Stewarting - abiding - giving

October-December, 2012

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Volume 16 ■ Number 4





My all in response to God's all!

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inside ds

distraught man frantically rode his horse up to John Wesley, shouting, "Mr. Wesley, Mr. Wesley, something terrible has happened! Your house has burned to the ground!"

Weighing the news for the moment, Wesley replied, "No. The Lord's house burned to the ground. That means one less responsibility for me."

How do we relate to the tragedies of life especially when those tragedies take away some cherished treasure? Why not ask Jeremiah how he related? This weeping prophet, as he is often called, describes in the book Lamentations the horrors that had befallen Jerusalem. He vividly portrays the emotions and feelings of those who actually experienced the



Larry R. Evans Associate Director, GC Stewardship Ministries

catastrophe. From beneath the crushing blows of God's judgments arose the cry of faith from this despondent leader. By faith he recalled the compassion of His God. Though he was left with questions, this man of God spoke of a faith that he refused to let go:

"I'll never forget the trouble, the utter lostness, the taste of ashes, the poison I've swallowed. I remember it all—oh, how well I remember— the feeling of hitting the bottom. But there's one other thing I remember, and remembering, I keep a grip on hope:

"God's loyal love couldn't have run out, his merciful love couldn't have dried up. They're created new every morning. How great is your faithfulness! I'm sticking with God (I say it over and over). He's all I've got left" (Lamentations 3:19-24, *The Message*).

How do we measure our treasures during times of plenty and want? What about our faithfulness to God? In this issue of the *Dynamic Steward* we will explore together God's faithfulness to us, as well as His call for us to be faithful to Him. We believe that your faith will be stimulated and you will find confidence in God, strengthened through the articles found in this issue. Erika Puni's concept article lays the biblical foundation for returning our tithe to God as sovereign owner of all. After the diligent research and careful consideration by the commission, the recent Annual Council received the report on "The Use of Tithe." The interview with Robert Lemon and Angel Rodriquez provides an overview of both the rationale and the implications of this report. Though deceased, the insights of one of our effective Church leaders, Phil Follett, teach us of a faithfulness despite the hardships that often come our way. John Mathews leads us in a probing article about the dangers of putting too much value in our possessions, while Roger Govender shares in his sermon three calls extended to Christ's faithful disciples. We welcome Ann Gibson from the world of business academia as she opens a window of understanding as to what really constitutes true treasure. It is rewarding to hear young adults like Gabor Nagy speak about putting first things first. Then we step back and take a broader look as to where the Lord has led His people over the last several years. This last page is a testimony to God's faithfulness and the response of His faithful followers from around the world.

May you be left with a clear understanding, like John Wesley, about what belongs to God, and what it is that He has entrusted to you, and may He find us all faithful.

Larry R. Berons

resources

Stewardship Roots was first presented at the Stewardship Summit and Stewardship Consultation held in Cohutta Springs, Georgia, USA, in March 1994. Dr. Angel Rodriguez, who then served as the Associate Director of the General Conference Biblical Research Institute, prepared it in response to a request for a document on the theology of tithe and offerings. Presentations of this "first attempt" at a theology of Stewardship were heard with keen interest by church administrators and stewardship directors at the summit. Three documents were published in book form. This current edition is a re-design of the same content by the GC Stewardship Ministries department with whom the copyright subsists. Stewardship directors and educators are encouraged to make use of this work, and reproduce it as needed. The print-files can be made available.

A better appreciation of these important subjects that describe the very unique relationship between God and man will surely lead to spiritual growth of individuals and congregations. Discussion questions follow each chapter for easy use in group work.

Stewardship Roots: Towards a Theology of Stewardship, Tithe, Offerings, by Dr. Angel Rodrigues, former director of the Biblical Research Institute, Silver Spring, MD. Available from GC Stewardship Ministries, www.adventiststewardship.com

n these uncertain economic times, does it really make sense to tithe?

Douglas LeBlanc thinks the answer is clear enough in Malachi 3:10, where God goes so far as to tell us, "Test me in this." The people profiled in this book have done exactly that—and the effect on their lives has been dramatic.

