

the ordinary manner in which public accounts are kept and published—on the one hand, the amounts received, and on the other, the amounts expended under each head. The Chairman—Mr. JOHN HENRY BUXTON—replied that the figures in question represented the net profits, after the payment of all expenses in connection with the Private Nursing Institution, and that, with the many Departments of the Hospital, he thought the accounts could not be given in greater detail.

Now, as we have said, this is a most important matter for the public which maintains the London Hospital, because it goes to the root of the vital question as to the manner in which the finances of the Institution are administered. And if the audited accounts are not only incomplete, but are actually misleading, there can be very little confidence felt in those many other departments which are not exposed to equally rigorous and complete investigation by independent auditors. We have before us the Annual Reports of the London Hospital for several years past, and take up that for 1890, because it was the one which came before the Select Committee of the House of Lords during its inquiry. Pages 30 and 31 are headed, "Income and Expenditure Account for the year ending 31st December, 1889." On the side of the Expenditure we find recorded the cost under each head, down to such a minute item as "Oilman's goods" for the "Nursing Home, £0 18s. 7d.," while "Salaries and Wages," and other large amounts, are carried out into detailed "particulars" on pages 34 and 35. We, therefore, utterly fail to understand the ground of Mr. BUXTON's objection to stating the expenditure of the Private Nursing Institution—which, we presume, amounts to some hundreds of pounds—if space can be found to

record the cost of "Oilman's goods." But the matter becomes still more strange when one turns to the "Receipts" side of the accounts. First comes, "Voluntary Contributions,"—each item down to "Collections after Sermons, £17 2s. 6d.," being separately accounted for. Then, in order, come "Legacies," "Hospital Sunday Fund," "Hospital Saturday Fund," "Trust Fund," "Interest," "Dividends," the total amount received being in each case stated. Then come, "Rents," which, by the way strengthen our contention, because against the subdivision, "Medical College," is placed the sum £464 16s. 10d., paid for the rental of those premises, while on the Expenditure side is placed, "Medical College—Annual Grant and Taxes, £438 13s." According to Mr. BUXTON's argument, this latter item should have been omitted in order to economise space, and only the net gain to the Hospital, the £26 3s. 10d., should have appeared on the Receipts side, as the net sum accruing from the Medical College. In regard to the "Training School for Nurses," and the "Old Materials and Kitchen Refuse," the amounts stated, represent, we presume, the exact total amounts found by the Chartered Accountants to have been actually paid to the Hospital under those heads. In fact, it is only and solely under the division of the "Private Nursing Institution" that the figures are manifestly deceptive. Because reasoning by the analogy of all the remaining items it would naturally be expected that this amount also would represent the total receipts. We have long ago ceased to attempt to understand the rules by which the Committee of the London Hospital consider themselves bound to act, and, therefore, we do not affect to feel the slightest surprise at the manner in which they publish their accounts. But we call the attention of our contemporaries and the public to the fact that they admit that the audited accounts, which they issue to the public, are not complete and absolutely accurate—as the public naturally expect

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