

## Ledger 1814-1823 D1180 2/10a

Opening balances 12.04.1814.

Balance in Joseph Grazebrook's hands £1,965/5/6 posted to Half Yearly Accounts Receipts and Payments account (167)

Folio	Double/ Single page		Location	Ref for double entry in ledger	P&L BS Dr Cr		Debit	Credit
1-20, 307-308, 323, 335, 342-344, 355-356	D	Coal Trade			P&L	12.04.1814-05.04.1823	<p>Opening stock at Wallbridge &amp; Dudbridge taken over 12.04.1814 [09.04.1814 in Coal Book 2/51] (2/43 p1) £316/12/6½</p> <p>Coal and freight purchases by source/type; Bilston, Newport, Forest, Shropshire, Slack, Dudley details in journal (2/43 p6) by period e.g. 12.04-11.06.1814 William Wild of Stourport for coal £564/16/11½; William Reynolds of</p>	<p>Opening stock held by Adams &amp; Harper at Wallbridge and Dudbridge 12.04.1814 not paid for £316/12/6½</p> <p>Coal sold by source/type; Bilston, Newport, Forest, Shropshire, Slack, Dudley details in journal (2/43 p3) by period e.g. by Adams &amp; Harper 12.04.1814-11.06.1814 £1,687/4/3</p>

							<p>Ketley for coal £152/12/1½; Henry Lewis of Newport for coal £190/13/-; Park End Coal Co of Lydney for coal £73/11/-; Mushet &amp; Co of Lydney for coal and freight £65/2/-; W.P. Lorymer &amp; Co of Newport for coal £36/12/-; William Pugh of Worcester for coal and freight £56 (2/43 p6)</p>	
21-36	D	Samuel Adams	Wallbridge		Dr	12.04.1814-05.04.1823	<p>Stock held at Wallbridge not paid for at 12.04.1814 by source/type due to SWN £192/12/9</p> <p>Coal supplied to Samuel Adams by source/type; Bilston, Newport, Forest, Shropshire, Slack, Dudley details in journal (2/43) by period e.g. 12.04.1814-</p>	<p>Cash received from sales made on behalf of SWN see coal books</p> <p>Stock at half yearly accounting decrease in value of closing stock over amount due to SWN by Samuel Adams</p>

						07.06.1814 £600/7/11½	
						Stock at half yearly accounting increase in value of closing stock over amount due to SWN by Samuel Adams	
37-51, 332-334, 359	D	Robert Harper; c.1821 name changed to Thomas & Sarah Harper	Dudbridge		Dr	12.04.1814- 05.04.1823	<p>Stock held at Dudbridge not paid for at 12.04.1814 by source/type due to SWN £123/19/9½</p> <p>Coal supplied to Robert Harper by source/type; Bilston, Newport, Forest, Shropshire, Slack, Dudley details in journal (2/43) by period e.g. 12.04.1814- 07.06.1814 £1,086/16/3½</p> <p>Stock at half yearly accounting increase in value of closing stock over amount due to SWN</p>
							<p>Cash received from sales made on behalf of SWN see coal books</p> <p>Stock at half yearly accounting decrease in value of closing stock over amount due to SWN</p>

52-54	D	John Brown	Bristol Road		Dr	06.08.1814- c.1816	Coal supplied to John Brown by source/type; Bilston, Newport, Forest, Shropshire, Slack, Dudley details in journal  Stock at half yearly accounting increase in value of closing stock over amount due to SWN	Cash received from sales made on behalf of SWN see coal books  Stock at half yearly accounting decrease in value of closing stock over amount due to SWN
54	D	William White	Bristol Road		Dr	c.1816	Coal supplied to William Brown by source/type; Bilston, Newport, Forest, Shropshire, Slack, Dudley details in journal  Stock at half yearly accounting increase in value of closing stock over amount due to SWN	Cash received from sales made on behalf of SWN see coal books  Stock at half yearly accounting decrease in value of closing stock over amount due to SWN
55-56	D	John Carefield	Bristol Road		Dr	c. 1816- 09.10.1819 Carried to ledger B folio 46	Coal supplied to John Carefield by source/type; Bilston, Newport, Forest, Shropshire, Slack,	Receipts for coal purchased from SWN  Stock at half yearly accounting decrease in

							Dudley details in journal  Stock at half yearly accounting increase in value of closing stock over amount due to SWN	value of closing stock over amount due to SWN
62-64	D	Thomas Clark	Stonehouse Cross		Dr	07.11.1818-0.04.1823	Coal supplied to John Carefield by source/type; Bilston, Newport, Forest, Shropshire, Slack, Dudley details in journal  Stock at half yearly accounting increase in value of closing stock over amount due to SWN	Receipts for coal purchased from SWN  Stock at half yearly accounting decrease in value of closing stock over amount due to SWN
67-68, 247	S	Thomas Ball			Cr	20.08.1814-21.03.1818	Payment for coal purchased	Purchase of coal
69-74, 250-256, 330-331, 336	S	Cash			BS	22.06.1814-12.04.1823	Receipts	Payments
75-78, 272-273	S	Committee Expenses			P&L	11.06.1814-12.04.1823	Payments	Balance transferred to Receipts and Payments Account

