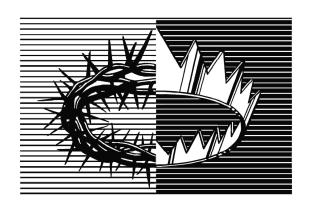
TITHE AND OFFERING READINGS



ATTENTION!

Dated material to be adapted,
translated and distributed to
Seventh-day Adventist churches
before December 2006.

Channels of Grace

By William G. Johnsson

Dr. William G. Johnsson, editor of the Adventist Review and Adventist World, has prepared the offering readings for this year. Pastor Johnsson served as a missionary in India and later taught at the Seventh-day Adventist Theological Seminary at Andrews University. Since 1980, he has served at the General Conference world headquarters, giving leadership to the general church paper, as well as the new global publication *Adventist World*.

Grace forms the theme of this year's readings. Grace begins with God's unmerited favor manifested in Jesus, our Savior and Lord. Jesus was "full of grace" (John 1:14), and as we accept His grace, we become like Him. He makes us channels of grace to others.

Edited and prepared by the Stewardship Department, General Conference of Seventh-day Adventists, 12501 Old Columbia Pike, Silver Spring, MD 20904, USA. ©2006

This material may be translated, printed or photocopied by Seventh-day Adventist entities without securing further permission. Republished documents should include the credit line: Stewardship Department, General Conference of Seventh-day Adventists.

Unless otherwise indicated, All Scripture quotations are taken from the HOLY BIBLE, NEW INTERNATIONAL VERSION®. NIV®. Copyright ©1973, 1978, 1984 by International Bible Society. Used by permission of Zondervan. All rights reserved.

We welcome your comments and suggestions for future authors and themes for the **Tithe and Offering Readings**.

(For your convenience, pages i-v are repeated at the end of the readings.)

SABBATHS WITHOUT DESIGNATED OFFERINGS

There are *six Sabbaths* in 2007 that do not have designated offerings. Each Division Committee is to designate these offerings for use in their Division, Conference or Union. The Sabbaths are: January 13, February 10, June 9, August 11, October 13, and December 8.

The titles of the readings of these non-designated offerings are noted as "Scheduled Offering: Division."

THIRTEENTH SABBATH OFFERINGS FOR 2007

Euro-Africa Division	March 31
Trans-European Division	June 30
West-Central Africa Division	September 29
Southern Asia Division	December 29

ii

Special Offerings

RECOMMENDED, To adopt the Calendar of Special Offerings—World 2007, as follows:

JANUARY	
	0 1 1/01 1 1 1 1
6	
13	
20	
27	Conference/Union
FEBRUARY	
3	Outreach/Church Budget
10	
17	
24	
27	Comerence/ Omon
MADCH	
MARCH	0 4 1/01 1 0 1 4
3	
10*+	
17	
24	
31	Church Budget
APRIL	
7	Outreach/Church Budget
14*+	
21	Church Budget
21	
21 28	
28	
28	Conference/Union
28	Conference/UnionOutreach/Church Budget
28	Outreach/Church BudgetDisaster and Famine Relief* +
28 MAY 5 12*+ 19	Outreach/Church BudgetDisaster and Famine Relief* +Church Budget
28	Outreach/Church BudgetDisaster and Famine Relief* +Church Budget
28 MAY 5	Outreach/Church BudgetDisaster and Famine Relief* +Church Budget
28 MAY 5	Outreach/Church BudgetDisaster and Famine Relief* +Church BudgetChurch Budget
28 MAY 5	Outreach/Church BudgetDisaster and Famine Relief* +Church BudgetChurch Budget
28 MAY 5	
28 MAY 5 12*+ 19 26 JUNE 2 9	
28 MAY 5 12*+ 19 26 JUNE 2 9 16	
28 MAY 5 12*+ 19 26 JUNE 2 9	

JULY 7 Outreach/Church Budget 14+ World Mission + 21 Church Budget 28 Conference/Union
AUGUST 4 Outreach/Church Budget 11 Division 18 Church Budget 25 Conference/Union
SEPTEMBER 1
OCTOBER 6 Outreach/Church Budget 13 Division 20 Church Budget 27 Conference/Union
NOVEMBER 3
DECEMBER 1 Outreach/Church Budget 8 Division 15 Church Budget 22 Conference/Union 29 Church Budget *Reading provided by corresponding entity +Worldwide Offering

SCHEDULED SPECIAL OFFERINGS

SABBATH	TITLE	DATE
10 th	Adventist World Radio	March 10
15 th	World Mission Budget	April 14
19 th	Disaster and Famine Relief	May 12
28^{th}	World Mission	July 14
36 th	World Mission (Go One Million)	September 8
45 th	Annual Sacrifice (Global Mission)	November 10

Sabbath 1 January 6, 2007 Offering: Outreach/Church Budget

The parents of a toddler son used to give him a fresh, new bank note to put in the Sabbath School offering. One Sabbath when the child was a little older, they did not have a bank note to give him, so they gave him coins instead. But the little boy refused to take the coins. He insisted that they give him crisp, new "Jesus money."

As we bring our tithes and offerings before the Lord, let us bring "Jesus money." The tithe, one-tenth of our increase, belongs to Him, and to withhold it is to rob God (Mal 3:8, 9). We do not *give* the tithe, because it is not ours to give. We *return* the tithe, as He instructed us. The tithe is "Jesus money."

In a different way, so are our offerings. When we realize how wonderful His love is, the fullness of His grace freely given to us, we delight to give Him our all. Not just the leftovers—the coins—but the fresh, new bank notes of our heart.

Appeal:

Today let us return the tithe and give our hearts with our offerings, as we give all we are to Jesus who died for us.

Sabbath 2 January 13, 2007 Offering: Division

The coming of Jesus to this earth released a flood of giving and generosity that will never end. Everywhere Jesus went, He gave. He gave food to the hungry, health to sick people, hope to despairing people, salvation to sinners, wholeness to broken people. He gave compassion, kindness, mercy. And at last, He gave His life on Calvary's tree.

The followers of Jesus, touched by His grace and transformed by His Spirit, followed the same pattern. When the believers in Jerusalem fell on hard times, the churches among the Gentiles rallied to help them. Paul stirred up other congregations by the example of the churches in Macedonia: "Out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity" (2 Cor 8:2).

