

statement of accounts and an unsigned balance sheet." We are glad, therefore, to be able to make this correction, and have devoted some little time to the endeavour to understand these same accounts.

THE Hospitals' Association started the year (1889) more than £31 in debt, and it spent ostensibly during the twelve months no less than £440. Considering that it has only held eight meetings at six Hospitals, most people will imagine that there is not much to show in return for so large an expenditure. But during the year the Association descended from its high estate of philanthropy, and became itself an object of charity, receiving £300 from two benevolent gentlemen, and another £30 from a May-day Medley Entertainment kindly organised on its behalf. The annual subscriptions of members have now, it seems, dwindled down to £123; while the life subscription of £21 paid by one gentleman is termed a donation, and has been spent like previous life subscriptions to the amount of about £600. All prudently managed societies invest the life subscriptions of their members; but the Hospitals' Association is apparently hampered by no such sordid necessity.

THE next thing which immediately strikes the critic is that the annual subscriptions, totalled on page 34 of the Annual Report, amount to £124 16s. 6d., whereas in the *audited* account (on page 21) they are stated at one guinea less, a discrepancy which under the circumstances is amusing. The accounts show, in brief, then that the Association spent in the year almost exactly four times as much as its reliable income from annual subscriptions. Then we turn the page and come to the most extraordinary balance sheet it has ever been our privilege to read. It is not signed, and therefore, presumably, it has not been audited. It shows that the Association owes its "tradesmen and others" no less than £133. Why these liabilities have not been shown in previous reports is one of the mysteries about this Association which it would be interesting to have explained. To meet these heavy debts it is stated that the Association possesses £56, of which nearly £14 is in its "late secretary's hands." How long do "late secretaries" generally hold their employers' cash? Considering that the audited accounts state that the Association only had a balance to its credit on December 31, 1889, of £15 12s. 6d., we marvel that its balance-sheet (unsigned) on the very next page should assert that the secretary and bankers held £42 2s. 4d. at the very same date.

MRS. THOMAS STRANGE HATTON, late hon. sec-

retary of the Wolverhampton Sanitary Association, delivered a most interesting and practical lecture to women in Bryce Allen Hall, Kensington, on the 24th ult. The lecture was given under the auspices of the Liverpool Ladies' Sanitary Association, and Dr. Harvey, Medical Officer of Health, Wavertree, presided. Mrs. Hatton chose for her subject, "How Defects and Deformities may be Prevented." She impressed upon her hearers the importance of mothers understanding something about the anatomy of their children, and related how the statistics of a neighbouring city showed that out of one thousand infants born, two hundred and eighty-six died under one year of age, a large percentage of these deaths being caused by ignorance on the part of the mothers. She particularly denounced the practice of boxing children's ears, hitting them on the head, lifting them up by the chin, and similar usages.

MISS ALICE M'LAREN, a Scotch lady, who has studied at the London School of Medicine for Women, and who has qualified at the London University, has been appointed House Surgeon of Leith Hospital. Mrs. Wilson, also a student of the Women's Medical School, has been appointed House Surgeon at the Temperance Hospital, Hampstead.

SISTER MARIE STRUWE, who has been appointed Mother Superior of the new Thuringian Deaconesses' Mother House in Eisenach, declared the institute open on April 1. This Deaconesses' House has grown out of the Deaconesses' Institution, founded by the Stiftsdame Anna von Eichel twenty years ago, which has extended wider and wider its sphere of activity.

MISS BEATRICE POTTER has arranged to give a course of six lectures on "The Co-operative Movement in Great Britain," at Mrs. Humphry Ward's University Hall. The lectures are to be given on Friday evenings, beginning on April 10, and now that Nurses are beginning to appreciate the benefits of co-operation, I should advise all those who can attend these lectures to do so, as Miss Beatrice Potter is without dispute one of the most brilliant women speakers of the day.

MISS E. R. LANDALE has chosen for her prize in the Twenty-second Prize Essay Competition the following guinea's worth of books:—"Architecture, Gothic and Renaissance," by F. Royce Smith; "Sculpture," by G. Redford; "Ghiberti and Donatello," "Wesseley Pocket German," "Fairy Tales and Stories," by Hans S. Anderson; whilst Miss L. Seidler has chosen for her prize in

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