

1932.
NEW ZEALAND.

GOVERNMENT RAILWAYS SUPERANNUATION FUND.

REPORT OF BOARD.

Laid before Parliament in pursuance of Section 124 of the Government Railways Act, 1926.

THE Board has the honour to transmit, for the information of Parliament, the following report upon the transactions of the Government Railways Superannuation Fund for the year ended 31st March, 1932:—

The Revenue Account, Balance-sheet, and statements in connection therewith will be found appended.

The balance of income over expenditure for the year amounts to £5,656 19s. 1d., a decrease of £110,882 19s. 4d., as compared with the previous year. The decrease in the amount received on account of contributions and the increase in the amount of life allowances paid have been the contributing causes of this decrease.

Members' Contributions.—The income under this heading shows a decrease of £28,446 7s. 3d., members' contributions being £142,239 3s. 7d., as compared with £170,685 10s. 10d. for the previous year. The number of contributors decreased by 1,044 as follows: At 3 per cent., 456; at 4 per cent., 212; at 5 per cent., 319; at 6 per cent., 32; at 7 per cent., 20; at 8 per cent., 4; at 9 per cent., 1. The falling-off in membership is due to reductions in staff as a result of the prevailing depression, vacancies in the permanent staff not having been filled.

Contingent Contributors.—During the year 37 casual employees elected to contribute to the fund, so that in the event of their subsequently being permanently appointed they would not be faced with having to pay accumulated arrears on account of service prior to permanent appointment. The total number of employees so contributing at the end of the year under review was 136, and the amount standing to their credit £6,229 13s. 10d.

Subsidy.—During the year the sum of £170,000 was paid into the fund by the Working Railways Department.

Interest.—The interest earned amounts to £84,483 3s. 2d., an increase of £4,434, as compared with the previous year. Reference to Table C, Statement of Investments, shows that the average rate of interest on securities held at the 31st March, 1932, was 5·736 per cent., and the average rate earned on the mean funds for the year 5·734 per cent., as against 5·744 per cent., and 5·737 per cent., respectively for the previous year.

Life Allowances.—The expenditure on account of life allowances to members amounts to £346,527 1s. 3d., an increase of £76,925 9s. 5d., as compared with the figures for the previous year. The increases under this heading were £20,365 16s. 8d. for the year ended 31st March, 1931, and £8,525 9s. 10d. for the year ended 31st March, 1930. On referring to Table A, Statement of Allowances, it will be seen that the average amount of the 759 allowances granted during the year is £185 7s. 8d., and the average amount of the 77 allowances discontinued is £125 11s. 1d.

Allowances to Widows and Children.—The expenditure under the heading of allowances to widows and children shows an increase of £705 6s. 6d. The sum of £12,200 5s. 1d., being £241 14s. more than the previous year, was transferred from the Working Railways Account during the year on account of the increased payments to widows and children as provided in section 114, Part III, of the Government Railways Act, 1926.

Approval was received for the continuance of the cost-of-living bonus to annuitants in cases of special hardship where the allowance was less than £100, the amount of bonus granted being sufficient to bring the allowance up to £100, but with a maximum bonus of £26. The bonus is provided for out of the Working Railways Account, and is not a charge on the Superannuation Fund.

At the 31st March, 1932, there were 2,296 members, 560 widows, and 392 children, making a total of 3,248 persons actually on the fund, involving an annual liability of £431,129 17s. 2d.

Investment of the Fund.—The Investment Account has been increased during the year to the extent of £21,823 3s. 11d. All moneys not required in the Current Account have been transferred to the Investment Account without delay.

H. H. STERLING,
Chairman of the Government Railways,
Superannuation Fund Board.

TABLE B.—STATEMENT OF CONTRIBUTORS.

	3 per Cent.	4 per Cent.	5 per Cent.	6 per Cent.	7 per Cent.	8 per Cent.	9 per Cent.	Total.
Contributors at commencement of year	2,171	352	9,625	1,461	239	18	6	13,872
New contributors during year ..	..	..	35	12	2	..	..	49
Total	2,171	352	9,660	1,473	241	18	6	13,921
Contributors discontinued during year	456	212	354	44	22	4	1	1,093
Total contributors at 31st March, 1932	1,715	140	9,306	1,429	219	14	5	12,828

TABLE C.—STATEMENT OF INVESTMENTS.

