

paternal legislation, and already had demonstrated its wisdom in reducing the government expenses for maintenance of aged paupers in institutions. Mr. Seddon, the Premier of New Zealand, in Dean Grogan's opinion, was one of the most remarkable men this century produced. The Opposition party was so weak as to count for almost nothing. This is another feature of New Zealand politics at variance with the broad views of Dean Grogan, who considers that government is best administered when restrained by the presence of an active Opposition party.

Rating Charitable Institutions.

A CASE of considerable interest to charitable institutions came before an Adelaide court the other day. The Melbourne *Advocate* gives the following particulars:—Recently Judge Gaunt decided, in the Melbourne County Court, that Catholic school buildings used solely for school purposes were not liable to be rated. A far wider question has been brought before a South Australian Court, when, on March 17, the question considered was, 'What constitutes a charitable institution?' The Female Refuge at Fullarton, South Australia, which is conducted by the Sisters of St. Joseph, appealed against the water and sewer-rates, on the ground that the institution was used exclusively for charitable purposes, and therefore was not liable to be rated. The Archbishop of Adelaide, one of the trustees, testified to the manner in which the institution was conducted. He stated: 'Laundry work was carried out in the institution to a considerable extent. It was supported by donations, but there were no special endowments. All the money for the extension of the institution was raised by loans. The laundry was maintained for the sole purpose of obtaining funds to carry on the charitable objects of the institution. The inmates of the institution were not compelled to work. The inmates never worked more than six and a half hours a day, and only for five days a week.'

Mr Glynn argued the case for the appellants. He contended: (1) That the purposes are charitable. (2) That the lands are used exclusively for charitable purposes. In support of these contentions they maintain that—(3) The meaning of the word "charity" is now much wider than the relief of poverty, and includes institutions with all manner of objects for the help of those who are unable to keep themselves maintained by settled funds and voluntary contributions; in fact, as stated by Lord Herschell in *Income Tax v. Penisel*, A.C., 1891, p. 572, it includes "the relief of any form of necessity, destitution, or helplessness which excites the compassion or sympathy of men, and so appeal to their benevolence for relief," or, as (588) Lord McNaghten said, it comprises "four principal divisions: Trusts for the relief of poverty, trusts for the advancement of education, trusts for the advancement of religion, and trusts for other purposes beneficial for the community not falling under any of the preceding heads." (1) That the purposes to which the funds are applied, not the source from which they are derived, determine the character of the institution. (5) That if the purposes are charitable the receipts of subscriptions or the proceeds of services rendered in aid of the institution do not create a beneficial occupation, which is the basis of assessment for other than charitable purposes. (6) That the court, in deciding on the question of exclusive use, should look broadly at the question, and declare that the use is exclusively charitable if the income of the institution, from whatever source it comes, is applied to, and the occupation of the inmates is the furtherance of, charitable purposes.

The Crown Solicitor asked for an adjournment, so as to enable him to consider the authorities cited by Mr. Glynn, and when the case came on for re-hearing, Mr. Stuart, K.C., intimate to the court that the Commissioner of Waterworks and Sewers had agreed to the appeal, and Mr. Commissioner Russell then made an order in favor of the appellants, and the assessment was struck out. This decision, following upon Mr. Glynn's contention, clearly shows what constitutes a charitable institution.

How and When to Genuflect.

GENUEFLECTION before the Blessed Sacrament is intended as a most reverential act of faith and worship. But in order that this pious practice may attain the intended aim, which is to honor our Lord in the Sacrament of the altar, it is not enough to genuflect in some manner or other but to do it well and reverently (says an exchange). The writer then proceeds to give these few directions in regard to the time and places where a genuflection is proper. And first, there are two kinds of genuflection; the simple genuflection and the genuflection with both knees or prostration. The first is made by bending the right knee only till it touches the floor and bowing the head while kneeling. The simple genuflection is to be made on the following occasions:—

First—Every time that you pass before the tabernacle containing the Blessed Sacrament. Secondly—In entering a church or chapel in which the Blessed Sacrament is kept always genuflect before entering your place. Thirdly—When leaving the church or chapel. Fourthly—when the priest recites at the altar that article of the Credo, 'Et Homo factus est'; and these words of the last gospel, 'Et Verbum caro factum est.' There are, besides, many other circumstances in which it is proper to genuflect, for instance, during these words of the gospel on Epiphany Day, 'Et Proclentes adoraverunt Eum.' The genuflection with both knees is made every time you pass before the Blessed Sacrament when exposed. In order that a genuflection may be really a religious act, it is necessary that it should be made with composure, decency, and gravity, and without precipitation.

Diocesan News

ARCHDIOCESE OF WELLINGTON.

(From our own correspondent.)

April 5.

Rev. Father Moloney, of St. Patrick's College, assisted Very Rev. Dean McKenna, of Masterton, with the Easter services.

The first concert held by the Catholics of Martinborough took place on March 20, and proved most successful. It has been the wish of Rev. Father Cahill since taking over the district to procure an organ for the Martinborough church, and for this object the concert was held. Assistance was given by some of the best singers in the Wairarapa. The proceeds of the concert amounted to £30.

