

A LEVY ON CAPITAL—WHAT IS IT?

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NOTES AND NEWS

Women and the Budget.

No doubt, to the middle-class woman, the remission of sixpence on the income-tax and the reduction of telephone and postal charges will come as a great relief, but there is not much in the budget which promises relief to the most heavily burdened member of the community—the working housewife. Cheaper beer may benefit (or otherwise) her husband, but in most family budgets “his bit” and “her bit” are kept apart and the man considers himself legitimately entitled to any concessions he and his kind have squeezed out of the Chancellor of the Exchequer. It is to be feared that if the housewife’s part of the Budget will consist mainly in her contribution towards the “further economies” promised. Those will no doubt be effected as usual at the expense of social reforms to which successive chancellors pay life-service, but which are evidently regarded as luxuries only to be indulged in at the time when we least need them, i.e. when wages are high and employment good. Neither the International situation nor the temperament of our present rulers holds out any hope that the promised and necessary economies will take place at the expense of warlike preparations.

Women at Cambridge University.

The second reading of the Oxford and Cambridge Universities’ Bill was to be taken in the House of Lords on Thursday. Writing as we do, in ignorance of the result, we can only express the strong hope that the Upper House in appointing Statutory Commissioners to carry on the recommendations of the recent Royal Commission, will draw special attention to the recommendation of the Royal Commission with regard to the position of women at Cambridge. The Royal Commission only reflected general public opinion when they urged that Cambridge should admit women to its University membership and degrees. The Royal Commission, in words familiar to many of our readers, stated “It would be a national disaster if the standard of women’s education at Cambridge should decline. But in our opinion this result is inevitable in the coming generation, if Cambridge is left, for the first time, in the position of the only University in the country where neither women students nor women teachers have the status of membership of the University.”

The “Autonomy” Cry.

We are frankly amazed that University men who, on other subjects are in complete sympathy with modern thought and

who are opposed to monopolies and vested interests, should uphold vested interests in so antiquated a manner when the nation, through Parliament, attempts any University reform. The cry of “Autonomy,” so frequently raised by the University men of a certain stamp, means neither more nor less than that the Universities are to be free to do exactly what they please within a ring-fence and that they may utilize their great public endowments in any way they please without being answerable to the nation at large. The cry is absolutely meaningless. Parliament has legislated for the Universities on many occasions and in legislating for them at the present time, the Universities are not private institutions; they are national; and in their better moments the Universities are proud of their national status.

“The Shadow for the Bone.”

At a recent meeting of the Divorce Reform Union, Lord Birkenhead stated that he was not prepared to support the Matrimonial Causes Bill now before Parliament on the ground that it does not go far enough. In a letter to the *Times*, Miss Eleanor Rathbone points out that Lord Birkenhead, in his speech, admitted that a wider Bill has not the slightest chance at the present time, yet he opposes a small measure which by simply making the law of divorce equal as between the sexes embodies in legislation the principle of an equal moral standard for men and women. As Miss Rathbone says, this Bill has behind it the practically unanimous opinion of women’s organizations. It is approved by the Government and by many representatives of the Churches, and has every chance of becoming law. Moreover, the Bill has secured the support of many advocates of a wider measure of reform, and we understand that Lord Buckmaster himself has stated that he will not oppose it in the House of Lords. We sincerely hope that Lord Birkenhead will reconsider his opinion, and perhaps even go so far as to extend to the Bill his powerful support.

The New Housing Bill.

The Government Housing Bill, which has been awaited with such hopeful expectation, was published on Thursday of last week, and has had a very cold reception. Its principal provisions deal with (a) the promised subsidy of £6 per house of the smallest cottage type, (b) the assistance of private enterprise and local authorities, and (c) with advances to persons desiring to

build big houses which they must occupy themselves for not less than five years. The Labour Party has decided to oppose the Bill, and organizations representing working women have pronounced against it with no uncertain voice. The Standing Joint Committee of Industrial Women's Organizations, representing more than a million women in the Trade Union, Co-operative, and Labour political movements, consider the Bill "a charter to the jerry-builder." It is generally felt by those who have experience in working class housing that the limitation of the subsidy to the type of houses indicated in the Bill, popularly called the "non-parlour" house, is a retrograde step. The National Citizens Union, regarding the proposals from an entirely different angle, are almost equally unenthusiastic. This subject will be dealt with more fully during the course of the progress of the Bill, and in the meantime we can only hope that it will be very considerably amended and extended before it becomes law.

Traffic in Women.

The report of the Advisory Committee appointed by the League of Nations to consider the question of the Traffic in Women, which has recently held its second session in Geneva, will in all probability be considered by the Council of the League at its meeting this week. The official representative of Great Britain is Mr. S. W. Harris of the Home Office; among the women members are Miss Grace Abbott (U.S.A.) and Dr. Paulina Luisi (Uruguay). The principal subject of discussion was the question of the employment of foreign women as prostitutes in licensed houses. This question was brought before the third Assembly last September by M. Sokal, a Polish delegate, when the Assembly (though not unanimously) passed the following resolution: "The Advisory Committee having, at the request of the Third Assembly of the League, examined the question of the employment of foreign women in licensed houses, recommends that, pending the abolition of the system of State regulation, no foreign woman should be employed or carry on her profession as a prostitute in any licensed houses." Women's Organizations object to this resolution on the grounds that if it were passed by the League of Nations it would give some measure of legal sanction to the continuance of State regulation and, moreover, even if carried out, they think it would be ineffective in that women would only be driven from licensed houses to those, which, though not strictly licensed, are connived by the police. Further,

the prohibition is almost bound to increase the temptations to corruption offered to the "Police des moeurs." M. Sokal's resolution was carried by a small majority of 4 to 2, many members of the Committee refraining from voting. Another recommendation was passed by the Committee to the effect that a questionnaire should be issued to the members of the League asking those States who have a system of regulation for a full report of its working and results, together with a statement of the grounds on which it is advocated, and those States who previously had a system of regulation, but have abandoned it, for a report of the reasons which led them to take this course and the results which have followed their action.

Lady Astor's Bill.

The Bill to prevent the sale of intoxicants in public houses to juveniles has weathered a succession of storms and come successfully through Committee, thanks, we believe, partly to the commonsense and judgment of its promoters, who decided that their object would be more nearly obtained by getting a moderately strong Bill on the Statute Book than by maintaining an intransigent attitude towards all amendments. Col. Archer Shee considerably enhanced his reputation on Tuesday as a past master in the art of obstruction, but by the end of the morning a general agreement was reached by which the chief opponents withdrew their innumerable amendments on the paper, and agreed to support a redrafted clause 1. The promoters have had to give way in accepting the word "knowingly", which provides a very effective protection for the licensee; in accepting, reluctantly, the principle that the young person who deliberately evades the law will be punishable as well as the publican; and in agreeing that beer, porter, cider, and perry may be served to juveniles between 16 and 18 with meals in dining-rooms and restaurants in licensed premises, but not in bars. In exchange for these concessions, the Bill has been strengthened by extending its scope to cover treating; its effect now is to make it practically impossible for young people under 18 to frequent bars, since they may not consume any spirits, wine, or beer there, whether paid for by themselves or by someone else. It is difficult to see how, in face of the large Second Reading majority, and of agreement in Committee, the Government can refuse to grant facilities for the further stages of the Bill; but those interested would probably be well advised to memorialise the Chief Government Whip, as well as their own Members, on this point.

NEWS FROM WESTMINSTER.

By OUR POLITICAL CORRESPONDENT.

