HELLIWELL'S FINAL REPORT

CRITICISM OF CIVIC ACCOUNTING SYSTEM

Hopes Some One Else May Be More Successful in Convincing Council

(From Wednesday's Daily.)

The final report of John F. Helliwell, expert accountant, on the city's accounting system, which was submitted at Monday's council meeting, is as follows:

Gentlemen,—Following my letter of November 19 I submit herewith for your consideration:

Draft of revenue account year ending December 31, 1909.

Revised balance sheet of December 31, 1909.

It does not appear that a revenue account has been maintained or published, and, in consequence, there is no visible comparison between the actual revenue available in any one year, and the amount expended in that year.

Liabilities current at the end of the year have been omitted from the balance sheet, this being due in part to the present deficiencies in the system of book-keeping, which only records cash transactions. These current liabilities have varied from year to year, the effect being that these amounts which are properly chargeable, say to 1908 revenue, are omitted from the accounts of that year, and paid out of the revenue for 1909, and thus from year to year the current liabilities at the end of the year are omitted from the accounts, and left to be paid out of next year's revenue.

To illustrate the actual result of such methods, the draft revenue account for 1909 is submitted which excludes the 1908 items, but includes, as far as they can be identified, the floating liabilities current at December 31, 1909, and not included in the printed accounts; the amount appearing as "overspent" in that year being $21,797.76. Even assuming that no change is made in the book-keeping methods, it cannot be said that no provision should be made for current liabilities in the published accounts, which, in their present form, do not disclose the extent to which current revenues have been depleted by the debts of the past years, or the extent to which the position has nominally been improved by the exclusion of liabilities at December 31.

The municipal act construes available revenue as the amounts received within the year, and it would appear that from these amounts all the expenditure of the year must be met or provided for; hence the necessity for absolute control of expenditure and the complete record of the expenditure incurred, as well as the amount actually disbursed.

Revised Balance Sheet—Comparison of the balance sheet submitted, with the printed account, will exhibit many differences, some of considerable amount, indicating ignorance of the principles involved, or carelessness in preparation of the published report. As the amounts of taxes and water rates receivable were not balanced with the amounts actually received, it is not surprising that errors should be exhibited, but, even allowing for the weakness of this single entry form of record, it is remarkable that the water rates in arrear should have been understated by some $2,800. The liability on the North Park loan, $14,000, secured by pledge of debentures, was included in debenture debt, and also appeared as a separate item—there is only one liability, the debentures merely being collateral security.

Accrued interest on debentures to December 31, 1909, $54,200.10, was not included among the liabilities in the printed report, although among the assets is the item of "accrued interest on debentures purchased by the city $911.52; it is obvious that if this item is included as an asset, the corporation must exhibit the liability therefor, among other debenture interest accrued.

Taxes outstanding have been increased by $358.30 over the amount stated in the printed report of December 31, 1909.

Sundry debtors for $1,150.24 and insurance premiums unexpired $2,010.30 have been added to the assets at December 31, 1909.

It is in collectable assessments, subject to local improvement by-laws, that perhaps the most remarkable misconception occurs. From the published amount of $366,126.42 there must be deducted at December 31, 1909, the sum of $187,373.21, leaving a balance of $177,753.21, which is more correctly describable as "that portion of sinking fund to be contributed during term of by-laws by property owners benefited, towards repayment of local improvement debentures." The composition of the published amount, which includes many extraneous items, would involve tedious description, but it may be said briefly that it apparently includes the sums which the corporation itself will have to contribute in later years, as well as the interest which will be paid by property owners on their deferred payments; whereas the only item which can here be introduced as an asset against the local improvement debt, is the amount which will be contributed by the property owners to the sinking fund, and which will be applied in reduction of that debt. The amounts which will be levied in the form of general taxes by succeeding councils, and the interest which will be paid by the property owners in future years, cannot be considered as assets at December 31, 1909.

The revised balance sheet submitted assumes the adjustment of local improvement sinking funds out of the surplus existing in the general sinking funds, and this being done, the arrears of local improvement instalments and interest thereon would become part of the general revenues of the corporation. The general sinking fund surplus and these arrears of revenue enable the corporation to restore all sinking funds without calling upon general revenue, and without creating any debt or obligation, and, unless there is a wholesale default in the payment of local improvement instalments in later years, the corporation will be able, on account of the present margin afforded, to make the required deposits to credit of sinking fund account on the exact dates in each year, without in any way draining upon the ordinary revenues. Incidental to this operation would be the simplification of methods now employed in recording these transactions.

