CHAP. 41.

An Act to amend the Gasworks Clauses Act, 1847. A.D. 1871.

[13th July 1871.]

WHEREAS it is expedient that the provisions contained in the Gasworks Clauses Act, 1847, should be amended:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows; (that is to say,)

10 & 11 Vict. c. 15. and this Act to be construed together.

1. The Gasworks Clauses Act, 1847, and this Act, shall be construed together as one Act, and the provisions of this Act shall be held to repeal and supersede such of the provisions of that Act as are inconsistent with this Act.

Short title.

2. This Act may be cited as "The Gasworks Clauses Act, 1871."

Application of Act.

3. The provisions of this Act shall apply to every gas undertaking authorised by any special Act hereafter passed, or by any provisional order made under the authority of the Gas and Water Works Facilities Act, 1870, save where the said provisions are expressly varied or excepted by any such special Act or provisional order; and every such special Act and provisional order is in this Act included in the term "the special Act."

Interpretation of terms.

4. Terms used in this Act have the same meanings respectively as the same terms have when used in the Gasworks Clauses Act, 1847, and in the Gas and Water Works Facilities Act, 1870.

The term "prescribed" in this Act shall mean prescribed by the special Act:

The term "premises" in this Act shall include house and building:

And the expression "superior courts" or "court of competent jurisdiction" in this Act, or in any Act wholly or partially incorporated herewith, shall be read and have effect as if the debt or

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demand in respect of which the expression is used were an ordinary simple contract debt and not a debt or demand created by statute.

General Provisions.

Prohibition against erecting gasworks elsewhere than on lands specified in schedule.

5. The Undertakers shall not manufacture gas, or any residual products, except upon lands described in the special Act, and they shall not store gas, except upon those lands, without the previous consent in writing of the owner, lessee, and occupier of every dwelling-house situate within three hundred yards of the limits of the site where such gas is intended to be stored.

Sale of superfluous lands.

6. The Undertakers may sell and dispose of any lands which are vested in them, or which they are authorised to purchase, or which they may hereafter acquire, and which shall not be required for the purposes of the undertaking, and the provisions of "The Lands Clauses Consolidation Act, 1845," sections 128 to 132 (both sections inclusive), shall apply to any such sale; and the Undertakers may also from time to time sell and dispose of any works, buildings, or erections on any lands belonging to them which shall not be required for the purposes of the undertaking.

Receipts of guardians, &c. to be sufficient discharge.

7. If any money be payable to a shareholder in a gas undertaking, being a minor, idiot, or lunatic, the receipt of his or her respective guardian or committee shall be a sufficient discharge to the Undertakers for the same.

For appointment of receiver.

8. The mortgagees of the Undertakers may enforce payment of arrears of interest or principal, or principal and interest, due on their mortgages, in England and Ireland by the appointment of a receiver, and in Scotland by the appointment of a judicial factor; and in order to authorise the appointment of a receiver or judicial factor in respect of principal, or principal and interest, the amount owing to the mortgagees by whom the application for a receiver is made shall not be less than in the whole one thousand pounds, or such sum as shall be specified in the special Act.

Undertakers not exempted from indictment.

9. Nothing in this or the special Act shall exonerate the Undertakers from any indictment, action, or other proceeding for nuisance in the event of any nuisance being caused by them.

Power to take easements, &c. by agreement.

10. Persons empowered by "The Lands Clauses Consolidation Act, 1845," to sell and convey or release lands, may, if they think fit, subject to the provisions of that Act and of "The Lands Clauses Consolidation Acts Amendment Act, 1860," grant to the Undertakers any easement, right, or privilege, not being an easement of water,

required for the purposes of the special Act, in, over, or affecting any such lands; and the provisions of the last-mentioned Acts with respect to lands and rentcharges, as far as the same are applicable in this behalf, shall extend and apply to such grants, or to such easement, rights, or privileges as aforesaid.

Supply of Gas to Owners and Occupiers of Premises.

Undertakers to furnish sufficient supply of gas to owners and occupiers within the limits of the special Act.

