

R E P O R T S

OF THE

AUDITORS OF THE ACCOUNTS

OF

THE ZOOLOGICAL SOCIETY

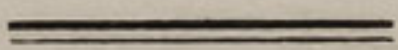
FOR THE YEAR 1829,

AND OF

THE COUNCIL,

READ AT THE ANNIVERSARY MEETING,

MAY 3, 1830.



LONDON:

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1830.

REPORT OF THE AUDITORS,

MAY 1st, 1830.

THE Auditors appointed at the Meeting of the Zoological Society, on the 1st of April 1830, beg leave to offer the following Report.

The Auditors at their first Meeting passed the following Resolutions, viz.:—

Some doubts having arisen relative to the powers of the Auditors (such powers not being defined by the order of reference), it was Resolved, That the Auditors deem it expedient not merely to examine the Treasurer's accounts in the manner done by former Auditors of the Society, but to undertake the duty of inspecting any bills which they may think fit to call for; to inquire by whose authority the items contained in such bills were ordered; and to state their observations thereon.

It was further Resolved, That the Auditors ought to possess the power to call for a general detail of the debts, credits, and assets of the Society, and for any information relative thereto; but it was communicated to them that such statements and information would be submitted to the present Auditors.

The Auditors having compared the Treasurer's book with the Vouchers, have certified the accuracy of the same by their signatures; they have also verified the arithmetic of the banker's books.

In pursuance of the Resolution passed at their first Meeting, the Auditors have called for certain bills, especially some

relative to the purchase of timber and of animals, the amount of which excited their attention: they however ascertained that such bills have been duly examined and fully authorized by the Council; but they regret that the late period at which they were nominated, and the consequent want of time, has prevented the performance of their duties with as much accuracy and diligence as is incumbent on those who are appointed to examine the financial concerns of any Society.

The receipts of the Society for the year ending December 31, 1829, amount to £16,449 8s. 9d.; the disbursements for the same period amount to £16,099 6s. 5d.: the defalcation of the late Assistant Secretary amounts to £125 5s. 9d.; and the balance in the banker's hands on the 1st of January 1830 was £202 0s. 4d.

The Auditors trust they may be permitted to offer the following suggestions.

That the propriety of diminishing the number of entries in the Treasurer's general book should be considered, with a view of consolidating many of the smaller charges, and simplifying the system.

That separate books for salaries and wages (distinguishing those paid at the Farm, Garden, and Museum), and for provisions, coals, and other ordinary charges, might be advantageously kept, and the monthly amount of such books transferred to the Treasurer's general book; and that all tradesmen's bills for repairs, and all bills for animals purchased, and extraordinary expenses, should be entered quarterly in such general book, after due examination by the Assistant Secretary, who should not merely ascertain the accuracy of the arithmetic, but make due inquiry into the propriety of the charges.

That the practice of having estimates of proposed new works before the commencement of the same, has been most properly adopted by the Council; but the Auditors strongly object to paying surveyors or architects on any occasion a per centage charge on disbursements and tradesmen's bills; and they highly approve of the present regulations, by which no officer

or servant of the Society can hereafter give orders to tradesmen without due authority from the Council.

That the Treasurer's general book should no longer be burthened, and the expenditure and receipts of the Society thereby apparently increased, by the sales and purchases of Government Securities; but that a separate book should be kept for that purpose, and the balance thereof annually transferred to the general book.

That it is advisable to introduce a better system relative to the future control of the petty cash books.

That it is expedient to appoint future Auditors at an earlier period of the year, to give them full and distinct powers, and on no account either to appoint a Member of Council to be an Auditor, or an Auditor Member of Council for the ensuing year.

That a minute book be kept, expressly devoted to record the proceedings of the Auditors, and also a fair copy of the Reports made at each audit; by which arrangement much useful information will be afforded to every succeeding list of Auditors.

A correct statement of the debts of the Society has been submitted to the Auditors. As this statement will be communicated to the General Meeting by the Council, the Auditors do not consider it necessary to include it in their Report.

