

THE BUDGET OLD TAXES AND NEW TAXES

Mr. Churchill Plans the Nation's Housekeeping PENSIONS FOR WIDOWS

By Our Political Correspondent

This year there was more than usual public interest in the nation's Account Day, when the Chancellor of the Exchequer reviews the country's public income and expenditure for the past year, and produces to the House of Commons his Budget of expected income and expenditure for the coming year, April to April, with his proposed increases or decreases in taxation.

The lively interest depended on two facts. The Chancellor of the Exchequer, Mr. Winston Churchill, is original and daring, and everyone wondered what his freshness of mind and boldness would lead to. Also everyone felt that a time had come when the country's taxation needed firm handling to help industry.

Something for All

The Churchill Budget proved to be a personal triumph for the Chancellor. It was brightly and ably introduced, and it appealed to every type of citizen by giving all something to be glad of and something to criticise. Most would probably settle down to think that it was about as good a Budget as could be expected—balanced rather than bold.

Budgets are always cast in the same form. First the past year is finished with. The year 1924-25 ended, with £3,659,000 in hand. The country had raised £799,436,000 in revenue, and had spent £795,777,000 of it. The balance would go to lessen the National Debt. Mr. Churchill held, soundly, that we should not slacken in lessening that debt.

Next year, 1925-26, he calculated the country would spend £799,400,000—which is almost exactly what was received last year, and more than was spent. He saw his way, he thought, to raise £801,060,000 to meet this expenditure, and to have at the end of the year a balance of £1,660,000.

Income-Tax Reduced

But in doing this he made changes in taxation, some changes demanding more from the taxpayer and some less; some giving certain people advantages, and others leaving them less well off. Of course, it is these changes which keenly interest the citizens.

First, let us look at those which demand more money. On all estates of people who die worth from £12,500 to £1,000,000, more death duties are to be paid. The rate of payment varies, and a year's total amount will be £10,000,000. Increased taxes will be put on certain things, such as silk, films, motor-cars, pianos, clocks and watches, which may have the effect of making these products dearer. We shall see how that turns out. The tax on silk is raising opposition.

On the other hand, the decreases of taxation are considerable. Super-tax is reduced on incomes between £2000 and £15,000 a year. Income-tax is reduced 6d. in the £ all round, and more on incomes below £1500. The income-tax on a married man with £300 a year all earned income will in effect be halved.

Some Welcome Changes

Everyone gets some advantage except the very rich man, who has the negative advantage of being left alone. The changes that are made in this Budget, together with such increase of general prosperity as Mr. Churchill expects from better trade and from stricter economy, will give him money available for certain reforms that will helpfully affect the lives of the mass of the people.

These reforms include an extension of State insurance which will apply to 70 per cent of the population. The wage-earners will contribute their share and the State will add a very substantial

BABYLON'S LABOUR BUREAU

Records 4000 Years Old

Long before Trade Unions fixed the hours and wages of labour, in fact, 4500 years ago, there was a labour bureau in the land of Ur of the Chaldees, and Mr. Leonard Woolley, working at the excavations in Mesopotamia, has just found its accounts.

They are written on clay tablets, he has just told the British Museum, and they show that a number of women worked in the factories chiefly at weaving, as Lancashire women work in the cotton mills today.

But the Babylonian women, or rather the Sumerians, for they lived centuries before Babylon was great, were paid by piecework, and their wages were taken in food.

Children and old women received less than the young women, and the accounts were so carefully kept that to this day they show the amount and quality of the wool thread dealt out to them, and the woven material they produced from it.

BIRDS CROSS THE ATLANTIC

Wanderings of American Gulls

The gulls of the Great Lakes district in America seem to be great wanderers. A scientific society, which attaches identification tags to about three thousand of these birds every year, has announced that the gulls have been traced to all parts of America.

One has even been reported at the Niger River in Africa. This bird had had its band attached near Boston.

THE WEEK IN NATURE

Something You Must Not Miss

The C.N.'s sister paper, the Children's Pictorial, is better than ever this week. It is packed with interesting pictures and articles and things to make and do, and there is not a dull moment to be spent in its company.

In our Picture Journey Round the World we have reached Constantinople, the wonderful city which is the gateway to both Europe and Asia. Another series of pictures shows the inside of a traction engine and illustrates just how the steam makes it go.

The weekly Nature Map tells us what is happening in Nature's Realms throughout the British Isles, and on the same page will be found two star charts showing what to look for in the heavens any night next week.

Another feature which should on no account be missed is the C.P. Gallery of Historic Costume. From time to time figures with dresses of certain periods are given, and when these dresses are cut out they can be fitted on to the figures, and in time a splendid collection of real educational value can be built up. The figure and costumes given this week are of the days of the Crusades.

Make a point of buying your copy of the C.P. now or you may be disappointed later. Price 2d. at all bookstalls.

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support, capitalised in its final form at £750,000,000. Something great should emerge from these enormous figures.

Among the changes which everyone will welcome are a widow's income of 10s. a week for all under national health insurance, with 5s. a week for the first child and 3s. for others; removal of tests and restrictions on thrifty old age pensioners; and the reduction of the age for pensions from 70 to 65 years.

The Chancellor announced the immediate return of the country to the gold standard, though not to a gold coinage.

However much the Budget proposals are sifted by discussion, they unquestionably involve some advantages that will have a general welcome.

