

and this Institution has certainly diminished in the measure of its usefulness to the sick poor during the past thirty years, although of course during that time the population of the Metropolis has increased immensely. Upon page 27 of the last Annual Report we find the following figures, which require no comment:—

	Ten years: 1861—1870.	Ten years: 1871—1880.	Ten years: 1881—1890.
Total In and Out-Patients ...	372,652	267,508	190,502

In 1862, there were more than forty-three thousand out-patients, in 1891 there were not half this number. Apparently, either the public has never had much sympathy with this Institution—which would be strange, considering how popular Hospitals have always been—or its finances have not been managed with superlative prudence; because, after half a century of existence, the last Report shows that the Institution was practically insolvent. It owed no less than £6,450, and the only investments it possessed, which it could sell, were valued at £3,780. These figures compel attention, and the more so because the Committee do not in their Report draw attention to this grave fact.

We cannot but believe that a considerable lack of business knowledge and of ordinary prudence must have characterised the management of an Institution which, after fifty years, is so markedly less useful to the sick poor—and which is apparently living upon the sufferance of its tradesmen. This belief is strengthened by the strange fact that, although the Receipts and Expenditure Account bears the Auditors' Certificate, neither the Capital Account nor either of the Trust Funds, nor even the receipts and expenditure of the Samaritan Fund, have an auditor's signature, an omission which will appear to most business men to be altogether unusual. And this belief is still further strengthened by a closer inspection of these unsigned accounts, which reveals a state of affairs which may not unfairly be termed extraordinary. On the debit side of the Capital Account, the first item is headed "To Value of Stock, 1st January." This is probably inaccurate; it is certainly most unbusinesslike. If the Stock were really valued at its sale price on January 1st, as the statement implies, the Committee of King's College Hospital apparently allow for a considerable margin of fluctuation from day to day in their invested assets, which we can hardly credit. We prefer to believe that the statement is inaccurate, and that the "value" given represents some fixed amount shown in the books, presum-

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ably the price paid originally for the stock. Then we come to the item, "To Value of Freehold Ground Rents, 1st January." This is clearly wrong, because on turning back to the Report for 1888, we find that this investment stood, three years ago, at precisely the same figure; while the value of freehold property has diminished in two years by about £1,300. By the way, the Committee seem curiously unfortunate, because it is stated that in 1888 more than £50 were lost on a sale of Stock, and more than £70 from the same cause in 1891. Passing on to the Trust Funds Account, which amounts to £9,500, the only entry on the credit side is "By balance in hand, as per contra," a most unusual manner of officially accounting for the existence of some thousands of pounds of investments. Precisely the same remarks apply to the Samaritan Fund Capital Account, amounting to more than £7,000.

Now, the authorities of King's College Hospital cannot be surprised if such a method of exhibiting the accounts of a public Institution does not increase the confidence of the public in the management of its business. In future, we trust that they will adopt the customary plan of showing each investment they hold, on the credit side, as against the total amount of Trust Funds for which they are responsible on the other side, and that their auditor will separately certify in the ordinary manner that he has checked the account and verified the scrip in each case.

A SLAVE-DRIVERS' UNION.

THE Committees of certain Hospitals have assumed a strange position. They arrogate to themselves the right to interfere with Trained Nurses, who are not in their service, nor under their authority; to dictate to these women what they shall, and shall not, do. They have even gone so far as to attempt to prevent a body composed of some thousands of Nurses obtaining the ordinary rights and privileges of incorporation, on the ground that these women desire to enrol their names and addresses and the particulars of the training which they have received in a Register, and that a few Hospital Committees do not approve of such a proceeding. To most people this conduct savours merely of gross impertinence, while others wonder with what divine or human authority, these persons, who have been entrusted with the dispensing of public charity, imagine themselves to be endowed, thus to attempt to coerce and control free citizens of this country. The riddle is easily solved, however. Nurses hitherto have been the white slaves of Hospitals—overworked, underpaid, often more than half-starved, inside their walls, or sweated as private outside Nurses to produce large

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