TREASURER'S CORNER.

Receipts to date (April 1st): Circles (including Jubilee Fund \$1556.81; extras \$82) \$8195.87; Young Women's Circles (including Jubilee Fund, \$54.00, extras \$2.00), \$1247.55; Bands (including Jubilee Fund), \$12.50, extras \$2.50), \$1180.02; miscellaneous (including Jubilee Fund, \$603.00, extras, \$100.26, legacies, \$621.25), \$3364.41.

Life Members Added During March -Circles-Sarnia Central, Mrs. Geo. Gardiner; Claremont, Mrs. T. Calvert Gostic; Kingsville, Mrs. Leonard Wigle; Norwood, Mrs. James A. Stevens; Leamington, Mrs. J. F. Norwood; York Mills, Miss Mary Bathgate; Toronto, Olivet, Mrs. W. Anderson; Galt, First Church, Mrs. Levi Schatz; Dundas, Mrs. T. Frears. Bands-Sault Ste. Marie, Irwin Wood; Walkerville, "Happy Comrades," Walter Barrington Pillow, Ethel Bernice Vincent and Floyd James Reaume; Galt First Church, Flo. Wilcox; Niagara Falls, Jepson St., Edwin Allen and Mrs. R. A. Canham; Brampton, "Willing Workers," Norman Worthy and Bill Drinkwater.

Jubilee Life Members During March — Circles—Toronto, Walmer Rd. (by the Philathea Class of that church), Mrs. Darwin C. Jones, and Mrs. D. D. McTavish; Toronto, Bloor St., Mrs. A. H. Calvin and Mrs. E. B. Freeland; Brantford, First, Mrs. A. J. Anderson; Toronto, Walmer Rd., Mrs. Jas. Grant; Toronto, College St., Mrs. A. J. Vining; Bracebridge Young Women, Mrs. James Good. Bands—Toronto, Walmer Road, Miss Fannie Laine.

Contributions to the Jubilee Fund During March.— "Two friends of Missions," \$110; Windsor, Temple, \$26.00; Toronto, Walmer Rd. Philathea, \$75.00; Burk's Falls, \$7.65; Toronto, Bloor St., \$100.00; London, Talbot St., \$76.50; Brantford, First, \$25.00; Toronto, Kulmer Rd., \$425.55; Toronto, College St., \$39.00; Walkerville, \$50.00; Toronto, Castlefield Y.W., \$4.00; Toronto, Indian Rd., \$3.50; Kingsville, \$10.00; Dunnville, \$7.70; Bracebridge Y.W., \$50.00; Mrs. A. E. Baskerville, \$50.00; Burford, \$10.00; Fingal, \$5.00; Aylmer, \$15.00; Sarnia, Central Band, \$2.50; Toronto, Walmer Road Band, \$10.00; London, "Truthseekers," \$6.00; Contributed in February but not acknowledged in Link-Gravenhurst, \$10.00; Orillia, \$15.51; Lakefield, \$7.00. Previously acknowledged, \$1062.-31. Total Jubilee Fund to April 1st, \$2226.31.

Elsewhere appears an article by Miss Elliot setting forth our financial position. Her article is another way of saying that our present rate of giving is not sufficient to meet our estimates. We are receiving at the rate of \$27,000.00 a year and spending at the rate of \$34,000.00 a year. There seems no point at which our estimates can be "cut." It is imperative then, that our giving to "regular work" should increase. During March a good start towards increasing our giving was made. Let every one of us remember our treasury in prayer.

So far, the Bands have not taken any large share in the Jubilee Fund. Probably many Bands are busily engaged raising this "special." One Band writes, "We are making yellow bags and giving them to our members to fill during the summer and then send to you in September.

Several Circles and Bands have reported lately. One Circle (Baddow) organized in September, sent, in addition to "fees," money for a life membership, and ten per cent. for exchange—a splendid beginning, surely.

> M. B. Piersol, Treasurer.

Mrs. W. H. Piersol, 35 Dunvegan Road.

THE PRESENT SITUATION.

1. An approximate idea of how the regular income has met the needs can be obtained by comparing the balance for regular work brought down at the beginning of the year with that shown at its close. We must remember, however, that sometimes special gifts have increased the balance, though they were not a part of the regular income.

2. The regular estimates should be based upon the income for regular work received during the preceding year. This is not a new policy but has been the rule of our Foreign Missionary Society for many years, and has