

Your Committee would most earnestly urge on Presbyteries the necessity of at once dealing with the cases under their respective jurisdiction, and of promptly applying such remedies as they, in their wisdom, deem most expedient, in order that past arrears may be liquidated, and steps taken to prevent future accumulations.

In gratifying contrast with these humbling cases may be noticed the fact of many congregations exceeding the amount of Stipend promised. A course of procedure absolutely requisite, from the augmented cost of all the necessities of life. On the other hand, it is discouraging to find, that 48 ministers receive less than \$450 with a manse, or less than \$500 without such a building. Only two Presbyteries, Guelph and Stratford, show no such inadequate stipends, and that of Paris has only one.

That necessary appendage to any well organized congregation,—the Manse, appears to be receiving more attention—the number reported being 103, or 12 more than last year.

While speaking so favourably of the general financial state of our Church, your Committee desire it to be borne in mind, that the settled charges reporting are by fifteen more numerous than those of last year,—an increase, however, not by any means sufficient to account for the large augmentation in the gross contributions.

It is, moreover, to be hoped that they will not be charged with making any invidious distinction, if they direct special attention to the admirable financial condition of the Paris Presbytery. Its Return is in every respect a model report, presenting a contribution to each Synodical scheme from each congregation, except in two cases—one charge contributing nothing to the College, and another to Foreign Missions.

It may be well asked, if there be any insurmountable obstacle in the way of any of the other Presbyteries, preventing them from presenting an equally well-fitted Financial Sheet.

It being absolutely necessary that the limits of the Financial year be altered, to allow the Statistics to be submitted in proper time to the supreme court, your Committee recommended that in future the financial year run from 1st April to 31st March, commencing with the present year, which will, therefore, begin on the 1st May, 1866, and end on the 31st March, 1867.