CHAPTER 34.

An Act to amend the Law with respect to the Accounts and Returns of Railway Companies.

[16th December 1911.]

BE it enacted by the King'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:

Yearly accounts and returns in form in First Schedule to be furnished to Board of Trade.

1.—(1) Every railway company shall annually prepare accounts and returns in accordance with the form set out in the First Schedule to this Act, and shall submit their accounts to their auditors in that form.

(2) The accounts and returns shall be signed by the officer of the company responsible for the correctness of the accounts or returns, or any part thereof, and, in the case of an incorporated railway company, by the chairman or deputy chairman of the directors of the company, and shall be made up for the year ending the thirty-first day of December, or such other day as the Board of Trade may fix in the case of any company or class of companies to meet the special circumstances of that company or class of companies.

(3) Every railway company shall forward six copies of the accounts and returns to the Board of Trade not later than sixty days after the expiration of the year for which the accounts and returns are made up, and, in the case of an incorporated railway company, shall forward a copy of the accounts and returns to any shareholder or debenture holder of the Company who applies for a copy.

(4) If any railway company fails to prepare or forward, in accordance with this section, such accounts and returns as are thereby required, the company shall be liable on summary conviction to a fine not exceeding five pounds for every day during which the default continues.

(5) If any account or return prepared and forwarded under this section is false in any particular to the knowledge of any person who signs the account or return or any part thereof, that person shall be liable on conviction on indictment to imprisonment with or without hard labour for a term not exceeding one year, or to a fine not exceeding one hundred pounds, and on summary conviction to a fine not exceeding fifty pounds.

Filing of certain accounts by Registrar of Companies.

2.—(1) A copy of the accounts numbered 1 (*a*), 1 (*b*), 1 (*c*), 3, and 18 in Part I. of the First Schedule to this Act, as forwarded to the Board of Trade in pursuance of this Act, shall be filed by the Registrar of Companies in England, and, if any part of the railway of a company is situated in Scotland or Ireland, also by the Registrar of Companies in Scotland or Ireland, as the case may be, and for that purpose the Board of Trade shall, on

receiving copies of accounts and returns under this Act from a railway company furnish one of those copies to any Registrar by whom accounts are to be filed under this section.

(2) Any person may inspect the accounts filed by any Registrar of Companies in pursuance of this section on paying a fee of one shilling for each inspection as regards each railway company, and any person may require a copy or extract of any of those accounts to be certified by or on behalf of the Registrar on paying for the copy or extract such fee as the Board of Trade may appoint not exceeding sixpence for each folio of a certified copy or extract, or in Scotland for each sheet of two hundred words.

29 & 30 Vict. c. 108.

(3) The provisions of the Railway Companies Securities Act, 1866, requiring half-yearly accounts in connexion with loan capital shall cease to have effect, and in section fourteen of that Act (which relates to the declaration to be made on mortgage deeds and debenture stock certificates) "the officer responsible " for the correctness of the declaration" shall be substituted for " the company's registered officer."

Alteration of First Schedule by Board of Trade.

3.—(1) The Board of Trade may by order, made under this section, alter or add to the First Schedule to this Act in such manner as they think fit; and, on any such alteration or addition being made, this Act shall be construed as if those alterations or additions were made in the First Schedule thereto.

(2) When the Board propose to make any such alteration or addition, they shall publish in the London, Edinburgh, and Dublin Gazettes, notice of the proposal and of the place where copies of the proposed alterations or additions may be obtained, and of the time, not being less than one month, within which any objection or suggestion made with respect to the alterations or additions by or on behalf of persons affected must be lodged with the Board, and shall take such other steps as they think best adapted for giving information with respect to those matters to persons affected.

(3) The Board of Trade shall consider any objection or suggestion made by or on behalf of persons appearing to them to be affected, which is lodged within the required time, and give to any person lodging any such objection or suggestion an opportunity of communicating with the Board on the matter.

(4) Not less than one month and not more than three months after the expiration of the time within which objections must be lodged, notice may be given to the Board of Trade, by or on behalf of railway companies whose aggregate capital is not less than one third of the total aggregate capital of all railway companies in the United Kingdom, that the companies are not satisfied with the mode in which any objection lodged by a railway company has been dealt with, and in that case, unless the notice is withdrawn, the order of the Board shall be provisional only, and shall not take effect unless it is confirmed by Parliament.

(5) The Board of Trade may submit to Parliament a Bill for confirming any order made by them which requires to be so confirmed, and if, while any such Bill is pending in either House of Parliament, a petition is presented against any order comprised therein, the Bill, so far as it relates to the order, shall be referred to a Select Committee, or, if the two Houses of Parliament think fit so to order, to a joint committee of those Houses, and the petitioner shall be allowed to appear and oppose as in the case of Private Bills.

(6) The Board of Trade shall (in addition to the powers given to them under the foregoing provisions of this section) have power on the application of any company, to make as respects that company any special variation in the form of the accounts and returns set out in the First Schedule to this Act which appears to the Board to be required for the purpose of adapting the form to the particular circumstances of that company.

Removal of obligation to prepare half-yearly accounts.

4.—(1) A railway company shall not be under any obligation to prepare or to submit to their shareholders or auditors, statements of accounts or balance sheets, or to hold ordinary general meetings more than once a year, and anything which under any special Act is authorised or required to be done at a general meeting of a railway company to be held at any specified time may be done at the annual general meeting of the company at whatever time held:

Provided that nothing in this provision shall relieve a railway company of any obligation to prepare half-yearly accounts in cases where those accounts are required in connexion with any guarantee of dividend under any such statutory provisions.

(2) The directors of an incorporated railway company may, if it appears to them that the profits of the company are sufficient, declare and pay an interim dividend for the first half of any year, notwithstanding that the accounts are not audited for the half-year, and that a statement of accounts and balance sheet for the half-year is not submitted to the shareholders, and may close their register and books of transfer before the date on which the interim dividend is declared in the same manner and for the same time and subject to the same provisions as they may close their register or books before the date on which their ordinary dividend is declared or before the date of their ordinary meeting.

(3) Any statutory provisions affecting the railway company shall be read with the modifications necessary to bring them into conformity with this section.

Saving for power to call for returns under

5. Nothing in this Act shall affect or limit any obligations imposed upon a railway company or any powers or rights conferred upon the Board of Trade by section nine of the

34 & 35 Vict. c. 78 and 51 & 52 Vict. c. 25.

Regulation of Railways Act, 1871, as amended by section thirty-two of the Railway and Canal Traffic Act, 1888, but the returns required of a railway company by those sections shall only be made at the instance of the Board of Trade and at such times as the Board of Trade may direct.

