

EWU

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document focuses on the classification of accounts. It discusses the different types of accounts, such as assets, liabilities, equity, revenue, and expense accounts, and how they are used to record and summarize financial transactions.

The fourth part of the document covers the process of journalizing and posting. It explains how to create journal entries based on the accounting cycle and how to post these entries to the appropriate T-accounts in the ledger.

The fifth part of the document discusses the process of balancing the accounts. It shows how to calculate the ending balances for each account and how to ensure that the total debits equal the total credits.

The sixth part of the document covers the preparation of financial statements. It explains how to use the information from the ledger to create the balance sheet, income statement, and statement of owner's equity.

The seventh part of the document discusses the process of closing the books. It explains how to transfer the ending balances of the temporary accounts (revenue, expense, and owner's drawing) to the permanent accounts (assets, liabilities, and equity) to prepare for the next accounting period.

The eighth part of the document covers the process of correcting errors. It discusses the different types of errors that can occur and how to identify and correct them using the trial balance and other accounting tools.

The ninth part of the document discusses the process of adjusting the accounts. It explains how to use adjusting entries to ensure that the financial statements accurately reflect the economic events of the period.

The tenth part of the document covers the process of preparing the final financial statements. It explains how to use the adjusted trial balance to create the final balance sheet, income statement, and statement of owner's equity.

TRANSACTIONS
OF THE
CUMBERLAND & WESTMORLAND
ANTIQUARIAN & ARCHÆOLOGICAL
SOCIETY.

(FOUNDED 1866).

VOLUME XVI.—NEW SERIES.

EDITOR:
W. G. COLLINGWOOD, M.A., F.S.A.

KENDAL:
PRINTED BY TITUS WILSON, HIGHGATE.

1916



THE PATTERDALE PEWTER FLAGON.

Phot. by J. F. Currier.

TO FACE IV.

ART. XI.—*The Patterdale Pewter Flagon.* By JOHN F. CURWEN, F.S.A.

SINCE about the twelfth century the laity of the Roman Catholic Church have only received Holy Communion in one kind. The chalice was withheld from them as a matter of Church discipline (St. Thomas, *Summa* III, Cap. 80, Art. 12) and the reasons must have been great to counterbalance the opposition which finally led up to the Hussite Wars of Reformation in Bohemia and the disunion of the Utraquists. We can therefore dismiss at once any question of a pre-Reformation date.

James I, in the 20th Canon of 1603-4, ordained that wine was "to be brought to the Communion Table in a clean and sweet standing pot or stoop of pewter, if not of purer metal"; and it is fairly safe to assume that few churches were in a position to procure any material other than pewter, which was at once the cheapest and most easily procurable.

The Patterdale Terrier of 1749 gives: "Imprimis one Pewter Flaggon Two Pewter Plates one Paten Item one Silver Chalice with the cover weighing about 12 ounces." The Terrier of 1867, however, only mentions "One set of Communion Plate in silver." Between these two dates, viz. in 1850, the Greenside Mining Company made an offering to the Church of sufficient "Helvellyn silver" to fashion into new vessels. Now at this time lived one John Walton, who prided himself upon being the dirtiest man in Patterdale, so much so indeed that in his will he left instructions for his body to be buried in the same state (Rev. W. P. Morris, *Records of Patterdale*, p. 99). Besides being a waller and joiner he was also a tooth-puller, a tinsmith and a tinker, so that it is not surprising to learn that in some way or other he became possessed

of the pewter flagon. We next hear of it at an auction sale held in a cottage at Hartsop, soon after the time of his death in 1892, when the sacred vessel was purchased by A. B. Dunlop, Esq., who now has the satisfaction of returning it, at the suggestion of Col. Weston, to the church.

Chaffers tells us that the earliest flagons, of the time of Queen Elizabeth, were fashioned into round bulbous bodies, but that about the year 1600 the tankard type came into vogue. So here we find our flagon standing nine-and-three-quarter inches high or eight-and-three-quarters to the lid. From a plain ovolo base of six inch diameter and through a very flat double-ogee band, the sides taper upwards with a perfect entasis to the top, which, at four inch diameter, is just curved outwards without any spout or ball-like drip. The lid is beaten up or domed in two curves without any knob; the thumb-piece resembles a fern frond and the front edge is simply ornamented with serrated cuts. The massive handle which projects four inches, is merely soldered on the body without any intervening patera, and on it we find the initials T.D. as the only mark. It is this perfect simplicity which stamps it as a vessel of the early seventeenth century; a dignity of form, an absence of extraneous decoration and a rightness of proportion that are quite lacking in flagons of a later date. Tampering with the natural integrity of the plain surfaces by chasing or embossing in high relief was rarely met with during the best period, when the craftsmen made their ware for use and designed them for easy and wholly efficient cleansing.

That it bears no mark of quality beside the initials T.D. may seem to be at first sight in contravention of the various statutes which enact that every maker should "set his mark upon all plate before setting it to sale" but church plate, if ordered to be made, had no need to be set for sale and being consecrated to church use was

considered as incapable of being re-sold (R. S. Ferguson, *Old Church Plate*, p. 17).

The flagon weighs 3 lbs. 9 ozs., and holds four pints. To our modern ideas this will appear of great size, but it must be remembered that, in the smaller churches at least, the Sacrament was only administered at rare intervals and that a certain amount of civil disability attached to those who did not then communicate. A large congregation more content with a sup than a sip would therefore render the size somewhat necessary.

It is very desirable that pewter vessels which have been used for the purposes of Holy Communion should be carefully preserved, even when their place has been taken by silver utensils; there is a temptation to neglect them as of no value; but there is much of historical interest attaching to these pewter vessels, and they deserve a place in the treasury of the parish to which they belong. (Bishop Goodwin's Pastoral, Christmas, 1880, p. 15).
