

The report of the Committee appointed by the Annual General Court of the Foundling Hospital, of 12th May, 1790 [for regulating and inspecting the accounts, etc.].

Contributors

Foundling Hospital (London, England)

Publication/Creation

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FOUNDLING HOSP. 1790

61464/p

T H E
R E P O R T
O F T H E
C O M M I T T E E

A P P O I N T E D B Y T H E
A N N U A L G E N E R A L C O U R T
O F T H E

Foundling Hospital,

Of 12th MAY, 1790.

Foundling Hosp

157

266

591



*At a General Court of the FOUNDLING HOSPITAL,
the 12th of May, 1790.*

“ RESOLVED,

“ THAT a Committee be appointed for regu-
“ lating and inspecting the Accounts of the Hof-
“ pital, and for enquiring into the Income and
“ Expenditure of the Hospital, from the Time of
“ the last Parliamentary Grant; and that Mr.
“ *Wilmot*, Mr. *Kingsman*, Dr. *White*, Mr. *Hol-*
“ *liday*, and Mr. *Bernard*, be of that Committee,
“ and that any three of them be a Quorum.”


THOMAS COLLINGWOOD, Secretary.

At a General Court, the 30th of June, 1790.

Read a Report of the Committee of Accounts,
appointed by the last General Court.

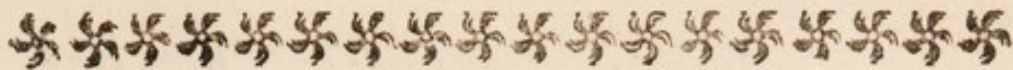
RESOLVED,

THAT the said Report be taken into Considera-
tion, at the General Court to be held at *Christmas*
next, and that 500 Copies thereof be printed, and
one of them sent to every Governor within the
Circuit of the Penny Post, with Notice that the
same will be taken into Consideration at the above
Time.



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T H E
R E P O R T

O F

Mr. WILMOT, Mr. BERNARD,
Mr. HOLLIDAY, Mr. KINGSMAN,
And the Reverend Dr. WHITE,

Being a Committee appointed by the Annual General Court of the Foundling Hospital, of 12th of May, 1790, for inspecting and regulating the Accounts, and for enquiring into the Income and Expenditure of the Hospital, from the Time of the last Parliamentary Grant, in the Year 1771.

BEING appointed a Committee by the last General Court, to inspect and regulate the Accounts of the Hospital, and to enquire into its Income and Expenditure, since the last Parliamentary Grant in the Year 1771; We began our Labours by examining the Account, or General State, of the Receipts and Payments for the last Year, viz. from the 31st *December*, 1788, to 31st *December*, 1789, which we found to correspond with the Books and Vouchers from which it is formed, except in a few Instances that are not material to the Result of the Inquiry, and that have arisen only from Mistake.

But as the different Articles in this Account are blended together, without any Order; We proceeded to arrange and distinguish the permanent from the contingent Income, and to separate both from other occasional Receipts and Payments, which make no Part either of the annual Income or Expenditure.

A

It

	£.	s.	d.
It appears by this Statement, [<i>vide Appendix A.</i>] that the In- come arising from the Estate of the Hospital, for the last Year, a- mounted to the Sum of -	2929	6	8
And the contingent Income to ditto	999	16	3
	<hr/>		
Making in the Whole the Sum of	£. 3929	2	11
	<hr/>		

And that the General Expences amounted in the same Year to the Sum of - - - -	6037	17	6
So that the Income, being -	£. 3929	2	11
	<hr/>		

Was exceeded by the Expences in the Sum of - - -	£. 2108	14	7
	<hr/>		

It appears also from this State- ment, that the Hospital received the Sum of £. 1800, being the Fifth and last Payment arising from the Sale of the Estate at <i>Shrewsbury</i> , and that the Sum laid out in the Funds was - - - -	2448	7	6
Which is - - - - £. 648 7 6 } more than the Produce of the <i>Shrewsbury</i> Estate 1800 0 0 }	2448	7	6

We next proceeded to enquire of what the Estate or Capital of the Hospital consisted on the 31st *December*, 1789, and we find that that Part of it which yields an annual Income, consists of the particulars in Appendix B. [*vide Appendix B.*]

From

From which it appears, that the annual permanent Income of the Estate of the Hospital, is at this Time

£. s. d.