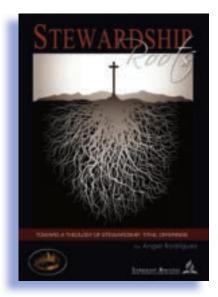
In these intimate journalistic portraits, LeBlanc shows us true tithing in action. From members of the clergy, to best-selling authors, to social activists both conservative and liberal, these are the lives of real people who tithe in joy and plenty, in the face of poverty and natural disaster, in community and missionally, and as a spiritual practice commanded by God. They come from different backgrounds and live in varying degrees of financial comfort; but they all tithe—and wouldn't have it any other way. Through their eyes we come to understand this ancient practice as God's call to a life of generosity, compassion, and joy.

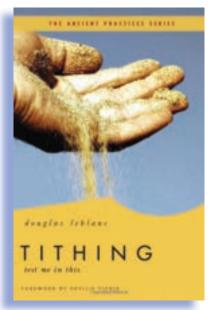
Tithing, Test Me in This, by Douglas Leblanc, Phyllis Tickle (General Editor). Available at publishers Thomas Nelson: www.thomasnelson.com

If you've been looking for an easy to read, useful educational resource for your congregation, your youth group or to hand out during your next stewardship promotion, look no further. The General Conference (GC) Stewardship Ministries department is happy to share with you these newly designed bookmarks. Feel free to order them from the department, or ask for the printable files for production.

The first one offers ten frequently asked questions and answers on the topic of tithing. The second one offers six essential facts about Christian Stewardship. The principles of tithing and stewardship impact the Christian life broadly and these bookmarks may serve to get people started on the road to full exploration of these essential themes for a committed and generous Christian life.

Bookmark 1: *Ten Tithing Questions Answered* (in English or Spanish)
Bookmark 2: *Facts about Christian Stewardship* (in English or Spanish)
Produced by the GC Stewardship Ministries Department. Place orders via:
2501 Old Columbia Pike, Silver Spring, Maryland, USA. Tel: +1 (301) 680-6157.
Fax: +1 (301) 680-6155. www.adventiststewardship.com/resources







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concept

Sovereign and Owner of All



Erika F. Puni Director, GC Stewardship Ministries

Everything in this world belongs to God. This is an undeniable fact of Scripture: "In the beginning God created the heavens and the earth" (Genesis 1:1, NIV), To ensure that this biblical fact is not lost to the reader, the author of Genesis repeated and re-stated the same message in this way: "This is the account of the heavens and the earth when they were created, when the Lord God made the earth and the heavens" (Genesis 2:4 NIV). God, sovereign Lord of the universe, is Owner of everything on this planet on the basis of His creation of it. As Creator, He owns all.

While this understanding of biblical truth is fundamental to the Christian faith, it took personal experience to drive this point home for me. Let me illustrate this. It was the most wonderful experience being with my wife when she gave birth to our two children. Each time, I marveled at creation and the powerful demonstration of God's amazing grace and His power to sustain human life in the womb, right up to that point when the new born baby takes up life on its own away from the mother and then further. Here then is the biblical truth and stewardship principle that I learned from those two occasions. As humans, we enter this world with absolutely nothing. No clothes, no toys, no money, not anything.

God Is Sovereign Owner

The story of Job testifies to God's ownership of all in a most dramatic way. Job was a very wealthy person and with a large household (Job 1:2,3). He had ten children at the beginning of the story. Most importantly, Job feared God and lived a blameless life. In spite of his personal relationship with God, however, Job lost almost everything in one day except for his wife and his own life (Job 1:13-19). I've experienced the loss of my parents, and that was painful. But Job lost all ten of his children at one time. This traumatic experience would have hit him very hard both physically and emotionally. The Bible tells us that Job tore his clothes, shaved his head, and fell to the ground (Job 1:20), a sign of a man in great sorrow.

Given the enormity of his personal loss, both in human life and in material possessions, one would expect that Job would have cursed God and given up his faith in Him, but this was not the case. Instead, Job made a spiritual declaration that showed the depth of his understanding and appreciation of God and life. He said, "Naked I came from my mother's womb, and naked I will depart. The Lord gave and the Lord has taken away; may the name of the Lord be praised" (Job 1:21, NIV). By using the imagery of his own birth, Job made the point that humans own nothing in this world, and when we die, we keep nothing. God is owner of everything.

