When the sun is shining and there is plenty of food on the table, it is easy to be a “cheerful giver.” This is not normally the case when the shadows of trials and poverty follow us day-in and day-out. Yet this was true for the churches in Macedonia. The two chapters of 2 Corinthians 8 and 9 are amazing! Something strange is going on here for out of their “extreme poverty” came an overflow of joy and generosity. (2 Cor. 8:2) These were not rich people. They were poor. Neither their attitudes nor their actions revealed their poverty. Paul describes them as giving “as much as they were able” but even more surprising is the fact that they also gave “beyond their ability.” (v.3) But why? We find a clue in verse 9.

"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.”

Experiencing the grace of Christ gave them an unconventional set of values. They “urgently pleaded . . . for the privilege of sharing.” (v.5) Paul says that they first gave themselves to the Lord (v.6) which led them to “excel in this grace of giving.” (v.7) It was their “willingness” that made their gifts so acceptable and led them to be “generous” and “cheerful giver(s).” (2 Cor. 9:5,7)

This edition of the Dynamic Steward focuses on the “whole life offering” similar to the kind portrayed in the Macedonian churches. The whole life is referenced in Romans 12:1 when Paul encouraged the faithful to offer their bodies “as living sacrifices.” In doing so they would be offering spiritual acts of worship. What an important thought to consider! In this edition, that thought will be explored in a biblical overview by Erika Puni showing offerings as an expression of thanksgiving; the fruit of the gospel being faithfully proclaimed in places like India as described by Ron Watts; and the stewardship of everyday life as shared by a young pastor, Kyle Allen. Lael Caesar and William K. Bagambe will show us how closely giving is related to our worship. The report by our General Conference Treasurer, Robert E. Lemon, shows how we are doing when it comes to moving from principle to practice. Don’t overlook the suggested resources. They can help you with your own study and presentations on the topic of the whole life offering.

We live in times when streets of our cities are filled with rioters and protestors rebelling at the financial scandals that have edged our world closer to a global economic crisis. If there was ever a time for us to herald the message showing the importance of having integrity with God and man, it is now. Wholistic stewardship is not an option for one who worships God. It is a divine imperative. There is but one lasting source of generosity and cheerfulness, and sharing that Source is what we are all about.

Blessings,

Larry R. Evans
Editor
Stewardship is properly managing the resources that God has committed to our care. This volume gathers together all of Ellen White's published statements on the subject. Topics discussed include tithing, indebtedness, charity, making a will and soliciting funds from outside sources. What about speculating in the markets? Does God require us to dispose of our property? How can children be taught economy? What is the divine antidote for covetousness? The inspired principles of the Divine economy in this volume will repay rich dividends. "We can't take it with us, but we can send it ahead before we go." This book tells us how. Used by Permission.


Available for use with this book is a CD created by the Stewardship Ministries Department of the South Pacific Division of the Seventh-day Adventist Church. The CD contains a workbook, as well as PowerPoint presentations to help you through a stewardship seminar. The promise is that once you have done this seminar with your local church, it will never be the same!

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Were Christianity to select a single word to describe the breadth and depth of the relationship between God and human beings, “philanthropic” would be the perfect choice, according to the Apostle Paul in Titus 3:4. In The Whole Life Offering: Christianity as Philanthropy, the Rev. Eric Foley proposes philanthropy as the Bible’s preferred method for how Christians are to understand and experience the expansiveness of God’s love—and how they themselves are to grow to fullness in Christ. Firmly rooted in Scripture and two millennia of biblical Christian wisdom, The Whole Life Offering is a practical and detailed manual for personal and corporate discipleship and philanthropy. Used by Permission.


Religious Giving considers the connection between religion and giving within the Abrahamic traditions. Each contributor begins with the assumption that there is something inherently right or natural about the connection. But what exactly is it? To whom should we give, how much should we give, what is the relationship between our giving and our relationship to God? Writing for the introspective donor, congregational leader, or student interested in ways of meeting human needs, the authors focus on the philosophical or theological dimensions of giving. The goal is not to report on institutional practices, but to provide thoughtful, guidance to the reader—informed by a critical understanding of the religious traditions under review. Used by Permission.


