l.	s.	d.			l.	s.	d.			l.	s.	d.			l.	s.	d.
1794 Jan.	By Cash	1500	--	--		Jan. 1,	1500	--	--											8	Dec. 31,	75	--	--
Dec.	By Interest	75	--	--																				
	Balance, 1575 0 0																							

BRISTOL. b C^r

		l.	s.	d.			l.	s.	d.			l.	s.	d.			l.	s.	d.			l.	s.	d.
1794 Jan.	By Cash	1500			1	Jan. 1,	1500	--	--											8	Dec. 31,	75	--	--
Dec.	By Interest	75																						
	Balance, 1575 0 0																							

CASHIER. c C^r

		l.	s.	d.			l.	s.	d.			l.	s.	d.			l.	s.	d.			l.	s.	d.
1794 Jan.	By Cash paid this Month	770	10	--	1	Jan. 1,	750	--	--	3	Apr. 1,	----	15	--	5	July 1,	1	1	--	6	Oct. 1,	1	1	--
						2,	20	10	--		23,	400	--	--		Aug. 1,	10	10	--		18,	420	--	--
Feb.	By Cash paid this Month	2	10	--		Feb. 2,	2	10	--		27,	175	--			Sep. 1,	1	1	--	7	Nov. 1,	1	10	--
					2	Mar. 1,	1	10	--		29,	400	--	--	6	1,	1	1	--		Dec. 1,	5	10	--
Mar.	By Cash paid this Month	851	10	--		27,	850	--	--		May 1,	1	5	--		4,	1672	--	--	8	31,	106	10	--
Apr.	By Cash paid this Month	975	15	--						4	June 1,	5	5	--		8,	323	--	--					
May	By Cash paid this Month	1	5	--																				
June	By Cash paid this Month	5	5	--																				
July	By Cash paid this Month	1	1	--																				
Aug.	By Cash paid this Month	10	10	--																				
Sep.	By Cash paid this Month	1997	1	--																				
Oct.	By Cash paid this Month	421	1	--																				
Nov.	By Cash paid this Month	1	10	--																				
Dec.	By Cash paid this Month	112	--	--																				
	Balances carried forward,	£ 3150	0	0		Car^d for^wd	4624	10	0		----	982	5	0		----	2008	12	0		----	684	11	0

Jan. 1—Mar. 31				April 1—June 30				July 1—Sep. 30				Oct. 1—Dec. 31			
	Jan.	l.	s.	d.		Apr.	l.	s.	d.		July	l.	s.	d.		Oct.	l.	s.	d.
1	3,	17	10	--	3	2,	34	10	--	5	11,	18	10	--	6	5,	45	--	--
	18,	10	--	--		25,	28	10	--		27,	35	--	--	7	26,	52	--	--
	Feb.					30,	77	10	--		Aug.					Nov.			
	2,	26	--	--		May					5,	45	7	6		17,	43	2	6
2	10,	35	--	--	4	5,	18	10	--		28,	34	10	--		30,	23	2	6
	21,	45	15	--		13,	60	10	--		Sep.					Dec.			
	Mar.					June				6	19,	13	17	6		5,	29	10	--
	3,	51	15	--		7,	26	5	--		26,	26	--	--	8	11,	43	2	6
	19,	45	15	--												25,	29	10	--
	30,	17	10	--															
	Jan.					Apr.					July					Oct.			
1	3,	8	15	--	3	2,	18	10	--	5	23,	23	2	6	6	9,	147	10	--
	18,	4	15	--		May					29,	29	10	--	7	31,	52	--	--
	Feb.				4	10,	26	--	--		Aug.					Dec.			
	5,	7	15	--		27,	35	--	--		15,	17	10	--	8	31,	29	10	--
2	12,	17	10	--		June					Sep,								
	Mar.					11,	31	--	--	6	23,	45	--	--					
	10,	9	10	--															
	21,	15	15	--															
	Jan.																		
1	2,	1000	--	--															
											Sep.					Oct.			
										6	1,	1673	--	--	6	18,	420	--	--
											8,	323	--	--					
	Mar.					Apr.					July					Nov.			
2	27,	300	--	--	4	23,	400	--	--	5	15,	675	--	--	7	27,	153	--	--
						May													
					3	17,	52	--	--										
	£	1613	5	-			808	5	--			2959	7	6			1067	7	6
	Bro^t for^wd	3622	7	--		----	1428	14	6		----	850	5	--		----	1002	7	6
	Car^d for^wd	5235	12	--		----	2236	19	6		----	3809	12	6		----	2069	15	--