Success and Safety is from the Lord

An interesting and important detail of this Bible account is the involvement of Satan in human life; and in the case of Job it was direct and personal. Targeting the integrity of Job, Satan accused God of His care and provisions for Job and his family, implying that this was the reason for Job's faith. "Have you not put a hedge around him and his household and everything he has? You have blessed the work of his hands, so that his flocks and herds are spread throughout the land" (Job 1:10 NIV).

While Satan is a liar by nature, on this occasion he spoke the truth because it was God who blessed Job with everything he had. It was God that had protected Job and his family. It was God who had prospered Job. As Lord of the universe, there was no part of Job's existence and experience that didn't come under the control of the Creator God. He is the source of all blessings.

The fact is that God is still in control of the affairs of His people, even today. More over, it is God who has blessed our every human endeavor including our families, our business initiatives, our possessions and material wealth. The question is whether we understand the blessings of life as Job did. Does the way we relate to our families, to our possessions and to those around us give us away as unaware of who God is, or does it bear testimony to our God— Creator, and owner of all?



From the Director's Desk...

South Pacific Division stewardship consultation held in Nadi, Fiji, from July 17 to 21, 2012, provided an opportunity for stewardship directors present to recast the stewardship vision, assess past plans and activities, strategize for the future, share resources, and inspire participants towards shared outcomes for the Church in the region. Present were stewardship ministries leaders from the division, four unions, as well as officers from the Trans Pacific Union Mission, local pastors and lay leaders from the Nadi area, and ministerial students from Fulton College. Opening the consultation to local church leaders and students increased the potential for stewardship education on all levels within the community of faith.

ohn Mathews, North American Division Stewardship Ministries Director, joined GC Stewardship Ministries Director, Erika Puni, in providing stewardship training seminars in the Democratic Republic of Congo from August 28 to September 1, 2012. In Kinshasa, where the West Congo Union is situated, union and conference administrators, stewardship leaders, pastors and lay leaders from surrounding churches in the city, all came together to learn more about the stewardship principles and practices of the Church. At the end of the training event, participants committed themselves to developing stewardship education plans for their regions and local congregations. In the city of Lubumbashi where the East Congo Union is located, about seven thousand people attended two days of training, ending with a Sabbath worship service. Attendees participated in a moving demonstration of their love for God during the service by returning the Lord's tithe and giving offerings.



Top left: Larry Evans with attendees in Nadi, Fiji. Top middle: Roger Govender, Australia Union Stewardship Ministries Director. Bottom left: Group photo of attendees. Bottom right: Group visit to the new site for Fulton College.



Top left: Dr. John Mathews presents stewardship educational seminars to the large crowd in Lubumbashi. Bottom right (L-R): Erika Puni, Ps. Musasia Makulambizya, ECUM executive secretary and translator, Ps. Alingunde Muhiya, ECUM Stewardship director, John Matthews.

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Dynamic Steward October-December, 2012

interview

The Use of Tithe Committee Report



Interview by Larry Evans - LRE (center), with:

Robert Lemon - REL (right), General Conference Treasurer, and

Angel Rodriquez - RMR (left), former director of the Biblical Research Institute.

At the recent Annual Council the Executive Committee received and voted to accept the report from the "Use of Tithe" Committee.

The committee which was composed of 100 pastors, teachers and administrators at various levels of the Church, has met over the past five years examining the principles that govern the use of tithe.

LRE: What was the reason for forming this committee?

REL: This isn't the first time the use of tithe has been reviewed but times change. The principles of what tithe should be used for don't change, but as times change we need to ask how we should apply those same principles today. For example, previously we didn't have the media that we have today for evangelism. So we asked how does Adventist World Radio, Hope Channel and others fit in? This is only one example.

LRE: Was this study initiated because more money was needed and tithe seemed like a good source for funding additional projects?

REL: We realize some may think that is the reason for the study but it was actually the opposite. It was more of a concern about needing to be in harmony with the Lord's intention. Almost all changes will restrict the use of tithe more not less.