2905 18 10

The annual contingent Income, arising chiefly from the Profits of the Chapel, from Subscriptions, Toll at the Turnpike, and a few other small Articles, amounted in the above Period, to the Sum of £.999 16s. 3d. and we find has produced, on an Average for the last Six Years, about £.850 *per Annum*; but under the Hope it will be equal to the Receipt of last Year

999 16 3

The Total of the regular Income of the Hospital, may be taken at

£. 3905 15 1

It is to be observed however, that although the former Part of this Income may be called permanent in Comparison of the latter; yet it is liable to fluctuate, according as the Benefactions and Legacies received within the Year, exceed or fall short of the Deficiency of the annual Income; for if the Benefactions and Legacies received within the Year, should fall short of such Deficiency, it must be made up by a Sale of Part of the Capital of the Estate, which will of Course reduce it: And on the other Hand, if the Benefactions and Legacies received should exceed such Deficiency, the Surplus will be laid out in the Public Funds, and will of Course increase such Capital, and by that Means add to the annual Income.

With regard to the general Expences of the Hospital within the same Period, amounting to the Sum of £,6037 17s. 6d. We cannot help remarking, that notwithstanding the Number of Children maintained by the Hospital, [*vide Appendix C.*] has been gradually *diminishing*, from the Year 1786, (when the Number was 603) to the present Time (when it is 450); yet the Expences have not diminished in the Proportion that might have been expected, after making an Allowance for those Parts of the Establishment that are not affected by the Fluctuation of the Number of Children: Thus the Expence for the last Three Years (when the Number of Children was diminishing from 603 to 450, their present Number) is, on an average, £.6365; whereas the average Expence for the Three Years preceding 1787, (when the average Number of Children was 610) was £.6587; and the Expences of the last Year, when the average Number of Children was only 480, amounted to the Sum of £.6037 17s. 6d.

What are the Causes of this, or what are the particular Articles in which the Expences have not proportionably diminished, it is very difficult to ascertain, as the Articles are not kept under different Heads, but are ordered to be paid for every Week as they occur; we have however made some Progress in this Investigation, and hope, after some Time, We shall be able to point out some more distinct Mode of keeping the Accounts, and regulating the Expenditure, both of which seem equally to require Alteration; but we cannot help now observing, that the Article of Clothing and Linen for the Children, has been above One Hundred Pounds *per Annum* more, on an Average, for the last Three Years, than for the Three preceding, notwithstanding the Numbers of Children have so considerably diminished.

We

We proceeded next to enquire into the Income and Expenditure of the Hospital, from the last Parliamentary Grant in 1771; and after having arranged the annual Accounts from that Period in the same Manner we had arranged that of last Year, We formed an Analysis of the Whole under different Heads; [*vide Appendix D.*] by which it appears that notwithstanding the Benefactions and Legacies received within that Period, (as appears by Column 7 of that Analysis) amounts in the Whole to the Sum of £35,825 8s. 6d. yet upon comparing the Stock and other Property that has been sold (Column 8) with that which has been bought (Column 9), there is a Balance against the Hospital, in the Sum of £.12,240 11s. 2d. which must have been occasioned solely, by the general Expences of the Hospital, within that Period, having exceeded not only the annual Income, but also the Amount of the Benefactions and Legacies within the same Period by that Balance; for though it appears (by Column 10) that the Estate of the Hospital was increased in particular Years, by the Circumstance of the Benefactions and Legacies within that Year having exceeded the Deficiency, yet it appears also (from comparing Columns 8 and 9 together) that this Surplus was soon sold out again, with considerable Additions; so that the Balance every Year, except in a very few Instances, was very much against the Hospital, notwithstanding the Application of the Benefactions and Legacies received within the Year, to the Discharge of the current Expences.

It is true, the *annual Income* of the Estate has not been diminished, but, on the contrary, is larger at the End of this Period, than it was at the Commencement of it; but that is owing to a considerable Part of the Estate of the Hospital, particularly the two Estates at *Ackworth* and *Shrewsbury*, (which yielded

yielded no annual Produce) having been sold, viz: to the Amount of above £.18,000; the Surplus of which, not applied within the Year to defray the current Expences, has been laid out in the Funds, and has of Course added somewhat to the *Income* of the Hospital Estate.

