

Kirk" has one hundred and nine of the former in charges, and one hundred and thirteen including Professors. Their Membership, as reported, is 14,850, and as estimated is 15,450, the proportion of reported Members to each minister is thus an average of one hundred and thirty-six ; of these, 13,743, or about ninety-three per cent, contribute to the funds of the Church, and give an average of \$7.27 for all purposes. For the purpose of comparison let us, however, take the whole reported membership of the Church. That amounts to 14,850. They promise an average contribution of \$3.35 each to stipend, and pay \$2.41. They *promise*, for all purposes, \$93,731, or an average per member of \$6.31, and, deducting arrears due to ministers, they *pay* \$5.47.

The corresponding items in the C. P. Church, for 1866, are as follows :—

Ministers, 238 in charges, and 248 on the Roll. Members, 36,469 reported, and 41,000 estimated. The proportion of our reported members to ministers is one hundred and fifty-three, or 17 more than our neighbours. We have no item that shows how many of our members are contributors to the Church funds. They, however, promised an average stipend to each minister of \$545, and they *paid* \$562, they *promised* an average contribution of \$3.55 per member to stipend ; and they *paid* an average of \$3.66 ; the excess being made up of additions to stipend and arrears due. They promised and contributed a total for all purposes of \$273,949, or an average of \$7.51 per member. Our people thus promise to each minister an average stipend of \$89 more than their neighbours, and pay \$216 more ; each member, also, promises an average of twenty cents to stipend more than the people of the Church of Scotland, and pays \$1.14 more ; they, finally, promise for all purposes an average per member of \$1.20 more than their neighbours, and they pay \$2.14 more.

We have certainly no need to boast of our liberality as being in any way remarkable. On the contrary, it is felt that we need to come up to a much higher standard than we have yet reached. But it may be said that we are not quite so far back as our friends of the Church of Scotland. When, besides, it is considered that their people are known and acknowledged to be, in general, far more wealthy and able than ours, and for the last fifteen years, at least, have had far less to do in the way of building churches, it will appear that they have need to look alive, and to be more free with their money, if they are going to run a friendly race with us.

While all this is true, it is nevertheless a fact that the ministers of the Church of Scotland are better off, on the average, than are the ministers of the C. P. Church. They have an annual grant from the Clergy Reserve Fund, amounting to an average of \$268, which makes up an average stipend of about \$740. In 1866 our average stipend only reached \$545, or \$205 less than theirs. This, no doubt, is, to some extent counterbalanced by the fact that, after deducting arrears, the Church of Scotland *pays* an average stipend of \$216 less than we do, or within \$53 of the average grant from the Temporalities Board. The arrears due thus almost neutralising the benefits of that fund. But this state of things cannot be regarded as permanent. The members of the Church of Scotland will pay their arrears—will discharge their debt to their pastors—of this there can be no doubt. Attention only requires to be drawn to this grave injustice to lead to its immediate removal. In this case the advantage of the Sustentation Fund, in the hands of the Temporalities Board, will always be considerable. If their people contribute, as the people of other churches contribute, and as they ought to contribute, then their ministers will be better paid than the ministers of most other churches, and will occupy a somewhat better position. It may, no doubt,