RMR: It was very clear from the beginning of the process that the GC Treasury was interested in bringing the use of tithe around the world more into line with the biblical prescriptions and the guidelines from Ellen G. White. That's really what was driving this whole thing.

LRE: Why do we place such tight restrictions on the use of tithe?

RMR: Well, I don't think it's us. I think that the Lord has defined how tithe is to be used. This works on the biblical premise that tithe belongs to the Lord; it's not ours, or mine. So I just give to Him what is His, and then He will decide how He's going to use it. So God is the One who says, "Well, this is the way I want this to be used," or, "It's Mine, but this is the way I want it to be used." The One who set the parameters is the Lord Himself, through the Scriptures and now also through the writings of Ellen G. White.

LRE: From your perspective, what voted changes in the use of tithe are the most significant?

REL: The real question as far as I'm concerned is, "What is the preponderance of the tithe spent for?" Ellen White repeatedly says the tithe should be used for one thing: for the support of the gospel ministries. But there are some references where she also says that it should be used in education and in publishing work. But in every case she comes back to the fact that if there are alternative sources these additional categories of ministry should be funded by them. At times a lot of pressure comes to use tithe in some other key areas of the Church's work. The one thing mandated by policy now is that there must be an annual review by the executive committee of every organization—every conference, union, and division—as to what percentage of their tithe is going for administration, for education, for pastoral work, for publishing, or for any of these kinds of areas. We believe that reviewing this question on an annual basis will do more to change practices than the formation of some policy that says only a certain percent can be spent for one item or another. This review and reporting in itself provides a sense of accountability. This practice has already made a real impact in one



LRE: Some specific policy changes were made. What are some examples?

REL: One example of a more restricted use of tithe is the application regarding missionaries. Our old policy said that we could use tithe for paying missionaries but today not all missionaries have a pastoral-type of function. Other areas of more restriction include the use of tithe to finance the retirement fund and for paying for audits. There is one important area, however, where restrictions were lifted somewhat and that is in the area of pastoral housing. Under the old policy tithe could be used to pay rent for a pastor's house but not to purchase it. There's really nothing in Scripture nor in the writings of Ellen White that draws a line between capital or building-type items versus the operating or rental expenses. These and other policy changes will be phased in over a five-year period.

LRE: Where does the Bible say that the storehouse is the local conference—the place where the tithe is to be taken?

RMR: Nowhere. But the Bible says two things: that the collection and distribution of tithe have to be centralized. It's not everybody giving his or her tithe to anybody. No. It's sacred, and it has to be centralized by giving it to a designated person or place. So that's the first thing. The second thing is that it tells us where we are to take the tithe. There was a place, and the place called the storehouse was the temple. There were treasury rooms in the temple. So the people sent or took God's tithe to the temple. They also had what I call outposts which enabled people who lived far from Jerusalem to take their tithe to the Levites who were living all over the country. They were then responsible to connect with the center in Jerusalem with respect to this tithe. In that sense, we have followed the same principles by centralizing our tithe collection in the conferences.

LRE: At times, individuals for various reasons wish to redirect their tithe to other organizations within the Church or outside the Church. Is this wrong?

REL: When I return something to somebody, I don't tell them how to use it. The Lord has asked that we return our tithe, and He's told us where to return it. He will deal with the people whom He has asked to be responsible for how it's to be used. That's why I, as a treasurer, want to make sure I understand how it's spent, because I don't want to be responsible for something I didn't understand.

RMR: I'm afraid these individuals don't understand that tithe is not something that belongs to them. This is based on a lack of understanding, that this money is not ours.

[A more complete response has been posted on www.adventiststewardship.com]

LRE: Sometimes emergencies come up for a friend or the neighbor next door. Wouldn't it be OK to use (God's) tithe to minister to those people?

RMR: No, it would not be proper to do that because this is not your money. You can do with your money what you want in life. If you have some money in your pocket to buy groceries, and a person comes and is in need, and you take some of that money, it's fine; it's your money. But if you have money in

that money. You are not free to spend it as you like. You have to ask the owner, "How do you want me to use this money?" It's the only acceptable thing to do.

