

MONTHLY NEWS
of the
**Conservative Women's Reform
ASSOCIATION.**
NEW ISSUE.

President : THE COUNTESS OF SELBORNE.

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No. 2.

FEBRUARY—MARCH, 1920. Price 2d. Annual Subscription (post free) 2/-

Imperial Emigration for Women.

By LADY KNOX.

Member of Executive Council of the Society for the Overseas Settlement of British Women, and Chairman of the Education Committee of the South African Colonization Society till its amalgamation with the above.

(Continued).

In Western Canada the great need is for elementary teachers for the small country schools, but here again no girls should attempt it unless she has the spirit of the pioneer and of the missionary in the broadest sense. It is no small matter to be confronted single-handed with a school where the pupils range from five to seventeen, and where may be, only a fraction of them can speak the English tongue! and yet think of the influence of a vigorous, healthy minded girl, keen to inspire the youngsters with the ideals of duty and self-sacrifice, which have carried us through these awful years of war. She will have many difficulties to face—housing being often not the least of them—but what work is worth attempting which does not involve a struggle?

Teachers of special subjects such as music, art, etc., are not often asked for either in Canada or Australia, except for private schools which are under denominational management.

In South Africa, conditions are totally different. The chief demand there comes from Secondary and High Schools. Teachers with a Degree, or its equivalent, and a Teacher's Diploma, have the best chance of obtaining good appointments in the Secondary Schools which are most denominational.

Music, Art and Kindergarten teachers are often asked for, and Domestic Science teachers holding first class Diplomas are also in request.

Life in South Africa is less strenuous than in Canada, and we hear wonderful descriptions of the joys of trekking and camping out during the holidays.

Governess posts in private families sometimes develop into small Farm schools recognized and inspected by Government, provided the governess holds a Teacher's certificate.

There is no great demand anywhere overseas

for Clerks or Secretaries, although in the big Canadian towns really efficient secretaries of good education, who are first-class stenographers and are able to undertake responsible work, can always find employment.

There is no demand in Canada for "Land Workers." Owing to the climate farm work is practically seasonal, and the only possible openings are for girls who will combine household duties with dairy work and the care of the poultry.

In South Africa we hear of a few women running fruit and poultry farms; but this can only be done in the vicinity of a town, or in a reliable settlement, and even then a woman should never attempt it alone, and until she has lived for some considerable time on a farm and learned how to handle the natives. Women with capital are strongly advised to study conditions on the spot, before buying land.

Settlers in the Cape Province, Transvaal and Rhodesia, are beginning to offer reciprocal terms to girls who have trained in dairy work, cheese making, poultry, pigs, bees, etc., in this country, and want to learn local conditions. At the end of six months they are free to seek a salaried post, and in some cases can remain with their employers on profit sharing terms.

There is little doubt that the war has developed a love of adventure in many a mind, and the smaller amount of conventionalities and the larger amount of sunshine are all tending to attract girls to life overseas; but it cannot be too strongly emphasized that every enquiry should be made, and every drawback weighed before the plunge is made.

The greater part of the information contained in this paper has been drawn from pamphlets issued by the Colonial Intelligence League and the South African Society. Both these organizations, also the British Women's Emigration Association, have now amalgamated and form the Society for Overseas Settlement of British Women, with a head office at the Imperial Institute, South Kensington.

The writer, however, can claim a very real personal acquaintance with South Africa—that land of sunshine which attracts one—is powerful, in spite of its many difficulties and problems.

Income Tax.

A general revision of the Income Tax was admittedly due before the war, and the increased rate now levied makes the process doubly urgent. The Report of the Royal Commission is expected to be published in March, and will probably exercise considerable influence upon the Budget for next year. The Commission is undoubtedly a strong one, and the evidence submitted to it may be regarded as reflecting the most authoritative commercial, professional and official opinion in the country. The original Income Tax began in 1799, when Pitt levied it upon Great Britain to assist the financing of the French war; but the second version of the tax—the 1803 Act—which was relied upon until after Waterloo, gives the true legal foundation of our present system. Shortly after Waterloo the tax was abandoned; but Peel re-introduced it in 1842, and Gladstone extended it to Ireland in 1853. Landmarks in its history are Mr. Gladstone's attempt to abolish it in the seventies, Sir William Harcourt's increase in the nineties of death duties (which may be regarded alternatively as a deferred tax upon income, or as a simple tax upon capital), Mr. Lloyd George's super-tax legislation, and the quite recent increases during the war. The whole mass of amending and extending Statutes was codified in 1918.