Dr THOMAS TAYLOR,

		l.	s.	d.
1794				
Jan.	To Goods,	27	10	--
Feb.	To ditto	106	15	--
Mar.	To ditto	115	--	--
Apr.	To ditto	140	10	--
May	To ditto	79	--	--
June	To ditto	26	5	--
July	To ditto	53	10	--
Aug.	To ditto	79	17	6
Sep.	To ditto	39	17	6
Oct.	To ditto	97	--	--
Nov.	To ditto	66	5	--
Dec.	To ditto	102	2	6
	Balance, 168 7 6			

Dr WILLIAM DAVIES,

		l.	s.	d.
1794				
Jan.	To Goods,	12	10	--
Feb.	To ditto	26	5	--
Mar.	To ditto	25	5	--
Apr.	To ditto	18	10	--
May	To ditto	61	--	--
June	To ditto	31	--	--
July	To ditto	52	12	6
Aug.	To ditto	17	10	--
Sep.	To ditto	48	--	--
Oct.	To ditto	199	10	--
Dec.	To ditto	29	10	--
	Balance, 129 0 0			

Dr JOHN ANTONIO,

		l.	s.	d.
1794				
Jan.	To an Acceptance of his Draft,	1000	--	--

Dr NOTES AND BILLS,

		l.	s.	d.
1794				
Sep.	To Cash,	1996	--	--
Oct.	To ditto	420	--	--

Dr JOHN VERNON,

		l.	s.	d.
1794				
Mar.	To Cash,	300	--	--
Apr.	To ditto	400	--	--
May	To Wine	52	--	--
July	To ditto and Cash,	675	--	--
Nov.	To ditto	153	--	--
	Bal. brought forw. £1753 16 0			

Carried forwards, 2051 3 6

BRISTOL. ℔ Cr

		l.	s.	d.		Jan. 1—Mar. 31	l.	s.	d.		April 1—June 30	l.	s.	d.		July 1—Sep. 30	l.	s.	d.		Oct. 1—Dec. 31.	l.	s.	d.
1794																								
Feb.	By Cash	26	--	--	2	Feb. 10,	26	--	--	3	Apr. 1,	80	15	--	5	July 11,	79	--	--	6	Oct. 5,	79	17	6
Mar.	By ditto	27	10	--		Mar. 3,	27	10	--		May 1,	115	--	--		Aug. 1,	26	5	--	7	Nov. 4,	39	17	6
Apr.	By ditto	80	15	--							June 7,	140	10	--	5	Sep. 11,	53	10	--		Dec. 3,	97	--	--
May	By ditto	115	--	--																				
June	By ditto	140	10	--																				
July	By ditto	79	--	--																				
Aug.	By ditto	26	5	--																				
Sep.	By ditto	53	10	--																				
Oct.	By ditto	79	17	6																				
Nov.	By ditto	39	17	6																				
Dec.	By ditto	97	--	--																				

BRISTOL. £ Cr

1794					2	Mar. 10,	13	10	--	3	Apr. 2,	25	5	--	5	July 23,	35	--	--	6	Oct. 9,	17	10	--
Mar.	By Cash	13	10	--							May 1,	25	5	--		Aug. 1,	31	--	--	7	Nov. 13,	45	--	--
Apr.	By ditto	25	5	--						1	27,	26	--	--		Sep. 21,	52	12	6		Dec. 3,	100	--	--
May	By ditto	51	5	--							June 11,	18	10	--	6									
June	By ditto	18	10	--																				
July	By ditto	35	--	--																				
Aug.	By ditto	31	--	--																				
Sep.	By ditto	52	12	6																				
Oct.	By ditto	17	10	--																				
Nov.	By ditto	45	--	--																				
Dec.	By ditto	100	--	--																				

