

# CENTRAL CONTROL BOARD

(LIQUOR TRAFFIC).

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CARLISLE DISTRICT CONTROL.

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Report of the General Manager

UP TO THE

31st DECEMBER, 1916.

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*CARLISLE,*

*25th January, 1917.*

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### Report of the General Manager as to the position up to 31st December, 1916.

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The Board, after considering reports on the position at Carlisle, and the desirability of purchasing and directly controlling the interests in the liquor trade, both wholesale and retail, in the area, decided in June, 1916, to purchase all the licensed premises in the City of Carlisle, with the exception of the two large Hotels in Carlisle, viz., the County and Station Hotel and the Crown and Mitre Hotel, and in so much of the surrounding district as the Board might think it necessary to place under direct control, together with the four Breweries in Carlisle.

#### 1. LOCAL CONFERENCES.

In pursuance of this general decision, the Board resolved on the 6th June that conferences should be held at Carlisle with the Local Authorities and Officials, the Licensing Justices, the Brewers, the Licensed Victuallers' Association, and the representatives of the registered Clubs.

At the same time it was decided that the Board's valuer should go to Carlisle to examine and obtain particulars of the businesses and premises which it was proposed to acquire, and to negotiate with the persons interested with a view to coming to an agreement as to the compensation payable, subject to any sum so arrived at being approved by the Royal Commission set up to deal with claims for losses due to the action of the Crown under the Defence of the Realm Acts.

On the 14th, 15th, and 16th June, 1916, the conferences referred to were held, when the proposals of the Board were fully discussed. As a result, and in consequence of certain inspections which took place, the Board determined to limit the area of purchase and direct control to the City of Carlisle—excluding the two large hotels and a high-class restaurant which only used its licence in connection with its food business—the Longtown Division (except a very sparsely populated portion in the north-east, which was subsequently excluded) and the Cumberland Ward Division of the County of Cumberland. It was also decided not to purchase the Brampton Old Brewery, as it and most of its tied houses were situated outside these two county divisions.

#### 2. PARTICULARS OF LICENCES.

In the area thus limited there were in June, 1916, 201 licensed premises, 119 in the City of Carlisle, 14 in the Longtown Division and 68 in the Cumberland Ward Division. In addition, there is an Excise licence held by Her Majesty's Theatre, Carlisle. Nine of the premises in the Longtown Division and seven in the Cumberland Ward Division had already been purchased by the Board in connection with the smaller scheme to control the houses in the immediate vicinity of the Gretna Works. In addition, three had also been so purchased before that date and closed early in July.

The difficulty with regard to the houses owned by the Maryport Brewery Company, whose Brewery is at Maryport, and who owned a considerable number of licences in Carlisle and the two divisions, was fully discussed with that Company, who represented that if the Board purchased these interests and left the remaining properties of the Company, it would so cripple their undertaking as to make it entirely unremunerative. Ultimately this matter was referred to the Board's Valuer for consideration, having regard to the financial interests concerned, and the negotiations are still proceeding.

The 119 Carlisle licences were made up of 107 "on" licences and 12 "off" licences. The 107 "on" licences comprised 101 full licences, 1 beer and wine

licence and 5 beer licences. The 12 "off" licences consisted of 4 wine and spirits licences, 1 beer and spirits licence, 1 wine licence, 5 beer licences, and 1 sweets licence. Nine of the off licences were held in connection with grocery businesses, and one in conjunction with a chemist's business, while to another grocer's shop there was attached a full licence.

There were 59 houses in Carlisle directly controlled by the four Carlisle Breweries, divided as follows:—The Carlisle Old Brewery: 19 full licences, 2 beer "on" licences and 1 "off" licence. The Carlisle New Brewery: 22 full licences and 2 "off" licences. Iredale's Brewery: 7 full licences and 3 beer "on" licences. Queen's Brewery: 3 full licences.

Of the remaining 60 houses, the Maryport Brewery Company controlled 20, 8 were either owned by or tied to Breweries whose headquarters were at a distance from Carlisle, 5 were controlled by Wine and Spirit Merchants, and 27 were free. Besides the two large hotels above referred to there were four smaller hotels in the City which the Board determined either to acquire or dislicence.

The 14 licences in the Longtown Division were divided into 13 full licences, of which one was an hotel, and 1 beer licence; while in the Cumberland Ward Division there were 59 full licences—of which one was an hotel—and 9 beer licences.

### 3. THE PROBLEM BEFORE THE BOARD.

The normal pre-war population of Carlisle was approximately 52,000. On the usual basis this would give about 10,000 adult males. The Gretna workers were commenced in the late summer of 1915. This meant an incursion of navvies and other men, most of whom were compelled to lodge in Carlisle owing to the difficulty of finding accommodation nearer their work. The number of men employed at Gretna steadily increased, and it is estimated that by June, 1916, the proportion living in Carlisle would be about 7,500. These men were at that time, and are still, conveyed to and from Gretna by special trains.

It is further stated that there are about 3,500 men living either in the huts at Gretna or in the area surrounding the Gretna Factory, who use Carlisle as their shopping centre, and make a practice of coming to Carlisle every Saturday. It is difficult to obtain any precise figures on this point, but upon reliable authority it appears that the number of men remained practically the same from June, 1916, until the end of the year. Hence it will be seen that in round numbers the additional male population was about 11,000 during the last half of the year. In these figures no account is taken of the operatives at the factory living in Carlisle, a large proportion of whom are women.

In addition there have been considerable numbers of men brought into the City from time to time in connection with the Military activities of the district, Carlisle being the Headquarters of the Border Regiment.

Assuming that the new residents use the public houses in the same proportion as the former male residents of Carlisle, the problem has been to provide accommodation for at least twice as many men as in normal times, and to endeavour to cater for all reasonable requirements in food and alcoholic and non-alcoholic drinks.

The invasion of a quiet Cathedral city by such a host of highly-paid workmen who have none of the usual ties and occupations of home life, soon made itself felt in the record of the convictions for drunkenness, the number of which rose steadily from the autumn of 1915 until it reached a maximum in the middle of June, 1916.

The pre-war total of convictions was about 260 per annum, or five per week, but the weekly figure had risen to 42 in the month of June. The total number of convictions during the year 1916 was 953. The figures for the four quarters being 213, 351, 199 and 190 respectively, or a weekly average of 16.3, 27, 15.3 and 14.6. Of the 953 persons convicted during the year 788 were working at Gretna.

### 4. GRETNA TAVERN.

While the preliminary negotiations were proceeding, the Board obtained permission from the Postmaster-General to convert the unoccupied portion of the Old Post Office premises in Lowther Street, Carlisle, into a refreshment house. As the buildings are centrally situated within 250 yards of the station it was believed that a well-managed

public house in this position, in which food was the principal feature, would prove a great convenience not only to Gretna workers but to the working classes of Carlisle.

Steps were at once taken to convert the building for such a use, with the result that the premises were opened for business under the name of "The Gretna Tavern" on the 12th July by the Earl of Lonsdale.

As this was the first of the Board's enterprises in this direction, it may be of interest briefly to describe the premises. Adjoining the street, the former public counter of the post office was utilised as a bar, while a large hall at the back of the building, previously used as a sorting office, was converted into a dining hall. The latter is approached from the front by a wide corridor. The hall provides accommodation at the tables for 180 persons, and it is already found to be insufficient for the large number of customers who come on Saturday afternoons. During the legal hours of sale, beer is supplied to those sitting at the tables, but there is no bar in this part of the building. The kitchens, which are placed between the bar and the hall, are capable of supplying all classes of meals and can be used for the cooking of much of the food which it is hoped will be required in due course at other houses. No spirits are sold in the building.

The accommodation provided was well patronised from the first. The trade in food is roughly 70 per cent. of the total takings, and has steadily increased, until now it is found that a considerably larger space could be utilised at the busy times if it were available. On Saturdays it is usual to sell about 200 lbs. of cooked meat, 40 stones of potatoes, 16 gallons of soup, and proportionate quantities of other food. Until lately the hours during which the Tavern was open for the sale of food were 12 to 9 on week-days, except Thursdays (the local half holiday), when the hours were 12 to 2.30 and 6 to 9, and from 12 to 2.30 and 4.30 to 6 on Sundays. Arrangements having recently been made to supply breakfasts, the Tavern now opens at 7.30 a.m. instead of 12 noon on each week-day.

It is found that the Tavern is used by many men who have been able only to find sleeping accommodation, without any facilities for obtaining food.

#### 5. RESTRICTIONS ON LICENSED PREMISES.

The regulations of the Board came into force on 22nd of November, 1915, by the operation of the Western Border Area Order, which, in addition to the usual restrictions, imposed Sunday closing on this part of the area. It was soon found, however, that the regulations were very indifferently carried out, and, pending the acquisition of the properties by the Board, an effort was made to see that they were strictly observed. It may be taken, therefore, that the influence of the Board in Carlisle began to be felt from the beginning of July.

Simultaneously with the opening of the Gretna Tavern on the 12th July, six licensed premises were closed, this being possible owing to the decision of the Board to acquire the licences only in these six cases. The Board's assumption of direct management of the existing public houses in Carlisle began on the 24th July, on which day the first house was taken over. Between that date and the 3rd November the various houses were taken over gradually.

#### 6. PROCEDURE OF TAKING OVER LICENSED PREMISES.

When licensed premises are taken over, the following steps must be taken. In the first place negotiations are opened with the existing licensee and his staff as to the rate of wages to be paid to them in the event of their desiring to become employees of the Board. On or before the appointed day an inventory and valuation is made of all the trade fixtures, fittings and furniture on the premises. On the day itself stock is taken of all the consumable goods in the house, and from the moment of stock-taking the property in all such goods passes to the Board, from which time the house is managed on the Board's behalf.

Considerable time is taken up in some cases in instructing the licensee how to keep his accounts in the form adopted by the Board, as it is essential that the system should be uniformly carried out. Instances were found where no proper books of account were kept, and in all cases the Board's methods were entirely new to those who had to work under them. A pamphlet of directions, with specimen forms of accounts, has been issued for the guidance of licensees, with good results.

## 7. PRINCIPLES OF MANAGEMENT.

When the licensee becomes the salaried manager under the Board he ceases to have any interest whatever in the sale of intoxicants, the amount of his wages in no way depending upon this part of the trade. This is most carefully explained, and at the same time it is made perfectly clear that any idea of fostering the trade in intoxicants is contrary to the policy of the Board.

Arrangements are being made to grant a certain commission on the sale of food and non-intoxicants, upon a basis which will be sufficiently attractive to induce licensees to do all in their power to encourage such a trade.

