

derived did not come within the description contained in sec. 4.

The second question was, whether, in arriving at "the rents, issues, and profits of the lands of the rectory remaining unsold," the rectory and parish-house ought to be treated as earning rent. As to this, the words of the grant (1830) of the land on which these buildings stand made it plain that the land and buildings could not be charged with rent.

The third question was, whether taxes charged against the rectory were to be taken into account in ascertaining the net rents, issues, and profits of the unsold lands. The learned Judge could not find any basis upon which it would be proper to charge the revenue-producing lands with the expenses of carrying such lands as the rector uses for his own purposes. This question should be answered as contended by the plaintiffs.

The fourth question was, whether the proceeds of the sale of a school-house and of the land on which it stood ought to have been invested by the Synod and the revenue from the investment taken into account in applying sec. 4 of the Act of 1876, or whether the Synod was justified in handing the money back to the wardens for use in the erection of a new school-house. The wardens of the Church of St. Thomas were not before the Court, and the point could not well be decided in favour of the plaintiffs in their absence; but the question of parties was not considered, as the learned Judge's opinion was against the plaintiffs' contention on the merits. The money derived from the sale, which was sanctioned by an Act of the Ontario Legislature, 2 Geo. V. ch. 159 (O.), was not affected by the Act of 1876. The sale was not under the authority of that Act, and the land was land granted by the Crown as a site for a church and burial-ground.

If, in any year, the sum of the revenues arising from the investments held by the Synod and of the rents, issues, and profits of the lands of the rectory remaining unsold—the remnant of the 18 acres granted in 1830—exceeds \$2,000, the surplus must be apportioned to and divided among the incumbents of the other churches of the Church of England in the township of Thurlow, in such proportions as the defendant Synod shall, by resolution, by-law, or canon, from time to time order and direct. The defendant Beamish should file a further statement as to taxes, etc., from 1912 to 1919; and, if the parties cannot agree upon the amount of excess in each of the years from 1912 to 1919, the Registrar may fix it.

There is a difference of opinion as to whether Christ Church is the only "other church," within the meaning of sec. 4 of 39 Vict. ch. 109; but that must be settled by the Synod.

There should be a judgment declaring: (1) that, in arriving at the net rents, issues, and profits of the lands unsold, there is