

\$120, and would like to raise it a little more, for if any man earns it he does. Mrs. Grierson's is entirely a work of faith and labour of love, for she gives all her time and gets no pay. Doubtless Mr. Grierson would do the same if he could afford it. It will give an idea of how much our expenditure has increased, to mention that according to Mr. Stirling's, the Treasurer's Accounts, the sum spent in 1870 for 43 boys for dietary, clothing, fuel, bedding, repairs, garden and expenses was \$4004.68; while the sum spent in 1871 for 52 boys, under the same heading, was \$5503.25. Of course some of this we had expected and provided for, but the difference is greater than had been anticipated.

The special cause of increased expenditure last year was that there was less profit than in former years from the shoemakers' and cabinet shops. The boys worked as well as usual, we believe, but we are finding out that it is almost impossible to work those departments at a profit without capital, without machinery, and in the face of the keen competition of these days, the large establishments, the sub-division of labour, and the close calculation of profits. We propose therefore to make a change this year, and instead of throwing the burden on the Superintendent of buying in the cheapest market the raw material for shoes, clothing and furniture, and then trying to sell the work in the dearest market, operations which have hitherto taken up most of his time, we are endeavouring to arrange with some manufacturer in each of those departments either to give us so much per week for each boy in a shop, (he to get as much work out of them as he can), or to provide constant work for the shops and to take at a fixed rate what they make. If we can manage this we can always calculate beforehand our exact income for the year, a thing absolutely impossible at present; we shall have no debts to collect, and, best of all, we shall have no more appeals to make to our friends for special subscriptions to meet our deficits. This arrangement besides would relieve the Superintendent of much drudgery, and enable him to devote his time to his real work, of being always with the boys and bringing to bear on them constantly the influences of Christian life, authority, and teaching.

In the meantime the pressing question for us is, how shall we raise the \$1,800 now needed? We should be faithless indeed if we for a moment despaired of getting it. The School has been so much blessed, so many difficulties have vanished, so many warm friends have from time to time come forward, that we believe that God will send us this money by the hands of His people. Some may condemn us for having got into debt. If they had been on the Committee they couldn't have done

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