

R E P O R T S

OF

THE COUNCIL AND AUDITORS

OF

THE ZOOLOGICAL SOCIETY

OF LONDON,

READ AT THE ANNIVERSARY MEETING,

APRIL 30th, 1832.

LONDON:

PRINTED BY RICHARD TAYLOR,

RED LION COURT, FLEET STREET.

1832.

REPORT
OF
THE COUNCIL.

IN making this their Sixth Anniversary Report, the Council of the Zoological Society have to congratulate the Members on the still progressive prosperity of the Institution; the increase in revenue, in the number of Fellows, and in the acquisition and exhibition of subjects of Zoology during the past year being as great in proportion as that which took place on each succeeding year since the foundation of the Society.

Income of 1831.

By a reference to the Report of the Auditors of the Accounts of 1831, annexed to this Report, it will appear that the gross receipts of the Society during that year amounted to 17,663*l.* 2*s.* 7*d.*, exhibiting an excess over the receipts of 1830 of 1857*l.* 1*s.* 9*d.** The receipts of the first four months of the present year (1832) continue also to exhibit an excess over those of the corresponding months of last year; those of the former being 3630*l.* 3*s.* 3*d.*, those of the latter 3755*l.* 4*s.*; the excess of the present year being 125*l.* 0*s.* 9*d.*

* The comparative receipts of the last five years are as follows:—

	£
1827	4,079.
1828	11,515.
1829	13,994.
1830	15,806.
1831	17,663.

Of the main source of revenue to the Society, the payments of Visitors to the Gardens, the amount during the past year was 11,425*l.* 16*s.* That of the preceding year, it may be remembered, was 9773*l.* 7*s.* The increase of the last year has consequently been 1652*l.* 9*s.*

The increase of the number of Visitors to the Gardens, including those who were privileged, as well as those who paid, during the past year over that of the preceding was 34,191; the number of Visitors in 1830 being 224,745; that in 1831 being 258,936.

Members admitted since the last Anniversary.

The number of Fellows elected by ballot into the Society since the last Anniversary amounts to 320. The Deaths which have taken place among the Fellows during the same period have been 45; the Resignations, 15. The total increase within the year has been 260.

The present number of Fellows is 2074; of Honorary Members, 10; of Foreign Members, 25; and of Corresponding Members, 79. The number of Candidates on the books at the present day is 42.

Menagerie.

The Council have the satisfaction of being able to make the following addition to the List of Species of Mammalia and Birds, which formed part of the Report of last year, as having been exhibited in a living state in the Society's Gardens. Many of the species will be perceived to be of extreme rarity, and several never to have been before exhibited in Europe.

CLASS MAMMALIA.

Order I. FERÆ, or BEASTS OF PREY.

Dog. <i>Canis familiaris</i> , Linn. var. Pyrenean. Mogadore. Persian Grey Hound.	Bearded Glutton. <i>Gulo barbarus</i> , Retz.
Coquimbo Fox. <i>Canis Coquimbensis</i> .	Siberian Bear. <i>Ursus collaris</i> , F. Cuv.
Dusky Opossum. <i>Phalangista fuliginosa</i> , Ogilby.	Grisly Bear. <i>Ursus ferox</i> , Lewis and Clarke.
Grison. <i>Galictis vittata</i> , Bell.	Malayan Bear. <i>Ursus Malayanus</i> , Horsf.
Polecat. <i>Putorius communis</i> , Cuv.	Canadian Otter. <i>Lutra Canadensis</i> , F. Cuv.

Order II. PRIMATES, or QUADRUMANOUS ANIMALS.

Sykes' Monkey. *Cercopithecus albogularis*, Sykes.

Order III. PECORA, or HOOFED ANIMALS.