Definitions and supplemental.

6.—(1) In this Act—

the expression "railway company" means any company or person working a railway under lease or otherwise, and the expression "railway" means a railway authorised by special Act;

the expression "special Act" includes any certificate or order having the force of an Act, and the expression "statutory provisions" includes the provisions of any such certificate or order;

8 Edw. 7. c. 69.

the expression "Registrar of Companies" means the officer performing the duty of the registration of companies under the Companies (Consolidation) Act, 1908, in England, Scotland, or Ireland, as the case may be;

the expression "shareholder" means the holder of any share or part of any stock or other capital of a railway company which is not raised by means of borrowing or has not the character of borrowed money, and the expression "debenture holder" means the holder of any debenture or part of any debenture stock or other capital of a railway company which is raised by means of borrowing or has the character of borrowed money.

(2) Where any light railway company or other railway company are exempted by virtue of any special Act from the operation of sections nine and ten of the Regulation of Railways Act, 1871, as respects their railway or any part of their railway, that company shall, so far as regards that railway or part of the railway, be exempt from the obligation to prepare, submit, and forward accounts and returns under this Act; and the Board of Trade may exempt any company or authority from that obligation if they are satisfied that the business of a railway company is merely subsidiary to the main business carried on by the company or authority, and that the company or authority are under an obligation to prepare their accounts in a form prescribed by the Board of Trade or to present them to Parliament.

(3) Where a railway is being managed or worked by a joint committee or other body representing two or more railway companies and the receipts and expenditure of that railway are separately treated under Abstract J. in the accounts and returns prepared and forwarded by the several companies whom the committee or body represents, the committee or body shall, for the purpose of the provisions of this Act with respect to accounts and returns, be deemed to be a separate railway company.

7.—(1) The Acts specified in the Second Schedule to this Act are hereby repealed to the extent mentioned in the third column of that schedule. Repeal, short title, and commencement.

(2) This Act may be cited as the Railway Companies (Accounts and Returns) Act, 1911, and shall come into operation on the first day of January nineteen hundred and thirteen.

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FINANCIAL ACCOUNTS.

(*Nos. 1 to 7, Capital Accounts.*)

No. 1 (*a*).—NOMINAL CAPITAL AUTHORISED, AND CREATED BY THE COMPANY.

Special Acts.	Capital authorised.			Capital created.			Balance.		
	Shares and Stock.	Loans or Debenture Stock.	Total.	Shares and Stock.	Loans or Debenture Stock.	Total.	Shares and Stock.	Loans or Debenture Stock.	Total.
	£	£	£	£	£	£	£	£	£
I. Special Acts conferring capital powers which have been fully exercised.									
Totals.									
II. Special Acts conferring capital powers which have not yet been fully exercised.									
[*Each such Act to be stated here separately in order of date.*]									
1.									
2.									
&c.									
Total - - -									

NOTE.—Where a special Act has been consolidated in a later Act, a reference to the consolidating Act is sufficient.

No. 1 (*b*).—NOMINAL CAPITAL AUTHORISED, AND CREATED BY THE COMPANY JOINTLY WITH SOME OTHER COMPANY.

Special Acts.	Capital authorised.			Capital created.			Balance.		
	Shares and Stock.	Loans or Debenture Stock.	Total.	Shares and Stock.	Loans or Debenture Stock.	Total.	Shares and Stock.	Loans or Debenture Stock.	Total.
	£	£	£	£	£	£	£	£	£

No. 1 (*c*).—NOMINAL CAPITAL AUTHORISED, AND CREATED BY SOME OTHER COMPANY ON WHICH THE COMPANY EITHER JOINTLY OR SEPARATELY GUARANTEES FIXED DIVIDENDS.

Special Acts.	Capital authorised.			Capital created.			Balance.		
	Shares and Stock.	Loans or Debenture Stock.	Total.	Shares and Stock.	Loans or Debenture Stock.	Total.	Shares and Stock.	Loans or Debenture Stock.	Total.
	£	£	£	£	£	£	£	£	£
[*Note.—It should be stated in each case whether the dividend is guaranteed jointly with some other company or companies (the names of which should be given) or separately.*]									

NO. 2.—SHARE CAPITAL AND STOCK CREATED, AS PER STATEMENT NO. 1 (*a*), SHOWING THE PROPORTION ISSUED.

Description.	Amount created.	Amount issued.	Nominal additions to or deductions from Capital.	Amount on which Dividend is payable.	Amount which does not rank for Dividend until a future date.	Calls in arrear.	Amount uncalled.	Amount unissued.
	£	£	£	£	£	£	£	£
[*Each class of shares and stock to be stated in order of date of creation, with the preferential or fixed dividends, if any, to which it is entitled, and any other conditions attached to it.*]								
Total - - -								

NOTE.—A column to be provided where necessary between "amount created" and "amount issued" to show "additional stock issued to provide authorised money."

No. 3.—CAPITAL RAISED BY LOANS AND DEBENTURE STOCK.

	Raised by Loans.					Raised by issue of Debenture Stocks.						Total raised by Loans or Debenture Stocks.
	At per cent.	At per cent.	At per cent.	At per cent.	Total Loans.	Amount of Stock.	Nominal Additions or Deductions on Conversion.	Existing Amount of Stock. At per cent.	Existing Amount of Stock. At per cent.	Existing Amount of Stock. At per cent.	Total Debenture Stock.	
	£	£	£	£	£	£	£	£	£	£	£	£
Existing at												
Existing at												
Increase												
Decrease												

	£	
Total amount authorised to be raised by loans and debenture stocks in respect of capital created as per Statement No. 1 (*a*).		
Less—Amount created but not yet available - - -		
Reduction of borrowing power in respect of interest paid out of capital.		
Capitalised value of rentcharges, annuities, or feu duties, in accordance with section 5 of the Lands Clauses Consolidation Acts Amendment Act, 1860.		
Other deductions, if any - - - - - -		
Total deductions - -		
Total amount raised by loans and debenture stock as above - -		
Balance being available borrowing powers at - -		

Dr. No. 4.—RECEIPTS AND EXPENDITURE

To Expenditure.	Amount expended to ——	Amount expended during Year, as per No. 5.	Total.
	£ s. d.	£ s. d.	£ s. d.
Lines open for traffic			
Lines not open for traffic:—			
New lines			
Widening of existing lines			
Lines leased			
Lines jointly owned			
Lines jointly leased			
Rolling stock			
Manufacturing and repairing works and plant:—			
Land and buildings			
Plant and machinery			
Total capital expended upon railway			
Horses			
Road vehicles employed in the collection and delivery of parcels, goods, and passengers:—			
1. Goods and parcels road vehicles			
2. Passenger road vehicles			
Steamboats			
Canals			
Docks, harbours, and wharves			
Hotels			
Electric power stations, &c.			
Land, property, &c. not forming part of the railway or stations:—			
(*a*) Used in connexion with railway working.			
(*b*) Not used in connexion with railway working.			
Other industries (to be stated separately)			
Subscriptions to other companies (for details, *see* Table No. 4 (*a*)).			
Special items			
TOTAL EXPENDITURE			
To Balance			
TOTAL			

