

pious Jew under the Mosaic dispensation was expected to give, at the very least, *one fifth* of his entire income for such purposes. So that when we speak of a tenth, it should be regarded as at best the *minimum* standard for a *very poor* Christian. No such, rule we may be sure, governed the liberality of the early Macedonians, whose deep poverty abounded into the riches of their liberality. "For to their power," says St. Paul, in 2 Cor. 8: 3, "I bear record, yea, and beyond their power, they were willing of themselves; *praying us with much intreaty that we would receive the gift.*" It is universally allowed that responsibility enlarges with privilege: "unto whomsoever much is given of him shall be much required," says our Lord and Master. To insist on the same rate on all varieties of income, must either press severely upon the poor, or involve little self-denial on the part of the rich, and any attempts to construct a scale of contributions, at once just and satisfactory must take for its starting-point a man's *ability* to give, and the true worth of his offering will appear rather from what is reserved than from what is given. The following scale, the result of much reflection, was published many years ago by one who conscientiously governed his own benefactions by it during the whole of his life, and who was instrumental in inducing many others to follow his example.—The late Rev. John Ross, of the English Congregational Church. Those who will take the time to examine the table carefully will have no difficulty in converting the sterling into Canadian currency, which for this purpose may be reckoned at \$5 to the pound.

Annual Income.			Annual Offering,			Rate of Offering	Left for Expenditure		
£	s	D	£	s	D		£	s	D
12	10	0	0	5	0	a 50th	12	5	0
25	0	0	0	15	0	34th	24	5	0
50	0	0	2	5	0	23rd	47	15	0
100	0	0	6	15	0	16th	93	5	0
200	0	0	20	0	0	10th	180	0	0
400	0	0	60	0	0	7th	340	0	0
800	0	0	180	0	0	4½th	620	0	0
1600	0	0	540	0	0	3rd	1060	0	0
3200	0	0	1600	0	0	½	1600	0	0
6400	0	0	4200	0	0	⅓	2200	0	0
12800	0	0	9600	0	0	¼	3200	0	0

These amounts may be found far to exceed the average of pecuniary consecration, but they will stand the test of examination, and will not be considered Eutopian or extravagant by any one who is honestly desirous of ascertaining *how much it is possible for him to give* and yet to retain a competence for himself and his family suited to his station in life. At any rate they are suggestive and may lead some of us to look into this matter with a view of ascertaining what proportion of our

substance we actually do give on behalf of a cause which we profess to hold infinitely dear.

## Among the Toronto Churches.

### EDITORIAL JOTTINGS.

HAVING a day to spare, I thought it might be pleasantly and not unprofitably spent in getting at least an external glimpse of the numerous churches which adorn the Western Metropolis, and, as interviewing is the order of the day, to obtain an audience of as many of the ministers as might be possible. Toronto has grown to be a city of seventy-five thousand inhabitants, but so wide are its streets and so numerous its parks and squares that it covers a larger area than these figures might seem to indicate. Besides, the Presbyterian Churches are not huddled together here as they are in Montreal, hence the task was not so easy as I had imagined. However, the weather was splendid. The side walks were as dry as at midsummer, and aided now and then by the city passenger railway which, by the way, seems to be very efficiently managed, I traversed the length and breadth of the town between the hours of 9 a. m. and 6 p. m.

St. ANDREW'S CHURCH, on the corner of King and Simcoe Streets, first came under notice. Outwardly, I think I may safely say it is the finest in the city if not in the Dominion. It is a massive stone structure in the early Norman style. This church, is seated for 1200 persons. The suite of rooms for the Sabbath-school and Bible-classes, the lecture Hall, the vestry, and all the other requisite apartments are admirably adapted for convenience and comfort. The cost of the edifice was \$110,000. Along side of it there is very fine manse. The debt on the church edifice is about \$62,000. But I learned that the Rev. D. J. Macdonnell has launched a scheme for its reduction and ultimate extinction, which it is to be hoped will be successful, if indeed it be not anticipated by half a dozen of the church members who could any day remove the burden without any serious consequences to themselves. And what a splendid thing it would be for them to do!

Passing on to the western part of the city, I was agreeably surprized to find a very handsome white brick church in course of erection on DENISON AVENUE, for the use of the congregation of which the Rev. Robert Wallace is pastor. It will accommodate eight or nine hundred people, and will be fitted up in the most approved style. The Sabbath-school Hall adjoining, is spacious and even elegant, and altogether it will be a noble monument of Mr. Wallace's industry and