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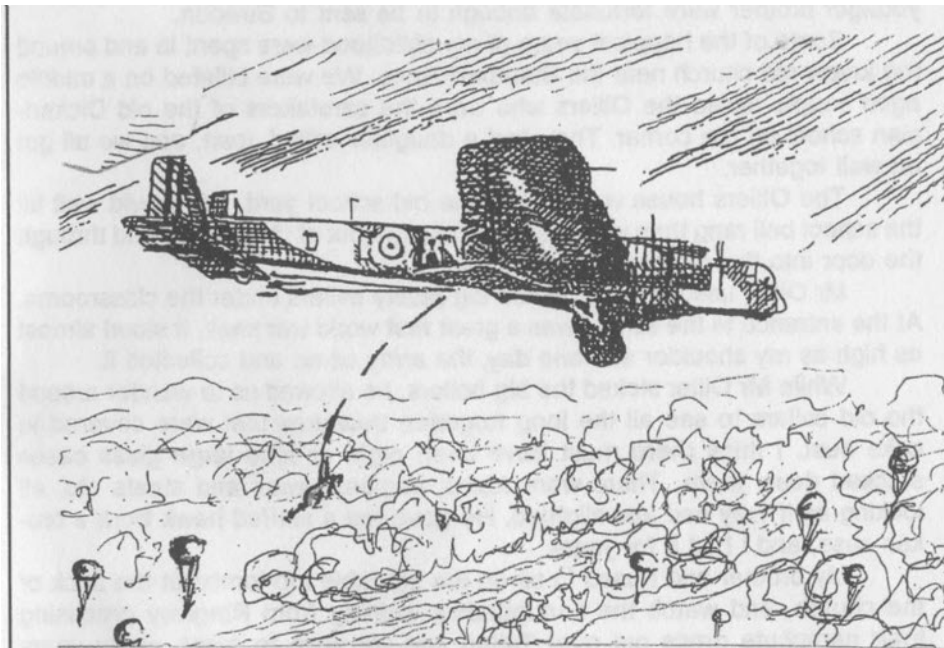
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War Time Memories **by Marjorie Dorber**

In August 1939 plans were made, in the light of the impending war, to evacuate children from areas considered to be at risk from air raids to districts considered safe from them, and as Bowdon was thought to fall within the latter category, children were herded into trains and buses and brought to local billets. No thought was given to the matching of children to the families receiving them and, in consequence, a great number of evacuees were homesick and very unhappy and their parents came and returned home with them to discover later that Bowdon was not a safe area, due to its position in relation to Ringway Air Base, the Broadheath armament-making factories and the Sinderland Munition Depot.

Some of the children did stay for the duration of the war and enjoyed the experience, one of whom, Marjorie Dorber, records her happy memories as follows :-

I am an old Stretfordian, born at the side of the great Longford Hall in the once beautiful gardens of Longford Park.

When war broke out in 1939, I was 11 years of age, and when it was decreed that children were to be evacuated to the countryside, I and my younger brother were fortunate enough to be sent to Bowdon.

Some of the happiest years of my childhood were spent in and around the lovely old church near the Stamford Arms. We were billeted on a middle aged couple called the Olliers who were the caretakers of the old Dickensian school on the corner. They had a daughter called Joan, and we all got on well together.

The Olliers house was next to the old school yard. We would wait till the school bell rang then we would step straight out of the kitchen and through the door into the playground.

Mr Ollier used to show us the big musty cellars under the classrooms. At the entrance to the school was a great first world war shell, it stood almost as high as my shoulder and one day, the army came and collected it.

While Mr Ollier stoked the big boilers, he allowed us to wander around the old cellars to see all the long forgotten treasures that were covered in coke dust. I think there must have been eight or nine large glass cases stacked down there. There were foxes, eagles, hawks and stoats etc. all looking as if they had just alighted. He gave me a stuffed hawk from a broken case, and I had it for years.

My brother and I used to sit on the old table top tombs at the back of the church, and watch the commando's training from Ringway practising their parachute drops out over Tatton and we were to meet, many years later, some well known people who had done their training at Bowdon.