OPORTO. £ Cr

1794					1	Jan. 2,	1000	--	--															
Jan.	By 40 Pipes Wine	1000	--	--																				

PAYABLE. ℔ Cr

1794					1	Jan. 2,	1000	--	--	4	June 3,	673	--	--	5	July 5,	323	--	--					
Jan.	By Acceptance	1000	--	--												15,	420	--	--					
June	By Note of hand	673	--	--																				
July	By ditto	743	--	--																				

MANCHESTER. ℔ Cr

1794					1	Jan. 2,	700	--	--						5	July 15,	675	--	--	6	Oct. 1,	52	--	--
Jan.	By Calico	700	--	--																7	Nov. 27,	405	--	--
July	By ditto	675	--	--																				
Oct.	By Cash	52	--	--		£	2767	--	--			1104	5	--			1695	7	6			836	5	--
Nov.	By Calico	405	--	--		Brot for wd	4624	10	--		----	982	5	--		----	2005	12	--		----	684	11	--
	Balance, 252 0 0																							
	Bal. brought forw. £3150 0 0					Car forwd	7391	10	--		----	2086	10	--		----	3703	19	6		----	1520	16	--

Carried forwards 8402 0 0

Jan. 1—Mar. 31				April 1—June 30				July 1—Sep. 30				Oct. 1—Dec. 31.			
Mar.	l.	s.	d.	Apr.	l.	s.	d.		l.	s.	d.	Nov.	l.	s.	d.
2 27,	350	..	..	29,	400	..	..					7 29,	104	..	..
				May											
				13,	52	..	..								
				June											
				3,	673	..	..								
Mar.				Apr.				July							
2 27,	200	..	..	3 27,	175	..	..	5,	375	..	..				
Jan.				Apr.				Aug.				Oct.			
1 8,	50	..	—	3 23,	48	2	6	5 20,	9	5	..	6 12,	23	2	6
Mar.	34	10	..	June											
2 10,				4 16,	18	10	..								
Jan.				Apr.				July				Oct.			
1 3,	25	..	..	3 2,	25	17	6	5 21,	18	10	..	6 16,	85	..	..
18,	9	10	..	25,	26	..	..	31,	17	5	..				
Feb.				27,	61	..	..	Aug.							
2,	18	10	..	May				25,	30	..	..				
2 12,	30	..	..	4 7,	17	10	..	Sep.							
27,	25	17	6	21,	31	..	..	5 23,	30	10	..				
Mar.				29,	18	10	..								
7,	13	17	6	June											
19,	23	5	..	20,	9	10	..								
£	780	10	0		1551	..	..		480	10	0		212	2	6
Bro^t for^wd	5235	12	0	....	2236	10	6	....	3809	12	6	....	2069	15	0
Car^d for^wd	6016	2	0	....	3787	19	6	....	4290	2	6	....	2281	17	6

Dr JOHN HARRIS,

		l.	s.	d.
1794				
Mar.	To Cash,	350	..	..
Apr.	To ditto	400	..	..
May	To Wine	52	..	..
June	To Cash	673	..	..
Nov.	To Wine	104	..	..

Dr WILLIAM SYMES,

1794				
Mar.	To Cash	200	..	..
Apr.	To ditto	175	..	..
July	To ditto and Wine	375	..	..

Dr THOMAS JONES,

1794				
Jan.	To Wine	50	..	..
Mar.	To Goods	34	10	..
Apr.	To ditto	48	2	6
June	To ditto	18	10	..
Aug.	To ditto	9	5	..
Oct.	To ditto	23	2	6
	Balance, 23 2 6			

Dr JOHN TOMKINS,

1794				
Jan.	To Goods	34	10	..
Feb.	To ditto	74	7	6
Mar.	To ditto	37	2	6
Apr.	To ditto	112	17	6
May	To ditto	67	..	..
June	To ditto	9	10	..
July	To ditto	35	15	..
Aug.	To ditto	30	..	..
Sep.	To ditto	30	10	..
Oct.	To ditto	85	..	..