We find that so long ago as 13th *May*, 1772, it was referred to the General Committee, to examine into the Expences of the Hospital; but that instead of any effectual Steps being taken to reduce them, the Number of Children was increased till the Year 1783; when the Admission was altered from 120 to 60 *per Annum*, and altered again in 1785, from 60 to 40, and in 1786 from 40 to 10 *per Annum*; by which Means the Number of Children has been already much lessened, and will, we trust, be soon reduced to a proper and moderate Complement; but though this Reduction has been slow, and the Work of some Years, it is too apparent that the Reduction of the annual Expenditure has not kept pace with it, and that it will be some Time still before the Expences can be brought within reasonable Bounds; especially as the General Court have thought it absolutely necessary, for the Health and Welfare of the Children now in the Hospital, that some Alterations should be made in the Diet and Linen of the Children, and likewise in the Management of the Sick, which will undoubtedly add, for the present, to the Head of General Expences. It appears however to your Committee, that it is more consistent with the main Object of this Charity, and with the general Purpose both of Humanity and Policy, that a smaller Number of Orphans should be kept well, than that a larger Number should be kept otherwise; and we are of Opinion, that the Funds of this Hospital are still ample to do great Good, and to answer the principal Purpose of its Institution, if it is confined

confined to it, namely, “ the Maintaining and Educating of *exposed and deserted Foundlings* ;” or, in the emphatical Words of the first *Founder* of this Hospital, “ The preventing the frequent Murders of “ poor miserable Infants at their Birth, and for suppressing the inhuman Custom of *exposing* them to “ perish in the Streets.”

We are aware it has been observed, that the permanent Income of this Hospital has not yet suffered material Diminution, and that as, through the adventitious Supplies derived from Legacies and Benefactions, its annual Expenditure has been supported so many Years, there is Reason to hope that similar Sources may be relied on for the Future ; and therefore that the Average of the Legacies and Benefactions may be considered in the Light of an annual Fund, out of which the Excess of the Expenditure, beyond the ordinary or permanent Income, may be defrayed ; but we conceive that a Conduct, founded on this Mode of reasoning, is neither reconcilable to the Dictates of common Prudence, or consistent with the intent of the Founders and Benefactors : To incur a certain annual Expence on an uncertain, or casual Income, would be deemed the height of Folly and Improvidence in the Management of a private Fortune ; and it may well admit of serious Consideration, whether it can be justifiable, or prudent, in the Administration of the Revenues of a public Charity, the Establishment whereof was not designed to be temporary but perpetual ; besides, when the Establishment is augmented in any considerable Degree by the Admission of a larger Number of Children than the regular Income will support, it is not only felt in those Years in which such Admission takes place, but it entails a Burden upon the Hospital, which must of Necessity be borne for many succeeding Years, though the Funds which
gave

gave Rise to it, should be entirely exhausted. If the current Legacies should fail, or should not continue in the same Degree, the Practice tends to a total *Annihilation* of the Funds for the Support of the Charity; on the other Hand, if they should fortunately continue the same for Twenty Years to come, it will operate as an effectual Bar to their *Increase*: Whereas if the Expenditure was reduced to, and kept nearly upon a Level with the ordinary or permanent Revenue, the Bulk of that Revenue would receive a gradual and progressive Augmentation from those casual Accessions of Property, and the Benefit of the Charity would still be as widely diffused as its Founders and Benefactors intended.

If this System had been adopted at the Commencement of the Period to which our Review has extended, the permanent Revenue of the Hospital would, at this Day, have been more than adequate to the present Expenditure, with the Prospect of further Increase from those Sources which are now depended upon for answering the current annual Expences.

We submit however this important Subject to the Consideration of a General Court, that some Principle may be adopted, and some Line laid down, for the Direction of the present and all future Committees on a Subject, on which the very Existence of this Institution may depend.

JOHN WILMOT,
WILLIAM LONG KINGSMAN,
JOHN HOLLIDAY,
THOMAS BERNARD,
STEPHEN WHITE.

24th June, 1790.

APPENDIX (A.)

GENERAL STATE of the RECEIPTS and PAYMENTS of the FOUNDLING HOSPITAL, for One Year,
From the 31st DECEMBER 1788, to the 31st DECEMBER, 1789.