Definite and explicit instructions have been given that all restrictions imposed and directions given by the Board are to be scrupulously observed. It is admittedly a difficult matter for licensees and their assistants to enforce observance at all times, when members of the public deliberately attempt to induce those serving to disregard the terms of the orders. It is believed, however, that in every house the regulations are being strictly carried out.

## 8. SUPERVISION OF LICENSED PREMISES.

A complete system of supervision, with the necessary inspectorial staff, is very desirable under the circumstances in which the Board's business is carried out at Carlisle.

The former Managing Director of the Old Brewery is in charge of this department as Superintendent, and under him there have been appointed three inspectors who, with the help of assistant inspectors on special occasions, perform this work. It would have been better had it been possible to employ as inspectors persons who were not themselves holding licences. This, however, was impracticable owing to the difficulty of finding housing accommodation for persons giving up their licensed premises to become whole-time inspectors or for others brought to Carlisle. This housing question has greatly restricted the Board in its choice of officials, as unless some guarantee can be given to strangers that they will be able to find accommodation at a reasonable rental it is almost impossible to appoint them to vacant posts.

The difficulty was therefore overcome by selecting three of the existing licensees to act as inspectors, and giving them such assistance in their houses as would relieve them from constant supervision of their own premises. This arrangement is admittedly imperfect, and steps will be taken to improve it as and when circumstances permit. Even under existing circumstances all the houses are constantly visited, with the result that, according to the testimony of the police, the conduct therein has been greatly improved.

## 9. STOCK-TAKING.

The conversion of all licensed businesses in Carlisle to the managerial system involved the creation of a stock-taking department in connection with the Central Office.

The importance of stock-taking in a managed-house system cannot be over-estimated, as upon it depends the success or failure of the whole of the retail trade. Fortunately an assistant connected with one of the retail businesses proved to be an expert stock-taker, but the Board were faced with the serious problem of having to find stock-takers at short notice to carry on this branch of the work.

After endeavouring without success to engage suitable persons by means of advertising and otherwise, the Board were fortunate in obtaining through the kindness of one of the leading brewery firms of the country, the temporary loan of two stock-takers, which loan has now been extended to cover the period of the War. A staff was engaged which was effectively trained by these three men in the most approved system of stock-taking, and a high standard of efficiency has been obtained. The result is that the Board are now obtaining returns from their retail houses which will compare favourably with any similarly managed concerns of the big brewing firms.

## 10. CONDITION OF LICENSED PREMISES.

It is patent to all observers that the public houses in the prominent positions in Carlisle are incapable of doing the trade which is now required of them. While the existing buildings may have been amply sufficient for their normal trade before the War, since the advent of the Gretna worker they have been continually congested during the week and grossly over-crowded on Saturdays.

The internal division of many of the houses into a number of small rooms and snugs makes supervision exceedingly difficult. The Board therefore decided at an early date that it would be necessary to remodel some of the houses entirely, and to effect rearrangements in others, so as to be able to cater, in a proper manner, for the increased trade, and to provide facilities for obtaining food as well as intoxicants.

Some of the public houses when taken over were found to be in a very neglected condition as regards the fittings, furniture, and cellar accommodation. This is explained to be due to the fact that for the twelve months before the Board assumed control the licensees were too busy with the extra trade with which they had to cope to attend to these matters. The difficulty of obtaining workmen for such purposes has also been given as another reason.

An endeavour is being made to cope with these conditions as opportunity offers, but the labour conditions make it more difficult to do so as time goes on, and progress in this direction will necessarily be slow. Immediate attention is being paid to the cellars in order that the beer may be served in as good a condition as possible.

#### 11. EXTERNAL APPEARANCE OF PUBLIC HOUSES.

It has been decided that as soon as possible all advertisements relating to the sale of intoxicating liquor shall be removed from the exterior of public houses. This will necessarily take time, as it will involve the re-painting of the majority of the houses. The display of bottles in the windows is also being abandoned, and it is hoped that in the course of time no adventitious aid will be given to the sale of intoxicants in the City.

#### 12. ENGAGEMENT OF LICENSEES.

With one of two exceptions, all the persons who held licences when the Board took over their premises were given the opportunity of becoming paid managers under the Board. The vast majority elected to accept service, and for the most part are still employed.

Criticisms—diametrically opposed—have been freely made both in Carlisle and elsewhere to the effect that on the one hand the claims of existing licensees were not being sufficiently recognised, and on the other, that it was unreasonable to expect a change of policy in the management of public houses to be effected by persons who, having been tenants, would not be in sympathy with the Board's policy and might be pleased to see it fail.

Rightly or wrongly, the Board determined to give practically all the existing tenants the opportunity of "making good," and, speaking generally, they have shown that they are quite ready to carry on the business to the best of their ability under the new conditions laid down by the Board. There has been no turning of "old men and old women" out of their houses, as has been alleged by critics of the Board's operations.

#### 13. LONDON TAVERN.

After the opening of the Gretna Tavern, the next step taken to provide additional accommodation was to acquire the premises of a Club in London Road, an industrial and residential quarter of the City, and to convert it into a tavern, on the same lines as, although on a smaller scale than, the Gretna Tavern. The necessary alterations were completed and the building opened, under the name of the "London Tavern," on the 15th November by the Mayor of Carlisle. The premises consist of a fair-sized room on the ground floor, intended principally for the sale of beer, but where food can also be obtained. In it there is a small serving counter, the remainder of the room being occupied with tables and chairs. Upstairs there is a similar room, with a kitchen adjoining, where food of all descriptions can be obtained, and beer is supplied for consumption with food. The demand for food in this case has so far not proved nearly so great as

in the case of the Gretna Tavern, but this was not expected owing to the situation of the premises. There is, however, a steadily growing trade amongst those who work in the district.

#### 14. STRUCTURAL ALTERATIONS IN PROGRESS.

Prior to the 15th November consideration had been given to the need for effecting alterations to the existing public houses, and ultimately it was decided to carry out extensive improvements at the following five centres; (1) The Three Crowns and the Wellington in English Street. These were adjoining public houses with a large number of comparatively small rooms. They are in process of being converted into one very large hall where food and intoxicants will be procurable, and two rooms of moderate size for use as restaurants, while the frontage to the main street will be almost entirely let off as shop property, which should prove to be very valuable in such a central position.

(2) The Albion and Deakin's Vaults, two licensed premises adjoining each other in Botchergate, are being dealt with in a similar manner, the restaurant being on the first floor. In this case the entire space previously occupied by Deakin's Vaults will be ultimately let or sold for shop purposes.

(3) The Black Bull and Saracen's Head were licensed premises adjoining each other in Annetwell Street. These are being dealt with in the same way, but without any provision being made for shop frontages, as there is no demand for additional shops in this street. A reading and writing room will be a feature at these premises.

(4) The Pheasant Inn, Caldewgate, was a beerhouse with very small rooms, with two cottages and a small shop attached. The interior of the site has been completely cleared, and a hall, with a restaurant at one side and a reading room at the other, will be provided on the ground floor. On the first floor, approached from the side street, with no internal communication with the licensed part of the house, there will be provided a café, where no intoxicants will be sold, for working women, large numbers of whom are engaged in the industries centred in this particular part of Carlisle.

(5) The Goliath Inn, Crown Street, was a typical public house in the poorest quarter of the City. Somewhat similar treatment was adopted in this case, but without any great provision for obtaining food, as the customers are likely to be composed almost entirely of those living in its immediate neighbourhood. Although not completed, the house was reopened for business on the 23rd December, and is doing a large trade. No development of the food trade has yet been possible, as the kitchen accommodation is not yet finished.

These alterations are being carried out under most difficult circumstances, owing to the great shortage of workmen. For this reason it has been felt necessary to postpone the carrying out of a large number of the minor alterations until men who are now engaged in the more important works can be liberated.

#### 15. HOUSING.

In some of the cases it was necessary to dispossess tenants from shops and houses before the alterations could take place. In no case has a tenant been left without new premises being found for him, which, in the present overcrowded state of the City, has been a most difficult task.

The same trouble arose when it was proposed to bring workmen to Carlisle to be engaged on the reconstruction schemes. There was no local labour at hand, but the Board were advised that labour would be forthcoming, through the medium of the Labour Exchanges, if workmen could be assured that they could obtain lodgings. No accommodation of the description being available, steps were taken to turn the malting floor at the disused Iredale's Brewery into dormitories for the housing of these men. The provision thus made has been readily taken up, and in this way the apparently insurmountable difficulty of the labour problem has been solved to a considerable extent.

#### 16. WINE AND SPIRIT MERCHANTS.

These businesses were, for the most part, conducted under full licences. They have been acquired by the Board, and are being carried on in the majority of cases by the previous proprietors on the Board's behalf. The former customers thus continue to have the benefit of the advice and assistance they have been accustomed to in the past. As far as possible, it has been the policy of the Board to comply with all the reasonable demands of the public for goods which they were in the habit of obtaining in the past.

## 17. GROCERS' LICENCES.

The joint use of premises for the sale of groceries and intoxicants has been discontinued. Formerly there were held in connection with grocers' shops nine off licences and one full licence. Seven of the ten licenses have been discontinued, while in the other three cases the sale of groceries has been given up.

## 18. OFF SALE OF SPIRITS.

In order to reduce this trade to manageable proportions instructions were given that such sales should only take place in 17 licensed premises in the City. Prior to this change the off sale of spirits was carried on in all the "on" licensed premises and in those premises which held a spirits "off" licence. The 17 centres are distributed over the City, and are as far as possible, having regard to the convenience of customers, limited to houses best suited for the trade. The result is that records are now kept of the spirits sold for "off" consumption, and considerable information is available on this point should it be required.

The concentration of business and the limited hours in which such sales are now allowed to take place caused some inconvenience and overcrowding in the few days before Christmas, when the "off" sales of bottled goods is always very large, but at other times the arrangement has been found to work smoothly.

## 19. BREWERIES.

The four Carlisle Breweries were the Carlisle Old Brewery, the Carlisle New Brewery, Iredale's Brewery and the Queen's Brewery. The Old Brewery was taken over on the 1st August, with all its properties, stock, machinery, fittings and trade. The same procedure was adopted as in the case of licensed premises. The New Brewery was taken over in a similar manner on the 18th August, Iredale's Brewery on 25th August, and the Queen's Brewery on 7th September. With few exceptions, those engaged in the breweries, whether as officials or workmen, were retained by the Board. The principal official of the New Brewery was put in charge of the Old Brewery in addition to his former duties, while those superintending the latter were transferred to other departments.

