

**THE CITY OF THE LOST,  
AND OTHER SHORT  
ALLEGORICAL SERMONS**

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The City of the Lost, and Other Short Allegorical Sermons by Walter A. Gray & B. Kerr Pearse

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**WALTER A. GRAY & B. KERR PEARSE**

**THE CITY OF THE LOST,  
AND OTHER SHORT  
ALLEGORICAL SERMONS**



THE  
CITY OF THE LOST,  
AND OTHER  
SHORT ALLEGORICAL SERMONS.

BY  
WALTER A. GRAY, M.A. (H.)  
VICAR OF ARKSEY;—AND  
B. KERR PEARSE, M.A. (F.)  
RECTOR OF ASCOT HEATH.

Ἔτιμά ἐστιν ἀλληγορούμενα.—*Gal. iv. 24.*

“What if earth  
Be but the shadow of heaven, and things therein  
Each to other like, more than on earth is thought?”  
*Paradise Lost, book v. 575.*

Fourth Edition, Revised and Enlarged.



Oxford and London:  
JAMES PARKER AND CO.

1876.

100. w. 461



## PREFACE TO THE FOURTH EDITION.

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THE Sermons added to this edition, were intended to have appeared last year in the form of a second series. An arrangement however was entered into, just before going to Press, with the Editor of a Church magazine for their previous publication in its pages.

The Authors now think it better to reprint these, together with a fourth edition of those first issued, in a collected and cheaper form.

But the favour with which these anonymous Sermons have been received, removes the reason which induced the Authors to withhold their names from the former editions.

*Advent, 1875.*

## PREFACE TO THE FIRST EDITION.

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IT is hoped that the following Sermons, though, probably, open in many respects to adverse criticism, may yet be found a not unwelcome innovation on the somewhat stereotyped form in which sermons are generally cast.

Religious appeals to the head and the heart are frequent and vigorous; but the imagination,—to which, after the example of much of our Lord's teaching, these short allegorical discourses are principally addressed,—seems to be comparatively neglected.

No doubt the present extravagant fashion of sensational writing is doing much mischief. But since "the abuse of a thing doth not hinder the rightful use thereof," it may be a question whether a more vivid style than that usually adopted might not, on occasion, be advantageously employed. Thus the sermon would perhaps gain in interest without forfeiting its "power for edification."

Nor should it be forgotten that, while the ordinary address is apt to fade quickly from the mind, that which has succeeded in rousing the imagination seldom fails to retain a lasting hold upon the memory.

The book is published anonymously, that it may be judged entirely on its own merits, and that the names of the authors may in no way bias the verdict of the reader.

*Easter, 1873.*



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1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities related to the business. This includes keeping track of income, expenses, and assets. Proper record-keeping is essential for determining the business's financial health and for reporting to tax authorities.

2. The second part of the document focuses on the various tax deductions and credits available to businesses. Understanding these provisions can significantly reduce the overall tax liability. Common deductions include those for depreciation, interest, and certain operating expenses.

3. The third part of the document addresses the importance of staying up-to-date with changes in tax laws and regulations. Tax laws are constantly evolving, and businesses must adapt to these changes to ensure compliance and optimize their tax strategy.

4. The fourth part of the document discusses the role of professional advisors, such as accountants and tax attorneys, in helping businesses navigate the complex tax landscape. These professionals can provide valuable guidance and ensure that the business is taking full advantage of all available tax benefits.

5. The fifth part of the document covers the importance of proper planning and documentation. This includes establishing clear lines of ownership, defining roles and responsibilities, and maintaining thorough records of all business decisions and transactions.

6. The sixth part of the document discusses the impact of business structure on tax liability. Different legal structures, such as sole proprietorships, partnerships, and corporations, have different tax implications. Choosing the right structure is crucial for minimizing taxes and maximizing profits.

7. The seventh part of the document addresses the importance of regular communication and reporting. Businesses should maintain open lines of communication with their tax advisors and ensure that all required information is provided in a timely and accurate manner.

SELECTIONS  
FROM  
OPINIONS OF THE PRESS.

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"THE authors of this little volume have attempted a laudable innovation on the customary type of sermons. . . . Everything, of course, in such a mode of address must depend upon the manner in which the design is carried out, and of this we can speak very highly. The incidents are well told, the moral of each is well pointed, and the style, as may be seen from the extract just quoted, is correct and lively. . . . Everyone will find pleasure and instruction in reading them, and we cordially recommend them to the attention of the public."—*Times*, August 5, 1873.

"It is cheering to come across a collection of sermons like these. They at all events avoid the two cardinal defects which have so fatal an influence in keeping the laity from church—length and dulness. They are all short, and they are all interesting. . . . Altogether this is a little book which may be safely recommended to both clergy and laity; the latter will read it with interest, while many of the former may find it a useful example."—*Globe*, June 17, 1873.

"These are vigorous, practical appeals, not merely to the imagination, but to the head and heart of the reader. They are somewhat sensational in manner, but in the right direction, while they are thoroughly sound in matter."—*Standard*, May 9, 1873.

"An extremely attractive little volume. It professes to supply a deficiency in sermon literature, by appealing to the imagination more than to the head or heart. The authors—there are apparently two—are purposely anonymous, in order