Standing with our backs to the school entrance, the Stamford Arms facing us, the road ran to our right where a row of shops were, and where Mrs Oilier did her shopping. This road ran straight down till it joined the main road. At that junction on the left hand corner was a small field and in it was a display by the RAF . I think it was a 'Wings for Victory' show. Here amongst all the things on show was a crashed German fighter plane, and we were allowed to sit in the cockpit and were told it was the first fighter to be shot down; there was always a crowd waiting to get in and turn the wheel at the side of the pilots seat. When the wheel was given a couple of sharp turns, the plane roared, and the children thought they had started its engines. Much of our play time after school was in Dunham Park. In those days, the public was not allowed on the left hand side of the main drive up to the hall. There were so many rabbits, they seemed to be everywhere we looked. We could hear the game cocks calling, and the lake at the front of the hall was full of ducks and water hens.

My father used to take us to the park when we were smaller, and very often he would sit against the iron railings against the old mill and chat with who I understood to be Lord Stamford about the 1st World War.

We gathered horse chestnuts for drying for the 'conker contests' that were always going on from school to school, all wanting to be 'King Conker'.

Many years later I married an army man who came back from fighting in Burma (14th Army, the forgotten one) and it was his job to guard the German prisoners of war in Dunham Oaks. This area is now a golf course, and the only sign of the camp that is left is the entrance across the footpath going up to the top of Bowdon Hill. The prisoners had built an island for the lorries to turn round and out again. Here they had built a large replica of one of the castles of the Rhine, it was first class and stood about 3ft x 4ft on top of the rockery. Years later, my husband and I went to see if we could find it, but it was turned on its side, just bulldozed to one area and covered in weeds. About three years ago, on another quick visit, we found that the whole camp area had a large earth bank placed over it.

It's sad because we had to answer an SOS from Germany by a group of German veterans who had been at the camp and were wanting to visit the area.

Mr Oilier had a person working with him who seemed to stay at the house from time to time. They had a large allotment at the bottom of the hill on the left hand side. This area at that time was just field after field right up to Lymm Corner. Our job was to walk down to the fields and take him his dinner whilst he tended the vegetables.

At the junction of the hill and the road from Bowdon to the main gates of Dunham Massey was a row of little cottages (still there today), at the door of the first cottage an elderly man in union shirt and dungarees used to sit in his doorway selling peanuts. He had a large sack by his side, and was weighing out 1p-2p-6p bags of nuts for the squirrels. I can honestly say when we bought the nuts, the squirrels did not get them.

Bowdon was a very big hit with the American troops, and the then current boy friend wandered all over Bowdon and Altrincham.

There is a group that has formed in Knutsford called the General Patton's Group and they meet at the Royal George Hotel in the town centre. We were invited to attend, which we did, they had a guest of honour from the States and a General Patton look alike. The Mayor and Mayoress were sat with us and I felt rather embarrassed at the G. Patton lookalike. He did get him off to a T, but Patton was like that. I watched him on a few local news reels and found him to be another swaggering Custer, Mussolini and Herman Goering. He was giving a pep talk to his troops - one of which was my then sweetheart, he gave out his famous remark with 'your blood and my guts we will win the day', to which one of the troops replied to his buddies, 'has he got that the right way round', Patton was not liked by our troops or his own, and Monty let him know it, the rest is history.

[Bowdon Sheaf is always pleased to publish reminiscences, like this, which give a picture of social activities in previous times.]

Dunham Mill in the Middle Ages **by Jim Haworth**

'Old' Sir George Booth's noted and delightful Dunham Mill is believed to have been built in 1616, but what about before that date? Was there a previous mill on the same site?

These are intriguing questions but the evidence available to date is rather tenuous. Certainly a Dunham Mill did exist in the medieval period and it was water-powered. In fact four mills appear repeatedly in various documents of the Stamford Papers: Dunham, Bollington, and Ross (or Rass) Mills.

Incidentally an interesting extra detail is worth a mention here. Dodgson (Place Names of Cheshire) says that Ross Mill 'was probably a horse mill', presumably associating the name with the Germanic *res*, meaning a steed. However the documents definitely describe it as a water-mill and it is worth noting that all the early references have the word spelt with an -a- (variously Ras/Rass/Rasse). *

The earliest mention of Dunham Mill in available documents come in the manorial extent of 1347, when the four mills are referred to as Bollington, Dunham and the two water-mills called Hale Mills.