That spirit still lives in God's church. We give, not to earn God's favor, but because of His favor—His incredible gift of Jesus.

Appeal:

Give today in the spirit of the early Christians, in the spirit of Jesus, the great Giver. Give as part of His body, the Church; give to support that body.

Prayer

Sabbath 3 January 20, 2007 Offering: Church Budget

Today, it is easy to call Jesus Lord. However, it was not always so. In the first century, when the Christian church was born, Rome ruled much of the world. As the century wore on more and more, Roman emperors not only demanded obedience to their rule, but worship, because they were "divine."

Christians would not, could not, bow before any human "lord." The earliest confession of baptismal candidates probably was, "I believe that Jesus is Lord." By this public statement, believers renounced the claims of the emperor in Rome to be their lord.

To truly confess Jesus as Lord today still costs. It will probably not put our lives at risk as it did the early Christians, but it means that Jesus is supreme in our lives. No one and nothing counts more than He does. He is Lord of all we are and all we have.

Appeal:

Is Jesus Lord of your life? If He truly is, He is Lord of all you have. He is Lord of all, or not at all. Give gratefully; give joyfully today to your Lord.

Sabbath 4
January 27, 2007
Offering: Conference/Union

People who love God have big hearts. God delights to give, and as His grace floods our lives, we become like Him. A stingy Christian is a contradiction: you cannot be a true follower of the One who gave His all and be narrow and selfish.

Paul wrote to the believers in Corinth: "We have ... opened wide our hearts to you.... Open wide your hearts also" (2 Cor 6:11, 13). Grace does that to us—it makes us want to reach out to others, because God has reached out to us by His free, undeserved gift of eternal life.

The marvelous thing is that our hearts can keep on growing as long as we live—not our physical heart, of course, but our character. As we daily contemplate the lovely Jesus and walk in His steps, we become more and more like His loving, generous self.

Appeal:

As you give today from the generosity of your heart, you share the heart of Jesus. More and more, may His heart become your heart.

Prayer

Sabbath 5
February 3, 2007
Offering: Outreach/Church Budget

One of the most amazing creatures in the world is the hummingbird. This tiny bird, found only in North America, has a heart as small as the point of a pencil. This heart beats ten times every second and sustains the hummingbird for flights up to 500 miles, nonstop.

The biggest heart in the world is found in the blue whale. Its heart weighs seven tons and is as big as a room. A child could stand upright in this room, which has four chambers, separated by valves that are like swinging doors.

But the greatest heart in the universe does not belong to any animal. It is bigger than the blue whale's heart. It is more amazing than the intricate heart of the hummingbird. It is the heart of God—a heart full of love, compassion, and giving. It is the heart that sent the Son to earth to live among us and to die in our place on Calvary.

Appeal:

How big is your heart? As you return your tithes and give your offerings today, may they come from a heart like God's—a big heart.

Sabbath 6 February 10, 2007 Offering: Division

Two opposing principles rule the world. One, the most common, is the idea that we should look out for our own interests above all others. This principle leads people to hoard wealth, to struggle to rise above others, and to put down and crush anyone who stands in their way. It leads to lying deception, force, cruelty, and murder. This principle motivated Lucifer, who coveted the position of the Son of God in heaven. This principle, which seeks self-exaltation and self-preservation, leads instead to death.

The other opposing principle is that of selfless giving. It begins with God, who gives freely and lavishly. God wrote this principle into nature itself. Jesus said, "Unless a kernel of wheat falls to the ground and dies, it remains only a single seed. But if it dies, it produces many seeds." (Jn 12:24). Therefore, the way to preserve life is to sacrifice it. By giving, we live.

Appeal:

Will you give today in the spirit of Jesus, who taught us the law of life—that is, by giving we live?

Prayer

Sabbath 7 February 17, 2007 Offering: Church Budget

The members of a church board faced a familiar problem—how to pay off the church's debt. They explored various options, but everyone kept thinking of a wealthy member. He had so much money, he could easily pay off the debt, or advance the money as an interest-free loan to the church.

At least the wealthy brother spoke up. "I will lend you the money," he said—"at ten percent interest!"

Everyone was shocked. The pastor quietly composed a humorous poem he imagined being written on the stingy brother's tombstone:

"Here lies old Ten Per Cent.
The more he got, the less he spent.
The more he got, the less he gave—
If he gets to heaven, we'll all be saved."

None of us will get to heaven because of our tithes and offerings—only Jesus saves us. But none of us will get to heaven without the demonstration that Christ's grace has made us like Him.

Appeal:

May the Lord make you a cheerful, generous giver as you bring your tithes and offerings to Him today.

Sabbath 8 February 24, 2007 Offering: Conference/Union

Many of Jesus' parables and teachings deal with money and possessions. Most of His hearers were poor people; some were rich. Jesus gave instruction as to how each person, whether rich or poor, should relate to the possessions God has entrusted to him or her.

Jesus noticed the poor widow drop the two tiny coins into the Temple treasury. It seemed so little, but it was really a huge offering, because after she gave, she had nothing left. She gave out of a willing, loving heart. She gave her all.

When the rich young ruler enquired what he should do to inherit eternal life, Jesus said, "Go, sell your possessions and give to the poor, and you will have treasure in heaven. Then come, follow me" (Mt 19:21). But the young man turned away—the price of following Jesus was too high.

The question is still the same today: Will I let Jesus be my Lord? Lord of all?

Appeal:

As you bring your tithe and offerings today, may it be in the spirit of the poor widow who gave her all out of a loving heart.

Prayer

Sabbath 9
March 3, 2007
Offering: Outreach/Church Budget

The Church is a miracle of divine grace. On the one hand, it looks—and is—so frail, so flawed, so human. On the other hand, Christ calls the Church His body, His beautiful bride—and it is. Just as the Lord deals with us individually in mercy and compassion, so He treats His Church.

The Church often seems so weak, but God accomplishes much through it. It is His appointed agency for the salvation of the world. It is the channel of His grace, with hope and healing flowing out to a world in desperate need.