11. The Undertakers shall, upon being required so to do by the owner or occupier of any premises situate within twenty-five yards from any main of the Undertakers, or such other distance as may be prescribed, give and continue to give a supply of gas for such premises, under such pressure in the main as may be prescribed, and they shall furnish and lay any pipe that may be necessary for such purpose, subject to the conditions following; (that is to say,)

The cost of so much of any pipe for the supply of gas to any owner or occupier as may be laid upon the property of such owner or in the possession of such occupier, and of so much of any such pipe as may be laid for a greater distance than thirty feet from any pipe of the Undertakers, although not on such property, shall be defrayed by such owner or occupier.

Every owner or occupier of premises requiring a supply of gas shall—

Serve a notice upon the Undertakers at their office, specifying the premises in respect of which such supply is required, and the day (not being an earlier day than a reasonable time after the date of the service of such notice) upon which such supply is required to commence;

Enter into a written contract with the Undertakers (if required by them so to do) to continue to receive and pay for a supply of gas for a period of at least two years, of such an amount that the rent payable for the same shall not be less than twenty pounds per centum per annum on the outlay incurred by the Undertakers in providing any pipe to be provided by them for the purpose of such supply; and

Give to the Undertakers (if required by them so to do) security for the payment to them of all moneys which may become due to them by such owner or occupier in respect of any pipe to be furnished by the Undertakers and in respect of gas to be supplied by them.

Provided always, that the Undertakers may, after they have given a supply of gas for any premises, by notice in writing,

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require the owner or occupier of such premises, within seven days after the date of the service of such notice, to give to them security for the payment of all moneys which may from time to time become due to them in respect of such supply, in case such owner or occupier has not already given such security, or in case any security given has become invalid, or is insufficient, and in case any such owner or occupier fails to comply with the terms of such notice, the Undertakers may, if they please, discontinue to supply gas for such premises so long as such failure continues.

Quality of gas.

12. The quality of the gas supplied by the Undertakers shall, with respect to its illuminating power, be such as to produce at the testing place provided in conformity with this Act a light equal in intensity to that produced by the prescribed number of sperm candles of six in the pound, and such gas shall as to its purity not exhibit any trace of sulphuretted hydrogen when tested in accordance with the rules prescribed in that behalf in Part II. of the Schedule A. to this Act annexed.

Undertakers may require consumers to use meters.

13. Every consumer of gas supplied by the Undertakers shall, if required to do so by them, consume such gas by a meter duly stamped under the authority of an Act passed in the session of Parliament held in the twenty-second and twenty-third years of the reign of Her present Majesty, intituled "An Act for regulating Measures used in Sales of Gas," and being a legal meter within the meaning of the said Act, or by a meter supplied or approved by the Undertakers: Provided always, that where the provisions of the said Act are in force no meter shall be used unless the same shall be a legal meter within the meaning of the said Act, and that elsewhere the Undertakers shall not refuse to approve of any meter which when duly tested according to the rules contained in the said Act for regulating measures used in sales of gas is found to be correct within the meaning of the said Act.

Undertakers to supply meters.

14. The Undertakers shall supply to any owner or occupier of premises within the limits of the special Act requiring the same a meter for registering gas supplied by them: Provided always, that such owner or occupier shall, if required, previous to receiving such meter, give to the Undertakers security for payment to them of the price of such meter if he desires to purchase the same, or of the rent of such meter if he desires to hire the same.

Meters not to be connected or disconnected

15. No consumer shall connect any meter with any pipe through which gas is supplied by the Undertakers to such meter, or disconnect any meter from any such pipe, unless he shall have given

to the Undertakers not less than twenty-four hours notice in writing of his intention so to do, and if any person acts in contravention of this section he shall be liable for each offence to a penalty not exceeding forty shillings. A.D. 1871. without notice.

16. Where any owner or occupier is required by the special Act to give security to the Undertakers, such security may be by way of deposit or otherwise, and of such amount as he and the Undertakers agree on, or as, in default of agreement, may be determined, on the application of either party, by two justices, who may also order by which of the parties the costs of the proceedings before them shall be paid, and the decision of the justices shall be final and binding on all parties. Nature and amount of security.