No very accurate estimate of the assets of the Society beyond the sums due for subscriptions can be made out; but the Honorary Secretary has stated to the Auditors that £6000 is a moderate value to be placed on the property of the Society, exclusive of the freehold land purchased at Kingston for the sum of £1100.

The Auditors regret that the late Assistant Secretary, Mr. Blanchard, has been a defaulter to the amount of £148 2s. 2d., from which is to be deducted £22 16s. 3d. subsequently paid, leaving a balance due to the Society of £125 5s. 9d. The Auditors, while they most strongly condemn such conduct, have the satisfaction of adding that the Honorary Secretary

has communicated to them that adequate security will be given for the repayment of this balance at such times and in such manner as the Council may approve. The Auditors moreover observe that Mr. Blanchard was enabled to misapply this sum chiefly in consequence of want of due caution on the part of the Fellows of this Society, who paid their subscriptions to him without obtaining receipts: they further highly approve of the present regulations, by which no officer or servant of the Society can be entrusted with the receipt or payment of money without giving adequate security.

In conclusion, the Auditors beg leave to remark that they refrain from stating their opinion on other points in which they conceive salutary reforms might be effected, because it has been communicated to them that the Council have commenced due investigation on such subjects, and that arrangements have been wisely made which will doubtless prove highly beneficial to the Society. The Auditors, moreover, are anxious to express their satisfaction with the accurate manner in which all the receipts and vouchers have been preserved, and conceive that they perform but a mere act of justice in calling the attention of the Society to the diligent exertions of the Treasurer, who has devoted so much time and labour to promote the interests of the Zoological Society.

R. GORDON.

JOS. SMITH.

JOHN BRITTON.

REPORT OF THE COUNCIL

AT THE

ANNIVERSARY MEETING,

MAY 3, 1830.

THE Monthly Reports of the Council will have so far recorded the details of the management and progress of the Zoological Society, that little more is necessary than to refer to the principal heads contained in these Reports, and to give a general statement of the finances and progress of the Society.

Occupation of Ground on the North Side of the Park.

The most important event since the last Anniversary is a permanent and satisfactory arrangement made with the Board of Woods and Forests for the secure occupation of the Garden within the Park, and also for that of other land on the north side of the road, extending twelve hundred feet in front, and containing about five acres, at a rent, including the whole, of £430 per annum, and during the term of ninety-nine years.

Much difference of opinion as to the rights of the Society had previously existed not only between the Council and the tenants of the Crown, but also between the former and the Board of Woods, &c.; and if the plans of the Council have appeared to want unity of design, it must be attributed to the frequent interruptions they experienced by the circumstance of their legal right being called in question.

No tenants of the Crown can interfere with any buildings in the North Garden; and the Council propose ultimately to

place there the principal part of the Establishment; avoiding, however, the erection of any building which shall be unsightly or objectionable.

A Tunnel, connecting the two Gardens, has been formed at a considerable expense, and a building erected in the north garden, in which some of the animals were kept during the winter. Beyond this, the new ground can for the present season offer but few attractions, the Council being unwilling to embark in any extensive scheme of improvement until sufficient funds shall be accumulated. They propose to have a general plan for laying out the ground, and for erecting suitable buildings, and to work from time to time toward its completion; allowing themselves to be diverted from this prudential determination, only as the arrival of new animals shall render it necessary to erect temporary accommodations.

Arrangement of Accounts.

It having appeared to some of the Members of the Council that the management and mode of keeping accounts as adopted by many scientific Societies were ill suited to this complicated and extensive Establishment, and that greater regularity and responsibility ought to be required from those in authority than could be expected from honorary officers, whatever might be their zeal and ability; and a deficiency in the accounts of one of the subordinate officers, and his subsequent dismissal, having rendered an entire change more practicable, Mr. Rees was in March last appointed Assistant Secretary, under the following regulations: viz.

Regulations of Assistant Secretary.

“The principal account books shall be kept in the most approved mercantile form of double entry, and with such tables and abstracts as shall frequently and most clearly exhibit the progress of receipt and expenditure.

“A sum not exceeding £200 shall be at Mr. Rees’s disposal for the payment of weekly labourers, and the minor charges;

but as far as may be possible every demand shall be paid by draft, bearing on the face of it the particular service for which it is drawn, and having the name of the tradesmen's banker written across it. All future supplies (as far as may be practicable) shall be contracted for, the contracting parties giving security for the due fulfilment of the same.