The output of the Old Brewery, prior to the War, was, roughly, 6,000 standard barrels per annum, and the average gravity of the beer between 1,040 and 1,041 degrees. The New Brewery output was slightly larger, and the gravity varied between 1,042 and 1,043 degrees. At Iredale's Brewery the output was about 4,500 standard barrels, while the ruling gravity was about 1,045 degrees. At the Queen's Brewery the output was about 1,900 standard barrels, with an average gravity of about 1,047 degrees. From the outbreak of the War to the commencement of the Gretna Works the output of the Breweries had steadily declined, but for the six months prior to the Board taking them over the output of the Old and the New Breweries had rapidly risen, while that of Iredale's and the Queen's had continued to decline. In the case of the two former, the gravities had been reduced to an average of about 1,040 degrees before the contemplated action of the Board was known.

It was decided to discontinue brewing at Iredale's and Queen's Brewery as soon as possible, and arrangements were made for the transfer of those employees who desired to remain with the Board to the remaining two Breweries, whose output has since been increased.

With the existing plant it would be possible to brew more beer and to supply the whole needs of the City and the controlled district, but this cannot be done owing to the operation of the Output of Beer (Restriction) Act, 1916. The strength and quality of the beer brewed at the Old and New Breweries during the period immediately before the Board came to Carlisle has been maintained. These breweries were using high-class materials, and were producing most wholesome beer.

The brewing plant and buildings at the Old Brewery are comparatively new and up-to-date, and there is considerable room for extension should it be found necessary to



take such a step in the future. At the New Brewery the plant and buildings are much older, but, as they have been well kept up, are in good order. At both breweries there are malting floors and kilns where most of the barley used can be malted. In each case there is a good supply of well water very suitable for brewing mild ale and stout.

An increase in the scale of wages of the employees at the breweries has been granted as it was found that certain rates were in existence which were not reasonable having regard to the increased cost of living under War conditions.

In taking over the Breweries, the Board became possessed of considerable property in addition to the licensed houses.

## 20. OUTPUT OF BEER (RESTRICTION) ACT, 1916.

Considerable difficulty has been experienced in maintaining an adequate supply of beer and stout for the Board's houses at Carlisle, owing to the operation of the Output of Beer (Restriction) Act, 1916.

Under this Act the Board are not entitled to brew more than 85 per cent. of the total output of the Breweries during the year ending March, 1916, except in the case of Iredale's High Brewery, which exercised the option permitted under the Act, and selected the year 1914 as the datum year. This option restricts the output to 70 per cent. of the total brew of the year 1914.

A similar limitation was placed upon the supplies drawn by the Board from Breweries from which beer had been obtained by the tenants of many of the houses in Carlisle prior to the Board taking over control.

Until the last quarter of the year 1915 the large influx of population had not made itself felt at Carlisle. The result is that the Board have been called upon to provide for a population far in excess of that of 1915, while the available supplies have been restricted on the basis of the consumption in normal times. To meet the contingency, the Board have had to purchase supplies from other sources, thus diminishing the brewery profits which would otherwise have accrued to the Board.

The Act did not contain any provision to meet the exceptional cases of districts such as Carlisle, where the population has been largely increased owing to the establishment of Government Factories in connection with the War.

## 21. CENTRAL BEER-BOTTLING STORES.

When the Board took over the Carlisle breweries and houses, it was found that beer was being bottled at a large number of places. This system was wasteful and difficult to control, pointing to the desirability of centralisation. After considerable investigation as to the best bottling appliances now on the market, and as to the most suitable places to carry on this part of the trade, it has been decided to instal a complete bottling plant with an output far in excess of present requirements in a portion of the New Brewery premises. A carbonating plant will be part of the system, but owing to the expense it has been decided not to instal a chilling plant at this stage. The plant which is now ordered is being arranged in such a way that at any future time a chilling plant can be added without reconstruction. This work is now in hand, and it is hoped to have it in working order in about two months' time. Pending its completion, bottling has been confined to five places.

## 22. CENTRAL SPIRIT STORES.

The bottling of spirits, like the beer-bottling, has in the past been carried on at a large number of places in Carlisle. It was at once seen that economy in management and effective control could only be exercised by centralising this branch of the business also. It was found, moreover, that the greater dilution of spirits now provided for by the Board's orders made it exceedingly difficult to obtain bright spirit without much larger vats for breaking down purposes than already existed in Carlisle.

In order to establish a Central Spirit Store it was necessary to obtain a building of suitable size which could be converted readily for this purpose, and to purchase a

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number of large vats in which the breaking down could be properly conducted. There was no such building available amongst the properties purchased by the Board, and a lease has therefore been taken from the North British Railway Company of a two-storey building, which will admirably serve this purpose. The building is within half a mile of the breweries, and although it would have been more convenient to have it within the brewery premises, this was found to be impossible unless an entirely new structure were erected. The rent paid to the North British Railway Company for the building is £65 per annum, and it has the advantage of adjoining the bonded stores of the Board, which are also held under lease from the Railway Company. One 2,000 gallon, six 1,000 gallon and several smaller vats have been obtained, and are now in position in the warehouse. The necessary washing and bottling plant and the alterations to the building being now in hand, it is hoped that operations will be commenced here within the next few weeks.

### 23. COFFEE CARTS.

In order to provide refreshments for those Gretna workers who leave Carlisle between 5 and 7 in the morning, Coffee Carts were provided by the Board, and were placed outside the station at this time. The trade done has however been disappointing, and has not justified the outlay. This may have been due to the position in which the carts were placed, as it necessitated the men standing in the open while taking their refreshment. The carts are at present unused, pending the result of negotiations with the Station Committee, who have been asked to allow them to be put in more convenient situations so that some shelter can be obtained. Unfortunately the Station Authorities decline to allow the carts to stand inside the station, which is the obvious place for them, especially in the dark winter mornings. It is possible that the objection of the customers may be got over with the suggested alteration of the position of the carts, but in any event the project will not be abandoned until a more extended trial has proved it a failure.

### 24. STATION REFRESHMENT ROOMS.

At the Carlisle Citadel Railway Station there are four Refreshment Rooms, at each of which intoxicants are sold. These were formerly regarded as part of the licensed premises of the County and Station Hotel, from which they were supplied and to which their profit accrued.

On the 29th September, the London and North Western Railway Company, who are the owners of the Station property, having given notice to the Hotel Company to quit the Refreshment Rooms, took possession of them. At this stage the Board intimated that in future the sales of intoxicants must be under their control. Since that date the London and North Western Railway Company have made arrangements by which the Caledonian Railway Company are responsible for the catering at the Refreshment Rooms, while the Board supply all the intoxicants sold there, and receive the proceeds.

The actual sale of intoxicants is conducted by the servants of the Caledonian Railway Company, but the Board supervise the sales, and do the necessary stock-taking.

Inasmuch as the intoxicants supplied at the Refreshment Rooms were sold under the County Hotel Licence, thereby constituting in law one licence, it would have been impossible for the Railway Company to continue the sale of intoxicating liquors without reference to the hotel until a new licence, subject to monopoly value, had been granted by the Justices. Such a grant could only be made at the Annual Licensing Sessions, which are held in February of each year, so that the intervention of the Board enabled the business at the Refreshment Rooms to be carried on without a break.

Protracted negotiations have taken place between the Board and the Railway Companies with regard to the amount to be paid by the Board for the right to sell intoxicants on the Railway Company's property, and it has been found a difficult matter to arrive at a figure which shall be equitable to the Companies and consistent with the position taken up by the Board. It is hoped, however, that the negotiations have now arrived at such a stage that a settlement will soon be reached.

## 25. GREAT CENTRAL HOTEL.

In consequence of the great difficulty in finding housing accommodation for the women munition workers at Gretna, the Board were approached by the Ministry of Munitions to hand over to the Ministry the Great Central Hotel after it had been acquired by the Board.

An arrangement was therefore made with the Ministry by which they took over the hotel on the 18th December, 1916, and they are now making alterations to convert it into a hostel with accommodation for some 200 women workers with the necessary administrative staff.

The terms on which the Ministry will hold the hotel are at present under discussion, it being suggested that the Ministry should transfer to the Board an agreed amount as rent during the period they occupy the premises.

## 26. REGISTERED CLUBS.

At the commencement of July there were in Carlisle 8 registered clubs. The premises of one club were taken over by the Ministry of Munitions for the purposes of a women-workers' hostel in the late autumn, but with this exception the other clubs still remain.

When the conference was held in June with the representatives of the clubs, it was stated on behalf of the Board that it might be necessary to lay down certain rules to prevent clubs supplying intoxicating liquor at a cheaper rate than the prices charged in the licensed premises. As far as can be ascertained, there has been no question of under-selling, nor has there been any desire on the part of the clubs to become a competing agency for the supply of intoxicants.

A full report has been made to the Board giving the revenue derived from intoxicants by each club as well as the number of members, the subscriptions paid and other particulars. A considerable proportion of the beer and spirits supplied at the clubs is obtained from the Board.

## 27. CLOSING OF LICENSED PREMISES.

Mention has already been made of the fact that when the Gretna Tavern was opened in July, six licensed premises were closed. Since that date other premises have been closed as occasion afforded. In some cases the licence only was acquired in order that the houses might be closed without the Board being left with the dis-licensed property on their hands. Up to the end of the year 20 licensed premises were closed within the City. In addition, one licence was suspended by the Board after a conviction in April last, and the premises will not be reopened for the sale of intoxicants. In three additional cases in the City the "on" licences formerly held in connection with the premises have been given up, and an "off" licence only will be obtained in future. In the County area, 2 licensed premises have been closed in the Longtown Division and 1 in the Cumberland Ward Division. One full licence was converted into an "off" licence before the 1st October in the Longtown Division, and 2 more were closed in December in the Cumberland Ward Division.

## 28. COUNTRY AREA LICENCES.

On the 1st October, 1916, the 16 licensed premises in Longtown and the surrounding district which had been originally taken over and managed as part of the scheme of control established at Gretna were transferred to the Carlisle Control. Since that date there have also been taken over and put under management 9 more licensed premises in the County area. These houses were those which were owned or leased by the Carlisle Breweries, and the property passed to the Board when these undertakings were acquired.

All arrangements have been made to take over the remaining licences, which are to be continued as licensed premises, as soon as the formalities of acquisition have been completed.

