

In the department of finance Mr. Kemp confines his attention to the Stipend Fund. The tables are as follows:

FREE CHURCH.		U. P. CHURCH.	
Stipend account, 1855	\$45,878	Stipend account, 1855	\$20,553
" " 1859	\$64,857	" " 1859	\$31,215
Increase in four years	\$18,979	Increase in four years	\$10,662
Average annual increase	\$ 4,745	Average annual increase	\$ 2,665

O. P. CHURCH.	
Stipend account, 1862	\$101,699
" " 1866	\$129,711
Increase in four years	\$28,112
Average annual increase	\$ 7,028

This is the most glaring instance of Mr. Kemp's carelessness, or rather recklessness, in dealing with statistics. The Free Church and the C. P. Church have sometimes given two columns to the stipend account, and at others only one. In the former case one column marks the stipend promised, and the other the stipend actually paid. But when there is only one column for stipend in the statistics, it invariably contains the amount actually paid. In 1855 there was only one column, the amount paid; in 1859 there were two, *the amount promised being larger than the amount paid*, and Mr. Kemp, instead of taking the amounts actually paid in both instances, takes in 1859, the larger amount which was promised and not paid. Again in 1862, there is only the one column for the amount paid, but in 1866 there are two, in this instance *the amount paid being greater than the amount promised*, and again he takes the amount promised, it being smaller than the amount actually paid. The difference in the first instance is \$9,289, so that instead of an increase of \$18,979, we get only \$9,690, as the increase for that period in the Free Church. In the second instance, the difference is \$4,029, so that the increase in the C. P. for the last four years, instead of being \$28,112, is in reality \$32,141.

Of course Mr. Kemp's reasonings on such figures as he uses are utterly worthless. The actual increase in stipend paid in the two Churches from 1855 to 1859 was \$20,372, that of the C. P. Church from 1862 to 1866, \$32,141. So that while the increase in ministers during the first period in the two Churches was 55, the increase in stipend paid was only \$20,372, or about \$368 for each additional minister; the increase in the ministers of the C. P. Church for the last four years was only 17, and the increase in stipend paid was \$32,141, or \$1,890 for each additional minister. Spreading this increase over the whole Church, in 1859 the whole sum paid for stipend was \$86,783, which, divided among the 209 ministers in the two Churches gives an average stipend of \$415. The sum paid for stipend in 1866 was \$133,740, which sum, divided among the 248 ministers in the C. P. Church, gives an average stipend of over \$539 for each minister, an increase of \$124. Mr. Kemp presents the averages towards the close of his pamphlet with very different results, but over and above the blunder in taking the wrong column, his whole mode of dealing with statistics is of such a nature that instead of illustrating and confirming, they only distract and confuse.

It is not worth while to take up Mr. Kemp's statements in reference to the average contributions to the stipend fund for each member. Where his figures are so inaccurate his results must be worthless.

We bring this examination of Mr. Kemp's statistics to a close with an extract from the Report of the Committee on Statistics presented to the Synod in June, 1866.

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