Funds invested at 31st March—	1932.			1931.		
	£	s.	d.	£	s.	d.
At 4·5 per cent.	5,500	0	0	5,500	0	0
„ 5	15,835	0	0	15,835	0	0
„ 5·125	68,700	0	0	68,700	0	0
„ 5·25	212,025	0	0	212,025	0	0
„ 5·291	67,000	10	0	67,000	10	0
„ 5·5	195,130	0	0	167,130	0	0
„ 5·75	250	0	0	250	0	0
„ 6	889,650	15	1	890,778	13	8
„ 6·5	6,500	0	0	11,500	0	0
Cash in hand	792	18	9	841	16	3
	<u>£1,461,384 3 10</u>			<u>£1,439,560 19 11</u>		
	Per Cent.			Per Cent.		
Average rate of interest on securities held at 31st March	5·736			5·744		
Average rate of interest earned on the mean funds	5·734			5·737		

TABLE D.—PROGRESS OF THE FUND.

	Balance forward.			Allowances granted.		
	£	s.	d.	£	s.	d.
1903	7,056	11	9	..	..	..
1904	40,357	17	3	12,010	14	8
1905	68,670	7	8	8,519	7	8
1906	90,984	11	10	6,348	13	7
1907	110,736	12	3	4,398	14	11
1908	126,642	18	11	7,332	7	11
1909	157,151	14	9	6,359	11	0
1910	173,876	1	8	11,828	0	6
1911	207,242	7	11	8,064	11	5
1912	233,457	8	6	7,065	16	4
1913	264,455	5	4	8,568	6	6
1914	295,469	11	6	9,865	17	8
1915	346,155	18	2	11,871	14	3
1916	362,810	4	2	9,662	2	5
1917	377,585	2	1	11,733	11	11
1918	373,097	12	7	8,386	4	0
1919	363,804	4	4	9,252	17	8
1920	408,232	10	8	20,341	7	3
1921	464,490	17	0	20,346	8	9
1922	543,531	10	8	23,050	2	0
1923	584,219	2	4	22,791	1	0
1924	671,827	6	6	21,272	4	0
1925	734,112	8	11	36,409	14	0
1925 (increased allowances to widows and children) .. .. .	..	..	..	12,246	0	0
1926	862,139	3	6	23,509	6	0
1927	985,828	4	0	28,281	4	0
1928	1,111,199	11	2	21,120	12	0
1929	1,238,673	11	8	23,006	11	0
1930	1,371,918	12	3	27,986	14	0
1931	1,488,565	18	3	40,573	13	0
1932	1,454,173	8	4	143,807	12	0
	<u>£ 606,011 1 5</u>					
Less members died, &c.	162,505	4	3			
Less liability of Working Railways Account on account increased payments to widows and children	12,376	0	0			
	<u>174,881 4 3</u>					
Annual liability at 31st March, 1932.. .. .	.. .. .			<u>£431,129 17 2</u>		

STATEMENT OF ACCOUNTS IN ACCORDANCE WITH SECTION 123, GOVERNMENT RAILWAYS ACT, 1926.
Revenue Account for the Year ended 31st March, 1932.