Last week will stand out in the history of the present Parliament on account of three incidents, any one of which would have sufficed to confer distinction. On Tuesday, Mr. Bonar Law's Government suffered its first defeat, and suffered it on one of the most important of Parliamentary occasions, namely on the motion that Mr. Speaker do now leave the chair—the constitutional prelude to voting Supply. On Wednesday the Labour Party organized a "scene" of such dimensions and clamour that the Speaker, having suspended the sitting for an hour to allow of hot-heads cooling down and wise counsels prevailing, was compelled to exercise his prerogative under Standing Order 21, and "in view of the grave disorder" adjourn the House "without question put." On Thursday the House went into Committee on the Army and Air Force (Annual) Bill, and not only held an all-night sitting but actually protracted its business until noon on the following day, a thing that has not happened for many years.

Much has been said to minimize the importance of the Government defeat; and certainly it is foolish to magnify it. But the incident cannot be thrust aside as a snap division, nor can it be explained away merely by blaming the Government Whips. It is quite true that the Government supporters had been told to come back at 9.30 whereas the division was taken at 9.20, and it is true that it showed ineptitude in that nobody was put on to talk for ten minutes in order to give the big battalion time to arrive. But it is also true that the Government had a majority actually in the House at the time of the division: four Conservatives, however, voted with the Opposition and a number abstained from voting. The subject of debate, initiated by the Independent Liberals, was the status of the so-called Lytton entrants in the Civil Service—a body of ex-service men who have substantial grievances; and the effect of the vote was to express the dissatisfaction of the House with the statement of the Financial Secretary to the Treasury.

Next day the Leader of the Opposition pressed the Prime Minister for a statement pledging redress for the grievances of these ex-service men. The Chancellor of the Exchequer replied

that the case would be reconsidered by the Prime Minister and himself, and a statement would be made when Mr. Duncan Millar's motion was formally brought before the House on the following day. This quite reasonable proposal did not satisfy the Labour Party, who rendered further debate impossible by shouting, cat-calling, and singing "The Red Flag." The greater part of a day's work was thus wasted by the Speaker being put to the necessity of adjourning the House; and the important debate on the Carlisle Experiment in Liquor Control which was down for 8.15 was lost, as also was the debate on Agriculture, for which the eleven o'clock rule had been suspended. All friends of the Labour movement will join in regretting this unfortunate scene.

Thursday's business was a fresh motion that Mr. Speaker leave the Chair, on which Mr. Duncan Millar put the case of the Lytton entrants and received a satisfactory reply from the Chancellor, and on which there was a general discussion. Four votes of the Civil Service Estimates, dealing with public buildings, were then passed by the House, after which the debate on the Army and Air Force (Annual) Bill was conducted with the greatest good humour for the next thirteen hours. In the cold grey light of early morning, just about the time when the men "stood to" or "went over the top" during the war, the death penalty, appropriately enough, was discussed. Major Paget made a vivid and impressive speech against its abolition, and many Members with personal war experience on the Opposition side examined the question from their various points of view. The Under Secretary for War expressed regret that he could make no change. But he accepted Mr. Lansbury's amendment regarding the illegitimate children of a soldier and Commander Kenworthy's amendment to the Schedule of Messing Allowances; and he gave an undertaking to Captain Wedgwood Benn that words should be introduced abolishing Field Punishment No. 1.

[The views expressed in this column are those of our Parliamentary correspondent, and are not our editorial opinion. Like so many other things in this paper they are expressly controversial, and comment upon them will be welcomed.—ED.]

MILESTONES OF SOCIAL PROGRESS.¹

The ardent social reformer, impatient of the manifold injustices and inequalities, wrongs and sufferings of our social state, is apt to fall into fits of dejection when he contemplates the slowness of the progress made. The best pick-me-up for anyone in this mood is a few sips from any handy old volume of local history, memoirs, or novels descriptive of the conditions and customs of a generation or a century ago. That will quickly make him realize that, like the glaciers, we really do move.

For example, he may be rightly indignant with the Housing conditions of our great cities, but at least we have progressed since the Health of Towns Commission reported in 1844 that with a population of 250,000 Liverpool had 14,000 families living in cellars, 6,000 of them with standing pools of muddy water in the floor; that the water supply in many streets and courts consisted of a single standpipe or tap where the water was laid on for fifteen minutes or half an hour on alternate days, often as early as six in the morning or as late as eleven at night; so that the inhabitants had to stand in a queue with pitchers or pails to get water and often lost their turn, and water had to be used over and over again until it stank. No wonder that one in twenty-five of the population was stricken with fever annually and the mortality was the highest of any town in England.

Or our despondent reformer may be an expert on Child Welfare and impatient of the slow spread of hygienic knowledge and the persistence of some mothers in using long-tubed babies' bottles, comforters, and feeding the infant on "a bit of everything we has ourselves." But let her remember the robust dietary and drastic medical treatment of only a few generations ago, as exemplified in the following account, gleaned from the diary in 1795 of my own great-grandmother, of the serious illness of her baby girl of three. The symptoms of this unnamed illness, which lasted about five weeks, were high fever, cough, pain in the side, and eruption all over. Drs. Currie and Rutter, two leading Liverpool physicians, were in constant attendance. The treatment followed day by day may be gathered from the following instances:—

8th March, Sunday.—Hannah no better. Dr. R. ordered leeches; she had three applied to her foot, and the most tedious and painful operation it was. Doctor C. ordered vinegar of squills every three hours beginning with ten drops, and a blister on her back. In the evening another leech was applied to her foot and proved equally distressing.

9th March.—My poor child will take nothing but water with a toast, but wishes for strawberries. Sent to Mrs. H. to beg some, which she liked much. In the evening she was evidently worse. Dr. C. called thrice and ordered her to have warm water poured over her and her hands and feet bathed with vinegar, and to take James' powder: one grain every four hours.

12th March.—A restless night. I thought her very ill and was sunk below hope. Two more leeches applied to her foot.

13th March.—Less fever, but the cough was bad and the pain in her side. Had a blister on her side. She took calomel.

14th March.—As she again begged for shrimps she was allowed to eat some, and in the evening some cold beef.

18th March.—J. Birch called and brought Hannah some strawberries . . . in the evening Dr. R. gave her an emetic.

24th March.—My poor Hannah had but a painful night, and the Drs. urged us most suddenly to take her into the country. My W.R. and me in much terror took her in a coach on pillows to Greenbank. She bore the ride beyond our expectation.

25th March.—Coughed a good deal, as I omitted to give her laudanum until three o'clock: hoping she would sleep without; yet she appeared better in the day, without giving me one hope of her recovery.

This maltreated child survived and lived to a ripe old age.

Or she may be a feminist who deplors the prejudice that still impedes the progress of the professional woman and narrows down her choice of occupations. Then let her compare the economic prospects of the woman of to-day with those of any of Charlotte Brontë's heroines. Or let her look on life as it appeared to Charlotte Lucas, the sensible friend of Elizabeth Bennett in "Pride and Prejudice," just after she had accepted that pompous ass the Rev. Mr. Collins:

Charlotte herself was tolerably composed. She had gained her point, and had time to consider it. Her reflections were in general satisfactory. Mr. Collins, to be sure, was neither sensible nor agreeable, his society was irksome, and his attachment to her must be imaginary. But still he would be her husband. Without thinking highly either of men or matrimony, marriage had always been her object; it was the only honourable provision for well-educated young women of small fortune, and, however uncertain of giving happiness, must be their pleasantest preservation from want. This preservative she had now obtained; and at the age of twenty-seven, without having ever been handsome, she felt all the good luck of it.

ELEANOR F. RATHBONE.

THE LEAGUE OF NATIONS AND REPARATIONS.²

I read with interest Mrs. Fawcett's letter in your issue of March 30th. One would like to see women studying closely what can and what cannot be done under the Covenant of the League of Nations, so that when some international tangle remains unsolved they may be clear whether the trouble lies in the constitution of the League, or in the failure to make use of the powers in that constitution, or still worse, in the use of them for nationalistic purposes.