At present income tax, including, of course, super-tax, is regarded as the keystone of our taxation. Last year it produced practically three hundred millions sterling, while the duty on excess profits brought in about five hundred millions. Income tax and super-tax give us nearly three-fifths of our total tax revenue (excluding the excess tax), and the vast sums so raised are the reflection of astonishing financial prosperity enjoyed for some years prior to 1914, and throughout the five years of war. For many years, established features of the tax have been (1) the complete exemption of quite small incomes; (2) the partial exemption of what are often called professional incomes (a class including a large proportion of women); (3) the gradually increasing weight of the tax as incomes increase; and (4) a distinction between earned and unearned incomes.

It is impossible, within the limits of a brief article, to recapitulate all the varied demands, suggestions and pleas laid before the Commission. Almost all of them represent claims for more favourable treatment by particular categories of taxpayers; and as the terms of the Chancellor's reference contain a much needed warning that the total yield of the tax must be maintained, it follows that every penny conceded to a particular category must be made good in some other direction. Briefly, it is impossible to study the evidence without coming to the conclusion that the present exemption limit of £130 will be raised to a much higher figure more in consonance with current costs of living, and that very substantial concessions indeed are due to middle class incomes. It appears a little uncertain

whether, and if so within what range of incomes "differentiation,"—as the distinction between earned and unearned incomes is technically called—will be modified. But unless the taxable revenue develops altogether beyond expectation, or unless other revenues, such as war time profits duty (the problem of which is being remitted to a Parliamentary Committee for investigation) or death duties are resorted to in an increasing degree, such concessions to taxpayers of small and moderate means are bound to result in an increased charge upon the wealthy. At present the process of graduation—the process, that is, of taxing larger incomes at gradually increased rates—is carried no further than the point at which an individual income reaches £10,000. The evidence submitted upon this point is in favour of carrying it very much further. The principal official witness favoured a schedule which would carry a maximum rate for tax and super-tax combined of 13/6 per £, and it is on the whole more likely than not that graduation will be resorted to more thoroughly and scientifically than in the past. This problem is probably the most crucial of the larger points involved in the evidence. It is, meantime, consoling to peruse the official statement, backed by actual figures, that "in spite of the excess profits duty, the actual taxable income of the country goes steadily mounting up." The efficiency of the British tax gatherer is astonishingly great; and the rich have grown richer.

To women, the evidence regarding the separate assessment of married persons is interesting and important, and it must be admitted that it is inconclusive. To admit the claim all along the line would involve a large sum of money, and a great deal more than half of it would be applied in relief of super-taxpayers. If the claim be fundamentally just, and be admitted on that score, it should of course be admitted to rich and poor alike. Its admission does not involve an increase of the total weight of the tax upon the country: it represents a *redistribution* of the burden, and affects men as well as women. But the stress laid in some of the evidence upon the fact that after all the married household is our ordinary social unit cannot be lightly dismissed. The practical effect of whatever solution may be adopted upon women of substantial means will largely depend upon the treatment of general points, such as graduation, super-tax, and differentiation. Women of small or moderate means may—married or unmarried—look with confidence to the Report of the Royal Commission for very solid concessions.

It is unnecessary to attempt an anticipation of the exact forms which these will assume. The representation of women upon the Commission itself and amongst the witnesses will, it may be surely predicted, amply justify itself.

G. W. CURRIE.

The Ratification of the Peace Treaty.

The Ratification of the Peace Treaty with Germany on January 10th has closed a great epoch in our lives, but it has opened another.

Europe is at present in a more chaotic state than at any time during the war. Austria is faced with imminent starvation, if something is not done to succour her immediately. Serbia is more impoverished, and her population more reduced than any other of the warring nations. Upon Germany her conquerors have imposed heavy burdens—burdens which some of our own countrymen think may be too heavy to be borne. Russia is in a strangle-hold of Bolshevism; Poland, Czecho-Slovakia, Jugo-Slavia, new-born, weak, and helpless, look for guidance and support. Further afield is Turkey, her Peace terms unimposed, her future uncertain; but we have only to remember our great Mussulman Empire of India to realize how near and how vital are those unsolved Turkish problems. Egypt is discontented, the Syrian position is a little uncertain, India is restless. America, her President ill, her labour situation vexed and unstable, and torn by political strife, holds herself aloof. And last—and to Englishmen and women perhaps saddest of all—Ireland unhappy and rebellious, beats upon our very doors, an ever-present remembrance that even here in the centre of our great Empire there is a chafing sore.

These are some of the problems that confront us, some of the questions which, as enfranchised women of England and members of a glorious Empire, we must help to answer. How are we to do this? There is only one way. Prayerfully, earnestly, we must give our support, our votes and our work to those of our political rulers who best understand the true conception of "Welt-politik." Truly we have seen the end of the world, as we have known it: in the world to be, our hearts must be high, our heads steady, and our vision true.

