MONTHLY CALENDAR.

AUGUST—31 days.

1 Thursday of the Nine Days.
2 F. Gainsborough died, 1788.
3 S. Sue died, 1847.
4 Sunday after Trinity.
5 M. Rowley Pegg.
6 Tu Duke of Saxe-Coburg born, 1844.
7 W. Lammas Quarter.
8 Th George Canning died, 1827.
9 F. Hailstorm at Truro, in 1760.
10 S. Goschen born, 1831.
11 S. 10th Sunday after Trinity.
12 M. [America and Spain, 1898.
13 Tu Peace Protocol signed between
14 W. Spain and France.
15 Th Sir W. Scott born, 1771.
16 F. Rowley Pegg.
17 S. Frederick the Great died, 1786.
18 S. 11th Sunday after Trinity.
19 M. S. Caroline's Trial com., 1820.
20 Tu
21 W. Lord Sandhurst born, 1855.
22 Th Prest Quarter.
23 F. Tragedy of Prague, 1900.
24 S. St. Bartholomew.
25 S. 12th Sunday after Trinity.
26 M. Prince Consort born, 1819.
27 Tu Sir Rowland Hill died, 1879.
28 W. Lord Rivers died, 1848.
29 Th S. Full Moon.
30 F. Sir J. Ross' last exp. died, 1856.
31 S. Gen. Roberts rel. Kandahar, 1880.

IGNORING INEQUALITIES.

The country is in the hot season. The House of Commons' temperature and environment are such as to make steady business impossible. Members of Parliament are consequently looking forward to a long holiday from the duties within a month from this date. It might have been supposed that Ministers would recognise these facts. Some of them would say the conditions demanded the closing up of work as far as possible. We are not doing the matter of course by our Civic and Municipal Authorities. They hold only such meetings during August as are absolutely necessary for the administration of public affairs. Yet this is the time which Ministers have chosen to introduce the Bill amidst which the Government "Education Bill. No. 2"—an apology is almost necessary for the misuse of terms—would seem to provide more than enough controversial matter to occupy members during the remainder of the session. The Bill does not, however, think otherwise. They know that the Agricultural Vote, and, what may be termed its three accompanying Acts, of which the Clerical Tithe—Tithe Rent-Charge (Rates) Act 1899, and Scotch and Irish Acts are the others, expire early next year. Remembering that the Royal Report of the Select Commission on Local Taxation, as regards England, has only been recently issued, and that it casts quite a startling light on the inequalities that exist, an English Ministry that cared for honest work would have asked only for the continuance of the lapsing Acts in the Omnibus Bill which renews Acts for one year. That would have been easy. But instead of that, there is introduced the Bill to make the present gross inequalities permanent. Not even a pretence is made to do better Long is that "it is the hope and desire of the Government to deal with the whole question," and that a limit of time will not force the Government to move. There is a very considerable body of one political party in the Commissioners made an unmistakeable note, namely, that when relief has been given it is not easy to take it away. The Acts of 1896 and 1899 professed to give relief to the occupier of land in the case to the extension of tithe or tithe rent-charge in the other. Now the Government ignore the land occupier, and propose practically to hand over the Bill to the owner of the lands. Moreover, Ministers prefer also to ignore the opinions of their own trained men who were on the Commission. They hold to the crude and ill-digested expression of the opinions of the majority, that is, of a very small fraction only of the larger question. Inequalities which are beyond dispute are ignored, and are to be made as permanent as Ministers' obedient followers can do. To do this readily the Bill is to be rushed through Parliament. The public would otherwise come to know the truth. We have already in a rough and ready fashion shown how these Acts work by a fair and legitimate measure of State Aid, namely one-fifth per cent. more than is now done. Other large boroughs are seen to have equal cause for complaining, whether the calculation be made on the basis of Rateable Value or Rateable value. Norwich on the basis of population should receive some £5,500 more than it now does. A more perfect relation of ability and necessity to the consideration of the public aid which should be adopted, is that which is now made by the official experts who have no personal interest to serve. The case of the City of the London Press, in which are set forth the facts in regard to the county of Buckingham, evidences that even rural areas have a most legitimate cause of complaint. In the five years ended Oct. 1900 last, while in Buckinghamshire the total "Relief" granted to Agricultural Land under the Act of 1896" amounted to £67,785, the "Fixed Annuity" received in lieu thereof" totalled only £39,355. Thus Buckinghamshire ratepayers as occupiers of hereditaments other than agricultural land have had to provide £8,408—or nearly 20 per cent. over and above the money they have in aid—a disputed action, is supposed to come out of the Death Duties on Personal Property. It is clear enough that Ministers by their wilful and perverse ignoring of inequalities are accumulating even for rural and small town ratepayers a store of trouble that cannot fail before long to cause them so fall in line with the borough protesters against similar incidence of taxation. Their base failure to recognise the extent of the duties it owes to local ratepayers.