Valuation of Assets.

The figures attached to items of real property, construction and equipment in the published balance sheet are repeated in the revised balance sheet; it may be pointed out, however, that in some cases of construction work under authority of by-laws, the figures attached as valuations are automatically reduced by the amount of the sinking fund contributions and accretions, or, in other words, these assets will be written off in toto when these debentures mature.

As the term of these local improvement debentures is uniformly short, it is possible that the present treatment does not give the city full credit for the value of these assets so created. A great deal of the local improvement work, which is represented by tangible assets, passes out of the accounts when the debentures are issued, and I would suggest that some valuation be placed upon these works, and that this amount be introduced into the accounts and written down during the actual life of the work.

Summary of Adjustments.

The net effect of the adjustments incorporated in the revised balance sheet, apart from adjustment of sinking funds and elimination of duplicated items, is as follows:

Additions to "Liabilities."

Accrued interest on debentures	$54,200 10	
Creditors for current revenue expenditure	12,505 34	
Taxes to be refunded	27 60	
Overpayments on local improvement instalments	76 80	
Property owners' payments in advance re Government street reblocking	850 66	
		$ 67,670 50
Decrease of "Assets."		
Reduction of amount stated as local improvement assessments collectable	187,878 21	
		$255,043 71
Contra. Increase of "Assets."		
Sundry debtors	$ 1,150 24	
Insurance unexpired	2,019 30	
Municipal taxes outstanding	358 30	
Water rentals and frontage tax	2,871 39	
Arrears of local improvement taxes	16,397 63	
		$ 22,796 86
Net reduction of surplus		$232,246 85

The chief value perhaps of this revised balance sheet lies in its exhibit of the position of the corporation at December 31, 1909, assuming that the adjustments, since discovered to be necessary, had been made at that date. Another point is the indication of errors, in principle as well as in fact, affording ample justification for changes in method of accounting recommended to your council. It is my opinion, however, that any measure of amendment which your council may adopt must depend for its success upon the appointment of some official possessed of the required ability and authority to enforce observance, as without a recognized and responsible head it will be impossible to overcome indifference or opposition.

The extent of my examination convinces me that the corporation would experience material benefit from such an appointment, provided the support of the council was afforded in the prosecution of the work. Without such support, time and effort expended in this direction are wasted, and it is particularly unfortunate that work of this character should be made the subject of personal argument or political consideration; speaking from a personal standpoint, I may say that had I been aware that such conservative opinion existed with regard to present methods, I should have declined the honor of the engagement by your council.

It is with me a matter of sincere regret that I have been unable to convince your council that study and comprehension of these subjects must eventually result to the advantage of the city at large, but I trust that someone else may be more successful, and that the importance of these matters will be equally impressed upon those from whom action will be expected.

I have the honor to be, yours faithfully,
JOHN F. HELLIWELL,
Chartered Accountant.

FINANCING OF SOOKE SCHEME

(Continued from page 3.)

waters thereof, and all waters tributary thereto, and all waters which can be made tributary thereto, as a source of an additional water supply for the city of Victoria, to conserve the said waters by means of dams and other works, and to acquire sufficient land around the said lake to insure that the water shall be kept clean and healthful, and to convey the said water into the city of Victoria by means of a tunnel or tunnels or pipe lines, or by means of a tunnel and pipe line combined, and to join the same to the system owned and operated by the city of Victoria.

"2. The said water commissioner, subject to the approval of the said council, shall as soon as possible proceed to acquire the said waters and sufficient real property around the said lake to insure that the water shall be kept clean and healthful, and shall make, or cause to be made, such preliminary plans, surveys, and estimates of the manner and cost of conserving the said waters and of conveying the same to the city of Victoria, and joining the same to the waters of the system at present owned and operated by the said city.

"3. The said water commissioner shall be, and he is hereby from time to time authorized to enter into an agreement or agreements with a contractor or contractors for the doing of the said work of conserving and of conveying said waters, or such parts thereof as may be deemed proper, which said agreement or agreements shall be subject to the approval of the council, and also subject to the approval of the electors entitled to vote upon by-laws by virtue of sub-section 2 of section 75 of the Municipal Clauses Act, and any such contracts or agreements so negotiated shall be of no force and effect until after the same shall have been approved of by a majority vote of such electors."