Six-banded Armadillo. <i>Dasypus sexcinctus</i> , Linn.	Muntjac Deer. <i>Cervus Muntjac</i> , Schreb.
Quagga. <i>Equus Quagga</i> , Gmel.	Moose Deer. <i>Cervus Alces</i> , Linn.
Dshikketaei. <i>Equus hemionus</i> , Pall.	Black Axis Deer. <i>Cervus nudipalpebra</i> , Ogilby.
Asiatic Elephant. <i>Elephas maximus</i> , Linn.	Fallow Deer. <i>Cervus Dama</i> , Linn.
Chamois. <i>Antilope rupicapra</i> , Pall.	Singsing Deer. <i>Cervus Singsing</i> .

Order IV. GLIRES, or RODENT ANIMALS.

Chilian Rat. <i>Octodon Cumingii</i> , Benn.	Alpine Hare. <i>Lepus variabilis</i> , Pall.
Fournier's Capromys. <i>Capromys Fournieri</i> , Desm.	Golden Agouti. <i>Dasyprocta aurata</i> , F. Cuv.

CLASS AVES.

Order I. RAPTORES, or BIRDS OF PREY.

Angola Vulture. <i>Vultur Angolensis</i> .	Montagu's Harrier. <i>Circus cinereus</i> .
--	---

Order II. INSESSORES, OR PERCHING BIRDS.

- | | |
|--|--|
| Kingsfisher. <i>Alcedo Alcyon</i> , Linn. | Green Woodpecker. <i>Picus viridis</i> , Linn. |
| Slender-billed Parrakeet. <i>Psittacara leptorhyncha</i> , King. | Greater-spotted Woodpecker. <i>Picus major</i> , Linn. |
| Stanley Parrakeet. <i>Platycercus Stanleyi</i> , Vig. | Wryneck. <i>Yunx torquilla</i> , Linn. |
| Pileated Parrakeet. <i>Platycercus pileatus</i> , Vig. | European Cuckoo. <i>Cuculus canorus</i> , Linn. |
| Red-backed Parrakeet. <i>Platycercus erythropterus</i> . | Poë Honey-Eater. <i>Anthochæra cinnata</i> , Vig. and Horsf. |
| Hooded Parrakeet. <i>Palæornis cucullatus</i> , Vig. | |

Order III. RASORES, OR GALLINACEOUS BIRDS.

- | | |
|--|--|
| Naked-eyed Pigeon. <i>Columba Corenensis</i> , Lath. | Honduras Turkey. <i>Melcagris ocellata</i> , Cuv. |
| Partridge Pigeon. <i>Columba montana</i> , Lath. | Pintailed Sandgrouse. <i>Pterocles setarius</i> . |
| Martinico Pigeon. <i>Columba Martinica</i> , Lath. | Crowned Sandgrouse. <i>Pterocles coronatus</i> , Temm. |
| Sanguine-breasted Pigeon. <i>Columba cruenta</i> , Lath. | Common Francolin. <i>Francolinus communis</i> . |
| Green-winged Turtle. <i>Columba Indica</i> , Linn. | Reeves' Pheasant. <i>Phasianus Reevesii</i> , Hardw. and Gray. |
| Rock Pigeon. <i>Columba livia</i> , Briss. | Ayam-alas Jungle Fowl. <i>Gallus furcatus</i> , Temm. |
| Nicobar Pigeon. <i>Columba Nicobarica</i> , Lath. | Cassowary. <i>Casuarius Emeu</i> , Lath. |
| Crested Pigeon. <i>Lophyrus coronatus</i> , Vieill. | |

Order IV. GRALLATORES, OR WADING BIRDS.

- | | |
|---|--|
| Stanley Crane. <i>Anthropoides Stanleyanus</i> , Vig. | Pied Oyster-Catcher. <i>Hæmatopus ostralegus</i> , Linn. |
| Flamingo. <i>Phænicopterus ruber</i> , Linn. | Martinique Gallinule. <i>Porphyrio Martinica</i> . |
| Spotted Water Hen. <i>Gallinula porzana</i> , Lath. | Crake Rail. <i>Ortygometra Crex</i> . |
| Moor Hen. <i>Gallinula chloropus</i> , Linn. | Thick-knee'd Bustard. <i>Ædicnemus crepitans</i> , Temm. |

Order V. NATATORES, OR OCEANIC BIRDS.