In the Church, we are all equal. We have one Savior and one Lord, Jesus Christ. Some of us have many talents, some a few, some only one. But all are gifted and valued, and we pull together to enable God's work to go forward. Whether we are able to give much or little, what counts is the spirit in which we give. As we give willingly, joyfully, and faithfully, the Lord takes our combined efforts and multiples them a hundredfold.

Appeal:

Today, I invite you to give faithfully and generously as you rejoice in being a member of the body of Christ.

Sabbath 10 March 10, 2007 Offering: Adventist World Radio

In Nepal, a centuries-old caste system regulates people's lives in ways that are unimaginable to many of us. One AWR producer there writes, "It is a curse. Low-caste people are untouchable and are not allowed to enter other people's homes. In everyday life, they are discriminated against and excluded. They can not visit temples where higher-caste people go and cannot read those religious books at all." The impact of this restrictive system is vividly felt in the following letter from an AWR listener:

"I have been listening to your program for the last four months.... I have realized Jesus is truly a living God, and I have been experiencing many blessings.... I have a question. Can the Bible be read by all people, or is this book only for the upper-level people? I would like to get a Bible and read it for myself. Please tell me how I can get a Bible, and please tell me if this is all right."

Appeal:

AWR broadcasts messages of hope to the people of Nepal in their own language. Other programs in nearly seventy languages are heard by millions of listeners every day in hard-to-reach places around the world. By giving to AWR today, you will make it possible for the gospel to enter hearts and bring hope where it is most needed.

Prayer

Sabbath 11 March 17, 2007 Offering: Church Budget

Grace is like the ocean. It stretches out before us to the horizon. It is limitless, exhaustless. Out of that ocean of love, God gives us blessing upon blessing. We hardly begin to tap the vast resources remaining. We are like children, trying to scoop out the ocean with a spoon.

The apostle John tells us: "From his fullness we have all received grace upon grace." (Jn 1:16). In *The Message Bible*, Eugene H. Peterson puts it this way, "We all live off his generous bounty, gift after gift after gift."

We can never approach the magnitude of God's great generosity, but in small measure, we can reflect it. A good man or woman who loves Jesus and drinks deeply of the living water of salvation shows more and more of the character of God. He or she is full of kindness and compassion, giving generously to any and to all. Such Christians become channels, funneling the ocean of grace to a needy world.

Appeal:

Give today as God has given to you, praying that God will make you a channel of grace.

Sabbath 12 March 24, 2007 Offering: Conference/Union

In Bible times, sometimes a person would fall so far in debt that he would sell himself to his creditor. However, among the Hebrews, the practice was modified by a gracious provision. Through Moses, the Lord instructed that, even though a man sold himself to another, it could only be for six years. In the seventh year he was to go free, without having to paying anything more (Ex 21:20).

There was an interesting provision added, however. If the master was kind and generous and the man became attached to him, he could make a public declaration, "I love my master and my wife and children and do not want to go free" (v. 5). Then his earlobe would be pierced with an awl, and he would become a servant for life.

All this reminds us of Jesus. We were deep in sin—in a debt we could never pay off. But He freely forgave us; and now, because we love Him, we will be His servants for life.

Appeal:

Bring your gifts to Jesus, and bring your life. Love and serve Him forever

Prayer

Sabbath 13 March 31, 2007 Offering: Church Budget

The Dayak people of Borneo have a proverb: "Where the heart is willing, it will find a thousand ways, but where it is unwilling, it will find a thousand excuses."

Jesus was the Man with a willing heart. He was always looking for ways to help people. He was never too busy or too tired. He never made excuses. He simply did whatever needed to be done.

We are followers of Jesus. He has given us forgiveness and a new life, full and free. Not only does He promise us eternal existence with Him, we already have the more abundant life.

With this new life comes a willing heart—a heart like His. Christians give in a thousand ways. Christians are always giving, because the heart of Jesus beats within them.

Appeal:

Dear brothers and sisters, all that we have belong to the Lord. Give now from a willing heart. Give gratefully and gladly.

Sabbath 14 April 7, 2007 Offering: Outreach/Church Budget

The apostle Paul gave a marvelous description of generous giving: "...always being ready to share with others whatever God has given them. By doing this, they will be storing up their treasure as a good foundation for the future, so that they may take hold of real life" (1 Tm 6:18, 19, NLT).

Only what we give away will last forever. The man or woman who hoards their possessions will eventually lose all of them, and eternal life as well. But the person who is always ready to share with others puts his or her money in the bank of heaven. That bank never goes out of business.

Jesus said," Where your treasure is, there your heart will be also" (Mt 6:21). Where is your heart?

Appeal:

As you return the Lord's tithe and bring your offering today, may you do so as a faithful steward of all that God has given you. Remember, you are storing up a good foundation for the future.

Prayer

Sabbath 15
April 14, 2007
Offering: World Mission Budget
(Interdivision Employee Program)

Historically, in the Seventh-day Adventist Church, missions have been promoted in the Sabbath School where the Weekly Sabbath School, Thirteenth Sabbath, Investment, and Birthday/Thank Offerings are received. But today is one of the few times that mission offerings are promoted during the church service.

Just as the Sabbath School offerings from Sabbath School members support our world-wide mission, the World Mission Budget offering will be a significant additional source of funds provided from our church members. It will be used for all aspects of our mission work, everywhere.

Appeal:

The Bible says the everlasting Gospel is to be preached "to every nation, and kindred, and tongue, and people" (Rv 14:6). As we give today, let us remember that is exactly what today's offering is all about.

Sabbath 16 April 21, 2007 Offering: Church Budget

Billy Graham said, "Give me five minutes with a person's checkbook, and I will tell you where their heart is." He also said, "If a person gets his attitude toward money straight, it will help straighten out almost every other area in his life." That is why Jesus spent about one-third of his teachings talking about money and possessions.

When we accept Jesus and follow Him in baptism, we give ourselves totally to Him. He becomes our Lord. Our bodies, our time, everything—is His.

Take a look at your checkbook—a hard look. It shows where your heart is. But please remember, it is never too late to make a change. By God's grace, you can start over. Let the love of Jesus flood your life. As you contemplate His goodness and compassion to you, He can make you like His generous self.

Appeal:

Dear Lord, we want our checkbooks to reflect your love to us. Help us to be generous, as you are so generous to us.