Balances brought forward,	£ 2051	3	6
Carried forward,	2074	6	0

BRADFORD. i Cr

		l.	s.	d.
1794 Jan.	By Broad Cloth	750	--	--
May	By ditto	725	--	--
Nov.	By ditto	375	--	--
	Balance, 271 0 0			

Jan. 1—Mar. 31.				April 1—June 30				July 1—Sep. 30.				Oct. 1—Dec. 31.			
	l.	s.	d.		l.	s.	d.		l.	s.	d.		l.	s.	d.
1 Jan. 2,	750	--	--	4 May 2,	725	--	--					7 Nov. 29,	375	--	--

TROWBRIDGE. i Cr

		l.	s.	d.
1794 Jan.	By Kerseymere	375	--	--
May	By ditto	187	10	--
July	By ditto	187	10	--
Nov.	By ditto	187	10	--
	Balance, 187 10 0			

Jan. 1—Mar. 31.				April 1—June 30				July 1—Sep. 30.				Oct. 1—Dec. 31.			
	l.	s.	d.		l.	s.	d.		l.	s.	d.		l.	s.	d.
1 Jan. 2,	375	--	--	4 May 7,	187	10	--	5 July 5,	187	10	--	7 Nov. 29,	187	10	--

BATH. k Cr

		l.	s.	d.
1794 Jan.	By Cash	50	--	--
May	By ditto	34	10	--
June	By ditto	43	2	6
Aug.	By ditto	18	10	--
Oct.	By ditto	9	5	--

Jan. 1—Mar. 31.				April 1—June 30				July 1—Sep. 30.				Oct. 1—Dec. 31.			
	l.	s.	d.		l.	s.	d.		l.	s.	d.		l.	s.	d.
1 Jan. 17,	50	--	--	3 May 1,	34	10	--	6 Aug. 8,	18	10	--	6 Oct. 12,	9	5	--
				4 June 16,	43	2	6								

BRISTOL. l Cr

		l.	s.	d.
1794 Mar.	By Cash	34	10	--
Apr.	By ditto	74	7	6
May	By ditto	37	2	6
June	By ditto	112	17	6
July	By ditto	67	--	--
Aug.	By ditto	9	10	--
Sep.	By ditto	35	15	--
Oct.	By ditto	30	--	--
Nov.	By ditto	30	10	--
Dec.	By ditto	85	--	--

Jan. 1—Mar. 31.				April 1—June 30				July 1—Sep. 30.				Oct. 1—Dec. 31.			
	l.	s.	d.		l.	s.	d.		l.	s.	d.		l.	s.	d.
2 Mar. 7,	34	10	--	3 Apr. 1,	74	7	6	5 July 19,	67	--	--	6 Oct. 16,	30	--	--
				May 1,	37	2	6	Aug. 8,	9	10	--	7 Nov. 13,	30	10	--
				4 June 20,	112	17	6	6 Sep. 21,	35	15	--	Dec. 9,	85	--	--
	£ 1209	10	0		1214	10	0		318	5	0		717	5	0
Brot for^wd	7391	10	0	----	2086	10	0	----	3703	19	6	----	1520	16	0
Car^d for^wd	8601	0	0	----	3301	0	0	----	4022	4	6	----	2238	1	0

Balances brought forward, £ 3402 0 0

Carried forward, 3860 10 0

Jan. 1—Mar. 31				April 1—June 30				July 1—Sep. 30				Oct. 1—Dec. 31			
	l.	s.	d.		l.	s.	d.		l.	s.	d.		l.	s.	d.
1 Jan. 10,	67	5	--	3 4,	22	10	--	5 15,	45	7	6	6 18,	43	2	6
25,	9	5	--	June								Dec.			
Feb.				4 23,	17	10	--					8 29,	23	2	6
2 5,	15	10	--												
19,	17	5	--												
Mar.															
1,	9	10	--												
25,	15	15	--												
£	294	--	--		143	15	--		221	2	6		242	5	--
Brot for^wd	6016	2	--	----	3787	19	6	----	4290	2	6	----	2281	17	6
Card for^wd	6310	2	--	----	3931	14	6	----	4511	5	--	----	2524	2	6