- | | |
|---|---|
| Baikal Teal. <i>Anas formosa</i> , Pall. | Puffin. <i>Fratercula Arctica</i> , Briss. |
| Muscovy Duck. <i>Anas moschatus</i> , Linn. | Gannet. <i>Sula Bassana</i> , Briss. |
| Northern Diver. <i>Colymbus glacialis</i> , Gmel. | Pomarine Gull. <i>Lestris pomarinus</i> , Temm. |
| Crested Grebe. <i>Podiceps cristatus</i> , Lath. | |

Of the foregoing List the Elephant, the Quagga, and the Moose Deer, the Cassowaries and some of the Parrots were obtained by purchase. For the remainder, the Society is indebted to the liberality of its friends and supporters.

The most important and gratifying of these gratuitous acquisitions is the Donation which His Majesty has been graciously pleased to present to the Society, of all the Animals belonging to the Crown, lately maintained at the Tower. The value of this munificent gift, as affording a proof of the continuance of His Majesty's kind patronage of the Society, as well as stamping a national character on the Institution, must be fully appreciated by every Member. In furtherance of His Majesty's wishes for the diffusion of science, the Council have presented several of the Animals which were not wanted for their own collection to the Zoological Society of Dublin, as well as to some of the more important private collections. And in pursuance of the same liberal views, they have offered the most valuable of their duplicate Animals to the chief of the Continental Institutions.

The Council have to record their gratitude to several other liberal benefactors of the Society, whose contributions have been received within the last year. Their limits will not here allow them to particularize the whole of the Donations so received; which, however, are detailed in the Donation Book, now submitted to the inspection of the Fellows. But they wish more especially to point out to the attention of the Society the obligations due to Mr. Reeves, of the East India Company's Service, for several valuable Gallinaceous Birds from China, and other parts of the East;—to Lieut. Col. Sykes for some new and valuable Quadrupeds from the Continent of India and Madagascar;—to Mr. Barclay, (whose family have been among the earliest and most constant benefactors to the Society,) for several important acquisitions from the Mauritius;—to Mr. Cuming for many rare Animals from Chili;—to Sir Edward Barnes for a young Elephant from Ceylon;—to Mr. Drummond Hay for some rare species from Mogadore;—to Capt. Glaspoole, E.I.C.S., for a Wild Ass, or *Dshikketaei*, from Thibet, as well as some valuable Water Birds from

China;—and to Lady Glengall for various and important acquisitions, which her Ladyship's zeal had procured from different parts of the world.

The Council have the satisfaction of adding that accessions have also been made to their collection by the breeding of some rare animals, which had not previously been recorded as having produced young in confinement. The female Puma has had two litters within the year; the produce of the first, a female, did not long survive its birth; that of the second, a male and female, are now thriving and healthy. The Alpacas have also bred; as well as the Moufflons. The female Armadillo has three times produced young, and hopes are consequently entertained of this animal, so valuable as an article of food, being naturalized in this country. The Iacchus Monkey has had two young ones, which she destroyed immediately on their birth. A breed has been effected between the American Red Fox (*Canis fulvus*, Desm.) and our European Fox, the issue of which is likely to be reared. And among the Birds an important point in domestication appears to be gained, in the fact of the Summer Ducks (*Anas sponsa*, Linn.) having bred freely in the Gardens last Summer, and subsequently, with their progeny, having borne our climate without artificial care during the winter.

From the success which has accompanied the introduction of some of the Gallinaceous Birds of India, more particularly the Reeves' Pheasant, which has been exhibited during the past winter in the Gardens in full health and splendid plumage, the Council indulge sanguine hopes of being able to naturalize many of the valuable birds of that country, more particularly those of the mountainous districts. With this view they have made arrangements with the British Resident at Nipâl, who has lately been elected a Corresponding Member of the Society, to transmit to them such of the splendid Pheasants of the Himalayan Mountains as may be likely to bear the voyage. Similar arrangements have been entered into with other Corresponding Members in China, at the Cape of Good Hope, and in South America; and many valuable results are confidently anticipated from them.