Disclaimer: The publishers of Dynamic Steward advocate resources on the basis of their rich contributions to the area of stewardship ministry, and assume that readers will apply their own critical evaluations as they make use of them.
Offerings: It's All About Thanksgiving

Whereas believers return tithe to God as an expression of their faithfulness to Him, offerings are given as acts of gratitude for what God has done for His people. It’s about acknowledging His blessings. It’s about our willingness to recognize God as the Creator, Owner, and the Giver of every good and perfect gift (James 1:17). As Seventh-day Adventists, we return tithe and give offerings as part of our financial stewardship to God. Very often this is done in the context of our weekly worship-time when we join fellow believers each Sabbath at our local congregations. In this article, I want to help clarify our understanding of offerings and our giving practices as Adventists.

Give and Let God

Tithe and offerings are distinct in nature, but work in a similar way. Offerings, like tithe, become God's when the decision has been made in the individual's heart to give the offering, whether by percentage of income or an actual amount. Once offerings are thus assigned to God, the ownership is transferred to Him and they no longer belong to us. They have become God's property. Once the ownership of the gift is released and transferred from me to God the offerings become "holy." This money is now set aside for God's purposes. It will be used in support of His mission and the ministries of His church, both locally and globally. But unlike tithe where God has already set the percentage, i.e. 10% to be returned to Him, offerings are left to the believers' discretion. It's a matter of the heart. It's voluntary and a free expression of the human will and generosity. This is a key difference between tithe and offerings. The amount of giving in offerings is not mandated, stipulated, or legislated. An offering is something that every believer must decide on within their own heart well before the Sabbath begins.

The Measure of Giving

In the giving of offerings, God grants us the privilege of choosing how best to give a gift that represents our heartfelt gratitude for what He has done and who He is. While the actual amount of money or the percentage of our giving is ours to decide, God nevertheless expects that we give Him our best! When the Israelites failed to give God what He was due, He chastised them, "Cursed is the cheat who has an acceptable male in his flock and vows to give it, but then sacrifices a blemished animal to the Lord" (Malachi 1:14).

In the Scriptures, there are two principles that can assist us in the matter of freewill giving. Firstly, we give our offerings to God on the basis of His blessings upon us (Deuteronomy 16:17). What we give is “in proportion” to what we have received from Him. Secondly, we give to God from a grateful heart (2 Corinthians 8:12; 9:7). When giving an offering, the motive for giving and the condition of the heart are just as important as the gift itself. For example, Jesus measured the worth of the widow’s offerings not according to what she gave, but rather on what was left after she gave (Luke 21:4). Heaven does not determine the value of an offering by comparing it with the amounts given by others. Rather, God sees the value in the personal sacrifice and the heart's commitment that prompts the giving. This does not mean that freewill giving is a license to give nothing. It is the choice we have as stewards to give our best to God — over and beyond what has already been returned in tithe.

Systematic Giving

As Adventists, we’ve encouraged our members through stewardship education to return the Lord’s tithe and give Him our offerings of thanksgiving, systematically. Here are seven important pointers that can help us make our giving more systematic, sacrificial, and spontaneous in the context of worship, while at the same time, supporting God’s mission to make disciples of all peoples.

1. Because financial giving is an act of worship and a way of life, we are to give careful thought and planning during the week as to what we will give to God on Sabbath. Giving should include advance-planning with the whole family.

2. Good financial stewardship begins with the systematic returning of the Lord's tithe. God is the absolute Owner of everything. We are to put aside this portion of His blessings from our income first.

3. In addition to tithe, we are to put aside our regular offerings of thanksgiving. These offerings may go toward the local church budget and/or to other ministry needs of the church beyond the local congregation.

4. Systematic giving also makes provision for additional offerings to be
The union reports presented at the Southern Africa Indian Ocean Division (SID) Advisory showed an interesting reality. A correlation was shown between stewardship education activities/events and the increase in tithe and offerings receipts. This observation which has also been noted in other division advisories, and seems to indicate that when the church is intentional about educating members on principles of biblical stewardship, the level of giving of tithe and offerings goes up. Mario Nino (GC Stewardship Associate Director) and Erika Puni (GC Stewardship Director) represented the GC Stewardship Ministries at this advisory held at Pretoria, South Africa, June 21-22, 2011.
Judith Thomas has experienced the reality that “it is more blessed to give than to receive.” The “joy of the Lord” was evident as she shared her experiences with Sarah Luke, her administrative assistant, along with Larry Evans and Mark Finley. Hopefully that joy will be contagious.

**Larry:** Judith, Mark tells me that you have had some incredible opportunities to be a witness to God’s leading and blessing. Please share what has been happening.