There are at least five ways in which the Ruhr question might be brought before the League: under Articles 11, 15, 17 before Council or Assembly; under Article 19 before the Assembly; under Article 13 the legal aspect might be brought before the International Court of Justice. The wider questions of Reparation and Security might equally be raised under the first-mentioned four Articles. Mr. Branting took none of these methods at the February Council Meeting in Paris. He raised the question at a private session under a resolution passed by the Assembly last September, recommending "That the Council shall devote constant attention to every effort made in this direction (i.e. general settlement of the problem of reparations and inter-Allied debts) by the Governments concerned, it being understood that it can only usefully assist in the solution of these problems if requested to do so by the Governments in question". Not only did the French Government not "request" the Council to assist, it intimated that assistance was not wanted and so M. Viviani was able to rule intervention out of order.

It does not appear that the same difficulty could be thrown in the way of intervention through one or other of the articles suggested. Under Article 11 it is "declared to be the friendly

right of each Member of the League to bring to the attention of the Assembly or of the Council any circumstance whatever affecting international relations which threatens to disturb international peace or the good understanding between nations upon which peace depends." Quite recently the French Government sent a *communiqué* to the papers saying it would regard as a "hostile act" any offer of mediation between it and the German Government. That is to say, the French Government has denied a right categorically given to each Member of the League by the Covenant; but the mere denial by a State Member of a right given by the Covenant cannot abrogate that right. It would plainly be in order for any Member to invoke Article 11 for intervention in the Franco-German situation and to ask that a special meeting of Council or Assembly should be summoned for its consideration.

What, then, would be the next step? Article 11 is silent on that matter. The procedure would have to be chosen under one of the subsequent articles:—

(1) If we regard the matter as a dispute between Members of the League (i.e. France and Great Britain) it might, under Article 15, be referred to the Assembly. It is not a fact that the Assembly could in such a case proceed "by simple majority vote", as Mrs. Fawcett says, for in the last paragraph of this Article it is laid down that the majority of the Assembly must be supported by the whole of the representatives of States Members of the Council (with the exception of the parties to the dispute), i.e. Italy, Japan, Brazil, Spain, Uruguay, Belgium, Sweden and China. It does not appear that any recalcitrant Member could prevent the matter from being

² See "Pump more Oxygen into the League", 23rd March, and letter from Mrs. Fawcett, 30th March.

¹ Reprinted by kind permission of the *Liverpool Daily Post*.

brought up, but any State Member of the Council, barring France and Great Britain, could veto any resolution being passed.

(2) Unanimity would (by Article 5) be required for a decision by the Assembly under Article 19.

(3) If we regard the dispute as one between a Member State and one not a Member (i.e. France and Germany), Article 17 provides for the Council inviting the non-Member "to accept the obligations of Membership in the League for the purposes of such dispute." But here again the Council must be unanimous in the invitation.

It looks as if there were no legal obstacle to bringing the question under Article 15 before the Assembly, which could

be specially summoned for the purpose, and it is known that Great Britain would like the question submitted to the League. But is the British Government prepared to admit and announce that this is a "dispute" between itself and the French Government? Obviously not. The British Government's attitude is one of "benevolent neutrality". Therefore until the French Government consents, or the British or some other Government is prepared to admit a dispute with France, it looks as if the question would not be referred to the League.

Whether it would be well to refer this question to a League which does not include America, Germany, or Russia is another question. H. M. SWANWICK.

BURNING QUESTIONS.

(A list of books to read on this subject will be found on page 95.)

FOR A LEVY ON CAPITAL.

By F. W. PETHICK LAWRENCE.

The crying need of to-day is for reduction of taxation. We are paying higher taxes on everything than ever before in this country. We are paying a tax of 6½d. a lb. on tea, 2½d. a lb. on sugar, 5½d. an oz. on tobacco, 3½d. a pint on beer, entertainments tax, a heavy income tax, high postal rates, etc.

This is a serious thing for the families of the nation. Indirectly, these high taxes are responsible for high railway fares and high railway freights, high prices for coal and high costs of all manufactures. These, in turn, cause bad trade and unemployment.

HOW THE MONEY GOES.

If taxation is to come down, there must be reduction in budget expenditure. The main items are the Army, the Navy, the Air Force, soldiers' pensions, old age pensions, education, and the Civil Service, which all together come to 400 million pounds; and the interest on the war debt, which alone comes to 350 million pounds. The Geddes Axe made great cuts last year in the first seven; there may be a little more to prune away, but not much more than enough to restore the sinking fund and make good the 90 million pounds which is dropping out of receipts from sale of war stores. Therefore, if there is to be substantial reduction in ordinary taxation, we must deal with the war debt.

The only way of effectively reducing the war debt is by a levy on capital. This levy will take the form of calling on persons of great wealth to hand over part of their securities for the purpose of redeeming the war debt. It will not apply to any person who has a fortune less than £5,000. Above that the following rates will apply:—

A man worth £6,000 would pay 1 per cent.
A man worth £10,000 would pay 5½ per cent.
A man worth £20,000 would pay 14 per cent.
Richer men will have to pay more.

WHAT IT IS NOT.

The levy is *not* a special tax upon holders of Government securities. No man who has invested in savings certificates or consols or any war stock will pay a penny to the levy unless his total fortune is over £5,000.

It is *not* a proposal to cut down the capital of the country, which will remain in existence after the levy exactly as it was before. But a few rich men will hand over some of the title deeds of their wealth to the Government.

It is *not* "confiscation." It is just as legitimate to impose a levy on the *capital* of a man's wealth to pay off the *capital* of the debt as it is to impose income tax and super-tax on his *income*, to pay off the *interest* on the debt year by year.

WHAT IT WILL ACHIEVE.

A levy on the scale suggested above would bring in 3,000 million pounds, and make it possible to:—

- (1) Get rid of nearly half the debt.
- (2) Abolish the taxes on tea, coffee, cocoa, and sugar.
- (3) Reduce the tax on tobacco.
- (4) Raise the exemption limit for income tax.
- (5) Spend money on health, housing, education, and unemployment.

It will thus give a much greater margin of spending power to the working people, and increase trade and business accordingly.

ANSWERS TO CRITICISMS.

It is said that the proposal is impossible. As a matter of fact, it is in force in five European countries. In

Czecho-Slovakia the finances have improved rapidly as the result. The Czech crown, which stood at 300 to the £, is now up to 160.

It is said that it is against the laws of political economy. On the contrary, it is supported by the most eminent political economists, including Professor Maynard Keynes and Professor Pigou.

It is said that it is sheer Bolshevism. But Bonar Law himself said in 1917:—

"The question of whether or not there should be conscription of wealth is entirely a matter of expediency. . . . My own feeling is that it would be better, both for the wealthy classes and the country, to have this levy of capital and reduce the burden of the national debt."

And during the 1922 election, he said that if the war had gone on two years longer a capital levy would have been absolutely necessary. It can't, therefore, be "Bolshevism."

It is said that it will send down the price of property, because all will be sellers and none will be buyers. This is not true. Most of the levy would be paid in the form of securities, but where it is paid in cash every penny the Treasury receives will be used to buy out the debt from those who hold it, and these men will, therefore, be buyers.

It is said that it will ruin businesses and shops, because their owners will not be able to find a large sum of money at once. But (a) it does not apply to businesses but to individuals, (b) no individual whose total fortune is less than £5,000 will pay at all, (c) investors in companies can pay in shares, (d) owners of one-man businesses with over £5,000 can pay in instalments spread over a number of years. Thus, a shopkeeper worth £10,000 might have to pay £55 a year for ten years. He would gain more by lower income tax and better trade.