		l.	s.	d.
	Dr THOMAS BAKER,			
1794				
Jan.	To Goods	76	10	--
Feb.	To ditto	32	15	--
Mar.	To ditto	25	5	--
Apr.	To ditto	22	10	--
June	To ditto	17	10	--
Aug.	To ditto	45	7	6
Oct.	To ditto	43	2	6
Dec.	To ditto	23	2	6
	Balance, 23 2 6			
	Dr SAMUEL MOORE,			
1794				
Jan.	To Goods	26	15	--
Apr.	To ditto	34	10	--
July	To ditto	43	7	6
Sep.	To ditto	18	10	--
	Dr GEORGE YOUNG,			
1794				
Jan.	To Goods	65	12	6
Apr.	To ditto	25	17	6
July	To ditto	30	5	--
Sep.	To ditto	34	10	--
Oct.	To ditto	69	2	6
Dec.	To ditto	40	12	6
	Balance, 66 12 6			
	Dr JOHN THOMAS,			
1794				
Jan.	To Goods	27	--	--
Apr.	To ditto	17	10	--
July	To ditto	23	2	6
Sep.	To ditto	26	--	--
	Dr SAMUEL CHARLES,			
1794				
Jan.	To Goods	40	2	6
Apr.	To ditto	25	17	6
Nov.	To ditto	66	5	--
	Balance, 66 5 0			
	Balances brought forward £2074 6 0			
	Carried forward 2230 6 0			

BATH. m Cr	l.	s.	d.	Jan. 1—Mar. 31				April 1—June 30				July 1—Sep. 30				Oct. 1—Dec. 31			
				Jan.	l.	s.	d.	Apr.	l.	s.	d.	Aug.	l.	s.	d.	Oct.	l.	s.	d.
1794																			
Jan. By Cash	50	--	--	1 21,	50	--	--	3 4,	32	15	--	5 8,	17	10	--	6 18,	45	7	6
Mar. By ditto	26	10	--	Mar.				May								Dec.			
Apr. By ditto	32	15	--	2 1,	26	10	--	4 1,	25	5	--					7 9,	45	2	6
May By ditto	25	5	--					June											
June By ditto	22	10	--					23,	22	10	--								
Aug. By ditto	17	10	--																
Oct. By ditto	45	7	6																
Dec. By ditto	43	2	6																
WELLS. n Cr				Mar.				June				Sep.				Nov.			
				2 15,	26	15	--	4 26,	34	10	--	6 3,	43	7	6	7 4,	18	10	--
1794																			
Mar. By Cash	26	15	--																
June By ditto	34	10	--																
Sep. By ditto	43	7	6																
Nov. By ditto	18	10	--																
BRISTOL. o Cr				Mar.				June				Sep.				Nov.			
				2 15,	65	12	6	4 26,	25	17	6	6 11,	30	5	--	7 13,	34	10	--
1794																Dec.			
Mar. By Cash	65	12	6													1,	43	2	6
June By ditto	25	17	6																
Sep. By ditto	30	5	--																
Nov. By ditto	34	10	--																
Dec. By ditto	43	2	6																
BRISTOL. p Cr				Mar.				June				Sep.				Nov.			
				2 15,	27	--	--	4 26,	17	10	--	6 21,	23	2	6	7 13,	26	--	--
1794																			
Mar. By Cash	27	--	--																
June By ditto	17	10	--																
Sep. By ditto	23	2	6																
Nov. By ditto	26	--	--																
BATH. q Cr				Mar.				June											
				2 15,	40	2	6	4 27,	25	17	6								
1794																			
Mar. By Cash	40	2	6																
June By ditto	25	17	6																
				£	236	--	--		184	5	--		114	5	--		210	12	6
				Brot forwd	8601	--	--	----	3301	--	--	----	4022	4	6	----	2238	1	--
Balances brought forward	£3860	10	0																
Carried forward	3860	10	0	Carrd forwd	8837	--	--	----	3485	5	--	----	4136	9	6	----	2448	13	6