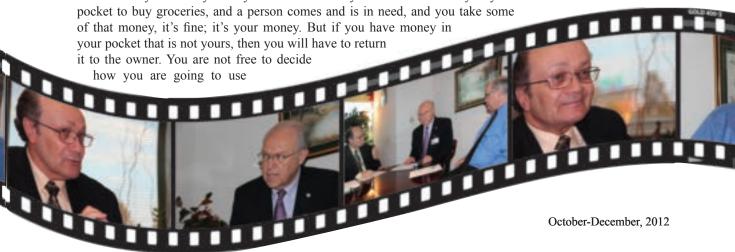
LRE: Do you have any counsel for our pastors, our stewardship leaders, or our members of the Church?

REL: It bothers me that stewardship is so often talked about in terms of the need for money. The Lord doesn't need our money! The Lord owns everything. He can provide for all the needs. But what we need is to take the selfishness out of our lives. I just thank the Lord that He's provided us the opportunity to have a part in His purposes by returning His tithes to Him and by being generous with our offerings. It is an incredible opportunity to be a partner with the Lord!

RMR: I also wish our members could see the beauty of the theology and the message that God had in mind for His people by giving us the tithe and offerings system.

REL: Well, that's for certain. And if our religion doesn't touch our pocketbook, we'd better sit down and think about it again, because Scripture's pretty clear that where your money is, there your heart will be also.

Visit www.adventiststewardship.com to view further documentation on the topic of tithe and its use, or to send in your questions.



sermon

A Call to His Own



Roger Govender

Roger Govender is the Director for Sabbath School & Personal Ministries as well as Stewardship Ministries for the Australian Union Conference. He also serves as coordinator for the AUC Training Center.

Roger has a passion for local church leadership development and church growth. He is married to Delene. They have three adult daughters and two granddaughters.

"Watch out! Be on your guard against all kinds of greed; a man's life does not consist in the abundance of his possessions" (Luke 12:15).

Allow your imagination to take you back to this moment, one of many where Jesus was addressing the disciples. Suddenly a man from the crowd interrupts Jesus by raising his voice. He requires Jesus to be an arbiter and to divide an estate which was due to him in an equitable way. We can understand the man saying to himself, if anybody is fair and honest, it would be Jesus. It is interesting to note that Jesus refuses to get involved.

Instead, Jesus response was that life does not count in having many possessions. This incident would help the disciples to learn the lesson that life is more important than material

things. To explain this teaching, Jesus told a parable about a rich man who said, "This is what I'll do. I will tear down my barns and build bigger ones, and there I will store all my grain and my goods." This man would have considered himself blessed. His fields yielded plentiful crops; too much to be stored in his barns so he decided to build bigger and better barns or some may say that he was expanding his business. Most would have admired him as a capable businessman. Cultures often value a person by what he or she possesses, whether it be money, influence or stature. But God called the man a fool. That very night he was to die, and all his wealth would go to others.

What is the worth of a person's life? Clearly that does not depend merely on it's duration. It does not matter whether we are rich or poor, successful or unfortunate, clever or 'dull.' The secret and worth of one's life consists in how faithfully we carry out our duty towards God and our fellowman. It has been said that, "The truth is that the value of life depends on what is done within its boundaries."

As for the 'fool,' he seems to claim ownership: "I will tear down my barns, I will store all my grain and my goods." He seems to emphasize, "this is what I will do." He failed to come to grips with the fundamental fact that God is the Owner and we are His stewards, managing His affairs. This passage of Scripture also contains one of the most frequently quoted verses about money. Verse 34 says, "For where your treasure is, there your heart will be also," and gives a good reason for saying so. It teaches that what we care about most in practice is indicative of the priorities of our hearts. This means that what we do with our money shows what our hearts care about most.



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There are two things that Jesus' words bring to our attention. Firstly, as Christ's disciples we need not live in a state of anxiety. We can trust God for our physical needs. Secondly, our use of our material resources will reflect our commitment to God, and the extent to which our hearts are set on His kingdom and His righteousness (v. 31). If we treasure mere things, possessions, or wealth, then our hearts will easily be drawn away from God. Like the rich fool, we will seek meaning in things, and with our vision clouded. We'll lose our way as disciples.

As good disciples of Christ, we will feel called otherwise than by our earthly treasures or needs. Consider the following three calls that must weigh upon the true disciple's mind.

