

Government, that the ministers were to look for support. That this opinion has been extensively acted on is too obvious, from the accompanying Return; and it is to be borne in mind, that Presbyterians pay their ministers no dues on the occasions of baptisms, marriages, deaths, or for the administration of any religious rites. The stipend constitutes the sole payment; and it is given as rent, for accommodation in the meeting-house.

The three-fold classification of 1803, was very unsatisfactory to the great bulk of the ministers, of whom the second and third classes were composed. Deputations from year to year waited upon Government, praying for an equalization of the grant, and the abolition of a class-division, which was represented as destructive of the ecclesiastical parity of ministers recognised by the Presbyterian Church. When this subject came at length to be looked into, it appeared that the equalization sought for was, that the ministers should all receive £100 a year of Bounty. The Government declined that proposition, but offered to raise at once the £50 class to £75, on condition that the £100 class should come down to £75 as vacancies took place among them—thereby giving in time £75 to all; and this was agreed to in 1833. It was at the same time announced, that regulations respecting the payment of stipend were under consideration; and a circular was issued to the several Synods on the 29th October in that year, intimating, that the future issue of new endowments would be dependent on the payment of a certain stipend by each congregation: the amount of which would be specified in a subsequent communication. Such a measure had become absolutely necessary on the part of Government, viewed even on financial grounds; for although no Presbytery in Scotland or England would ordain a minister in any congregation without adequate stipend being secured to him, yet some Presbyteries in Ulster felt under no such restraint, as the Bounty had become the mainstay; and, in not a few cases, ordinations took place, while the whole yearly stipend to the minister would not equal the wages of a day-labourer. So injurious was this system upon the people themselves, that during the three-fold classification of Bounty it sometimes occurred, that a congregation, on finding that its minister had got himself advanced from the third to the second class, or from the latter to the first, thereupon diminished their previous payment of stipend; and by keeping down his income to the former amount, saved their own contributions, at the expense of the Treasury. To check this and similar tendencies, the Government promulgated in 1840 certain regulations regarding Royal Bounty; one of which was, that, at the very least, £35 of stipend must be yearly paid to the minister, otherwise no Bounty could be issued.—Great reluctance was manifested to this regulation, or to the payment of any prescribed amount of stipend being made an absolute condition of participating in the Parliamentary grant; but as the congregations gave no undertaking or legal deed, securing, as in Scotland and elsewhere, the payment of a specific income to their ministers; and as past experience demonstrated, that unless the Government interfered, the existing system would continue, the regulation in question would not be departed from. Every minister, therefore, now receives (exclusive of the Royal Bounty) a minimum congregational income of £35, of which £20 must be paid by his congregation, while the balance may be made up by a free manse, or a permanent bequest, or a donation.

The ministers endowed since the 20th October, 1833, are those only whose congregations are subject to this regulation; for the ministers endowed previously, and who comprise a great part of the Return, were secured in the continuance of their Bounty irrespective of stipend. As vacancies, however, occur among them, their congregations fall under the rule. Since the regulations have been in force, all congregations bound to make up the £35, are certified by their Presbyteries to do so; but it is apparent, from a glance at the Return, that they seldom exceed the prescribed amount. On the other hand, congregations formerly paying old ministers beyond £35, now pay the new minis-

ters exactly £35; and it is feared, only pay even that sum, just because the Government regulations make it necessary. Wherever the Bounty cannot be got without payment of a particular stipend, the requisite sum is paid, but no more; such, with occasional exceptions, is becoming the practice. Three old rural congregations, which, from change of ministers, fell under the regulations during the past year, and who paid the former ministers not more stipend than from £10 to £15, at once made up the £35 to secure the Bounty, notwithstanding the prevalent distress; and it is notorious, that many congregations could well pay far more stipend than they do at present. The Consul Act, which empowers the Treasury to give yearly allowances to Episcopalian and Presbyterian ministers of British congregations on the Continent, requires the congregation to pay a sum equal to the allowance. But in Ireland the congregation has only to pay half its amount; and no annual vote of Parliament is granted upon so small a contribution by the parties locally benefitted by the issue.

There are three small Presbyterian Bodies in Ulster who accept no Royal Bounty; and their congregations, which are suffering under the same difficulties as their neighbours, pay more than double the average stipend of the endowed congregations. One of these Bodies, called the Eastern Reformed Synod, has indeed largely increased its stipend this year. Other Protestant Dissenters (not of the Presbyterian denomination), in despite of all local pressure, likewise pay towards their own religious interests a much greater average sum than the Presbyterians of the Synods receiving Parliamentary support.