Prayer

Sabbath 17 April 28, 2007 Offering: Conference/Union

In a letter Ellen White wrote in 1919, she said, "The duty of God's servants at this time is to preach the Word in the cities. Christ came from the heavenly courts to this earth in order to save souls and we, as almoners of His grace, need to impart to the inhabitants of the great cities a knowledge of His saving truth" (Letter 62, 1910; *Selected Messages*, Bk, 1, p. 168).

The word "almoners" comes from the old word "alms," which means acts of mercy. An almoner is someone who gives to help the needy. And every Christian has the greatest gift of all to share with the world—God's grace. His grace has brought us from darkness to light and has given us new hope and new life. Now we are agents of grace, channels of grace to the big cities, to the villages, to everyone.

Appeal:

As you bring your tithe and offering today, let them represent all that you are and do. You are an almoner of something far more precious than gold or jewels. You are a channel of God's grace to a dying world.

Sabbath 18 May 5, 2007 Offering: Outreach/Church Budget

In Romans 12, the apostle Paul tells us that the Holy Spirit gifts us all. "We have different gifts, according to the grace given us," he says (v. 6). Then he tells us how we are to use these gifts as we serve the Lord: "...if it is contributing to the needs of others, let him give generously; if it is leadership, let him govern diligently; if it is showing mercy, let him do it cheerfully" (v. 8).

The word translated "cheerfully" in the original language is the same word from which we get "hilarious," which means something very funny, something that makes us laugh. Literally, Paul is saying, "serve God hilariously." Enjoy giving to the needs of others; have a good time as you show mercy to another. Have fun! It is better than any comedian or book of jokes.

Appeal:

Today we bring our tithes and offerings to the Lord. Let us do so as Paul has told us, not with long faces, but cheerfully, generously, hilariously. Have fun as you give today!

Prayer

Sabbath 19 May 12, 2007 Offering: Disaster and Famine Relief

Today we see terrible suffering that afflicts millions around the world. People suffer, helplessly, because of natural disasters, deadly famines, and armed conflict. They lack access to food, water, and medicines. In some cases, they are forced to leave their homes and even lose entire families

Sadly, it is the most vulnerable—women, children, and senior citizens—who become casualties of famine and disaster. Those who suffer number in the millions, and to many people, they are just that, numbers.

Statistics tell us that 160 million of the world's children under the age of five are malnourished, and that one person dies of hunger every 3.6 seconds. It is because Jesus taught that every person is precious—not a statistic, but a life—that the Adventist Development and Relief Agency ministers to the felt needs of people caught in tragic circumstances.

Thousands of ADRA workers around the world have made it their sole mission to change those statistics. Whether ADRA is providing meals for children suffering from chronic malnutrition in Mali or responding to assist mudslide survivors in the Philippines, every time ADRA arrives, the statistics change.

Appeal:

Today, you have an opportunity to change statistics of tragedy into lives filled with hope. With your contribution, ADRA's ministry of compassion can continue improving the quality of life for the millions who suffer at the hands of disaster and famine. Please give generously to today's Disaster and Famine Relief Offering.

Sabbath 20 May 19, 2007 Offering: Church Budget

When Jesus sent out His disciples on a mission of help and healing, He told them: "Freely you have received, freely give" (Mt 10:8). This is still the secret of Christian service. Because the Lord has been so good to us, we want to share what He has done for us with others. We want to be a channel of grace.

The Christian life is like a jug. The more we pour out, the more God pours in. It is like the widow who was told by the prophet Elisha to gather all the vessels she could. As she poured the oil into them, it kept flowing from the flask in her hand. She kept pouring and pouring until all the vessels were filled.

God is the heavenly Giver. He is generous beyond our imagination. He keeps on pouring His blessings into our lives. The more we give, the more He gives. What a God!

Appeal:

We have received freely, let us give freely. God loves a willing heart and a cheerful spirit. Give today and make room for more blessings from the Lord of grace.

Prayer

Sabbath 21 May 26, 2007 Offering: Conference/Union

Many people today spend money on things they do not need, with money they do not have, to try to impress people they do not like. But the biblical principle of tithing calls us to just the opposite approach. It reminds us that everything we are and own is God's—not just a tenth or a seventh. As the old hymn puts it:

Love so amazing, so divine Demands my life, my soul, my all.

The great missionary and explorer David Livingstone understood this principle. He said: "I will place no value on anything I have or possess except in relation to the Kingdom of Christ. If anything I have will advance that Kingdom, it shall be given or kept, whichever will best promote the glory of Him to whom I owe all my hopes, both for time and eternity."

Appeal:

Jesus gave His all for us, and we, in response to His grace, gladly give our all to Him. As you bring your tithes and offerings this morning, may they represent the gift of you entire self to the Lord

Sabbath 22 June 2, 2007 Offering: Outreach/Church Budget

People give for a variety of reasons. Some people want to impress others, so they make a big show of their contributions. Jesus calls them hypocrites, and says that the only reward they will get is the praise they receive on this earth (Mt 6:1, 2).

Others hope to win a favor from a god or goddess by presenting an offering of food, flowers, or money. Sometimes they sacrifice an animal and, in extreme cases, they kill their own child. The reasoning is always the same: I give to the god so the god will give something back to me.

But what the giving God looks for is altogether different. It is giving heart to heart—cheerful, loving, and willing giving. Not out of fear. Not from compulsion. But because we love God, who gives so much to us.

Appeal:

Today, dear friends, bring your tithes and offerings as a gift from the heart to the One who loves you with an infinite love.

Prayer

Sabbath 23 June 9, 2007 Offering: Division

The apostle Paul wrote to the Corinthians: "For you know the grace of our Lord Jesus Christ, that though he was rich, yet for your sakes he became poor, so that you, through his poverty, might become rich" (2 Cor 8:9).

He who set the planets spinning and flung the stars in space emptied Himself. He took upon Himself the form of a servant, becoming one with us. He stooped to the lowest of the low, being cradled in a manger with animals all around. He lived simply and humbly, and at last died as a felon hanging on a despised Roman cross.

All this He did for you and me. He took our place, identified with every one of us. He took our death that we might have His life, our poverty that we might have His riches.