A Call to Discipleship

As a disciple, we are called, "...to present our bodies as a living sacrifice..." (Romans 12:1). Anyone who is a follower of Christ may be called to relinquish control of life, possessions, career, traditions and more. Sacrifice cannot remain an abstract concept. We must be willing to sacrifice anything that we value as essential to 'life.' As Jesus said to His disciples, "If anyone would come after me, he must deny himself and take up his cross and follow me" (Matthew 16:24). Discipleship and stewardship in the kingdom requires total allegiance. This is something that can be considered as going beyond us as individuals. It is also a call to us for a united step of faith, the presenting of ourselves as the body of Christ, as one 'living sacrifice' unto God.

A Call to Worship

In Romans 12:2, Paul continues by saying that this living sacrifice, 'Is your spiritual act of worship." We worship God in the stewardship of our relationship to Him. "We worship and glorify God in the self-love that is the love of one created by God. We worship and glorify God in our selfless service to our neighbor. And we worship and glorify God in our care of creation.... Worship happens in the local church, in the home, in the workplace and in the community."

"We worship God in every area of our lives. If giving is merely to a church, a ministry, or to a needy person, it is only charity; but if it is to the Lord, it becomes an act of worship. Because Jesus Christ is our Creator, our Saviour and our faithful Provider, we can express our gratefulness and love by giving our gifts to Him."²

A Call to Love

Jesus told His disciples to do two things. First, "Love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength," and second, "Love your neighbor as yourself." He concluded that in fact, "There is no greater commandment than these" (Mark 12: 30-31, NIV). In the book of Acts we see how disciples in the early church obeyed these commands of Christ by meeting in each other's homes, in the way they ate together, encouraged one another, looked out for one another. Out of a caring relationship many people were won into the kingdom.

The world we live in is different from the one Jesus calls us to live in, it operates on the premise of 'me first.' The 'me first' principle demands that I take care of my own wants first, like the 'rich fool' (Luke 12:13-21) and to forget the needs of others. Jesus calls us to a life lived with radically different motives and actions. As the early Christian church continued to grow and expand, the believers shared 'everything they had' because of their commitment to Jesus and because of human needs (Acts 4:32-35). This demonstrated not only their unselfish attitude towards material possessions but a distinguishing obedience to the 'greatest commandment,' by Christ's own. How shall we obey that call in our world today?

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^{1.} Scott R. Rodin. Stewards in the Kingdom: A Theology of God in All Its Fullness, p. 167.

^{2.} Howard L. Dayton, Jnr. Your Money Counts, p.74.

testimony

Following Him



Philip Stanley Follett (1932-2011)

The late Dr. Philip Stanley Follett was a vice president for the Seventh-day Adventist world church. It was during this time that he wrote this article. Follett earned his undergraduate degree from La Sierra University, his master's degree from Andrews University and was later awarded an honorary doctorate from Atlantic Union College.

After his retirement, Follett worked as the president of LifeTalk Radio, located in Simi Valley, California, until 2008, and part-time in various capacities until 2011. He contributed untiringly towards Adventist media development and helped Hope Channel become what it is today.

His wife Bernardine DeFehr Follett preceded Follett in death in 1985. He had battled cancer before his death. He is survived by two adult children, Lorraine Ball and David Follett and two grandchildren. Follet's daughter, Lorraine Ball, says that her father had a gift for "seeing the big picture" that made him a sounding board for the many young people he mentored throughout his life.

(Review & Herald: Obituary)

ail flattened all the fields for miles around. But not one hailstone touched my crops. You see, I return a faithful tithe.

Whenever I buy a house, the Lord sees that the prices are low. When I sell one, the prices are always high. That's because I tithe faithfully.

I have often heard and marveled at those stories. And while I never deny God's faithfulness in caring for His people, I have wondered why such good things don't always happen to me in spite of my lifelong tithing practice. In reality, I know that stewardship isn't just about spectacular stories of protection or deliverance. It isn't just about how "tithing pays." It isn't even just about money. Stewardship is about life: a faithful life, a life lived under the lordship of Christ.