17. Every consumer of gas supplied by the Undertakers shall at all times, at his own expense, keep all meters belonging to him whereby any gas of the Undertakers is registered in proper order for correctly registering such gas, and in default of his so doing the Undertakers may cease to supply gas through such meter. The Undertakers shall have access to and be at liberty to take off, remove, test, inspect, and replace any such meter at all reasonable times, such taking off, removal, testing, inspecting, and replacing to be done at the expense of the Undertakers if the meter be found in proper order, but otherwise at the expense of the consumer. Consumer to keep his meter in proper order.

18. The Undertakers may let for hire any meter for ascertaining the quantity of gas consumed or supplied, and any fittings thereto, for such remuneration in money, and on such terms with respect to the repair of such meter and fittings, and for securing the safety and return to the Undertakers of such meter, as may be agreed upon between the hirer and the Undertakers, and such remuneration shall be recoverable in the same manner as the rents or sums due to the Undertakers for gas, and such meters and fittings shall not be subject to distress, or to the landlord's remedy for rent of the premises where the same may be used, nor to be taken in execution under any process of a court of law or equity, or any proceedings in bankruptcy against the persons in whose possession the same may be. Power to the Undertakers to let meters.

19. The Undertakers shall at all times, at their own expense, keep all meters let for hire by them to any consumer in proper order for correctly registering gas, and in default of their so doing the consumer shall not be liable to pay rent for the same during such time as such default continues. The Undertakers Undertakers to keep meter let for hire in repair.

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shall, for the purposes aforesaid, have access to and be at liberty to remove, test, inspect, and replace any such meter at all reasonable times.

Register of gas meters to be primâ facie evidence.

20. The register of the meter shall be primâ facie evidence of the quantity of gas consumed, and in respect of which any rent is charged and sought to be recovered by the Undertakers: Provided always, that if the Undertakers and the consumer differ as to the quantity consumed, such difference may be determined, upon the application of either party, by two justices, who may also order by which of the parties the costs of the proceedings before them shall be paid, and the decision of the justices shall be final and binding on all parties.

Power to enter buildings for ascertaining quantities of gas consumed.

21. Any officer appointed by the Undertakers may at all reasonable times enter any building or land lighted with gas supplied by the Undertakers, in order to inspect the meters, fittings, and works for the supply of gas, and for the purpose of ascertaining the quantity of gas consumed or supplied; and if any person hinder such officer as aforesaid from entering and making such inspection as aforesaid at any reasonable time, he shall for every such offence forfeit to the Undertakers a sum not exceeding five pounds.

Power to remove meter and fittings.

22. In all cases in which a consumer of gas supplied by the Undertakers ceases to require a supply of such gas, and in all cases in which the Undertakers are authorised to take away and cut off the supply of gas from any premises, it shall be lawful for the Undertakers, their agents or workmen, after twenty-four hours notice in writing, under the hand of the secretary or other properly authorised officer of the Undertakers, to the occupier, or if unoccupied, then to the owner or lessee, or to the agent of the owner or lessee, of any premises in which any pipes, meters, fittings, or apparatus belonging to the Undertakers are laid or fixed, and through or in which the supply of gas is from any such cause discontinued, to enter such premises between the hours of nine in the morning and four in the evening, for the purpose of removing and to remove such pipes, meters, fittings, or apparatus, repairing all damage caused by such entry or removal.

Recovery of charges for gas.

23. In case any person who shall have been supplied with gas by the Undertakers shall neglect or refuse to pay the amount due in respect of such supply, any justice may issue his summons to such person, requiring him to appear at a time and place named therein, and then and there to show cause why the sum so demanded should not be paid; and if on the appearance of

such person, or in default of appearance after proof of the service of the summons, either personally or at the last known place of abode or of business of such person, no sufficient cause can be shown to the contrary, any justice may issue his warrant of distress for the seizure and sale of the goods and chattels of such person, for the recovery of the amount which may be proved before such justice to be due from such person, together with such costs, including the cost of cutting off the gas, if the same shall have been cut off by the Undertakers, as to such justice shall seem just and reasonable.

Supply of Gas to Local Authorities.

Supply and price of gas to public lamps.

