

TORONTO PERIODICAL JOURNAL.

OR, WESLEYAN METHODIST.

"THE TRUTH SHALL MAKE YOU FREE."—JOHN viii. 32.

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THE TORONTO PERIODICAL JOURNAL: or, WESLEYAN METHODIST, published under the Superintendance of a Committee—Members of the Wesleyan Methodist Church.

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Toronto, 1st February, 1845.

THE WESLEYAN METHODIST.

"When preachers of the Gospel become parties in party politics, religion mourns, the Church is unedified, and political disputes agitate even the faithful of the land. Such preachers, no matter which side they take, are no longer the messengers of glad tidings, but the seedsmen of confusion, and wasters of the heritage of Christ."—*Life of Dr. Adam Clarke.*

TORONTO, MAY, 1845.

We acknowledge the receipt of the Wesleyan Methodist Magazine, for February, 1845.

We refer our readers to the important letter signed "Veritas," which a friend and supporter of our paper has contributed, on the subject of Lay-Representation; thereby prioritizing our duty, in relation to this question, much better than we could have done. The conclusions to which we have arrived—Lay-Representation is therein fully established.

THE CHURCH FUNDS.

"It is not reason that we should leave the Word of God, and serve tables."

We promised, some time ago, to enter again into the subject of the Mission Fund, and, more recently, those of the Centenary Fund, and Victoria College; and, in doing so, we are aware that we are entering upon a very painful duty, in the performance of which we expect nothing but renewed insult. With these preliminary remarks, we proceed to the subject of

THE MISSION FUND.

A very recent declaration, from the Editor of the *Guardian*, informs us, that he wishes to have the light of day upon all their "funds." After the utterance of this wish, it was natural to expect a development corresponding to that declaration; but, to the present time, we have nothing but the wish expressed, in addition to the annual Reports. In charging the parties concerned with a misappropriation of the funds, we will explain what we mean by misappropriation. We call that a misappropriation which consists in collecting money for one object, and expending it upon another, without consulting the parties who have contributed the money, as to the proposed alteration in the disposal of it. In elucidating our meaning further, we refer to the printed Missionary Reports, intended, no doubt, to give satisfaction to the contributors, as to the disposal of the money contributed.

We first notice the report of 1841, being the first year after the dissolution of the Union, and, in examining these Reports, we remark, that we do not expect to find anything morally wrong, but to prove general bad management, and the necessity of the interference of the lay-members of the Church, who are more capable, in financial matters, than the clergy; and the necessity of proper persons being employed to audit the accounts, before they are submitted to the public in the annual Reports.

In this year (1841) the receipt of £2,310 8s is acknowledged; of which it is added that £35 5s 3d. had not been received. This is an important admission, with reference to a clear understanding of the cash account, and is equivalent to an explicit declaration that the other portion of the balance was on hand in cash; but we shall find, hereafter, another sum taken off for the same reason. The sum of £1,713 8s. 7d. was expended, viz., for Missionary purposes £1,627 18s. 10d.; for expenses incidental thereto £35 9s. 9d., and to the contingent fund £50.

This is the simplest and most satisfactory statement of the whole four years under review. We object to £50 being paid to the Contingent Fund out of the Missionary collections, and expect an explanation thereon. But there are in this year's account no charges for printing the report, or for a Missionary Travelling Agent, and the incidental expenses are about two and a half per cent. on the amount appropriated to Mission purposes. But the whole amount collected was not expended when the account was made up, there remained a balance in the treasurer's hands of £561 14s. 1d.

We notice this year that Grand River Mission had to pay for three Missionaries, apparently at an extravagant rate, to the amount of £139, and that, as far as appears in the report, for only half a year. We see nothing of importance mentioned in the report, as showing the necessity for this large expenditure on that Mission: it is also, paid to three members of the Conference, and requires explanation.