ON CAPITAL ACCOUNT. *Cr.*

By Receipts.		Amount received to ———	Amount received during Year.	Total.
		£ s. d.	£ s. d.	£ s. d.
Shares and Stocks (No. 2)				
Loans (No. 3)				
Debenture Stock (No. 3)				
	£			
Premiums on Shares and Stocks				
Premiums on Debenture Stock				
Total Premiums				
Discounts on Shares and Stocks				
Discounts on Debenture Stock				
Total Discounts				
Balance of Premiums and Discounts				
TOTAL RECEIPTS				
By Balance				
TOTAL				

No. 4 (*a*).—SUBSCRIPTIONS TO OTHER COMPANIES.

Name.	Amount.	Nature of Security or Investment.
	£	
(*a*) Railway companies -	——	——
(*b*) Other - - - -	——	——

No. 5.—DETAILS OF CAPITAL EXPENDITURE FOR YEAR ENDING

—	Land and Compensation.	Construction of Way and Stations, Engineering, &c.	Law Charges and Parliamentary Expenses.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Purchase of railways (particulars).				
Lines belonging to the Company open for traffic (particulars).				
Lines belonging to the Company not open for traffic :—				
New lines (particulars)				
Widenings of and additions to existing lines (particulars).				
Lines leased (particulars)				
Lines jointly owned (particulars).				
Lines jointly leased (particulars).				
Rolling stock :—				
Locomotives - - } (Number and type of each description to be shown in accordance with Rolling Stock Returns.)				
Coaching vehicles - }				
Wagons - - - }				
Service vehicles - }				
Manufacturing and repairing works and plant (particulars) -				
Horses - - - - - - - - - - -				
Road vehicles employed in the collection and delivery of parcels, goods, and passengers (particulars).				
Steamboats (particulars) - - - - - - - - -				
Canals (particulars) - - - - - - - - -				
Docks, harbours, and wharves (particulars) - - - -				
Hotels (particulars) - - - - - - - - - -				
Electric power stations, &c. (particulars) - - - - -				
Land, property, &c., not forming part of the railway or stations :—				
(*a*) Used in connexion with railway working (particulars) -				
(*b*) Not used in connexion with railway working (particulars)				
Subscriptions to other companies (particulars) - - - -				
(*a*) Railway companies - - - - - - - - -				
(*b*) Other - - - - - - - - - - -				
Special items (details to be given) - - - - - - -				
Total capital expenditure for the year - -				

No. 6.—ESTIMATE OF FURTHER EXPENDITURE ON CAPITAL ACCOUNT.

Expenditure to date on Principal Works in Progress.		Estimated further Expenditure.		
		During the Year ending .	Subsequently until completion.	Total.
£		£	£	£
	Purchase of railways (particulars) -			
	Lines belonging to the Company open for traffic (particulars).			
	Lines belonging to the Company not open for traffic :—			
	New lines (particulars) - -			
	Widenings of and additions to existing lines (particulars).			
	Lines leased (particulars) - -			
	Lines jointly owned (particulars) -			
	Lines jointly leased (particulars) -			
	Rolling stock - - - - -			
	Manufacturing and repairing works and plant.			
	Steamboats - - - - -			
	Canals - - - - -			
	Docks, harbours, and wharves - -			
	Hotels - - - - - -			
	Electric power stations, &c. - -			
	Subscriptions to other companies -			
	Special items - - - - -			
	Miscellaneous - - - - -			
	Total - - - -			
	Works not yet commenced and in abeyance - - -			

No. 7.—CAPITAL POWERS AND OTHER ASSETS AVAILABLE TO MEET FURTHER EXPENDITURE ON CAPITAL ACCOUNT.

	£	£
Stock, share, and loan capital authorised but not yet created (as per Statement No. 1 (*a*)).		
Stock and share capital created but not yet received (as per Statement No. 2) :—		
Calls in arrear - - - - - - - -		
Amount uncalled - - - - - - - -		
Amount unissued - - - - - - - -		
Loan capital created but not yet available (as per Statement No. 3).		
Available borrowing powers (as per Statement No. 3) -		
Add or Deduct } balance at { Credit or Debit } (as per Capital Account No. 4)		
Total - - - -		

(*Nos.* 8 *to* 18, *Revenue Accounts.*)

No. 8.—REVENUE RECEIPTS AND EXPENDITURE OF THE WHOLE UNDERTAKING.

See Statement.		Gross Receipts.	Expenditure.	Net Receipts.	*Year 19* . *Gross Receipts.*	*Expenditure.*	*Net Receipts.*
		£ *s. d.*	£ *s. d.*	£ *s. d.*	£	£	£
10	Railway -						
11	Omnibuses and other passenger vehicles not running on the railways.						
12	Steamboats -						
13	Canals - -						
14	Docks, harbours, and wharves.						
15	Hotels, and refreshment rooms and cars where catering is carried on by the company.						
16	Other separate businesses carried on by the company (in detail).						
	Total - £						
	Miscellaneous Receipts (Net) :—						
	Rents from houses and lands - - -						
	Rents from hotels - - - - -						
	Other rents, including lump-sum tolls						
	Interest and dividends from investments in other companies (in detail).						
	Transfer fees - - - - -						
	General interest - - - -						
	Special items - - - - -						
	Total net income - -						

No. 9.—PROPOSED APPROPRIATION OF NET INCOME.

		Year 19 .
	£ s. d.	£
Balance brought forward from last year's account		
Net income (as per Statement No. 8)		
Appropriation from Reserve		
Total		
Deduct—Interest, rentals and other fixed charges (to be stated by each company in order of priority):—	£ s. d.	
Interest on superannuation and other funds.		
Rentcharges (or feu duties) and annuities.		
Chief rents, wayleaves, &c., including lump-sum tolls.		
Interest on loans		
Interest on debenture stocks (details)		
Rent of and guaranteed interest on leased and worked lines.		
Interest on Lloyd's bonds		
General interest		
Special items (if any)		
Total		
Balance after payment of fixed charges.		
Appropriation to reserve and other special purposes:—	£ s. d.	
(Details)		
Total		
Dividends on guaranteed and preference stocks:—		
(Details)		
Total		
Balance available for dividends on ordinary stock:—	£ s. d.	
(Details)		
Total		

No. 9 (*a*).—STATEMENT OF INTERIM DIVIDENDS PAID.