Museum.

The number of Visitors to the Museum during the past year has been 11,626; and the money received has been 331*l.* 3*s.* A decrease has taken place in these receipts as compared with those of former years, which is doubtlessly to be attributed to the want of accommodation in the house in Bruton Street, and the consequent impossibility of affording new objects of attraction. The Committee which was appointed for the purpose of providing a suitable Museum, as was indicated in the Report of last year, has not been remiss in attending to their duties. But various difficulties have hitherto prevented the attainment of their object; and they have delayed coming to any decision, in the hope, which there is now reason to expect will be shortly realized, of their being able to obtain a building suitable to the views and the reputation of the Society.

In the mean time the Council have been indefatigable in adding to the Collection. Many valuable acquisitions have been obtained from the Corresponding Members abroad. Considerable additions have been made to the department of Comparative Anatomy. And a resolution has been entered into for appropriating the sum of 1000*l.* annually to the support and increase of the Collection; a sum which had originally been proposed to be devoted to that purpose, but which, from the limited space allotted for exhibition, and the necessity of providing for more pressing objects, had not hitherto been so expended. The receipts of the Museum, in fact, up to the present year, have nearly defrayed its expenses.

Among the more valuable Donations to the Museum since the last Anniversary, the Council have great pleasure in particularizing the Collection formed by His late Majesty at Cumberland Lodge, for which the Society is indebted to the continued kindness of His present Majesty. It is also indebted to the liberality of His Majesty's Government for some important acquisitions; the Secretary of State for the Colonies having transmitted to the Society specimens of the different species, collected during the late land expedition

North America, under the command of Sir John Franklin, and the superintendence of Dr. Richardson; and the Lords of the Admiralty, having placed at the disposal of the Council the greater portion of the Zoological Collections of Capt. Foster of the *Chanticleer*, and the whole of that formed by Captain King of the *Adventure*, during his three years' survey of the southern coast of Patagonia. The thanks of the Society were no less due, for additions to the Museum, to many liberal Members;—to Mr. Ellis, who presented a splendid collection of 253 preserved Bird-skins, many of them new species, from the interior of Africa;—to Mr. Lindsay, for a series of 56 Bird-skins from the Philippine Islands, three-fourths of which are new to science;—to Mr. Reeves, of Canton, for many rare species from the East;—to Captain Belcher, R.N.; and to several of their valued Corresponding Members, whose exertions in favour of the Society have already been frequently recorded in these Reports;—to Sir B. D'Urban, of Demerara;—Mr. Hanmer Warrington, of Tripoli;—Dr. Smith, of the Cape of Good Hope;—Mr. Telfair, of the Mauritius;—Mr. Swinton, of Calcutta;—Mr. Parkinson, of Pernambuco; Dr. Leach, Dr. Sibbald, Dr. Bancroft, Dr. Weatherhead, Lieut. Friend, R.N., Mr. Boyle, Mr. Willshire, &c. &c. In referring to the Donations of last year, the Council cannot pass over, without an especial expression of their thanks, the splendid gift by Mr. Gould, of the collection of Birds from the Himalayan Mountains, which formed the basis of his work on the Ornithology of that country. This collection, consisting of 120 specimens, includes several of the most magnificent as well as the rarest species ever brought into Europe.

Committee of Science and Correspondence.

The Meetings of the Committee of Science and Correspondence have been regularly held since the appointment of the Committee, as announced in the last Annual Report; and the scientific Proceedings of the Meetings in each month have been published in the first week of the succeeding month,

and distributed to the Members of the Society, as well as to every scientific Institution of importance abroad or at home. The Council, in referring to these publications, cannot avoid pointing out with satisfaction the mass of information which has been added to Zoology by the labours of the Committee, more particularly in the valuable department of Comparative Anatomy. In the first year of the existence of the Committee, ending in December 1831, the internal structure of no less than thirty-six species of the Vertebrated Animals, many of which had never before been seen in Europe, was exhibited at the Meetings, and subsequently described in the monthly publications. Specimens of two hundred and thirty animals of the same great division, apparently new to science, were exhibited at the same Meetings, and descriptions of them published in the Proceedings during the same period.

