Capital Account.

	£	s.	d.		£	s.	d.
Repayment of mortgage	1,000	0	0	Purchase of property, College Hill ..	950	0	0
Repayments on account of mortgages ..	49	2	4	Boys' College, Fowlhouse, &c.	26	6	4
Redemption of property	1,547	6	8	Girls' College, additions	1,893	4	6
Donation from Old Boys' Association ..	400	0	0	Bank overdraft, 1st January, 1904 ..	619	12	6
Government subsidy on ditto	400	0	0				
Miss C. A. Barnicoat, for annual prize ..	75	0	0				
Bank overdraft, 31st December, 1904 ..	432	19	11				
Add upaid cheques	3	1	0				
	£13,997	5	6		£13,997	5	6

JAS. BLAIR, Secretary.

We hereby certify that we have examined the foregoing accounts, and compared them with the several vouchers relating thereto, and have found them correct.—JOHN KING and AMBROSE E. MOORE, Auditors.

3. WORK OF THE HIGHEST AND LOWEST CLASSES.

Highest.—Boys' College: English—Chaucer's Prologue and Clerke's Tale, Julius Cæsar, Merchant of Venice; selections from Wordsworth, Keats, Tennyson; Esmond; Nesfield's Grammar; Skeat's Primers of English Etymology; essays, paraphrase, &c. Latin—Virgil, Æneid xi.; Cicero's Letters (selection); Tacitus, Agricola and Germania; Verse Selections (Carey's); Cæsar, De Bello Gallico, vii.; Bradley's Arnold; composition. French—Le Bourgeois Gentilhomme; Half-hours with Modern Authors; Blouet's Composition; Eve and de Baudiss's Grammar, Mathematics—Arithmetic, algebra, trigonometry, geometry; to Junior University Scholarship standard. Science—Chemistry, mechanics; to Junior Scholarship standard. *Girls' College:* Bradley's Arnold; Virgil, Æneid vi.; Tacitus, Germania and Agricola; standard of B.A. degree: Merivale and Puller's Roman History; Wilkin's Antiquities. French—Wellington College Grammar; Bué's French Idioms; Cinna; Horace; Le Misanthrope; Charles Douze. Mathematics—Lock's Trigonometry; Todhunter's Algebra; Hall and Stevens's Euclid. English—Nesfield's Historical Grammar; Sweet's Anglo-Saxon and Middle-English Primers; Macmillan Brown's Literature; Seccombe's Age of Johnson; Esmond; Merchant of Venice; Julius Cæsar. Physics—Wright's Physics. Botany—Junior University Scholarship syllabus.

Lowest.—Boys' College: English—Kingsley's Heroes; Macaulay's Horatius; Nature in New Zealand; composition; dictation; spelling; grammar; Nesfield's Outlines; parsing; easy analysis. History—Ransome's Elementary, to 1688. Geography—The British Empire; Australia and New Zealand in detail; elementary physicial. Latin—Elementa Latina, verbs, with exercises; Scalæ Primæ, 1–18. Arithmetic—Weights and measures; L.C.M.; G.C.M.; fractions. Drawing—Elementary freehand and geometrical. Plasticine, simple forms (first term only). Woodwork, management of tools, manufacture of simple articles. *Girls' College:* English—Royal Crown Reader, Standard III.; Imperial Reader, Standard IV.; general work as required for these standards. Arithmetic—Southern Cross III. and IV.; Pendlebury's Examples, to supplement. Drawing—Colonial Drawing-book IV.; blank drawing-book, free and conventional copies. History—History Reader IV. Geography—Longmans' Geography, Book I. Botany—Elementary knowledge of form and structure of roots, stems, leaves, flowers, and fruit; practical work being done at each lesson. German—Elementary object-lessons by Cran, taught entirely orally, fifty pages of book.

GREYMOUTH HIGH SCHOOL.

GENERAL STATEMENT OF ACCOUNTS for the Year ended 31st December, 1904.

Receipts.	£	s.	d.	*Expenditure.*	£	s.	d.
Balance, 31st December, 1903	1,269	0	6	Grants to Grey Education Board ..	100	0	0
Westland School Commissioners.. ..	50	1	6	Secretary's salary	10	0	0
Rent	25	10	0	Bank interest and charges	6	10	0
Interest	34	11	4	Miscellaneous	1	4	0
Sale of property, Cobden	41	18	0	Balance on 31st December, 1904—			
				At National Bank	13	7	4
				At Post-Office Savings-Bank	300	0	0
				Debentures	900	0	0
				Loan on mortgage	90	0	0
	£1,421	1	4		£1,421	1	4

F. W. RIEMENSCHNEIDER, Secretary.

Examined and found correct—J. K. WARBURTON, Controller and Auditor-General.

HOKITIKA HIGH SCHOOL.

GENERAL STATEMENT OF ACCOUNTS for the year ended 31st December, 1904.

Receipts.	£	s.	d.	*Expenditure.*	£	s.	d.
Balance at beginning of year	1,590	15	0	Office salary	18	7	6
Current income from reserves	57	0	0	Other office expenses	1	10	6
Interest on moneys invested, &c.	56	12	0	Teachers' salaries and allowances (grant to Westland Education Board)	200	0	0
Paid by School Commissioners	50	0	0	Fencing, repairs, &c.	4	10	0
				Miscellaneous (rates, &c.)	17	17	4
				Grant in aid of Hokitika woodwork class (Technical)	5	0	0
				Balance at end of year	1,507	1	8
	£1,754	7	0		£1,754	7	0

H. L. MICHEL, Chairman.
CHAS. KIRK, Secretary.

Examined and found correct.—J. K. WARBURTON, Controller and Auditor-General.