	£ s. d.	£
Balance available for dividends, Year 19		
Deduct:—	£ s. d.	
Interim dividends paid (particulars)		
Undivided balance at 31st December, carried to balance sheet.		

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No. 10.—RECEIPTS AND EXPENDITURE

To Expenditure.	Year 19 .	Percentage of Traffic Receipts.	.....
See Abstracts.	£ s. d.	£	Per cent.	Per cent.
A: Maintenance and renewal of way and works				
B: Maintenance and renewal of rolling stock:—				
£ s. d.				
(1): Locomotives				
(2): Carriages				
(3): Wagons				
C: Locomotive running expenses				
D: Traffic expenses				
E: General charges				
Law charges				
Parliamentary expenses				
Compensation (accidents and losses):—				
£ s. d.				
Passengers				
Workmen				
Damage and loss of goods, property, &c.				
Rates				
Taxes				
Government duty				
G: Running powers (balance, debit or credit)				
Total traffic expenditure £				
J.: Joint lines*				
Miscellaneous				
Total expenditure £				
Net receipts £				
Total £				

NOTE.—Gross receipts to include the whole of the receipts from traffic the company's line by trains of other companies and no annual payment is proportion of traffic receipts accruing to other companies in respect of running deduction from the company's traffic receipts in this statement, but to be proportion of the traffic receipts accruing to the company in respect of trains the traffic receipts in this statement, and entered as receipts in the Running

* Under this heading should be entered only the expenditure or receipts of jointly the joint committee and are not already embodied in those of the parent companies revenue and expenditure to be spread over the various heads on the respective sides of

IN RESPECT OF RAILWAY WORKING. *Cr.*

By Gross Receipts.	—	—	Year 19 .	Percentage of Traffic Receipts. —	— .....
See Abstracts.	£ s. d.	£ s. d.	£	Per cent.	Per cent.
Passenger train traffic:—					
Ordinary passengers:—					
First class					
Second class					
Third class					
Season tickets:—					
First class					
Second class					
Third class					
Workmen's tickets					
Total receipts from passengers					
Mails					
Parcels up to 2 cwt., parcels post, and excess luggage					
Other merchandise by passenger trains					
F.: Less expenses of collection and delivery					
Total passenger train receipts					
Goods train traffic:—	£ s. d.				
Merchandise					
F.: Less expenses of collection and delivery					
Live stock					
Coal, coke, and patent fuel					
Other minerals					
Total goods train receipts	£				
Total traffic receipts	£				
H.: Mileage, demurrage, and wagon hire					
J.: Joint lines*					
Miscellaneous					
Total	£				

carried over the company's lines, except where (*a*) the traffic is carried over made therefor, or where (*b*) the payment made is by way of a fixed rent. The powers exercised by them over the company's lines not to be treated as a entered as a payment in the Running Powers Account (Abstract G). The run by the company over the lines of other companies to be excluded from Powers Account.

owned and jointly leased lines in respect of which the accounts are prepared by or for (*see* Abstract J). In the case of other joint lines, the company's proportion of the this Account.

ABSTRACT A.—MAINTENANCE AND RENEWAL OF WAY AND WORKS.

				Year 19 .
	£ s. d.	£ s. d.	£
Superintendence :—			
Salaries			
Office expenses			
Maintenance of roads, bridges and works :—			
Earthworks			
Bridges, tunnels, culverts, retaining walls, and other works.			
Roads and fences			
Maintenance of permanent way :—			
Renewal of running lines :—			
Wages			
Materials			
Engine power and wagon repairs			
Repair of running lines and sidings :—			
Wages			
Materials			
Engine power and wagon repairs			
Maintenance of signalling			
Maintenance of telegraphs			
Maintenance of stations and buildings :—			
Stations, depôts, and offices			
Engine sheds			
Carriage sheds			
Locomotive workshops			
Carriage workshops			
Wagon workshops			
Other buildings			
Total	£		

NOTE.—When any sum is transferred to or from a depreciation fund or suspense account, the net sum to be stated.

ABSTRACT B.—MAINTENANCE AND RENEWAL OF ROLLING STOCK.

(1.)—LOCOMOTIVES.

			Year 19 .
	£ s. d.	£ s. d.	£
Superintendence :—			
Salaries			
Office expenses			
Complete renewals :—			
Wages			
Materials			
Repairs and partial renewals :—			
Wages			
Materials			
Purchase of new locomotives			
Workshop expenses :—			
Repair and renewals of machinery and plant.			
Other expenses			
Total £			

(2.)—CARRIAGES.

	£ s. d.	£ s. d.	£
Superintendence :—			
Salaries			
Office expenses			
Complete renewals :—			
Wages			
Materials			
Repairs and partial renewals :—			
Wages			
Materials			
Purchase of new carriages			
Workshop expenses :—			
Repairs and renewals of machinery and plant.			
Other expenses			
Total £			

NOTE.—When any sum is transferred to or from a depreciation fund or suspense account, the net sum to be stated.

(3.)—WAGONS.

						Year 19 .
	£	s.	d.	£	s.	d.	£
Superintendence :—							
Salaries							
Office expenses							
Complete renewals :—							
Wages							
Materials							
Repairs and partial renewals :—							
Wages							
Materials							
Purchase of new wagons							
Workshop expenses :—							
Repairs and renewals of machinery and plant.							
Other expenses							
Total			£				

NOTE.—When any sum is transferred to or from a depreciation fund or suspense account, the net sum to be stated.

ABSTRACT C.—LOCOMOTIVE RUNNING EXPENSES.

	£	s.	d.	£	s.	d.	£
Superintendence :—							
Salaries							
Office expenses							
Steam train working :—							
Wages connected with the running of locomotive engines.							
Fuel							
Water							
Lubricants							
Other stores, including clothing							
Miscellaneous							
Electric train working :—							
Wages of motormen							
Electric current							
Lubricants							
Other stores, including clothing							
Total			£				

NOTE.—Any other form of power to be shown separately with corresponding details.

ABSTRACT D.—TRAFFIC EXPENSES.

