

**Appendix II**  
**Cabinet Factory Accounts**

- a) Sales and profit figures 1897-1939
- b) Operating Costs 1899-1925

Appendix IIa

**HEAL & SON**  
**Cabinet Factory Ledger Summary**  
**Sales and Profits 1897-1939**

Year	Returns £	Profit (Loss) £	Profit %	
1897	317	(36)		3months trading, Oct, Nov, Dec, Castle Mews
1898	2869	(152)		Move to Alfred Mews end March. Rent still paid for Castle Mews until 24 June.
1899	6150	574	9.3	
1900	7413	247	3.3	
1901	6954	270	3.8	
1902	6835	479	3.9	
1903	6402	264	4.1	
1904	5511	30	0.5	
1905	5630	177	3.1	
1906	6831	464	6.7	
1907	6034	56	0.9	
1908	6445	292	4.5	
1909	6546	184	2.8	
1910	6713	68	1.0	
1911	7110	121	1.7	
1912	7145	(170)	(2.3)	
1913	7286	(88)	(1.2)	
1914	5640	(768)	(13.6)	
1915	4266	(174)	(4.1)	
1916	4904	(17)	(0.3)	
1917	7456	(3)	(0.0)	
1918	8769	652	7.4	
1919	12377	398	3.2	
1920	14384	(233)	(1.6)	
1921	9372	(1280)	(13.7)	
1922	7920	(236)	(3.0)	
1923	10244	255	2.5	
1924	10656	-		
1925	10563	(377)	(3.6)	
1928	11332	718	6.3	Mr Morley's 1st year in charge. Accounting basis changed – no longer any rental charge deducted.
1929	11946	828	6.9	
1930	10253	337	3.3	
1931	7944	(193)	(2.4)	
1932	6807	(644)	(9.5)	
1933	6913	1		
1934	7043	(142)	(2.0)	
1935	7713	(105)	(1.4)	
1936	7289	(43)	(0.6)	
1937	7201	221	(3.1)	
1938	6688	(873)	(13.0)	
1939	8115	(405)	(5.0)	Loss on University of London contract £250

Information from AAD/1978/2/348. No figures found for 1926/27. N.B. "Returns" = sales at factory price to retail cabinet department.

**Cabinet Factory  
Operating Costs**

<u>Costs</u>	<u>1899</u>	<u>1905</u>	<u>1910</u>	<u>1920</u>	<u>1925</u>
Timber etc	1956	1565	1996	6290	3171
Wages	3368	3139	4094	7639	6428
Alfred Mews rent	120	120	120+52	150+50	150+50
12 Francis St rent 6 mnth	35				
Gas for A. Mews	14	13	40	51	55
Gas for Francis St	7				
Insurance A. Mews	35	35	31	60	35
Insurance F. St	11				
Electricity for motors	52	25	27	43	26+6
Mr A's salary & comm.	282	254	288	621 (A+Slater)	430
5% interest on £1500 capital 1899, £2000 1905+1910, £4500 1920.	75	100	100	225	200
Stock	841	1594	1675	4412	3471

### **Machinery & Equipment**

In 1899 when the factory had been operating for more than a year the Company invested in:

- Sagar & Co Saw bench and Planing machine £130
- Brush Electrical Co 2 x 6hp motors and cables £217
- Sagar guards for saw and plane £6

In 1900/01 a Sagar Fuel sawing machine, powered by a Sunderland 1hp motor for £16 and £43 respectively, was added.

In 1924 Tenoning and mortising machines were acquired for £139 with two Maudsley motors for £68.

A handwritten document which appears to be the result of a complete stock take carried out upon Mr Adams retirement in 1926 suggests that at that point these were still the only machines in the factory, apart from a fret sawing machine. Some clue as to the size of the operation may be gathered from the fact that there were 21 benches, 4 Channon glue pots, 2 drawing boards and 1 tea urn.

Information from AAD/1978/2/348 and AAD/1978/2/349.