**Judith:** My witness is stewardship. It is the witness God gave me. And I would say that I’ve tithed for many, many years. But in 1991, when I started my own business, I started a 20 plus 10 rule—20% for tithe and 10% offerings for local church budget needs. At the end of my first year in business, the accountant came to me and said, “Judith, did you know what you made this year?” I told him a small sum. He then shared with me what I had left in the bank after I had followed my rule of 20 plus 10. I was amazed. It was far more than I even imagined. We didn’t have a large team—just three employees—and the Lord!

After that first year I thought, “That was 20 plus 10. I’m now going to increase it to 20 plus 20!” Three years later, that first year’s income tripled! Next, I went up to 25 plus 20. I can just say that, over the years, all that has compounded many times over. Sometimes it wasn’t the liquidity, but God had given me a big business opportunity which turned out to be very profitable. Last year my accountant said, “You’d better slow down, Judith. You gave 60 percent of your income to charity!” I don’t worry about it. I know that the Lord will come through for me and I will be able to do this work for the last days. I don’t know how many years we have left, but I do know that my purpose in life is to continue my witness, which is stewardship. One can’t out give the Lord!

**Mark:** Judith, you said you started by giving money but that stewardship is a lot more than finances. Tell us about some of the ministries you do for some who find themselves in some really tough circumstances.

**Judith:** I think the ministry that I enjoy the most is for women coming through the emergency room who have been battered or raped, and are traumatized. At the Adventist Hospital in Atlanta, we provide a care package for these victims. They’re given in the name of the hospital. The boxes are beautifully wrapped and include all those ‘essentials’ for women: lotions, cosmetics, soap, perfume,
toothbrushes, toothpaste and more. Every woman in that situation can at least leave there with a little bit of care in that box.

**Mark:** What about the man under the bridge?

**Judith:** You are referring to the incident in Savannah. During cold winter months the homeless flock to the southern parts of the states. The shelters are filled, so many live in tents or sleeping bags under bridges. That icy winter I was able to purchase king-size blankets cheaply. I prepared a refrigerator-like box with food and asked a gentleman to accompany me to share these gifts. The homeless were wary at first but soon realized that we came as friends. During our visit I noticed a man who had burn wounds from trying to light a fire to keep warm. By God’s grace we had included some first aid supplies which I used to dress his hand.

**Mark:** Sarah, you work with Judith. What inspires you about this ministry?

**Sarah:** Just the giving, and to see how it’s blessed Judith. She has ministered to me and to a lot of people who work with her. To know Judith is to love her. She’s so giving. Her heart is so big, and things just pour out of her heart.

**Larry:** You’re not just talking finances, then?

**Sarah:** No, no! It’s about a lot more than just money.

**Larry:** Judith, how would you say that your way of doing stewardship impacts your spiritual life?

**Judith:** Let me tell you a little bit about tithing. I’ve talked to other people about this concept too. The hardest thing for a man to do is to part with his money. It says that in the Bible! Stewardship is addressed over 300 times, as opposed to many other things that we believe are more important, but mentioned much less frequently. So when man parts with his money, it’s a step of faith. Jesus said this himself. Malachi 3:8-10 confirms this thought: “Will a man rob God? Yet ye have robbed me….Bring ye all the tithes into the storehouse and prove Me if I will not open up the doors of heaven and pour you out a blessing so great your arms will not be able to receive it.”

**Larry:** Occasionally we hear of individuals who have been hurt or disappointed with the church and they are inclined not to return either their tithe or their offerings. What would you say to such an individual?

**Judith:** The church is made up of men and women. We all make mistakes. I’m not the judge. God says to return tithe, and He’ll take care of it. Once I’ve returned it, it’s out of my hands. I have been disappointed at times, and I’ve been to the church leaders to talk to them about it. They did their best to meet my concerns. I feel that in the Adventist Church there is more faithful accounting of tithes and offerings than in any other denomination which I’ve been acquainted with. [Judith has not always been a Seventh-day Adventist.]

**Sarah:** I was very hurt at one time by the church, and Judith said, “I’d rather be in there praying to make a difference than be outside criticizing what’s going on.”

**Larry:** These are tough financial times for many. What kind of counsel would you give to others about their returning to the Lord?

**Judith:** This is the test. The times are bad. People are out of work. People are homeless. It is the greatest test for faith. Can we be faithful when things aren’t going so well? The Lord’s pledge and indeed His commitment to us is, “Prove Me.” He says, “Put Me to the test. I won’t fail you, no matter what the circumstances are.” I do not know why He has trusted me with money, but He has, and that puts me under an obligation to give back. And if I can give 60 to 70 percent of my income then why wouldn’t I be faithful to God? He’s been faithful to me.