	EXPENDITURE.			INCOME.			1931-32.			1930-31.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
To Retiring-allowances to members	346,527	1	3	269,601	11	10	141,685	3	2	166,599	13	8
Allowances to widows and children	27,147	18	6	29,442	12	0	554	0	5	4,085	17	2
Refunds of total contributions	20,752	3	0	14,971	4	7	49	10	0			
Refunds of contributions in excess of allowances drawn by deceased beneficiaries	449	16	2	796	10	0						
Transfers to other funds	310	10	10	152	5	3	170,000	0	0	170,000	0	0
Interest remitted	87	0	0	105	0	0	12,200	5	1	11,958	11	1
Reserve for bad and doubtful debts	4,000	0	0									
Administration charges—												
Travelling-expenses of Board members	109	13	0	101	2	6	18	0	0	2	10	0
Public Trust Office commission	2,323	10	5	2,462	0	1						
Public Trust mortgage-inspection fees				4	13	0						
Audit Office fee				50	0	0						
Salaries	1,193	1	3	1,334	9	5	84,483	3	2	80,049	3	2
Postages	323	7	1	116	9	5	33	15	5			
Printing and stationery	92	16	8	40	10	6						
Balance carried down, being excess of income over expenditure for the year	5,656	19	1	116,539	18	5						
	409,023	17	3	432,718	7	0	409,023	17	3	432,718	7	0
To Amounts previously written off, now claimed—												
Refunds of contributions	14	11	8	2	14	1	1,488,565	18	3	1,371,918	12	3
Rebates of contributions in respect of previous years (Finance Act, 1931)	40,034	17	4									
Balance, accumulated funds as at 31st March, 1932	1,454,173	8	4	1,488,565	18	3						
	1,494,222	17	4	1,488,568	12	4	5,656	19	1	116,539	18	5
							1,494,222	17	4	1,488,568	12	4

STATEMENT OF ACCOUNTS, ETC.—continued.
 Balance-sheet as at 31st March, 1932.

	1931-32.			1930-31.			ASSETS.			1931-32.			1930-31.			
	£	s.	d.	£	s.	d.	Investment Account—	£	s.	d.	£	s.	d.	£	s.	d.
Accumulated funds as per Revenue Account	1,454,173	8	4	1,488,565	18	3	Investment Account—	..	..	..	1,461,384	3	10	1,439,560	19	11
Casual employees, contingent contributions	6,229	13	10	14,408	14	4	Investments ..	..	..	..	..	..	..	..	..	..
Retiring and other allowances due (not paid)—							Cash in hand	..	..	..	..	..	..	..	..	..
Members	685	17	6	1,240	18	1	Current Account—	..	..	..	..	..	..	..	..	..
Widows and children	87	10	3	65	11	10	Cash in hand	..	..	..	..	..	..	..	..	..
Refunds of contributions authorized (not paid)	688	12	2	230	2	10	Contributions in transit	..	..	..	..	..	..	..	..	..
Transfers to other funds authorized (not paid)	23	7	1	5	11	11	Contributions outstanding	..	..	..	..	..	..	..	..	..
Interest paid in advance	403	6	9	359	8	3	Contributions due by members in respect of casual service	..	..	..	..	..	..	..	..	..
Public Trust Office	27,606	17	10	770	8	4	Working Railways—	..	..	..	..	..	..	..	..	..
Reserve for bad and doubtful debts	4,000	0	0	..	..	..	On account of cost-of-living bonus	..	..	..	..	..	..	..	..	..
Rebates of contributions (Finance Act, 1931)	16,034	17	4	..	..	..	On account of additional allowance to widows and children	..	..	..	..	..	..	..	..	..
							Refund repayable	..	..	..	..	..	..	..	..	..
							Interest due, not paid .. .. .	..	..	..	..	..	..	..	..	..
							Interest, accrued but not due	..	..	..	..	..	..	..	..	..
							Rates and fees paid .. .. .	..	..	..	..	..	..	..	..	..
							Insurance premium .. .. .	..	..	..	..	..	..	..	..	..
							Sundry debtors .. .. .	..	..	..	..	..	..	..	..	..
											1,509,933	11	1	1,505,646	13	10

STATEMENT OF ACCOUNTS, ETC.—*continued.**Receipts and Payments Account for the Year ended 31st March, 1932.*