The remaining clauses merely follow the necessary legal phraseology to make the by-law complete.

SAANICH COUNCIL TO SUPPORT CITY

Will Oppose Oak Bay's Application—Business Done at Council Meeting

The regular meeting of the Saanich council was held in the municipal chamber, Glanford avenue, on Saturday afternoon. A large budget of business was disposed of.

Three sub-division plans were submitted for approval. Petitions were received for street improvements and sidewalks and but for the preparations for the coming elections on January 12 it looked more like the beginning than the end of a fiscal year.

The much-discussed road from Royal Oak to Cordova Bay beach received a good start. The government will aid in its construction to the amount of $300 if the owners of land directly benefitted spend a like sum. The council has $50 appropriated and when this money is all spent a passable way to the beach should be well under way. When completed this road will bring the Royal Oak station within two miles of the Victorian summer camp at Cordova Bay.

Another source of contention, the municipal hall, will soon be removed from the stage. Two sites will be submitted to the electors to choose from at the coming election, one at Royal Oak station and the other near the city limits, and the hall will be built where the majority decide.

J. R. Carmichael was appointed returning officer at the coming election and his deputies will be the same as last year.

The court of revision will sit on Tuesday, January 3, at the council chambers.

J. Peirson wrote that the audit would be completed in due time when a report would be submitted.

F. V. Hobbs asked leave to remove some boulders from the road; part of it near his property at his own expense. The request was granted subject to the approval of the road superintendent.

J. D. Brown wrote informing the council that he was erecting a 6-roomed house near the corner of Tolmie and Quadra streets. He wanted permission to lay a water pipe from the city main to connect. This was referred to the clerk and city water commissioner for report.

E. Sinclair, Maywood, complained of the congestion of water on Quadra and Kenneth streets. This matter was attended to.

S. Childs wrote on behalf of John Glover offering to sell part of his lot for road purposes to avoid cutting through a rocky bluff. Referred to road superintendent to report at next meeting.

D. R. Harris submitted a plan of section 16, sub-division 6 and 7, map 85, for approval. This was referred to the road superintendent to examine the possibility of the proposed road allowance and report.

H. T. Oldfield wrote that he was not prepared yet to state what compensation he would ask for opening a road about 300 feet long along his south line near Prospect lake.

H. D. Twigge, representing Capt. Elliston's estate, asked for an interview with the reeve re stoppage of water through insufficient pipe. The request was granted.

An invitation was received from the principal of the University school, asking the council's presence at the speech day on Friday. The invitation was accepted.

J. McB. Smith enclosed a cheque for $444.75, balance of the cost of cutting down Tolmie hill, Douglas street.

Rev. T. R. Heneage thanked the council for the dispatch in putting down a sidewalk near St. Mark's church. As appreciation of the council's action is seldom acknowledged some of the members wanted this testimonial framed.

J. A. Aikman advised that mandamus proceedings should be begun against a Russian resident of Oak street for obstruction of the water course. It was agreed to act upon the solicitor's advice.

Gore & McGregor submitted a plan of sub-division J and X, sections 11 and 12, which were formally approved but not completed. They will be asked to furnish a new map of the area newly sub-divided and also informed that lots containing less area than 60 x 120 feet do not meet with approval.

Wm. McKinnon and nine others petitioned for drainage to remove water off Carey road and Oxford street, also a new sidewalk. It was decided to give all relief possible regarding the water, while the sidewalk was passed up to the incoming council.

James Price reported that Bryce and Munro had cleaned the brush from the roadside and their bond of $250 will be returned.

The constable's report was adopted for the month.

The road superintendent reported that $3,063.65 was spent on roads during November.

Councillor Freeman moved that the shooting permit be amended to restrict the privilege of shooting in the municipality to ratepayers and leaseholders. It was found that the councillor for Ward 4 had not given notice under the proper head and it was ruled out of order.

A petition was received from R. Scott and others in sections 26, 27, 34 and 35, Victoria district, asking for a water main under the local improvement plan. The total assessed value of the property affected is $142,000, of which $131,750 has signed up. The petition was granted and a by-law will be prepared.

The finance committee's report was adopted.

It was found that A. Glendenning was charging 25 cents per yard for gravel and a motion offering to settle at 20 cents per yard was made and carried.