**Larry:** What a wonderful testimony! So if I hear you right, living during difficult financial times doesn’t lessen the importance of our faithful walk with Christ.

**Judith:** It’s wise. If we can be committed to Jesus when the chips are down by taking one step at a time, He will take two, He will take ten!

**Mark:** Judith, you have blessed the church in many ways. But times were not always easy for you in the past. You have faced a lot of hardship and hurt, right?

**Judith:** It’s a refining process. I can look back and say, “God’s hand was in all of that.” Even in the fact that I faced some persecution as a young girl. As a result of being able to put that behind me, I’ve been able to get an education, and God has helped me exceed even my own expectations! Those of us who have not had it silky-smooth growing up know that it shapes us into who we are today.

**Mark:** It seems that through what happened back then, God built into your heart, into the fabric of your being, the spirit of giving. He recognized that you’ve always had that desire to give, and said, “OK, Judith, I’m going to give you the opportunity to fulfill that desire. I’ll pour out blessings on you so that you can share them with others!”

**Judith:** I like the way you put that. It’s exciting. I wouldn’t trade my walk with anybody!
Stewardship of the Gospel

Dr. Ron Watts

Ron served as president of the Southern Asia Division from 1997 to 2008. He is an experienced pastor, evangelist and administrator. He is presently serving as the special assistant to the General Conference president for Southern Asia Projects. Previously he served as president of the Karnataka Mission, the South India Union, and the Alaska and British Columbia Conferences. He served in mission work in India for 27 years.

The greatest stewardship given to believers is not the stewardship of money, talent or time. It is an amazing wonder to the universe that the Son of God sacrificed His life to provide forgiveness for the sins of mankind! It is an additional great wonder that "He has committed to us the word of reconciliation" 2 Corinthians 5:9 (NASB).

The triumph of Jesus in the great controversy with Lucifer is dependent on human believers to make disciples for Jesus among all peoples. (Matthew 28:19.) This is to take place successfully in every city and village on planet earth. (Testimonies for the Church, vol. 9, p. 28, 29.)

Of the seven billion humans presently living on planet earth, 17.6% or 1.31 billion people are in the modern India. The fourth largest state in India in area and in population is the Telugu speaking state of India with 65 million people.

The first decade of this century saw a wonderful revival in the Adventist stewardship of the gospel, where a spiritual awakening occurred. At the beginning of that decade Adventists had 135,000 registered believers among these people. By the end of that decade there were more than 800,000 registered believers. When Adventist church members and pastors in other regions of the world heard of this spiritual awakening several hundred men, women, and youth came from North America, Europe, and Australia to exercise successfully their stewardship of the gospel. They assisted the local believers in planting thousands of new congregations of disciples in this area.

They gave time, talent, and treasure, to assist in sharing the gospel and constructing more than 5,000 chapels for worship and several residential schools for the Christian education of the children of the new believers. One American business family networked with others and funded gospel meetings to plant churches in some 750 locations. Arrangements were made for the construction of chapels for worship in these same locations. Several members of the General Conference staff participated in conducting revival meetings and constructing houses of worship.

Supporting ministries of the church such as Maranatha, Gospel Outreach, Quiet Hour, ASI, Amazing Facts, and Asian Aid, as well as the church’s It Is Written joined the local members and pastors in this stewardship of the gospel. Local churches in the developed world as well as local conferences, and unions, pastors, laymen and laywomen participated.

It is estimated that 3% of the population of this state with their families are now part of our end-time movement. Many believe the Lord is pleased with this successful expression of the stewardship of the gospel.
One illustration of how the Holy Spirit is changing lives in Andhra Pradesh can be seen in the Venkatraj family.

Mr. Venkatraj, with his wife and three small children, was a farmer in a non-Christian settlement in coastal Andhra Pradesh in India. His wife worked alongside him in the rice fields. It was back-breaking labor.

When they came home from the fields in the evening his wife would begin to prepare their food, but Venkatraj would go to the local bar and drink alcohol (toddy) to ease the pain of his limbs and muscles.

The family suffered as there was little to eat and few clothes to wear as the result of him spending his money on drink. His wife would scold him and he would beat her amid the cries of his naked children. The beatings grew worse and his neighbors were frightened for the health of his wife and children.

Then one day the village elders heard about a series of meetings that Adventists were holding in a nearby town. They urged Venkatraj to attend with them. He started to go every night. He became very excited when he learned that Jesus Christ was to return to earth soon to gather his faithful disciples.

When the speakers pointed out that those preparing for Jesus return would give up bad habits like drinking he decided that it was the right time for him to make a major change in his life. He accepted Jesus as his savior and was baptized with his wife.