THE FRIENDLY RIVALS GIANT ENGINES CHANGE PLACES

The Flying Scotsman and the Cornish Express

HONOURS EASY

Every morning about the same time two railway guards' whistles, one at Paddington and one at King's Cross, shrill out "Now!" and, obedient to the command, two giant engines dig their piston rods into their steel flanks and move out irresistibly West and North, drawing 500 tons of railway coach and passengers and luggage with them.

They are the famous locomotives, one of which carries the Flying Scotsman up to Grantham while the other as mightily roars along the iron way through the breadth of England with the coaches of the Cornish Express as its burden.

Even in the bustle of the terminus a traveller will often spare a glance of admiration at the splendid steel-armoured limbs of the giants; and many a passenger who has travelled on both lines must have wondered which of them could move his seven-leagued boots the faster!

The Rival Fliers

That was a question which the Managing Engineers of the Great Western Railway and of the London and North-Eastern also pondered. Each perhaps thought his own pet giant was a little the speedier or the stronger, though doubtful if there was very much between them. So to settle the question in brotherly rivalry the Great Western titan was invited round to King's Cross to see what it could do with the train to Grantham; while the London and North-Eastern flier went off to Paddington to haul the Cornish Express to Plymouth.

There was no dangerous rivalry about the contest; it was just an affair between friends, for railway engines are not encouraged to beat records. Their job is to get to the place in time, and their highest merit is punctuality. So they race past road and river, country, field, and town, in their splendid strength and tirelessness, keeping to the time-table.

Two Fine Performances

And that is what the Great Western engine did when it took the Flying Scotsman up to Grantham, and what the London and North-Eastern engine did when it slid into Plymouth Station, having done the 227 miles without a stop.

On the first day of the exchanges there was a little difference between them, for the L. and N.E. engine got to Plymouth about 100 seconds before it need have done, not much in over 200 miles, while the Paddington giant was held up by having to go slowly before it got to Grantham where some repairs were being made to the line. But after slowing down it made up speed so resolutely in the last 60 miles that it was only 200 seconds late, and that is not much either.

A Man to be Trusted

So honours between the engines are easy; and if the Big Cornishman wants a little less coal to eat on the journey, the Big Scotsman is less particular about the coal it eats. The last thing to be noted is that while each engine takes its own driver on the unaccustomed way, the driver is accompanied by a pilot of the other railway to tell him where the steep places and dangerous curves are, where he must expect to lose pace, and where to quicken up.

A splendid rivalry! It reminds one of the old story of Mr. William Crooks, the Labour M.P., who, hearing a fellow passenger denouncing the British workman and saying he would not trust one of them out of his sight, answered, "Hold hard, gov'nor! But what about the engine-driver?"

North or South, East or West, we can all trust him! Pictures on page one

MAFEKING DAY HERO OF A FAMOUS SIEGE

How the Scouts and Guides were Founded

THE GREAT PEACE ARMY

From the Boy Scout Headquarters

On May 17, 1900, a quarter of a century ago, Mafeking was relieved after a seven months' siege.

The events of the South African War have faded into insignificance compared with the terrible events which have since turned the world upside down. Yet certain memories stand out—one date especially for us in the Boy Scout and Girl Guide Movement—Mafeking Day, May 17.

For the man who became a national hero during those seven months was destined to do a still greater work for mankind in the years that were to follow.

When General Baden-Powell returned from South Africa after the war he was astonished to find his name a household word. Among the boys and girls who had followed every step of his adventures, and had read his books and imitated his clothing, he was a hero.

Baden-Powell's Sacrifice

Hero worship is all very well if it leads on to something more useful. B.-P. believed, with Kipling, that

The game is more than the player of the game,
And the ship is more than the crew.

So, instead of saying, "What a fine soldier am I," he said in effect, "Come along, youngsters, and share with me the joys of Scouting and the open air."

The boys were wild with enthusiasm. Before the handbook Scouting for Boys was complete, Troops and Patrols had sprung up all over the kingdom, and were demanding leadership, rules, and a uniform.

There was nothing else to be done. B.-P. sacrificed a certain brilliant career in the Army, hired an office, and sat down to direct the game of Scouting for Boys.

And the girls were not far behind their brothers.

A Factor in World Peace

Girl Guides formed themselves into Companies and struggled along (without much encouragement, it is true, for B.-P. had not bargained for girls). But when a few years later the Chief Scout married, thereby introducing a Chief Guide to look after that branch of the family, the Guide Sisterhood took a flying leap forward, and today it threatens to outnumber the Scouts.

Brownies and Wolf Cubs, Rovers and Rangers, followed on in rapid succession. Other countries looked into the scheme and tried it, until today there is no civilised country in the world which has not its Scouts and Guides.

It is a fine thing to win fame and glory as a soldier, but it is a still finer thing to have promoted what is now recognised as a most important factor in world peace, and in doing so to have brought happiness and health, hobbies and the joy of service, into the drab lives of millions of children.

NATURE PICTURES IN COLOUR

Fish that Changes Its Coat

The Natural History department of the British Museum have added some interesting picture postcards to its educational series.

Among them are sets in colour of the British flowering plants and our summer bird visitors. A set of photographs of a flatfish shows the remarkable changes in colour that occur when the fish rests on sand, shingle, rock, or even on an ordinary chessboard.