<i>Dr.</i>	<i>Receipts.</i>	£	s.	d.	<i>Cr.</i>	<i>Payments.</i>	£	s.	d.
To Balance in hands of Public Trustee on 31st March, 1931		12,043	5	7	By Retiring-allowances paid to members ..		347,050	12	10
Contributions by staff		130,517	0	10	Allowances to widows and children ..		27,104	18	3
Contributions by contingent contributors ..		2,931	13	4	Contributions refunded to members who have left the service		20,295	11	3
Fines		43	5	0	Contributions refunded to contingent members who have left the service		11,199	8	2
Receipts from Working Railways Account—					Payments to legal representatives of deceased beneficiaries under section 120 (c) of Government Railways Act, 1926		449	16	2
Subsidy		170,000	0	0	Contributions transferred to other funds ..		292	15	8
Increased allowances to widows and children		12,183	10	11	Travelling-expenses of Board members ..		109	13	0
Cost-of-living bonus to annuitants ..		3,340	0	5	Public Trust commission		1,880	11	0
Payment of subsidy from the New Zealand Railway Officers' Institute on account of Richard Hampton			15	0	0	Rates and fees paid on account of mortgagors (recoverable)	109	0	3
Interest		77,815	19	2	Insurance premiums		22	5	8
Commission on collections of Government Life Insurance premiums		33	15	5	Audit Office charges		50	0	0
Balance due to Public Trustee		26,393	10	1	Salaries		1,193	1	3
					Postages		323	7	1
					Printing and stationery		92	16	8
					Payment to annuitants by way of cost-of-living bonus		3,319	19	7
					Investments		21,823	3	11
							<u>£435,317</u>	<u>0</u>	<u>9</u>
							<u>£435,317</u>	<u>0</u>	<u>9</u>

H. VALENTINE,
Chief Accountant, New Zealand Railways.

H. H. STERLING,
Chairman of the Government Railways
Superannuation Fund Board.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby.

J. H. FOWLER,
Deputy Controller and Auditor-General.

LIFE ALLOWANCES GRANTED, YEAR ENDED 31ST MARCH, 1932—continued.