He completely gave up alcohol and wife-beating. Today he is the respected elder in his village and indeed all the families in the settlement are now Seventh-day Adventists. The health and the cleanliness of the village have entirely changed. Many of their former health problems have disappeared.

If you ask him now if he beats his wife, he replies with a twinkle in his eye, "Now she beats me." The families are determined to raise their children to love the Lord and obey His word.
I no longer announce classical music on the airwaves, and I don’t “clunk” in and out with a time card for my work as a pastor. My job today is different but has similar pressures. I still work to meet expectations, strive to say and do things the right way, and hope people will like the things I do for them. But it’s different now because I don’t “clock out” when I go home. Recently, I caught myself thinking back to those time-card days, wishing I could go back! Some days I feel like I’m working too hard, not effectively meeting the endless demands of ministry and never able to clock out. Other days I feel like I’m not doing enough—counting my hours until I meet the quota, and then calling it a day.

**Check Your Symptoms**

Am I exhibiting the symptoms of a “time-card” Christian? Is it possible that we can bring an employee mindset to our service for our Lord? We might operate like an hourly worker, clocking in and out and doing only what’s expected, limiting our work to certain hours and specific areas with which we are familiar. Some may think of their service as being more like that of a salaried employee: striving to please the boss, and working endless hours to meet the unrealistic demands of the people around us. We serve diligently, but easily forget for Whom we are really working. We give our time and money to God’s work, and expect to get blessings in return for our investment. “I’m ready for my paycheck, Lord!”

The Word tells us, however, that our service in God’s economy is not viewed like that on earth. Paul reminds us in Romans 6:23 that the only paycheck we can earn for ourselves is death, and we’ve all earned it. More than that, we are not just employees in God’s company. We are sons and daughters of the CEO! I remember visiting my dad at his law practice when I was just a kid. I did not have to wait in the waiting room—I was free to go in and find Dad, even if he was busy. Sometimes I would ask if I could help with his work, and he would give me a little task to do. I would do my very best to help Dad! The best part was that I had unparalleled access to the snacks in the break room.

It makes a difference when you’re a son!

Romans 5:14-17 tells us that we are all sons and daughters of God. “For you did not receive the spirit of bondage again to fear, but you received the Spirit of adoption by whom we cry out “Abba, Father” (Romans 5:15). At another job I had, the boss was very grumpy. Often I would sit at my desk with a feeling of anxiety in my chest, hoping that he would not come by and criticize the way I did something, or for not doing enough. Though I liked the work, it was often a relief to go home. Our service for God should not be like that. Paul promises us that we are “heirs of God and joint heirs with Christ, if indeed we suffer with Him, that we may also be glorified together.” (Romans 5:17) We are not just employees—we are heirs to the company!

**Love is the Answer**

When we serve out of love for our heavenly Father, rather than in fear, or in trying to please other people, our work for Him—the stewardship of our time and resources—is genuine. When we remember that we serve as heirs to His kingdom, it guards us from slackness, and it protects us from overwork from trying to meet unrealistic human expectations.

The gospels tell us a story about a prominent young official who ran out and knelt down in front of Jesus one day as he was leaving a town. “Good teacher, what shall I do to inherit eternal life?” he asked Him. (Mark 10:17) Jesus reminds

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**Pastor Kyle Allan**
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Kyle Allen serves as the pastor of the Mentone Seventh-day Adventist Church near Loma Linda, California. He enjoys hiking, swimming, reading and most of all spending time with friends. He attended Washington Adventist University and the seminary at Andrews University, but still calls Collegedale, Tennessee home. His deepest longing is to help inspire others to passionately take the gospel to the world in this generation.

**Clunk!** This was the sound of the time clock stamping my time card as I quickly jammed it into the slot. I was out of breath after running to the radio station for my shift on WSMC on the campus of Southern Adventist University. Several hours later, I enjoyed hearing the “clunk” that marked the end of another shift. I loved my job, but it was always a good feeling to clock out! Like any job, it had pressures, like meeting the manager’s expectations, pronouncing composers’ names correctly on-air, and choosing music that people liked. Every two weeks I looked forward to opening the envelope to see how much my minimum wage job had earned!
the upstanding young man of the commandments that involve loving his neighbor. “Teacher, all these things I have kept from my youth.” He was encouraged for a moment by Jesus’ words—this he could do! But Jesus wasn’t finished. “Go your way, sell whatever you have and give to the poor, and you will have treasure in heaven; and come, take up the cross and follow Me.” (Mark 10:21).

