

not to lament a falling off. This year we have to congratulate ourselves upon a considerable increase in the funds subscribed over 1893. The falling off last year was from £41,500 to £39,200; this year a sum of over £43,600 was collected, an increase of £4400 over the previous year, and I think I am right when I say that with one single exception this amount has not been exceeded during the whole existence of the Fund. What is also gratifying to know is that the number of congregations subscribing has increased from 1772 to 1799. We all cordially agree with Canon Fleming, who has sent a letter expressing his inability to attend this meeting, when he says he ventures to express a hope that every effort may be made to increase the number of congregations subscribing, and that the subscriptions from some of the chapels and churches may reach a higher level than before. The need is always growing, and in a charity of this kind the supply should grow with the need. When the revenue of the Fund is compared with the expenditure of the hospitals we desire to assist it is found that the annual collections do not cover such expenditure. Last year an expenditure of £689,863 was met by a subscribing income of only £516,375, thus leaving a deficiency of £173,488; but this was reduced by legacies amounting to £150,802, still, however, leaving a deficit of £22,886. We are very glad indeed of legacies, but the Fund would be upon a much more satisfactory footing if it did not have to use these legacies as part of its revenue. If the revenue of the hospitals permitted it I would very much like to see a considerable portion of the legacies put by and allowed to accumulate and become a revenue-bearing fund for the benefit of the hospitals. I do not know how the deficiency has been made good, but I fear that it has been accomplished by the sale of some of the permanent funds. We ought all to do our best to render unnecessary a resort to such a proceeding. The beds in hospitals number about 3212. The number of in-patients last year was 83,341, while the out-door patients reached the large total of 1,308,313. Satisfactory as these totals are, it is very unsatisfactory to find, from a report I have seen of the House of Lords Committee, that out of the large number of beds in existence in the principal hospitals of London no fewer than from 1800 to 2000 were empty, not because of the want of applicants, but because of the want of funds. We all know what an immense boon surgical appliances must be to those who require them, and it is very satisfactory to see that 2814 of such appliances were supplied in 1894, compared with 2654 in 1893; the reason of the increase has no doubt been that those patients who could afford it have themselves contributed towards the cost of these appliances. A feature of our hospitals is the great value of the training received by the nurses, and there are no less than 1200 trained nurses supported in our hospitals who are available for attending upon the public at large. The cost of management of the hospitals varies from 2.1 per cent. to 24.3 per cent. of the cost of maintenance, and one of the great merits of the Hospital Sunday Fund is the extreme care which the committee take in investigating the accounts and the expenditure of the various institutions. This not only promotes efficiency but also considerable economy. The cost of management of the Fund has this year been only 3.6 per cent., which is a lower average than that of the last twenty-two years. Our thanks are due to the clergy and ministers of all denominations, it being one of the merits of this institution that it is entirely unsectarian. We are also very grateful for the donation of £1000 which Sir Savile Crossley has annually repeated for the past four or five years; and it affords me particular gratification to say how deeply we are all indebted to Messrs. Wakley, the Proprietors of THE LANCET, for the generous manner in which they distribute every year for the information of the various congregations and others interested in the Hospital Sunday Fund their most valuable and interesting statistics, to which I think nothing could be added. It is more gratifying to me because I have been associated with St. Jude's, and it is not only the supplements issued by THE LANCET that have helped, but Mr. Wakley's personal services. I am satisfied that we are giving expression to your feelings when I say that we are very grateful for the help which he renders. To the press generally we are also greatly indebted. Its representatives who are sitting at the table in front of me have rendered us valuable assistance, and without such aid our efforts would hardly have been crowned with success."

The Rev. Dr. KENNEDY, in seconding the resolution, said he did not think any advantage would accrue to the Fund by the adoption of the suggestion with reference to legacies

brought forward by Mr. Ritchie. Whatever money came in during the year for the benefit of the institutions involved should be distributed and not allowed to accumulate.

The resolution was unanimously carried.

On the motion of Lord KNUTSFORD, seconded by the Chief Rabbi, Dr. ADLER, it was decided that the laws of the constitution, which have been in force during the past year, should be continued.

On the motion of the Rev. Mr. GAGE GARDINER, seconded by Mr. MARTIN, M.P., the following resolution was adopted: "That the Council for the year 1894 be re-elected for the year 1895, with the Rev. C. H. Grundy, M.A., Vicar of St. Peter's, Brockley, S.E., to fill the vacancy caused by the death of the Rev. Canon Rowsell, M.A., Rev. Canon McCormick in place of Canon Pelham, and Sir George Robert Tyler, Bart., in the place of Sir Savile Crossley, Bart., elected to a seat at the Committee of Distribution."

Hospital Sunday having been fixed for June 16th, 1895, a vote of thanks to the chairman terminated the proceedings.

Among those present were Lord Knutsford, Mr. C. T. Ritchie, Mr. R. Biddulph Martin, M.P., the Archdeacon of London, Canon Ingram, the Rev. Dr. Kennedy, Dr. Adler, the Rev. Mr. Gardiner, and Mr. Wakley.

SIMPLIFIED BOOK-KEEPING WITH ORDINARY BOOKS.

BY THEODORE MAXWELL, M.D. CAMB.

AT the present season, when a large number of practitioners are busily engaged in the tedious work of posting their books prior to making out their Christmas accounts, it would be well if they would consider whether it would not be worth while to start next year on some simpler method of book-keeping, so as to save themselves a repetition of the partly unnecessary task at which they are now toiling. A great many plans have been suggested and many elaborately ruled account books devised for the purpose. In my opinion these may in a large number of practices be entirely dispensed with, and a greatly simplified system carried out with the ordinary books that everyone has in use. For some fifteen years I have employed a method which, to my mind, is the acme of simplicity, and I have never had any occasion to desire to use any other. The principles on which it is based may be said to be two. 1. The visiting list is more suitable to post from than the day book. 2. Multiplication of visiting fees and of medicines separately is simpler than a large number of additions. Of course, everything must be entered in the visiting list—consultations at surgery, medicines, instruments, and all. Signs must be devised for all ordinary occurrences; extraordinary ones—such as, say, a truss supplied—can be dealt with by a mark indicating the necessity of reference to the day book. In practice I find a horizontal bar for each mixture and half a bar for a draught or a few pills answer very well. At the end of the quarter or of the attendance the crosses are counted for visits and the bars for medicines. Thus, suppose a patient has had twelve visits and seventeen bottles of medicine, an entry is made in the ledger, say, Oct. 1st—Nov. 9th, 12 V. 17 M., and when the accounts are made up any subsequent visits and medicine, &c., are added and the total priced. All cash received for items not booked is entered in the visiting list, and from it posted into the cash book weekly—the total will do. Care must be taken that the visiting list and day book agree every night, the former being merely an abridgment of the latter—which, of course, can be referred to in case of any dispute or ambiguity. Were I not afraid of trespassing on your space I should like to suggest to those commencing practice how they may best keep their private and professional expense records, and how they may treat their banking and some other accounts. At all events, I feel sure that any practitioner, senior or junior, who will commence book-keeping on the principles I have mentioned at the beginning of 1895 will by the end of the year find himself very much less worried by business matters than when he worked on the old system. He will probably, too, have managed to get in a good deal more ready cash, because he can always tell a patient what his account comes to by glancing through his visiting list, and no delay need be experienced in rendering any account asked for.

Woolwich-common.