Jan. 1—Mar. 30				April 1—June 30				July 1—Sep. 30				Oct. 1—Dec. 31			
Jan.	l.	s.	d.	Apr.	l.	s.	d.		l	s.	d.	Nov.	l.	s.	d.
15,	17	10	--	3 15,	34	10	--					7 7,	23	2	6
27,	9	10	--									25,	26	--	--
Feb.				Apr.				July				Dec.			
7,	125	--	--	3 11,	17	5	--	5 3,	18	10	--	8 15,	44	5	--
								27,	25	17	6				
								Sep.							
								6 11,	44	5	--				
Jan.				Apr.				July				Oct.			
1 12,	35	--	--	3 2,	42	10	--	5 8,	28	10	--	6 22,	18	10	--
25,	19	--	--	19,	42	10	--	25,	25	17	6	7 29,	73	15	--
Feb.				25,	51	--	--	Sep.				Nov.			
2,	51	--	--	May				6 15,	17	5	--	11,	52	--	--
2 15,	31	--	--	4 5,	92	7	6	27,	26	--	--	27,	29	10	--
21,	17	5	--	17,	25	10	--					30,	23	2	6
Mar.				27,	34	10	--					Dec.			
1,	9	10	--									8 15,	44	5	--
21,	16	--	--												
Jan.				Apr.				July				Oct.			
1 15,	34	10	--	3 7,	14	5	--	5 1,	17	10	--	6 18,	9	10	--
29,	18	10	--					25,	30	5	--	7 26,	52	--	--
Feb,								Sep.				Nov.			
7,	19	--	--					6 11,	30	--	--	7,	52	--	--
2 19,	30	10	--					29,	26	--	--	17,	28	2	6
Mar.												Dec.			
3,	34	10	--									11,	23	2	6
25,	30	10	--									8 29,	29	10	--
£	498	5	--		354	7	6		290	--	--		523	15	--
Brot for^wd	6310	2	--	----	3931	14	6	----	4511	5	--	----	2524	2	6
Car^d For^wd	6808	7	--	----	4286	2	--	----	4801	5	--	----	3047	17	6

Dr GEORGE JAMES,

		l.	s.	d.
1794				
Jan.	To Goods	27	--	--
Apr.	To ditto	34	10	--
Nov.	To ditto	49	2	6
	Balance, 49 2 6			

Dr WILLIAM GEORGE,

		l.	s.	d.
1794				
Feb.	To Goods	125	--	--
Apr.	To ditto	17	5	--
July	To ditto	44	7	6
Sep.	To ditto	44	5	--
Dec.	To ditto	44	5	--
	Balance, 44 5 0			

Dr WILLIAM BARNES,

		l.	s.	d.
1794				
Jan.	To Goods	54	--	--
Feb.	To ditto	99	5	--
Mar.	To ditto	25	10	--
Apr.	To ditto	136	--	--
May	To ditto	152	7	6
July	To ditto	54	7	6
Sep.	To ditto	43	5	--
Oct.	To ditto	92	5	--
Nov.	To ditto	104	12	6
Dec.	To ditto	44	5	--
	Balance, 241 2 6			

Dr JOHN KING,

		l.	s.	d.
1794				
Jan.	To Goods	53	--	--
Feb.	To ditto	49	10	--
Mar.	To ditto	65	--	--
Apr.	To ditto	14	5	--
July	To ditto	47	15	--
Sep.	To ditto	56	--	--
Oct.	To ditto	61	10	--
Nov.	To ditto	75	2	6
Dec.	To ditto	52	12	6
	Balance, 189 5 0			

