

SOURCE: TITHING IN THE NEW TESTAMENT & THE CHRISTIAN CHURCH  
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# STOREHOUSE

HOW TITHES AND OFFERINGS ARE COLLECTED,  
STORED AND DISTRIBUTED.



**GOD FIRST**  
ADVENTIST STEWARDSHIP MINISTRIES







## House of the Lord

Malachi 3:10 (NLT): Bring all the tithes into the storehouse so there will be enough food in my Temple. If you do," says the Lord of Heaven's Armies, "I will open the windows of heaven for you. I will pour out a blessing so great you won't have enough room to take it in! Try it! Put me to the test!



## Centralized Storehouse

Deut 12:5, 6 The Israelites were to bring their offerings and tithes to the Lord to a centralized place defined as the place where "the Lord your God will choose from among all our tribes to put his Name there for his dwelling."





- Centralization of the collection of tithes and offerings
- Multiple people were appointed to receive tithes and offerings
- Centralization of the distribution of tithes and offerings
- Multiple people were involved in the distribution
- Segregation of duties
- Dual custody / internal & external auditing.



## Rationale for reform—the priesthood become corrupted and the people stopped giving their tithes and offerings



### Reforms

- Centralized system but collected through multiple local centers so decentralized collection points.
- Decentralized delivery to the Levites.
- Priest and a Levite in charge of the storerooms along with 2 assistants—multiple people, internal auditing, segregation of duties.







1. Collection and distribution was a centralized storehouse system.
2. Multiple individuals involved to ensure integrity.
3. No one could appoint himself to receive the tithe. Selected by God and affirmed in selection by the church.
4. Centralized system allowed for outpost centers of collection and distribution.
5. The recipients selected are those dedicated to exclusive service to the gospel.





- In the Adventist context, the local conference is to be the storehouse.
- The Conference, acting as 'storehouse' coordinates the distribution of the tithes.
- Return of tithes through the local church you are attending and participating in.
- The time has come when the tithes and offerings belonging to the Lord are to be used in accomplishing a decided work. They are too brought into the treasury to be used in an orderly way to sustain the gospel labourers in their work (Tithing in the Writings of Ellen White by Angel M. Rodriguez)





• “Let none feel at liberty to retain their tithe, to use according to their own judgement. They are not to use it for themselves in an emergency, nor to apply it as they see fit, even in what they may regard as the Lord’s work.” — Ellen G. White Testimonies to the Church, vol 9, p. 247. “Do not be wise in your own opinions” Romans 12:16.



• Sharing globally. Acts 1:8 —Jerusalem, Judea, Samaria and to the ends of the earth.



• The Church functioning as one body. Romans 12:3-8



• To learn more about stewardship principles, read the book, Where Do We Bring Our Tithes? In Search of the Storehouse by G. Edward Reid here: <https://stewardship.adventist.org/where-do-we-bring-our-tithe-in-search-of-the-storehouse.pdf> under the section, Seventh-day Adventist Church.







*The “storehouse” is an opportunity for growth in our trust that the Lord is the Head of His Church.*







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