Name.	Annual Allowance.			Name.	Annual Allowance.			Name.	Annual Allowance.		
	£	s.	d.		£	s.	d.		£	s.	d.
Harmston, M. E.	169	8	0	Kelly, M.	186	17	0	McAra, N.	192	12	0
Harris, N. E.	88	16	0	Kelly, R.	117	0	0	McBeath, M. A.	108	8	0
Harrison, G. H.	190	1	0	Kennedy, J.	165	9	0	McCallum, D.	130	18	0
Harrop, C.	97	11	0	Kennedy, W.	139	17	0	McChesney, J. F.	261	16	0
Hartland, P. H.	476	13	0	Kent, R. S.	583	7	0	McComish, J. D.	250	4	0
Hartley, W.	330	11	0	Kenyon, D.	138	16	0	McCullough, J.	154	12	0
Hastings, D. H.	154	13	0	Kerins, C. H.	210	8	0	McDell, W. H.	175	7	0
Hatcher, W. A.	137	10	0	Kerr, A. J.	119	12	0	McDonald, A.	129	18	0
Hawken, E. R.	167	19	0	Keys, E. I.	94	8	0	McDonald, J...	142	11	0
Hay, A.	163	6	0	Keys, G. W.	194	15	0	McDonald, J...	135	8	0
Hay, C.	196	11	0	Kilpatrick, C.	102	7	0	McDonald, W. I.	62	4	0
Hay-Mackenzie, W. E.	443	7	0	Lamb, A.	130	5	0	McDougall, J. A.	135	11	0
Heavey, J.	120	7	0	Lancaster, C. E.	223	18	0	McDuff, A. J.	205	14	0
Henderson, A.	250	10	0	Landells, W. T.	102	0	0	McErlean, J. P.	89	5	0
Henderson, A. S.	373	10	0	Larkin, H. J.	295	18	0	McFarlane, W.	142	11	0
Henderson, E. W.	268	3	0	Lash, H. J.	243	10	0	McFedries, J. H.	88	12	0
Henderson, H.	184	8	0	Lavin, W. T.	205	0	0	McGregor, W.	106	16	0
Henderson, J.	114	3	0	Lawrence, W.	95	7	0	McGuire, P.	122	10	0
Henderson, J. W.	280	8	0	Lawrence, W. J.	197	9	0	McIlvride, P. J.	259	6	0
Hendren, T. J.	47	19	0	Lawrie, E. H. R.	126	5	0	McIndoe, W. J.	140	12	0
Hennessy, A.	130	19	0	Lawson, J. E.	125	1	0	McIntosh, W.	72	9	0
Henry, A.	98	5	0	Lee, A. J.	169	12	0	McIntyre, D.	109	9	0
Heyward, J. W.	118	8	0	Lee, E. A.	158	2	0	McIntyre, J. H.	103	11	0
Hibbert, E.	18	0	0	Lewin, F. J.	175	8	0	McIvor, J. F...	170	10	0
Higgins, J.	131	6	0	Lewthwaite, J. J.	187	8	0	McKay, A.	210	8	0
Hill, F. W.	140	7	0	Lindsay, F. S.	188	2	0	McKay, D.	109	8	0
Hill, F. W.	117	12	0	Lister, S.	137	12	0	McKendry, P.	90	17	0
Hill, T. G.	165	4	0	Livingston, H.	201	14	0	McKenzie, D. M.	107	14	0
Hirst, J. W.	181	6	0	Lloyd, J. A.	224	4	0	McKeown, H.	253	3	0
Hobbs, G. A.	188	12	0	Lowe, A. J.	235	2	0	McKubre, E. S.	42	3	0
Hobbs, W. E.	94	10	0	Lowry, J.	175	13	0	McLachlan, D. R.	142	7	0
Hodge, A. J.	204	17	0	Lundy, J.	108	6	0	McLean, F. A.	70	2	0
Hodgson, T.	172	11	0	Lynch, D.	231	16	0	McLean, J. W.	105	9	0
Hoffmann, F. A. G.	229	1	0	MacGregor, R. R.	120	6	0	McLeod, G.	155	5	0
Hogg, R. W.	162	2	0	Macken, C. A.	247	1	0	McLeod, G.	313	7	0
Hogg, W. J.	107	11	0	Maddox, R. E.	154	7	0	McMath, H. S.	195	2	0
Hollier, W. E.	123	15	0	Mahoney, D.	267	15	0	McMillan, C.	135	10	0
Hollis, C. W.	261	15	0	Mahony, J.	250	13	0	McMillan, T. C.	175	7	0
Hope, R.	332	17	0	Marchant, J.	127	4	0	McMullen, J.	179	7	0
Horan, S. F.	100	1	0	Marsh, G.	136	16	0	McNally, J.	136	16	0
Hosking, E.	117	9	0	Martin, D.	191	0	0	McNamara, J. J.	223	18	0
Hoskins, E. A.	159	7	0	Mason, G. W.	248	18	0	McNaughton, H.	251	4	0
Housley, B. C.	324	13	0	Matheson, A.	165	14	0	McPhail, C. E.	170	6	0