	£ s. d.	£ s. d.	*Year 19 .* £
Salaries and wages :—			
Superintendence			
Stationmasters and clerks			
Signalmen and gatemen			
Ticket collectors, policemen, porters, &c.			
Guards			
Fuel, lighting, water, and general stores			
Clothing			
Printing, advertising, stationery, stamps, and tickets			
Wagon covers, &c.			
Expenses of joint stations and junctions			
Cleansing, lubricating, and lighting of vehicles			
Shunting expenses (other than mechanical)			
Working of stationary engines, hoists, cranes, &c.			
Coal, &c. tipping expenses			
Railway Clearing House expenses			
Miscellaneous expenses			
Total			

ABSTRACT E.—GENERAL CHARGES.

	£ s. d.	*Year 19 .* £
Directors' fees voted by shareholders		
Fees paid to and expenses of directors on joint committees not included in Abstract J.		
Auditors and public accountants (fees, clerkage, and expenses)		
Salaries of secretary, general manager, accountant, and clerks		
Office expenses, ditto		
Rating expenses		
Fire insurance		
Superannuation and benevolent funds, pensions, &c.		
*Subscriptions and donations		
Miscellaneous expenses		
Total		

* Amounts contributed to institutions not directly controlled by the Company, and not for the exclusive benefit of the Company's servants.

ABSTRACT F.—EXPENSES OF COLLECTION AND DELIVERY OF PARCELS AND GOODS.

	Year 19 .
	£ s. d.	£
Salaries and wages		
Rent, rates, and taxes		
Maintenance of horses		
Maintenance of horse vehicles		
Maintenance of motors		
Amounts paid for hired cartage		
Miscellaneous		
Total		
Amount charged to passenger train traffic		
Amount charged to goods traffic		

NOTE.—The division of expenditure to be based as far as possible on actual figures.

ABSTRACT G.—RUNNING POWERS.

RECEIPTS AND PAYMENTS IN RESPECT OF RUNNING POWER EXPENSES.

	Receipts.*	Payments †	Balance.	Year 19 .		
				*Receipts.**	*Payments.†*	*Balance.*
	£	£	£	£	£	£
Passenger train traffic						
Goods train traffic						
Total						

* Receipts are the sums received by a company in respect of trains run by it over the lines of other companies.

† Payments are the sums paid by a company in respect of trains run by other companies over its lines.

ABSTRACT H.—MILEAGE, DEMURRAGE, AND WAGON HIRE.

	Receipts.	Expenditure.	Balance.	Year 19 . Receipts.	Year 19 . Expenditure.	Year 19 . Balance.
	£ s. d.	£ s. d.	£ s. d.	£	£	£
Mileage and demurrage :—						
Passenger train vehicles.						
Goods train vehicles.						
Hire of :—						
Passenger train vehicles.						
Goods train vehicles.						
Total - -						

ABSTRACT J.—JOINTLY OWNED AND JOINTLY LEASED LINES. RECEIPTS AND EXPENDITURE.

	Name of Joint Line.	Name of Joint Line.	Name of Joint Line.	Total.	Year 19 . Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£
Gross receipts :— (Details to follow Statement No. 10).																	
Total receipts																	
Total receipts. Company's proportion.																	
Expenditure :— (Details to follow Statement No. 10).																	
Total expenditure																	
Total expenditure, Company's proportion.																	

NOTE.—In this abstract should be entered only the receipts and expenditure of jointly owned and jointly leased lines in respect of which the accounts are prepared by or for the Joint Committee, and are not embodied under their respective headings in the accounts of the parent companies.

No. 11.—RECEIPTS AND EXPENDITURE IN RESPECT OF OMNIBUSES AND OTHER PASSENGER VEHICLES NOT RUNNING ON THE RAILWAY.

Dr. *Cr.*

To Expenditure. —	*Year 19 .*	By Gross Receipts. —	*Year 19 .*
£ s. d.	£	£ s. d.	£
Maintenance of horses.		Passengers - -	
Maintenance of horse vehicles.		Hire of vehicles -	
Maintenance of motors.		Miscellaneous -	
Maintenance of buildings.			
Traffic expenses -			
Miscellaneous - -			
Total expenditure			
Balance - -			
Total - -		Total - -	

NOTE.—When any sum is transferred to or from a depreciation fund or suspense account, the net sum to be stated.

No. 12.—RECEIPTS AND EXPENDITURE IN RESPECT OF STEAMBOATS.

Dr. *Cr.*

To Expenditure. —	*Year 19 .*	By Gross Receipts. —	*Year 19 .*
£ s. d.	£	£ s. d.	£
Salaries and wages -		Passengers - -	
Fuel - - -		Parcels - -	
Stores, lubricants, water, &c.		Mails - - -	
Repairs - - -		Merchandise -	
Harbour fees and light dues.		Live stock - -	
Miscellaneous - -		Miscellaneous -	
Working expenses			
Depreciation and insurance.			
Total expenditure			
Balance - -			
Total - -		Total - -	

No. 13.—Receipts and Expenditure in respect of Canals.

Dr. *Cr.*

To Expenditure.	—	*Year 19 .*	By Gross Receipts.	—	*Year 19 .*
	£ s. d.	£		£ s. d.	£
Superintendence -			Tolls - - -		
Wages of toll clerks, lock-keepers, &c.			Freight as carriers		
Maintenance of canal			Canal dock dues -		
Water supply - -			Wharfage and cranage.		
Auxiliary tramway expenses.			Rents (net receipts)		
Traffic expenses as carriers.			Miscellaneous -		
Rates - - -					
Taxes - - -					
Miscellaneous - -					
Total expenditure					
Balance - -					
Total - -			Total - -		

No. 14.—Receipts and Expenditure in respect of Docks, Harbours, and Wharves.

Dr. *Cr.*

To Expenditure.	—	*Year 19 .*	By Gross Receipts.	—	*Year 19 .*
	£ s. d.	£		£ s. d.	£
Superintendence -			Harbour dues -		
Maintenance - -			Light dues - -		
Dredging - -			Dock dues:—		
Wages not included in above.			On ships - -		
Rates - - -			On goods - -		
Taxes - - -			On passengers -		
Miscellaneous - -			Wharf and pier dues.		
Total expenditure			Cranage and other services.		
Balance - -			Graving docks -		
Total - -			Rents - - -		
			Miscellaneous -		
			Total - -		

Note.—When any sum is transferred to or from a depreciation fund or suspense account, the net sum to be stated.

No. 15.—RECEIPTS AND EXPENDITURE IN RESPECT OF HOTELS, AND OF REFRESHMENT ROOMS AND CARS WHERE CATERING IS CARRIED ON BY THE COMPANY.