Works at the Gardens, Regent's Park.

Since the date of the last Anniversary the chief works that have been completed at the Gardens, are a large paddock, inclosed with iron palisades, and on one side with an oak fence, including a pond for the Elephant; a carriage sweep of 200 feet in diameter, opposite the Entrance Lodges, and a turnstile for the egress of Visitors from the North Garden; a range of kennels for the Dogs; and a turret for a Clock over the Llama-house. A house has been commenced for the accommodation of the Under Keepers, the walls of which have been completed; and part has been used during the past winter as a repository for the Parrots and smaller Mammalia. The pipes for the supply of water to the North Garden have been laid down; the whole of the buildings have been repaired where necessary; and the walks, grass-plots, and borders have been generally placed in the best order.

Increase of Ground in the Park.

The Council have the satisfaction of announcing that they have made an arrangement with the Commissioners of His

Majesty's Woods, Forests, &c. &c. for the extension of their ground in the Regent's Park, by which they obtain an addition of five acres and a half on the south side of the road, immediately adjoining their present Garden; of about an acre to the west of the North Garden; and a strip of ground to the north of the Canal, containing about three acres and a half, and extending in a direct line in front of the whole length of the grounds now occupied by the Society on the south of the Canal. It is the intention of the Council to appropriate these grounds to the purposes of the Society, according as their funds afford means of improvement.

By-Laws.

The By-laws of the Society having been read at the General Meeting of March, 1831, and suspended for three months in the Meeting-Room, were submitted to the Society for ballot on the 7th of July, and formally enacted according to the provisions contained in the Charter.

Foreign Members.

The election of Foreign Members having been postponed until after the establishment of the By-laws, as soon as these were enacted, twenty-five of the most distinguished individuals among the Zoologists of Europe and America were balloted for, and elected Foreign Members of the Society.

Farm.

A Report having been laid before the Society at the last Monthly Meeting, by the Farm Committee, of the progress, present state, and future prospects of the Farm, and having been printed and circulated among the Fellows, the Council think it unnecessary to incorporate in this Report the information supplied by the Committee. When referring, however, to this branch of the establishment, they have to add, that, in compliance with the suggestions of several of the Fellows, and in pursuance of what they themselves conceived

would be likely to further the objects of the Society, they have instituted premiums for the breeding and introduction of rare and valuable Gallinaceous and other useful Birds. They hope to extend a similar scale of premiums for the introduction of the more interesting and profitable Mammalia, as the funds of the Society enable them to afford the expenditure.

Auditors' Report.

The Council have to call the attention of the Fellows to that portion of the Auditors' Report which states, that an investment had been made in the Funds of 1711*l.* 13*s.* 8*d.*, that sum being one-fifth of the receipts of the Society, during the last months of the past year. It is their intention to continue steadily this plan of investment, which appears to have given general satisfaction to the well-wishers of the Society.

The Council cannot conclude their Report without expressing their obligations to the Auditors of the Accounts of 1831, for the zeal and intelligence with which they have executed their duties. Their thanks are equally due to the Committee who superintended the monthly audit of the Accounts during the year, consisting for the most part of the same individuals; and who, by an unceasing attention to the duties of their office, have contributed essentially to the accuracy and elucidation of the Accounts. The mode in which the Account-books are kept, rendering them at once simple and easy of reference, is deserving of peculiar commendation; and the Council would consider themselves guilty of an act of injustice, if they did not particularize by name one of the Committee, Mr. Lee Thornton, as the individual who suggested the form, and superintended the arrangement of these Books.

REPORT

OF

THE AUDITORS.