### 29. IMPORTATION.

The Local Committee considered very carefully the question whether the Board should be recommended to make an order regulating the importation of intoxicating liquor into the area and to adopt a system by which persons desiring to obtain liquor from outside sources should be required to obtain the Board's permit before doing so.

The Committee eventually decided that on the information before them the necessity for such a step did not appear to have yet arisen, and it was therefore decided not to take any action in this respect at present.

So far as it can be ascertained, persons who have been in the habit of obtaining in Carlisle the intoxicating liquor they require for home consumption are now placing their orders quite freely with the Board. At first there appeared to be a notion that the intoxicants sold by the Board would be of a different quality from that obtainable before, but now that it is seen that the Board desire to supply all the reasonable requirements of the public, the feeling of antagonism to the Board's work based upon this misconception seems to have disappeared.

### 30. DISCONTINUANCE OF THE SALE OF SPIRITS.

At the request of the Gretna Authorities the Board suspended as from the 18th December the sale of spirits for either "on" or "off" consumption in the seven licensed premises at Longtown. Thereupon the Carlisle Local Committee, fearing that the effect might be to cause a large invasion of spirit drinkers into Carlisle on the Saturday before Christmas and the Saturday before New Year's Day, decided upon a similar suspension in the case of the Carlisle houses on those two days. There was no suspension, however, on Christmas Day.

The result was very striking. On the Saturday before Christmas, there was only one arrest for drunkenness. On Christmas Day the number was 15. Again on the 30th December there was no arrests. In consequence of the number of arrests on Christmas Day the Local Committee, as an emergency measure, suspended the sale of spirits on New Year's Day (which is kept as a holiday), when the result was equally beneficial.

### 31. CONTRACTS FOR SUPPLIES.

Owing to the large sale of tobacco in the various retail premises of the Board, contracts for the supply of tobacco have been entered into with the Imperial Tobacco Company and other large producers, under which the Board is able to obtain all the benefits available in this trade. The retail profit in the tobacco trade is not large, but the return justifies the outlay. Moreover the sale is a convenience to the customers.

Contracts have been entered into for the supply of considerable quantities of brewing materials and for a fair supply of spirits and wines.

Prices have been varying too greatly during the past six months to make it worth while to make contracts for the supply of foodstuffs, but arrangements have been made by which the Board receive some benefit from the ordering of large quantities. They have also been fortunate in obtaining a permit from the Sugar Commission for a sufficient supply of sugar to their refreshment houses.

Owing to the considerable amount of coal used in the Breweries and in the public houses managed by the Board, it was found expedient to call for contracts for the supply of the necessary quantities.

The unsettled condition of the coal trade and the limited competition in Carlisle for the business, coupled with the difficulty of delivery owing to the shortage of labour, has

prevented the Board deriving any great advantage from this course. At the present level of prices, the cost of coal and lighting constitutes a considerable item on the expenditure side.

### 32. CONTRIBUTIONS IN LIEU OF RATES.

A notification has been sent to all the Rating Authorities in the Board's area, stating that a contribution in lieu of rates will be made calculated on the assessment in force when the Board took possession of the property. This procedure follows the usual practice adopted in the case of buildings owned by the Crown. Considerable sums have been paid to the Rating Authorities on this basis. It is important to emphasise this fact, as statements have been made that the Rating Authorities might suffer through the action of the Board in taking over licensed property.

### 33. CENTRAL OFFICES AND STAFF.

The organisation for such a complex business, which had to be taken over as a going concern, but without any machinery for its direction, necessitated the formation of a large central staff. For this staff offices had to be provided. Fortunately, an empty house, centrally situated, which was formerly used as a school, was available, and the staff are now housed in this building, which has been altered to suit its requirements.

In addition to the General Manager, there is a staff of 48 persons, 22 males and 26 females, divided into the following departments:—

Secretarial and Management Department, in which there are 5 males and 8 females.

Accountants' Department, in which there are 3 males and 14 females.

Cash and Order Department, in which there are 3 males and 1 female.

Supervision and Inspection of Licensed Premises, in which there are 6 males.

Stocktakers' Department, in which there are 5 males and 3 females.

All requisitions for supplies for the Breweries, Spirit Stores and Licensed premises are dealt with at the Central Office, thereby enabling complete details to be kept of all transactions. From these statistics and records of the progress of the business can be obtained. An indication of the volume of business from the commencement of an undertaking of this nature may be gathered from the fact that over 18,000 letters and documents were received in the five months ending 31st December. An Estate and Property office has been established as a branch of the Secretarial and Management Department to take charge of the unlicensed property which the Board had to take over on the acquisition of the licensed premises.

### 34. ACCOUNTING SYSTEM.

Before the Board decided upon a system of accounting for use in the Carlisle area, an investigation was made into the systems adopted by large representative Brewery Companies in controlling the finances of managed houses. The methods of collecting and recording the information and statistics relating to the Breweries, which experience had shown to be necessary, were also examined.

The book-keeping system in general use in Breweries is very elaborate and absorbs a large amount of clerical labour. By departing from the usual systems and introducing a number of labour-saving devices, it was found possible to effect a considerable reduction in the amount of clerical services required as well as in the number of books used, and at the same time to preserve all the essential information and statistics.

The system and the whole accountancy staff have been put to a very severe test owing to the delay involved in the drawing up and printing of the new form of accounts and books.

### 35. BANKING ARRANGEMENTS.

After negotiations had passed between the Board and the local Banks as to the terms and conditions under which the business should be done, it was decided to divide

it amongst all the five Banks in Carlisle, the share of each to bear some ratio to the former connection of the Bank with the licensed trade interest. The Managers of the houses pay the whole of their takings in to one or other of the Banks each day as a general rule, if the volume of business warrants this course. The Banks transmit the money so paid in twice every week to the Bank of England to the credit of the Paymaster-General's account, while each day a notification is sent by them to the Head Office of all amounts deposited.

The system adopted for making payments by the Board is by payable order drawn on the Paymaster-General.

### 36. LICENSE DUTIES AND TAXES.

The Board have decided, after consultation with the Treasury and with the concurrence of the Commissioners of Customs and Excise, that all the usual licence duties payable by licenses in the ordinary course of their business shall be borne by the Board. Beer duties and spirit duties are also paid in exactly the same way, so that as far as Excise requirements go, the Board will be subject to the same provisions as any ordinary trader. Income Tax Schedules A. and B. and Inhabited House Duty will also be paid.

While no Justices' licence will be applied for, the Board are arranging with the Excise Authorities that each Manager shall continue to hold the appropriate Excise licence. This will be issued to him on production of an approved form of certificate signed by the General Manager.

### 37. LOCAL ADVISORY COMMITTEE.

In order to have the advantage of the best local opinion familiar with the needs of the district, the Board determined to set up a local Advisory Committee as a supplement to the State purchase scheme at Carlisle. Meetings of the committee are held monthly, under the chairmanship of either the President (the Earl of Lonsdale) or the Chairman (Mr. F. W. Chance, D.L.). Two sub-committees, one for General Purposes, and the other for Reconstruction, have been appointed, which meet as occasion requires. The Local Committee nominated Mr. H. S. Cartmell, the Clerk to the Licensing Justices at Carlisle, to be their Secretary, which office he is holding for the present, with the concurrence of the Board, in an honorary capacity.

(Sgd.) EDGAR C. SANDERS,  
General Manager.

19, CASTLE STREET,  
CARLISLE.

25th January, 1917.

# CENTRAL CONTROL BOARD

(LIQUOR TRAFFIC).

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CARLISLE DISTRICT CONTROL.

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APPENDICES

TO

Report of the General Manager

UP TO THE

31st DECEMBER, 1916.

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CARLISLE,

25th January, 1917.

## APPENDIX "A.

## CARLISLE.

LIST OF LICENSED PREMISES, THE FREEHOLD OF WHICH  
HAS BEEN ACQUIRED.

House and Situation.	Date of Acquisition. 1916.	Previous Owner.
✓ Malt Shovel, Rickergate ... ..	24th July	Workington Brewery.
✓ Bowling Green Hotel, Lowther Street ...	24th July	J. Harrison.
✓ Board Inn, Paternoster Row ... ..	25th July	Exors. of Mrs. E. Sibson.
✓ Apple Tree, Lowther Street ... ..	26th July	J. Calder & Co.
Shakespeare Tavern, St. Cuthbert's Lane	29th July	Old Brewery.
Lord Brougham, Warwick Road ... ..	29th July	"
Howard Arms, Lowther Street ... ..	31st July	"
Earl Grey, Botchergate ... ..	31st July	"
Drove Inn, Stanwix ... ..	1st August	"
Lorne Arms, Shaddongate ... ..	1st August	"
✓ Wellington Hotel, English Street ...	1st August	Mortgagees of J. H. Minns.
✓ Market Tavern (late Ismay's Vaults), Scotch Street ... ..	1st August	Mrs. Hilda Frost.
Blue Bell, Rickergate ... ..	2nd August	Old Brewery.
✓ Golden Lion, Botchergate ... ..	2nd August	Worthington Co. Ltd.
✓ Waggon and Horses, Bridge Street ...	2nd August	Jennings Bros. Ltd.
Crown and Anchor, Scotch Street ... ..	3rd August	Old Brewery.
Beerhouse, "Off" Licence, 30, Eden Street, Edentown ... ..	3rd August	"
Maltster's Arms, John Street ... ..	3rd August	New Brewery Co.
Wool Pack, Milbourne Street ... ..	3rd August	"
Saracen's Head, Annetwell Street ... ..	4th August	Old Brewery Co.
Crown and Thistle, Stanwix ... ..	4th August	"
L. & N. W. Railway Inn, James Street	5th August	"
White Ox, St. Nicholas Street ... ..	5th August	"
Queen Adelaide, Botchergate ... ..	5th August	New Brewery Co.
Railway Hotel, London Road ... ..	5th August	"
Three Crowns, English Street ... ..	7th August	Old Brewery Co.
Pheasant Inn, Church Street ... ..	8th August	"
Royal Oak, Church Street ... ..	8th August	New Brewery Co.
Green Dragon, Newtown ... ..	8th August	"
Globe Inn, Bridge Street ... ..	9th August	Old Brewery Co.
Museum Inn, Belle Vue ... ..	9th August	New Brewery Co.
Jovial Sailor, Caldcotes ... ..	9th August	"
Cumberland Hotel, Botchergate ... ..	10th August	"
Crown Hotel, Botchergate ... ..	10th August	"
Duke of York, Shaddongate ... ..	11th August	"
Fox and Hounds, Rickergate ... ..	11th August	"
Sportsman Inn, Heads Lane ... ..	11th August	"
Linton Holme, Lindesfarne Street ... ..	11th August	"
Milbourne Arms, Milbourne Street ...	14th August	"
Star Inn, Botcherby ... ..	15th August	"
Bee Hive, Warwick Road ... ..	15th August	Iredale's Brewery.
Albion Hotel, Botchergate ... ..	15th August	"
Horse and Farrier, Raffles ... ..	16th August	New Brewery Co.
Black Bull, Upperby ... ..	16th August	Old Brewery Co.
Joiners' Arms, Church Street ... ..	16th August	Iredale's Brewery.
✓ Currock Hotel, Boundary Road... ..	19th August	Jennings Bros., Ltd.
Caledonian Hotel, Botchergate ... ..	21st August	Mrs. Scoffham (Lessees, Maryport Brewery).
Golden Fleece, St. Nicholas Street ...	21st August	Maryport Brewery Co.
Prince of Wales, Denton Holme ... ..	22nd August	Exors. of E. Fernley (New Brewery, Lessees).
Crown Inn, Stanwix ... ..	22nd August	Maryport Brewery.
Denton Inn (Beerhouse), Denton Street.	22nd August	Iredale's Brewery.
Cumberland Wrestlers, Currock Street...	23rd August	"
Drove Inn, Rickergate ... ..	23rd August	"
Samson Inn, London Road ... ..	23rd August	"