Howitt, A.	342	14	0	Matheson, J. L.	138	16	0	McQuillan, J...	115	8	0
Hudson, C. E.	167	0	0	Max, A. J.	107	17	0	Nalder, F. W.	185	16	0
Hudson, G. F.	119	19	0	May, J.	159	5	0	Neill, C. H.	90	14	0
Hughes, C. O.	105	9	0	May, W. H.	160	18	0	Neill, J.	129	7	0
Hughes, G.	117	8	0	Mee, J. E.	185	8	0	Neilson, E. L.	159	9	0
Hughes, J. E.	141	7	0	Megson, W. A.	178	15	0	Nelmes, W. W.	175	17	0
Hughes, T.	138	3	0	Mewburn, J.	149	18	0	Nelson, A. B.	85	15	0
Humphreys, W.	144	8	0	Mewburn, P.	253	3	0	Nelson, D.	303	14	0
Hunt, F. E.	126	8	0	Middleton, J. J.	226	7	0	Newling, W.	155	12	0
Hunt, F. N.	222	13	0	Miller, A. D.	260	0	0	Nicholson, C. J. S.	100	8	0
Hunter, E. G.	83	11	0	Miller, G. S.	146	13	0	Nicolson, W. M.	173	10	0
Hutchings, W. H.	164	3	0	Miller, P. R.	241	16	0	Noedl, H. C.	146	6	0
I'Anson, J. D.	137	14	0	Mills, H.	219	3	0	Nolan, E. W.	156	5	0
Inch, E.	209	1	0	Mills, T. L.	111	14	0	Nolan, M.	133	8	0
Ingleton, E. J.	313	7	0	Mitchell, R. J.	142	3	0	Nolan, W. P.	158	9	0
Inglis, J. T.	157	9	0	Mitchell, W. H.	107	13	0	O'Brien, T.	151	4	0
Irwin, T.	157	15	0	Moir, E. P.	452	11	0	O'Brien, T.	114	11	0
Jackson, G. G. J. S.	197	6	0	Mole, H. P.	177	4	0	O'Brien, W. B.	128	18	0
Jackson, H. L.	125	15	0	Moller, A. W.	201	14	0	O'Connell, T.	103	13	0
Jacobson, E.	207	10	0	Molloy, T. H.	135	1	0	O'Connor, F. W.	248	14	0
Jacobson, J. L.	126	1	0	Moloney, D.	141	5	0	O'Connor, T. A.	300	2	0
James, E. N.	139	4	0	Monk, E. T.	198	10	0	O'Driscoll, P. J.	114	0	0
Jamieson, R. G.	205	3	0	Moody, G.	133	6	0	O'Flaherty, J. P.	166	0	0
Jarman, W. H.	278	3	0	Moon, C. J.	276	14	0	O'Hern, D. P.	186	7	0
Jenkins, R.	281	10	0	Moore, D. A.	279	13	0	O'Laughlin, G. T. C.	159	16	0
Jenkins, R. H.	192	9	0	Moore, G.	169	15	0	Olds, E. T.	155	13	0
Jenkins, T. A.	172	9	0	Moore, W.	147	13	0	O'Leary, C. J.	196	19	0
Jensen, J. P.	96	15	0	Morgan, G. H. W.	269	10	0	Olson, C. F.	147	8	0
Johnson, R.	118	10	0	Morgan, R. H.	406	9	0	O'Neil, J.	173	2	0
Johnston, E.	253	7	0	Morris, J. J.	136	5	0	O'Neil, P.	127	9	0
Johnston, G.	124	14	0	Morris, W. R.	120	8	0	O'Neill, D.	98	8	0
Johnston, T. C.	180	13	0	Moss, J. H.	152	16	0	O'Neill, W. T.	123	11	0
Johnston, W.	146	19	0	Mulhane, T.	122	10	0	Orange, A. E.	324	7	0
Johnstone, J. M.	200	5	0	Mullaney, J.	117	11	0	Ory, J. W.	120	19	0
Jolly, L. C.	243	17	0	Mullins, P. J.	135	7	0	Otten, J. W.	132	12	0
Jones, E.	105	6	0	Mundie, A. D.	175	2	0	O'Shannassy, F. J.	174	5	0
Jones, F. S.	35	7	0	Munn, L.	137	3	0	Packer, J. P.	101	12	0
Jones, H. E.	162	17	0	Munn, W. G.	101	14	0	Palmer, G.	224	13	0
Jones, J.	101	8	0	Munro, D.	101	0	0	Paris, F.	107	9	0
Jordan, S. H.	92	19	0	Munro, W.	167	4	0	Parker, A.	157	11	0
Joyce, S.	123	11	0	Murphy, W.	103	1	0	Parsons, F. C.	137	18	0
Keat, L. I.	167	4	0	Murray, J. M.	276	13	0	Parsons, F. C. A.	213	4	0
Keating, J.	131	2	0	Murrow, W. S.	161	6	0	Parsonson, W. E.	163	3	0
Keegan, P.	210	11	0	McAdie, R. J.	103	11	0	Pascoe, H. W. L.	158	8	0