THE Undersigned, appointed at a General Meeting of the Zoological Society of London on the 5th January 1832, to audit the Accounts of the Society, of the year 1831, submit the following Report.

They have carefully examined all the books, and checked them with the vouchers, and they find the following to be the result of the Receipts and Payments in the year 1831 :—

RECEIPTS.

		£.	s.	d.	£.	s.	d.	£.	s.	d.
Balance of Cash brought from 1830 .....		.....			.....			524 13 6		
INCOME,										
Belonging to Year										
1827	Admission Fees .....	.....			5	0	0			
1828	Annual Subscriptions .....	.....			10	0	0			
1829	Annual Subscriptions .....	.....			80	0	0			
1830	Admission Fees	160	0	0						
	Annual Subscriptions	230	0	0						
	Ivory Tickets	32	11	0						
					422 11 0					
1831	Admission Fees	1290	0	0						
	Annual Subscriptions	2518	11	0						
	Admission to Gardens	11425	16	0						
	Garden Guides	369	0	0						
	Admission to Museum	331	3	0						
	Museum Catalogues	40	6	0						
	Garden Sales	98	17	2						
	Farm Sales	88	4	8						
Ivory Tickets	71	8	0							
					16233 5 10					
1832	Annual Subscriptions .....	.....			32	0	0			
INCOME RECEIVED IN 1831...		.....			16782 16 10					
Compositions .....		.....			780	0	0			
Balance of Account of late Assistant Secretary .....		.....			100	5	9			
					17663 2 7			17663 2 7		
Total Receipts in 1831					17663 2 7			17663 2 7		
					£.			18187 16 1		

PAYMENTS.

EXPENDITURE.		Farm.			Garden.			Museum.			General Establishment.			Total.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Belonging to Year																
1830	Bills, &c. paid in 1831	675	4	6	2037	4	5	.....	114	1	9	2826 10 8				
1831	Salaries and Wages ...	429	0	8	2190	4	5	310	13	0	527	19	3			
	Provisions	603	2	5	1752	7	1									
	Rent, Rates, &c.	122	0	7	181	9	5	161	7	4	155	19	2			
	Buildings, &c.	356	8	9	3356	0	9									
	Garden and Land Expenses }	136	16	6	471	18	9									
	Stationery and Printing }	2	4	11	252	1	10	.....	370	10	2					
	Menagerie Expenses .	59	7	5	311	13	6									
	Cost of Animals	92	9	10	737	0	9									
	House and Office Expenses }	12	8	4	42	0	8	.....	200	6	10					
	Carriage of Animals and Keepers' Exp. since 24th August }	2	5	0	33	6	10									
	Museum Expenses ...	.....	.....	.....	.....	.....	.....	192	19	1						
	Cost of Subjects .....	.....	.....	.....	.....	.....	.....	13	10	0						
	Disbursements for Corresponding Members } .....	.....	.....	.....	.....	.....	.....	.....	7	0	5					
Returned Subscription for 1829.....	.....	.....	.....	.....	.....	.....	.....	2	0	0						
		1816	4	5	9328	4	0	678	9	5	1263	15	10	13086 13 8		
EXPENDITURE PAID IN 1831 .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15913 4 4		
Cost of 2108l. 7s. 6d. 3 per cent. consols bought .....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1711 13 8		
Total Payments in 1831..		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	17624 18 0		
Cash in hand, Dec. 31, 1831...		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	562 18 1		
													£.	18187 16 1		

They further find that the Assets and Liabilities of the Society on the 31st December 1831 were as follows :

ASSETS.						
	Living and preserved Collections.	Estate at Kingston.	Arrears due to the Society.	Permanent Fund.	Cash, &c.	
					Museum Building Fund.	Applicable to General Purposes.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Cash in hand as per account of Receipts and Payments, 562 <i>l.</i> 18 <i>s.</i> 1 <i>d.</i>					5 0 0	557 18 1
Garden stock sold unpaid for..						22 14 0
2108 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i> , 3 per cent. Consols cost				1711 13 8		
Admission Fees.....			395 0 0			
Annual Subscriptions			970 0 0			
Ivory Tickets.....			59 17 0			
Estate at Kingston cost		1100 0 0				
Living and preserved Collections, value considerable, amount uncertain ... }	Uncertain					
	Uncertain	1100 0 0	1424 17 0	1711 13 8	5 0 0	580 12 1