“All income, without exception, shall be paid into the banker's under its proper designation, so that the banker's book shall coincide with the cash book.

“Every tradesman, on pain of suspension, shall be directed to send in his bill on the first day of every month; and after its examination and approval, he shall receive a draft for its payment, signed in Council by two Members (of whom the Treasurer, if present, shall be one), and countersigned by the Assistant Secretary: the receipt for the same shall be laid before the Council at the ensuing Meeting.

“The Thursday after the second Meeting in every month shall be appointed for the payment of every tradesman's account, who will be directed to apply for the same at the Office in Bruton Street: and the Council have directed that in future no current expense of the Society shall be in arrears beyond a single month.”

It will be seen that under these regulations the office of Assistant Secretary in some degree supersedes the functions of the Honorary Officers, and that the office of Treasurer will in future be merely nominal. But as that officer is specified in the Charter as a component part of the Corporation, it is necessary to continue at least the name of the office and the form of election.

Finance.

The Council have to announce that Mr. Sabine will retire from the office of Treasurer; though he had intimated his intention to do so in November last, he was induced to postpone its execution until the present Anniversary, lest any interruption might thereby be occasioned in the regular business of the Society. The Council, in accepting this resignation,

avail themselves of the opportunity of expressing their sense of Mr. Sabine's services, and of bearing witness to the assiduity and fidelity with which he has discharged the duties of his office; and they are glad to find that their opinion is confirmed by the Report of the Auditors of the present year.

It is proposed in future to have the accounts of each year ready to be audited on the 1st of the succeeding February, and that the Auditors shall be appointed at the first ordinary Meeting in January.

The Assistant Secretary has now been eight weeks in his office, and has been principally occupied in writing up the several accounts in their new form from the 1st of January, and in framing plans for the more regular collection of arrears of subscriptions.

He will in future have more leisure to turn his attention to the other duties of his office; one of the first of which will be, a close inspection into the expense and management of the Garden, and the making arrangements for procuring all the principal supplies for that establishment by tender and contract.

The expenditure of the last year has been greater than will be necessary in the present and succeeding years. It was essential to extend the buildings at the Garden, and so to warm and ventilate them, as to afford sufficient shelter during the winter; and great additions were made by purchase to the collection of animals; possession, too, has been taken of the Farm, where a considerable outlay was required to adapt it to the purposes for which it was intended.

These expenses may in a great measure be considered as first expenses, and not to be repeated.

The Buildings in the Park are sufficient to contain the present collection of animals; and the Council do not foresee the absolute necessity of incurring further expenses of this description, beyond what may be met by the surplus income of the Society. The purchase of animals may in future be more limited, and the expenses of the Farm will be strictly confined to £1000 per annum, as originally estimated; and

the Council look to considerable savings from having the business conducted in a more careful and systematic manner than is possible in the first formation of establishments of this nature.

The debts at the close of the last year were £4409 1s. 0d.; the money in the Funds and at the banker's, with the arrears, amounted to £4859 8s. 2d.; and it was considered improper by the Council to continue the accumulation of capital while these debts remained unpaid. They therefore resolved to sell their stock, and to liquidate all the debts of 1829; and they have so far acted upon this resolution and their new regulations, that all the debts of the Society up to the 1st of January 1830 have been paid, and every current expense up to the 31st of March: and the Council hope very soon to recommence the investment of capital in the Funds.

Auditors' Report.

The Report of the Auditors of the year 1829, and the sum total of the receipts and expenditure, have been laid before this Meeting. The following is the Abstract of those sums.

ABSTRACT OF RECEIPTS AND PAYMENTS

From January 1 to December 31, 1829.

	£.	s.	d.	£.	s.	d.
Cash—Balance in hand from 1828				1313	14	0
Stock £1052 12s. 7d. 3½ per cent. reduced, sold in November				1039	9	6

RECEIPTS.