House and Situation.	Date of Acquisition. 1916.	Previous Owner.
Old Black Bull, Annetwell Street ...	23rd August	Maryport Brewery.
Turf Hotel, Old Race Course ...	28th August	Misses Bell (Lessees Old Brewery).
Blue Bell, Scotch Street ...	28th August	Miss M. Lamb.
Goliath Inn, Crown Street ...	29th August	Maryport Brewery.
Spinners' Arms, Milbourne Street ...	29th August	"
Plough Inn, Caldotes ...	29th August	"
Peteril Bridge, Warwick Road ...	30th August	T. Watson (Lessees Maryport Brewery).
Cross Keys, Upperby ...	30th August	Maryport Brewery.
Lion and Lamb, Scotch Street ...	31st August	New Brewery Co.
Friars Tavern, Devonshire Street ...	4th September	Hope & Bendle.
Exchange Buildings, Lowther Street ...	4th September	"
Pedestrian Arms, Newtown ...	7th September	Queen's Brewery.
City Vaults, Fisher Street ...	7th September	"
Queen's Head, Church Street ...	7th September	"
Bird-in-Hand, Stanwix ...	12th September	J. Black.
Angel Inn, English Street ...	29th September	Exors. of Mrs. G. Mason.
Nelson Bridge Inn, Denton Street ...	30th September	Carlisle Citadel Station Committee.
Globe Inn, Scotch Street ...	12th October	Maryport Brewery Ltd.
Old Bush, Scotch Street ...	12th October	"
Old King's Head, Fisher Street ...	14th October	"
Golden Fleece, Corporation Road ...	16th October	"
Deakin's Vaults, Botchergate ...	16th October	" (Lessees).
Hare and Hounds, Botchergate ...	17th October	R. H. Ismay.
Great Central Hotel, Victoria Viaduct ...	18th October	J. W. Barker.
Victoria Hotel, English Street ...	25th October	Farquhar Laing & Co.
Beerhouse "Off" Licence, 88, South Street ...	1st November	New Brewery Co.
Beerhouse "Off" Licence, 34, Orchard Street ...	1st November	James Nixon.
Carlisle Old Brewery, Caldewgate ...	1st August	Carlisle Old Brewery.

### LICENSED PREMISES IN WHICH LESSEES' INTEREST ONLY HAS BEEN ACQUIRED.

Name and Site.	Former Lessees.	Date of Acquisition.
Hole-in-the-Wall, St. Albans Row ...	Hope & Bendle ...	4th September, 1916. <i>3 months - returned</i>
Gaol Vaults, English Street ...	Worthington & Co. ...	3rd November, " <i>£500 to 1000</i>
Railway Tavern, Botchergate ...	Maryport Brewery ...	24th October, " <i>paid</i>
St. Albans Row Vaults, St. Albans Row	Hope & Bendle ...	4th September, " <i>3 months - returned to 1000</i>
Tower Tavern (late Nansons Vaults), West Tower Street.	New Brewery ...	"

### FULL LICENCES NOW CONVERTED INTO OFF LICENCES.

Name and Site.	Date.
Hope & Bendle, Exchange Buildings ...	September 25th, 1916.
Spirit Stores, St. Albans Row ...	September 25th, "
The Angel, English Street ...	September 29th, "

### THE FOLLOWING NEW LICENSED PREMISES HAVE BEEN OPENED BY THE BOARD.

House and Situation.	Date of Opening.
Gretna Tavern, Lowther Street ...	12th July, 1916.
London Tavern, London Road ...	15th November, 1916.
Station Refreshment Rooms, Citadel Station	29th September, 1916. (Previously carried on under County Hotel Licence.)

## HOUSES CLOSED—FULL LICENCES.

Name and Situation.	Date of Closing.
✓ Coach and Horses, Blackfriars Street ...	July 12th, 1916.
✓ Bird-in-Hand, Castle Street ...	July 12th, "
✓ Bricklayers' Arms, John Street ...	July 12th, "
✓ Northumberland Arms, Botchergate ...	July 12th, "
✓ Crown Inn, Warwick Road ...	July 12th, "
✓ Three Cannons, Scotch Street ...	July 12th, "
Three Crowns, Rickergate ...	April 18th, 1916.
✓ Crown Inn, Corporation Road ...	September 17th, 1916.
Moulders' Arms, Currock Street ...	September 25th "
✓ White Horse, Blackfriars Street ...	October 10th "
✓ Liverpool Arms, English Street ...	October 11th "
Oddfellows Arms, Crown Street ...	October 11th "
✓ Wheat Sheaf, Rickergate ...	October 11th "
Anglers Arms, Shaddongate ...	October 12th "
Caledonian, English Damside ...	October 19th "
Bay Horse, Rickergate ...	October 19th "
✓ Amos' Spirit Stores, Scotch Street ...	October 19th "
✓ Carrick & Riddell, English Street ...	October 20th "
✓ Scotch Arms, Rickergate ...	October 23rd "
Carlisle New Brewery (Retail "off" sales), Carlisle ...	August 18th "

LIST OF "OFF" LICENCES IN CARLISLE WHICH  
HAVE BEEN EXTINGUISHED.

Name and Situation.	Date.
T. W. Holywell, Lowther Street ...	13th October, 1916.
W. Oram & Sons, Lowther Street ...	13th October, "
Mrs. Jane Thompson, 5, Orchard Street ...	2nd November, "
Percy Davidson, Muncaster Place ...	2nd November, "
William Gill, Edward Street ...	4th November, "
J. J. & R. E. Grieve, Stanwix ...	23rd November, "
Mr. J. J. Robinson, 140, Botchergate ...	

THE FOLLOWING LICENCES HAVE NOT YET BEEN  
DEALT WITH.

Name and Situation.	Previous Owner.
Red Lion Hotel, Botchergate ...	Yorkshire Penny Bank.
Bush Hotel, Victoria Viaduct ...	James Watt.
Silver Grill Restaurant, English Street	Carlisle Cafe Company.
Her Majesty's Theatre, Lowther Street	Carlisle Public Hall Company Limited.

## LONGTOWN PETTY SESSIONAL DIVISION.

LIST OF LICENSED PREMISES, THE FREEHOLD OF  
WHICH HAS BEEN ACQUIRED.

Name and Situation.	Date of Transfer from Scottish Control Office.
Graham Arms Hotel, Longtown ...	October 1st, 1916.
King's Arms ...	" "
Wheatsheaf ...	" "
White Swan ...	" "
950 years ✓ Monkhous's Vaults ...	" "
Globe Inn ...	" "
The Bush ...	" "
Grahams Arms, Kirklington ...	" "
Robin Hood, Smithfield ...	" "

## HOUSES CLOSED.

Graham Arms, West Linton ...	...	! Closed by Scottish Control Office,
The Board Inn, Blackford ...	...	! July 12th, 1916.

## CUMBERLAND WARD PETTY SESSIONAL DIVISION.

LIST OF LICENSED PREMISES THE FREEHOLD OF WHICH  
HAS BEEN ACQUIRED.

Name and Situation.	Date of Transfer.	Previous Owner.
Queen's Inn, Great Corby ... ..	1st August, 1916	Old Brewery.
The Retreat, Cotehill ... ..	1st August, 1916	"
White Ox, Blackwell ... ..	1st August, 1916	"
Admiral Nelson, Cummersdale ... ..	1st August, 1916	"
Rat Trap, Long Burgh ... ..	1st August, 1916	"
Hope and Anchor, Port Carlisle ... ..	1st August, 1916	"
Corby Bridge Inn, Corby ... ..	18th August, 1916	New Brewery.
Crown Hotel, Wetheral... ..	18th August, 1916	"
Wheat Sheaf, Wetheral... ..	18th August, 1916	"
Blue Bell, Dalston ... ..	18th August, 1916	"
Salutation Inn, Allenwood ... ..	25th August, 1916	Iredale's.
White Quay, Stoneraise... ..	25th August, 1916	"
Lowther Arms, Cumwhinton ... ..	25th August, 1916	"
Crown and Thistle, Rockcliffe ... ..	1st October, 1916	Scottish Control Office
Highland Laddie, Todhills ... ..	1st October, 1916	"
Coach and Horses, Kingstown ... ..	1st October, 1916	"
King's Arms, Kingstown ... ..	1st October, 1916	"
Near Boot, Tarraby ... ..	1st October, 1916	"

LIST OF LICENSED PREMISES WHERE THE LESSEES'  
INTEREST ONLY HAS BEEN ACQUIRED.

Name and Situation.	Date of Transfer.	Previous Owner.
	1916.	
Metalbridge Inn, Rockcliffe ... ..	1st October,	Scottish Control Office.
Bay Horse, Burnriggs ... ..	25th August	Iredale's.
Royal Oak, Scotby ... ..	25th August	"
Indian King, Dalston ... ..	1st August	Old Brewery.
Rose and Crown, Kirkbampton... ..	1st August	"
Tam O'Shanter, Little Bampton ... ..	1st August	"
Stag, Low Crosby ... ..	25th August	Iredale's.