Constable H. Little reported the presence of undesirables on Burnside road on Father Laterne's property. As the police force of Saanich is insufficient to take care of alleged recuperating tramps the health and morals committee will interview Father Laterne and see if some other arrangements cannot be made for the men.

A by-law was introduced by the reeve to select sites for a hall and submit a plebisite vote on January 12. Chas. Walker and O. Ferguson offered for this purpose lots 7 and 23, corner Carey and Saanich roads, for $5,000, option to expire on February 1, 1911. J. Durance, Royal Oak, offered a corner plot at the Royal Oak station, at the junction of the East, West and Wilkinson roads, at $200, option to expire in April.

The reeve and Councillor Sewell reported that other offers would be made from the city end and asked further time.

Councillor Grant moved that the site submitted by J. Durance be accepted as the one representative of the Royal Oak. Councillor Matthews seconded.

This carried on the following division: For, the reeve, Councillors Grant, Matthews and Hobbs; against, Councillor Freeman. Councillors Borden and Sewell did not vote.

On question, Councillor Matthews was informed that Giles road would be proceeded with at once; also the drainage of Temperance hall would be attended to.

Councillor Freeman wanted part of Carey road re-surfaced, stating that the Dominion government might sue the corporation for damages if this was not done.

The reeve asked the road superintendent if Carey road was in such bad shape as represented and was informed that it was not.

Councillor Sewell said that a fence still stood on the public highway on Douglas street, after being ordered back, and that the surveyors' post was missing. He moved that the road superintendent proceed to pull this fence down and this carried.

Local improvement by-law No. 6 was reconsidered and finally passed.

Saanich council has decided to protect the district interests and oppose the private bill sought for by Oak Bay and urged upon the council the need of watchfulness, so that at least Saanich should be a consenting party to definite arrangements before any system of water supply should pass through their limits.

Councillor Grant advised that as the municipality already had made the Victoria water system the Saanich supply it was better to give the city support in opposing the bill.

The reeve did not want any outside water in Saanich; it had lots of its own; and the city of Victoria was in a position to supply cheaper than any other concern.

It was decided that the reeve and solicitor look into the private bill and prepare a memorandum setting forth the grounds on which Saanich will oppose the measure.

FATE OF ENGINEER UNKNOWN BY CREW

Disappeared Third Night Out From New York—Queen Alexandra Has Arrived

Mysteriously disappearing from his ship the third night out from New York bound for this port, T. Gibson, second engineer of the steamship Queen Alexandra, of the Queen line, which reached the outer dock last evening, is thought to have committed suicide by leaping from the vessel to a watery grave. He was relieved from his watch at 10 o'clock and the night was perfectly clear and calm, so that there was no possibility that he had been swept overboard.

When the steering gear on the steamship broke a little later the chief engineer sent for the second to remedy the matter, but he could not be located anywhere aboard the ship. A search was at once instituted but all efforts failed to reveal the missing man. He was a native of Sunderland, Eng., and was 35 years of age.

The Queen Alexandra made an exceptionally fast passage from Guaymas north, reaching Victoria ten days and ten hours after clearing the southern port. She experienced fine weather during that stage of the journey, and helped by favorable tides and winds was able to reach port before her scheduled time for arrival. Before reaching the Pacific, however, the Queen liner had a strenuous trip. Strong southeast gales were encountered and the vessel labored heavily. In the Straits of Magellan she ran into a hurricane, the wind blowing with great force, accompanied by hail and a little snow. The Queen Alexandra, in command of Capt. McDonald, occupied 86 days to complete the voyage from New York to this city.

She brought a large cargo, consisting of nearly 6,000 tons for Victoria, Vancouver, and Powell River. Included in the cargo is the machinery for the new pulp and paper mill to be installed at Powell River. After discharging the freight consigned to this port, which amounts to about a thousand tons of steel rails for the B. C. Electric Railway Co., the steamer will proceed to Powell River, which is 75 miles from Vancouver, to unload the machinery. Besides the heavy cargo for this city, the Queen Alexandra has 3,000 tons of rails for the Terminal City. She will remain at the outer dock until to-morrow afternoon.

A day before reaching port a member of the Chinese crew caught a sea-gull and the Orientals celebrated their Christmas dinner, substituting the bird of the sea for the turkey. The white crew looked on with pain as the bird was divided equally amongst the Celestials, who wasted no time in doing away with it.