Under the auspices of the National Council for the unmarried mother and her child, a Bill (Bastardy Bill, 1920), has been drafted to improve the position of illegitimate children. The Bill provides that where the paternity of an illegitimate child is admitted or proved, the names of both parents are to be registered. When paternity is acknowledged before the child is born, the father is bound to pay some share of the expense attendant upon the birth. If he has denied his paternity, and it is afterwards confessed or proved, he may also be charged with the cost of the adjournment of the Court. Both sorts of payments are to be made to a collecting officer, who is answerable for the collection of allowances or arrears. The Bill further provides that if the parents marry, the child becomes legitimate; and if the father undertakes to acknowledge and maintain it, he shall be bound to do so under contract. If he refuses to contribute, or if his payments are in arrears, the collecting officer proceeds against him. The father—or, in the last resort, the State—is liable to support the child for sixteen years if the mother cannot do so. In any case, except the rigorous fulfilment of complete parental responsibility as defined by the Bill, the child falls under the guardianship of the Children's Court of his particular area.

Our Work.

The Lectures arranged for this Session are:—
February 4th.—"Health Acts"—Past, Present, and Future. Speaker: The Rev. E. D. L. Harvey (Chairman, West Sussex Health and Housing Committee).

February 20th.—"On the Middle East." Speaker: Captain the Hon. W. Ormsby Gore, M.P.

March 4th.—"Penal Reform." Speaker: Miss S. M. Fry.

It is hoped to have another this Session on March 19th on "The Industrial Insurance Act." Lord D'Abernon, having to go to Italy, was unable to give us his lecture, but we hope he will be able to do so on another date.

The arrangements for the Ball at the Hyde Park Hotel on February 10th are now complete, and we are most grateful to all who have so kindly come forward and helped. The tickets are 25/- including supper, and we are hoping to sell 600.

With the New Year we greet our new Hon. Secretary and Hon. Treasurer. The former hopes to have Monthly Conferences on various subjects of interest to women, so that all the Association may meet and discuss these matters.

The Hon. Treasurer (Mrs. Kenyon-Slaney) is coming to live in London again, and we are indeed fortunate to have her once more in close touch with us.

We are hoping to send a delegate in May to the International Women's Suffrage Alliance Congress at Madrid from May 2nd to May 8th; they are welcoming all visitors. If any of our members are going to Spain, we should be glad to know.

Books on the Near East.

As great interest is being shown in regard to Captain Ormsby Gore's lecture on February 20th, we are publishing a special list of books dealing particularly with the many questions of the Middle East:—

- History of the Ottoman Turks*, Sir E. Creasy.
- Destruction of the Greek Empire*, Sir E. Pears.
- Byzantine Empire*, Professor Oman.
- Turkey in Europe*, Odysseus.
- Highlands of Turkey*, Rev. H. F. Tozer.
- Armenia*, H. F. B. Lynch.
- Macedonia*, H. N. Brailsford.
- Bosnia and the Herzegovina*, Sir Arthur Evans.
- Washed by Four Seas*, H. C. Woods.
- Burden of the Balkans*, M. E. Durham.
- Bulgaria*, Logis.
- Bulgaria and the War*, Noel Buxton.
- Roumania and the Great War*, Seton Watson.
- Rise of Nationality in the Balkans*, Seton Watson.
- Customs and Love of Modern Greece*, Sir R. Roddam.
- Hapsburgh Monarchy*, Wickham Steed.
- German, Magyar and Slav*, Seton Watson.
- England and Egypt*, Lord Milner.
- Egypt*, Lord Cromer.
- The Desert and the Town*, Miss G. Bell.

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WEEKLY LECTURES.

Wed., 11th Feb. 8.15 p.m.	"Careers for Women Overseas"	Miss ST. JOHN WILEMAN Chairman ... LADY ASKWITH.
Wed., 18th Feb. 8.15 p.m.	"Some Poets and their Message"	Mr. R. DIMSDALE STOCKER Chairman ... Mr. HENRY SIMPSON.
Wed., 25th Feb. 8.15 p.m.	"Proportional Representation"	MR. T. SCANLAN. Chairman ... THE VISCOUNTESS RHONDDA.
Wed., 3rd Mar. 8.15 p.m.	"The Russian Problem"	Mr. AYLMER MAUDE. Chairman ... Mrs. PERCY BIGLAND.
Wed., 10th Mar. 8.15 p.m.	"Physical Strength as a basis of Freedom"	Dr. CHRISTINE MURRELL. Chairman ... Mr. Y. D. KENNEDY.
Wed., 17th Mar. 8.15 p.m.	"Nationalism versus Internationalism"	The National Party has kindly consented to send a Lecturer. Chairman ... Miss C. WOOLNER.

Invitations to Lecture given to non-members on application to Secretary.

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