79-82, 234	S	Clerks Salaries			P&L	11.06.1814- 12.04.1823	Payments	Balance transferred to Receipts and Payments Account
83-90, 280-285, 345-346, 357	S	Grazebrook Wathen & Co (Coal account)			BS	12.04.1814- 12.04.1823 carried to Ledger B folio 25	Opening balance 12.04.1814 in hands of bankers (2/43 p1) £1920/16/8  Receipts	Payments Some to Joseph Grazebrook
91-98, 319-320, 324	S	Joseph Grazebrook, Treasurer			BS	12.04.1814- 12.05.1823 carried to Ledger B folio 23	Opening balance 18.04.1814 in hands of Joseph Grazebrook, Treasurer (journal 1) (2/43 p1) £1,965/5/6  Receipts	Payments including taxes, some major repairs
99	S	Edward Haines [clerk involved in embezzlement]			BS	11.06.1814- 22.06.1814	11.06.1814 settlement of money paid to Haines belonging to SWN: coal sold by Robert Harper £419/5/8 and Samuel Adams £114/3/4, Repairs to canal lock bricks sold to Mr Eycott £2/4/8; amount received of Joseph Grazebrook £100; advances of cash from Grazebrook &	11.06.1814 settlement of money due to Haines: Poor rate and taxes £13/- /1½; Stationery, stamps and petty expenses £2/18/1 ; Salary to 09.07.1814 £30; repairs to canal and locks £47/13/-; Committee expenses £9/9-; Freight £227/14/11 (owner's name and date given in journal book 2/43); 'sundry sums paid on account of coal trade'

							Wathen £200; tonnage 12.04- 11.06.1814 (all tonnage other than Stroud Coal Co.) £556/4/3 (2/43 p5) Total £1,391/17/8	£533/9/- [amounts paid to Grazebrook & Wathen & Co.; amounts paid to Joseph Grazebrook out of tonnage £530/6/5 (2/43 p4) Total £1,394/10/8½
							Journal 8 £30/15/5½ not cash transaction	Journal 7 £28/2/3 not cash transaction
100-107	S	Heane & Newman			Dr	11.07.1841- 05.04.1823	Tonnage	Receipts
109-116, 298-299	S	Richard Miller	Brimscombe		Dr	14.07.1814- 16.04.1820	Tonnage	Receipts  Allowance for lock repair
117-122, 260-262, 300-302, 326-327, 349-350	S	Repairs of Canal Locks & Buildings			P&L	11.06.1814- 12.04.1823	Payments	Balance transferred to Receipts and Payments Account
123-126, 360	S	Rent of Land & Buildings			P&L	08.10.1814- 12.04.1823	Balance transferred to Receipts and Payments Account	Receipts
127-134, 292-295, 347-348, 361	S	Stroud Coal Company			Dr	1.04.1814- 05.04.1823	Tonnage due per Tonnage Book (4/3)  Tonnage charge recorded but not paid. Transferred to 'Coal Trade' account half yearly as a cost	Transfer to Coal Trade account as an expense

							against that part of the business	
135-138	S	Stationery, Stamps & petty Expenses			P&L	11.06.1814-05.04.1823	Payments	Balance transferred to Receipts and Payments Account
139-142, 278-279, 317-318, 352	S	Taxes Parliamentary & Parochial			P&L	11.06.1814-12.04.1823	Payments	Balance transferred to Receipts and Payments Account
143-147, 296-297, 321-322	S	The Thames & Severn Canal Co			Dr	09.07.1814-05.04.1823	Tonnage	Receipts
151-164, 268-271, 286-291, 313-316, 338-341, 353-354, 362	S	Tonnage			P&L	22.06.1814-12.04.1823	Balance transferred to Receipts and Payments Account	Cash receipts Sundries i.e. amounts where credit given Stroud Coal Co
165	S	General assembly of Proprietors			P&L	12.11.1814-12.04.1823	Payments	Balance transferred to Receipts and Payments Account
167-170	S	Half Yearly Account of Receipts and Payments				02.05.1814-12.04.1823 carried to Ledger B folio 35	Balances from expenditure accounts e.g. committee expense, clerk's salaries, repairs, stationery and postage, taxes	Opening balance 12.04.1814 in hands of Joseph Grazebrook, Treasurer (journal 1) (2/43 p1) £1,965/5/6  Balances from oncome accounts e.g. tonnage, rent, coal, sale timber



