We have examined the above Account with the books, and certify the same to be in accordance therewith. The Stock of Flowers, Baskets, and Sashes, taken at or under cost, amounts to upwards of £3,roo, in respect of which there is an outstanding liability of £1,ooo, payment of which has been by arrangement deferred until after next year's fête.

WHINNEY, SMITH & WHINNEY, Chartered Accountants.

M. WILTON.

S. B. CECIL.

J. M. LOWENFELD.

[We made no erroneous statement in our issue of March 1st (page 174) when we stated "£7,000 was spent to produce £11,000 for the cause."

In fact, from the Balance Sheet sent to us by the Countess of Wilton the exact expenditure was £7,040 17s. 6d., and the "Balance, being Excess of Income over Expenditure" is stated to have been £11,196 2s. 3d., and is the actual sum distributed. With the liability of £1,000 or the value of stock in hand we have nothing to do. Actual expenditure and profit is what we criticised in referring to the Balance Sheet of Alexandra Day. We may add, however, in this connection that we consider the expenditure under the three sections, in which so many items are lumped together, and not plainly given in detail as they ought to be, are in every particular very excessive for the nett result. What should have been quite clearly stated under the first heading is how much was actually paid to the workers who made the flowers. Printing and stationery is an enormous item considering the free advertisement given widely by the press to this Royal function, and that £1,726 7s. was spent in "salaries, clerical assistance, postages, and out of pocket expenses" is out of all proportion for a charitable function. From a wellmanaged central office, the whole organisation should have been done for a third of the sum. We sincerely regret to hear that this very undignified and expensive method of raising funds for the hospitals is to be repeated. Such pestering and peddling in our public streets by quite young girls dressed to attract, and the chaffing and familiarity between them and all sorts and conditions of strange men is most undesirable. Is it presumable that Queen Mary would permit her young daughter to take part in this "charitable effort," even in honour of her grandmother? We think not. Let other mothers follow her example. Just one hint more. All collecting boxes used should be sealed and locked securely. We observed that this was not invariably the rule on the former occasion.—ED.]

THE WORK OF THE B.J.N.

To the Editor of The British Journal of Nursing.

DEAR MADAM,—I have to-day sent the yearly subscription for my Journal, and once more wish to thank you for it and for all you are doing for our profession and for the cause of women in every way. Hoping the registration of nurses will soon be passed, as well as the Women's Franchise Bill, and wishing you success in all your undertakings, and health to carry them through,

Yours sincerely,

L. SMITH.

Simla, India.

THE LEAST ONE CAN DO. Rabbits for Food.

To the Editor of The British Journal of Nursing.

Madam,—Will you allow me to supplement my recent letter on the use of the cruel Dorset gin by West of England trappers? I wish to point out that wild rabbits covered with dried blood, or with a leg broken or torn away, in all probability have been tortured in the traps for hours, and consequently they are not in such a good condition as those which have been caught in a more humane manner. The public should purchase only shot or netted rabbits. This would put pressure in the right direction, and is the very least any one of us can do.

I remain, yours faithfully, JOSEPH COLLINSON.

Animals' Friend Society, York House, W.C.

[We would make every sort of animal-trap illegal.—Ep.]

REPLIES TO CORRESPONDENTS.

In Doubt (Finchley).—We should advise you to enter for the examination of the Central Midwives' Board after, not before, general training. You should know the general principles underlying all nursing work, otherwise you will not benefit to the full extent by the special midwifery training, for which the usual three months is all too short.

Mrs. Jessop (Hull).—If your daughter hopes to become a nurse eventually, her education should be arranged to include subjects which will be useful to her later. Physiology, hygiene, needlework, elementary Latin; and later, in the waiting time between school and hospital, it would be most useful for her to have a course of instruction in domestic hygiene, including sick-room cookery, and also to acquire some knowledge of social conditions.

OUR PRIZE COMPETITIONS.

March 29th.—Give the general rules for the disinfection of each of the following in the case of infectious diseases: (a) Discharges and excreta; (b) Linen; (c) Utensils; (d) The Nurse's hands.

April 5th.—Name the excreting glands of the body, and the products of each.

OUR ADVERTISERS.

We would remind our readers that they can help The British Journal of Nursing by dealing as far as possible with advertisers in the paper. Only the most reliable firms are accepted by the management.

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