LIABILITIES.			
	Debts.		Contracts pending.
	£. s. d.	£. s. d.	£. s. d.
Bills, Salaries, &c. unpaid for Farm	160 15 0		
Garden	1280 6 0		
Museum	42 3 3		
General Establishment...	81 15 0		
		1564 19 3	
Rent for Farm	140 0 0		
Garden	847 5 0		
Museum and General Establishment	62 10 0		
		1049 15 0	
Remainder of House for Keepers, to be completed when the Council may direct			503 16 8
		2614 14 3	503 16 8

Since the last annual audit, the mode of keeping the accounts of the Society has undergone a material alteration. Prior to the year 1830 those accounts were kept only in subsidiary books without a ledger. In 1830 a ledger was commenced, which was continued through that and part of the following year. But neither that nor the other books then in use relating to receipts and payments being well adapted to their respective purposes, an entirely new set of books was formed, and came into use in June last, each planned with great care and consideration for its specific purpose, by which the number of books is lessened, the labour of keeping the accounts considerably diminished, and the auditing of them greatly facilitated.

Every account of Receipts or of Payments constituting Income or Expenditure, relates to some one of the four following principal accounts:

viz. Farm.

Garden.

Museum.

General Establishment.

At the end of the year the amount of each of the subordinate accounts in the ledger is, by the new system, transferred to a general account of Income and Expenditure; which not only shows the balance gained or lost on the aggregate receipts and payments of the year, but also that of each of the four principal accounts above mentioned, and the amount received or paid under every separate head of each of those accounts, and also the year to which every receipt or payment belongs, and the total amount received, as well as paid, in the year on account of that and of every preceding year separately. This concentration of every branch of income and expenditure into one account in the ledger, exhibits a complete epitome, both in gross and in detail, of the entire financial operations of the year. Whilst the accounts were kept without a ledger

no such results could be obtained. They are now produced without trouble or difficulty by the ordinary posting of the accounts.

With a view to form as complete a history of the finances of the Society as can be made in the absence of ledger accounts prior to the commencement of this system, the gross amount received and paid in each of the preceding years has, with considerable difficulty, been collected from various sources, and is entered by way of memorandum in the new ledger; which now contains those particulars from the original formation of the Society,—information which in the opinion of the Auditors it is highly desirable thus to have obtained and placed upon record.

They have also much satisfaction in reporting the accuracy and regularity with which the accounts are kept. All sums received or paid (except the trifling articles of petty cash which come into charge at the end of each month) are posted daily to the proper accounts in the ledger; and a perfect balance sheet may be taken whenever wanted, embracing every pecuniary transaction up to the very day on which it may be required. At the end of the year a general balance is formed of all the accounts then remaining open. This constitutes a separate account in the ledger, by which the balance of every account existing on the 31st of December 1831, and of all future years, will henceforth be seen at one view.

The monthly finance statements also which are exhibited at every General Meeting contain an epitome of the operations of each month nearly similar to the annual epitome before mentioned, with the addition of the Assets and the Liabilities. Thus the Society possesses a perspicuous, comprehensive and condensed system of accounts, affording ample information as to all its pecuniary affairs.

Allusion having been made in former Reports of Auditors to a balance due by Mr. Blanchard, the Auditors feel pleasure in reporting to the Society that the full amount has been

paid by him: and they consider the feelings expressed by Mr. Blanchard, in his letter accompanying the payment, as highly creditable to him.

THOMAS ANDREWS.
EDWARD ORME.
WILLIAM BROWN SCOTT.
LEE THORNTON.
T. EDGAR.
J. C. COX.
JOSEPH SMITH.

Bruton Street,
21st April 1832.