24. The Undertakers shall supply gas to any public lamps within the distance of fifty yards from any of the mains of the Undertakers in such quantities as the local authority of each district or the trustees of any turnpike road or any highway board within the limits of the special Act may from time to time require to be supplied, and the price to be charged by the Undertakers and to be paid to them for all gas so supplied shall be settled by agreement between the local authorities and the Undertakers, and in case of difference by arbitration, regard being had to the circumstances of the case and the prices charged to private consumers in the district.

As to consumption of gas supplied to the public lamps.

25. The gas supplied to the public lamps within the limits of the special Act shall be consumed by meter, at the option either of the local authority of the district or the Undertakers, and in case of its being consumed by meter the meter shall be provided and fixed by the Undertakers, and be paid for by the party requiring it.

If the gas is supplied to the public lamps in any district by average meter indication, the Undertakers shall, for securing uniformity of consumption between metered and unmetered lamps, from time to time provide the public lamps in such district with proper self-acting pressure regulators and burners to the satisfaction of the local authority of such district; and the average amount of the indications of all the meters attached to the public lamps within such district under the control of the local authority shall, except as herein-after mentioned, be deemed to be the amount consumed by each such lamp in such district.

Governors for street lamps.

26. In case gas is supplied to the public lamps in any district by the Undertakers, they or the local authority of such district may, at their own expense, cause to be affixed to each lamp the

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instrument known as a street lamp governor, and the Undertakers or such local authority (as the case requires) shall be entitled to have access thereto for the purpose of examining the same.

For settlement of differences between the Undertakers and the local authority.

27. Any difference which may arise between the Undertakers and any local authority in relation to the supply or consumption of gas to or by such local authority shall be from time to time settled by arbitration in manner provided by "The Companies Clauses Consolidation Act, 1845," with respect to the settlement of disputes by arbitration.

Testing of Gas.

Testing place.

28. The Undertakers shall cause to be provided, at the place prescribed and within the prescribed time, a testing place, with apparatus therein, for the purposes following, or such of them as may be prescribed by the special Act; that is to say,—

1. For testing the illuminating power of the gas supplied:
2. For testing the presence of sulphuretted hydrogen in the gas supplied.

The said apparatus shall be in accordance with the regulations prescribed in Part I. of the Schedule A. to this Act annexed, or according to such rules as may from time to time be substituted in lieu thereof by any special Act, and shall be so situated and arranged as to be used for the purpose of testing the illuminating power and purity of the gas supplied by the Undertakers, and the Undertakers shall at all times thereafter keep and maintain such testing place and apparatus in good repair and working order.

Appointment and powers of gas examiners.

29. The local authority of any district within the limits of the special Act, where the gas is not supplied by such local authority, may after the passing of the special Act from time to time appoint, or may appoint and keep appointed, a competent and impartial person to be a gas examiner to test the gas at the testing place provided in conformity with the provisions of this Act; and such gas examiner may there test the illuminating power and purity of the gas supplied by the Undertakers, on any or every day between the hours of five o'clock and ten o'clock in the afternoon from the first day of October to the thirty-first day of March, both inclusive, and on any or every day between the hours of eight o'clock and eleven o'clock in the afternoon from the first day of April to the thirtieth day of September, both inclusive.

Two justices may appoint gas examiner.

30. Where no such gas examiner is appointed, or where the testing of the gas is imperfectly attended to by the local authority,

two justices, on the application of consumers of the gas of the Undertakers, not being less than five, by order in writing may appoint some competent and impartial person to be gas examiner, and such person may at any time within the hours aforesaid, on producing the said order, enter on the premises of the Undertakers, and there test the illuminating power and purity of the gas supplied by them.

Representation of Undertakers.

31. The Undertakers may, if they think fit, on each occasion of the testing of the gas by the gas examiner, be represented by some officer, but such officer shall not interfere in the testing.

Mode of testing.

32. Any tests taken in pursuance of this Act shall be taken in accordance with the rules prescribed in Part II. of the Schedule A. to this Act annexed.

Report of gas examiner.

33. The gas examiner shall, on the day immediately following that on which the testing of the illuminating power or purity of the gas has been conducted, make and deliver a report of the results of his testing to the local authority or justices by whom he was appointed, and to the Undertakers, and such report shall be receivable in evidence.

Access to testing place.