Dr. *Cr.*

To Expenditure.	—	*Year 19* .	By Gross Receipts.	—	*Year 19* .
	£ s. d.	£		£ s. d.	£
Salaries and wages -			Total receipts from hotels and from sale of provisions, &c. in refreshment rooms and cars.		
Provisions, wines, and spirits consumed.					
*Repairs and maintenance of hotels and refreshment rooms, and of fittings, furniture, &c. of refreshment cars.					
Heating and lighting of hotels and refreshment rooms.					
Rents - - -					
Rates in respect of hotels.					
Taxes in respect of hotels.					
Miscellaneous -					
Total expenditure					
Balance - -					
Total - -			Total - -		

NOTE.—When any sum is transferred to or from a depreciation fund or suspense account, the net sum to be stated.

* To include in the case of hotels and refreshment rooms expenditure on buildings furniture, and plant.

No. 16.—RECEIPTS AND EXPENDITURE IN RESPECT OF OTHER SEPARATE BUSINESSES CARRIED ON BY THE COMPANY.

No. 17.—ELECTRIC POWER AND LIGHT ACCOUNT.

—	—	—	*Year 19 .*	—	—	—	*Year 19*	
	£ s. d.	£ s. d.	£		Number of Units.	£ s. d.	*Number of Units.*	£
Superintendence :								
Salaries - -								
Office expenses -								
Total Superintendence.				Current supplied :				
				For traction				
Generation :				,, power -				
Maintenance of buildings.				,, lighting				
Maintenance of plant, machinery, and tools.				To other consumers.				
Maintenance of feeders, cables, and accessories.								
Salaries and wages.								
Fuel, including carriage, &c.								
Oil, waste, water, and stores.								
Special items -								
Total generation.								
Distribution :								
Maintenance of feeders, mains, and apparatus.								
Maintenance of meters, switches, fuses, lamps, &c.								
Salaries and wages.								
Royalties, &c., payable for use of patents.								
Rents payable -								
Rates - - -								
Taxes - - -								
Special charges : (To be enumerated).								
£				Total -				

NOTE.—When any sum is transferred to or from a depreciation fund or suspense account, the net sum to be stated.

Dr. No. 18.—GENERAL BALANCE SHEET. *Cr.*

		Year 19 .			*Year 19 .*
To capital account, balance at credit thereof, as per Account No. 4.	£ s. d.	£	By capital account, balance at debit thereof as per Account No. 4.	£ s. d.	£
Amount due to bankers.			£ s. d.		
Temporary loans and calls paid in advance.			Cash at bankers and in hand.		
Lloyd's bonds -			Cash on deposit at interest.		
Unpaid interest and dividends.					
Interest and dividends payable or accruing and provided for.			Investments in Consols and Government securities.		
Amount due to railway companies and committees.			Investments in stocks and shares held by the Company, not charged as capital expenditure.		
Amount due to railway clearing houses.			Investment of superannuation and other provident funds.		
Savings bank -			Stock of stores and materials.		
Superannuation and other provident funds.			Outstanding traffic accounts.		
Accounts payable			Amount due by railway companies and committees.		
Liabilities accrued			Amount due by railway clearing houses.		
Miscellaneous accounts.			Amount due by Postmaster-General.		
Special items (to be detailed).			Accounts receivable.		
Fire insurance fund.			Miscellaneous accounts.		
Depreciation funds:—			Suspense accounts (if any) to be enumerated.		
Railway - -			Special items (to be detailed).		
Steamboats (including insurance fund).					
Other businesses.					
General reserve fund. £ s. d.					
Balance available for dividends and reserve as per Account No. 9.					
Less interim dividends paid as per Statement No. 9 (*a*).					

PART II.

STATISTICAL RETURNS.

I.—MILEAGE OF LINES.

(A.)—MILEAGE OF LINES OPEN FOR TRAFFIC.

	Running Lines.							Sidings reduced to Single Track.	Total of Single Track, including Sidings.	*Year 19 .*
	Length of Road. First Track.	Second Track.	Third Track.	Fourth Track.	Over Four Tracks (reduced to Single Track).	Total Miles (reduced to Single Track).				*Total of Single Track, including Sidings.*
	M. Ch.	M. Ch.	M. Ch.	M. Ch.	M. Ch.	M. Ch.	M. Ch.	M. Ch.	M. Ch.	*M. Ch.*
Lines owned by Company: Main and principal lines:— (Details) -										
Total of main and principal lines.										
Minor and branch lines (summarised by districts):— (Details) -										
Total -										
Lines jointly owned (Company's share of ownership): As enumerated in Abstract J.:— (Details) -										
Total -										
Other joint lines										
Total lines jointly owned.										
Total miles of lines owned and Company's share of lines jointly owned.										
Ditto ditto year 19 .										

(A.)—MILEAGE OF LINES OPEN FOR TRAFFIC—*continued.*

	Running Lines.						Sidings reduced to Single Track.	Total of Single Track, including Sidings.	*Year 19 .*
	Length of Road. First Track.	Second Track.	Third Track.	Fourth Track.	Over Four Tracks (reduced to Single Track).	Total Miles (reduced to Single Track).			*Total of Single Track, including Sidings.*
	M. Ch.	M. Ch.	M. Ch.	M. Ch.	M. Ch.	M. Ch.	M. Ch.	M. Ch.	*M. Ch.*
Lines leased or worked :									
By the Company :—									
(Details) -									
Total -									
Jointly with other Companies (Company's share) :									
As enumerated in Abstract J. :—									
(Details) -									
Total -									
Other jointly leased or worked lines.									
Total miles of lines leased or worked and Company's share of lines jointly leased or worked.									
GRAND TOTAL									
Ditto ditto year 19 .									

(B.)—MILEAGE OF LINES AUTHORISED BUT NOT OPEN FOR TRAFFIC.

	Miles authorised.	Miles constructed and not open for traffic.		Miles under Construction.	Miles not commenced, or in abeyance.
	Length of Road.	Length of Road.	Length (including Sidings) reduced to Single Track.	Length of Road.	Length of Road.
	M. CH.	M. CH.	M. CH.	M. CH.	M. CH.
LINES OWNED BY THE COMPANY:—					
New lines: (Details) - - -					
Total - - -					
Ditto, year 19 -					
Widenings and additions: (Details) - - -					
Total - - -					
Ditto, year 19 -					
JOINT LINES (COMPANY'S SHARE OF OWNERSHIP):—					
New lines - - -					
Ditto, year 19 -					
Widenings and additions					
Ditto, year 19 -					

(C.)—MILEAGE OF LINES RUN OVER BY THE COMPANY'S ENGINES.

	M. CH.	*Year 19* M. Ch.
Lines owned by the company - - - -		
„ partly owned - - - - - - -		
„ leased, or worked by the company - - -		
„ leased, or worked jointly - - - -		
„ over which the company exercises running powers - - - - - - - -		
Total - - - - - -		

II.—ROLLING STOCK.

