Statement of Monetary Assets and Liabilities at 31st December, 1914.

Assets.	£ s. d.	*Liabilities.*	£ s. d
Capital, Cash Account (balance)	1,578 18 5	Emily S. Foster Memorial Fund (held in trust)	66 19 2
		Helen Macmillan Brown Memorial Fund (held in trust)	101 4 10
	£1,578 18 5		£168 4 0

J. C. Adams, Chairman.
Geo. H. Mason, Registrar and Treasurer.

CHRIST'S COLLEGE GRAMMAR SCHOOL.

General Statement of Accounts for the Year ended 31st December, 1914.

Receipts.	£ s. d.	*Expenditure.*	£ s. d.
Price of land sold (Capital Account) ..	40 0 0	Dr. balance at beginning of year	2,292 4 0
Current income from land	2,048 11 4	Total cost of management	365 19 7
Current income from scholarships endowments	781 14 3	Teachers' salaries and allowances	6,130 2 0
Interest on moneys invested and on unpaid purchase-money	537 8 1	Boarding-school Account	3,040 6 5
School fees	4,865 6 10	Examinations	78 0 0
Boarding-school Account	2,417 7 10	Scholarships	680 15 0
Refunds	32 9 2	Prizes	62 6 11
Repayment of Loans (Capital Account) ..	3,089 15 6	Printing, stationery, and advertising ..	168 17 4
Depreciation fund and sinking fund transferred (see *contra*)	122 0 0	Cleaning, fuel, light, &c.	257 1 5
Dr. balance at end of year	2,855 2 7	Material for classes other than classes for manual instruction	30 16 1
		Fencing, repairs, &c.	459 6 2
		Miscellaneous (rates, insurance, &c.) ..	193 6 9
		Interest on current account	63 17 2
		Endowments, Sales Account—Proceeds invested	2,220 0 0
		Expenses connected with land estate ..	96 3 5
		Grants—	
		Boys' Games Fund	428 18 7
		Boys' Cadet Fund	84 12 6
		School Chapel	15 2 3
		Depreciation and sinking funds transferred (see *contra*)	122 0 0
	£16,789 15 7		£16,789 15 7

C. Christchurch, Warden.
W. Guise Brittan, Bursar.

Audited and found correct.—Armand McKellar, F.I.A.N.Z., Auditor.

Statement of Monetary Assets and Liabilities at 31st December, 1914.

Assets.	£ s. d.	*Liabilities.*	£ s. d
Cash balances due by Union Bank of Australia—		Dr. balances due to Union Bank of Australia—	
General estate (Capital Account) ..	527 2 1	General Income Account	1,007 15 3
Porter's Lodge (Building Account) ..	6 6 10	Buildings Account	1,854 6 6
Depreciation Fund Account	146 8 10	Boardinghouse (Furniture Account) ..	804 12 7
Boardinghouse Account	131 14 0		
Money lent on mortgage—			
General estate	6,160 0 0		
Porter's Lodge (Building Account) ..	110 0 0		
Depreciation Fund	2,509 9 9		
Total monetary assets ..	£9,591 1 6	Total monetary liabilities ..	£3,666 14 4

W. Guise Brittan, Bursar.