

ABRIDGED PROSPECTUS.

THE Association is formed for the purpose of acquiring and amalgamating into one concern the Hat Manufacturing Businesses of 10 firms in the list at the end of this prospectus, and of continuing the businesses so acquired.

No attempt will be made to hamper trade by raising prices prejudicially, but an adjustment of prices to a common basis will extinguish the under-cutting which has been so prevalent. The basis upon which the various undertakings have been united are a valuation of the assets with an allowance for goodwill dependent upon profits computed upon an average of the last four years.

The profits are calculated after providing for depreciation and management charges.

Each Vendor will discharge his own liabilities.

The investigation of the books and accounts of the associated firms has been made by Messrs Crosby, Son & Co., Accountants, of Nottingham, and they certify as follows:—

LION CHAMBERS, NOTTINGHAM.

October 11, 1900.

"To the Chairman and Directors of the
NOTTINGHAM HAT MANUFACTURERS' ASSOCIATION, LTD.

GENTLEMEN,

"We have examined the accounts of the Vendor Firms or Companies who have entered into contracts for the sale of their businesses to the Association, and whose names are set out in the schedule attached to the prospectus, and have to report as follows:—

"In the cases of firms or companies selling on the normal basis, we have examined the accounts for a period of four years, where the firm of company has been established so long, and in the case of firms or companies not established so long, from the commencement of the business.

"The aggregate profits of the 20 firms for the year ended June 30th, 1900, or the nearest date to which the accounts have been made up, amounts to £95,360 10s. 9d.

"In arriving at such profits the whole of the amounts expended in repairing and maintaining the various plants have been charged, and a sufficient sum, in our opinion, to cover depreciation, and in every case where the Vendor has assisted in the management of his concern, we have charged what is, in our opinion, an adequate sum for his services.

"Where a firm or company has been in existence for less than a full year we have added to the profits a proportionate sum to show the profits of a full year's working, and, with this exception, the profits as stated above are the profits actually earned.

"Owing to the fact that several of the concerns have only been in existence during a portion of the time covered by our investigation, and also that the period covered by our investigation has been in one class confined to three years and the other to four years, we do not state the average profits.

"We may say, however, that the aggregate average profits of the firms who have been in existence during the whole of the period covered by our investigation, are fully equal to the profits for the year as stated above.

"The purchase price of the concerns to be taken over by the Association has been fixed by Mr. Henry Crosby, C.A., a member of our firm, under the terms of the contracts, acting in conjunction with Mr. Paul Royle, Nottingham, and Mr. L. C. Washington, Nottingham, the valuers appointed under the said contracts, and amounts to £1,533,945 0 0

The Stock-in-trade of the various firms at June 30th, 1899, (subject to verification by the Directors of the Association) amounts to	35,240 0 0
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Making the total Purchase Money	£1,569,185 0 0
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"The present total issue of Capital is £1,690,300 0s. 0d., and under the terms of the contracts will be divided as follows:—

Four per cent. Debenture Stock	£720,000 0 0
Preferred Ordinary Capital	550,000 0 0
Deferred Ordinary Capital	420,300 0 0
	£1,690,300 0 0

"This will leave a surplus, after payment of the Purchase Money, of £121,115 0s. 0d., which is, in our opinion, amply sufficient for the working capital of the Association, as at present constituted.

"Assuming the same profits as in the past, and our estimate of additional profits to be correct, the result would be as follows:—

4 per cent. on £720,000 Mortgage Debenture Stock	£28,800 0 0
5 " " on £550,000 Preferred Ordinary Share Capital	27,500 0 0
5 " " on £420,300 Deferred Ordinary Share Capital	21,015 0 0
	£77,315 0 0
Leaving a surplus of	18,045 10 9
which, subject to administration expenses, will be available for further dividend payable on the Preferred and Deferred Ordinary Shares.	£95,360 10 9

"We certify accordingly.

Yours faithfully,
CROSBY, SON & CO."

For dates and names of the parties to the contracts under which the various businesses have been acquired see full Prospectus, Prospectuses and Forms of Application may be obtained at the offices of the Association, or from their Bankers, Brokers, Auditors, or Solicitors.

Nottingham, October 20th, 1900.

(CATALOGUE B)

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CONTENTS

	PAGE
ADVERTISING, THEORY AND PRACTICE OF	12
ARITHMETIC	3
BANKING, MONEY, EXCHANGE, AND	11
BILLS, NOTES, AND CHEQUES	10
BOOK-KEEPING	4
BUSINESS LIFE, THE	8
BUSINESS MAN'S HANDBOOKS	10
BUSINESS TRAINING	8
COMMERCIAL CORRESPONDENCE AND COMPOSITION	14
COMMERCIAL GEOGRAPHY	17
COMMERCIAL HISTORY	18
COMMERCIAL LAW OF ENGLAND, THE	18
COMMERCIAL PRODUCTS	13
COMMERCIAL READERS	20
ELEMENTARY LAW	19
FOREIGN CORRESPONDENT, THE	15
FRENCH AND ITALIAN	23
GERMAN	25
HANDWRITING	21
HOUSEHOLD LAW	13
HOW TO GET A SITUATION ABROAD	8
INDEXING AND PRECIS-WRITING	9
INSURANCE	11
LANGUAGES	23
LAW OF MECHANICAL TRACTION	12
LAW OF THE STOCK EXCHANGE	11
LEGAL TERMS, ETC.	19
MARINE LAW	12
MERCANTILE LAW	12
MONEY, EXCHANGE, AND BANKING	11
NOTE-BOOKS, ETC.	31
OFFICE DESK BOOK	13
OFFICE ORGANISATION AND MANAGEMENT	10
PERIODICALS	32
PORTUGUESE	16
PUNCTUATION	14
SHORTHAND	27
SPANISH AND PORTUGUESE	26
STOCK EXCHANGE, HISTORY, LAW, AND PRACTICE OF THE	11
TYPEWRITING	32

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