The first thing that strikes us on looking over the Returns for the year, and reading the Report of the Committee, is the number of congregations that have not reported. Comparatively, indeed, the number may be small—27 in all, out of between 700 and 800—but we cannot avoid stating, that if due diligence had been exercised—if there had been faithful compliance with the law of the Church—and every session and other court is under strong obligations to such compliance—there would not have been a single blank opposite any congregation. What one congregation and Presbytery can and ought to do, all can and ought to do. Returns should have been received from vacant, as well as settled congregations. To quote the words of the Report: "Your Committee would express their regret that Presbyteries have not, in all cases, complied with the recommendation of their Report last year, and which was adopted by the General Assembly, that all vacant congregations and mission stations should be required to furnish returns. * * *. Such would have shown those that are faithful, and those that are negligent, (in contributions to the work of the Church,) and might have led the Presbyteries in whose bounds these are to encourage and incite them to be co-workers with others in the Schemes of the Church." If statistics would have the value they ought to possess, all, without exception, must respond to the injunction of the Supreme Court, and in so far as any one fails, the value of the returns is affected.

Another point that strikes us, and which is noticed by the committee, is the want of accuracy in many of the returns from congregations. We remember that the convener dwelt upon this point before the Assembly, and gave several examples of it. Looking over the printed copy before us, we observe that there are cases in which the stipend promised even by settled congregations is not given, while the stipend paid is, which of course causes a discrepancy in the summing up at the foot of the columns. Sometimes, again, the stipend paid does not amount to the stipend promised, showing that there must be "arrears," and yet the column for the entry of such is blank, instead of exhibiting the deficiency. We take another instance of inaccuracy in results, or in the additions. We find a congregation which reports the stipend paid from its own sources at a certain sum, the amount expended on the church during the year at another sum, the amount expended on the manse is next given, and then all other contributions for strictly congregational purposes not otherwise reported. Adding these together, we find a difference between their sum and that given in the table of $250; and that this is not a typographical error appears from the fact, that the column which states the full income for all purposes repeats the error. Numerous such instances occur. The question suggests itself, who is responsible for such? The committee can urge that they are not, for that they have no authority to make alterations on the returns of Presbyteries. All that, strictly speaking, they would be justified in doing would be to send the report back to the Presbytery, for revisal and correction; but here, again, the difficulty of want of time presents itself. Certainly it is the duty of Presbyteries to see that the documents furnished *by* them are accurate; and if those furnished *to* them by kirk sessions and treasurers of congregations are not so, it is their place to send them back, as we know has been done in some instances. And this should be done not only where errors occur, but in case also of incomplete returns, that the omissions may be supplied.

We select the following items, as showing the progress of the Church