

53. All the disbursements are made by cheque?—Yes.

54. Who signs the cheques?—The resident trustee and myself.

55. Who keeps the vouchers?—I do.

56. Who audits the accounts?—Mr. Lundon, the Collector of Customs here, audited them until his death. Then Mr. Ritchie, auditor of the Finance Company, audited them for a time. Mr. Notman has also audited the accounts, and Mr. Dymock once when Mr. Notman was away.

57. Do you prepare accounts from time to time for the Synod and for the Education Department?—Yes.

58. Were those accounts complete, truthful, and particular accounts?—They were.

59. What books did you keep?—Cash-books and ledgers. I produce the cash-books and ledgers.

60. When Mr. Churton died you took over the balance of the account?—It was a debit balance. I have the books kept prior to 1885.

61. Were the accounts audited prior to your taking over the work?—I cannot say. There was a bank overdraft of £289 10s. 10d. when I took over the accounts.

62. To the best of your knowledge, do these books contain all the receipts and expenditure of the trust?—Yes.

63. Did you keep any other book?—Only a daily scrap-book.

64. The dates given in these books are the true dates of the receipts of the moneys?—Yes.

65. When the accounts were audited, were the accounts item by item checked with the vouchers?—Yes.

66. You keep a ledger, and produce that ledger?—Yes. [Ledger produced.]

67. Do you swear as an accountant that the cash-book is a proper cash-book?—Yes.

68. Take March, 1904, why have you not put the dates of the various items of payment here—the dates when they were paid?—They are all in March, and the amounts were all drawn by cheque.

69. Take the item for management in March—£222—was this money all drawn in one cheque?—No; there were two cheques.

70. Your practice was at the end of the month to draw one cheque for everything?—No; at the beginning of the month. The teachers' cheques were all separate. Small accounts were drawn in one cheque.

71. You swear as an accountant that these are proper cash-books, and that they contain full, true, and particular expenditure of the trust since you have been in charge?—Yes.

72. You also swear that this ledger contains full, true, and particular accounts of all debits and credits?—Yes.

73. Have you in the ledger the account of every tenant who has paid rent?—Yes.

74. Apart from the tenants' accounts, what other accounts does the ledger contain?—The various accounts of the expenditure of the trustees.

75. You have an account called the Management Account?—Yes. It includes my commissions, the salaries, &c. Mr. Empson is allowed certain expenditure in connection with the school and school-ground.

76. Do the trustees pay for the cleaning of the school and for fuel and lighting?—So much is allowed to Mr. Empson. The management and maintenance account shows the whole of the expenses excepting insurance, which is kept in a separate account.

77. Are there any tenants' accounts that are not in the ledger?—No.

78. Have you received any moneys from anybody that have not been entered in the ledger?—No.

79. These books contain a complete financial history of the estate during your time?—Yes; and every balance-sheet is complete in itself.

80. Have you any objection to let these books be audited by a Government auditor?—Not the slightest. Of course, we have had these accounts—or some of them—for over twenty years, and there may be a lot of them missing now. You do not necessarily keep them after the Statute of Limitations. I may have them, but I cannot say that I have. I have not made away with any of the vouchers so far as I remember.

81. Do the cash-books show the receipts from Mr. Empson from time to time?—Yes.

82. Mr. Empson holds the receipts?—Yes, I gave him receipts.

83. The trustees have nothing to do with the boarding?—No.

84. You do not pay any of the servants?—No.

85. The only people the trustees pay are the teachers?—Yes. The gardeners are paid by Mr. Empson. There is an allowance made to him according to what he pays. It varies in amount. We repay Mr. Empson what he expends in maintaining, cleaning the premises, looking after the ground, and things of that kind.

86. All the domestic servants he pays himself?—Yes.

87. Are the buildings insured?—Yes. The following are the insurances on the school buildings: College, £3,600; gymnasium, £200; chapel, £600; furniture, £470.

88. Will you furnish us with a list of the leases and the names of the tenants?—Yes [Exhibit No. 49].

89. What is the total amount of the rents received?—A little over £1,200 per annum.

90. Are the terms submitted to the Synod?—I do not know.

91. Who prepared the conditions of the leases?—Mr. Quick.

92. What is the condition of the bank account now?—It is in debit about £140.

93. And the assets are, I suppose, the endowments, school buildings, and furniture?—Yes. I can give you a copy of the last balance-sheet.

94. Have the trustees, as far as you know, made any application to the Borough Council with a view to their roading or draining the estate?—Yes, nine months ago; but they have received no reply.