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pendent body like the Anglican Church will as to the best mode of presenting their leading grow enormously in strength, and will be able to influence the future of Christendom as a mediating power in a way as yet scarcely conceived.'—P. 290.)

And the Bishop concludes:—'In the meantime it is ours to cultivate a spirit of unity, to recognise God's work wherever it appears, to look upon those that are separated from us with eyes of affection, to admit that they have sometimes gifts and energies that we have not, and that they realise fragments of truth of which we have lost sight. The time has not yet come for a fusion except in some small degree. We have a precious deposit of primitive truth which we have no right to surrender, are good, earnest appeals and instructions, admira heritage of Catholicity and order which we ably adapted to their purpose in the Mission Room must not part with for an artificially compacted unity. But in God's good time will come the drawing together of all who really labour for peace.'—(P. 292.)—Church Bells.

BOOK NOTICES.

THE TEACHERS' ASSISTANT; to explain and illustrate "The Institute Leaflets for Church Sunday Schools." Published every four weeks by the Sunday School Committee of the Diocese of Toronto.

clergy and Sunday School teachers with a cheap other useful periodicals and publications. His and complete series of notes on the lessons given by the "Institute Leaflets." We have read the authority, as is his handbook to the English Church A.D. 1840 to 1874, was 1717; restored, 7117. Catheral Carlot and School teachers with a cheap other useful periodicals and publications. His the members of that church have done towards carrying on its work. The number of churches built from authority, as is his handbook to the English Church first number with care, and we can cordially congratulate the Sunday School committee of this Dioceseon having fully and successfully met the only objection urged by advocates of the "International Series of Lessons," to the adoption of the "Institute Series." Ever since the present Bishop of Toronto, on the beginning of his Episcopate, introduced and commended to his clergy and Sunday School workers, the sound, moderate, and scholarly publications of the Church of England S. S. Institute, they have been steadily and rapidly growing into use and favour, not only in this Diocese, but among moderate Church people throughout the Dominion. Up to this time unity and uniformity even as to a scheme of lessons, appeared to the more hopeful a Utopian dream; but we re to present an essay on the finances; firstly, of the joice to know that already, within a period of five Mother Church of England, with a view to gleam years, the "Institute Leaflets" have come into wisdom and knowledge from the experience of many use in more than 200 Sunday Schools and their past centuries there, to apply it in the carrying on weekly circulation is now over 11,500. Again and successfully the Church in Canada; and secondly, to again they have received the unanimous approval of our Synod and "their sound Church teaching and absolute freedom from party bias, commend them to all Churchmen who love unity." Those who still use the leaflets of David C. Cook and others on the International Series of S.S. Lessons, gener-ally allege, as a reason for thus separating them-decanal Chapter in its wisdom really intended that selves from their brethren, that "there are so many more Lesson Helps upon the international series, e. g. the Presbyterian Westminster Teacher, the endeavor to set it before them in as concise a manner Methodist S. S. Banner, the "non-denominational" Methodist S. S. Banner, the "non-denominational" as possible, in the short space of time, generally S. S. Times, &c. This objection was never a allotted to such papers or essays. First, then, as revalid one. The lesson notes of Eugene and Sarah gards the Church in England, and here I desire to say Geraldina Stock, Rev. Cluny Macpherson, Rev. John Watson, Rev John Kyle and others, published by the Church of England S. S. Institute, and sold in Toronto at from 38 to 58 cents each, are all of them far superior not only in point of scholarship but also in practical utility to anything ditions that had been made since the conquest, to we have yet seen among the American Lesson gether with half the great tithes, had been swept Helps on the international Series."

The "Institute Leaflets" for 1886-7 are to be Ancient endowments about......£1,950,000 based upon Sarah Geraldina Stock's "Israel in To this has been added by voluntary gifts Egypt and the Wilderness," and the "Outline Lesson" in the "Teachers' Assistant" seems to have been largely drawn from Miss Stock, but has been adapted to the wants of Canadian Sunday "Themes for Teachers," a selection of leading topics in which the teachers may dwell; "Hints on

ualism is removed, it is probable that an inde-teaching the lesson "by way of practical suggestion points; and lastly an "Explanation of words and phrases 's so full as to render any reference to a commentary entirely superfluous.

> The very low price of this Magazine, (80c. per annum for 13 numbers of 8 p.p. each), can only be maintained by securing a large subscription list, and we trust that every clergyman and lay superintendent of a Church Sunday School will do his utmost to aid the Sunday School Committee by sending in orders at once to Messrs. Rowsell & Hutchison, 74 King St. E., Toronto.

Mission-Room Addresses.—Second Series, by Rev. Charles Mackeson (George Bell & Son, 1886). The success of Mr. Mackeson's previous volume has, no doubt, prompted the publication of the present excellent collection of addresses. They possess an interest which is both extrinsic and intrinsic. They at South Hampstead where they were delivered; and they are interesting specimens of the kind of work which has been done by an educated and devout layman in carrying on a highly successive Mission. We believe that Mr. Mackeson created the work which is carried on in the place where these addresses were given, and we are informed that such remarkable success has attended his efforts that a large number of communicants are now found at the celebrations held in the Mission Room. We have spoken of Mr. Mackeson as a Layman. But recently he has been admitted to istry. This in a new country, when most persons are Deacon's orders, although he still carries on his ordinary literary work. Many of our readers may This is a little Magazine designed to furnish our know that he is the Editor of the Banner and of Congress published year by year.