175	S	Stock			BS	12.04.1814-07.10.1815 carried to Ledger B folio 13	Opening creditors 12.04.1814 (2/43 p1) £741/6/9½	Opening stock at Wallbridge & Dudbridge taken over 12.04.1814 [09.04.1814 in Coal Book 2/51] plus cash held at bank (2/43 p1) £2,237/9/2 ½  Balance is 'Stock alias Capital employed in Coal Trade'
179	S	William Reynolds & Co	Ketley		Cr	12.04.1814-11.02.1815	Payments	Opening creditors 12.04.1814 (2/43 p1) £320/19/9
180-182	S	Henry Lewis	Newport		Cr	12.04.1814-07.03.1818	Payments	Opening creditors 12.04.1814 (2/43 p1) £110/5/-  Purchase of coal
184	S	William Cook	Lydney		Cr	07.01.1815-06.05.1815	Payments	Purchase of coal
187-189	S	Park End coal Co	Lydney		Cr	12.04.1814-01.04.1823 carried to Leger B folio 31	Payments	Opening creditors 12.04.1814 (2/43 p1) £83/19/2  Purchase of coal
200	S	Ferriday & Co			Cr	12.04.1814-20.08.1814	Payment	Opening creditors 12.04.1814 (2/43 p1) £52/13/-
201	S	Mushett & Co	Lydney		Cr	12.04.1814-06.08.1814	Payments	Opening creditors 12.04.1814 (2/43 p1) £99/18/-

								Purchase of coal including freight
202	S	John Barnaby	Newport		Cr	12.04.1814-14.01.1815	Payments	Opening creditors 12.04.1814 (2/43 p1) £35/15/10½
203	S	Perkins & Jones	Newport		Cr	12.04.1814-06.08.1814	Payments	Opening creditors 12.04.1814 (2/43 p1) £37/16/-
204	S	William Pugh	Worcester		Cr	11.06.1814	Payments	Purchase coal including freight
205-212, 310, 328-329, 351	S	William Wild	Stourport		Cr	11.06.1814-05.04.1823	Payments	Purchase coal
213	S	Israel Bridges			Cr	06.08.1814	Payments	Purchase coal
214	S	W.T. Lorymer & Co	Newport		Cr	1.06.1814-06.08.1814	Payments	Purchase coal
215	S	Robert Evans	Hollow nr Worcester		Cr	20.08.1814-15.04.1815	Payments	Purchase coal
220	S	The Ketley Co	Shropshire		Cr	20.08.1814-11.02.1815	Payments	Purchase coal
224	S	The Madeley Wood Co	Shropshire		Cr	20.08.1814-11.02.1815	Payments	Purchase coal
228	S	Fixtures in Agents Houses			P&L	20.08.1814-12.10.1822	Payments	Balance transferred to Receipts and Payments Account  Transfer to different Receipts and Payments Account e.g. repairs
229, 266	S	Henry Eycott	Stonehouse		Dr	20.08.1814-06.10.1821	Tonnage	Receipts

230	S	The Rev Mr Hallifax	Standish		Dr	27.08.1814-07.10.1815	Tonnage	Receipts
231	S	Fryer			Dr	10.09.1814-8.10.1814	Tonnage	Receipts
232	S	Davis, Beard & Davis			Dr	17.09.1814-01.04.1815	Tonnage	Receipts
233	S	John Snowden			Dr	24.09.1814-28.09.1816	Tonnage	Receipts
236-237, 257-258	S	Bullo Pill Coal Co referred to as Bullo Pill Railway Co after first page	Dean forest		Cr	01.07.1815-15.01.1820	Payments	Purchase coal
238	S	Fines & Forfeitures			P&L	25.11.1815-14.10.1820	Balance transferred to Receipts and Payments Account	Payments
239	S	Purnell & Co	Framilode		Dr	30.12.1815-06.04.1816	Tonnage	Receipts
240	S	John Hawker	Dudbridge		Dr	11.05.1816-11.07.1818	Tonnage	Receipts
241	S	John Doughty Jn	Broseley, Shropshire		Cr	07.09.1817-09.1.1817	Payments	Purchase of coal
242, 303	S	William Taylor			Dr	07.09.1816-30.09.1820	Tonnage	Receipts
243	S	Thomas & Adams	Madeley Wood, Shropshire		Cr	12.10.1816-09.11.1816	Payments	Purchase of coal
244	S	William & Peter Playne	Longfords Mill		Dr	12.10.1816-03.04.1819	Tonnage	Receipts
245	S	J.&G. Wright	Stourport		Cr	09.11.1816-04.01.1817	Payments	Purchase of coal

248	S	Richard Miller (Coal trade account)	Brimscombe		Cr	07.12.1816- 01.02.1817	Payments	Purchase of coal
249	S	Henry Weaver	Stourport		Cr	20.12.1816- 25.01.1817	Payments	Purchase of coal
267	S	Joseph Grazebrook (Tonnage Account)			Dr	1309.1717- 04.10.1817	Tonnage	Receipts
274-275	S	Richard Jenkins	Newport		Cr	13.12.1817- 29.03.1823	Payments	Purchase of coal
276	S	Edward Rees	Stourport		Cr	17.01.1818- 07.02.1818	Payments	Purchase of coal
277	S	Charles Norse	Lydney		Cr	24.01.1818- 06.06.1818	Payments	Purchase of coal
305	S	Law Expenses			P&L	27.11.1819- 13.04.1822	Payments	Balance transferred to Receipts and Payments Account
309	S	Powell & Co	Newport		Cr	19.02.1820- 04.03.1820	Payments	Purchase of coal
325	S	Geo? Basham			Dr	30.03.1822- 2903.1823	Tonnage	Receipts