sent number of the Record. Let it be borne in mind that, while accuracy and fulness are extremely desirable, even an imperfect return is better than no return at all. Ministers should fill the Schedules before leaving home for the Synod; and when unable to be present at the Synod, they should not fail to forward the returns to the Clerk. The Kirk-Sessions of vacant congregations should fill up the Schedules.

-1-00-1-

SYSTEMATIC BENEFICENCE.

At the last meeting of the Synod a "special committee was appointed to consider the subject of systematic giving, and report to the Synod a method by which it may be secured that every member and every adherent give something to the schemes of the church regularly, and as near as possible according to their ability."

Towards the close of the last sederunt the committee submitted the following

REPORT.

- "The committee appointed to consider the subject of Systematic Beneficence—with special application to this church—beg leave to report:—
- 1. That, while in the case of some congregations and individual members of this Church the duty of giving liberally and systematically to the cause of Christ in the support of a stated gospel ministry, and for missionary and educational purposes, is very creditably attended to, still taking the church as a whole, it may be safely affirmed that this important scriptural duty is very grievously neglected.
- 2. That the want of a regular and scriptural system in giving is in a great measure the cause of our shortcoming in the support of gospel ordinances and institutions, both at home and in foreign lands.
- 3. That the adoption of a scriptural systematic method in all our contributions for religious objects, whether for home or foreign purposes, would, by God's blessing, be of great value in remedying this evil, and making us more efficient as a church of the living God for accomplishing the great work Ho has given us to do both at home and abroad.

- 4. That in the Holy Scriptures the duty of systematic giving is explicitly stated, as well as the principle on which God's people should give, and the fact that every one should give something, and that something should be in proportion to his ability:—
- (1.) SYSTEMATIC GIVING.—" Upon the first day of the week let every one of you lay by him in store." 1. Cor. xvi. 2.
- (2.) THE PRINCIPLE OR RULE OF GIVING.

 "As God has prospered him." 1. Cor.
 xvi. 2.
- (3.) NONE ARE EXEMPTED FROM THIS DUTY.—" Let every one of you lay by him in store." 1. Cor. xvi. 2.
- (4.) It is a matter of SCRIPTURAL COM-MAND.—" As I have given order to the churches of Galatia, even so do ye." 1. Cor. xvi. 1.
- (5.) It must be done CHEERFULLY and LIBERALLY.—"But this I say, He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver. 2. Cor. ix. 6, 7.
- 5. That it is the duty of ministers and elders and other office bearers in the church to be guides and leaders to the flock, by example as well as by precept in this great duty of Systematic Beneficence. The Levites were commanded by God to give a tenth to the Lord out of the tenth they had received from the people: Num. xviii. 26,—"Thus speak unto the Levites and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then shall ye offer up an heave-offering of it for the Lord, even a tenth part of the tithe.
- 6. That all office bearers, members and adherents be carnestly recommended to adopt the above-mentioned method—" to lay by them in store on the first day of the week, as God has prospered them" for all religious objects, and to do it on the high Scripture principle above enunciated, and as a religious duty.
- 7. That once in every month—on the first Sabbath of every month, when and where practicable, every one give out of this sacred