did he do with a vast part of the offerings of the people? Place them on altars, set fire to them and burned them up before their eyes. Could He take a stronger way of saying, "I do not need the gift, but you need to keep on giving. I am trying to make you unselfish and big-hearted and liberal and glad givers. My gift is the character that giving makes in the bosom of my children, not in the cold, lifeless gold, silver, or even the cattle, for all these are Having given God the tenth for the carrying on of His ordinary worship, we stand then facing the glorious privilege of "free-will" giving and working with Him. The Jews really gave nearly a fifth in all. The tenth went to the worship of God, then came "thankofferings," "free-will offerings," etc., running the amount up to and sometimes exceeding the " fifth " of all they had made. Just here it may be well to answer a question often asked, " How about what I owe? Must I give before paying my debts?" The answer to this, I think, is, The tenth is the preferred claim; it was commanded to be taken from the "first fruits," even before any one dared eat thereof himself; but all the rest, I think, came in after the payment of just debts. The tenth is a debt you owe to God for the rent of His plant; pay it, then pay men the debt you owe to them: then strive to be as big-hearted and glad and cheerful in giving beyond this as you can. Do you say, "I cannot afford it?" Ah, but you cannot afford to withhold from God His due. any more than you can afford to keep back the money of your employer he has entrusted to you. But it may be a surprise to many to know that recently account has been kept of people who give the tenth, and out of one thousand who have tried it every one has prospered. You see, after all, this is God's world, and He does love to honor those who honor Him, and He does it. This article is already too long for the columns of your paper, but I must remind you of the vast glory God lays open before men of means in this age. Never before in the history of the world, do I believe, could so much good be done by the wise use of money. Money multiplied by consecrated brain and projected by love in a true, loyal heart can make joy and gladness, yea, songs of salvation burst forth everywhere. Watch, pray, labor and then long to do the greatest thing it is possible for you to do. Don't dream of being content with a small thing, a "little treasure" laid up in heaven. Let it be the passion of your life to get grace to do great things for God and humanity, and you will find your life getting rich here beyond your wildest hope, and, on the other side, a treasure awaiting your coming. Oh! don't let us be poor folk in heaven! for, believe me, there will be some there far richer than others, they who trust God now, and invest for Him and humanity here. BISHOP PENICK.

ANNUAL REPORT OF THE GENERAL TREASURER, WOMAN'S AUXILIARY, 1894.

It would perhaps be too much to expect that the rapid advance which has hitherto been the distinguishing mark of the Woman's Auxiliary should be maintained year after year without any check, and yet it was with a feeling of keen disappointment that the discovery was made that the grand total from the six dioceses was slightly under last year's record; but the responsibility for this does not rest equally upon all, for some of the dioceses (to their honor, be it said) have, this year, exceeded any of their previous efforts. One has given an unusually large amount to Home Missions, thus lessening the Domestic and Foreign work very materially. Only one falls short, without any apparent reason

It appears to me to be a duty to draw your attention to two resolutions which were carried at the triennial meeting and have since been almost entirely ignored. The first and (from the treasurer's point of view) most important relates to the form of accounts. It was resolved that those dioceses which work for Home Missions should present an entirely separate account of both receipts and expenditure (for Home Missions), as a sort of supplement to the Domestic and Foreign account. The neglect of this rule complicates the task of condensing the accounts for the Woman's Auxiliary more than any one who has not tried it can imagine. The other resolution of which no practical notice whatever has been taken is the one referring to the annual reports of the different dioceses. These were to be of uniform size, in order that they might be bound in one volume. The question naturally arises in one's mind, Of what use is the Provincial Woman's Auxiliary, and why attend the triennial meetings if the decisions arrived at by that body are systematically set aside and neglected by the various diocesan branches?

It does not seem unreasonable to expect that diocesan officers will take the trouble to acquaint themselves thoroughly with the action of the Provincial, and then loyally carry out their decisions.

The Church Children's Missionary Guild of St. Luke's Cathedral, Halifax, under the fostering care of Mrs. Crawford, who for several years was such an energetic and deeply interested member of the Woman's Auxiliary in Ontario and Niagara, have sent at different times \$23 to be forwarded to Miss Jennie Smith, Japan, Zenana Missions, and St. Barnabas' Home, Sarcee Reserve. It is hoped that this is but the beginning of a still greater activity, and that it may lead to the revival of the Woman's Auxiliary in that diocese.

In presenting the account of money which