If there be no capital levy, the war debt will remain for generations, and the heavy load of taxes will remain, too. If there be a capital levy we shall clear off a great part of the war debt and trade will revive.

I know that the capital levy involves some sacrifice on the part of men of great wealth, but the country's need is very great, and I appeal to the very rich to show the same patriotism in the matter of money that they expected the young men to show in the matter of life when they were called upon to fight in the Great War.

AGAINST A LEVY ON CAPITAL.

By T. E. GREGORY, D.Sc. (Econ.).

[Note.—This statement of the case in answer to Mr. Pethick Lawrence must not be taken as implying that the writer regards the arguments against the Capital Levy as so overwhelming that on balance the Capital Levy should not be adopted. The situation simply is that the country is in a very bad situation and that something can be said for and against any proposed method of dealing with the crisis.]

1. Supporters of the Levy often speak as if the imposition of the Levy would enable incompatible ends to be arrived at. Thus, Mr. Lawrence first says that it will enable taxation to be reduced and then argues that it will enable the country to "spend money on health, housing, education and unemployment." It is true that the sum of reduced taxation, plus the taxation retained for social reform purposes, may amount to less than the present expenditure of £350,000,000, but it is important to notice that even the complete abolition of the debt would not enable the country to cut down taxation to a proportionate extent. This is due to the fact that the 350 millions of war loan interest is included in the taxable income of the country

at present, and would no longer be included if the debt were remitted: i.e. the taxable income of the country would fall, and with it the yield of income tax.

2. It is true that the difficulties of valuing property as a *technical operation* have been often exaggerated by opponents of the Levy. Still there *are* certain cases in which valuation would be difficult, and, in any case, what has to be faced is not so much the difficulties of the valuation process, as a fall of property values which might result from the attempt to impose a Levy. This is no such thing as an intrinsic value of property; it depends on people's estimate of the future. Property subject to tax (a levy) might fall sharply, against property—like diamonds and Treasury notes—which can be concealed. The anticipation that a levy might be repeated might injure certain types of fixed property very seriously, i.e. people purchasing would "discount" the future tax by paying less now. If valued on current market prices, either the yield of the levy would fall off or the rate of the levy would have to be correspondingly higher.

3. In certain cases it is admitted that the levy would have to be redeemed by instalments, e.g. where the whole of a man's property is represented by business assets. That is, it is admitted that an income tax is the best method for adjusting payments to ability to pay over a period of *time*. It must also be pointed out that a levy will favour those recipients of *large* incomes from labour whose property is not in proportion to their earning capacity, for, under the levy, such incomes would be completely exempted.

4. It is unreasonable to argue that the debt charge will always remain as heavy as it is now. For—

- (i) the growth of population and production in the future will spread taxes over a wider area.
- (ii) as the rate of interest falls, it will be possible to refund the debt at lower interest rates, as is already being done.

INFANTICIDE AND ILLEGITIMACY.

The Bill now before the House of Commons which proposes to grant to the parents of an illegitimate child the power to legitimize it by subsequent marriage is the second step towards an actual charter of rights for the child born out of wedlock. The first, of course, was the law which makes the father liable for maintenance. The English law, moreover, although this does not seem to be commonly known, allows the father the power to register his illegitimate child by his own name. Some registrars of birth acquaint the mother with this fact when she goes to register her child's birth, but others apparently do not.

But it should be clearly recognized, as Mr. Neville Chamberlain rightly said, that the new Bill gives no absolute legal right to the illegitimate child, who is still treated by the law as an out-cast. The abnormally high death-rate among these children is the direct result of the cruelty with which both our laws and our social customs treat these innocent victims who, where they do not die of poverty, neglect, and premature separation from their mothers, live only too often to recruit the ranks of the criminals and prostitutes.

Meanwhile, at the Assizes, the judge, when confronted with the all too common case of infanticide, usually remarks that this crime is becoming commoner, and must therefore be severely dealt with. This he proceeds to do as the law directs—by sentencing the woman to a long sentence of penal servitude, while not even the father's name, though it may be well known in the district, is allowed to be so much as mentioned in Court. That this is an intolerable injustice from which the modern mind revolts is beginning to be pretty clearly shown in our courts. From the jury, from the crowd, even from the barristers' benches, one may see plain evidence of regret and disgust at the partiality of the law. I have seen, in the West Country, a jury declare a woman not guilty in such a case simply because, as they said afterwards, the man ought to have been there, and, in any case, "she had suffered enough."

Thus the man in the street. For the law in infanticide and illegitimacy is entirely out of date and lags far behind the public opinion of to-day. Yet still the woman "pays"—all. And, although the deed in infanticide may be done by her hand alone, the man who leaves the mother of his child uncared for, unmaintained, and unhelped at her time of trial, as surely contributes to the final result as though he had choked the baby with his own fingers. At the last Devon Assizes a young girl was sentenced to three years penal servitude for killing her child at birth. Yet she was alone at the moment of birth and desperate. No provision whatever had been made for the coming of her child, yet by the English law no consideration of the man's neglect, nor of her mental misery at her

5. A Capital Levy will discourage Saving. Not only may the fear of a levy result in a decline in the value of existing property, but the fear that the experiment will be repeated will deter saving in the future. There is already reason to fear that the flow of fresh savings is not keeping pace with the increase of population. A levy would contribute to strengthen the forces adverse to saving.

6. In so far as the burden of taxation is felt to be heavy, a serious check is imposed on adventurous policies by Government. Remove this check by means of a levy, and one barrier to extravagance is removed.

7. It is impossible to overlook circumstances of time and place. The case for a levy at the time of the Armistice may quite well have been very great without it being true that the present moment is equally appropriate. Since 1920 a great part of the rise in capital values due to the war has disappeared in consequence of the slump. To check the revival of trade through disturbing "settled expectations" may result in indirect losses on a very great scale.

8. The argument that the Levy will stimulate trade and industry can be dismissed. What the taxpayers gain will be lost by those who received War Loan interest. Why should this stimulate trade?

9. The question of taxation between rich men and poor men is not affected by the choice between a Levy on the retention of the present tax system. The reduction of indirect taxation can be effected, if this is considered desirable (as by the present writer it certainly is), even without a Levy. If the patriotism of the rich is to be appealed to, it is always possible to increase super-tax and death duty taxation. The exemption of certain classes of the population from high taxation is an issue which can be, and should be, considered on its own merits.

own unprotected and unhelped condition, is suffered to affect the judge's sentence.

For all this, for the shameful injustice of our infanticide laws, for the misery and neglect endured by illegitimate children, there is but one true remedy. It is that based on the law of nature—that every child, whether legitimate or illegitimate, has two parents. But there is, as far as I know, only one country that recognizes this elementary truth, that is Norway, in its Castberg Law. By this every child, legitimate or illegitimate, is entitled by law to its father's name, to be supported in the station of life to which its father belongs if that station is higher than the mother's, and to inherit from its father and its father's relatives as it would were it legitimate. There is no purchasing an indemnity by the payment of seven and sixpence a week in this. Moreover, the mother is entitled to receive from the father support and medical treatment during the time she is laid aside by birth and pregnancy.

With our English tendency to advance towards reform by inches, this, the logical treatment of illegitimacy, will no doubt seem to many to be Utopian. Yet, were the last clause of the Norwegian Bill alone adopted—that the father must supply help, financial and otherwise, during child-birth and pregnancy—the crime of infanticide would probably be soon rendered extremely rare in this country. What is wanted is that in a case of infanticide, where this occurs at birth, the woman should be required to swear to the paternity of the child and to show that, knowing her condition, the father had not provided shelter, maintenance, and medical help at the time of birth. This being shown, the man should be held to have contributed to the crime of causing the death of the child, and should therefore be obliged to stand in dock beside the mother to receive sentence. Such sentence might be less than hers, but the mere fact of publicity and of liability would no doubt tend to diminish not only infanticide itself but illegitimacy as well. To punish only the weaker and more helpless party is actually to increase both crimes. It might be difficult to establish the fact of paternity, but, if it is not impossible to do this in affiliation cases, it is not impossible to do it in infanticide. If we value life, as we profess we do, we cannot, as women, continue to allow the burden of the illegitimate child to be borne by the woman alone. Our goal here is to make it a fact in law, as it already is in nature, that every child has two parents. But to do this we must begin to reform, to agitate.

