

I Harry Ashbee of 31 Tudor Walk Carlton Colville Lowestoft Suffolk NR33 8NE do solemnly and sincerely declare as follows:

1. I opened my first shop known as Ashbee Furnishers Limited in April 1958. The company traded in furniture and I was required for the first time to keep my own accounts.
2. As my first business grew rapidly in early 1959 I acquired the services of Pat Lee, an accountant who looked at my books and decided the system I was using was innovative and she set about adopting this system for other clients that she acted for at the time.
3. I attached hereto a copy of the cover of the trading accounts from 1961 marked "HG1". It is my belief that this system was a precursor to the first known spreadsheet and has spread amongst accountants at that time. I also attach hereto a copy of a letter from my current accountant confirming his understanding of the position marked "HG2"
4. I decided not to use the previous method of accounting that I had come across in other businesses using one ledger for purchases and the other for sales and instead decided it would simpler to have a double entry ledger. To this end I purchased a book which was horizontally feint-ruled and I drew vertical lines to create the columns I wanted. By using this system each month's entries for each company that I dealt with could be dealt with in bulk and on one line an entire month's invoice could be grouped together on one line by using the monthly statements sent by the supplier.
5. I filed invoices alphabetically in an arch lever file each month and awaiting a statement or creating my own statement for a 7-10 day period the system then operated so that the year prefix, the month prefix and the date insured that invoices could be quickly traced from the ledger or entry from the invoice batch, the reference thus appearing would be 58/4/28 and a batch could be as little one or two invoices or a hundred plus.
6. Invoices were in date order split into manageable packs all bearing the same identification.

7. Where large batches were involved and divided up still with the same identification number a simple addition of one, two, three, four would indicate the week date of that batch.

8. I did not copy this system from anybody else but invented it myself

I make this Solemn Declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declaration Act 1835.

Declared at *El bells Road* in the) *M. G. Ashbee*
County of *Norfolk* this *5th*)
day of *March* 2011)

Before me, *Nigel Payne*
A Commissioner for Oaths/Solicitor
NIGEL PAYNE

LEE & COMPANY,
ACCOUNTANTS

*13, Goldwell Road,
Thornton Heath,
Surrey.*

SOLE, THORNTON HEATH 1994

ALAN HOWELL
CHARTERED ACCOUNTANT

This title is handwritten. H.G. 1

*Reference - Yellow
8/3/2011*

1 April 1961

H. G. ASHEE ESQ.

Mr H G Ashbee
31 Tinkers Walk
Canton Colville
Lowestoft
Suffolk
NR32 7TH

TRADING AS ASHEE SERVICES
(House Furnishers etc.)

TRADING AND PROFIT AND LOSS ACCOUNT

Dear Mr Ashbee FOR THE YEAR ENDED : -

Thank you for your letter of 30th APRIL 1961

Pursuant to your request for my confirmation that I have dealt with your accounts to the
Balance Sheet and Invoice per and for the year 1973. I am pleased to confirm that
that is correct and that my Balance Sheet is in the same format has been used by you
since you opened your business.

BALANCE SHEET

as at

30th APRIL 1961.

Yours sincerely

ALSO: The Comparative Figures for the preceding
year ended 30th April, 1960.

LEE & COMPANY.
IPAT LEB
ACCOUNTANTS

*13, Goldwell Road,
Thornton Heath,
Surrey.*