LIFE ALLOWANCES GRANTED, YEAR ENDED 31ST MARCH, 1932—continued.

Name.	Annual Allowance.			Name.	Annual Allowance.			Name.	Annual Allowance.		
	£	s.	d.		£	s.	d.		£	s.	d.
Pasley, W. S.	167	15	0	Salter, P.	129	0	0	Thomas, J. H.	150	10	0
Paton, G.	140	8	0	Sampson, A. D. F.	459	16	0	Thomas, R. J.	127	0	0
Patterson, W. P.	83	2	0	Sargent, F. J. A.	198	6	0	Thompson, A. R.	258	19	0
Paul, J. H.	110	0	0	Scadden, W.	131	14	0	Thompson, W. G.	146	9	0
Pawson, W. E.	215	4	0	Schrader, W. H. G.	135	2	0	Thomson, A.	141	6	0
Pearce, G.	189	13	0	Scott, D. A.	160	18	0	Thomson, D.	202	15	0
Pelling, T. H.	107	19	0	Scott, M.	205	8	0	Thomson, J.	236	1	0
Penn, H. A.	521	10	0	Scott, R. D.	297	10	0	Thomson, W.	272	10	0
Perry, F. A.	222	17	0	Scott, W. T.	278	3	0	Timings, T.	119	16	0
Peterkin, E. R.	65	10	0	Scrimgeour, D.	104	11	0	Timms, R.	110	18	0
Peters, A.	157	1	0	Scrimgeour, D.	154	7	0	Tomkies, E. A.	258	0	0
Peters, H. C.	244	1	0	Scully, T.	239	1	0	Torrance, A.	244	11	0
Peterson, J. L.	118	3	0	Seaman, A. B.	248	16	0	Towers, W. N.	124	3	0
Petherbridge, A.	135	4	0	Seaton, H. J.	108	7	0	Treacary, R.	177	5	0
Pettit, C. L.	213	1	0	Shepherd, R. G.	146	11	0	Trower, A. G.	124	5	0
Phelan, J. A.	163	2	0	Shera, H. M.	289	0	0	Turner, W. A.	180	16	0
Philip, A.	184	12	0	Sherburd, E. H. C.	111	9	0	Twohill, J. G.	283	1	0
Pickens, J. J.	159	17	0	Shields, W. P.	91	15	0	Twose, S. C.	222	0	0
Piper, A. L.	328	10	0	Signal, S.	105	14	0	Urquhart, J. McT.	185	9	0
Pirie, F. K.	175	7	0	Simmons, W. H.	156	17	0	Veitch, W. J.	155	14	0
Pointon, R.	184	3	0	Skinner, R. S.	410	0	0	Virtue, C. H.	332	9	0
Pope, R. J.	102	17	0	Sleeth, C. F.	189	18	0	Von Sturmer, J. H.	232	8	0
Porteous, F. K.	434	15	0	Slines, P.	115	18	0	Wakeling, W. N.	225	6	0
Porteous, J. McC.	197	3	0	Sloan, H.	157	11	0	Walker, A.	130	2	0
Powley, R.	128	0	0	Sloan, P. B.	153	2	0	Walker, R. A.	324	13	0
Press, C. W.	182	6	0	Smethurst, W.	126	17	0	Wallace, J. S.	239	13	0
Price, J.	88	0	0	Smith, A.	138	17	0	Wallstrom, A. G.	130	15	0
Pringle, J.	313	7	0	Smith, G. G.	113	3	0	Walsh, E. J.	217	11	0
Pullar, J. A.	134	14	0	Smith, H.	68	0	0	Walsh, W. F. J.	205	13	0
Pullin, W. F. G.	333	3	0	Smith, H.	210	8	0	Waterhouse, W. J. T.	330	2	0
Purcell, A.	176	1	0	Smith, H. A.	109	15	0	Watkins, S. H.	159	9	0
Railton, J. W.	232	17	0	Smith, J.	134	16	0	Watson, T. C.	185	7	0
Rampton, C.	142	8	0	Smith, J.	123	3	0	Waugh, A. H.	146	15	0
Rappe, H. G.	127	7	0	Smith, J. H. M.	151	10	0	Weale, J. P.	126	12	0
Read, C. T.	277	15	0	Smith, J. W. M.	232	9	0	Webber, J.	220	15	0
Reay, J. W.	312	1	0	Smith, P.	145	9	0	Weir, M. J. R.	192	8	0
Rechal, C. T.	118	12	0	Smith, P. J. H.	151	4	0	Wellings, W. A.	395	2	0
Regan, C.	114	0	0	Smith, R.	103	11	0	Weish, J.	226	11	0