And the driving force of all this must come from the women voters, and especially from the organized women of the Feminist Societies. What are they going to do about it?

M. P. WILLCOCKS.

THE UP-TO-DATE MRS. BEETON.

Says the old Mrs. Beeton to the new Mrs. Beeton:
"Sure, an' this can't be I?"

No better commentary on times and manners can be made than a comparison between the original, published between 1859 and 1861 in 15 or 18 monthly parts at 3d. each, and the 1923 revised edition.

Writing in the "Quarterly Review" for 1894, Miss M. M. Mallock, one of our most distinguished social workers, says:

"The dinner tables of the past, present us with a study which is by no means devoid of interest, whether picturesque, social or domestic. . . . There is no exercise of the imagination more fascinating than that which serves to recall the homelier aspects of the past, and nothing so much assists in doing this as a knowledge of those minute details by which it differed from the present."

MRS. CONRAD'S "COOKERY FOR A SMALL HOUSE."

And now Mr. Conrad has crowned culinary wisdom with the seal of his approval by writing a delightful preface to his wife's *Handbook of Cookery*. He considers "good cooking a moral agent."

Let us therefore take courage and study our "Mrs. Beeton". The first edition when published in book form had a naive frontispiece depicting a farmer, his wife, farmhouse, yard and duck pond, etc., underneath which was printed:

"The free, fair homes of England."—Mrs. Hemans.

The title, *Book of Household Management*, was amplified by the addition of the words: "With a history of the origin, properties, and uses of all things connected with home life and comfort," and underneath was written:

"Nothing lovelier can be found
In woman, than to study household good."—Milton.

Now isn't that perfectly priceless?
But both Milton and Mrs. Hemans were omitted in the 1869 and subsequent editions and the amplification in 1906.

Mrs. Beeton, in the original Preface, writes: "In the department belonging to the cook I have striven to make my work something more than a cookery book, and have, therefore, on the best authority that I could obtain, given an account of the natural history of the animals and vegetables which we use as food. I have followed the animal from his birth to his appearance on the table; have described the manner of feeding him, etc."

MODERN IN SPIRIT.

Now this is very modern in spirit, yet in the up-to-date 1923 edition it has been omitted from the "Abridged Original Preface", and the notes that made the book "something more than a cookery book" have been banished. Instead we have an increased number of recipes, some thousands, by Mr. Hermann Senn, and elaborate illustrations for folding table-napkins.

In the publisher's note to the edition of 1880 reference is made to the appendix giving several hundred new recipes. Amongst these we find the first reference to "Australian meats"; and in beverages, under Popular American Drinks, these are directions for making eight different cocktails. These were increased to twenty-two in 1906. By 1923 we have completely naturalized them, and "Cocktails" take their place with "Hors d'oeuvres" and "Labour-saving in the Home" as recognized features of the new housekeeping. A growing taste for foreign cookery is catered for in 1906 by numerous French, German, Austrian, Italian, Spanish, Jewish, Australian, South African, Indian, American and Canadian recipes. These are still further increased in number and variety.

ECONOMY OR EXTRAVAGANCE?

Many people have thought Mrs. Beeton's recipes extravagant, but they won't do so if they study 1861 prices: leg or loin of mutton (Scotch and English, of course) 8½d. per lb.; ribs or sirloin of beef 8½d.; rumpsteak 1s.; wild duck 4s. to 5s. for a couple; plovers 1s. 6d. the brace, if plentiful; partridges 1s. 6d. to 2s. the brace; grouse 2s. 6d. the brace; pheasants 2s. 6d. to 3s. each; and the average cost of eggs 1d., if scarce 2d. Servant's wages: cook £14 to £30 a year.

In 1880 the publishers were not afraid to devote a section to "our staple foods and what we pay for them." In 1906 prices were still reasonable; loin of mutton 1s. per lb., leg 10d., rumpsteak 1s. 2d.

The 1923 editors, whilst revising all recipes and making them as economical as possible, have, however, sadly and sorrowfully omitted all reference to cost. Present-day prices, we may conclude, are too fickle to be mentioned. Biscuits in 1906 were 6d. or 7d. per lb.; to-day they cost from 1s. 2d. to 3s. per lb.

TWO NOTABLE OMISSIONS.

There is one notable omission. The section devoted to "The Mistress" always began with a few verses (25th to 28th) from the 31st chapter of the Book of Proverbs: "Strength and honour are her clothing," etc., to "Her children arise up and call her blessed; her husband also, and he praiseth her."

For the first time it is left out. Now why? Can it be possible Divorce Court Reports and Birth Control Propaganda would have made it look ridiculous? Or have we risen to heights superior to the Bible? I wonder!

But putting these fascinating old editions aside, let me sing the praises of the new.

Published by Ward, Lock & Co., Ltd., at 12s. 6d., it is a massive volume, beautifully illustrated and printed, containing, with recipes and directions, everything necessary for the running of a perfect home and the giving of a perfect dinner by a perfect woman at the end of a perfect day.

The second notable omission is, however, really serious. I cannot find a section devoted to the smoking-room, cigarettes, etc.! But perhaps on these points instruction isn't needed.

ANN POPE.

NATIONAL UNION OF SOCIETIES FOR EQUAL CITIZENSHIP.

Offices: Evelyn House, 62 Oxford Street, London, W. 1.
Telephone: Museum 6910.

SUMMER SCHOOL, Portingscale, Keswick, 21st-28th September.

Arrangements are more advanced for the Summer School. The dates have been altered so that the School lasts for one week only, 21st-28th September. A syllabus will be ready this week and may be had on application. The School will be on a much smaller scale than last year, as accommodation is very limited. The classes will be arranged specially to meet the needs of speakers and leaders of Study Circles as well as Officers and Committee members connected with the National Union Societies, and will deal with reforms on the N.U. Programme and the economic and social assumptions on which they are based. A class on Public Speaking will also be arranged.

As lodgings are very difficult to procure the earliest possible application should be made to insure accommodation within easy reach. Portingscale, which is near Derwentwater, is an ideal centre for walks and expeditions, and the country round is lovely. We hope that this little school will be a useful opportunity for officers, speakers, and workers to study and to confer together before the work of the winter begins.

LUDLOW BY-ELECTION.

The answers of candidates to our Questionnaire have not yet been received from our Church Stretton Society, but will, it is hoped, appear next week.

The following extracts are taken from the Candidates' Election Addresses:—

"To Women Electors in particular I would say that I am entirely in favour of securing them political and legal equality with men."—E. Calcott Price, Liberal.

"Women must have equal citizen rights and the Suffrage on the same terms as men. Widows and children must not be forced to appeal to the Poor Law for assistance, but must be provided with a pension from the State."—Percy F. Pollard, Labour.

Lieut.-Col. G. Windsor Clive, the Conservative Candidate, has not mentioned Equal Franchise in his address.

RECORDS OF MEMBERS OF PARLIAMENT.

At the request of some of our Societies arrangements have been made at Headquarters to report to Societies desiring this information, on any action taken by their Member of Parliament with regard to any Bill or reform on the Programme of the National Union. A nominal fee of 5s. for each Member will be charged.