34. The Undertakers shall give to the gas examiner and to his assistants, and to every local authority within the limits of the special Act, and their agents, access to the testing place, and shall afford all facilities for the proper execution of this Act; and in case the Undertakers make default in complying with any of the provisions of this section they shall for every such default be liable to a penalty not exceeding five pounds to the local authority or to the persons making the application.

Accounts.

Accounts, &c.

35. The Undertakers shall fill up and forward to the local authority of every district within the limits of the special Act, on or before the twenty-fifth day of March in each year, an annual statement of accounts, made up to the thirty-first day of December then next preceding, as near as may be in the form and containing the particulars specified in the Schedule B. to this Act annexed.

The Undertakers shall keep copies of such annual statement at their office, and sell the same to any applicant at a price not exceeding one shilling for each such copy.

The Board of Trade, with the consent of the Undertakers, may alter the said forms for the purpose of adapting them to the circumstances of the undertaking, or of better carrying into effect the objects of this section.

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In case the Undertakers make default in complying with the provisions of this section they shall be liable to a penalty not exceeding forty shillings for each day during which such default continues.

Penalties.

Penalty for failure to supply gas.

36. Whenever the Undertakers neglect or refuse to give a supply of gas to any owner or occupier of premises within the limits of the special Act entitled to the same, under such pressure as is prescribed, they shall be liable to a penalty not exceeding forty shillings for each day during which such default continues.

Whenever the Undertakers neglect or refuse to supply gas as by this Act required to all or any of the public lamps in accordance with the provisions of this Act, they shall be liable to a penalty not exceeding forty shillings for each default.

If it shall be proved to the satisfaction of any two justices, not being shareholders in the undertaking, after hearing the parties, that on any day the gas supplied by the Undertakers is under less pressure, of less illuminating power, or of less purity than it ought to be according to the provisions of this or the special Act, the Undertakers shall in every such case forfeit and pay to the local authority or other persons making application for testing the gas such sum not exceeding twenty pounds as the justices shall determine.

Penalties not cumulative.

Penalties imposed on the Undertakers for one and the same offence by several Acts of Parliament shall not be cumulative, and for such purpose the special Act and the Acts incorporated therewith shall be deemed several Acts.

Cost of experiment to be paid according to event.

37. Where the gas examiner is appointed by the justices as aforesaid, the costs of and attending such experiment, including the remuneration to be paid to the person making the same, and the costs of the proceedings before the justices, shall be ascertained by such justices, and in the event of any penalty being imposed on the Undertakers shall be paid, together with such penalty, by the Undertakers, but in the event of no penalty being imposed the costs shall be in the discretion of the justices.

Penalty for injuring meters.

38. Every person who wilfully, fraudulently, or by culpable negligence injures or suffers to be injured any pipes, meter, or fittings belonging to the Undertakers, or alters the index to any meter, or prevents any meter from duly registering the quantity of gas supplied, or fraudulently abstracts, consumes, or uses gas of the

Undertakers, shall (without prejudice to any other right or remedy for the protection of the Undertakers or the punishment of the offender) for every such offence forfeit and pay to the Undertakers a sum not exceeding five pounds, and the Undertakers may in addition thereto recover the amount of any damage by them sustained; and in any case in which any person has wilfully or fraudulently injured or suffered to be injured any pipes, meter, or fittings belonging to the Undertakers, or altered the index to any meter, or prevented any meter from duly registering the quantity of gas supplied, the Undertakers may also, until the matter complained of has been remedied, but no longer, discontinue the supply of gas to the person so offending (notwithstanding any contract previously existing); and the existence of artificial means for causing such alteration or prevention, or for abstracting, consuming, or using gas of Undertakers, when such meter is under the custody or control of the consumer, shall be primâ facie evidence that such alteration, prevention, abstraction, or consumption, as the case may be, has been fraudulently, knowingly, and wilfully caused by the consumer using such meter.

Recovery of Gas Rents.

Incoming tenants not liable to pay arrears of gas rents, &c.

39. In case any consumer of gas supplied by the Undertakers leaves the premises where such gas has been supplied to him without paying the gas rent or meter rent due from him, the Undertakers shall not be entitled to require from the next tenant of such premises the payment of the arrears left unpaid by the former tenant, unless such incoming tenant has undertaken with the former tenant to pay or exonerate him from the payment of such arrears.