Balances brought forward	£2230	6	0	
Carried forward	2754	1	0	

BRISTOL. r C[r]		l.	s.	d.	Jan. 1—Mar. 31				April 1—June 30				July 1—Sep. 30				Nov. 1—Dec. 31			
1794					Mar.	l.	s.	d.	June	l.	s.	d.		l.	s.	d.		l.	s.	d.
Mar.	By Cash	27	--	--	2 15,	27	--	--	4 27,	34	10	--								
June	By ditto	34	10	--																
WELLS. s C[r]					Feb. 2 25,	50	--	--	Apr. 3 11,	75	--	--	July 5 3,	17	5	--	Nov. 7 4,	44	5	--
													Sep. 6 3,	44	7	6				
1794																				
Feb.	By Cash	50	--	--																
Apr.	By ditto	75	--	--																
July	By ditto	17	5	--																
Sep.	By ditto	44	7	6																
Nov.	By ditto	44	5	--																
BRISTOL. t C[r]					Feb. 2 15,	51	--	--	Apr. 3 1,	48	5	--	July 5 8,	126	17	6	Nov. 7 13,	43	5	--
					Mar. 1,	54	--	--	May 1,	25	10	--	Sep. 6 11,	54	7	6				
									4 29,	25	10	--								
									June 27,	136	--	--								
1794																				
Feb.	By Cash	51	--	--																
Mar.	By ditto	54	--	--																
Apr.	By ditto	48	5	--																
May	By ditto	25	10	--																
	By ditto	25	10	--																
June	By ditto	136	--	--																
July	By ditto	126	17	6																
Sep.	By ditto	54	7	6																
Nov.	By ditto	43	5	--																
WELLS. v C[r]					Mar. 2 3,	53	--	--	Apr. 3 1,	49	10	--	July 5 1,	14	5	--	Nov. 7 4,	56	--	--
									May 1,	65	--	--	Sep. 6 3,	47	15	--				
1794																				
Mar.	By Cash	53	--	--																
Apr.	By ditto	49	10	--																
May	By ditto	65	--	--																
July	By ditto	14	5	--																
Sep.	By ditto	47	15	--																
Nov.	By ditto	56	--	--																
					£	235	0	0		459	5	0		304	17	6		142	10	0
					Bro[t] for[wd]	8837	0	0	----	3485	5	0	----	4136	9	6	----	2448	18	6
Balances brought forward,	£ 3860	10	0		car[d] for[wd]	9072	0	0	----	3944	10	0	----	4141	7	0	----	2592	8	6
Carried forward,	£ 3860	10	0																	

Jan. 1—Mar. 31				Apr. 1—June 30				July 1—Sep. 30				Oct. 1—Dec. 31			
	l.	s.	d.		l.	s.	d.		l.	s.	d.		l.	s.	d.
				May				Aug.				Oct.			
				4 10,	52	--	--	5 12,	18	10	--	7 29,	43	2	6
				25,	43	15	--					Dec.			
				June								8 11,	29	10	--
				1,	23	2	6					31,	43	2	6
												Nov.			
												7 21,	52	--	--
												Dec.			
												5,	43	2	6
												8 15,	43	2	6
												Nov.			
												7 25,	52	--	--
												Dec.			
												8 21,	29	10	--
												Nov.			
												25,	52	--	--
												Dec.			
												21,	43	2	6
												Dec.			
												8 31,	1181	10	--
					118	17	6		18	10	0		1612	2	6
Bro' for^w^	6808	7	0	----	4286	2	0	----	4801	5	0	----	3047	17	6
Total	6808	7	0	----	4404	19	6	----	4819	15	0	----	1660	0	6

Dr GEORGE WILLS,

		l.	s.	d.
1794 May	To Goods	95	15	--
June	To ditto	23	2	6
Aug.	To ditto	18	10	--
Oct.	To ditto	43	2	6
Dec.	To ditto	72	12	6
	Balance, 115 15 0			

Dr WILLIAM FEAR,

		l.	s.	d.
1794 Nov.	To Goods	52	--	--
Dec.	To ditto	86	5	0
	Balance, 138 5 0			

Dr JOHN STRONG,

		l.	s.	d.
1794 Nov.	To Goods	52	--	--
Dec.	To ditto	29	10	--
	Balance, 81 10 0			

Dr CHARLES HILL,

		l.	s.	d.
1794 Nov.	To Goods	52	--	--
Dec.	To ditto	43	2	6
	Balance, 95 2 6			

Dr STOCK of GOODS,

		l.	s.	d.
1794 Dec.	To amount of the Inventory	1181	10	--
	Balance, 1181 10 0			
	Balances brought forward, £ 2754 1 0			
	Total amount Balances, £ 4366 3 6			
	*The Trade of A. B. & C. W. Creditor, by sundry Acc^ts^* £ 4366 3 6			
	And to sundry Accounts Debtor £ 3860 10 0			
	Profit, £ 505 13 6			
	One Moiety of which to go to the Credit of each Person's Account.			