(A.)—STEAM LOCOMOTIVES AND TENDERS.

Description.	— Number.	*Year 19* . *Number.*
Tender engines :— (Wheel types to be stated)		
Tank engines :— (Wheel types to be stated)		
Tenders		

(B.)—RAIL MOTOR VEHICLES.

	— Number.	— Carrying Capacity.	*Year 19* . *Number.*	*Carrying Capacity.*
		Seats.		*Seats.*
Steam power				
Petrol power				
Other power (self-contained)				
Total				

(C.)—TRAINS WORKED BY ELECTRIC POWER.

	— Number	— Carrying Capacity.	*Year 19* *Number.*	*Carrying Capacity.*
		Seats.		*Seats.*
Details to be filled in, as instructed by the Board of Trade from time to time, by individual companies with regard to the various systems in use				

(D.)—COACHING VEHICLES (OTHER THAN ELECTRIC).

	Number	Seats or Berths.				Year 19 .	
		1st Class.	2nd Class.	3rd Class.	Total.	*Number.*	*Seats or Berths. Total.*
PASSENGER CARRIAGES.							
Carriages of uniform class							
Composite carriages -							
Restaurant cars - -							
Miscellaneous - - -							
Total - -							
Sleeping - - - - -							
Total passenger carriages							
OTHER COACHING VEHICLES.							
Post Office vans - -							
Luggage, parcel and brake vans - - - - -							
Carriage trucks - -							
Horse boxes - - -							
Miscellaneous - - -							
Total other coaching vehicles - - -							
Total coaching vehicles -							

(E.)—MERCHANDISE AND MINERAL VEHICLES.

	—	Year 19 .
	Number.	*Number.*
Open wagons:		
Under 8 tons - - - - - - -		
8 and up to 12 tons - - - - -		
Over 12 and up to 20 tons - - - -		
Over 20 tons (other than special) - - -		
Covered wagons:		
Under 8 tons - - - - - - -		
8 and up to 12 tons - - - - -		
Over 12 and up to 20 tons - - - -		
Over 20 tons - - - - - - -		
Mineral wagons (to be shown by companies owning separate mineral stock):		
Under 8 tons - - - - - - -		
8 and up to 12 tons - - - - -		
Over 12 and up to 20 tons - - - -		
Over 20 tons - - - - - - -		
Special wagons (for loads of exceptional dimensions and weight) - - - - - - -		
Cattle trucks - - - - - - - -		
Rail and timber trucks (including twin trucks) -		
Brake vans - - - - - - -		
Miscellaneous - - - - - -		
Total - - -		

(F.)—RAILWAY SERVICE VEHICLES, AND HORSES FOR SHUNTING.

	Number.	*Year 19* . *Number.*
Gasholder trucks		
Locomotive coal wagons		
Ballast wagons		
Mess and tool vans		
Breakdown cranes		
Travelling cranes		
Miscellaneous		
Total		
Horses for Shunting		

III.—HORSES AND ROAD VEHICLES EMPLOYED IN THE COLLECTION AND DELIVERY OF PARCELS, GOODS, AND PASSENGERS.

	Number.	*Year 19* . *Number.*
GOODS AND PARCELS ROAD VEHICLES—		
Road motors for goods and parcels		
Horse wagons and carts		
Miscellaneous		
Total		
PASSENGER ROAD VEHICLES—		
Road motors		
Tramcars		
Omnibuses		
Cabs		
Miscellaneous		
Total		
HORSES FOR ROAD VEHICLES		

IV.—STEAMBOATS.

—	Date of Construction.	Indicated Horse-Power.	Registered Tonnage.
			Tons.
Steamboats over 250 tons net (Name of each to be given.)			
	Number.		
Total			
Do. Year 19			

	Number.	Total Horse-Power.	Total Registered Tonnage.
Steamboats of 250 tons net and under			
Grand Total			
Do. Year 19			

V.—CANALS.

Name.	Length in Miles.
Total Length	

VI.—DOCKS, HARBOURS, AND WHARVES.

Name.	Length of Quay.

VII.—HOTELS.

Name.	Situation.

VIII.—LAND, PROPERTY, &c., NOT FORMING PART OF THE RAILWAY OR STATIONS.

Land.	Acreage.	*Year 19* . *Acreage.*
Agricultural land		
Urban and suburban land		

Houses.	Number.	*Year 19* . *Number.*
Labouring class dwellings		
Houses and cottages for companies' servants		
Other houses and cottages		

IX.—OTHER INDUSTRIES (IF ANY).

[THE FORM TO BE IN THE DISCRETION OF THE COMPANY.]

X.—MAINTENANCE AND RENEWAL OF WAY AND WORKS (ABSTRACT A).

		Year 19 .
Quantities of principal materials used:—		
Ballast	Yards	*Yards*
Fencing	Miles	*Miles*
Rails	Tons	*Tons*
Sleepers	No.	*No.*
Miles maintained:—		
Miles of road	No.	*No.*
Miles of road reduced to single track—		
(*a*) Running lines	No.	*No.*
(*b*) Sidings	No.	*No.*
Miles of track renewed	No.	*No.*

XI.—Maintenance and Renewal of Rolling Stock (Abstract B).

		In Company's Work-shops.	By Contract.	Total.	*Year 19 .* *Total.*
Locomotives renewed	- Number				
Locomotives repaired:					
Heavy repairs - -	„				
Light „ - -	„				
Locomotives under or awaiting repair at end of year.*	„				
Rail motor and electric:					
Train vehicles, &c., renewed.	„				
Train vehicles, &c., repaired:					
Heavy repairs - -	„				
Light „ - -	„				
Train vehicles, &c., under or awaiting repair at end of year.*	„				
Coaching vehicles:					
(*a*) Carriages renewed -	„				
Carriages repaired:					
Heavy repairs -	„				
Light „ -	„				
Carriages under or awaiting repair at end of year.*	„				
(*b*) Others renewed -	„				
Others repaired:					
Heavy repairs -	„				
Light „ -	„				
Others under or awaiting repair at end of year.*	„				
Wagons renewed - -	„				
Wagons repaired:					
Heavy repairs - -	„				
Light „ - -	„				
Wagons under or awaiting repair at end of year.*	„				

* Total only to be shown.

XII.—ENGINE MILEAGE.

Year 19 .