PARLIAMENTARY PLAIN SPEAKING

In days gone by it was the pride of each and every member of the House of Commons to term himself a Parliament Man. Unfortunately now it is not now the pleasure of a large proportion of the man sent to Parliament. They are party men who like to spend the letters M.P. to their names, and that contents them. Every now and again a word of protest is heard against the degradation of Parliament. But politeness deals in generalities, and there is too little of the do or sinable laying of blame on the men who are doing their part—ignorantly or unwittingly, may be—in the destruction of much of the influence that Parliament has had. Monday, however, and the annual "Massacre of the Innocents" will be remembered as a time of plain speaking in the House of Commons. And, above all men to appear as the champion of the House of Commons was Mr. T. Gibson Bowles. Mr. Balfour subsequently termed it mud throwing. But the public will recognise that it was a bit of outspokenness by a Ministerial candid friend, who deserved well of his nation. "Old Bowles" has been familiarly termed by Mr. *Punch's* Toby, roundly told his superiors that "by mismanagement the House of Commons" deprived themselves of all chance of carrying their measures by fair argument and fair debate, and reduced themselves to the necessity of passing Bills by the most odious use of the most odious method of closure. . . . The House is being slowly destroyed and is treated almost with contempt." Mr. Bowles is a devoted lover of Parliament, and sees all manner of mischief threatening it. So he is emboldened to be the Philo-Speaker of the Tory Party. Mr. Balfour Harcourt, in the briefest possible way, pointed out to the House of Commons "what was intended by fateful drug is now treated as the daily bread of the House of Commons. The House is thereby irritated and the Government is demoralised." Mr. Asquith directed attention to the fact that according to Mr. Balfour's plans there were only twenty days remaining to the session, and that in those twenty days the Government was to discuss twenty Bills, of which had not yet been introduced—and a hundred votes in Supply. The House was thus asked to carry out its work under conditions that will reduce discussion to a mockery and a farce: . . . the independence and dignity of the House of Commons absolutely disappears. The danger to a great institution like the House of Parliament is indeed great. And the strange part of the business is, that the same Ministry which is doing this serious injury to a great Constitutional force contains in it as Chancellor of the Exchequer a man who has all along demonstrated how one may be a Parliamentary Man without losing the position of being also a Party Man.

CHANGES IN THE NORTH SEA.

The "Standard" correspondent at Berlin says:—"In the region of the coast of the North Sea, or the sinking of the level of that sea, is further proved by the observations made at the mouth of the wonderful canal of which with mud is beginning to cause much anxiety among German seamen. The great depth between the light buoys "A" and "B," at the mouth of the Elbe, amounts to as much as 16 or 18 feet since the opening of the canal in 1895. Besides the ordinary tides, other causes are, doubtless, the washing out and the dredging operations, whereby the mud being stirred up by the dredging machines, and driven in a northerly direction by the tides. The Imperial Canal Office made measurements at the mouth of the canal some time ago, when it was found that at the same spot where in 1895 there was still a depth of 9·5 metres, and it is, therefore, thought that there is no reason to fear that the depth of water will become aggravated. The anxiety, however, continues, in spite of this attempt to clear up the matter, especially as it has recently been reported that a further decrease in the depth of the Elbe has been observed near Brunsbüttel, at Brookdorf, and, further up the river, at Brunshausen.