	£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.
<i>Annual Income of Estate.</i>							<i>General Expences.</i>						
Interest on Securities, and Rent	—			2929	6	8	The Hospital in London for the Maintenance, &c. of the Children, from the 31st of December 1788, to the 31st of December 1789.	2659	10	8			
<i>Contingent Annual Income.</i>													
Receipts from the Chapel	805	3	8				Furniture	49	17	11			
Annual Subscriptions	96	12	0				Medicines	49	13	0			
Turnpike	66	10	7				Rent and Taxes	56	11	2			
Earned by the Children	31	10	0				Repairs	269	5	4			
				999	16	3	Salaries	486	12	4			
<i>Benefactions and Legacies.</i>				3929	2	11	Gratuities	57	1	0			
Benefactions	567	7	0				Incidental Charges	245	7	3			
Legacies	1906	12	6								3873	18	8
				2473	19	6							
<i>Stock or Estate Sold.</i>							Maintenance, &c. of the Children at Nurse, from Michaelmas 1788, to Michaelmas 1789				1384	18	8
Received of the Corporation of the House of Industry at Shrewsbury the 5th Payment for Land sold	—	—	—	1800	0	0	Linen and Clothing for the Children	—	—	—	779	0	2
				4273	19	6	£. 1700 Bank Annuities bought	—	—	—	1258	0	0
							£. 1600 Consols	—	—	—	1190	7	6
For Maintenance of Parish Children	—	—	—	343	4	0							
							Maintenance of Parish Children	—	—	—	297	15	8
							Repaid Treasurer and Inspectors Money advanced by them	—	—	—	411	18	8
Advanced by the Treasurer and Inspectors	—	—	—	689	3	3	Imprest Money and Cash to be accounted for	—	—	—	354	3	8
Balance and Imprest Money on the 31st December 1788	—	—	—	314	13	4							
				1347	0	7					1063	18	0
				9550	3	0					9550	3	0

ANNALS

of the Fortunate History of the Year
the 17th December, 1780

General Expenses	1780	1781	1782
Expenses in London	—	—	—
Maintenance, &c. of Children, from the 1st of December 1780, to the 1st of December 1781.	2059 10 8	—	—
Maintenance, &c. of Children, from the 1st of December 1781, to the 1st of December 1782.	—	—	—
Expenses in London	—	—	—
Maintenance, &c. of Children, from the 1st of December 1782, to the 1st of December 1783.	—	—	—
Maintenance, &c. of Children, from the 1st of December 1783, to the 1st of December 1784.	—	—	—
Maintenance, &c. of Children, from the 1st of December 1784, to the 1st of December 1785.	—	—	—
Maintenance, &c. of Children, from the 1st of December 1785, to the 1st of December 1786.	—	—	—
Maintenance, &c. of Children, from the 1st of December 1786, to the 1st of December 1787.	—	—	—
Maintenance, &c. of Children, from the 1st of December 1787, to the 1st of December 1788.	—	—	—
Maintenance, &c. of Children, from the 1st of December 1788, to the 1st of December 1789.	—	—	—
Maintenance, &c. of Children, from the 1st of December 1789, to the 1st of December 1790.	—	—	—
Maintenance, &c. of Children, from the 1st of December 1790, to the 1st of December 1791.	—	—	—
Maintenance, &c. of Children, from the 1st of December 1791, to the 1st of December 1792.	—	—	—
Maintenance, &c. of Children, from the 1st of December 1792, to the 1st of December 1793.	—	—	—
Maintenance, &c. of Children, from the 1st of December 1793, to the 1st of December 1794.	—	—	—

APPENDIX (B.)

The CAPITAL, or Estate, of the FOUNDLING HOSPITAL yielding an annual Income,
on the 31st December, 1789.

<i>Stock or Estate.</i>	<i>Principal.</i>	<i>Interest or Rent.</i>	OBSERVATIONS.
New South Sea Annuities — — —	335 ⁰⁰ 0 0	1005 0 0	
Reduced Bank Annuities — — —	187 ⁰⁰ 0 0	561 0 0	
3 per Cent. Confols — — —	15533 17 6	466 0 2	
5 per Cent. Bank Annuities — — —	7000 0 0	350 0 0	
Bank Stock — — —	2000 0 0	140 0 0	
East India Annuities — — —	150 0 0	4 10 0	
	£ 76883 17 6	2526 10 2	
Bond of Mercers Company — — —	100 0 0	3 0 0	
Fielding's Mortgage * — — —	1000 0 0		* This is considered as desperate.
Farm, W. Harrifon — — —	— — —	300 0 0	
Ground Rent, Mr. Kingfton — — —	— — —	25 0 0	
Ditto, New River Company — — —	— — —	18 5 8	
Ditto, Mr. Hollis — — —	— — —	3 3 0	
Ditto, Mr. Offley — — —	— — —	3 3 0	
Ditto, Mr. Faffon — — —	— — —	5 0 0	
Ditto, Mr. Hawkefworth † — — —	— — —	21 17 0	
		379 8 8	
	<i>per Annum</i> £. 2905 18 10		

† This Rent has not been paid for three Years, the Tenant having an Account to settle with the Hospital. This Account should be settled.

