It accordingly begins by stating the duties of Elders—that they shall have the government and the discipline of the Church entrusted to them, and shall generally watch over its spiritual interests. It next states the duties which are common to Elders and Deacons, the most important of which is, that they shall deliberate and vote together in the Deacon's Court. This is, we apprehend, necessary, in order to render the government of the Church homogeneous in all its parts. To constitute two independent Courts in one congregation would be an anomalous proceeding, and would at once violate that sacred principle of Presbyterianism, namely, the subordination of Judicatories. By the plan proposed this anomaly is avoided. The Session, with the Deacons, meet for the consideration of the secular affairs of the Church—the judgment of the whole office-henrers is then obtained on the collection and distribution of the ecclesiastical goods, while the Deacons alone undertake the entire administration thereof. Any other system than this will, we apprehend, lead to inevitable confusion, or it will greatly paralyse the Church's activity. The spiritual and the material things of a Church are so interlaced with each other that, practically, it is impossible to separate them with any clearness. They may be defined in a general way. The one may be said to pertain to the Christian Life and the other to property and money. There is, however, an intimate and inseparable connection between these two things in the Church. The Goods are the product of the Life, and ought to be administered so as to promote and enhance the Life. It is, therefore, evident that the office of the administrator of the Goods links itself on to that of the watchers over the Life. Either then, according to Presbyterial rule, the inferior members of the body politic must be subordinate to the superior, that is, the Deacons to the Elders, or both must be united into one Council, in which the spiritual and the secular administrations shall deliberate and determine, while the Deacons shall over and above undertake the executive, according to the judgment of the common assembly. The wisdom of this plan will be seen in the case of those Churches in which there are no Deacons, but which intrust the secular affairs to a Committee; in such the Elders, so far as the poor are concerned, must do the work which the Word assigns to the Deacons. And further to remedy the defects of such a system one of two things is constantly necessary: either, first, that Elders be appointed on the Committee; or, second, that the Committee do either formally or privately consult with the Eldership as to the discharge of their functions. Who does not know that in cases of seat-letting, in matters of contributions and arrearages, and in matters of a secular kind involving church discipline, that questions of difficulty do constantly arise in the administration of the ecclesiastical goods-questions, the determination of which does not belong to any Committee. Besides, the appointment of Dencons by the election of the Church and their solemn ordination to office, ensures that the men most fit and most acceptable in the Church will be entrusted with the management of its property, and will also give the Deacon a status in the conscience of the community, ensuring for him a respect and deference in the discharge of his work which is never granted to any members of a Committee.

If it be objected that the appointment of Deacons for life is attended with many inconveniences, we say that this is not necessary to the office. Many Churches appoint their Elders and Deacons only for a term of years. At first, in the Church of Scotland, both Elders and Deacons were appointed annually. There is nothing that we can see contrary to any principle, or to good order, in the election of Deacons for a term of years, if a congregation so pleases. We do not apprehend any practical difficulty in granting such permission to congregations. Theoretical objections, it is true, may be started by rigid adherents to use and wont; but if such an arrangement would remove a difficulty in the