SHOT BY GUARD.

Vancouver Barracks, Wash., Dec. 14.—While trying to escape from custody yesterday, Harry Francis, a private in Battery "B" Second Field Artillery, was shot dead by the guard, Albert Bowling, a private in Company "A," First Infantry. Francis was under arrest on a charge of desertion.

LIVELY SCENE AT COUNCIL MEET

Tilt Between Mayor of Kamloops and Alderman Regarding Railway Proposals

Kamloops, Dec. 13.—At the last meeting of the city council the Canadian Northern proposals were taken up for consideration and the mayor explained what had been done at the meeting held a few days before. What had been suggested was that the city donate a sum of say $50,000, to the Canadian Northern railway, and in return for this the company be bound down to erect their shops on the north side of the South Thompson on the Indian reserve, run a spur line into Kamloops across a joint traffic and railway bridge, erect a depot within the city limits and give the city jobbing rates.

Ald. Rushton suggested that the city solicitor draw up a letter on the lines mentioned, stating what the city was prepared to do and forward same to the Canadian Northern railway authorities.

Ald. Norris said that the city was drawing near to the end of its borrowing powers, and $50,000 was about all it could stand. He suggested offering the Canadian Northern railway city bonds and let them do what they like with them.

The city solicitor, F. J. Fulton, was then asked to give his advice on the subject, and said that under the municipal clauses act the city had power to grant a bonus, either in cash, land or bonds, and could do so conditionally. He didn't see why one of these conditions shouldn't be a jobbing rate.

The mayor then left the chair and addressed the council. He advocated the granting of the bonus and expatiated at some length on the advantages that would accrue to the city.

Ald. Hargraves didn't agree with giving the Canadian Northern railway anything at all and accused the mayor of being the one person responsible for the accusation which had been made by the Canadian Northern railway, that the people of Kamloops were trying to hold them up. It wasn't the people of Kamloops but the mayor himself who took options on all the property on Lorne street as soon as he heard the Canadian Northern railway was coming and then held them up for an exorbitant price. Moreover, the mayor had signed papers he hadn't the authority to do. He wasn't going to stand for any more of that kind of business. The mayor was doing it for his own ends. He could prove it.

The mayor hotly denied having taken up options as soon as he heard of the advent of the Canadian Northern railway, and characterized Ald. Hargraves' statements as lies. He had an option on the Power property, but that was before any thought of the Canadian Northern existed, and secondly he had never signed any document without authority. He accused the alderman of trying to make trouble. He was an ignorant man and totally unfit to sit in the council. If he was going to continue conducting himself like this he would see that he was unseated.

This was too much for the worthy alderman, who jumped up and threatened to unseat the mayor right there. In fact, he appeared to be prepared to carry out his threat without more ado, as he rushed out of his chair on to the platform and shook his fist in the mayor's face. The city clerk interfered at this juncture and induced the belligerent alderman to resume his seat.

A resolution was finally passed, Ald. Hargreaves alone dissenting, instructing the city solicitor to draw up a letter to be forwarded to the Canadian Northern railway authorities, stating what the city was prepared to do and what would be expected.

MANUAL TRAINING.

Classes Will Be Opened at Nelson—Domestic Science.

Nelson, Dec. 13.—The school board has decided to introduce at the next term, opening on January 2, manual training and domestic science at the public school. Equipment, consisting of benches and tools for manual training, will be installed in a room in the basement of the annex, and the board is at present in negotiation with a teacher at Vancouver, and there is every probability that the latter matter will be closed in a few days.

The classes in domestic science will commence at the beginning of the new term, with Miss Cowan as teacher. The subjects at first taught will be plain sewing, darning and knitting, but the board expects to later furnish a room where cookery classes may be conducted.

It is proposed that boys and girls from 10 years of age and upwards shall be taught these new branches of the school curriculum, but this is a matter which the board will leave largely in the hands of the special teachers and the general staff of the school.

The cost of installing the benches and tools in the manual training class room in the basement will be approximately $1,200. Of this sum the provincial government, in accordance with the act passed at the last session of the House at Victoria, pay threequarters, or $900. The government will also pay a little over 50 per cent. of the salaries of the additional teachers.