Admission Fees	1715	0	0			
Compositions for Annual Payments	1194	0	0			
Annual Payments	1828	0	0			
Payments for Ivory Tickets	144	18	0			
Catalogues of Museum sold	30	17	6			
Received from Visitors to the Museum	532	8	0			
Ditto Ditto Garden .	8143	10	0			
Garden Guides sold	288	5	0			
Dividends on Stock	100	4	5			
Sundry Receipts	17	6	1			
				13994	9	0
				<hr/>		
				£16347	12	6
				<hr/> <hr/>		

PAYMENTS.

ARREARS OF 1828 :

	£.	s.	d.	£.	s.	d.
Expenses of Museum.....	21	3	6			
Printing, Stationery and Stamps	34	12	6			
Buildings, and Building Materials, &c. .	266	4	4			
Expenses of Garden Formation	6	10	6			
Garden Rates, Rents, &c.	4	0	0			
Menagerie Charges.....	0	6	9			
Ivory Tickets, Cost of	2	14	0			
Miscellaneous Garden Expenses	2	6	6			
				337	18	1

FOR BRUTON STREET, 1829 :

Expenses in procuring Charter	338	3	0			
Furniture, &c.	36	0	6			
Rents, Rates, and Taxes	261	17	4			
Salaries and Allowances to Officers and Men	568	5	6			
Poundage to Collector	18	4	0			
Expenses of Museum, Cabinets, &c....	201	17	8			
Articles supplied to Foreign Collectors .	31	14	6			
Printing, Stationery, and Stamps.....	156	7	5			
Housekeeping Expenses	52	9	2			
Miscellaneous charges for Postage, Por- terage, and Carriage of Parcels, and other Petty Disbursements	182	0	7			
				1846	19	8

FOR THE PARK, 1829 :

	£.	s.	d.			
Buildings and Building Materials	1939	17	0			
Wages to Carpenters, Brick- layers, and Labourers.	978	0	2			
				2917	17	2
Repairs of Buildings, &c.				90	17	10
Plants, Seeds, Gravel, &c. in Garden Formation.	285	14	8			
Wages to Garden Men..	584	16	11			
				870	11	7
Furniture, &c.				12	11	3
Rents, Rates, and Taxes				85	15	6
Salaries and Allowances to Officers and Men				620	13	11
Ditto Ditto and Lodgings and Keepers				529	11	8
				5127	18	11
				2184	17	9

Carried forward 5127 18 11 2184 17 9

	£.	s.	d.	£.	s.	d.
<i>Brought over</i>	5127	18	11	2184	17	9
Purchase of Animals, with Duty, Freight, and other Charges thereon.	1460	0	3			
Carriage of Animals, and Keepers' Tra- velling Expenses.....	81	18	2			
Keepers' Dresses.....	33	6	0			
Menagerie Implements, and Repairs ..	40	14	11			
Menagerie Charges	26	6	7			
Provisions	706	11	8			
Gardeners' Implements, and Repairs..	24	12	3			
Printing and Stationery	137	14	6			
Expenses of the Lake.....	6	6	0			
Cost of Ivory Tickets.....	14	9	4			
Housekeeping Expenses	32	11	2			
Miscellaneous Charges, and Petty Cash Disbursements	158	16	9			
				<u>7851</u>	6	6
FOR THE FARM:						
Purchase and Cost of Entrance	1131	15	6			
Bricklayers and sundry Formation Works, including Repairs in House	712	0	0			
Furniture, &c.....	43	18	9			
Rents, Rates, and Taxes	95	11	10			
Salaries and Allowances to Keepers ..	164	2	6			
Provisions	90	9	0			
Miscellaneous Payments for Implements, Hire of Vans, and Petty Cash Dis- bursements, &c.	140	17	1			
				<u>2378</u>	14	8
						£12414 18 11
Amount invested in Purchase of Stock						3605 7 6
						<u>£16020 6 5</u>
Balance at Banker's	202	0	4			
Ditto due by Mr. Blanchard	125	5	9			
				<u>327</u>	6	1
						<u>£16347 12 6</u>

The Council have great satisfaction in adding, that the improvements which have been suggested by the Auditors in the Finance Department had been chiefly anticipated by their own regulations; and the greater part of them is already in

operation. And the remainder of the Report will be taken into their immediate consideration.