Confronted with the true cost of discipleship, he could not bear the thought of emptying his bank accounts! As far as any person could tell, he was an upstanding servant of God, following the rules, and holding a high office. But his heart was really somewhere else. Jesus knew that the only way he could really be a disciple was by giving up everything that stood in the way of giving his whole heart. He wasn’t looking for an employee who knew how to meet the human expectations of the job—He was looking for a totally committed child of the Father!

In contrast to the story of the “rich young ruler” stand the examples of Matthew and Zaccheaus. They too had a lot of money. But when Jesus called, they got up and followed! Matthew left his money tables, and Zaccheaus gave up half his fortune to the poor. They were willing to give Christ their whole hearts. Theirs was a service of love, not fear. They realized they were not just employees—they were sons of the Father, willing to give up everything to follow their Lord.

To each of us, Jesus gives the call again today: “Follow me.” In my own life, the call to discipleship has meant going into full time ministry. But the call is different for each of us. He doesn’t call everyone to sell all their possessions or give up their jobs—although He might! But He does call us all to give up our hearts and follow wherever He leads. Whether we have to give up our old time cards, or our status as salaried employees, it’s time we realize that we are sons and daughters of the CEO!

**Beloved Children**

Amazingly, when we learn to give our all to Him as sons and daughters, we can accomplish more than we could even as the best employees. Why? Employees serve to earn a paycheck and please the manager. As sons and daughters, we serve not from self-interest or fear, for, “Perfect loves casts out fear.” (1 John 4:18) To know the love of Christ for us, and the unparalleled sacrifice He made for us, calls us to greater and higher sacrifices than we would ever be willing or able to make as just hourly or salaried employees. We “walk in love” in the light of the immeasurable love of Christ, who gave His life as a sacrifice for us. (Ephesians 5:2) We’re not out to earn a paycheck, we’re there to follow in His footsteps.

Wherever He calls me, across the street or around the world, am I ready to go? Whatever He calls me to give up—even all I possess—am I ready to lay it down, just like Matthew and Zaccheaus? Not as an employee, motivated by what I might get, or by fear—but serving as a child, motivated only by the Father’s love? Yes, I enjoyed hearing the “clunk” of the time clock as a young radio announcer. But now the only sound I long to hear is my Father saying to me daily, “This is my beloved child, in whom I am well pleased.” *(Desire of Ages, p. 113)*
Thank God for His gift of offerings. Offerings bring worshipers into closer communion with God. Sometimes, as God’s privileged children, we forget the most basic thing about our heavenly Father. Psalm 96:8, a word about worship, is calculated to save us from such forgetfulness. In the words of the New Living Translation, we are to “Give to the Lord the glory he deserves! Bring your offering and come into his courts.” To judge by this invitation, the psalmist knows 1) that God is great; 2) that he deserves acknowledgment for his greatness; 3) that he wants us to participate in the worship through or of giving offerings; and 4) that we are welcome in his house.

Though each one of these truths deserves major focus, the present reflection mostly dwells on the third, that of our welcome participation in the worship of offerings. God’s invitation to us to join Him in worship highlights at least two amazing facts about the mighty personage who is the powerful sustainer of the entire universe:

**Communion with God**

First of all, by inviting us to join him he makes it clear that he cares about our company. God does not look upon, or think of us, as some major or minor irritation he must put up with. He does not think of our gifts as a tax to be delivered by FedEx or UPS. Instead he thinks of our gifts as a good occasion for us to share communion with Him. Communion is precisely what God has always cared about with regards to us, beginning in Eden where, as evening drew on, he would come by to stroll with his first human son and daughter (see Genesis 3:8, 9).

We are incapable of imagining the heartbrokenness he felt on that first tragic afternoon when he could no longer contentedly walk and talk with the two whom he had made like him so that he could enjoy their company, and they could enjoy his. It is no wonder that at the climax of God’s restoration program excitement breaks out in heaven, and John hears someone shouting out the words: “Look, God’s home is now among his people! He will live with them, and they will be his people. God himself will be with them.” (Revelation 21:3)

That voice must be the voice of a creature who knows the heart of his God, who understands how much He has always longed to keep our company and have us as His, and who has seen all that He was willing to go through to make it possible again. Psalm 96:8 makes it clear that this being together is intricately linked to the act of worship we call “offerings.” Thank God for His gift of offerings.