An account of 1380, giving details of costs of repairs, names the Hale mills, 'Castell and Passe', together with Bollington and the 'Pool Mill', which must be the Dunham one. It is interesting to see that a description of the manor which heads the manorial extent of 1411, refers to 'a pool adjoining the moat'. Here we have some tantalising hints. The moat with adjoining pool is clearly not dissimilar to what we know was there later from the famous aerial views painted in the 17th. and 18th. centuries, much of which of course may still be seen today. Was the Pool Mill so called because it was fed from this system ? Surely this is perfectly feasible; and if it were true then we should be justified in wondering if Pool Mill actually stood on or near the site of the present mill. Of course when Sir George built his mill he needed to construct the watercourse from Hale Moss to the moat because the natural supply was inadequate, but this does not necessarily mean that an earlier mill would have been unworkable; it could have had a smaller water-wheel, or been used part-time; or perhaps, some 250 years before Sir George's time, the natural water supply was greater.

The 1411 description of the manor quoted above makes no mention of a Dunham mill, and the survey of the estate which follows refers only to the other three mills. Likewise, in manorial accounts for 1414 and 1417, Bollington, Castle and Rass Mills all appear but Dunham Mill is absent, suggesting that it was out of use during the early years of the 15th. century.

On the other hand, several documents dated 1439 record the granting of various parts of the Dunham Massey estate to Sir Robert Booth (the first of the Booths at Dunham) and his wife Douce: all four mills are included, but this time the Dunham one is referred to as a fulling mill. This revelation may prompt us to wonder if the earlier Dunham Mill always was for fulling, but I think it unlikely. There is no other mention of fulling; and among the repairs to Pool Mill in 1380, mentioned above, the 'hurst' received attention. A hurst is the sturdy frame which is required to support the mill stones, so clearly it must have been a com-mill. On the basis of the information outlined here it would seem that an early Dunham corn-mill became unused at some point between 1380 and 1411, and was either converted to, or replaced by, a fulling mill before 1439. As to its, or their, location, we have glimpsed some interesting possibilities, based unfortunately, on very inconclusive evidence. Perhaps the question will only be answered by some future archaeological investigation. In the meantime we can always hope that further and more persuasive documentary evidence is waiting somewhere to be revealed.

* Elsewhere Dodgson derives Rasse from either Middle English *rasse*, a level space, or Old English *raesc*, a rush, rushbed.

Editorial Note The Pool Mill may have been the one associated with Mill Field, at Pool Bank Farm, which probably served the Motte and Bailey on the adjacent Castle Hill. RT.

Bowdon and the Income Tax 1908-1914
by Stephen Matthews

This note is based upon three Inland Revenue notebooks, which I recovered from a builder's skip, long after they should have been thrown away about 1950. Their survival depends upon the fact that if you put something in a store room and leave it, it will stay there until the room is needed for some other purpose! The notebooks themselves are far from a complete record of the Surveyors' activity, for two of them record the investigations made by them into understated profits or returns that had not been made, whilst the other is a summary of what were regarded as more serious offences which had to be reported to the Board. For 'Surveyor' read 'Inspector', the contemporary equivalent, but note that at that time the Commissioners actually made the assessments and the Surveyor's job was to monitor that process.

The main tax record would have been the annual assessment books to which each entry in the investigation notebooks is cross referenced, and there were certainly other records. The first of the two notebooks runs from 1908 to 1909, with 52 entries from all parishes, and the second, which runs from 1909 to 1911, contains 58 entries. Some of the enquiries lead to an increased tax bill; some returns were accepted; some assessments were reduced. There seems to have been two levels of enquiry: routine current year enquiries whose outcome was not reported to the Board and recoveries (Back Duty) where a formal settlement was made with the Board, possibly with penalties. These are summarised in the third book, for 1910 to 1928. It is a sad reflection of human behaviour that of the 110 investigations carried out, 74 resulted in an increased assessment.