Farm.

It will be seen by reference to the first Prospectus and the terms of the Charter, that the Society was principally founded for "the advancement of Zoology and Physiology, and the introduction of new and curious Subjects of the Animal Kingdom;" and it has been objected as a matter of reproach to the Council by many of the earliest supporters of the Society, that this pursuit appeared to be neglected. The Council, however, thought it advisable in the first instance to apply the funds to objects by which a return of income was secured, and the Garden has, by its success and the gratification and amusement it affords, become an object of paramount importance.

The objects of the Farm have been more than once explained to the Society. It will be useful in receiving animals which may require a greater range and more quiet than the Garden at the Regent's Park can afford. It is absolutely necessary for the purpose of breeding and rearing young animals, and giving facilities for observations on matters of physiological interest and research, and, above all, in making attempts to naturalize such species as are hitherto rare or unknown in this country. The Farm at Kingston is remarkably well adapted to this purpose: with the exception of two or three meadows, it consists of covert and arable ground; the soil is light and dry, and is therefore of peculiar value to the Society; and it lies principally on the sunny side of the hill. It is also well supplied with springs, so that stews and fishponds may with facility be added to those already there. And it is certain that none of the objects in view could be accomplished in the Regent's Park.

Those engaged in carrying on experiments are naturally unwilling to enter into much detail; but it may be stated that some attempts to ascertain facts interesting to Naturalists are already in progress, and the results will from time to time be

communicated to the Society. Even in the present year it is hoped that specimens may be offered to Fellows of the Society of many of the rarer kinds of Pigeons and of Rabbits; of domestic Fowls; of Variegated, Silver, and Chinese Pheasants, and of some of the more remarkable kinds of Water Fowls; and attempts will be made to breed different species of the Curassow. It is wished also to form inclosures, and proper pens for breeding Kangaroos, Emus, and Black Swans; and in none of these objects can any real difficulty be anticipated, except from the time and expense necessary. The Council have it further in contemplation to procure the Capercailly, and varieties of Grouse from Norway; and they are anxious to import the Barbary and other species of Bustard, and have taken measures for that purpose.

The Consuls at Tripoli and Tangiers are zealously exerting themselves for the Society; and at each of these places, animals, particularly varieties of the Antelope, have already been collected, and are ready to be transported to this country; and the Council have the pleasure to announce, that the public departments of Government have afforded every facility towards the forwarding of this object. The more difficult, and with many Naturalists more favourite, experiment of endeavouring to introduce new varieties of Fish, must be attempted. As to the prospect of success in this speculation, the Council will hazard no opinion,—but some of the varieties most desired are to be found in Germany; and the steam navigation of the Rhine appears to offer new facilities for their transportation.

It has already been stated that the annual expense of the Farm will in future be strictly limited to £1000, exclusively of any money that may be made by the sale of its produce and stock, or from other resources; all that can be saved of these sums being given to permanent improvements. And the Council reserve to themselves the controul of all the expenses connected with this, as they do with the other branches of the Establishment.

Bye-Laws.

The change of system which it was found necessary to introduce into the management of the Society, occasioned the Council to postpone the revision of the Bye-laws. They have now, however, the satisfaction of announcing that this task has been performed. A copy of these amended Laws will be forwarded to every Member of the Society within the next week, and the question of confirming them will be taken into consideration at the first Meeting in June.

Donations.

The Donations made to the Society during the past year are too numerous to be reported in detail. A list of the Donations however of each month has been read at the monthly meetings; and these lists, together with the general Donation book, is open to the inspection of the Fellows.

List of Living Animals.

A list of the living animals at present exhibited in the Gardens and at the House in Bruton Street, has been drawn up, and is now laid upon the table. The number of Visitors at the Gardens since the last Anniversary, has been 199,576; and at the Museum 16,994. The sum collected at the Gardens during the same period was £8,591 7s.; at the Museum, £518 7s.

Members admitted since the last Anniversary.

The number of Members admitted into the Society by Ballot since the last Anniversary, amounts to 316; and the number of Candidates on the books at this time is 78.