Recovery of rents, &c.

40. If any person supplied with gas or with any gas meter or fittings by the Undertakers neglects to pay to the Undertakers the rent due for such gas or the rent or money due to the Undertakers for the hire or fixing of such meter, or any expenses lawfully incurred by the Undertakers in cutting off the gas from the premises of such person, the Undertakers may recover the sum so due in like manner as a penalty under this Act.

Recovery of sums due to Undertakers.

41. Whenever any person neglects to pay any rent or sum due and payable by him to the Undertakers, the Undertakers may recover the same, with full costs of suit, in any court of competent jurisdiction, and the remedy of the Undertakers under this enactment shall be in addition to their other remedies for the recovery of such rent or sum.

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Legal Proceedings.

Contents of summons or warrant.

42. Any summons or warrant issued for any of the purposes of this Act may contain, in the body thereof or in a schedule thereto, several names and several sums.

Warrant of distress shall include costs.

43. Any justice who issues a warrant of distress in pursuance of the provisions of this Act may order that the costs of the proceedings for the recovery of the money to be levied shall be paid by the person liable to pay such money, and such costs shall be ascertained by the justice, and shall be included in the warrant of distress for the recovery of such money.

Summary proceedings for offences, penalties, &c.

44. All offences and penalties under this Act, and all money forfeited, and all money and costs by this Act directed to be recovered as penalties, may be prosecuted and recovered in manner directed by "The Gasworks Clauses Act, 1847," with respect to the recovery of penalties.

Service of notices by Undertakers.

45. Every notice which the Undertakers are by this Act required to serve upon any person shall be served by being delivered to the person for whom it is intended, or by being left at his usual or last known place of abode, or sent by post addressed to such persons, or if such person or his address be not known to the Undertakers, and cannot after due inquiry be found or ascertained, then by being affixed for three days to some conspicuous part of the premises to which such notice relates.

Liability to gas rent not to disqualify justices from acting.

46. No justice or judge of any county court or quarter sessions shall be disqualified from acting in the execution of this Act by reason of his being liable to the payment of any gas rent or other charge under this Act.

SCHEDULE A.

PART I.

Regulations in respect of testing apparatus.

1. *The apparatus for testing the illuminating power of the gas* shall consist of the improved form of Bunsen's photometer, known as Letheby's open 60-inch photometer, or Evans' enclosed 100-inch photometer, together with a proper meter, minute clock, governor, pressure gauge, and balance.

The burner to be used for testing the gas shall be such as shall be prescribed.

The candles used for testing the gas shall be sperm candles of six to the pound, and two candles shall be used together.

2. *The apparatus—*

(*a.*) *For testing the presence in the gas of sulphuretted hydrogen.*—A glass vessel containing a strip of bibulous paper moistened with a solution of acetate of lead, containing sixty grains of crystallized acetate of lead dissolved in one fluid ounce of water.

PART II.

Rules as to mode of testing gas.

I. *Mode of testing for illuminating power.*

The gas in the photometer is to be lighted at least fifteen minutes before the testings begin, and it is to be kept continuously burning from the beginning to the end of the tests.

Each testing shall include ten observations of the photometer made at intervals of a minute.

The consumption of the gas is to be carefully adjusted to five cubic feet per hour.

The candles are to be lighted at least ten minutes before beginning each testing, so as to arrive at their normal rate of burning, which is shown when the wick is slightly bent and the tip glowing. The standard rate of consumption for the candles shall be 120 grains each per hour. Before and after making each set of ten observations of the photometer the gas examiner shall weigh the candles, and if the combustion shall have been more or less per candle than 120 grains per hour he shall make and record the calculations requisite to neutralize the effects of this difference.

The average of each set of ten observations is to be taken as representing the illuminating power of that testing.

II. *Mode of testing.*

(*a.*) *For sulphuretted hydrogen.*—The gas shall be passed through the glass vessel containing the strip of bibulous paper moistened with the solution of acetate of lead for a period of three minutes, or such longer period as may be prescribed; and if any discolouration of the test paper is found to have taken place, this is to be held conclusive as to the presence of sulphuretted hydrogen in the gas.