Dr. EDWARD S. MORLEY, died on Sunday at Blackburn, after a long illness, which has practically confined him to the house for the past two years. He was a native of Newcastle-on-Tyne, but spent the greater part of his life in Blackburn, where he was senior physician of the town.

TITHES AND RATES.

THE CASE AGAINST THE CLERICAL TITHES ACT.

By FRED HENDERSON.

CHAPTER IV.

THE REVENUES OF THE CHURCH.

There is no other Church so poor and so mean, said Sir Henry Campbell-Bannerman, but would seem to accept the assertion as a starting point for relief of its poorer ministers. A criticism of the Clerical Tithes Act would be incomplete without a final word as to the revenues of the Church which, on the plea of the poverty of many of its members, has flung itself upon the public purse for relief.

That there are many and hard cases of clerical distress is not to be denied. What I propose to show is that the revenues of the Church need no public relief; but that the resources of the Church itself, if properly administered, are ample to provide a splendid living for every one of its beneficed clergy. The Establishment is the most richest church in the land, and the wonder is that when its spokesmen present us with such familiar stories of poor livings and miserable livings they do not see that they are exposing, not cases for public relief, but the mismanagement of the Church itself. These poor livings place the Church in the position of a parent who, on applying to the Guardians for relief for a starving child, has to admit that his income is greater than that of any of his neighbours, but that he spends it all on overfeeding his other children.

Before going on to the main question, however, a preliminary word is due to the exposure of the flagrant misrepresentation by which the Government has sought to overdraw the picture of clerical distress. As I have already pointed out, the Act gives no relief to the rich parson. Mr. Balfour, replying to Sir Henry Campbell-Bannerman, declared that there were only a comparative few rich parsons whose income was affected by the Act, and that the Act, over 2,000 have incomes of under £165. But he had said "incomes of under £150 from tithe" the statement would be true. The Government, as in the matter stands, it is a most glaring misrepresentation of the Act. For the gross income of the clergy consists, not of tithe only, but of income from land and glebe rents, fees of various kinds, and sorts of perquisites amounting in all to £200. The total annual revenue of the Church is £4,813,662, and the value of the land and glebe is more than tithe. Now, in order to arrive at their statement that the majority of clergy have incomes of under £150, the Act of 1899 has deliberately ignore every one of these other sources of income, and has taken acceptance of the position only. They are not entitled even with that; for in order to hold up to the public this false picture of clerical distress a still further misrepresentation is necessary. Instead of giving the value of tithe at the present time, the Government assumes that are the figures of the rateable value of tithe, which is about 15 per cent. lower than the actual value. Aided by the Act, the Government of the day proposes to the Government apparently hope to bootwink the public into accepting a picture of the position of the Church clergy which is as false as a picture can be.

The last authorised and official statement of the revenues of the Church of England is contained in the Ecclesiastical Commissioners' Report for 1901. That is ten years ago; but though the Church's revenue from rural land has decreased since then, the income from urban land, mineral rights, and other sources has greatly increased, and the net result has probably been little change in the combined total. Indeed, the Church Year Book for last year admits that, in spite of the decrease in the value of tithe, the gross total income of the clergy was £15,000 greater in 1899-90 than in 1894-95. It is still therefore be seen that the figures given in the last official return may be taken as rather below than above the figures for the present year.

The revenues of the Church are divided under four main heads:—Archiepiscopal and Episcopal, Sees, Cathedral and Collegiate Churches, Ecclesiastical Benefices, and the Ecclesiastical Commissioners. First, let us give the figures under each of these headings. The money in each case is drawn from various sources—tithe rent charges, investments in land, fines and ground rents, minerals, mansors, and investments and dividends:

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Total	...	£6,762,857

The first item, it will be noticed, is very small, and does not represent anything like the whole of the revenue of the Archbishops and Bishops. The account for by the fact that the greater part of the revenue of Bishops and Cathedral Establishments is derived from the Ecclesiastical Commissioners, and is included in the fourth item.

