called for at least once a quarter. They would, however, recommend, where it can be practised, the system of weekly offerings, which, as it is according to Scripture precedent, so it has been found, by many congregations that have adopted it, to be the most efficient.

- 5. That the Deacons, or Managers, should meet once a Quarter, to receive the reports of the Treasurer and Collectors.
- 6. That the subscriptions should be paid to the Treasurer, and not to the Minister directly. Much evil has arisen, in some cases, from the Minister acting as Treasurer.
- 7. That the Minister should be paid Quarterly, and with all possible regularity.
- 8. That the stipend should be paid in Money, and not in kind. Paying the Minister in produce is exceedingly likely to give rise to more or less of misunderstanding and dispute; and ought, if possible, in all cases to be avoided.
- 9. That the Managers should see that every member and every sitter contributes his share to the support of the Church.
- 10. That an Annual Meeting of the Congregation should be held, at some fixed time, at which the Treasurer should present a full Report of the Financial state of the Congregation; which report the Committee think it would be generally expedient to have printed and circulated among the members.
- 11. That, if it should be found that the stipend has not been fally paid, a special effort should be made at once, to have the deficiency made up so that there may be no arrears due from the Congregation to the Minister; and that those individuals, who have failed to pay their subscriptions, should be dealt with by the Managers, so that they may be induced to pay up with the least possible delay.
- 12. That the Congregation should look upon itself as jointly and collectively responsible for the whole of the Minister's stipend, as it is for the other expenses of the Church. When a Minister is called, he is called by the Congregation, as a Congregation, and the engagements they enter into, as to stipend, ought to be regarded as made by the Congregation, and not by the members as individuals; so that any deficiency caused by failure on the part of individuals, the Congregation shall feel itself bound to make up.
- 13. That, in order to make provision for possible deficiencies that may arise from the removal or the death of subscribers, or other causes, the Subscription List should be revised every year, by the Managing Committee, and efforts made to have it in such a state, that the calculated income of the Congregation, including subscriptions, seat rents, Sabbath collections, and any other ordinary source of income, may be mare than equal to the sum required for the Minister's stipend, and the other ordinary expenses.

The Committee, in conclusion, would urge the members of the Church to look upon their subscriptions and collections, not as so much money promised or given to a particular Minister, but as what they are able and willing to give for the support of the Church of Christ, so that the Gospel may be preached, and Divine ordinances dispensed amongst them; and to endeavour to act, in this matter, so that their Pastors may not be embarrassed with pecuniary perplexities, but may be free to give themselves to Prayer and the Ministry of the Word; which desirable end, the Committee believe would, by the Divine blessing, be greatly promoted, and the cause of Christ furthered, if the Members of the Church were universally to act on principle in giving: if, remembering the grace of our Lord Jesus Christ, who, though "He was rich, for our sakes became," they were regularly to "lay by them in store," for His cause, "as the Lord hath prospered them;" and if they were to take a deeper interest in the management of their own congregational affairs, and proceed systematically, in the manner above indicated.