Appeal:

Does your heart reach out in praise and adoration for the matchless grace of Jesus? May that grace touch you today as you bring Him your gifts of love.

Sabbath 24 June 16, 2007 Offering: Church Budget

One of the most beautiful stories in the Gospels is that of the woman who anointed the feet of Jesus. Jesus had been invited out to dine, and He was engaging the other guests in conversation. Then sweet fragrance began to drift around the room. Where was it coming from? A woman had slipped in unnoticed. She knelt at Jesus' feet and began to pour a lovely perfume over them, weeping as she did so.

Some of those present became indignant at her intrusion. It was a big waste of money, they muttered. The perfume was very expensive, the equivalent of a full year's wages. But Jesus came to the woman's defense. "Let her alone", He said. "It was intended that she should save this perfume for the day of my burial. You will always have the poor among you, but you will not always have me" (Jn 12:7).

Appeal:

The woman gave much because she loved much. Her gift showed how much she appreciated Jesus, who had saved her from a bad life and given her a new start. How much do I love Jesus? What do my gifts—my offerings and tithe—show?

Prayer

Sabbath 25 June 23, 2007 Offering: Conference/Union

A lot of people think that money is the most important thing in life. But the poorest person in the world is the person who has nothing but money.

Money can buy a house, but not a home. Money can buy a bed, but not sleep. Money can buy a wedding ring; but not love. Money can buy a clock, but not time. Money can buy an education, but not wisdom. Money can buy jewelry, but not beauty. Money can buy insurance, but not safety. Money can buy a crucifix, but not a Savior.

The real measure of our wealth is how much we would be worth if we lost all our money. Do you want to feel rich? Just count all the things you have that money can't buy.

Appeal:

Brothers and sisters, we are rich! God has been so good to us, with countless blessings money can't buy. Let us give back to Him out of hearts overflowing with love and thankfulness.

Sabbath 26 June 30, 2007 Offering: Church Budget

A song children used to sing in Sabbath School went like this:

"One, two, three, four, five, six for us; The seventh is for Jesus."

That was fine for teaching the children that the Sabbath is special, but think about the words. Does only one day a week belong to Jesus, or is He Lord of all our time?

The same is true of our money. The Bible tells us that the tithe is the Lord's. One-tenth of our increase is holy. Does this mean that the other nine-tenths belongs to us or is it all God's?

All that we have belongs to God. He made us; He made everything. And He redeemed us, rescuing us from the bondage of sin. So for these two reasons He is Lord. We are His servants, lovingly managing His resources as He entrusts them to us.

Appeal:

Is Jesus your Lord? He is Lord of all, or not at all. Bring your tithes and offerings as a faithful steward, lovingly returning them to Him

Prayer

Sabbath 27 July 7, 2007 Offering: Outreach/Church Budget

Have you held a glass under a running tap? Very soon it fills up and overflows, with water splashing everything around it. The same is true for our Christian life. The more time we spend with Jesus, the more His presence will overflow to everyone around us. Jesus says, "Whoever believes in me, as the Scripture has said, streams of living water will flow from within him" (Jn 7:38).

Witnessing for Jesus is not something we have to force ourselves to do. It is just the opposite. God fills us up and His love simply overflows to others. The more we let Him pour in, the more His blessings spill out to others.

Appeal:

Now we will worship God with our tithes and offerings. As we consider what our gifts will be and as we bring them, may they come from a heart that overflows with the love of the Savior.

Sabbath 28 July 14, 2007 Offering: World Mission Budget

In recent years, "project giving" has become increasingly popular among Seventh-day Adventists and has resulted in mission work that may otherwise not have been possible. However, once completed, projects generally become part of the ongoing work of the church and must be sustained. This work cannot continue without regular "non-project" giving from our faithful members

Today's offering for the "World Mission Budget" is added to other "non-project giving" such as our Sabbath School Mission offerings. The members in many of these locations around the world simply cannot afford the continuing, day-to-day operating expenses of this mission work. Therefore "non-project giving" is essential to sustain the work of the long-term success of "project giving."

"In His providence, the Lord has ordained that the work in His vineyard should be sustained by the means entrusted to the hands of His stewards" (*3T*, p.117).

Appeal:

May we be faithful stewards today, in sustaining the Lord's work

Prayer

Sabbath 29 July 21, 2007 Offering: Church Budget

Writing to the Ephesians, Paul counsels: "Be imitators of God ... as dearly loved children and live a life of love, just as Christ loved us and gave Himself up for us" (Eph 5:1, 2). We can give without loving, but we cannot love without giving. Love, by its very nature, gives.

As we walk with God and give selflessly, the Lord promises to supply all our needs. At times, we may feel as if our giving is overlooked or not appreciated as it should be, but the Lord sees all. Jesus was the only one who noticed the poor widow casting the two small coins into the Temple treasury. He still observes; He still sees every gift that flows out of a loving heart. Hebrews 5:10 tells us: "God is not unjust; He will not forget your work and the love your have shown Him as you have helped His people and still help them."

Appeal:

Dear friends, as you bring your tithes and offerings today, be assured that the Lord sees every gift, whatever the size. He will not forget your faithful service and the love you have shown Him.

Sabbath 30 July 28, 2007 Offering: Conference/Union

Brian Kluth, pastor and author, once said: "No church has a money problem, only a faithfulness problem." The key to financial health in a congregation is not in having a few big givers but in faithful giving by all the members. When we unite our efforts, the Lord adds His blessing and wonderful things get done.

Faithfulness is a key element to success in all aspects of life. A person who is not brilliant but who sticks at the task until it is completed is far more valuable than someone who has great abilities but cannot be relied upon. And with faithfulness among church members, the church becomes a powerful agent in God's hand to do His will. The Lord Himself is faithful: He keeps His promises, His love never changes. "Great is Thy faithfulness." And as we yield to that love, we become like Him. His faithfulness helps us to be faithful, for His glory.

Appeal:

Brothers and sisters, because of the Lord's faithful mercies we are not consumed. As you give today, give faithfully, thanking Him for His faithfulness to you.

Prayer

Sabbath 31 August 4, 2007 Offering: Outreach/Church Budget

A little girl was given ten shiny, new coins. With great care she spread out her treasure on the rug in the house. "This one is for God and this one is for me," she said, separating the coins. "And this one is for me. And this one is for God."

