

ments of our contemporary. It has been our painful duty, upon many previous occasions, to point out the extraordinary lack of acquaintance with strict veracity which the *Hospital* exhibits. It will be, therefore, no surprise to our readers when we once more expose the entire inaccuracy of the statements made in the article to which we allude. The defence commences in this very characteristic fashion—"Why this animus against a benevolent Institution which has made a free gift of £50,000 to the whole body of Nurses? The Royal National Pension Fund has not stolen its title from the editor of this 'Christian' newspaper, nor indeed, from anybody else." The same old ridiculous argument that all adverse criticism implies animosity, which has been trotted out so often before—and which, apparently, some people are foolish enough to believe—is once more produced as if it applied in the case of our contemporary, the editor of which probably knows and cares as little about Mr. HENRY C. BURDETT as the rest of the world does. There is no necessity to comment upon the second paragraph, because we have previously noticed the peculiar *penchant* of our contemporary for making accusations of theft. Then comes, once more, the statement to which we have taken the most serious objection: "It is a Pension Fund, because it provides pensions for Nurses at the lowest possible rates at which they can be provided, compatibly with safety and mutual benefits to those who trust their money to its care." This assertion is distinctly untrue. It is stated that the Fund has only an invested capital of about £96,400. We have proved in our columns, and the fact, of course, has never been contradicted by the managers of the Fund—as they undoubtedly would have done had it been possible to do so—that English insurance offices, infinitely more stable than the Pension Fund, offer precisely the same annuities to Nurses at much smaller charges than those demanded by the Fund. We quoted, some weeks ago, figures to prove this; an insurance agent kindly supplemented the information by statistics from another office, and we have since received letters proving that most insurance companies would give equally good terms. A Nurse, aged 30, to purchase a deferred annuity of £30 per annum, payable when she reaches the age of 55, must pay—

	National Pension Fund,	Prudential Assur. Co.	Excess of Payment to N.P.F.
Single Premium ...	£228 7 6	£180 16 9	£47 10 9
Quarterly Premium	8 7 6	2 16 0	0 11 6

In other words, if this Nurse was earning £30 per

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annum, she would be obliged to give her salary for four weeks in every year to the Pension Fund without obtaining any perceptible advantage—to work for twenty-eight days yearly for the benefit of this utterly unnecessary Insurance office—because she would obtain the same annuity from an old-established office, with FOURTEEN MILLIONS of invested capital, for £2 6s. less per annum than the Pension Fund demands. In the face of this, it is to our mind marvellous that anyone should venture to write the sentence which we have quoted. And then the supporters of the Fund have the audacity to pretend that criticism of such a startling fact as this, is dictated by "animus."

But to continue with our quotation. "To dub it, a 'so-called' institution is to offer it a gratuitous insult, and whether an institution which gives away £2,000 a year in benevolence to Trained Nurses should be wantonly insulted in the editorial pages of a 'so-called Christian' newspaper, we must leave to the 'Christian' conscience to decide." The assertion that the Fund "gives away £2,000 a year in benevolence to Trained Nurses" is so astounding that we cannot believe in our contemporary's mock heroics, because no Fund that permitted so grave an untruth to be urged in its defence could possibly feel insulted. We take the last issued audited Revenue Account of the Fund, and challenge the Council of the Fund either to disavow this statement, which we have just quoted from their organ and made on behalf of the Fund, or to explain how it comes to pass that this expenditure of "£2,000 a year in benevolence," has not yet been shown in their published accounts. We find, therein, that in 1890, annuities were paid amounting to £87 14s. This is not £2,000, nor is it "benevolence," as every penny of this sum was evidently paid for, on account of the recipients, at prices greatly above the ordinary market value. We find that £155 15s. was given as sick pay, and precisely the same remarks apply to this item. We find that £738 1s. 7d. were returned to Nurses, who had evidently already discovered their mistake in subscribing to this most expensive office, and we can hardly imagine that this will be described as "benevolence."

The only other item given in the accounts is "Expenses of Management," and these amounted to no less than £1,657 9s. 3d. Now we are free to admit that this is closer to the £2,000 than the other figures are; but to describe the expenses of keeping up an office in the City of London as

De Jong's Cocoa.—Dr. Hehner (President of the Society of Public Analysts) says: "Of absolute purity and highest excellence; surpasses in delicacy of aroma and richness of taste the best kinds hitherto offered to the public."

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