

ACCOUNT CHARGE & DISCHARGE of the Intromissions of
MACHESON & COBBACK, Solicitors, Dornoch, as
Agents for Major DONALD ALEXANDER CALDER GRANT,
residing at Links House, Dornoch, Sutherland,
Executor of the late Mr. WILLIAM CALDER,
late of Oversteps Eventide Home, Dornoch.

ESTATE OF THE LATE MR. WILLIAM CALDER.

From 21st June, 1966 (date of death of the late
Mr. Calder)

To 1st May, 1967 (date of close of Executor).

Mr. Calder died at Oversteps Eventide Home,
Dornoch, on 21st June, 1966, aged 79 years. He left
no Will and his estate was accordingly divisible among
his next-of-kin who were his nephews, Mr. D.P. Calder,
and Mr. George M. Calder, sons of his brother the late
Mr. George Calder, and Major D.A.C. Grant and Mrs.
M.A.R. Rosie, the son and daughter of his sister Mrs.
Johan Grant who had also predeceased the late Mr. Calder.

Major Grant was appointed Executor by the Sheriff
of Sutherland at Dornoch on 29th July, 1966 and Confir-
mation was granted in his favour on 9th September, 1966.

The following Accounts show the Agents' intromissions
with the estate and a Scheme of Division is appended show-
ing division of the balance at close of £2239:17: 8d.
among the four beneficiaries.

From Balance at date of appointment	£2239:17: 8d.	
From Realisation of Assets	£2400: 5:10	
Less: Value in Inventory	£2239:17: 8d.	
Balance at close of Executor	£160: 8: 10	
Less: Expenses of Executor	£160: 8: 10	
Balance at close of Executor	£0: 0: 0	

III. MISCELLANEOUS RECEIPTS.

From Ministry of National Insurance, Death
Grant

Sum of the CHARGE

£2400: 5: 10

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MACKENZIE & CONNACH, Solicitors, Dornoch, as
 Agents for Major DONALD ALEXANDER CALDER GRANT,
 residing at Links House, Dornoch, Sutherland,
 Executor-dative of the late Mr. WILLIAM CALDER,
 late of Oversteps Eventide House, Dornoch.

I. FUNERAL AC. EXPENSES.

1966.
 July

- 1 Paid Messrs. J. & C.
 Funeral account

Aug.

- 22 Paid Messrs. John
 on Funerals

From 21st June, 1966 (date of death of the late
 Mr. Calder)

II. DEEDS OF ADMINISTRATION.

1966.
 July

- 1 Paid Sheriff Clerk, Dornoch, fees of
 Petition for appointment of Executor-
 dative

CHARGE.

Sept.

I. FUNDS & ESTATE GIVEN UP IN ESTATE DUTY INVENTORY.

1. Clydesdale Bank Ltd., Dornoch.

Balance at credit of Deposit Account
 £583:14: 6

Add Interest to date of
 death 8:13: 6 £ 592 9 -

1967.
 May

2. Balance of Pension payable from Skibo
 Estate at £1 per week

4 - -

3. Income Tax Repayment due, estimated at

50 - -

4. Messrs. Foyster, Clay & Ward Ltd.

Sum payable in cash on take-over of
 Ordinary Stock Units by Courtaulds Ltd.
 - conversion not having been accepted
 by deceased. Deceased's holding, 4116
 Ordinary Stock Units of 5/- each

1749 6 - 2395 14 -

Interest applied in Deposit Account -

II. ESTATE REALISATION.

Value in
 Inventory.

Value on
 Realisation.

1966.
 July

- 5 From Skibo Estates, four weeks'
 Pension to date of Mr.
 Calder's death

£ 4: -: -

4 - -

Oct.

- 6 Uplifted balance at credit of
 Savings Account with Clydes-
 dale Bank Ltd. Dornoch
 Interest to date of uplifting

583:14: 6

8:13: 6

583 14 6

16 9 -

- 19 From Foister, Clay & Ward Ltd.,
 proceeds of sale of 4116 Ord.
 Stock Units

1749: 6: -

1749 6 -

Dec.

- 22 From Inland Revenue, Income
 Tax Repayment

50: -: -

55 16 4

Mr. Donald A. Calder, 26
 Montpelier, Montreal 22, Canada

£2395:14: -

2409 5 10

Value on Realisation £2409: 5:10

Deduct: Value in Inventory .. 2395:14: -

Increase on Realisation

13 11 10

12 10 -

III. MISCELLANEOUS RECEIPT.

1966.
 July

- 21 From Ministry of National Insurance, Death
 Grant

SUM of the CHARGE

£2421 15 10

DISCHARGE/

DISCHARGE.I. FUNERAL & C. EXPENSES.1906.

July

- 1 Paid Messrs. J. & C. Maclean, Dornoch,
funeral account 40 10 -

Aug.

- 22 Paid Messrs. John Hood & Son, for inscription
on Tombstone 14 17 - £ 55 7 -

II. DUES OF ADMINISTRATION.1906.

July

- 1 Paid Sheriff Clerk, Dornoch, dues of
Petition for appointment of Executor-
dative 1 - -

Sept.

- 14 Paid Royal Insurance Co. Ltd., premium on
Bond of Caution required by Sheriff Clerk 3 12 -

Paid Sheriff Clerk, Dornoch, dues of Con-
firmation 12 10 -

Paid dues of re-sealing Scottish Confirm-
ation in English Probate Registry 1 9 2

1907.

May

- 1 Paid Mackenzie & Carmack, Solicitors, Dornoch,
their Business Account drawing Estate Duty
Inventory, obtaining Confirmation, uplift-
ing estate and dividing same among next-
of-kin - Advalorem Scale Fee £126
Restricted to 100 - -
Paid do. posts and incidental expenses 1 1 - 119 18 2

III. RESERVED FOR INCOME TAX.

Interest applied in Deposit Account -
£16: 9: - @ 8/3d. 6 13 -

IV. CASH BALANCE in hand for division 2239 17 8

SUM of the DISCHARGE equal to CHARGE £ 2421 15 10

SCHEME OF DIVISION.

Balance on hand at close of preceding
Account for division 2239 17 8

Divisible thus:-

Major D.A.C. Grant, Links House,
Dornoch $\frac{1}{4}$ £ 559 19 5

Mrs. Mary A.R.M. Rosie, 13 Hill
Crescent, Alness, Ross-shire $\frac{1}{4}$ 559 19 5

Mr. Donald P. Calder, 26 Dufferin Road,
Hampstead, Montreal 29, Quebec,
Canada $\frac{1}{4}$ 559 19 5

Mr. George M. Calder, 43 Laggan Road,
Inverness $\frac{1}{4}$ 559 19 5

£ 2239 17 8 2239 17 8

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Intromissions of MACHENZIE &
CORMACK, Solicitors, Dornoch, as
Agents for Major D.A.C. GRANT,
Executor-dative of the late Mr.
WILLIAM CALDER.

From 21st June, 1966 (date of death
of the late Mr. Calder)

To 1st May, 1967 (date of close
of Executry).

1967.

Machenzie & Cormack,
Solicitors, Dornoch.