## HOUSES CLOSED.

House and Situation.	Date.	Previous Owner.
The Near Boot, Houghton ... ..	12th July, 1915	Scottish Control Office.
Welcome Inn, Scotby ... ..	21st November, 1916	W. Percival.
Horse and Jockey, Cumwhinton.. ... ..	14th December, 1916	Old Brewery.
Ship Inn, Rockcliffe ... ..	16th December, 1916	Scottish Control Office.

LIST OF LICENSED HOUSES OUTSIDE AREA CONTROLLED  
BY THE BOARD, THE FREEHOLD OF WHICH HAS BEEN  
ACQUIRED.

Name and Situation.	Date.	Previous Owner.
Waverley Hotel, Silloth... ..	1st August, 1916	Old Brewery.
Red Lion, Hayton ... ..	1st August, 1916	"
Black Bull, Kirkoswald .. ..	1st August, 1916	"
Railway Hotel, Wigton ... ..	1st August, 1916	"
Golden Lion, Maryport ... ..	1st August, 1916	"
Green Dragon, Workington ... ..	1st August, 1916	"
Royal Hotel, Silloth ... ..	18th August, 1916	New Brewery
Balmoral Hotel, Silloth ... ..	18th August, 1916	"
Rose and Crown, Low Hesket ... ..	25th August, 1916	Iredale's.
Globe Inn, Allonby ... ..	4th September, 1916	Hope & Bendle's.
Solway Hotel, Silloth ... ..	4th September, 1916	"
Cumberland Hotel, Silloth ... ..	29th September, 1916	F. O. Bewsher.

HOUSES OUTSIDE THE AREA CONTROLLED BY THE BOARD,  
IN WHICH THE LESSEES' INTEREST ONLY HAS BEEN  
ACQUIRED.

Name and Situation.	Date.	Previous Owner.
Samson Inn, Gilsland ... ..	18th August, 1916	New Brewery.
Red Lion, Cumwhinton ... ..	25th August, 1916	Iredale's.
Greyhound, Culton ... ..	25th August, 1916	"
Bush Inn, Abbeytown ... ..	4th September, 1916	Hope & Bendle.

*with all bank has to pay the same price for the brewery without these houses.*

## APPENDIX "B."

## PARTICULARS OF UNLICENSED PROPERTY.

## CARLISLE.

## COTTAGE PROPERTY.

Description and Situation.	Rental.	Previous Owner.
	£ s. d.	
1 House and Bakehouse, Bousfield Lane ... ..	18 4 0	Old Brewery.
1 Cottage and Warehouse, Crown and Anchor Lane	22 10 0	"
1 House, Eden Street, Stanwix ... ..	15 0 0	"
6 Tenements, Blue Bell Lane, Rickergate ... ..	19 10 0	"
2 Cottages, James Street ... ..	16 18 0	"
1 Cottage, St. Nicholas Street ... ..	11 14 0	"
3 Cottages, Yard and Stables, Church Street, Stanwix ... ..	51 4 0	"
7 Cottages, Rigg Street and Queen Street ... ..	40 19 0	"
3 Cottages, Wilkins Court, John Street ... ..	16 5 0	New Brewery.
Stables, London Road ... ..	6 0 0	"
4 Cottages, Doughalls Court and Cumberland Lane	31 4 0	"
9 " Bridge Lane and Jane Lane ... ..	81 18 0	"
3 " and Blacksmith's Shop, The Raffles ... ..	40 0 0	"
3 " Caldcoates ... ..	52 13 0	"
2 " South Street and Fusehill Street ... ..	26 0 0	"
3 " Wool Pack Court ... ..	26 0 0	"
4 " Three Crowns Lane, Rickergate ... ..	5 0 0	"
1 House, Warwick Road ... ..	23 0 0	Iredale's Brewery.
1 Cottage, Portland Place ... ..	8 0 0	"
2 Cottages, Yard and Warehouse, Rickergate ... ..	27 0 0	"
14 Houses, Yard and Stable, Currock Street ... ..	224 14 0	"
2 Cottages, Currock Street (Moulders' Arms) ... ..	16 18 0	"
2 " Btterby Street, Stanwix ... ..	21 14 0	Maryport Brewery.
1 Cottage, Caldcoates ... ..	11 14 0	"
4 Cottages, Charles Street and Edward Street ... ..	54 12 0	"
3 " Brewery Row ... ..	32 10 0	Jennings Bros.
1 House, Boundary Road ... ..	15 12 0	"
1 " Lowther Street ... ..	19 10 0	J. Calder & Co.
3 Cottages, King's Arms Lane ... ..	31 4 0	"
1 House, Castle Street ... ..	20 16 0	Per J. Sibson, Solicitor.
Store Room, Scotch Street ... ..	15 0 0	R. H. Ismay.
18 Tenements, Hare and Hounds Lane and Collier Lane ... ..	104 0 0	"
11 Tenements, Byron Street ... ..	44 4 0	Queen's Brewery.
1 Cottage, Scotland Road ... ..	9 2 0	J. Black.
2 Houses, David Street ... ..	30 19 8	D. Thomson.
1 House, Corporation Road ... ..	23 8 0	Old Brewery.

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£1,214 16 8

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SHOPS AND OFFICES. *all fresh*

Description and Situation.	Rental.			Previous Owner.
	£	s.	d.	
11 Shops, Lowther Arcade ... ..	201	0	0	Old Brewery.
6 Offices, " ... ..	57	0	0	"
1 Shop and House, Scotch Street ... ..	30	0	0	"
1 Shop and Cottage, Upperby ... ..	8	0	0	"
1 Shop and House, Bridge Street ... ..	24	14	0	New Brewery.
1 " " Shaddongate ... ..	19	10	0	"
1 Warehouse, Collier Lane ... ..	24	0	0	"
2 Shops and House, Lindisfarne Street ... ..	36	9	0	"
1 Shop and House (formerly Three Crowns), Rickergate ... ..	25	0	0	"
1 Shop, Scotch Street (Moffit) ... ..	60	0	0	
1 " Botchergate ... ..	35	0	0	(Deakins).
1 " and House, Edward Street ... ..	20	0	0	Maryport Brewery.
1 " " Lowther Street ... ..	15	0	0	J. Calder & Co.
2 Shops, Scotch Street (Blue Bell Property) ... ..	130	0	0	Per T. Sibson, Solicitor.
3 Offices, Lowther Street ... ..	218	6	0	Hope & Bendle.
1 Shop and House, Church Street ... ..	35	0	0	Queen's Brewery.
1 Shop, Scotland Road ... ..	13	0	0	J. Black.
1 " Lowther Street ... ..	20	0	0	M. Farquhar Laing & Co.
1 House and Shop, Boundary Road ... ..	45	0	0	New Brewery.
Offices, 19, Castle Street ... ..	—			Mr. Ferguson.
1 Shop, Fisher Street ... ..	40	0	0	Maryport Brewery.
	<hr/>			
	£1,056	19	0	

Two other Shops in English Street are under construction.

COTTAGE PROPERTY OUTSIDE CARLISLE. *all fresh*

Description and Situation.	Rental.			Previous Owners.
	£	s.	d.	
1 Cottage, Dalston Road ... ..	5	0	0	Old Brewery.
1 " Blackwell ... ..	13	0	0	"
1 " Brydekirk ... ..	10	0	0	"
1 " Longburgh ... ..	8	10	0	"
2 Cottages, Kingstown ... ..	9	6	4	"
1 Cottage, " ... ..	5	4	0	New Brewery.
1 " Smithfield ... ..	5	0	0	Old Brewery.
1 " Kirkoswald ... ..	9	0	0	"
1 " Little Corby ... ..	9	0	0	"
1 " Hayten, How Mill ... ..	3	18	0	"
1 " Low Hesketh ... ..	6	0	0	Iredale's Brewery.
1 " Cumwhinton ... ..	7	0	0	"
1 " " ... ..	6	0	0	"
1 " Allenwood ... ..	10	0	0	"
3 Cottages, Rockcliffe ... ..	16	18	0	"
2 " Todhills ... ..	8	10	0	Mrs. S. Johnston.
Stables, Garage, Sheds, &c., Longtown ... ..	123	6	0	
3 Cottages, Longtown ... ..	18	17	4	
2 Shops, Longtown ... ..	22	0	0	
1 Shop, Silloth ... ..	25	0	0	Hope & Bendle.
1 House and Shop, Silloth ... ..	16	10	0	New Brewery.
1 House, Silloth ... ..	14	0	0	"
4 Cottages, Green Row, Silloth ... ..	40	0	0	"
1 Cottage Kirklington (Graham Arms) ... ..	3	0	0	
	<hr/>			
	£394	19	8	

*as per schedule*

## LAND.

Description and Situation.	Rental.			Previous Owner.
	£	s.	d.	
Brewery Field, 3 acres (nearly) let for grazing, Old Brewery ... ..	7	0	0	Old Brewery.
4 Fields and croft, 18 acres, let for grazing, The Raffles, Carlisle ... ..	66	0	0	New Brewery. Old Brewery.
1 Field (Admiral Nelson), Dalston Road (let with Inn) a. r. p. 4 1 20	—			
1 Plot Tennis Ground, Port Carlisle ... .. r. p. 2 7	3	0	0	"
34 acres, cultivated, White Quey, Stoneraise (let with Inn) ... ..	—			Iredale's Brewery.
8 acres, grass, Salutation, Allenwood (let with Inn)...	—			"
Paddock, grass, Crown Hotel Wetheral (let with Inn)	—			New Brewery.
1 Field, Rose and Crown, Low Hesket ... ..	2	0	0	Iredale's Brewery.
1 Field, Common Land, 1 acre, Hayton, How Mill (let with Inn) ... ..	—			Old Brewery.
Site of Land, Rickergate, Carlisle (formerly Durham Ox and Lane) ... ..	Vacant			"
Site of Land, Crown Street, Botchergate (adjoining Crown Hotel) ... ..	20	0	0	New Brewery.
Garden Ground, Fisher Street (adjoining Offices) ...	16	0	0	Mrs. Ferguson.
1 Field, opposite Graham Arms, Kirklington... ..	4	0	0	
	<hr/>			
	£118	0	0	
	<hr/>			

## SUMMARY.

	Total Yearly Rentals.		
	£	s.	d.
Cottage Property in Carlisle as shown in the Schedule annexed ...	1,214	16	8
Shops and Offices in Carlisle as shown in the Schedule annexed ...	1,056	19	0
Cottages, Shops and Stables outside Carlisle ... ..	394	19	8
Land ... ..	118	0	0

## APPENDIX "C."

## ACCOUNTING SYSTEM.

1. *Returns from Branches.*—The weekly returns made by Branch Managers to Head Office are (a) Takings Sheet, (b) Expenditure Sheet, and (c) Goods Received into Stock Sheet.