Allusions are made in Dr. Morgan's letter to an increase of the Bounty, from the inadequacy of £75 to maintain the ministers during the present high price of provisions. To many similar communications from other quarters I have pointed out, as an answer, the payments of the congregations to their ministers, when contrasted with all around them; for while, in the commonest hedge or infant school, the children give each a penny a week, the Presbyterian ministers, for affording religious instruction, do not receive from their people at the rate of even one farthing a week. Other denominations are taxed for a Parliamentary grant, to enable the Presbyterian laity to support their ministers; and by additional taxation, still further to relieve that laity, who contribute so little to this object themselves, would be unjust to those other denominations who have entirely to pay their own ministers, and do it liberally and cheerfully.

All which I now report.

George Mathews.

Dublin Castle, 28th June, 1847.

The Report is followed by tables, shewing the number of families in every congregation, and the sums raised in each for the support of the minister.

We give the following extract, shewing the largest congregation in each Presbytery, and the sum which it raises; the number of souls in each is given on the principle of five for a family:

Name of Congregation.	Number of Persons.	Sum raised.
Killimurree	1,500	£50 0 0
Newtownards	3,500	72 0 0
Clare	2,000	37 10 3
Corboy	180	35 0 0
Bailieborough	1,200	24 18 4
Shercock	350	15 7 6
Ballibay	1,250	36 13 1 1/2
Connor	5,000	40 0 0
Loughbrickland	1,700	61 0 0
Townsend street (Belfast)	3,500	150 0 0
Carrickfergus	3,000	80 0 0
Cootehill	700	10 2 6
Clogher	1,610	36 10 0
Dunboe	3,500	30 18 0
Killiney	3,000	75 0 0
Sligo	400	35 10 0
Cork	500	33 6 8
Knowhead	3,000	55 0 0
Stranorlar	935	48 14 0
Ballinabinch	3,000	50 0 0

Drumbo	2,000	£ 35 0 0
Mary's Abbey (Dublin)	325	20 0 0
Multerburn	1,075	45 0 0
Glendinnot	2,000	75 0 0
Ramelton	2,000	60 0 0
Maghera	1,775	80 7 10
Monaghan	1,500	35 5 1
Moore	2,500	60 0 0
Bally Kelly	2,500	70 0 0
Cloghney	1,750	33 10 8
Rapho	1,750	50 0 0
Ballymoney	2,750	60 0 0
Ballymory	2,625	63 11 6 1/2
Ardstraw	1,750	41 13 0
Uney	850	13 1 3
Antim	3,000	20 0 0
Cookstown	1,700	60 0 0

Note.—Since this Report was in type, we have seen it advertised in a London paper, that the British Anti-Slavery Church Association have published the whole of the Official Report of the Secretary as a Tract!!! a pretty decisive proof of their estimate of the bearing of the Report on the question of Ecclesiastical establishments.

GALT FEMALE ASSOCIATION.

The Society held its first Meeting on the 31st March, 1847, in the Vestry of Knox's Church—the Rev. Mr. Bayne presiding on the occasion.

The proceedings of that meeting having been published in the Galt Reviewer, at that time, it is unnecessary to do more, at present, than advert to the favourable commencement of the Association, and the hearty interest then taken in its prosperity.

This interest, we rejoice to say, has continued to increase with the increasing number of its members, and the opportunities for its manifestation.—The Society now consists of fully one hundred members; and the work supplied by them has been liberal in quantity, and suitable in quality.

In addition to the work so readily contributed by the Association, a considerable variety of articles were sent by Mrs. Burns, to be sold for the Home Mission. Another supply was provided by Mrs. Esson, in behalf of Knox's College, partly contributed from the Edinburgh ladies' liberal gift to the Female Association of Toronto, and partly from friends in Aberdeen.

The Society has had two public sales; one held on the 9th November, 1847—the other on the 15th April, 1848.

The weather was unfavourable on both occasions; but the sums realized were very satisfactory.

The Treasurer's account stands as follows.—

Subscriptions and Donations, including a liberal donation of \$10 from Dr. Millar.	£21 12 11
Proceeds of Sale—9th Nov., 1847.	26 1 3
Do. do—15th Mar. 1848.	20 5 8
	£70 19 8

DISBURSEMENT OF FUNDS.

Homo Mission Fund.	21 0 0
College Fund.	21 0 0
In aid of College Bursary, per Mrs. Esson.	3 15 0
Materials for work.	14 4 9 1/2
Printing.	1 17 6
Fitting up and cleaning Sale Room.	0 11 3
	£63 8 6 1/2
Receipts, thus.	£70 19 8
Disbursements.	63 8 6 1/2
In Treasurer's hand.	2 11 1 1/2
	£70 19 8

Another sale is contemplated in autumn; and the Society will feel obliged by any donations, in work of money, which may be contributed by the kindness of friends.

In congratulating the Association on present success, we would desire to remember that it is only the commencement of what ought to be a course of active, persevering exertion, in behalf of the very important institutions to which the funds now