In the early years of this century, Altrincham did not merit a tax office of its own but formed a part of Manchester 8 which covered a vast area of southern suburbia and out to Lymm. Mr E G Edwards was the surveyor named in the first book and Mr James Todd's name is given in the second. They both conducted investigations in all parishes, not just in Bowdon. If we remember that first and, where necessary, additional, assessments were made by the Commissioners, we realise that the Surveyors had to achieve their ends by persuasion and using the Commissioners' power to raise a bigger assessment to bring a reluctant taxpayer into line. An insider, whether looking at the notebooks as an Inspector or as a tax advisor might say that very little has changed. The surveyors queried the returns of a wide range of taxpayers and very often met the same mistakes and explanations as the Inspector does today. The two Notebooks reveal that the investigations covered 31 occupations, ranging from surgeons to plumbers, from com millers to land speculators, as well as interest received and income from assets held overseas. Regrettably, even Church of England clergymen failed their scrutiny, though none of them were in Bowdon or its surrounding parishes.

What about Bowdon? It was not then, any more than now, a hive of commercial activity, but the Surveyors kept an eye open and the two notebooks record six reviews. Two of them were of schools, one of an individual who had failed to declare interest, and the other three were tradesmen. The result, set out in a table at the end, is not encouraging. The two schools declared profits accurately but the three tradesmen substantially under-declared their profits. The Surveyor took the most serious view of the 'middle-class' sin of omitting interest, for whilst he settled the other cases himself, that failure was reported to the Board and may have attracted penalties as well - the records have gone. In addition to these six cases, the third, summary, record book gives us another three from Bowdon, shown in the table at the end. This book recorded offences which were reported to the Board and all three related to bank omitted investment income; this was clearly regarded as a more serious matter than the accounting lapses of mere tradesmen.

By our standards the figures are small, such is the effect of inflation, and whilst £12 tax may not seem much, at a maximum rate of 1s 4d in the £1, the concealed interest must have been around £180, a substantial amount of money for those days. If the tax rate were lower, the concealment would have been even greater. The Surveyor's notes indicate that since there were no records, the figure was something of a bargaining exercise anyway. Of the tradesmen, none of them kept any complete records and so were unable to produce any accounts. Both the grocer and the innkeeper had kept a record of expenses, but not of takings, a common fault even today. One little reminder of the days when tradesmen delivered to the door (with out the aid of the Internet) is that the grocer claimed £1 5s a week for the upkeep of his horse and stable rent. To solve this, the Surveyor made an estimate of the takings and deducted the expenses to arrive at a profit, letting the trader accept it or not. In Bowdon, as generally elsewhere, they did, for they had no evidence for a challenge. The builder's assessment seems to have been pitched at just a bit more than he would admit to! Were the inhabitants of Bowdon any worse than others in having a 60% failure rate (four successful challenges out of six) ? For comparison, the Surveyors made more challenges in Hale, eleven being recorded for the same period. Of these, nine were successful, so the failure rate was 81%, and two of the offences were more serious, one resulting in recovery of over £200 tax. The result is not statistically valid on such a small sample and Bowdon was probably no better and no worse than anywhere else!

One difference from modern investigation is the speed with which liabilities were calculated. Most investigations were over in weeks, if not days, compared with the protracted practice now. Fiscal life was less formal than now as records were few and far between and computer printouts had not replaced the quick calculation done on half a sheet of paper, that everyone seemed to accept as fair. The times taken are shown in the table.

This note has been written under the constraints of Revenue confidentiality. Personal tax records do not enter the public domain until 100 years after the event and one result has to be a frustrating anonymity. That is perhaps desirable in a local publication for descendants of some of the people named in the notebooks still live in the area and some of the businesses still flourish. I would not want to embarrass any of my readers!

Grocer Declared £300, assessed finally on £460 in six days.

Innkeeper Declared £200, assessed £300 after calculation of profit in 14 weeks.

Joiner & Builder Declared £200, assessed £250 in 43 days.

Culcheth Hall School Accepted in five days.

Individual Bank Interest Nothing declared, £12 tax accepted in 60 days.

School Accepted.

Jersey Rents 1903 9 £10 omitted each year.

Omitted Dividends £47 omitted - Tax £2 15s 8d.

Bank Interest Omitted £9 7s 3d tax paid.

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