(a) *Takings Sheet.*—This records the daily takings classified under the headings Intoxicating Liquors, Minerals, Tobaccos, Food, Apartments, &c., Garage, and Petrol, and shows the lodgments of the takings in the Bank. This Sheet is checked with the daily advices from the receiving Bank, and, the week's lodgments having been reconciled with the week's takings, the verified amount is carried to the Takings Cash Book.

(b) *Expenditure Sheet.*—This shows the wages and local petty expenses for the week, classified under the headings Food, Bottles, and Petty Expenses, and to it the receipts for payments are attached. The expenditure is vouched with these receipts; the wages paid are checked with a Branches Wages Book, kept at Head Office; and the total amount, if correct, entered into a draft Schedule for Renewals of Imprest, from which the Payable Orders and relative Schedules are prepared. Any unauthorised or unreasonable payments are at once taken up with the Manager concerned.

(c) *Goods Received into Stock Sheet.*—This contains a record of all goods received into stock by Managers during the week, and is the document from which the Stock-taking Department arrive at the value of the goods supplied to Branches. The invoices and accounts rendered to Head Office are carefully checked with this Sheet, and with the Breweries and Stores Goods Received Books, so that the receipt of all goods charged for is ascertained. The Goods Received Sheet is also checked with the Daily Despatch Sheets issued by the Breweries and Stores, these operations proving that all goods delivered have been charged up to Branches.

All returns are shown in red on this Sheet and the relative credit notes attached, so that the Cashier may see that these credits are deducted at settlement. The Goods Received Books kept for alternate weeks by the Breweries and Stores are similar in form and use.

2. *Orders.*—The Brewery Manager and Retail Branch Managers send requisitions to Head Office for the supplies they require, where they are examined, and the Branch requisitions altered so that each Manager may be allotted his share of the supplies available. Orders are thereafter prepared and sent to the various Departments and Merchants by whom the goods will be supplied. Duplicate orders are filed in the Office and all invoices received are checked with these. The Head Office staff in this way simply and effectively control the supplies of liquors and materials, and no purchase can be made without their cognisance.

It is proposed, when it becomes possible to allot Managers the full supplies requisitioned for, to arrange for the requisition, order form and duplicate, and the delivery note to be written by the Branch Manager in the operation, by the use of quadruple requisition books. This will save a considerable amount of clerical work.

3. *Cash Books.*—Owing to the multiplicity of cash entries it has been found convenient to supplement the General Cash Book by a Branches Takings Cash Book, and a Sundry Debtors Cash Book, while detailed Schedules showing the Branches in respect of which payments are being made, prepared from the Schedules of Orders drawn on the Paymaster-General, form another division. There is also kept a Head Office Imprest Cash Book, in which the receipts from the Board's London Office on Imprest Account, and the payments for Office expenditure made therefrom, are recorded. This subdivision enables various members of the staff to undertake the posting of the cash entries simultaneously.

(a) *Branches Takings Cash Book.*—This is written up from the Takings Sheets after they have been checked, the Branches being classified under the Banks in which the



takings are lodged. The total takings of the Branches are reconciled with the lodgments for the week in the appropriate Banks, and the differences accounted for. These differences arise through certain of the Branches being unable, for various reasons, to lodge the Saturday's takings on Monday. The total weekly takings are carried to a summary, and the lodgments from sources other than Branches are added, viz., from the Breweries, Head Office Réceipts Account, Estate Account, &c., and the weekly Schedule of Bank Lodgments sent to the Board's London Office is prepared. The totals of this Cash Book are carried to the General Cash Book weekly.

(b) *Sundry Debtors Cash Book*.—This contains a record of the cash received and the discount allowed to tied, free, and private customers paying accounts for supplies, and from it the ledger accounts are written up. The totals are carried to the General Cash Book at the end of each month.

(c) *Head Office Imprest Cash Book*.—This book records the receipts for Imprest Expenditure from the Board's London Office, and the payable orders drawn each week to re-imburse the Imprest Account for payments made during the previous week, which are not chargeable to this account. The credit side records and classifies, under suitable heads, salaries of the Head Office Staff, Head Office Expenditure, occasional payments to Sundry Debtors, and the recoverable advances mentioned above. The totals of the classified columns are posted monthly to "Management Expenses Account" in the General Ledger.

(d) *General Cash Book*.—In this book are collected the totals of the other cash books, classified under the following headings:—

- Receipts*.—(1) Takings of Retail Branches.  
 (2) Grains and Sundry Sales at Breweries.  
 (3) Sundry Debtors for Accounts collected.  
 (4) Sundry Tenants for Rents received.  
 (5) Other Receipts.

*Payments*.—The Schedule of Orders drawn on the Paymaster-General are abstracted, and form the credit side of each Cash Book under the following headings:—

- (1) Sundry Creditors.  
 (a) Branches.  
 (b) Breweries.  
 (c) Property and Works Department.  
 (d) Head Office and Stores.  
 (2) Floats and Imprests.  
 (a) Original.  
 (b) Replacements.  
 (3) Head Office Expenses.  
 (4) General.

A distinction is made between Capital Expenditure and Maintenance in each case. The totals of these columns are posted monthly to the controlling accounts in the General Ledger.

The foregoing books and forms are similar to those in general commercial use.

4. *Grains and Sundry Sales Cash Book*.—These are kept at the Breweries to record the sales of Wet and Dry Grains and Sundry Cash Sales, the quantities being certified by the Brewers.

5. *Purchases*.—The purchases from merchants are dealt with by means of Invoice Registers. Separate Invoice Registers are kept for (a) Retail Branches, (b) Breweries, (c) Stores, and (d) Property and Works Departments.

In the Retail Branch Invoice Registers, each Branch has its own section, to which are debited direct the invoices for goods supplied, and, at the end of each month, the total supplies from the Board's own Breweries, and Spirit, Tobacco, and Furnishing Stores. Analysis columns are provided in which the purchases are analysed under suitable headings for posting to the accounts of the individual Branches.

The totals of the various sections are summarised each month and the total Branch purchases for the month arrived at. These are posted to the Retail Branches Trading Account in the General Ledger. The Brewery Invoice Registers are sub-divided into the different Breweries, and these divisions are in turn sub-divided into the Brewing.

Malting, Bottling, Delivery and General Departments of each Brewery. Analysis columns are provided from which the monthly totals of the purchases of the different materials are carried to the Brewery Departmental Trading Accounts in the General Ledger. The Spirit Stores and Property and Works Department Invoice Registers are similar in principle.

These Invoice Registers serve a double purpose, as by the addition of columns headed (a) Head Office and Stores, and (b) Merchants, and two cash columns, it has been found possible to obviate the keeping of purchase ledgers, these columns fulfilling their functions. The keeping of a separate section for each Branch renders unnecessary the laborious work of posting each purchase, the monthly totals only being posted to the individual Branch Accounts.

The Invoice Registers represent a complete departure from the ordinary method of dealing with purchases. These are usually recorded in Day Books, from which each individual item is posted to the credit of the Merchant supplying, and to the debit of the Branch receiving. This, in a large concern, involves a great amount of clerical labour, which by the adoption of these Invoice Registers has been dispensed with.

6. *Sales and Transfers to Branches.*—These are dealt with by means of Despatch Sheets, separate sheets being kept for Beers, Wines and Spirits, Mineral Waters, Tobaccos and Sundries. These are further sub-divided into Retail Branch Despatch Sheets, Free Trade Despatch Sheets, Tied Trade Despatch Sheets, and Private Trade Despatch Sheets.

(a) *Retail Branch Despatch Sheets.*—These are in columnar form, and quantities only are entered in the columns, the totals being extended and priced at the end of each month. Corresponding Branch monthly Debit Sheets are kept for the individual Branches, to which the quantities supplied are posted daily. The supplies to each Branch, as contained in these Monthly Debit Sheets, are converted into sterling at the end of each month, and the totals carried to the Abstract of Despatches, where they are summarised, and reconciled with the deliveries from the Breweries and Stores. The Branch totals are thereafter transferred to the Invoice Registers. These Monthly Debit Sheets are also used to check the supplies to Branches entered in the "Goods Received into Stock" Sheets for Stocktaking purposes.

This method of recording sales is also a distinct departure from the ordinary Day Book system in use in Breweries, in which each quantity must be converted into sterling separately and posted to the debit of the individual Branch Account; it represents a great saving of clerical labour.

(b) *Tied, Free and Private Trade Despatch Sheets.*—The Despatch Sheets relating to Tied, Free and Private Trade are kept in the manner of ordinary Day Books, each item being extended and posted to the debit of the customers, while the monthly totals of the quantity and sterling columns are carried to the Abstract of Despatches.

The totals of the various Despatch Sheets are gathered together in an Abstract of Despatches, and posted from there to the credit of the Breweries and Stores Departmental Accounts in the General Ledger.

7. *Ledgers.*—The ledgers kept are (a) Retail Branches Ledger, (b) Property Ledger, (c) Capital Expenditure Ledger, (d) Sundry Debtors Ledger, and (e) General Ledger.

(a) *Retail Branches Ledger.*—This contains the individual accounts of each Branch, and shews (1) classified weekly takings, (2) wages and local expenses, (3) abstract of the results arrived at by the Stocktaking Department, (4) classified monthly purchases and supplies, (5) general expenses, &c., (6) rents, (7) grants in lieu of rates (8) taxes, (9) licence duties, (10) management expenses, (11) depreciation written off (12) sinking fund charges, and (13) net profit. This ledger is kept in order that full information may be available as to the progress of any Branch, and enables comparisons of Branches to be made.

(b) *Property Ledger.*—This fulfils the same purpose in respect of the various properties, licensed and unlicensed, owned and rented by the Board.

(c) *Capital Expenditure Ledger.*—This contains a record of the Capital Expenditure on the furnishings in, and the compensation paid in respect of each Branch, and shews the outstanding balances not yet written off.

(d) *Sundry Debtors Ledger*.—This contains the accounts for supplies to tied and free houses, and private persons, and also shews the number of casks, jars, bottles and cases which are in their hands.

(e) *General Ledger*.—This contains a summary of the whole commercial transactions of the area. The Accounts kept include those of the Paymaster-General; London Office Government Departments Suspense Accounts, Branches, Breweries, Stores, and Properties Capital Accounts; Branch Trading Accounts, Departmental Accounts and Profit and Loss Accounts for each of the Breweries and Spirit Stores, and the General Profit and Loss Account. It also contains many other subsidiary accounts recording the various assets, liabilities and transactions of the undertaking. The other books and ledgers are subsidiary to the General Ledger, and the correctness of any one of these can be verified by reference to the corresponding controlling account in this Ledger.