This great income of nearly six millions, be it noted, is the Church revenue from permanent endowments of ancient sites, and from benefactions of ancient endowments. Only £273,685 of it arises from private benefactions since the beginning of the century. That is an important point to bear in mind, because it has frequently been asserted that the income of the Church is the result of gifts from the benefactions of modern pious donors of the endowments rather than from historic and national sources. The exact figures are £6,483,171 from ancient endowments, and £273,686 from private benefactions since 1703.

To this revenue from permanent sources of income other items must be added. There is, first of all, the income from voluntary offerings at the benefices. I desire to be well within the mark; and so I will take only the figures of those of the houses, which, in rural districts especially, is a good deal below the actual value of the benefices. The value of these houses is £111,151 for Archiepiscopal and episcopal sees, £18,928 for cathedral and collegiate churches, and £548,133 for the houses of benefices, making a total of £548,133—the value of the rent free housing accommodation enjoyed by the clergy. Then, lastly, the Church Year Book makes a total annual church revenue from permanent sources of £5,300,000.

Then there are fees (marriage, burial, &c.), Easter offerings, collections, income from the endowments of schools, and the fees and emoluments of churchmen, hospitals, and so forth. The amount of these items cannot be estimated with precision, since they vary annually. Their total amount ranges from a million to a million and a half a year. Again I take the lower figure, and so we arrive at the colossal sum of

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as the total annual revenue of the church from all the sources I have enumerated.

Now let us see the bearing of these figures upon the question of State Aid. From this £7,300,990 let us us strike out all items other than those of the income of benefices. A large part of the revenue of the Ecclesiastical Commissioners is administered for the augmentation of benefices; to be well within the mark I shall put this at £1,000. Then endowments as above (£4,213,662), value of income benefices houses (£548,133), and the annual estimate of a million a year from fluctuating sources, makes a total of Church income for ecclesiastical benefices alone, that does not exist at an average of

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for every beneficed clergyman in the land, there being 15,079 Church of England benefices.

So that by a re-adjustment of its own resources, and without touching the funds left directly and indirectly through the Ecclesiastical Commissioners for episcopal sees and cathedral establishments, the Church could, at a moderate estimate, provide a pension of £455 a year above that which is paid by any other religious denomination. Now, the clergy are not poorer—and numbers of them are—the Church that comes begging to the public for their relief. Nor is the fact that the Church possesses permanent sources to assist them, surely stands convicted of meanness beyond parallel in its financial history. It reminds one of the mendicant who figures occasionally in the police courts with a well-to-do appearance.

But, it may be said, this £455 a year is only the average parson's gross income; and if the parson's net income after his expenses and outgoings, it would be brought down to a much lower figure. So we see.

The charge upon the parson's gross income are under three heads:—payments to the Government, to the Church, and to the miscellaneous item for insurance, tenths, cost of collection of gross income, and annual charges charged upon benefices for a variety of local purposes. The Church year book gives us the amount of each of these items; and I am quite content to take the Church's own estimate. The maintenance of the ecclesiastical clergy establishment, the Church year amounts to £664,770, and the general idea is that this is paid by the incumbents out of their own gross income. That, however, is not the case. The incumbents do not pay nearly half their curates' wages; and the amount which they do pay has been considerably decreased during the past decade, the burden being increasingly shifted upon the shoulders of parishioners and diocesan sources raised for the purpose, including endowments expressly set apart for such payments. The proportion given in last year's Church Year Book was £262,563 paid by incumbents, and £402,197 paid from other sources. This, for the 13,979 incumbents, the average burden for stipends to curates and assistant clergy is only £18 15s. a year, upon each incumbent. I imagine that there is no other professional class whose expenses for the support of assistants and cost of their gross income works out at such an absurdly low average. Curates are proverbially cheap; but they are a great deal cheaper for incumbents that even the figures of their total stipends might suggest.

The other items of outgoings need no comment. I take them as they are stated in the Church Year Book:—

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That, it will be seen, is an average of £72 expenses per incumbent on account of £455. Thus, with all expenses paid—expenses which are, as told are an exaggeration, the average clerical income—the average income of the Church parochial clergy is £383 a year, free of rates, taxes, payments to curates, free of insurance, of cost of collection, and of all annual charges upon benefices. In fine, there is no other clergy in the world which, taking the whole of its members, is anything near alike, can show an average clear income, over and above all expenses and outgoings, as this? Of course, a high average is very often a misleading one, but the average in question is a long way below it; but it makes quite clear that what is wrong with the Church is not its public charity, but a readjustment of the Church's own immense resources.