Her mother, overhearing, interrupted her. "You already gave one coin to God," she said.

"I know," she replied. "The first one already belonged to Him. But this one is a gift!"

We can learn a lot from children. They give generously, not out of a sense of obligation. Ellen White tells us: "The simplicity and self-forgetfulness and the confiding love of a little child are the attributes that heaven values" (*The Desire of Ages*, p. 437).

Appeal:

I invite you to bring your tithes and offerings before the Lord in the simplicity and confiding love of a little child. Give freely, give cheerfully, give gratefully.

Sabbath 32 August 11, 2007 Offering: Division

The great reformer Martin Luther once said, "People go through three conversions: their head, their heart, and their pocketbook. Unfortunately, not all at the same time."

After we accept Jesus as our Lord and Savior, we still have much to learn. Our growth into His likeness of character and obedience to His will goes on as long as we live. And often we are slow to learn that following Him means that He is Lord of all. First we give Him our lives, then we learn to give Him our time. Often we cling to our money as though it somehow belongs to us. But it does not: He is Owner and Lord of all we are and have.

Luther also said: "I have held many things in my hands, and I have lost them all. But whatever I have placed in God's hands, that I still possess." Luther and his family lived modestly. Although Luther worked very hard, he did not reap financial rewards. Nor did he seek them. All that he gained he placed in God's hands.

Appeal:

Place your gifts in God's hands. That is the only way you will possess them forever.

Prayer

Sabbath 33 August 18, 2007 Offering: Church Budget

The famous Christian leader Dwight L. Moody once said, "If you don't have much, but give, you will have more. But if you don't give, whatever you have will never be enough." Many people today are continually struggling to make ends meet. They are always trying to just "keep their heads above water." Financial worries stress the individual, the home, and the marriage.

Jesus offers us a better way. People in His day had the same sort of needs as we do today: How to put bread on the table, what to wear, and so on. They were worried, just as many people are today. But Jesus said: "Seek first the Kingdom of God and His righteousness, and all these things shall be added to you" (Mt 6:33, NKJV). When we put God first in our lives and in our finances, everything else falls into place.

Appeal:

Today, dear friends, you may have financial concerns. You may be feeling under stress. Do what Jesus counseled—put God first. And as you give, you may not have much, but give and you will have more.

Sabbath 34 August 25, 2007 Offering: Conference/Union

Some Christians think that stewardship only involves money, but money is only a small part of it. In essence, stewardship means acknowledging that Jesus is our Lord—Lord of all we are, Lord of all we own, Lord of our time, Lord of our lives.

The apostle Paul describes stewardship in his letter to the Romans: "Therefore, I urge you, brother, in view of God's mercy, to offer your bodies as living sacrifices, holy and pleasing to God—which is your spiritual worship" (Rm 12:1). Just as in the Old Testament, the bodies of animals were placed whole on the altar, so we offer ourselves—our full selves—to God. We do this, not to try to *make* Him love us, because He already loves us! This giving of ourselves does not help us earn salvation or favor with God. We do it because of His grace that He lavishes upon us.

Appeal:

Author Lynn A. Miller said it well: "Stewardship is the act of organizing your life so that God can spend you." Am I willing to have God spend me?

Prayer

Sabbath 35 September 1, 2007 Offering: Outreach/Church Budget

A boy found a dog and brought it home. He begged his parents to be allowed to keep it, and they said "yes." At breakfast the next morning, his mother saw him taking his bowl of food outside.

"What are you doing with the food?" she asked.

"I am taking it to my dog."

"No, you sit and eat your breakfast. When you have finished, the dog can have the leftovers."

"But I don't want him to have the leftovers!" the boy responded. "I love him too much. I want to give him my food!"

In the Book of Proverbs, the wise man says: "Honor the Lord with your possessions and with the first fruits of all your increase; so your barns will be filled with plenty, and your vats will overflow with new wine" (Pv 3:9, 10, NKJV). Not the left-overs, but the *first fruits*. God deserves our best. When we love Him with all our heart and soul, we will want to give Him the first and the best.

Appeal:

As you bring your tithes and offerings today, may your heart overflow with love. Give God your first and your best.

Sabbath 36 September 8, 2007 Offering: World Mission Budget/Go One Million

For more than 130 years, Seventh-day Adventists have generously supported the church's worldwide mission through their tithes and mission offerings, because they have believed that mission is the central business of the church. They have believed we are called to help the less fortunate, the poor, the sick, and those who do not know about Jesus. They have believed that this world is not our home, and we are just passing through.

In recent times, mission offerings have declined drastically. This threatens the mission of the church because these offerings are vital for starting new work in new areas, nurturing and establishing new believers in the faith, placing missionaries around the world, and advancing God's kingdom here on earth.

Appeal:

Faithfully supporting mission is not an optional extra if we are serious about accepting Jesus' commission to go into all the world to finish the work we have been given to do. Thank you for your generous support of Adventist mission.

Prayer

Sabbath 37 September 15, 2007 Offering: Church Budget

How do you regard the church? It is like a refrigerator, or like a toaster?

Some Christians use the church like a refrigerator. They want the church to preserve them just the way they are—no changes whatsoever. And they keep chilled, even icy.

Other Christians, however, want the church to be a toaster. They want to get heated up and then move out into service. They do not want to stay just he way they are, and where they are.

Think about our church right here. Are we a refrigerator or a toaster? May the Lord make us a toaster that heats us up and sends us out to serve a dying world.

Appeal:

Dear friends, all around men and women are going down to Christless graves. Will you give yourself wholly in service? As you bring your tithes and offerings, may they be gifts from a loving, glowing heart.

Sabbath 38 September 22, 2007 Offering: Conference/Union

Pastor and author Brian Kluth wrote: "Money talks. It says 'goodbye.' If you doubt this, answer the question, 'How much money did I make in the last ten years?' Then answer, 'How much money do I have left?' Money seems to be about the fastest thing to disappear. In our heads, we almost always think we have more money in our wallet than we actually have. Money just leaks away like water out of an old bucket."

