

for immediate utilitarian needs can quite easily and smoothly be combined.

The Memorandum next sketches the curriculum suitable to carry out the principles laid down. The essential subjects in each year must be English and Arithmetic (two hours each); elective subjects may be Shorthand or Geography, one or both (for two hours more): making an attendance of three evenings in the week, each for two hours. Two other subjects are mentioned as suitable additions to the fixed subjects—Principles of Accounts and Elements of Commerce. The former, it suggests, should always be associated with the Arithmetic, in one or both years of the course; the latter may be taken in addition to the Accounting course in the second year or in lieu of it in the first year, as the authorities of each particular school may determine.

Such then are the principles and recommendations of the Board of Education. We have now to see the difficulties in the way of their realisation.

In the first place, it has to be remembered that the actual provision of the schools and of the teachers is the duty of the local educational authority—a Committee of the City or Borough or County Council—and that much will depend on the competence of the teachers