And it is this worldly establishment that the taxpayer has to pay half rates for. Mr. Long estimated the amount of this relief at £97,000 a year. As a matter of fact, it has been rather more; but this estimate amounts to £6 4s. 6d. a head to the population of the Church of England already in receipt of average incomes of £455 a year. The paltry charity of £97,000 is emphasised by the meanness of extracting it from the public. It is not enough to provide real relief where relief is needed; but it is just enough to be important upon a Church that would condescend to accept it as the price of a compromise with its flocks. For a year! Mr. Whitely told the Government, that they were giving the Church away with a pound of tea. The Government figures they are giving it away for 2s. 4½d. a week.

NEW EAST ANGLIA.

YARMOUTH.

Yarmouth differs from most other places yet dealt with in this series of articles on account of the fact that it was in mediæval times one of the most important places, both on account of its size and of its commercial importance, to be found in the area period of its history it may be claimed that it was the most important seaport in the kingdom. For when King Stephen died, in 1154, and Henry II. began energies in the successful endeavour to make the name of England known and respected abroad, especially in France, the dominion established by the latter monarch in his old numbered more than those sent from any other port in England—a circumstance which would hardly be credited if the shipping of the present day be taken as the highest consequence. It had not been always so. Only a few years before the Conquest, as the Domesday Survey, the site on which Yarmouth now stands, was covered by the waters of the German Ocean, and the harbour which had been formed by the junction of the Yare, Waveney, and Bure rivers was almost as much exposed to the violence of the winds as the open sea itself is at present. They are not entitled even with that; for in order to hold up to the public this false picture of clerical distress a still further misrepresentation is necessary. Instead of giving the value of tithe at the present time, the Government assumes that are the figures of the rateable value of tithe, which is about 15 per cent. lower than the actual value. Aided by the Act, the Government of the day proposes to the Government apparently hope to bootwink the public into accepting a picture of the position of the Church clergy which is as false as a picture can be.

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Total	...	£6,762,857

The first item, it will be noticed, is very small, and does not represent anything like the whole of the revenue of the Archbishops and Bishops. The account for by the fact that the greater part of the revenue of Bishops and Cathedral Establishments is derived from the Ecclesiastical Commissioners, and is included in the fourth item.

This great income of nearly six millions, be it noted, is the Church revenue from permanent endowments of ancient sites, and from benefactions of ancient endowments. Only £273,685 of it arises from private benefactions since the beginning of the century. That is an important point to bear in mind, because it has frequently been asserted that the income of the Church is the result of gifts from the benefactions of modern pious donors of the endowments rather than from historic and national sources. The exact figures are £6,483,171 from ancient endowments, and £273,686 from private benefactions since 1703.

To this revenue from permanent sources of income other items must be added. There is, first of all, the income from voluntary offerings at the benefices. I desire to be well within the mark; and so I will take only the figures of those of the houses, which, in rural districts especially, is a good deal below the actual value of the benefices. The value of these houses is £111,151 for Archiepiscopal and episcopal sees, £18,928 for cathedral and collegiate churches, and £548,133—the value of the rent free housing accommodation enjoyed by the clergy. Then, lastly, the Church Year Book makes a total annual church revenue from permanent sources of £5,300,000.

Then there are fees (marriage, burial, &c.), Easter offerings, collections, income from the endowments of schools, and the fees and emoluments of churchmen, hospitals, and so forth. The amount of these items cannot be estimated with precision, since they vary annually. Their total amount ranges from a million to a million and a half a year. Again I take the lower figure, and so we arrive at the colossal sum of

£7,300,990

as the total annual revenue of the church from all the sources I have enumerated.

Now let us see the bearing of these figures upon the question of State Aid. From this £7,300,990 let us us strike out all items other than those of the income of benefices. A large part of the revenue of the Ecclesiastical Commissioners is administered for the augmentation of benefices; to be well within the mark I shall put this at £1,000. Then endowments as above (£4,213,662), value of income benefices houses (£548,133), and the annual estimate of a million a year from fluctuating sources, makes a total of Church income for ecclesiastical benefices alone, that does not exist at an average of

£455 A YEAR

for every beneficed clergyman in the land, there being 15,079 Church of England benefices.