Regan, T.	117	9	0	Smith, R.	101	11	0	Wentworth, F. W. S.	49	5	0
Reid, E. J.	250	4	0	Smith, R. E.	132	3	0	Weston, A. J.	112	16	0
Reid, J.	364	12	0	Smith, R. J.	132	14	0	Whelan, D.	144	2	0
Reid, T. M.	85	19	0	Smith, S. C. T. J.	200	10	0	Whelan, L. M.	162	5	0
Reidy, D. B.	93	19	0	Smith, W. S.	244	11	0	Whitcombe, W.	222	15	0
Reilly, T.	125	14	0	Snow, T.	440	3	0	White, H.	131	4	0
Rennie, W.	166	17	0	Spencer, A.	209	4	0	White, W. F.	359	11	0
Retter, K. P. B.	111	4	0	Stanley, W. S.	270	2	0	Whitelaw, W.	120	14	0
Richards, E. D.	333	6	0	Stephenson, H.	192	3	0	Whyman, A. J.	150	15	0
Rickerby, J. G.	509	12	0	Stephenson, W. L.	97	17	0	Widdop, F. C.	800	0	0
Riddock, A. J.	122	3	0	Sterling, H. H.	1,447	0	0	Wilkinson, G.	265	10	0
Rigby, E.	141	19	0	Stevenson, W.	119	3	0	Williams, A.	228	19	0
Robb, D.	155	8	0	Stewart, A. B.	129	7	0	Williams, A. P.	159	8	0
Robb, J.	160	14	0	Stewart, D. C.	107	0	0	Williams, C. E.	313	6	0
Robb, W. G.	167	0	0	Stewart, J. C.	110	5	0	Williams, R.	161	18	0
Robbins, J. T.	143	10	0	Stimpson, G. E.	103	9	0	Williamson, T. H. C.	198	4	0
Robbins, W.	179	14	0	Stokes, T. J.	217	16	0	Willis, H. J.	249	15	0
Roberts, F. L.	146	9	0	Stone, J. H.	177	10	0	Wills, H. M.	187	8	0
Robertson, J. R.	154	6	0	Stone, R. J.	205	9	0	Wilson, E.	136	13	0
Robertson, R.	134	13	0	Strawbridge, M. E.	133	8	0	Wilson, G.	253	7	0
Robertson, T.	109	12	0	Streeter, G.	278	15	0	Wilson, H. G. S.	95	10	0
Robertson, W.	298	2	0	Streeter, J.	138	18	0	Wilson, J.	99	19	0
Robinson, H. S.	106	3	0	Stringer, C. H.	194	0	0	Wilson, R.	129	2	0
Rodger, J.	199	6	0	Sturmer, F. J.	265	11	0	Winter, F. E.	145	11	0
Roi, A. W.	161	16	0	Sutherland, A.	109	3	0	Winter, J. C.	248	13	0
Ronson, G. R.	172	12	0	Sutton, O. L.	177	13	0	Winton, J.	121	11	0
Rooks, J.	135	8	0	Swinton, D.	143	19	0	Witte, G. B.	33	13	0
Ross, H. K.	163	16	0	Sword, B. R.	512	13	0	Wolff, B. A.	262	2	0
Roulston, W. R.	242	13	0	Tanner, D.	143	13	0	Wood, A.	167	7	0
Rowe, J. J.	243	7	0	Tapp, F. H.	147	0	0	Wood, A. J.	176	8	0
Rowland, G.	138	0	0	Tash, C.	155	2	0	Wood, L. W.	156	5	0
Rusbatch, J.	176	19	0	Tasker, J. M.	237	0	0	Wood, W. G.	132	0	0
Ruscoe, G. W.	139	4	0	Taylor, G. E. J.	221	14	0	Woodbury, W.	260	15	0
Rush, C.	287	16	0	Taylor, J. W.	164	13	0	Worner, S.	161	16	0
Rush, P. C.	151	8	0	Taylor, P. G.	371	17	0	Wright, D.	133	9	0
Rutledge, J. W.	246	1	0	Taylor, W.	145	14	0	Wright, G. W.	155	7	0
Ryan, C. P.	308	6	0	Telfer, D. J.	141	18	0	Wylie, H.	287	0	0
Ryan, J.	224	4	0	Ternent, A.	193	1	0	Yamm, W. J.	232	13	0
Ryan, M.	99	3	0	Terry, F. J.	84	5	0	Yeoman, W.	181	8	0
Saggers, E.	119	8	0	Thomas, D.	120	17	0	Young, J. R.	158	12	0

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