

Tithing is God's method of placing to the credit of His capital account the amount necessary from each individual for conducting the operations of the great enterprise instituted by himself for the salvation of mankind.

The history of the early Church is a history of self-sacrifice and princely giving, but when the Church was taken under the wing of the State she grew parsimonious and ease-loving, and "Ichabod" was the epitaph of the church organization of the dark and middle ages.

The close of the eighteenth century produced men of the type of Carey and the Wesleys, who cried mightily to God for open doors, and the doors were thrown open more rapidly than the Church was prepared to enter them.

Then the prayer went up to the Lord of the harvest that He would thrust out laborers into His harvest, and to-day they are ready and waiting, and only the money is lacking to send into every corner of the globe.

One-tenth of the earnings of Christians would be sufficient to equip all the agents now knocking at her doors, and provide for the carrying forward of all her enterprises on the most extensive scale.

This method and proportion is clearly taught in the Word of God, and the fact that it would be adequate for the accomplishment of the work for which the Church was organized proves it to be in harmony with the will of its Founder. Your Committee would therefore emphasize the following Bible principles:

1. That God must have the first place in our finances. God claims the highest place in our affections, and to provide for self and family or business before thinking of the claims of the Most High upon our finances is to deny Him that right, and Jesus said, "He that loveth father or mother more than me is not worthy of me."

He who loves God best will make Him first in the disbursements of the fruits of his toil as well as the praise of his lips.

2. A fixed and definite proportion of our income is claimed by the Word of God. The tenth is demanded in the Old Testament and affirmed in the New, for Christ said, "I am not come to destroy the law, but to fulfil."

3. The Bible teaches that our giving ought to be *direct*, and money earned by brain or brawn and given to the cause of God is the highest form of consecrating our bodies to the service of the Lord Jesus Christ, and such giving is an act of worship of the highest order.

We therefore recommend:

1. That sermons on this practical and scriptural subject be preached in all our churches during the year.

2. That the editor of the *Christian Guardian* be earnestly requested to give this subject greater prominence in our own church organ.

3. That the Book Steward be asked to bring out a cheap edition of the best known work on systematic beneficence, suitable for circulation among our people.

4. That at least one lesson on this subject be placed in the lesson list prepared for our Epworth Leagues during the year, and that the leaders be urged to give especial prominence to its study and teaching.

5. That all our ministers be urged to practise as well as preach this doctrine, thereby confirming precept by example, as directed in Num.