8. *Journal*.—This serves the usual purpose of recording entries for which no other book is provided or suitable.

9. *Works Department*.—Debit notes for repairs, paintings, &c., carried out at the various Branches are prepared and made up from the workmen's time sheets and from the Stores Day Books containing the cost of the materials used. These notes are debited to the respective Branches and summarised, and the total is carried to the credit of Works Department Account.

10. *Stocktaking Department*.—The books used in this Department are (a) Stock Book, used by the Stock-takers to take down and classify stock as it is reached, and for working out the value of the stock (b) Stock Working Book, in which the opening stock is set out, supplies for the period covered by the Stocktaking added, and the closing stock deducted. The resulting figure is the cost price of the goods consumed, on which the takings must show a certain percentage of profit. Deficiencies and shortages are at once taken up with the Manager of the Branch concerned. The consumption is classified under the headings, Wines and Spirits, Draught Beers, Bottled Beers, Tobaccos, Minerals and Sundries, and by dividing the consumption by the number of days covered by the Stocktaking, the average daily consumption is arrived at. (c) Abstract of Stocktakings, in which the various results arrived at are recorded. This book shows the net takings from Wet Stock and Tobaccos, the Gross Profit, and the percentage to the cost of the goods consumed for each Branch; outdoor takings under the headings Draught Beer, Bottled Goods and Spirits, and the total consumption in gallons of Beer, Ale and Stout.

11. *Beer & Bottled Stock Books*.—These Stock Books are kept at the Breweries. In them the various cellarmen are debited with the quantities delivered to them, and credited with the daily despatches and breakages, allowances, &c. Stocks are taken each week, which must agree with the stocks shown by these books. Pilferage is thus discovered at once, and steps can be taken to have it corrected. Spirit Stock Books are now in the printer's hands for use in connection with the Wholesale Spirit Stores to be opened shortly.

12. *Stock Cards and Bin Cards*.—These are kept showing the stocks of Barley, Malt, Sugar, Hops, and Sundry Materials on hand in order that the available stocks may be readily ascertained and any pilferings and leakages localised.

13. *Tun Books*.—These are kept at the Breweries, in which the number of each barrel filled out of a tun, and the manner in which it was disposed of, are recorded. By this means loss arising through omission to charge customers and by theft is minimised.

14. *Brewing Cost Sheets*.—A cost account is prepared for each Brew, showing the quantities and values of materials used, the wages and other charges, and the loss in the various processes, and in racking, and the cost at the Brewery per barrel racked. It also contains the technical information relating to extracts, gravities, &c., necessary to enable judgment to be passed on the efficiency of the Brewery Staffs, and the outcome of the materials used. The results arrived at are carried to a Brewing Cost summary, in which the cost of delivery and Management charges are added, and the total cost

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per barrel delivered to the Branch or customer is shown. These Cost Sheets and Summaries have already proved very useful in enabling wastage of materials, and losses of the finished product through carelessness to be traced and investigated.

15. *Malting Cost Sheets and Summaries.*—These are similar to the above, and show the cost per quarter of malt produced.

16. *Store Books.*—In these books are recorded the quantities of repairs, materials, metals, &c., in order that a strict account may be kept of all stores.

17. *Bonded Stock Books.*—Up to the present each Brewery and Store has kept a separate Bond Stock, but the stocks recorded in these are now being transferred to a general Bonded Stock Book, from which it will be possible to ascertain easily the available supplies of Wines and Spirits in Bond. The balances in the Bonded Stock Book will correspond with the balances of Bonded Stock Account in the General Ledger, and its accuracy can thus be ascertained at any time.

Blending Books, Bottling Books, Store Transfer Journals, Office Transfer Journals, Invoice Forms, Duty Notes, and various advice notes relating to casks are used to enable withdrawals from Bonds to be recorded in the Head Office books, in the Stock Books at the Wholesale Spirit Stores, and to ensure the recovery of the price of the returned casks.

18. *Cask Registers.*—A simple Cask Register has been provided for recording the delivery and return of casks and barrels to and from Branches. The cask numbers appear in numerical order in a column on the left hand side, and the details recorded are, the date sent out, the number of the Branch, and the date returned. Owing to the same numbers representing at present several casks of different sizes, and formerly owned by different breweries, it has been found impracticable to put this Register into full operation until the casks are re-branded. In the case of casks and barrels sent out to customers, a record is now kept of the total numbers of the different sizes of casks delivered and returned.

It has been found essential to introduce a Spirit Cask Register to record the full details relating to spirit casks lying in Bond belonging to the Board, and to distinguish those belonging to Merchants; a considerable amount of money is involved, and loss is likely to be incurred if the casks are not carefully recorded.

19. *Register of Transfers.*—This book is used to record transfers of Wines, Spirits and Materials from one Branch, Brewery or Store, to another, and is made up from information supplied by the Inspectors and Stocktakers, and from the Branches Goods Received Sheets.

20. *Registers of (a) technical, and (b) General Stationery* are kept, showing quantities ordered, quantities received, quantities given out for use, average weekly consumption, probable date of exhaustion, and amount below which the stock may not be allowed to fall: These have been found necessary owing to the number of forms used, and the rapidity of the consumption of certain of them.

The above summary deals with the principal books and forms. There are many other in use, but they are common to all commercial undertakings, and do not require to be specially referred to.

## APPENDIX "D."

## CENTRAL CONTROL BOARD (LIQUOR TRAFFIC).

## LIQUOR TRAFFIC DIRECT CONTROL.

Constitution of the Local Committee appointed by the Board for the City and District of Carlisle.

1. The Committee shall be appointed by the Board and shall consist of the following members:—

Representatives of the Central Control Board (Liquor Traffic) .. .. .	4
Representatives of the Carlisle City Council (to be nominated annually by the Council in the first two weeks of November ... .. .)	2
Representative of the Carlisle Watch Committee (to be nominated annually by the Watch Committee in November) ... .. .	1
Representatives of the Carlisle Licensing Committee (to be nominated at the Annual Licensing Meeting) ... .. .	4
Representative of the Carlisle Trades and Labour Council (to be nominated annually in August) ... .. .	1
Representative of the Cumberland Standing Joint Committee (to be nominated annually in April) ... .. .	1
Representative of the Cumberland Licensing Committee (to be nominated annually at the first meeting of the Licensing Committee in the licensing year) ... .. .	1
Additional representative from the County of Cumberland (to be nominated annually by the Board in August) ... .. .	1
Women members (to be nominated annually by the Board in )	
One from the City of Carlisle and	
the other from the County of	
Cumberland ... .. .	2

with power reserved to the Central Control Board (Liquor Traffic) to appoint a President of the Committee and additional members as they deem expedient. Pending the dates fixed above for the nomination of representatives, nominating bodies may make interim nominations. Nominations arising from casual vacancies may be made by nominating bodies as such vacancies arise, and the Board may in like manner make appointments to casual vacancies.

2. The quorum of the Committee shall be five.

3. The Committee shall appoint a Chairman and a Vice-Chairman from among their own number.

4. The Chairman of the meeting shall have a casting as well as a deliberative vote.

5. The Committee shall, subject to the approval of the Board, have power to appoint a Secretary to record their proceedings.

The remuneration of the Secretary shall be fixed by the Board.

6. The functions of the Committee shall be to advise the Board on all matters connected with the undertaking, exclusive of the manufacture and wholesale supply of intoxicating liquor, and to exercise the powers hereinafter mentioned and such other powers as may hereafter be expressly delegated to them by the Board.

7. It shall be an instruction to the Committee to consider any representations which may be made to them by the Licensing Committee of the City of Carlisle or by

the Licensing Justices of Petty Sessional Divisions included in the area under direct control.

8. The executive officer of the Board shall be the General Manager of the undertaking. He shall attend the meetings of the Committee, and shall submit reports to the Committee as may be arranged.

9. The Committee shall keep minutes of their proceedings, and shall report the same to the Board immediately after each meeting. The Board may disapprove or suspend action upon any decision of the Committee contained in such minutes, and their decision thereon shall be final.

10. Accounts of the receipts and expenditure of the undertaking shall be kept and rendered in a manner to be prescribed by the Board, and shall be audited by an auditor to be appointed by the Board. Balance sheets shall be prepared, and shall be communicated to the Committee at intervals not less than half-yearly.

11. All moneys received from the undertakings shall be deposited at such banks, and the accounts shall be operated on in such manner as the Board may determine.

12. The Committee shall be authorised on the certificate of the General Manager to defray out of the aforesaid receipts of the undertaking all items of ordinary recurrent expenditure such as wages and salaries of employees, purchases of stores and supplies, repairs and maintenance of buildings and equipment.

13. Such sums as may be necessary to meet petty current expenditure shall be placed at the disposal of the General Manager.

14. The Committee shall be authorised to order expenditure on new construction and new equipment incurred in respect of items of work estimated to cost not more than £100 apiece. Except as aforesaid, no expenditure on items of new construction or new equipment shall be incurred until approved by the Board.

15. The Committee shall be empowered to fix from time to time on the recommendation of the General Manager the establishment and, within a limit of £4 per week per head, the rates or scales of pay to be authorised for the staff of each hotel or public-house, or tavern or refreshment house. No person employed by the Board shall have any interest, direct or indirect, in the sale of intoxicating liquor. As opportunity offers, the Board's employees shall be given an interest in increasing the consumption of food by customers.

16. The Committee shall not be responsible for the appointment or discharge of the staff employed in connection with the undertaking. The power of appointment and discharge shall be vested ordinarily in the General Manager.

17. The General Manager and the Auditor of the undertaking shall be appointed by the Board subject to such terms as the Board may prescribe, and all other appointments carrying a salary exceeding £250 a year shall be made by the Board.

18. The General Manager shall furnish to the Committee a financial estimate of the amount required in connection with the retail undertaking, distinguishing between (a) ordinary management, and (b) exceptional and extraordinary expenditure. The Committee shall consider the statement and submit it to the Board with a report thereon not later than the 1st day of February in each year.

19. In contractual arrangements, the Committee shall follow such principles as may be laid down by the Board.

20. The Committee shall furnish to the Board from time to time such returns as the Board may prescribe.

21. The provisions of this Constitution shall be subject to such modification as the Central Control Board (Liquor Traffic) may from time to time prescribe.