**God Cares**

Besides caring about our company, offerings say that God cares about our contribution. Often enough, because he has so much, because the earth and its fullness belong to him (see Psalm 24:1), we may be inclined, out of humility, to think we have nothing of consequence to give. Instead, like Jesus’ favorite friends, James and John, we may think the best thing that could happen to us would be for us to rank next to the Lord of all the earth, in some position of power. We can reason quite impressively, that this allows God to show, through us his feeble creatures, what his greatness can do for us: “Teacher,” the brothers begged, “When you sit on your glorious throne, we want to sit in places of honor next to you, one on your right and the other on your left.” (Mark 10:35-37, NLT).
No doubt we are acquainted with the rest of the story, indeed, the first part of the story. We can also see that Jesus’ words in that first part (Mark 10:32-34) are completely disconnected from these youths’ request in verses 35-37. So set were they in their ways of thinking that, even when Jesus himself spoke, they still could not hear.

For what Jesus had been speaking of was the opposite of what they had been dreaming. Jesus had been talking of giving up everything, of the ultimate sacrifice, while all they could think of was ultimate grandeur. Jesus had been speaking of ultimate humiliation, while all they could think of was ultimate exaltation. Maybe our own “humble” attitude to offerings is too related to James and John and not enough to Jesus.

James and John kept thinking of Jesus’ way as a way of enthronement and self-enrichment. But Jesus’ way is truly the way of surrender and self-impoverishment. The intriguing thing about this, though, is that when we come to the place of total self-forgetfulness in service to, and for the salvation of the rest, we have come to the place where we show that God has truly taken over our minds and our living. So long as we continue in the vein of competition and striving for the higher place, the greater power, the wider fame, the grander portfolio, we are not yet at the place where we can really enjoy the greatest thrill of offering giving.

Sharing Our Everything

The unparalleled illustration for this second point is, of course, the narrative of the widow who gives two-mites (Mark 12:40-44). Not only because, as Jesus says, she gives all her life (v. 44), but specifically, because everybody else at the treasury is giving in considerably greater quantities than she. It gives Jesus the chance to make His point, because, as Mark records, he is looking at “how the people cast money into the treasury (v. 41).”

God’s eyes do not see that which fills ours. God’s eyes can see what is invisible to us. That poor woman gave her everything to Him. And it mattered supremely to him. He could see that for her, He was everything that mattered. And for that, she would give everything that she had. God so loved that He gave His son (John 3:16) who gave himself (1 Timothy 2:6), no holds barred, nothing held back.

When I give to my God, as that widow did, in the spirit of total gratitude, in the same spirit of absolute surrender in which He gives His all for me, then, between us there is absolute bonding, nothing between. Then there is total communion. The greatest thing about God, (John calls it love in 1 John 4:8), is His commitment to sharing.

So that when we, like Him, and like the heroine widow, are willing to share our everything, no matter how inconsequential it seems in the eyes of men, then God has accomplished in us what he always meant to and longed to. For then we reflect in our attitude, thinking, and conduct, the mind and spirit of the Lord of the universe, the God of sharing.

Thank God for His gift of offerings.
Jesus and the Offering

"Jesus sat down opposite the place where the offerings were put and watched the crowd putting their money into the temple treasury. Many rich people threw in large amounts. But a poor widow came and put in two very small copper coins, worth only a few cents. Calling his disciples to him, Jesus said, "Truly I tell you, this poor widow has put more into the treasury than all the others. They all gave out of their wealth; but she, out of her poverty, put in everything—all she had to live on." (Mark 12:41-44.)

This time Jesus was not teaching, He was not healing, nor was He preaching. He was not even standing, but seated, and not only seated but watching the crowd put their money into the temple treasury.

The word "watching" in this story seems to take center stage and is of utmost importance. To "watch" is to look or observe attentively or carefully or be closely observant. So, in this story one can well ascertain the fact that Jesus was closely, attentively, and carefully observing every believer give his/her offering to God.

If the temple liturgical arrangement was similar to ours today, especially here in East Central Africa, then one could conclude that this was a Sabbath day during divine service and time for worshiping God with offerings. In my mental picture, this is what I visualize happening at that moment.

Amazingly, this is the time and part of worship when Jesus is seen leaving everything else and focusing His attention on watching the giving of offerings by everyone who gave. The serious attention Jesus spends on the giving of offerings is intense and this biblical passage has a message for us today. Beloved, this must spiritually speak to us as worshipers of the living God. Offerings are important to our Lord Jesus Christ.