The most important question for us to ask is, "How much have I stored in heaven?" What we have returned to the Lord never says "goodbye." It never leaks away and is lost. It is secured by the Bank of Heaven, which never goes bankrupt. The Lord Jesus says, "Sell your possessions and give to the poor. Provide purses for yourselves that will not wear out, a treasure in heaven that will not be exhausted, where no thief comes near and no moth destroys. For where your treasure is, there your heart will be also" (Lk 12:33-34).

Appeal:

Bring your gifts to the Lord now, and deposit them in the Bank of Heaven.

Prayer

Sabbath 39 September 29, 2007 Offering: Church Budget

Imagine the following scenario. A man comes home with a bunch of flowers for his wife. She says, "These flowers are lovely! Thank you!" And he replies: "I'm giving these flowers to you because it is my duty as your husband!"

Or what if he says: "The books on how to have a successful marriage say that a husband should bring his wife flowers. That is why I bought them."

Or, even worse, this: "I was in the supermarket and these flowers were on sale. I got them at a really low price!"

No, the only flowers that can please a wife are those that come from a heart of love. And the only gifts that the Lord seeks are those that we bring in the spirit of Jesus. "Rich as he was, he gave it all away for us—in one stroke he became poor that we might become rich" (2 Cor 8:9).

Appeal:

Now I invite you to return the tithe to the Lord and bring your love gifts to Jesus.

Sabbath 40 October 6, 2007 Offering: Outreach/Church Budget

In the Scriptures, we read of various occasions when people brought gifts and offerings to the Lord. Sometimes the Lord was pleased with their gift, but sometimes He was not.

The earliest giving we read about comes in the story of Cain and Abel. The brothers each brought their offerings—Cain, an offering from the field; but Abel, an animal offering. The Lord accepted Abel's offering, because it was what He had instructed. But He rejected Cain's offering, because Cain simply presented an offering of his own choice.

In the New Testament, we read about a husband and wife team, Ananias and Sapphira, who brought a gift to the apostles. They sold a piece of property but lied about the price. When they brought the money for the use of the church, they pretended to give the full amount, whereas they kept back part for themselves. And both died suddenly—it is dangerous to lie to God!

What sort of offering does the Lord look for? Paul tells us: "God loves it when the giver delights in the giving" (2 Cor 9:7, *The Message*).

Appeal:

Let's delight to give today as the deacons receive our tithes and offerings.

Prayer

Sabbath 41 October 13, 2007 Offering: Division

The story of Jesus feeding the 5,000 is interesting from several perspectives.

Perhaps the most fascinating part is the role played by the boy who brought the five small barley loaves and two small fish. Apparently, only this boy had brought a lunch with him. All the others—and there were many thousands—did not plan to stay long. But soon it was time to eat, and there was no food—except for the boy's lunch.

Two things about the boy and his lunch impress us: he was still carrying it, and had not devoured it earlier, and he gave it up when requested. In the hands of Jesus, those five small pieces of bread and two little fish multiplied to feed a multitude. As we bring our tithes and offerings, giving with a willing heart, He still multiplies them to bring blessings to many.

Appeal:

Give today as the boy gave—freely, gladly, lovingly. And the Lord will multiply the gift.

Sabbath 42 October 20, 2007 Offering: Church Budget

What would you do if you stumbled onto a fortune and no one was looking? Would you keep it, or turn it in?

A pair of United States army sergeants faced this situation during the invasion of Iraq. In the chaos after the fall of Baghdad, they found two sheds filled with metal boxes. Inside each box was \$4 million in cash—\$230 million American dollars in all. The soldiers turned the money in. "These guys are absolute heroes," said their commander.

But other soldiers caught the money fever. They ran through the bushes, looked in old buildings, and turned over garbage dumps. When they found more metal boxes full of money, they tried to stuff their pockets full before they were caught.

An old song used to chant: "Money is the root of all evil." But, the Scripture says, it is not money per se, but the *love of money* where the problem lies. The color of money reveals our true colors.

Appeal:

We follow the Lord Jesus, He who came to give, not grasp. The only riches we will retain are those we impart to others. Give today in the spirit of Jesus.

Prayer

Sabbath 43 October 27, 2007 Offering: Conference/Union

John D. Rockefeller was an American industrialist who became very successful. The more wealth he accumulated, the more he gave away. From the beginning, he practiced returning a tithe of his increase. Later in life he said, "I would never have been able to tithe the first million dollars I ever made if I had not tithed my first salary, which was one dollar and fifty cents per week."

God calls us to be faithful stewards of the means He has entrusted to us. He tells us to bring a tithe of our increase into His storehouse. It does not matter how small or how large our increase may be, one-tenth is sacred, set apart for God's work.

As we faithfully return the tithe, the Lord promises that He will bless us. He does not guarantee that we will become wealthy like John D. Rockefeller, but He assures us that we will receive spiritual blessings. Only as we walk in His will can we have that assurance

Appeal:

The tithe is holy unto the Lord. As your return it with your offering today, you may know that the Lord notes and rewards your faithfulness.

Sabbath 44 November 3, 2007 Offering: Outreach/Church Budget

An old preacher used to tell his people to bring three books to church every week—the Bible, the hymnal, and the checkbook. The Bible is God's book from which He speaks to us and teaches us how He wants us to live. The hymnal is the songbook which we use to unite our hearts and voices in praise and adoration. And the checkbook is the record of our faithfulness in returning to God the tithe and the offerings that demonstrate He is Lord of all we are and have

Brian Kluth, a pastor and writer, said: "A checkbook and financial statements are theological documents, for they will tell you who and what you worship." What do my checkbook and financial statements reveal about my worship? Jesus said that where our treasure is, there our hearts will be also. Are my treasure and my heart focused on the things of earth, or are they given back to the Lord who gave His all for me?

Appeal:

Lord, we worship You and confess You as Lord of all. Take these tithes and offerings for Your service, but most of all receive our hearts as a loving gift.

Prayer

Sabbath 45 November 10, 2007 Offering: Annual Sacrifice (Global Mission)

Until 1870, Seventh-day Adventists did not know they had a mission to foreign lands. They assumed the Gospel commission extended only to people in North America.

But soon the young church realized they had a commission to the whole world. By the turn of the century, the Adventist Church had established an extensive mission field for such a small denomination.

