

## **Probate** – **Inheritance** Tax Assessment

For many Executors and Trustees the responsibility of dealing with a deceased's Estate is a once-in-a-lifetime experience. You have to make a number of important decisions in a very short space of time and all when the loss is most difficult to come to terms with.

The position of Executor is an important one in law and has defined personal liability and responsibility. To exhibit due diligence to beneficiaries and more importantly HM Revenue & Customs, an Executor or advisor will instruct a firm Regulated by RICS.

Even if the estate will be taxed at 0%, a valuation remains an essential tool for an Executor. The inventory will still be used for identification of bequests, trust items, family division and proof of value.

Our valuations are prepared to the International Valuation Standards requirement of the 'Red Book'.

The report will cover sections of:

- Jewellery
- Vehicles
- Antiques, Fine Art & Collections
- General Furniture & Effects



## & Commercial

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## **Review**



**Lionel Dalhousie Robertson Edwards (1878-1996).** The Blankney, watercolour, signed and dated 1949, 50cm x 74cm. Label verso Spink London stock number K3 7865. **SOLD for £4,400** 



Peter De Wint (1784-1849). Lincoln Cathedral from Castle Moat, oil on panel, 32cm x 43cm. Label verso City of Lincoln Usher Art Gallery, Peter De Wint Exhibition 1937 No. 61, Lender Geoffrey Harmsworth. SOLD for £1,600



William Bartol Thomas (1877-1947). Boston Stump from the river, watercolour, signed, 91cm x 61cm. SOLD for £600



Edward James Ashenden (1896-?). London Nocturn, watercolour, signed and dated 1951, 27cm x 34cm. Label verso Britain in Watercolour. SOLD for £400



**Hewitt Henry Rayner (1902-1957).** Saint Cloud Paris, oil on board, signed and inscribed verso, 45cm x 43cm. **SOLD for £300** 



**Laurence Biddle (1888-1968).** Floral still life with oriental vase and figure, oil on board, signed and dated (19)38, 38cm x 52cm. Artist label verso.

SOLD for £2,400



Charles De Groux (1825-1870).
Continental river scene with figures, oil on canvas, attributed on mount, 64cm x 80cm.
SOLD for £300



James Salt (1850-1903). Venetian back-waters, oil on canvas, signed, 34cm x 44cm. SOLD for £750



Charles Bannerman (1906-1976). Rag trade worker, oil on board, signed and titled verso, 38cm x 54.5cm.

SOLD for £380

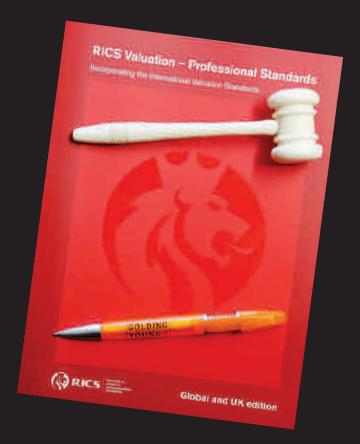
John Leech (1817-1864). Stagecoach, oil, 47cm x 63cm. SOLD for £550

## PRIVATE CLIENT & **PROFESSIONAL SERVICE DEPARTMENT**

We value personal property for private and corporate clients. Our team have valued family heirlooms, art collections and museum holdings for a variety of purposes.

We are the only auction house in the region to have a bespoke Private Client Department with:

- Three Chartered Arts & Antiques Surveyors
- Four RICS/Antiques Trade Gazette professional assessment award-winning valuers
- Two In-house qualified jewellery valuers
- Experience in abundance and diversity since 1864
- Ten professional staff with RICS, NAVA or SoFAA qualifications.



For initial advice contact the following Chartered **Auctioneers & Valuers:** 

Bourne, Stamford & South Grantham, Lincoln & North Colin Young MRICS 01778 422686

William Gregory MRICS 01522 524984

## **Review**



Natalie Sergeevna Gontcharova (1881-1962). Costume design for Le Coq d'or Pochoir with coloured crayon, signed in pencil, titled verso, 21cm x 17.5cm. Label Christie's Impressionist and Modern Art 5 April 2006, Lot 141. SOLD for £320



**Terrick John Williams (1860-1936).** Market Place, Quimperte, Brittany, oil on canvas, signed and titled verso, 24cm x 34cm. **SOLD for £1,100** 



Laurence Stephen Lowry (1887-1976). Portrait of an elderly figure, pencil, signed and dated 1920, Auction House label verso, lot 1368, 30 MAR 84, further areas where labels have been removed, 22cm x 27cm. Provenance: Purchased during 1980s by the vendor's father.

SOLD for £1,500



Laurence Biddle (1888-1968). Floral still life, oil on board, signed and dedicated verso, 22cm x 14.5cm. SOLD for £1,500



John Leech (1817-1864). Horse and rider, oil on canvas, signed, 43cm x 58cm. SOLD for £300



William and John Joy (19thC). Their Royal Highnesses, Queen Victoria and Prince Albert onboard The Royal Yacht, Victoria and Albert I (Sept 8th 1845), watercolour, attribution verso, 23cm x 34cm. SOLD for £340



John Leech (1817-1864).
The Quorn at Tilton, oil on board, titled verso, 28.5cm x 41cm.
SOLD for £500



Henry Reynolds Steel (1858-1928). Outside distraction, watercolour, signed, 27.5cm x 33cm. SOLD for £300



John Leech (1817-1864). The fair Toxophiliter, oil, signed, 51cm x 65cm. SOLD for £500



Charles Bannerman (1906-1976). Seated in a restaurant, oil on board, signed, 40cm x 29cm. Label verso Caterham Galleries Surrey. SOLD for £550

## GOLDINGYOUNG EST 1864

## Thinking of selling?

Executors, solicitors, accountants, insurers, corporations and government departments, have to exhibit due diligence when instructing. Use this checklist to do the same, with a few reasons why you may wish to choose us.

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For over 20 years our catalogues have been online and our experience ensures they are placed in front of the right buyers in the global market. Our sales results

July 2020 saw our 141st consecutive month with a sale at either Bourne, Grantham or Lincoln producing a sold rate of over 90%. Good advice, great results for hundreds of vendors every month.

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# A firm of the highest standing

Being a firm of Chartered Auctioneers & Valuers means that we have not only qualified to the highest standard in the profession, but have to maintain those standards. The first due diligence check any professional makes when needing a formal valuation, or simply selling at auction is for The Hallmark of a Chartered Auctioneer & Valuer - Regulated by RICS.

#### **RICS**

The Royal Institution of Chartered Surveyors is the professional body that has been responsible for The Auctioneers Charter since 1970. All members have to complete at least 20 hours CPD or Continued Professional Development every year. All valuation work is prepared to the RICS Red Book requirements incorporating the International Valuation Standards (IVSC) Client Accounting. All client money has to be held in dedicated, ring-fenced accounts with a full audit trail.

#### **NAVA Propertymark**

The National Association of Valuers and Auctioneers are an important body within the auctioneering and valuation profession, specifically in our case relating to the sale of chattels or personal property. All members have to complete at least 12 hours CPD or Continued Professional Development every year. They work with auctioneers and consumers alike, to offer regulation and guidance. Membership also provides for Primary Authority with Trading Standards to ensure clarity and understanding.

#### **SoFAA**

The Society of Fine Art Auctioneers, formed in 1973, as the name suggests, is a society that exclusively represents the interests of the leading fine art auctioneers in the UK helping them provide the best service to clients. With this level of qualification and accreditation within the firm we pride ourselves on providing a reliable and professional service to get it right.







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