ourselves to the statistics of the year, the largest accession to the communion roll has taken place in the Presbytery of Toronto, next in that of Owen Sound, and the next in that of Ottawa, being respectively 799, 740, and 600.

## FINANCE.

Similar tokens of Divine favour to those furnished by the STATISTICAL RETURNS are presented in the FINANCIAL STATEMENTS that has been sent in.

The total income of the church last year for all purposes was \$618,558.78, being an increase on the preceeding year of \$67,652.06. The total income for the year embraced in this report was \$667,274.29, or an increase of \$48,721.51 over the year 1873-4.

In the article of stipend promised there has been an increase of \$14,430.85, the total being \$254,515.00, being an average to each minister of rather more than \$750, while the stipend paid by congregations reporting was \$16,175.23 in excess of that promised, or an average to each minister of \$798, being an increase of nearly \$50 to each minister on the average of last year, when the. stipend paid was only a little in excess of that promised.

This year the Arreads are returned as \$4,881.89, an increase of \$648.23 on the previous year—one of the darkest features in the reports which your.

committee have to mention.

Reckoning by Presbyteries, the largest aggregate amount paid as stipend was in that of Toronto, which gives an average of close upon \$1,000 to each settled paster. Montreal comes second in aggregate, but the average is between \$700 and \$800. Hamilton is third in aggregate and first in average,—that being upwards of \$1,200. Guelph is fourth in aggregate, and the average is nearly \$900. London is fifth in aggregate, with an average of between \$600 \$700. Paris is sixth in aggregate, and the average is about \$1,000. Montreal, Chatham and Toronto draw most largely for the payment of and \$700.

stipend from other than congregational sources.

The largest arrears of stipend are in the Presbytery of Montreal, in which they amount to \$1,406.13; next comes Cobourg. in which they are reported to be \$1,104.60, and next that of Ottawa, in which they stand at \$924.45. Eight presbyteries report no arrears, and it would give your committee pleasure if they could state that even that number was reliable, but any one who will be at the trouble of comparing the columns headed "Stipend promised" and "Stipend paid" from all sources, will discover that in not a few instances congregations have reported that they had no arrears, which was far from being the case if the entries in the other columes are correct.

The largest amount expended on "churches" during the year was in the Presbytery of Hamilton, reaching close upon \$25,000 next in that of Montreal, close upon \$21,000; next in that of Ottawa, betweer \$18,000 and \$19,000; next in that of Toronto, upwards of \$14,000, and next in that of Kingston, in which it was more than \$12,000. In every presbytery there has been the expenditure

of a greater or less amount upon churches.

The last remark applies also to manses, on which the largest sum expended was in the Presbytery of Hamilton; the next largest in the Presbytery of

Simcoe, and the third largest in that of Paris.

All "Other contributions for strictly congregational purposes" sum up to \$285,415.94, while the total contributions for such purposes reach \$545,697.26, being an increase of \$54,002.73 over the amount reported last year for the same objects.

Some of the funds included in the schemes of the church show a falling off compared with last year, the "College Fund" being the principle one. In the Presbytery of Montreal the difference amounts to the large sum of \$8,491.99. In the Presbyteries of Ottawa, Brockville, Kingston, Cobourg, Ontario, Bruce, Stratford and Huron, there is a decrease amounting in the aggregate to \$274.92,

while the other nine give an increase over their contributions the previous year of \$740.65. The returns show an increase in the Aged Ministers' Fund, the