So that by a re-adjustment of its own resources, and without touching the funds left directly and indirectly through the Ecclesiastical Commissioners for episcopal sees and cathedral establishments, the Church could, at a moderate estimate, provide a pension of £455 a year above that which is paid by any other religious denomination. Now, the clergy are not poorer—and numbers of them are—the Church that comes begging to the public for their relief. Nor is the fact that the Church possesses permanent sources to assist them, surely stands convicted of meanness beyond parallel in its financial history. It reminds one of the mendicant who figures occasionally in the police courts with a well-to-do appearance.

But, it may be said, this £455 a year is only the average parson's gross income; and if the parson's net income after his expenses and outgoings, it would be brought down to a much lower figure. So we see.

The charge upon the parson's gross income are under three heads:—payments to the Government, to the Church, and to the miscellaneous item for insurance, tenths, cost of collection of gross income, and annual charges charged upon benefices for a variety of local purposes. The Church year book gives us the amount of each of these items; and I am quite content to take the Church's own estimate. The maintenance of the ecclesiastical clergy establishment, the Church year amounts to £664,770, and the general idea is that this is paid by the incumbents out of their own gross income. That, however, is not the case. The incumbents do not pay nearly half their curates' wages; and the amount which they do pay has been considerably decreased during the past decade, the burden being increasingly shifted upon the shoulders of parishioners and diocesan sources raised for the purpose, including endowments expressly set apart for such payments. The proportion given in last year's Church Year Book was £262,563 paid by incumbents, and £402,197 paid from other sources. This, for the 13,979 incumbents, the average burden for stipends to curates and assistant clergy is only £18 15s. a year, upon each incumbent. I imagine that there is no other professional class whose expenses for the support of assistants and cost of their gross income works out at such an absurdly low average. Curates are proverbially cheap; but they are a great deal cheaper for incumbents that even the figures of their total stipends might suggest.

The other items of outgoings need no comment. I take them as they are stated in the Church Year Book:—

		£
Assistants' stipends	...	262,563
Rates and taxes	...	362,793
Insurance, tenths, cost of collection, and annual charges upon benefices	...	380,950
Total	...	£1,006,306

IMPERIAL PARLIAMENT.

THE AGRICULTURAL RATES ACT.

In the House of Commons on Thursday in last week,

Mr. Long, who moved for leave to introduce a Bill to continue the Agricultural Rates Act, 1896, and the Rent-charge (Rates) Act, 1899, reminded the House that these measures were passed to remedy the grievance arising out of the fact that the burden of local taxation was heavier from the incidence of which personality escaped. They were also passed in order to relieve agricultural land of half the rates and to give corresponding relief to the owner of which was largely separated from beneficial. The duration of the original act was limited to five years, and was introduced any limit in the present Bill which would form part of the permanent law; but, as the House was aware, the Government had always been willing to deal comprehensively with the whole rating question.

Sir H. Campbell-Bannerman protested warmly against the Bill being introduced and carried by a Bill under the rule which limits debate to "ten minutes' rule." The Government, he declared, had taken this course because they knew His recalled his attitude in 1896, when the existing Bill was originally proposed, and stated that he was then strongly opposed to it, and that the right side of the House were entertained as strongly now. He also referred to the observations which he made in a speech delivered by Mr. Chamberlain in 1896, in which he affirmed that the measure was "the described legislation of this kind as robbery for the benefit of landlords." He had never read a first time a measure more calculated to create hostility, and to flood themselves to the necessity of passing Bills by the most odious method of closure. (Opposition cheers.) They had lumped up the Estimates when the House was absolutely helpless, and were in disorder. They had deprived the House of the opportunity of discussing the Army Estimates, and by amending or mutilating the Army Act they had destroyed the House leaving the Bill by their mismanagement the Government had deprived themselves of all chance of carrying their measures by fair argument or fair debate, and reduced