

A DEFINITION OF TITHES AND OFFERINGS.

“OBSERVE on the one hand, what Tithes are, and their testimony, essence, application and reward.

1. Tithes are the one-tenth (as the name implies) of a man's yearly increase (as respects land, as of old), or yearly income (as it suits better our modern habits to call it), which God has reserved to Himself, and has appointed to be returned to Him.

2. Tithes are the recognition of God's lordship over the earth as Creator, and of His providence in the earth as the disposer of the events and the sustainer of the creatures therein.

3. Tithes, then are a debt. Payment of the exact amount is to be made unconditionally: this is a trial of a man's honesty; its being made is a token of the fear of God being in his heart; and it entitles him to the praise of being, so far, a faithful steward respecting that which was entrusted to him.

4. The Tithes of Christians are assigned by God to Christ as his High-priest, to enable Him (as Man making use of natural means) to provide for the carrying on of His priestly work on earth.

5. Tithe-paying promotes an increase of that faith in God's providence of which it is the fruit, and which is confirmed by the continued gifts of his bounty.

AND ON the other hand observe what Offerings are, their testimony, essence, application and reward.

1. Offerings are all that a man gives in any shape to God, for his glory and for the service of men, out of his worldly goods, after having paid to God the tithe thereof.

2. Offerings are the acknowledgment that God is love. For we love Him because He loves us, and this sets our hearts on desiring to exercise—even towards Him—the natural expression of love, the presenting of gifts.

3. Offerings are love-gifts. Their measure and application are as a man wills; but their being given cheerfully and liberally is a test of a man's love to God; and the devout offerer may expect the response of love, of which response the acceptance of the gifts is an assurance,—a sign of amity between God and his creature.

4. The Offerings of Christians are assigned by God to Jesus as the Elder Brother of Men, to enable Him (as Man making use of natural means) to relieve the wants of all his poor brethren, to bless the nations with rule, and to provide the outward things necessary for the service of God's house.

5. Offering-making fosters an increase of that faith in God's redeeming love of which it is a fruit, and which is strengthened by the responses of his love.

RETURNS BY PARISHES—DOMESTIC AND FOREIGN MISSIONS.

DIOCESE OF NIAGARA.—From April the 1st, 1887, to March the 31st. 1888.

NOTE.—These returns were made by parishes, not by the different stations.

PARISHES.	INCUMBENTS.	DOMESTIC. 1887.	FOREIGN. 1888.	JEW'S FUND 1887.	TOTALS.
Acton	Rev. A. G. E. Westmacott, Acton	\$ 7 92		1 35	9 27
Rockwood					
Ancaster	Rev. Canon Osler, M. A., Toronto	43 50	11 34	2 82	57 66
Arthur	Rev. C. Elwin S. Radcliffe, Arthur	13 80	5 80	1 28	20 88
Alma					
West Luther					
Barton	Rev. C. R. Lee, M. A. Hamilton	76 32	10 00		86 32
Glanford					
Bullock's Corners	Rev. W. Bevan, Greensville	9 02	10 30		19 32
Rockton					
Burlington	Rev. Canon Belt, M. A., Burlington	38 37	8 74	7 00	54 11
Caledonia	Rev. Rural Dean Mellish, Caledonia	25 52	18 06	10 03	53 61
York					
Caistorville		7 79			7 79
Warner					
Cayuga	Rev. A. Baultbee, Cayuga	37 32	7 06	12 60	56 98
Chippawa	Rev. E. J. Fessenden, B. A.	42 28	14 95	3 50	60 73
Colbecks	Rev. P. T. Mignot, Bowling Green	17 03	3 00		20 03
Bowling Green					
Bowes Station					
Dundas	Rev. E. A. Irving, Dundas	26 69	15 33	8 72	50 74
Dunnville	Rev. P. W. Smith, Dunnville	35 03	13 32		48 35
Port Maitland					
South Cayuga					
Elora	Rev. R. S. Locke, M. A., Elora	10 62	3 25	6 41	20 28
Erin		15 13	2 33	2 92	20 38
Hillsburgh					
Reading					