NATIONAL LEAGUE SCHEDULE

New York, Dec. 14.—After re-electing Thos. J. Lynch, president of the National League, the baseball magnates yesterday voted to adopt a 154-game schedule, bringing the playing season to a close October 1, 1911. A contest over the schedule preceded the regular meeting but the supporters of the short season controlled the question and a compromise was effected whereby those favoring even a shorter schedule agreed to meet the Murphy-Robison forces half-way and acceded to a playing table of 154 games.

The story goes that a prominent Suffragette has made a bet that she will take her seat in the next British House of Commons dressed in male attire and made up as some member.

Glow-worms are much more brilliant when a storm is coming on than at other times.

IRONCLAD BRAND

When you buy a SHIRT, an OVERALL or OTHER GARMENT bearing this brand you may be sure that for value, quality and durability you cannot beat it.

Manufactured by

PAULINE & COMPANY

WHOLESALE DRYGOODS.

Victoria, B. C.

ORPHANS' HOME ANNUAL MEETING

(Continued from page 3.)

of this institution in providing homes for some of the children coming under their care, and it is hoped that this may commend itself to the incoming board of management, and there is no fear, under existing conditions, that the Home would thereby become overcrowded, as it has been found that there is no difficulty whatever in finding suitable foster homes for these children, especially the girls.

The hon. treasurer's statement of receipts and expenditure, submitted herewith, shows a gratifying increase in every department of revenue. The cash on hand represents in part the annual subscriptions which have just been collected, and which will be needed before the next subscriptions are due. The general expenditure for supplies, salaries and fuel shows a considerable advance over last year, which is probably due to the general advanced cost of provisions, etc.

A report from the twenty-four representative ladies appointed to control the internal affairs of the Home will be laid before you in its entirety. This report goes very fully into many interesting details, while thankfully acknowledging assistance rendered by many kind friends whose generous acts might otherwise escape notice. To this committee your managers are greatly indebted for relief for most of the details of management, and the subscribers will, it is hoped, join them in expressing their thanks for assistance in augmenting the funds and for their efficient and economical administration.

Respectfully submitted on behalf of the committee of management.

CHARLES HAYWARD,
President.

The statement of receipts and expenditure made by A. J. W. Bridgman, treasurer, for the year ending November 30, 1910, is as follows:

Receipts.

Balance December 14, 1909	$ 21 30
Investments, repayment of principal and interest	2,713 85
Donations	537 25
Maintenance fees	1,403 25
Subscriptions	1,993 25
Discounts and refunds	79 70
Insurance return premiums	20 86
	$7,292 46

Expenditure.

Tradesmen's accounts for supplies	$2,244 84
Salaries	1,512 50
Light	57 00
Telephone	72 00
Fuel	495 00
Advertising, printing, etc.	186 70
Improvements and repairs	225 53
Furniture and household effects	219 16
Taxes	175 07
Postage	8 50
Legal expenses	11 75
Insurance	20 20
Purchase of debentures	955 00
Hack hire	5 00
Bank balance	1,104 41
	$7,292 46

The total credit balance in bank is $2,146 70

Mrs. G. A. McTavish, president of the ladies' committee, presented a long report dealing with the work of the year and appreciating the services of the matron, Miss Allen. Mr. Britten, Seattle, was thanked for the dinner to the children last Christmas. Misses McTavish, Harris and Helmcken were thanked for their work and gifts for the Christmas tree. The donators to the pound party, held June 22, were thanked for donations amounting to $111 75 and Misses Thain and Scowcroft for music.

In connection with summer treats thanks were expressed to Mr. and Mrs. S. Newton, of Oak Bay, for picnic and motor launching parties, to Mrs. French and Mrs. McHardy for strawberry parties, to Mr. and Mrs. Hillis, Oak Bay, for picnics and for tally-ho ride on Thanksgiving day; to the Centennial Ladies' Bible class for a picnic at Sidney; to Mrs. Sutton and pupils of St. George's school for gifts; the Duncan Ladies' Aid through Mrs. Whidden; the Women' Institutes of Metchosin and Colwood; the Ganges Harbor Agricultural Association and Mrs. McLellan, of Beaver Point, for gifts and donations.

Through Captain Whitley, the Bishop of the Yukon sent $8, and clothing was received from Mrs. Tuckeye. Toni Silvini has donated supplies of butter and bacon from month to month, and Drs. Holden, Lewis Hall, Proudfoot and Hasell have given professional services. All these are thanked in the report. Mention is also made of the advice of Fire Chief Davis in connection with the fire drill for boys, which has been greatly appreciated.