Today, with so many urgent local needs, it is easy to neglect the challenging and needy areas beyond our own front yards. But we still have a Global Mission challenge to share the love of Jesus with millions who have never even heard His name

Appeal:

Every cent you give to the Annual Sacrifice Offering for Global Mission goes directly to start new congregations in new areas of the world. Thank you for your sacrificial support to help build God's Kingdom.

Sabbath 46 November 17, 2007 Offering: Church Budget

In the Old Testament, we read a beautiful story that highlights David's kindness. Although the king made big mistakes, he was also a generous, gracious person. He loved God and, every now and then, God's character shone through him.

After David was established on the throne, he began to think about the relatives of his friend Jonathan, who had been killed in battle. David wondered if there was anyone left from Jonathan's family, so that he might show kindness to them.

He located a son of Jonathan named Mephibosheth, whom everyone seemed to have forgotten about. Mephibosheth was only a child when the Philistines attacked Israel, and as his nurse tried to escape with him, she dropped him. Both of his legs were broken and he grew up crippled. But David took Mephibosheth and brought him into the palace. Every day, Mephibosheth dined at the king's table as one of the royal family.

Appeal:

Mephibosheth had nothing to commend himself to the king, nor do we. But God graciously takes us to Himself and makes us part of His family. Today, let us give out of thankful hearts for the grace He has shown us.

Prayer

Sabbath 47 November 24, 2007 Offering: Conference/Union

Life is hectic. And its pace gets faster and faster. It seems harder and harder to slow down. We work hard, but our expenses always seem to build up beyond our income.

Jesus tells us how to slow down and live life to the fullest. "Do not worry about your life," He says, "what you will eat or drink; or about your body, what you will wear. Is not life more important than food, and the body more important than clothes? Look at the birds of the air; they do not sow or reap or store away in barns, and yet your heavenly Father feeds them. Are you not much more valuable than they? Who of you by worrying can add a single hour to his life?" (Mt 6:25-27).

When we bring our gifts to the Lord, we show that we believe these words. We trust Jesus to care for us, just like He cares for the birds of the air. We are His children, and much more valuable than they.

Appeal:

My friends, give today in love and trust. Return a faithful tithe and give generously, placing your life in the hands of God.

Sabbath 48
December 1, 2007
Offering: Outreach/Church Budget

One of the most beautiful friendships in the Bible is the close affection between David and Jonathan. We read that "Jonathan became one in spirit with David, and he loved him as himself" (1 Sam 18:1). It was an unlikely friendship for several reasons: Jonathan was older than David, who was only a teenager when King Saul brought him to the palace. Jonathan was a prince, David a shepherd. Most important, Jonathan was the heir to the throne, whereas God anointed David to be the next king. But instead of being jealous and viewing David as a rival, Jonathan loved him deeply.

When the two struck up a friendship, they promised to look out for each other. And Jonathan did more: he gave David his royal robe, his tunic, and even his sword, his bow, and his belt. Because he loved David, he wanted to express that love, not just in words, but in presents. And the more we love God, the more we will express that love—not only in words, but in gifts.

Appeal:

Give today like Jonathan—in love, from the heart, generously.

Prayer

Sabbath 49 December 8, 2007 Offering: Division

At this time of the year many people exchange gifts. Some people spend a lot of time and money trying to come up with the perfect gift for someone special to them. Children wait with eager anticipation for the presents they will receive.

As we plan our gifts for others, let us remember Jesus and plan to give the best gift to Him. Think of the most expensive present you have bought or will buy, and determine that however large the amount, you will give a bigger present—a larger amount—to Jesus.

When Jesus was born in Bethlehem, the Magi brought gifts from afar. They were expensive gifts—gold, myrrh, and frankincense. They were gifts fit for a king, which Jesus was. They brought their best gifts to Him.

Appeal:

Dear friends, at this season of giving, reserve the best gift for Jesus. Return a faithful tithe, and give a generous offering. Jesus deserves our best in everything.

Sabbath 50 December 15, 2007 Offering: Church Budget

In the Sermon on the Mount, Jesus taught us to lay up treasure in heaven. He showed us how to live without worrying about food, drink and clothes, and what tomorrow may bring forth. He told us that our heavenly Father knows that we need these things. Then He said: "But seek first his Kingdom and his righteousness, and all these things will be given to you as well" (Mt 6:33).

One of the things that concern us is family—our children, parents, brothers and sisters, and other relatives. We have to provide for those who are in our care. But Jesus tells us to put God's work first. As we provide for His family, the church, God will provide for our family.

Appeal:

Whatever our family situation at home, we are all part of God's family. Today as we bring tithes and offerings, we are helping to provide for that family. May the Lord bless your family as you give to support His family.

Prayer

Sabbath 51
December 22, 2007
Offering: Conference/Union

One-hundred percent of all that we have comes from God. He calls us to return ten percent—the tithe—to Him. This is not because He needs it! But our returning the tithe is a sign of our faith in Him. It is our acknowledgement that He is the Lord of our lives, who owns us twice over: by creation and by redemption.

Tithing is a practice built on faith and thankfulness. It is not a fee we pay to belong to the church. It does not buy us a place in heaven. It is not a deposit we make to receive interest at a later time. Everything belongs to God anyway, and by bringing back the ten percent to Him, we are saying "Thank You, Lord, for everything You give."

We may bring one unit of money or one thousand. What counts is not the amount, but a willing, grateful heart.

Appeal:

All we are and have belongs to God. Bring Him your tithe and offerings. Bring them in love. Bring them in thankfulness.

Sabbath 52 December 29, 2007 Offering: Church Budget

How do you give?

"There are those who have little and give it all. These are the believers in life and the bounty of life, and their coffer is never empty. There are those who give with joy, and their joy is their reward. And there are those who give with pain, and that pain is their baptism. And there are those who give and know not pain in giving, nor do they seek joy, nor give with mindfulness of virtue: They give as in yonder valley the myrtle breathes its fragrance into space. Through the hands of such as these God speaks and from behind their eyes He smiles upon the earth." --From *The Prophet* by K. Gibran

And there is another class of givers—those who give in the spirit of Jesus, who gave His all that we might become rich in grace. How do *you* give?

Appeal:

May the God of grace, who gives to each of us life and every good thing, fill your hearts with love and gratitude as you bring your gifts to Him today.