V X A (B) A

IG HOSPITAL yielding an annual income of
number, 1789, no

OBSERVATIONS.		Rent.	
			0
			0
		6	0
			0
			0
			10
		2	10
			0
			0
			0
			3
			3
			0
			17
* This Rent has not been paid for three Years, the Tenant having an Account to		8	8
		379	8

APPENDIX (C.)

		<i>In Town.</i>	<i>At Nurse.</i>	<i>Total.</i>	<i>Average.</i>	<i>No. received in a Year.</i>
Remaining under the Hospital care,	31st Dec. 1771	188	318	498		
100 Children ordered to be received at 20 per Month,	1st July, 1772	218	211	429	464	78
50 Ditto — Ditto — at 10 per Month,	30th June, 1773	227	183	410	419	91
50 Ditto — Ditto — at 10 per Month,	29th Dec. 1773					
60 Ditto — Ditto — at 10 per Month,	11th May, 1774	159	226	385	398	112
100 Ditto — Ditto — at 10 per Month,	25th Jan. 1775	139	238	377	381	85
10 Ditto — Ditto to be rec. per Mo.	14th Feb. 1776	141	284	425	401	109
10 Ditto — Ditto Ditto Ditto	1777	141	307	448	437	117
10 Ditto — Ditto Ditto Ditto	1778	158	324	482	465	114
10 Ditto — Ditto Ditto Ditto	1779	168	337	497	490	106
10 Ditto — Ditto Ditto Ditto	1780	184	348	532	515	114
10 Ditto — Ditto Ditto Ditto	1781	218	359	577	555	106
10 Ditto — Ditto Ditto Ditto	1782	269	354	623	600	109
60 Ditto — at 10 every 2 Months	1st Jan. 1783	284	325	609	612	52
60 Ditto — at 10 Ditto Ditto	1784	258	352	610	610	62
40 Ditto — at 10 every 3 Months	30th Mar. 1785	292	324	616	613	52
10 Ditto — ordered to be received in a Year,	27th Dec. 1786	295	308	603	610	42
10 Ditto — Ditto — Ditto	1787	299	250	549	576	11
10 Ditto — Ditto — Ditto	1788	317	192	509	529	11
10 Ditto — Ditto — Ditto	1789	286	164	450	480	12

WIND (E) P P A

Year	At Home	Total	Average	No. of Days
1882	318	403	403	18
1881	311	404	404	18
1880	382	419	419	21
Total for the period of 1880 to 1882				
79	316	367	367	112
78	238	377	381	82
77	384	452	404	100
76	307	448	407	117
75	324	481	462	114
74	337	407	400	106
73	348	232	242	114
72	350	277	252	106
71	324	602	600	109
70	322	600	612	120
69	324	610	610	120
68	324	610	612	121
67	308	603	610	121
66	250	440	250	11
65	192	200	250	11
64	112	400	400	12

HOSPITAL, Foreign Missions Year 1881.

Amount of the Benefactions and Legacies and of the each Yearly Contributions...

1881 1880 1879 1878 1877 1876 1875 1874 1873 1872 1871 1870 1869 1868 1867 1866 1865 1864 1863 1862 1861

Year	Balance and Impediments at the end of each Year	Receipts of Donations, Legacies, and Benefactions	Disbursements for the same Year	Balance and Impediments at the end of each Year
1861
1862
1863
1864
1865
1866
1867
1868
1869
1870
1871
1872
1873
1874
1875
1876
1877
1878
1879
1880
1881

The Balance on 31st Dec. 1871, was £1000 0 0 which is the Reason for this £1000 0 0 was lost to make up the Deficiency of the Year and was to large a Balance still remaining.

1872. The balance on 31st Dec. 1872, was £1000 0 0 and was to large a Balance still remaining.

1873. The balance on 31st Dec. 1873, was £1000 0 0 and was to large a Balance still remaining.

1874. The balance on 31st Dec. 1874, was £1000 0 0 and was to large a Balance still remaining.

1875. The balance on 31st Dec. 1875, was £1000 0 0 and was to large a Balance still remaining.

1876. The balance on 31st Dec. 1876, was £1000 0 0 and was to large a Balance still remaining.

1877. The balance on 31st Dec. 1877, was £1000 0 0 and was to large a Balance still remaining.

1878. The balance on 31st Dec. 1878, was £1000 0 0 and was to large a Balance still remaining.

1879. The balance on 31st Dec. 1879, was £1000 0 0 and was to large a Balance still remaining.

1880. The balance on 31st Dec. 1880, was £1000 0 0 and was to large a Balance still remaining.

1881. The balance on 31st Dec. 1881, was £1000 0 0 and was to large a Balance still remaining.