The B. C. Agricultural Society and several religious societies, the Victoria theatre management and the press are thanked for services rendered during the year.

A suggestion that a gardening class be formed at the home for boys and girls was made by H. F. Pullen.

The meeting was well attended by friends of the institution.

—The work in connection with the installation of the cluster light system on Douglas street, from Humboldt to Fisguard, is well advanced and the new lights will be ready for operation at the end of the week.

LICENSE TO AN EXTRA-PROVINCIAL COMPANY.

"COMPANIES ACT, 1897."

Canada:

Province of British Columbia.

No. 449.

This is to certify that "E. P. Charlton & Co., Limited," is authorized and licensed to carry on business within the Province of British Columbia, and to carry out or effect all or any of the objects of the Company to which the legislative authority of the Legislature of British Columbia extends.

The head office of the Company is situate at the City of Montreal, in the Province of Quebec.

The amount of the capital of the Company is seventy-five thousand dollars, divided into seven hundred and fifty shares of one hundred dollars each.

The head office of the Company in this province is situate at 339 Hastings street, in the City of Vancouver, and M. O. Upton, Manager, whose address is Vancouver aforesaid, is the attorney for the Company.

Given under my hand and seal of office at Victoria, Province of British Columbia, this 2nd day of September, one thousand nine hundred and eight.

(L.S.) S. Y. WOOTTON,
Registrar of Joint Stock Companies.

The objects for which this Company has been established and licensed are:

1. To carry on in all its branches the business of traders, dealers in and manufacturers of all kinds of goods, wares and merchandise;

2. To acquire and take over, as a going concern, the business carried on in the City of Montreal, and elsewhere in Canada, under the name of E. P. Charlton & Co.;

3. To acquire and undertake the whole or any part of the business, property and liabilities of any person, company or corporation, carrying on any business this Company is authorized to carry on, or possessed of property suitable for the purposes of this Company;

4. To subscribe for, take, or in any way acquire the stocks, shares, bonds, debentures, or other obligations or securities of any company having objects similar to those of this Company; to sell, or otherwise dispose thereof, subject always to the provisions of section 44 of "The Companies Act"; to guarantee any bonds, debentures, obligations or securities so sold or disposed of by this Company, or of any company having such objects;

5. To purchase, lease, or otherwise acquire real or personal property, and any rights or privileges which this Company may think necessary or convenient for the purposes of its business;

6. To sell or dispose of the undertaking of the Company or any part thereof, for such consideration as the Company may think fit, and in particular for shares, debentures or securities in any other company having objects similar to those of this Company.

LAND ACT.

DISTRICT OF COAST, RANGE III.

Take notice that Samuel G. Parker, of Bella Coola, occupation bookkeeper, intends to apply for permission to purchase the following described lands: Commencing at a post planted at the S. E. corner of B. C. D. Co.'s Lot 237, on the west side of South Bentinck Arm, thence west 80 chains, thence south 20 chains to timber lease 17506 and B. C. D. Co.'s Lot 149, thence east 80 chains more or less to the shore line of South Bentinck Arm, thence north 20 chains along the shore line to point of commencement, containing 160 acres more or less.

SAMUEL G. PARKER.
B. FILLIP JACOBSEN, Agent.
September 16th, 1910.

TEACHER WANTED for Otter Point school; one that is musical preferred. Apply M. Emerson, Secy. School Board, Otter Point, B. C.

SALVATION ARMY CITADEL.

Prince Rupert, Dec. 13.—The Salvation Army opened its new citadel here a few days ago, which marks the real beginning of its effective work in the city. The organization has very comfortable quarters now on Fraser street at the head of Sixth avenue. The front part, which is devoted to the general purposes of the Army as a meeting place, is capable of seating about 300 persons comfortably. The ceilings are high, making it airy and cheerful, while abundance of light is afforded. In the rear of the building has been fitted up the living quarters for the officers in charge of the work.

Major Morris, of Vancouver, who is in charge of the work of the Army in British Columbia and the Yukon, was in charge of the opening ceremony. William Manson, M. P. P., presided, while Mayor Stork and Ald. Mobley and the city clergy all had prominent places on the platform during the ceremony.

