leading congregations, as by the more general and extensive support tendered to it by the Church at large. It is cause for deep regret, that 28 settled charges are reported as not contributing towards the maintenance of our Collegiate Institution. One fourth of these belongs to the Brockville Presbytery, while the remaining three fourths are scattered over the other Presbyteries.

The income of the Home Mission seems largely augmented and approaches \$10,000. Were all its sources of revenue added up, the amount would be doubled. This pleasing result is due partly to the continually growing interest in this able important scheme, and partly to the more faithful carrying out of the injunctions of Synod, respecting the formation of congregational Missionary Associations.

Notwithstanding the large increase of the Stipend Fund and the great reduction of arrears in many cases, yet, owing to the more numerous Returns of this year, and the great amounts due by several congregations, the arrears reported are somewhat larger than those of last year, being \$9984 49 against \$9504 55, an increase of \$479 94. These discouraging lists are found in every Presbytery, except that of Paris, to the large number of 54, and exactly onehalf consists of sums exceeding \$100.

Your Committee would most earnestly urge on Presbyteries the necessity of at once dealing with the cases under their respective jurisdiction, and of promptly applying such remedies as they, in their wisdom, deem most expedient, in order that past arrears may be liquidated, and steps taken to prevent future accumulations.

In gratifying contrast with these humbling cases. may be noticed the fact of many congregations exceeding the amount of Stipend promised. A course of procedure absolutely requisite, from the augmented cost of all the necessaries of life. On the other hand, it is discouraging to find, that 48 ministers receive less than \$450 with a manse, or less than \$500 without such a building. Only two Presbyteries, Guelph and Stratford, shew no such inadequate stipends, and that of Paris has only one.

That necessary appendage to any well organised congregation,—the Manse appears to be receiving more attention,—the number reported being 103, or 12 more than last year.

While speaking so favorably of the general financial state of our Church, your Committee desire it to be borne in mind, that the settled charges reporing are by 15 more numerous than those of last year,—an increase, however, not by any means sufficient to account for the large augmentation in the gross contributions.

It is, moreover, to be hoped that they will not be charged with making any invidious distinction, if they direct special attention to the admirable financial condition of the Paris Presbytery. Its Return is in every respect a model report, presenting a contribution to each Synodical scheme from each congregation, except in two cases—one charge contributing nothing to the College, and another to Foreign Missions.

It may well be asked, if there be any insurmountable obstacle in the way of any of the other Presbyteries, preventing them from presenting an equally well-fitted Financial Sheet.

It being absolutely necessary, that the limits of the Financial year be altered, to allow the Statistics to be submitted in proper time to the supreme court, your Committee recommended that in future the financial year run from 1st April to 31st March, commencing with the present year, which will, therefore, begin on the 1st May 1866, and end on the 31st March 1867.

All which remarks are respectfully submitted.

June 1866 }

JOHN GRAY. Convener,