THE ROME CONGRESS OF THE INTERNATIONAL WOMAN SUFFRAGE ALLIANCE, 12th-19th May.

Miss Verrall will be very glad to hear of any visitors to the Rome Congress who would like to join the party from London. Full particulars of fares, etc., will be sent on application at the Head Office.

REPORTS IN "THE WOMAN'S LEADER".

We should be glad if Secretaries of Societies could send brief particulars of forthcoming meetings to insert under "Coming Events" in the WOMAN'S LEADER. The National Union has now only half a page, and space is therefore very limited. We are, however, glad to have short reports of meetings and will try to find space for these whenever possible. The North-Western Area Group and several Societies have made arrangements to have some space allotted for their own use once a month. This can be done by special arrangement with the WOMAN'S LEADER. Reports or notices of meetings for Headquarters' page should reach the office by the first post on Monday mornings.

DARTMOUTH AND KINGSWEAR W.C.A.

The Dartmouth and Kingswear Women Citizens' Association and the Literary and Debating Society held a combined meeting in the Guildhall, Dartmouth, on Wednesday, 28th March, on "Family Endowment."

Mrs. Whiteway, a member of both Societies, ably took the chair, and introduced the Speaker.

Mrs. Hubback then outlined the question of Family Endowment, and described the various bills, promoted by the National Union, which have a distinct bearing on this subject. She also described the various ways in which we already have forms of Family Endowment as well as some suggested further schemes and comparisons with those adopted in France, Germany, and Australia.

An animated discussion followed, and the usual votes of thanks were passed.

CORRESPONDENCE AND REPORTS.

"PUMP MORE OXYGEN INTO THE LEAGUE."

MADAM,—I am glad that the writer of the article "Pump more oxygen into the League of Nations" knows that our Council of the League cannot take action unless it is unanimous, and that it was quite obvious at its recent meetings that this unanimity did not exist. My comment on this aspect of the article is "Why blame the Council for not taking action which the Covenant distinctly prohibits it from taking?" The writer of the article in her letter of last Friday faces the facts of the situation, but adds, "Therefore the League is paralysed," etc. I deny that our League is paralysed. When it takes action it must be either by the unanimous vote of the Council or by the majority of the Assembly. We all, I believe, earnestly desire that such action should be taken at the earliest possible moment, and that France should be an assenting party to it. This seems to me to be forcibly, and at the same time reasonably, expressed by the resolution adopted *nemine contradicente* by the General Council of the League of Nations Union on 15th March. No one is helped, and resolute action is not facilitated by writing or speaking as if the League were moribund. The writer of the article says "Mrs. Fawcett calls me a bull in a china shop." Let me assure her that when I used this metaphor I did not know who the writer of the article was, and made no personal application of the phrase; I intended my metaphor to convey that sound judgment on constructive lines was as indispensable as vigour, especially in an international situation so fraught with dangers as the present one is.

MILLCENT GARRETT FAWCETT.

THE LEAGUE OF NATIONS AND VIVISECTION.

MADAM,—Some of your readers may wish to learn more in detail what is the action of the League of Nations which has alienated so many of its supporters. It has called two Conferences of vivisectionists and bacteriologists from all quarters of the globe, one in London and one in Paris, to consider the standardization of vaccines and sera—in themselves objectionable to many people on the ground that they are dangerous to health, their utility being also the subject of violent medical controversy.

One of our Vice-Presidents recently inquired in Parliament who paid the rather heavy bill for the travelling and hotel expenses of the delegates, and of course the reply was that these came out of the funds of the League of Nations. As a consequence of the Conferences, all the delegates were encouraged to go back to their countries and indulge in the cruel experiments on animals upon which standardization depends.

The League of Nations is in danger of stultifying the object for which it was formed, by meddling with controversial medical matters. In the end it will probably be found that it is quite powerless to prevent war, because all its energies have been dissipated on side-shows, and it is cumbered with financial interests not belonging to the great Cause to which it was originally dedicated.

BEATRICE E. KIDD,

Secretary, British Union for Abolition of Vivisection, 32 Charing Cross, S.W.1.

FOR THE GOVERNMENT.

MADAM,—May I be permitted to protest against the running down of the present Government by "Our Political Correspondent." These are most difficult times, but the present Government has arranged to pay its debt to America satisfactorily, it has maintained friendly relations with France in the only possible way, and we have tranquillity, however much people may desire and incite the country to be in an uproar. The only alternate Government, too, is a socialistic one, and their aim is to pull civilization up by the roots, and consequently with it votes for women, for which we all worked so hard. In Russia, the darling of the socialistic party, there are not even votes for men.

I thought the WOMAN'S LEADER was above party.

F. K. POWELL.

[N.B.—The views expressed by our Parliamentary Correspondent are not our Editorial opinion and are expressly controversial. Unfortunately, owing to lack of space, the usual footnote to the News from Westminster in our issue of 30th March was omitted.—Ed.]

BRITISH FEDERATION OF UNIVERSITY WOMEN.

The early months of 1923 have been noteworthy for a very considerable extension of provincial work. Three new local associations have been formed since the beginning of the year, so that the number of the Federation's branches has increased from twelve to fifteen. The three new centres are Bath, Bangor, and Huddersfield, and there is every indication that these new areas offer very promising fields of work.

In the formation of the Huddersfield branch much helpful assistance in the initial stages was received from Leeds members. A visit from the President of the British Federation of University Women, Dr. Spurgeon, on 10th February, resulted in the actual institution of the new association with a membership of thirty-two. Considerable additions to this number are expected.

A drawing-room meeting at Bath on 16th February, addressed by Mrs. Alys Russell, was the occasion of the establishment of a branch there. The kind help of members of the Bristol Association in organizing the gathering was much appreciated. The fact that there are already twenty-five fully qualified members and a number of associates augurs well for the future.

On 17th March Dr. Sheavyn, President of the Manchester Association, spoke at a meeting of University women at Bangor, and a vigorous new association now exists in North Wales.

Plans are in hand for the opening up of other districts. Meantime, the development of existing associations is not being neglected. A recent meeting at Reading, addressed by Professor Cullis, resulted in a substantial addition to the membership of the London Association.

[Owing to lack of space, some correspondence is unavoidably held over.—Ed.]

THE ASSOCIATION FOR MORAL AND SOCIAL HYGIENE.

"PROSTITUTE" OR "PERSON?"

The Regulationist system is built on the assumption that prostitutes are not "persons" in the full sense—that they have no human rights, nor human feelings—they are either outlaws, or else dangerous but necessary creatures, who must be tolerated, but kept in chains. Such a doctrine is still deeply ingrained in popular belief, and it is embodied in the British laws on solicitation. If you study the wording and the context of those laws, you will find that there is in them no trace of moral reprobation, no attempt to discourage prostitution (though now-a-days they are sometimes invoked for these purposes). Those who framed the laws clearly believed that there must be prostitutes, and that they must be allowed to solicit—but not to the annoyance of the public. The law specifies a number of actions, mostly harmless in themselves, which are forbidden to be done in the street and to the annoyance of inhabitants and passengers, such as cleaning or exercising horses, rolling casks, letting off fireworks, etc. In regard to all these actions the prohibition applies to "every person"; only in regard to solicitation is it "every prostitute."

We protest against this differentiation. We say that in the streets a policeman should not be required to know nor to care what a woman's occupation or character may be; if she makes herself a nuisance she must be treated just like a man who makes himself a nuisance. We see—and we demand that the police (and the public) shall see—not a being of a different species, but just a woman, a human being.

Women know that the one hope of restoring to womanhood one who has sunk into the slavery of prostitution is to *treat her as a woman*, not as "a prostitute"; and they believe that what applies to the individual applies also to the mass. They are human beings: let them be treated as such.

This is the meaning of that principle of the International Abolitionist Federation which declares that there ought to be "no measures of exception under pretext of morals."