SCHEDULE B.

Form of Annual Accounts.

The Gas Company.

Year ended 31st December 18 .

A.—STATEMENT OF SHARE CAPITAL,
On the 31st December 18 .

1. Description of Capital.	2. Maximum Dividend authorised.	3. Number of Shares issued.	4. Nominal Amount of Share.	5. Called up per Share.	6. Total paid up.	7. Amount issued but not paid up.	8. Remaining to be issued.	9. Total Amounts authorised.

B.—STATEMENT OF LOAN CAPITAL,
On the 31st December 18 .

1. Description of Loan (Mortgage, Bond, Debenture, Stock, &c.).	2. Rate per Cent. of Interest.	3. Total Amounts borrowed at 31st December 18 .	4. Remaining to be borrowed.	5. Total Amounts authorised.

Total share capital paid up (See A.) - - - - £
Do. loan do. borrowed (See B.) - - - - £

Total capital received - - - - £

C.—Capital Account,

For the year ended 31st December 18 .

—	Expenditure to 31st December 18 .	Expended this Year.	Total to 31st December 18 .
	£ s. d.	£ s. d.	£ s. d.
1. To expenditure to 31st December 18 -			
Since that date.			
2. To lands acquired, including law charges - -			
3. „ new buildings, manufacturing plant, machines, storage works, and other structures connected with manufacture - - - -			
4. „ new mains and service pipes (not being in place of old ones), including laying same, paving, and other works connected with distribution - - - - -			
5. „ new meters (not in place of old ones), including fixing - - -			
6. „ costs of promoting special Act -			
7. „ special items (if any) - -			
Total expenditure - - - -			
To balance of capital account - - -			
£			

—	Certified Receipts, 31st December 18 .	Received during Year.	Total Receipts to 31st December 18 .
	£ s. d.	£ s. d.	£ s. d.
1. By ordinary shares of £ each -			
2. „ ditto of £ each - -			
3. „ preference shares of £ each			
4. „ debenture stock - - -			
5. „ mortgages and bonds - -			
6. „ amount received in anticipation of calls - - - -			
Total - - - - -			

D.—Revenue Account,

For the year ended 31st December 18 .

To Manufacture of Gas.	£ s. d.	£ s. d.
1. Coals, including dues, carriage, unloading, and all expenses of depositing same on works - -		
2. Purifying materials, oil, water, and sundries at works - - - - - - -		
3. Salaries of engineers, including chief engineer (if any), superintendents, and officers at works -		
4. Wages and gratuities at works - - - -		
5. Repairs and maintenance of works and plant (including renewal of retorts), machines, apparatus, tools, materials, and labour - - £		
Less old material sold - - - £		
To Distribution of Gas.		
6. Salaries of surveyor, chief inspector, inspectors, assistant inspectors, and clerks in light office -		
7. Repair, maintenance, and renewal of mains, and of service pipes, including materials, laying and paving, and labour - - - -		
8. Repairing, renewing, and refixing meters - -		
To Public Lamps.		
9. Lighting and repairing - - - -		
To Rents, Rates, and Taxes.		
10. Rents - - - - - -		
11. Rates and taxes - - - - -		
To Management.		
12. Directors' allowances - - - -		
13. Salaries of secretary, accountant, and clerks, office keepers, and messengers - - - -		
14. Collectors' commission or salaries - - -		
15. Stationery and printing - - - -		
16. General establishment charges and incidentals -		
17. Auditor - - - - - -		
To Law and Parliamentary Charges.		
18. Law - - - - - -		
19. Parliamentary (oppositions) - - -		
20. To depreciation fund for works on leasehold lands (if any)		
21. To bad debts - - - - - -		
To other items (if any) - - - - -		
Total expenditure - - -		
Balance carried to Profit and Loss Account, E. -		

By Sale of Gas.	£ s. d.	£ s. d.
1. Common gas (cubic feet), at / per 1,000 cubic feet - - - -		
2. Cannel gas (cubic eet), at / per 1,000 cubic feet - - - -		
3. Public lighting and under contracts - -		
4. Rental of meters - - - - -		
By Residual Products.		
5. Coke, less labour and cartage - - -		
6. Breeze „ „ - - -		
7. Tar „ „ - - -		
8. Ammoniacal liquor „ - - -		
9. By rents - - - - -		
10. By transfer fees - - - -		
By other item (if any) - - - -		
Total receipts - - £		

E.—Profit and Loss Account (net revenue),

For the year ended 31st December 18 .

