

the relative liberality of reporting congregations. Our relative liberality as a Presbytery stands thus : Out of the 42 Presbyteries in our Church, 21 are above us per family and per communicant in the matter of stipend ; for congregational purposes, 16 per family and 19 per communicant ; for schemes, 5 per family and 6 per communicant ; for all purposes, 13 per family and 14 per communicant. It may be stated in brief that while the aggregate contributions of the present year are \$1,533 in excess of the sum reported for 1887, yet the rate of increase has not been equal to that of said year, nor have we kept pace with the advance of the Church as a whole ; for at no period since the union in 1875 have the material resources of our Church been developed at so rapid a ratio as during the year ending 1888, being nearly \$16,000 above the increase of the preceding year. May the zeal of others provoke us to devise more liberal things ; that while we seek to excel in other gifts, we may not fail to abound in this grade also.

### RECOMMENDATIONS.

1st. That in terms of the injunctions of the General Assembly, all vacant congregations, as well as those having settled pastors, be instructed through their sessions to report accurately both their statistics and finances.

2nd. That, in view of the manifest disparity in the relative liberality of congregations, the Committee on Systematic Beneficence be encouraged in their efforts to commend the principles and methods of Scriptural giving.

All of which is respectfully submitted.

ALEX. URQUHART,

*Convener.*

COWAL, Sept. 25th, 1889.