THE FINANCES OF THE CHURCH.

Read at the October Meeting, 1886.

At the last meeting of the Ruri-decanal Chapter of West York, I was requested to prepare a paper on the above subject, to be read at the following meeting of said Chapter.

The term "Finances of the Church" is rather a vague one, it certainly covers a very large subject. It might be taken to embrace the income or receipts from all sources, such as endowments, tithes, pew rents, subscription lists, envelopes, offertories and undertake the presentation of the whole class of receipts of the Church in Canada, embracing many of those already named, with a view to point out in what manner they could be enlarged or increased, and on what plan or scheme, and also to designate the weak points and unsatisfactory methods generally adopted I should present such for their edification and enlight-enment, I can only say it is indeed a very extensive subject, albeit a very important one, and it will be my I have been assisted by extracts from a paper read quite recently before a Ruri-decanal branch of the and likewise by land devised by members of the Church Defence Institution" of England.

The Church of England was reduced at the time of the reformation to a state of poverty compared with what it had been up to that time. Nearly all the adaway, leaving at that time in round figures :-

since the reformation "Modern En-

Total£4,200,000

The value of tithes for the present year, '86..£2,803,000

After deducting rates and taxes paid by the clergy £700,000

The net stipends for about 20,000 clergy are £2,969, 000, say £3,000,000, and this produces less than £150 each, including bishops, &c., which is equal to \$750, These stipends (which are, of course, very unequally divided, owing to the varying generosity of the origin donors, and the necessarily larger stipends paid to the bishops, and cost of keeping up the Cathedral

staff of clergy and singers), are being re-arranged so far as possible to meet present requirements, by the ecclesiastical commissioners, and the poorer livings increased in value. The seven richest bishopries are now contributing to this object upwards of \$110,000 per annum.

As regards the number of clergy in 1841, there were only 5,776 incumbents. In 1885, no less than 14,084 Add to these 33 bishops, 300 deans and Cathedra clergy, 6,117 curates and about 1,600 clergy, engaged in school and college work 8,050; these make a total of 22,084. Of the £780,000 required for the payment of curates, upwards of £400,000 comes out of the pockets of incumbents, the remainder being made up from lay sources. The members of the Chapter will perceive by these statements that the Church in England have been in the past endowed by the pious laity and others. Not, be it remembered, by the State, the present generation, and indeed many past generations there, have not been called upon system atically to support the ministrations of the church and this re-acted very disasterously on the church in the colonies. For, in the Dominion, the church has had to commence de novo, to find and obtain posses sion of land, to build churches, to educate her son for Holy Orders, and to find support for her minstriving their utmost, not only to live, but to found fortunes, has proved to be a gigantic undertaking Before, however, leaving the subject of the Church in England, permit me to add a few statistics of what drals restored £251 millions. During the ten years, 1874 to 1883, there have been 848 new churches built and 2,394 restored, at a cost of about 71 million sterling. The amount expended in 1884, in church building and restoration was £1,163,000. The sum collected by the various missionary societies in the Church of England, amount to £800,000 per annum There are nine general, and seventy-one diocess societies, for the relief of necessitous clergy, and widows and orphans of clergy. In addition to these statements, there are many methods of giving to charitable purposes which may be fairly classed as church work. There is the annual hospital sunday collection, producing £458,000 given by church members alone. There are a number of reformatories, refuges, and penitentiary institutions in connection with the church. There are the sisterhoods; they There is also a very large ber of nursing deaconesses institutions, which posses many convalescent homes, and cottage hor Should the Church in England have the two millions of her ancient endowments taken away, 'as is now proposed, the members will have to exert themselves much in raising funds to meet the loss which this would entail upon all her sons, the clergy especially, when we consider the rapid rate at which the population is increasing.

But passing away now from the subject of the finances of the Church in England, let us consider for a short time the finances of the Church in Canada The finances of the Church here, may be classed under the following heads: endowments, pew rents, envelope system, subscription lists, and offertory. do not touch the Mission Fund as that may be considered extraneous aid.

First the endowments. There is a class of churches in Canada, that have endowments, in the shape prin cipally of that which remains of the clergy rest Church now deceased. They vary in amount, with one exception, namely, St. James', Toronto, from say \$3,000 a year to \$15. From careful observation during the past thirty years of the general effect upon a parish, I believe that the one half endowment is most parish, I believe that the one-half endowment of satisfixely to be productive of the largest amount of satisfication faction, both to the incumbent and also his parishic ers. By this I mean that when it is decided by cor petent authority that a certain sum ought to be pe to the incumbent of a parish, it would be most de able that one half of that should be by endowned the other half to be raised by the members of the Church in that parish. As an instance, suppose it is decided, that a \$1,000 be the stipend of the incumber the stipend of the stipend of the incumber the stipend of the i bent, then the parish would raise \$500 a year to meet a like sum of endowment. This, I think, would work Gross income from endowments, 1886.....£3,795,000 better than if the whole of the stipend were the result of endowment; or, on the other hand, if the