

eral proposition, that to offer to God some portion of the worldly goods which He has entrusted to us, is nothing less than a positive duty incumbent upon all alike. It is when we come to details that we find divergence of opinion, and what is of more importance—divergence of practice. The object of this paper is to emphasize the too often forgotten truth that almsgiving should be systematic—i.e., guided by definite principles as regards the amount and the destination of the offerings, and that the principle which should regulate the amount is St. Paul's principle of proportionate giving: "Let every one of you lay by him in store, as God hath prospered him."

There are many devout Christians, especially of the wage-earning classes, who might offer more than they do for God's work, and so win the blessing of the "cheerful giver," if they thought it worth while to take some trouble in deciding how much they could offer, and to what objects their offerings would be most suitably assigned.

First, then, almsgiving should be systematic. This will be readily granted when it is recognized that it is regarded consistently in both the Old Testament and the New, as an essential part of the devotional side of life. No one who is in earnest about his spiritual health, is careless or irregular in such matters as Bible reading and Prayer and Holy Communion. So no one ought to be careless or irregular in the matter of almsgiving. That many good Christians do not take any trouble or thought about it, but act simply on impulse, is due to the fact that, while they have been taught to pray and to read God's Word, and to come to Him in His Holy Sacrament, and to do all these things regularly, they have not been taught to look upon regular and systematic almsgiving as a Christian duty, the performance of which is necessary for the highest spiritual health.

And, secondly, the principle that governs our almsgiving should be St. Paul's principle of proportion—"as God hath prospered him." It is clear that a man with an income of £1,000 a year ought, as a general rule, to offer at least twice as much as a man with £500 a year.

Is it not equally clear that, as a general rule, a man with fifty shillings a week ought to offer at least twice as much as a man with twenty-five shillings a week? In other words, is it not clear that, whether our income be large or small, what we offer ought always to bear a definite proportion to what we receive?

What the exact proportion should be is another matter, and one on which every one ought to decide according to the dictates of his own conscience. Many Christians regularly devote to God's work one tenth of all that they receive; many give more. But it is obvious that in the case of those who earn a weekly wage, one-tenth would generally be too large a

proportion, though many might offer one-twentieth. In settling the proportion many circumstances have to be taken into consideration, such as, for instance, the number and the ages of the children. If a man's wages remain stationary while his family increases, he will not be able to offer so large a proportion after eight or ten years of married life as in the first two or three years. But when his children go to work or get married, he will be able to return by degrees to his first proportion. What is pleaded for is not large offerings, but proportionate offerings; let there be regularity and system. It should always be possible for all to say, "I have earned so much during the last month, or six months, and I have offered such and such a proportion to God."

But how is the money to be offered? This is an important question in detail. For those who earn weekly wages, the simplest plan, which has been tried with success and satisfaction by many, is to set aside the fixed proportion in a bag or box at regular intervals, once a week, or once a month, as may be most convenient. Then it should be settled how much is to be given at the ordinary weekly offering in church every Sunday, how much assigned to special objects, such as foreign missions, hospitals, etc., for which special collections are made in church and elsewhere, and how much may be kept in reserve for unforeseen calls. If a due proportion has been fixed on in the first instance, then there need be no scruple about refusing a call made at a time when the bag or box happens to be empty.

It is sometimes objected that to adopt any such plan would do away with the spontaneity of offerings. It is true, there would not be much room left for impulsive giving in response to fervid appeals; but it can hardly be asserted that an offering, which is the result of a momentary impulse, is more acceptable to God than one which is the result of earnest prayer and careful deliberation. Such objections are generally urged as an excuse, for either laziness or stinginess, by those who will not take any trouble about their almsgiving, or by those whose offerings, if added up, would be found to bear a miserably inadequate proportion to their incomes. On the other hand, the universal adoption of such a plan would have obvious advantages.

In the first place, the total amount offered would be far greater than at present, and we should hear much less of good works crippled for want of funds.

Secondly, there would be a very considerable saving in the expense of collecting money. If the great church societies were better supported, and able to respond to all the appeals made to them, a vast amount spent in the printing and postage of private appeals could be assigned directly to the objects in view.

Thirdly, an immense amount of unprofitable