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of the Tunbridge Wells Division in 1910–11, and honorary secretary of the Kent Branch from 1913, the year of its formation, until 1927. From 1927 to 1929 he served on the Council of the Association, and was a member of the Private Practice Committee from 1927 to 1929, and the Medico-Political Committee in 1928–9. When the National Health Insurance Act of 1911 came in the South-Eastern Branch considered it wise to break up into three branches, one each for Kent, Sussex, and Surrey. Dr. Starling was largely responsible for this reorganization, and when it was completed he was presented with a massive silver rose-bowl. Before he retired from the Kent Branch secretaryship a cheque for 100 guineas and a study clock were given to him to mark the end of his fourteen years' service in that capacity.

Dr. Alfred Cox writes: These notes give a good idea of the man Starling was and as I well knew him: a hard worker in any sphere he entered, an enthusiastic B.M.A. man, and a man who was liked and respected by all who worked with him. He could be very persistent in pushing the claims of other people, but I never knew more modesty coupled with so much energy. At 90, when crippled and nearly blind, one must not be too sanguine about being remembered, but I am sure my old friend would be pleased to know that the *Journal* of the Association for which he did so much felt it a pious duty to remind his fellow members, and especially those in the southeast, that there has passed away one of the men who have done much to put the Association into the position it now holds as the indisputable representative of the medical profession in this country.

### F. K. SMITH, M.B., CH.B.

Frederick Keiller Smith died suddenly at his home in Aberdeen on Oct. 4 at the age of 67. He received his early education at Robert Gordon's College and proceeded to Aberdeen University, where he graduated M.A. in 1899, and M.B., Ch.B. in 1903. He was house-physician to Prof. Findlay and house-surgeon to Sir John Marnoch, and for a few years he engaged in general practice. He then became assistant surgeon to Sir Henry Gray at Aberdeen Royal Infirmary. At the outbreak of war in 1914 he was R.M.O. to the 4th Battalion of the Gordon Highlanders and was later with the First Scottish General Hospital, with which he served during the remainder of the war, attaining the rank of major. In addition to his military duties, he assumed charge of Sir Henry Gray's ward at the Royal Infirmary while. the latter was overseas. On the retirement of Mr. Scott Riddell from the staff in 1919, Mr. Smith was appointed full surgeon, and until he relinquished this charge at the end of 1945 he devoted himself unsparingly to the service of the institution. He was also for many years lecturer on clinical surgery at Aberdeen University. In the recent war he became surgical director of the E.M.S. in the North-Eastern region of Scotland. For many years he was medical assessor and referee in the sheriffdoms of Aberdeen, Kincardine, and Banff. A member of the British Medical Association for forty years, he held many offices, including those of honorary local secretary at the Aberdeen meeting in 1914, and vice-president of the Section of Surgery in 1939. He was a member of the Scottish Committee from 1919 to 1924, and of the Scottish Consultants and Specialists Group Committee from 1934 to 1946. Interested in many sports, he excelled at golf, and was captain of the Royal Aberdeen Golf Club in 1930. "F. K." will be sorely. missed, not only for his qualities as a surgeon, not only for his fine judgment and wise counsel, but perhaps most of all for his friendliness and serene and tranquil spirit.-S. G. D.

## Medical Notes in Parliament

Speaking in the debate on the Address, on Oct. 24, Mr. DALTON said there would be no delay in the operation of the National Insurance Act and the National Health Act. Both would come into operation next July. From another source it is learned that the Government proposes that in the Health Services a start shall be made only with urgent capital works.

The King's Speech with which the session was opened on Oct. 21 announced forthcoming legislation to abolish the Poor Law and provide a comprehensive system of assistance for all in need, and also to extend the scope of public care of children deprived of a norh al home life.

#### **Recruitment and Training of Nurses**

Mr. MITCHISON asked on Oct. 23 whether Mr. Bevan could make a statement about the Report of the Working Party on the recruitment and training of nurses. This Report was summarized in our issue of Sept. 13 (p. 426) and was also the subject of a leading article (p. 422).

Mr. BEVAN replied that the views of the nursing and other organizations were being obtained. The Working Party's recommendations concerned long-term policy and could not be expected to produce an immediate increase in the supply of nurses. The Government trusted that hospital authorities would at once examine interim measures to reduce wastage and that they would make the maximum use of married and of part-time nurses, and would build up their domestic staffs to relieve nurses of domestic duties.

# Medico-Legal

### ANTI-VIVISECTION SOCIETIES AND INCOME TAX

[FROM OUR MEDICO-LEGAL CORRESPONDENT]

The House of Lords decided recently that the National Anti-Vivisection Society is not a charity and is therefore liable to pay income tax. The Special Commissioners had allowed the Society's claim, unwillingly, feeling that they had to follow the 1895 case in which Mr. Justice Chitty had ruled that the Society was a charity on the ground that its intention was to benefit the community, and that the court should stand neutral on the question whether actual benefit to the community followed or not. The Commissioners appealed to the Court, and Mr. Justice Macnaghten found in their favour, the Court of Appeal confirming his decision by a majority. Some account of the judgment appeared in our issue for Jan. 12, 1946 (p. 72).

Their Lordships (Lord Porter dissenting) held<sup>1</sup> that the overriding test of whether the object of a society was charitable was whether it was in the public interest, and that this question was for the court to answer from the evidence before it, weighing the effect on the community against the purpose of the society as expressed in its stated objects. Having regard to the finding of the Commissioners that on balance the object of the Anti-Vivisection Society was detrimental to the public interest, they held that there could be no ground for saying that it was a charitable object.

Lord Porter in his dissenting judgment said that the object of the Society was the protection of animals from the sufferings believed to be involved in vivisection. That object was, in accordance with the decisions in the "animal cases," charitable. He could not accept the view that, when once an object had been held to be in the class of charities, it was then for the court to hear the evidence of both sides as to whether it was in fact beneficial. The object, in his opinion, did not cease to be charitable even if its success would be gravely injurious to the public benefit.

**Correction.**—Under the heading "Another Carbachol Accident" (Oct. 18, p. 636) we described the fourth fatal accident since the introduction of carbachol into this country in 1941. Our later comment on "moryl," which is a trade mark brand of carbachol, might have implied that this was the preparation used in the recent S'ourbridge fatality. This was not the case.

1 1947 2 All E.R. 217.

Dr. TUDOR BENSON EVANS died on Sept. 22 at the age of 59. He was educated at Denbigh County School and Liverpool University, graduating in 1912. He was a house-surgeon, and later house-physician, at the Liverpool Royal Infirmary before taking up a resident appointment at the Denbighshire Infirmary. He was a ship surgeon in the *Lusitania* at one time, and he served with the rank of captain in the R.A.M.C. in the 1914–18 war. Subsequently he practised in Liverpool and in Holyhead, and finally at Prestatyn. He was chairman of the Flintshire Panel Committee, a vice-president of the British Legion, and president of the local Toc H and of the Welsh League of Youth.