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children, at Christmas, and to Mr Raynes, for his annual gift for the children's Christmas dinner

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The Board, in conclusion, would express the hope that the interest of the subscribers in the Home will not be allowed to abate because of the munificent bequest lately made to the institution. Such liberality would be but a qualified good were that to be the case. The Board trust rather that the generosity of the testator may be an incentive to still further liberality, so that the institution may be made in time to vie in its accommodation and usefulness with similar noble institutions in the Mother-country "Be merciful after thy power If thou hast much, give plenteously, if thou hast little, do thy diligence gladly to give of that little for so gatherest thou thyself a good reward in the day of necessity"—(Tobit iv)

STATEMENT of the TREASURER of the PARNELL ORPHAN Home for the Year ending 31st March, 1884

Receipts. To Balance, 1st April, 1883 Subscriptions and donations Contributions towards maintenance— From Government From Public Trustee From relatives of children St. Stephen's Native School Trustees Trustees of late W Morrin, Esq., interest Interest on deposits Bequest of late John Lavertier, Esq., less duty	£ 694 257 172 13 194 25 69 34 480	9 9 1 0 5 0 15 9	d. 11 6 8 0 0 0 0 0 9	Expenditure. By Salaries, wages, &c. Food, &c. Clothing, &c. Coal and firewood Gas Water and drainage rates House furnishing, &c. Medicine, &c. Books, stationery, printing, &c. Fire insurance Postages and sundries Cost of erecting new play-rooms Improvements, repairs, &c. Paddock, top-dressing Cow Funeral expenses Feneing, &c., for land newly acquired Bank interest Balance	£ s. d- 867 14 0 262 16 7 84 16 7 8 18 0 12 2 11 4 10 0 144 8 8 7 0 3 32 18 2 12 19 0 17 15 1 220 0 0 104 8 10 6 7 6 11 2 7 2 15 0 17 14 2 3 11 2 619 3 4
	£1,941	1	10		£1,941 1 10

THE ARA LODGE, 348 I.C., MASONIC ORPHAN FUND.

	£	s.	d.		£	s.	đ.
To Investment on mortgage on 1st April, 1883 In Savings-Bank on 1st April, 1883 Interest on mortgage	$120 \\ 24 \\ 12$	$\begin{array}{c} 0 \\ 17 \\ 0 \end{array}$	0 3 0	By Balance from last account due to Orphan Home Treasurer . Clothing, schoolbooks, &c., for orphan of		19	8
Interest per Savings-Dank	1	4	0	a Mason	18	1.	8
Cash per Lodge Treasurer	10	0	0	Invested on mortgage	120	0	0
Balance due to Ophan Home Treasurer.	2	1	4	In Savings-Bank	26	1	3
				-	64.50		
<u>ಕ</u>	170	2	_7		£170	2	_7

THE BETA LODGE, 450 I.C. (HAMILTON), MASONIC ORPHAN FUND.

To Balance in Savings-Bank account Interest	··· •	£ s. d. 15 17 11 0 15 0	By Balance in Savings-Bank	•		£ s. d. 16 12 11
		£16 12 11				£16 12 11

M. RAWLINGS, Hon. Treasurer

The Working of the Industrial Schools Acts in Victoria.

[From the Herald of 3rd June, 1884.]

In your remarks of this evening, on the above subject, relative to the committal of three Portarlington children, on the 17th instant, by the Geelong Bench to the industrial schools, you rightly say that the public interest in the disposal of such children is not less than that of the individuals directly related to them. And you further express astonishment and concern at the length of the term (seven years) for which the little ones were committed and taken from the care and custody of their parents, against whom, as you point out, no charge of neglect is preferred, and who may have recovered from their present dangerous sickness before three months are passed.

Allow me to correct some slight misconceptions in your article as to the present working of

Allow me to correct some slight misconceptions in your article as to the present working of that part of the Neglected and Criminal Children's Act which relates to industrial schools, and to allay the alarm on one or two points which your somewhat startling remarks may have caused.

I. In the first place, children who are brought before the Bench, as in this instance, for being either neglected or destitute, are in all cases committed to the receiving dépôt, Royal Park. Thence, in a very few days, seldom over ten, they are (with rare exceptions) transferred to a country cottage