BIRMINGHAM. u Cr

		l.	s.	d.		l.	s.	d.		l.	s.	d.		l.	s.	d.		l.	s.	d.
						Jan. 1—Mar. 31			April 1—June 30.				July 1—Sep. 30				Oct. 1—Dec. 31			
1794 May	By Cash	52							May 4	21,	52		5	Aug. 1,	23	2	6	Oct. 6	3,	62	5	
Aug	By ditto	23	2	6																		
Oct.	By ditto	62	5																			
	BATH. w Cr																					
	BATH. r Cr																					
	BATH. y Cr																					
	ON HAND. z Cr																					
	Total amount of Balances brot forward,	£3860	10	0							52	0	0		23	2	6			62	5	0
					Brot forwd	9072	0	0			3944	10	0		4441	7	0			2592	3	6
					Total	9072	0	0			3996	10	0		4464	9	6			2654	8	6

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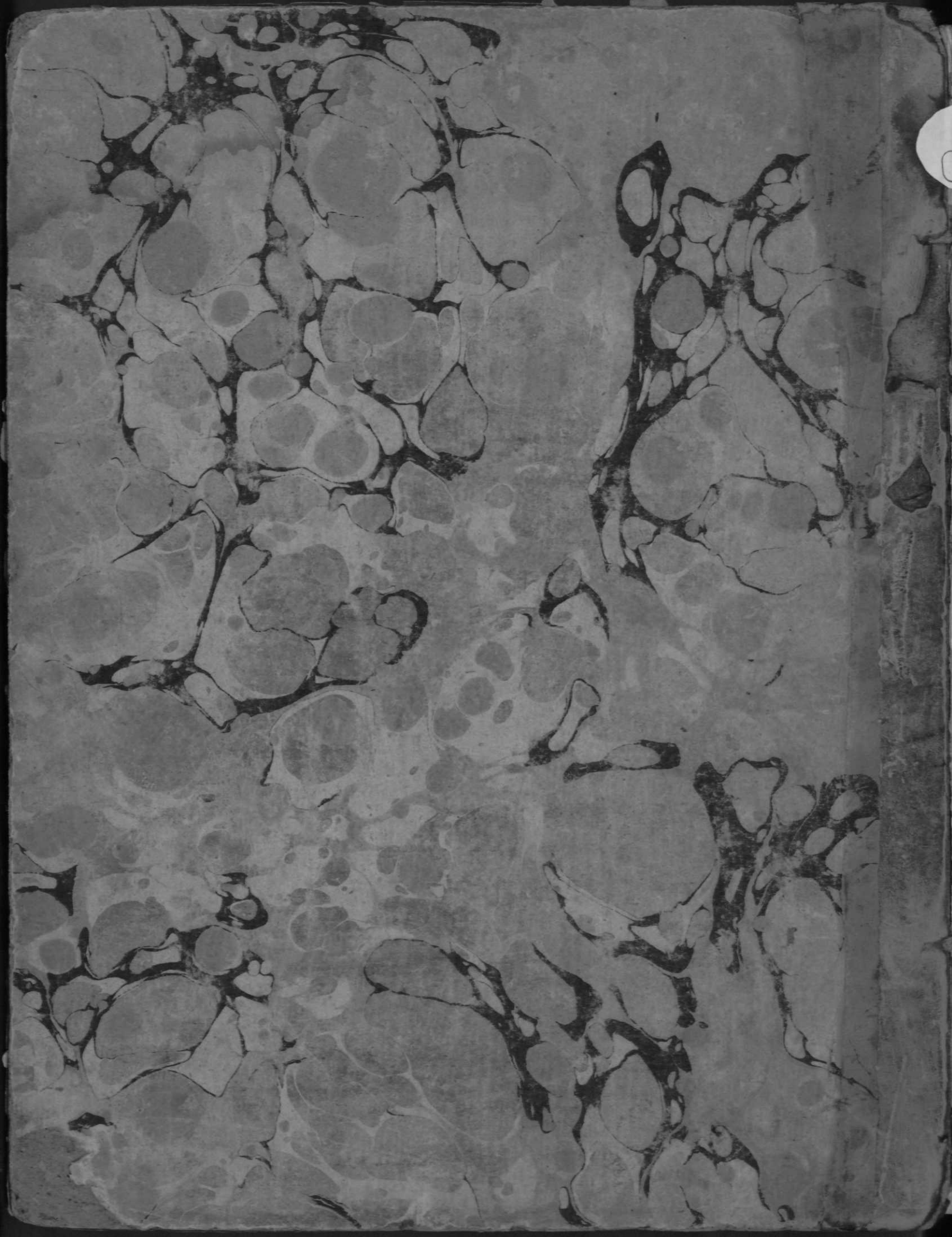

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