To a large section of the police force this is a hard doctrine, and it will take more than a change in the wording of a law to make it understood. Training and age-long tradition have impressed on the policeman that it is his duty to harry the prostitute: the more conscientious he is, and the more seriously he takes his responsibility for maintaining order and morality, the more zealously he does it. If we take away the particular law which has hitherto been his chief weapon he will still try to do what he has been taught to believe that the public expects of him. So he must learn that this is *not* his duty, and that the public does not expect it. Thus our campaign must aim, not merely at a change of the law, but at a *changed attitude* of police and magistrates, reflecting the changed attitude of the public. The change of the law is an essential step, but not the only step.

When the principle of equal treatment for all is really understood and applied, it may do more than we can now foresee to eliminate the professional prostitute from our cities and streets. There are some curious analogies between "witches" and "prostitutes." This is not the place to enlarge upon them, but it is suggestive to read these words: "Public opinion had by the middle of the 18th century entirely turned against the belief in and the punishment of witchcraft. . . . And thus as people ceased to believe in witches, the witches ceased to believe in themselves, and so the whole tribe of witches, wizards, and witch-finders passed silently away." HELEN WILSON.

THE A.M.S.H. ANNUAL MEETING.

The Annual Meeting of the Association will be held on Thursday, April 26, in the Y.M.C.A. Drawing Room at 5.30 p.m. Mrs. Winttingham, M.P., presiding. Speakers: Dr. Mary Gordon (author of "Penal Discipline"), Commander and Mrs. Haslewood, and Dr. Helen Wilson. Admission free, reserved seats 1s. from the Secretary, Orchard House, Great Smith Street, S.W.1.

WOMEN'S INTERNATIONAL LEAGUE.

The condition of the German area under military occupation, although much discussed, has not improved, though recent proposals by Dr. Rosenberg may help initiate negotiations. The inhabitants live in fear and uncertainty, and trade disorganization, absence of transport, arrests and expulsions, and high cost of living add to the distress. Trustworthy observers describe a terrible state of anxiety and nervous tension, besides instances of cruelty which, with all nationalities alike, inevitably accompany the absolute domination of illimitable militarism over unarmed people. German passive resistance demonstrates the strength of forces other than military, but one dreads the consequences should their self-control give way and the bitterness engendered in the young. The W.I.L., realizing that Reparations and Security are closely associated, urges that a World Conference be called to consider anew, with calmness and goodwill, the whole international situation, and unfettered by treaties devised in the heat of war seek a basis for enduring peace, security, and freedom. It advocates universal disarmament. If resort to the crude military method were never regarded as expedient or possible, this age of invention might extricate itself from the international impasse.

THE CAPITAL LEVY.—Books to Read.

A Levy on Capital. 3rd edition. By F. W. PETHICK LAWRENCE. Allen & Unwin, Ltd. 2s. 6d.
A Capital Levy, etc. By Prof. A. C. PIGOU. Oxford Press. 2s. 6d.
Wealth and Taxable Capacity. By Sir J. C. STAMP. MacMillan. 10s. 6d.
Taxation in the New State. By J. A. HOBSON. Methuen. 5s.
The Capital Levy Explained. By HUGH DALTON (Labour Publishing Co. Paper. 1s.).
Public Finance. By HUGH DALTON.
How to Pay for the War. By H. G. WELLS.
Three Articles by W. W. PAINE, published in the *Times* of April 16, 17, and 18, against the Capital Levy.

1 From an essay on "Witchcraft" by F. A. Inderwick.

COMING EVENTS.

LEAGUE OF NATIONS UNION.

- APRIL 20. Town Hall, Knutsford. 8 p.m. Speaker: F. Whelen, Esq.
 APRIL 22. St. Andrew's Church, Stamford Hill. 11 a.m. Speaker: Rev. C. R. Ritchie.
 APRIL 23. Alexandra Road Schools, Hounslow. Speaker: S. Sherman, Esq., B.A.
 APRIL 24. Rotary Club, Colchester. Speaker: Professor W. Henderson Pringle.
 Beechen Grove Baptist Church, Watford 7.30. Speaker: Mrs. Skelton.
 APRIL 25. Assembly Rooms, Barton-on-Humber. 8 p.m. Speaker: Lt.-Col. Borden Turner, O.B.E., M.A.
 APRIL 26. North Library, Manor Gardens. Speaker: Major W. E. Gladstone Murray, M.C., D.F.C.

N.U.S.E.C.

APRIL 23. KENSINGTON S.E.C. South Villa, 76 Campden Hill Road. 5.30. Subject: "The Employment of Married Women." Speakers: Mrs. Abbott for the motion, Miss Margaret Freer against.

MAY 2. EDINBURGH W.C.A. Society of Arts Hall, 117 George Street. 8 p.m. Public Meeting. Subject: "The Permanent Care of the Feeble Minded." Speaker: Dr. R. D. Clarkson. Chairman: Lieut.-Col. Sir H. Arthur Rose, D.S.O.

APRIL 20. EDINBURGH S.E.C. Y.M.C.A. Hall. 8 p.m. Equal Franchise Demonstration. Speakers: Mrs. H. More Nisbett, Miss Adam, A. Ballantyne, Esq., J.P., Miss F. H. Simson, Miss Jack, Miss Jacob, Miss Pressley Smith, and others. Chairman: Ex-Baillie Rose, J.P.

PROPORTIONAL REPRESENTATION SOCIETY.

MAY 6, and Successive Wednesdays. School of Economics. 5 p.m. Course of Lectures on "Methods of Election." Ticket for the course 10s. Lecturer: Mr. J. H. Humphreys (Sec. P.R. Society). Forms of application from P. R. Society, 82 Victoria Street, or School of Economics.

ASSOCIATION FOR MORAL AND SOCIAL HYGIENE.

APRIL 26. 5.30 p.m. Annual (Public) Meeting, Central Y.M.C.A., Tottenham Court Road. Speakers: Dr. Mary Gordon, Commander and Mrs. Haslewood, Dr. Helen Wilson, J.P. Chairman: Mrs. Wintringham, M.P.

INTERNATIONAL WOMEN'S FRANCHISE CLUB.

APRIL 25. 8.15 p.m. "Toc H." Speaker: Mr. Barclay Baron. Chairman: Lt.-Col. Arthur Bates, D.S.O.

GUILDHOUSE W.C.A.

APRIL 30. Eccleston Guildhouse (Berwick Street, Gillingham Street, Victoria, S.W. 1.). 3 p.m. "The Working-Woman's House." Speaker: Mrs. Sanderson Furniss, J.P.

WOMEN'S LOCAL GOVERNMENT SOCIETY.

APRIL 25 and 26. Lord Mayor's Parlour at the Town Hall, Manchester. 10.30-1 and 2.30-5. A Conference of Women Councillors, Guardians, and Magistrates.

APRIL 27. Visits to Local Institutions. All information from the W.L.G.S., 19 Tothill Street, Westminster, or the Manchester W.C.A., 7 Brasenose Street, Manchester.

WOMEN'S INSTITUTE.

APRIL 26. Gillingham, Dorset. "Women on Juries." Miss Beaumont.

1st MAY. CHRIST OR CHAOS.

KINGSWAY HALL, at 7.30 p.m.

George Lansbury, M.P., Henry H. Slesser, Miss Picton-Turbervill, Lady Parmoor, the Rev. W. E. Orchard, D.D.

Admission free. Doors open 6.30 p.m. Reserved seats 1s. Particulars from the Secretary, London Union of the Fellowship of Reconciliation, 17 Red Lion Square, W.C. 1.

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FOR LADIES.—BED-SITTING-ROOMS, with gas fires; lounge and dining room; partial or full board.—Apply, Miss Farrant, 19 Endsleigh Street, Gordon Square, W.C. 1.