		Train Miles. (Loaded Trains.)			Train Miles. (Including Empty Trains run for Traffic Purposes on either the Forward or Return Journey.)			Shunting Miles.		Other Miles. (Assisting, Light, &c.)	Total Engine Miles.	*Train Miles. (Loaded Trains.)*			*Train Miles (Including Empty Trains run for Traffic Purposes on either the Forward or Return Journey.)*			*Shunting Miles.*		*Other Miles. (Assisting, Light, &c.)*	*Total Engine Miles.*
		Coaching.	Goods.	Total.	Coaching.	Goods.	Total.	Coaching.	Goods.			*Coaching.*	*Goods.*	*Total.*	*Coaching.*	*Goods.*	*Total.*	*Coaching.*	*Goods.*		
A	MILES RUN IN RELATION TO THE COMPANY'S TRAFFIC RECEIPTS																				
	Over the company's system by the company's engines*																				
	Over the company's system by other companies' engines†																				
	Add company's proportion (according to ownership) of miles run on joint account over joint lines not included in Abstract J.																				
	Total - - - - -																				
B	MILES RUN IN RELATION TO THE COMPANY'S EXPENDITURE—																				
	By the company's engines over lines owned, leased, or worked by the company.																				
	By the company's engines over other companies' lines																				
	Add company's proportion (according to ownership) of miles run on joint account over joint lines not included in Abstract J.																				
	Total - - - - -																				
C	MILES RUN BY THE COMPANY'S ENGINES—																				
	Over lines owned, leased, or worked by the company -																				
	Over all joint lines - - - - - - -																				
	Over other companies' lines - - - - - -																				
	Total - - - - -																				

* To include miles run by the company's engines over joint lines or other companies' lines in cases where no toll is paid or where the payment made is not based upon a proportion of the gross receipts.

† To exclude miles run by such companies in cases where no toll is received and where the payment received for the use of the line is not based upon a proportion of the gross receipts.

NOTE.—Miles run by (1) Steam tender and tank engines; (2) Electric traction; (3) Steam, petrol. &c rail motors to be given in a supplementary statement as regards the various heads in C.

XIII.—Passenger Traffic and Receipts.

Class of Passenger.	Number.	Receipts.	Average Fare per Passenger.	Number originating on the Company's System.	Year 19 . Number.	Receipts.	Average Fare per Passenger.	Number originating on the Company's System.
Ordinary :		£	*d.*			£	*d.*	
1st Class								
2nd „								
3rd „								
Workmen*								
Total								
Season : †								
1st Class								
2nd „								
3rd „								

* To be calculated on a single journey basis.
† To be calculated on an annual basis.

Note.—Receipts in column 2 to be the receipts from passengers as given in Account No. 10; the number of passengers in column 1 to be the number corresponding thereto.

XIV.—Goods Traffic and Receipts.

—	Tonnage.	Receipts.	Average Receipt per Ton.	Tonnage originating on the Company's System.	Year 19 . Tonnage.	Receipts.	Average Receipt per Ton.	Tonnage originating on the Company's System.
	Tons.	£	*d.*	Tons.	*Tons.*	£	*d.*	*Tons.*
Merchandise								
Coal, coke, and patent fuel.								
Other minerals								
Total								

	Number.	Number originating on the Company's System.	Number.	Number originating on the Company's System.
Live stock				

Note.—Receipts in column 2 to be the goods train receipts as given in Account No. 10; the tonnage in column 1 to be the tonnage corresponding thereto.

XV. (A).—TONNAGE OF THE PRINCIPAL CLASSES OF MINERALS AND MERCHANDISE CARRIED BY GOODS TRAINS.

[The Tonnage of the principal Articles of Traffic originating on each Railway Company's System to be separately stated; the principal articles of traffic to be agreed in the case of each Company with the Board of Trade. Consignments of less than two tons may be omitted, but in that case the fact that they are omitted must be stated.]

XV. (B).—NUMBER OF LIVE STOCK CARRIED BY GOODS TRAINS.

	Number.	*Year 19 .* *Number.*
Horses		
Cattle		
Calves		
Sheep		
Pigs		
Miscellaneous		
Total		

XVI.—SUMMARY OF FINANCIAL RESULTS SECURED IN COMPARISON WITH THOSE FOR PAST YEARS.

Note.—Not to be made retrospective, but to be extended year by year until 10 years are given.

	19 .	19 .	19 .	19 .
	£	£	£	£
Total expenditure on capital account (No. 4)				
Gross receipts from businesses carried on by the company (No. 8).				
Revenue expenditure on ditto (No. 8)				
Net receipts of ditto (No. 8)				
Miscellaneous receipts net (No. 8)				
Total net income (No. 8)				
Interest, rentals, and other fixed charges (No. 9).				
Dividends on guaranteed and preference stocks (No. 9).				
Balance after payment of preference dividends (No. 9).				
Dividend on ordinary stock (No. 9)				
Rate per cent.	%	%	%	%
Surplus or deficit				
Appropriation to or from reserve				
Brought forward from previous years				
Carried forward to subsequent years				

(Signed)_____ *Accountant of the Company.*

CERTIFICATES OF THE RESPONSIBLE OFFICERS AS TO THE UPKEEP OF THE WHOLE OF THE COMPANIES' PROPERTY.

(Signed for the Board of Directors) { *Chairman or Deputy Chairman of the Company.*
Secretary of the Company.

AUDITOR'S CERTIFICATE.

As prescribed by Act 30 *&* 31 *Victoria, Cap.* 127, *to follow, substituting Yearly for Half-Yearly Accounts.*

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MAP.

NOTE.—This should be explanatory of the Railway System.

Section 7.

SECOND SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
29 & 30 Vict. c. 108.	The Railway Companies Securities Act, 1866.	Sections three to thirteen; the words "registered" and "account or statement" in section sixteen, the words "account, statement or" in sections eighteen and nineteen; the First Schedule; the word "registered" (wherever it occurs); and the words "there stated as" and "and registered officer" and the first paragraph of the note in the Second Schedule.
31 & 32 Vict. c. 119.	The Regulation of Railways Act, 1868.	Sections three, four, and five.

CHAPTER 35.

An Act to enable Women to be elected and act as Members of County and Borough Councils in Ireland.

[16th December 1911.]

BE it enacted by the King'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:

Women to be eligible as county or borough councillors or aldermen in Ireland.

1.—(1) A woman shall not be disqualified by sex or marriage for being elected or chosen or being a councillor of the council of any county or borough or an alderman of the council of any borough:

Provided that a woman, if elected or chosen as chairman of a county council or mayor of a borough, shall not, by virtue of holding or having held that office, be a justice of the peace.

(2) Subsection (1) and the words "other than a borough" in subsection (2) of Article 12 of the schedule to the Local Government (Application of Enactments) Order, 1898, are hereby repealed.

Short title.

2. This Act shall apply to Ireland only and may be cited as the Local Authorities (Ireland) (Qualification of Women) Act, 1911.