Dr. *Cr.*

	£ s. d.		£ s. d.
1. To amount carried to Reserved Fund Account, F. (if any), from profits of 18 - - - - - - -		1. By balance of net profit brought from last account (31st December 18) -	
2. „ Interest on temporary loans, and moneys received in anticipation of calls - - - - - - - -		2. „ Amount drawn from reserved fund (if any) - - - - -	
3. „ Ditto on mortgages and bonds accrued to 31st December 18		Less dividend paid for the half-year ended 31st December 18 - - -	
4. „ Ditto on debenture stock to ditto - - - -		3. Balance brought from Revenue Account, D., being profit for year to December 18 - - - - -	
5. „ Half-year's dividend on 1st preferential to 30th June 18 - - - - - -		4. Interest on moneys deposited - - - - -	
6. „ Ditto, 2nd preferential to ditto - -			
7. „ Ditto on ordinary shares at per cent. -			
„ Balance of net profit to be carried to next account subject to half-year's dividends to 31st December 18 - -			
£		£	

B

F.—Reserved Fund Account,

For the year ended 31st December 18 .

	£ s. d.		£ s. d.
1. Amount (if any) carried to Profit and Loss Account (E.) to make up deficiencies of dividends to 31st December 18 - -		1. By balance brought from last account - - - -	
2. Amount paid for extraordinary claim or demand (if any) - -		2. By balance brought from Profit and Loss Account (E.) -	
3. Amount of balance to be carried to next account - - -		3. By interest on amount invested - - - -	
£		£	

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Like accounts must be given for depreciation fund for works on leaseholds, if any.

G.—Statement of Coals,

During the year ended 31st December 18 .

Description of Coal.	In Store, 31st December 18 .	Received during Year.	Carbonized or used during Year.	In Store, 31st December 18 .
	Tons.	Tons.	Tons.	Tons.
Common - - - - - - - -				
Cannel - - - - - - - -				

H.—Statement of Residual Products,

For the year ended 31st December 18 .

Description of Residual	In Store, 31st December 18 . Estimated.	Made during Year. Estimated.	Used in Manufacture during Year. Estimated.	Sold during Year.	In Store, 31st December 18 . Estimated.
Coke—common, chaldrons of 36 bushels -					
cannel „ „ - -					
Breeze „ „ - -					
Tar, gallons - - - - -					
Ammoniacal liquor, butts of 108 gallons -					

I.—GENERAL BALANCE SHEET,

On 31st December 18 .

Dr. *Cr.*

	£ s. d.		£ s. d.
1. To CAPITAL ACCOUNT—		1. By cash at bankers - - - - - -	
Balance at credit thereof (Account C.) - - -		2. „ „ on deposit or at interest - - - - -	
2. „ PROFIT AND LOSS ACCOUNT—		3. „ coals for stock on hand, 31st December 18 - -	
Balance at credit thereof (Account E.) - - -		4. „ coke and breeze - „ „	
3. „ RESERVED FUND—		5. „ tar and other products - „ „	
Balance at credit thereof (Account F.) - - -		6. „ sundry stores - „ „	
4. „ DEPRECIATION FUND (for works on leasehold lands)—		7. „ gas and meter rental; balance of this account due to the company on 31st December 18 , less deposits and prepayments - - - - - -	
Balance at credit thereof (Account .) - - -		8. „ coke and other residual „ „	
5. „ Unpaid dividends - - - - - -		9. „ sundry accounts - „ „	
6. „ Interest accrued and unpaid on mortgages, bonds, and debenture stock, and other loans, to 31st December 18 -		„ special items (if any), including investments - -	
7. „ Sundry tradesmen and others, for amount due for coals, stores, &c., to 31st December 18 - - -			
8. „ WAGES AND CONTINGENCIES—			
Amount due to 31st December 18 - - -			
„ Other items (if any) - - - - - -			
£		£	

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