During brief proceedings outside the citadel, Mr. Manson was presented with a silver key inscribed simply "William Manson, M. P. P., S. A., Dec. 4, 1910." The presentation was made by the little daughter of Major Morris. Mr. Manson followed with a short address in which he congratulated the Army upon the building that they had now provided.

The address of Major Morris on the Evolution of the Salvation Army was listened to with a great deal of interest. With respect to the local situation, he explained that the citadel and the lots on which it stood represented an expenditure of over $13,000. Of this sum not quite $300 had been raised locally. The remainder of the cost stood as a charge against the local corps which would have to be paid for if that was possible.

On the conclusion of the address a vote of thanks was moved the speaker by Mayor Stork, seconded by Ald. Mobley.

TOBACCO HABIT

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Address or consult Dr. McTaggart, 75 Yonge street, Toronto, Canada.

VOLUME 38

BOTH SIDES ARE CONFIDEN

FEW CARS RUNNING IN PRAIRIE CAPITA

Striking Motormen and Co ductors Will Appeal to Unions for Support

(Special to the Times.)

Winnipeg, Dec. 19.—The street strike is still developing quietly, though the tension is high. The co pany yesterday announced that th would to-day start the full sched again, but they started late this mo ing with a decidedly small serv which they gradually increased, though at noon they were not runn any more than a half service. Poli men are on all the cars. Collegi are still in evidence as amateur mot men and conductors, although th examinations are calling men off.

A number of men arrived yeste from the east, but they were carefu smuggled off. Little or no infort tion is available regarding them, sixty of them were picked up in T ronto. They look of laborer t rather than professional strike-bre ers.

The company claims the strike about broken and many people are the same opinion.

On the other hand the men at str headquarters appear resolute and s that some difficulty was experienced restraining the hot heads. They preparing a trade union propagan Heretofore union men have ridden and from their work, but an imm diate appeal will be made to all uni for support and backing, and there little doubt that all will respond what is looked upon by unionists a carefully engineered scheme of company to fight the union on a f of their own choosing. They point that the present wage agreement pires in the spring and they allege this issue is being forced in order break the union so that there will no organization to deal with them.

Undoubtedly there will be trou before the men give in as many them are desperate. None of the m have gone back so far and there little probability of their returning to-morrow noon when the compan ultimatum expires.

RUSSIAN REFUGEE LIBERATE

(Special to the Times.)

Winnipeg, Dec. 19.—Savvo Fedor the Russian refugee, who was re rested after Mr. Justice Robson annulled extradition proceedings, this morning released from custo the second charge of attempting to a Russian constable being dropped.

DARING RESCUE OF INDIAN SATURD

Tom James Performs He Deed—Saved Kuyoquot Jack From Drowning

Clinging to the bottom of his upt canoe, with life nearly extinct owi the length of time he had been expos the chilly waters of the Strait of Ju Fuca, Kuyoquot Jack, a member o Songhees tribe, was rescued on Sat afternoon from a watery grave by other member of his race, Tom Ja who at the risk of his own life succe in getting the drowning man into his and resuscitating him. Some time d Saturday morning Kuyoquot Jack le reserve on a fishing trip. When a Brotchie Ledge he threw his hook line overboard, but when commencin paddle he found that it had be tangled in the rocks. In attemptin free it the Indian in some manner sized. He tried to right the canoe, was too difficult a matter for one in such a strong current. When strength began to wane he realized the only thing to do was to cling t bottom of the craft.

The strong tide was gradually car him in the direction of Race Rocks had assistance not arrived when Jack would certainly have perished. James was at the time trolling for sa some distance off when his attentio directed towards a strange object. first appeared to him as a log, bu finally noticed the figure on it. J proceeded to the help of his fellow-m man, who was then over two miles shore, and when he reached the canoe nothing but the face of the I remained above water, and life was ebbing.

The task of rescuing Kuyoquot Jac accompanied by some danger, and James more than once had a n escape from being precipitated int water himself. At last he was en to take the drowning man aboard an work of restoring him was soon a plished, despite the serious drawback

This is not the first time that James has been the means of savin Some time ago he rescued a white whose launch had broken down an rapidly being driven towards the shores of Trial Island. James, at th of life, with the sea running very steered his canoe alongside the l and took the passenger off.

The first act of saving life by James went unheeded and unrewarde It is hoped that with the daring res Saturday his act will be brought the Royal Life-Saving Society of L