Very Rev. Dean Mahony returned to Nelson on Friday. He will leave on his trip to the Old Country in the Athenic.

Solemn Pontifical High Mass was celebrated at St. Joseph's Church on Easter Sunday by his Grace the Archbishop. Rev. Father Keogh was deacon, Rev. Father O'Reilly sub-deacon, and Rev. Father Herbert master of ceremonies. His Grace preached on the festival of the day. Haydn's Mass in B flat was rendered by the choir in an excellent manner. At St. Mary of the Angels' Solemn High Mass was celebrated by Rev. Father Mahony, with Rev. Father Ainsworth deacon and Ven. Archdeacon Devoy sub-deacon. Haydn's No. 2 Mass was given in an excellent manner by the choir. At the Church of the Sacred Heart Solemn High Mass was celebrated by Rev. Father Hills, with Very Rev. Father Lewis deacon and Rev. Father Holley sub-deacon. Parts of Haydn's and Gounod's Masses were rendered by the choir.

The Skating Rink was crowded to overflowing when the Empire bazaar was formally opened by Sir Joseph Ward on Monday evening. In the course of his remarks he congratulated the stallholders on the excellent display on each of the stalls, and mentioned that on the Newtown Convent buildings and grounds, in aid of which the bazaar was being held, there was a debt of £800 which it was hoped would be wiped out. Immediately after the opening ceremony the first portion of the opera 'Les Cloches de Corneville' was given. The performance was in every way a distinct success and reflected the greatest possible credit on every one concerned in the production. To the energy and ability of Mr. W. McLauchlin the staging of the opera is due and its success must be to him as conductor highly gratifying. Throughout the choruses there was ample evidence of thorough training and each was excellently sung. The solos were entrusted to Misses Sheen and Birch in the parts of Serpolette and Germaine. The work of each was artistic and effective. The honors of the evening were undoubtedly carried off by Mr. F. Dunne in the part of Ga-pard, wherein his acting came as a revelation to the large audiences. What little singing he had to do was also exceptionally well done. Mr. F. Hendry as Marquis did good work. Mr. Samuels as the Bailie and Mr. Zachariah as Gobo provided the comic element and contributed largely to the success of the performance. The other members of the cast were, Jeanne, Miss E. Corrigan; Suzanne, Miss P. Driscoll; Mennette, Miss L. White; Gertrude, Miss Olive Farmer. The opera was repeated to large audiences on Tuesday, Wednesday, and Thursday evenings.

The first of the National nights was on Friday. The principal items were the maypole and country dances by the school children, and the sailor's hornpipe competition, which was won by Mr. Haning. Good business has been done during the week.

The following is the list of stallholders and assistants:—

England.—Principals: Mrs. Mackin, Mrs. Halse, Mrs. Sullivan, Miss Corrigan; assistants: Misses Maher, Slattery (2), Redmond, Whelan (2), Walsh (2), Shanahan (2), Marshall (2), Flanagan (2), Oliver, Hackett, Sullivan.

Ireland.—Principals: Mrs. John Gallagher, Mrs. L. Dwan, Mrs. T. Davis; assistants: Misses Burke (2), A. Hackett (2), J. Davis, Bannister, Pettit, K. Gallagher, McCardle (2), McNamara, Williams (2), Davis, E. Gallagher, McGeoghan, Hayes, Lawless, and White.

Scotland.—Principals: Mrs. Delaney, Mrs. Ridler, Mrs. Daly, Miss Bourke; assistants: Misses E. Corrigan, Taylor, Daly, Driscoll, Fitzgibbon, Bourke, Price, Cimino, Stitt, Bernard, Hannon, Collins (2), McGregor, Eva Ruddy, Simpson.

New Zealand.—Principals: Mrs. Rigg, Mrs. Chapman, Mrs. Macarthy, Miss McDonald, Miss K. Williams, Mrs. Segrief, Mrs. Brady; assistants: Misses Duggan, Casey, Collins, Simpson, V. McDonald, Lafferty, Whelan, K. Whelan, Butts, Cimino, Maginity, Halpin, Sheehan, Fitzsimons, Weybourne.

Japanese Kiosk and South Africa.—Principals: Mrs. W. H. Turnbull, Mrs. McGrath, Mrs. Albert Martin; assistants: Misses Martin, Kennedy (2), Scully, Pettit, Reid (2), Moir, Rose, Young (2), Ward, Shapter, and O'Connor (2).

NAPIER.

The Catholic Young Men's Association, Napier, held a social evening in the Gaiety Theatre on Tuesday night of last week (says the *Hawke's Bay Herald*), for the purpose of bringing the aims and objects of the association more prominently before the public, and of increasing the interest already taken in it. There was a very large attendance of young people of both sexes. The room had been suitably arranged to enable those present to participate in games of every description, and even an occasional dance. Tables were distributed down the centre and sides of the hall, and round these were grouped small coteries intent upon some indoor pastime. The proceedings were interspersed with songs and recitations contributed