make up clothing. The gentlemen have shown their interests in the ladies good work by sending donations of materials. Families connected with the congregations are invited to co-operate by giving notice of any persons in need of assist-In this way much has been already done to help those who wish to help themselves, or to relieve the wants of those who are not able to help them-Of course we have here as selves. elsewhere some who are poor from choice or through idleness, and these are the most difficult to deal with. To help them is often to pay a premium on beggary and indolence, and yet by refusing them, one feels that suffering may be forced home on those who have the misfortune to be dependent on idle and profligate parents.

St. Andrew's Working Society.

We take the following from the St. Andrew's Church Female Benevolent Society for 1871:—

The St. Andrew's Benevolent Society hereby presents to the Subscribers the forty-second annual statement of the work done and the money expended. The Society, in the providence of God, has reason to believe that much good has been done through the efforts of the ladies in charge of the various branches of the good work undertaken. Another year's experience has still further confirmed the Society in the belief that nothing, more than the exercise of benevolence in a mixed city community, requires wisdom and discretion, and, that indiscriminate charity, dispensed alike to all who make application for the same is certain to be abused. Therefore the Society has all along endeavoured to hold out a helping hand to those who are willing to help themselves, and thus. instead of giving money to the poor, work is given to be done at their own homes, and for which remuneration in money is given. The garments thus made are sold to the deserving poor at a reduced price, and thus again the The Treawants of the poor are met. surer's Report shows the number of garments sold and the number given away and what is especially pleasing is that nearly five garments were sold for every one given away. This accounts for the

fact that the Society can begin the new year with a handsome balance on hand. For the condition of the Society, and for the work done the ladies who have the special care of the management have every reason to thank God and take conrage. It is their special care to discharge the duties entrusted to them to the best of their ability, and they would simply refer those who desire to know what has been done to the following statement of accounts. And with the increased facilities which are afforded in the Basement of the new Church they would indulge the hope that in future much more may be accomplished by the Society than heretofore in the old Church. where accommodation was but meagre. They would hope also, in order to carry out this good wish, that many more of the ladies of the congregation would add their names to the subscription list, and thus enable the Society to widen and increase its usefulness.

In conclusion the ladies who have managed the Society for the past year would thus acknowledge the kindness of those in the Congregation who have been the means both directly and indirectly of furthering the best interests of the Society. May they be rewarded by Him who hath said—" He that giveth

to the poor shall not lack."

 Paid to working women
 \$26 521

 Discount allowed for selling
 4 401

 To Balance
 33 01

Garments made.....191

\$63 94

Balance on hand at the commencement of the year 1872, \$16.50\frac{1}{2}.

The "Presbyterian."

We are glad to see the *Presbyterian* in its new form and new management. For twenty-four years it was managed and published by the Lay Association of Montreal. Though not under the direct control of the Synod heretofore, it did good work for the Canada branch of the Church; but now that it is directly under the control of the Canada