FURNISHED or UNFURNISHED ROOMS for Women Workers, in large, airy house with shady garden and tennis court. Five minutes from Golders Green tram and eight from Woodside Park, G.N.—Box 979, WOMAN'S LEADER, 62 Oxford Street, W. 1.

HOSTEL FOR VISITORS AND WORKERS; terms from 4s. 6d. per night, or from 18s. 6d. per week, room and breakfast.—Mrs. K. Wilkinson, 59 Albany Street, Regent's Park, N.W. 1.

LADIES' RESIDENTIAL CLUB offers single bedrooms to residents between the ages of 18 and 40. Frequent vacancies for visitors also. Excellent catering, unlimited hot water. Airy sitting-room. Only 2 min. from Tube and Underground. Rooms with partial board, 38s. to 38s. weekly.—Apply, 15 Trebovir Road, Earls Court.

TO LET AND WANTED.

ADVERTISER, having small flat, BEDROOM to let furnished, requiring Christian, homely person, to share her little home; terms moderate; references exchanged.—32 Mall Chambers, Kensington.

FURNISHED FLAT to let for six months. Bright, airy, quiet. Sitting-room, 2 bedrooms, kitchen, bath. Electric light, telephone, gas cooker. Tradesman's lift. Service by arrangement.—Mrs. Edmund Garrett, 13 Crescent Mansions, Elgin Crescent, London, W. 11.

TO LET.—Westminster, near House of Commons, charming wee Georgian house.—Apply, Mrs. Murray, 20 Langham Mansions, Earls Court, S. 9.

FOR REST AND HOLIDAYS.

LADIES received as Paying Guests in old-fashioned farmhouse: beautiful country, ideal position, 3 miles station.—Toys Hill Farm, Brasted, Sevenoaks.

HOLIDAY GUESTS.—Fifteenth century Cottage, midway between Lewes and Eastbourne; ideal country, beautiful walks, fishing; good cooking, luncheons and teas.—Mrs. des Combes, Woodborne Manor House, Arlington (Berwick Station), Sussex.

N. DEVON lady will be pleased to receive guests in her most comfortable country cottage.—Box 984, WOMAN'S LEADER, 62 Oxford Street, W. 1.

LOW GREEN HOUSE, Thoraby, Aysgarth, Yorks.—Paying guests received; good centre for walks, tennis club, charabanc.—Particulars from Miss Smith.

HOUSING, GARDENING, Etc.

PRACTICAL TRAINING FOR LADIES in Gardening (all branches), Dairy and Poultry Management. Expert Teachers. Lovely old manor house and grounds. Home life. Hockey.—Apply, Principals, Lee House, Marwood, Barnstaple, N. DEVON.

FOR SALE AND WANTED.

SECOND-HAND CLOTHING wanted to buy for cash; costumes, skirts, boots, underclothes, curtains, lounge suits, trousers, and children's clothing of every description; parcels sent will be valued and cash sent by return.—Mrs. Russell, 100 Raby Street, Newcastle-on-Tyne.

WHITE ART LINEN.—Remnant bundles of white art linen, suitable for embroidery and drawn-thread work, for making afternoon tea-cloths, traycloths, sideboard covers, etc., 11s. 9d. per bundle, postage 9d. Write for Bargain List—TO-DAY.—HUTTON'S, 41 Main Street, Larne, Ireland.

UNCRUNSHABLE DRESS LINEN for Spring and Summer wear, all pure linen dyed perfectly fast colours in White, Ivory, Sky, Pink, Cerise, Old Rose, Brown, Navy, Peacock, Putty, Lemon, Grey, Saxe, Fuchsia, Brick, Cardinal, Purple, Emerald, Orange, Mauve, Black, Nigger, and Mole. 36 inches wide, 2s. 6d. per yard. To-day's value, 5s. 6d. per yard. These lovely dress linens will be very largely worn this year. Patterns Free. For all orders under 20s. add 9d. for postage.—Hutton's, 41 Main Street, Larne, Ireland.

WILL ANYONE GIVE OR LEND fair-sized office table, also filing cabinet to philanthropic cause.—Garden League for Devastated France, 51 Upper Berkeley Street, W. 1. Telephone: Paddington 6047.

DRESS.

KNITTED CORSETS.—Avoid chills, no pressure. List free.—Knitted Corset Co., Nottingham.

THE HAT DOCTOR, 3a Little Sussex Place, Hyde Park Square, W. 2, cleans, reblocks and copies hats at lowest possible price. Renovates furs. Covers satin or canvas shoes or thin kid with brocade or velvet. Materials and post, 13s. 6d.; toe-caps, 8s. 6d.; your own materials, work and post, 8s. 6d., in three days.

PROFESSIONAL.

"MORE MONEY TO SPEND" (Income Tax Recovery and Adjustment).—Send postcard for particulars and scale of charges to the Women Taxpayers' Agency, Hampden House, 84 Kingsway, W.C. 2. Phone, Central 6049. Estab'd 1908.

ANNOUNCEMENTS.

ANN POPE will be at the office of THE WOMAN'S LEADER on Mondays, Tuesdays, and Fridays from 2 to 5, and will be pleased to give advice or information on household matters free to subscribers, beginning 16th April. An Employment Agency for "House Assistants" is also being organized, and all letters should in future be addressed: Miss Ann Pope, "House Assistants' Centre," THE WOMAN'S LEADER, 62 Oxford Street, W. 1. The fees for letters by post are still 1s. (2 questions); recipes from 2d. each. The Employment fees will be 1s. registration in every case; 2s. to be paid by assistants on engagement, and 5s. by employers. All letters must be accompanied by a stamped addressed envelope and the proper fees.

HELP OTHERS TO HELP THEMSELVES HONESTLY.—Central Discharged Prisoners' Aid Society: D.P.A.S.'s at all H.M. Prisons, assisting over 20,000 annually, irrespective sex, creed, age, nationality. Wives and children aided.—W. W. Jemmett, F.L.S.A., Secretary, Victory House, Leicester Square, W.C. 2.

LONDON SOCIETY FOR WOMEN'S SERVICE, 58 Victoria Street, S.W. 1.—Secretary, Miss P. Strachey; Information Department for advice about Women's Work and Training, by letter or interview.

THE PIONEER CLUB has reopened at 12 Cavendish Place. Town Members £5 5s.; Country and Professional Members £4 4s. Entrance fee in abeyance (pro. tem.).

THE FELLOWSHIP SERVICES, Eccleston Guild House, Eccleston Square, S.W. 1: Sunday, 22nd April, 3.15, Music, Poetry, Lecture, Dr. Dearmey. 6.30, Maude Royden.

ALLEVIATE LONELINESS by forming Congenial Friendships, home or abroad.—For particulars write, Secretary, U.C.C., 16 L, Cambridge Street, S.W. 1.

JOIN INTERNATIONAL HOUSE CLUB, 55 Gower Street, W.C. 1. Subscription, 7s. 6d. per annum. Dainty Luncheons and Teas in the Cafeteria. Club discussions will in future be held on Thursdays at 8.15, beginning 19th April.

MISS FRIDA HARTLEY has left England for South Africa, and will be unable to attend to correspondence for the present.

POSTS VACANT.

CAN anyone recommend reliable middle-aged working HOUSEKEEPER to work flat and look after two professional women.—Dr. Pailthorpe, 40 Parliament Hill Mansions, Highgate Road, N.W. 5.

WANTED, WOMAN PATROL for half-time work in Liverpool; age 27-40; experience in social work essential.—Apply, Director, 5 Cases Street, Liverpool.

Please send THE WOMAN'S LEADER to me for twelve months. I enclose 6/6.

Name

Address

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