Our current General Conference Stewardship Director has said that "Returning tithe to God is good but we haven't given anything to God yet." This happens when, "We present our offerings to God since giving offerings come as the overflow of a grateful heart." Tithe is expected and the amount is specified but free-will offerings come as a special gift (or as an expression of love) from us.

The offering time during a worship service is an expression of this freedom of choice. This is a time when the giver expresses his own personal worship. This is when the heart of the worshipper responds to the bigness of God. This is when one bows in true submission and appreciation is shown to God by the gifts we present to Him.

Since this is the time for heart submission, Christ is very interested to see whose hearts will worship Him. Jesus was observing this at the temple when he noticed the widow's offerings. Jesus also sees our offering pattern and knows our heart. The offerings we give to our Lord have a lot to say about our relationship with Him.

When you read the biblical passage given above, Jesus does not appreciate the offering of the widow based on the amount; He appreciated the offering because of the spirit of her heart. That's why Jesus called His disciples and told them, "This poor widow has put more into the temple treasury than all the others." She put in all she had. The giving God looks for begins in the heart and nowhere else. This means before she gave the two small copper coins, she had already given her heart first. Coins follow the heart! Where the heart is, the offering will find its way also. Let us give our hearts to God and our resources will find their way to the Creator.

Jesus looks at the giving heart as a living sacrifice, "This is your spiritual act of worship," Paul rightly states in Romans 12:1. If Jesus was impressed with how much was given, he would have appreciated the others who gave much. When God asked Abraham to offer his son Isaac, God was not interested in Isaac as an offering but in the heart of Abraham as a worshiper. (Genesis 22:10-12.) An offering is the evidence of worship. This is true even with idle or devil worshipers. No one worships without an offering. Actually, worship means offering. Beloved, based on this exposition, it is vitally important to cross-examine our hearts as we give offerings to the almighty God, the owner of even the sources from which the offerings come.

Let us give our hearts first to God and our offerings will follow. Let God reign deep in your heart. When this is done, unselfish offerings will flow from the heart to God and worship will have a deeper meaning to the cheerful giver.

"Worship Him who made heaven and earth, the sea and the springs of water" (Revelation 14:7).
Great is Thy Faithfulness

Robert E. Lemon, Treasurer
General Conference of Seventh-day Adventists

Someone has said: “Giving is not God’s way of raising money; it is God’s way of raising people into the likeness of His Son” (Treasurer’s Report, 2010 GC Session, Atlanta, GA).

Each week millions of Seventh-day Adventists around the world join each other in worshiping their Creator. They live in different locations, different cultures, and worship in different styles. But one thing remains the same: they are dedicated to spreading the Gospel of Christ around the world. They give their time, their energy, and their money for this cause.

Telling other people about the saving grace of Jesus isn’t something they can do all by themselves on their own. The Adventist church works together by pooling its resources to spread the Gospel.

In recent years there has been a major shift towards more project-giving, which has helped stimulate interest in missions and this has been a great blessing in many areas. Various ministries and groups have taken on projects and have thus helped to strengthen the work. We praise the Lord for this! However, one of the drawbacks of excessive reliance on project-giving is that attention spans can often be short.

When there is greater need or more promotion in another area, most of the support is shifted to the new area, often leaving the local organization (if there is one) to carry on the project or outreach without sufficient resources. Sometimes all the progress that has been made is lost. The need for a strong mission offering program that can sustain major long-term initiatives is doubly important as we focus on the 10/40 area.

The Lord has given to us an extraordinary investment opportunity. He does not look at the size of the offering, but at the sacrifice on the part of the giver. Someone has said: “Giving is not God’s way of raising money; it is God’s way of raising people into the likeness of His Son.”

This past quinquennium (2005-2010) the annual worldwide tithe increased 40.2% from $1.32 billion in 2004 to $1.85 billion in 2009. World Mission Offerings over the quinquennium increased 31.8% from $48.7 million to $64.2 million. We can clearly see God’s leading and rejoice in the faithfulness of His children.

Graph 1: Mission and Local Offerings. Over the past 30 years, the World Mission Offerings have remained basically static at around $50 million per year, while tithe has increased from $231 million to $1.8 billion, a 679% increase. However, an increase was seen in the World Mission Offering during this past quinquennium (2005-2010).

Graph 2: Total Offerings. The local church funds have not only kept pace with tithe increases but have actually increased from around 25% of tithe during the 1930s, 40s, and 50s to over 35% of tithe since the early 1960s. Mission offerings over that same period of time have decreased from approximately 60% of tithe in the 1930s to under 4% in 2009. This steady decline has adversely affected the ability of the church to provide funds for entering new areas.

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