The following year (from June, 1841, to June, 1842) the above-mentioned balance on hand is carried forward. The amount of Missionary contributions acknowledged to have been received is £2,480 8s. 10d., and the amount expended £2,124 17s. 5d., leaving a balance of £355 11s. 5d. in the treasurer's hands, on the year's collection. At the same time, this year's Report (1842) shows that a balance of last year's account (1841) was in hand of £561 14s. 1d., and also a sum of £302 10s.; to which, if the real balance of £355 11s. 5d. is added, the balance on hand will be £944 4s. 1d. This amount is acknowledged to be on hand in the most explicit manner, by a note attached to the Report, as follows:—

"There is only this on hand to supply the wants of the Missions for the next seven or eight months,—the time that must elapse before any new subscriptions can be obtained."

Is not this a declaration that there was this sum on hand? And will our readers believe, after this, that there was no such sum in hand at all; for, on referring to the Report of 1841, we find the following note:—

"The amount of £302 10s., debited as having been received from the London Missionary Committee, in 1840, never came into the hands of the Treasurer."

In the account for 1841, this £302 10s. is acknowledged to have been received, in these words:—

"Received from the Rev. J. Stinson, £302 10s." This is a most evident proof of the inconsistency of the Reports: for it appears that when the managers acknowledged to have £944 4s. 1d. on hand, and say, that sum was all they had to meet the calls of seven months to come, they had, by their own showing, £302 10s. less than that amount. Now, which statement are the members of the Church to believe? for the Report pledges itself to both, while only one is possible! In this year's Report (1842) the balance of the former year, of £561 14s. 1d., (which we have already proved has been stated to be the

balance on hand in cash, with the exception of £35 5s. 3d., reported to be not then paid, is further reduced, by a charge of £264 10s. 5d., being for subscriptions not paid. This is contradicted by the previous statements, as we have proved. We were aware that many persons had credit in the Report for subscriptions which they had never paid; and we think it wrong to enter any person's subscription in the Report that has not been paid. It proves that Report to be fallacious, and renders it deceptive to the public. But why should these sums be entered in the cash account of the treasurer? Though the question be unanswerable, and in defiance of a fundamental rule of bookkeeping, the treasurer admits entering £264 11s. 5d. of subscriptions that he had never received, which, to balance his account, he takes credit for this year. He thereby reduces the balance of the former year to £297 2s. 8d., and if to which is added the real balance, or difference between receipt and expenditure, in favour of the former, of £91 8s. 11d., the real money balance was then only £388 11s. 6d. Yet, the note says, in reference to the balance of £944 4s. 1d., "There is only this on hand to supply the wants of the Missions till next year."

Here we have not only two balances acknowledged, the first of £944 4s. 1d., which the Report itself proves to be fallacious; but the second balance, after taking off £302 10s., which was never received, is also proved fallacious by the same Report, by its showing another sum, of £264 4s. 5d., which also the treasurer never received.

But there is another fallacy arising from the note already quoted, "There is only this on hand to supply the wants of the Missions for the next seven or eight months,—the time that must elapse before any new subscriptions can be obtained."

The Report shows, that, in all cases, the whole year's salaries of the Missionaries are paid for the year to which the Report relates, except those of the Grand River Mission, which appear to be only paid for half a year. Why, then, should not £944 14s. 1d. be sufficient, without encroaching on the subscriptions of the then coming year.

We admit that there was no such balance on hand, but that does not weaken our argument; the report states that there was that balance on hand. Besides, it is generally understood that the Missionary collections were made for the support of missions prospectively. We believe every member of the Church has such an impression; and if this was not so, it proves worse management still on the part of the managers of the funds, for how is it possible to carry on missionary operations which depend on future collections? This year (1842) £1917 9s. 3d. was expended for missionary purposes, being £200 more than the former year, and the incidental expenses are for the previous year, £35 9s. 9d. for the following one £218 8s. 2d., being ten per cent instead of 2½ per cent as in the former year, on the money appropriated for missions. This year, (1842) we have a missionary agent and that apparently for a part of the year only, who received the sum of £78 2s. 6d.

In the year from June, 1842 to June 1843, the balance of £944 4s. 1d. which never existed is brought forward. The amount of contribution was £1993 17s. 1d., the amount appropriated to missionary purposes was £1652, and the miscellaneous appropriations were £321 6s. 10d., being over 30 per cent on the amount for mission purposes, showing an advance from 24 to 30 per cent in these expenses.