As a teenage youth, I had to struggle for an understanding of God. I found myself questioning the church, the Bible, even the reality of God's existence. I wanted proofs. I wanted feelings. I wanted more than I could find. I don't know when God "found" me. But I recall clearly the day when my search ended, when after reading the Bible, I knew in my mind and heart that God was real and that He was my Friend. Satisfying evidence replaced my demand for absolute proofs. He was real, and I knew Him.

Then I heard Him say, "Follow Me. If you would know Me as your Friend, you must serve me as your Lord." I've sometimes followed from a distance. I've sometimes failed Him. And I've been disappointed when I didn't receive what I hoped for out of life.



When my wife died of cancer, still clinging by faith to God's promises, I faltered. When my son was diagnosed with an incurable illness, I asked hard questions. But even through such wrenching experiences, I knew He was saying, "When you follow Me, I will always walk with you, even through dark valleys. When I am your Lord, I am also your constant Friend."

Certainly He has helped me buy automobiles that lasted longer than usual. He has protected me from accidents and disasters. I found reliable renters for the home I couldn't sell. He blessed me with a beautiful daughter and two loving grandchildren. But the greatest stewardship testimony I can share is this: When I follow Him, He stays by my side. When I serve Him as Lord, He is also my unfailing Friend. And that, I believe, is the fruitage of genuine stewardship.

"Come unto me, all ye that labor and are heavy laden, and I will give you rest. Take my yoke upon you, and learn of me; for I am meek and lowly in heart: and ye shall find rest unto your souls. For my yoke is easy, and my burden is light" (Matthew 11:28-30).

perspective

Possessions in the Light of Eternity



John Mathews Stewardship Ministries Director North American Division

Dr. John Mathews, an ordained minister, holds a D.Min degree from Andrews University. He is a certified Stewardship and Planned Giving Specialist, and is passionate about teaching stewardship principles as they relate to the spirituality of money management in a postmodern culture.

John is married to Janice Schram Mathews. They have one daughter and are proud grandparents. Stewardship Jack (Labra-doodle) is also an important part of the Mathews family, and star of the latest NAD Stewardship Ministries resource for children. John is an accomplished guitarist and enjoys playing and singing in country gospel concerts.

n his 1989 inaugural address, President George H. W. Bush said, "My friends, we are not the sum of our possessions. They are not the measure of our lives." Yet culture is saturated with the idea that our contentment, happiness, and identity are determined by the possessions we have. Whatever our economic status, we stretch our finances to acquire the best we can in homes, furniture, technology, transportation, and various kinds of 'toys.' Retailers continue to present us with a never-ending supply of new products so we forever feel the need to accumulate more 'treasure.' Obtaining more possessions is driven by the desire for self-gratification. If we could only live to accumulate enough! The question we need to ask ourselves, however, is, "Could our possessions—and we not know it---come between us and God?"

God promises to supply our needs but He also gives us possessions for two other reasons. One reason is that our possessions are to be used as an agent of philanthropy; and the other is that they are to be used for sharing the gospel. Philanthropy extends needed help and strives to make life better for the human race. The spreading of the gospel seeks to present salvation in a lost world so that humanity may choose eternal life. In being stewards of God's possessions, and in the enunciation, "Lay up for yourselves treasures in heaven," we find a positive mandate for an unselfish heart that embodies our involvement with both philanthropy and salvation. Matthew 6:21 states, "Where your treasure is there your heart will be also." We are fortunate that when Satan tempted Jesus in the wilderness "...Christ resigned the treasures of the world. His treasure was the salvation of humanity and a heart of love took Him to the cross. We were lost possessions but rescued and bought at an infinite price, an act that even angels did not understand.

So, what do we do with all the precious stuff we call our possessions? We can begin by asking ourselves: "How important are my 'treasures' to me?" How we value our possessions reveals the attachments and inclinations of our hearts. Possessions often lead the heart. What we consider of value captivates the heart and commands our allegiance. This is why it is so important that our possessions stay in the Lord's hands. If we decide that God has our possessions, our heart will follow. Dedicated and committed Christians must learn to wisely use their possessions in the support and advancement of God's work. This is our business as stewards.

The followers of Christ have a choice that is not easy to make. That choice must be spiritually educated and developed. This decision will show the difference between being self-centered or un-selfish and if it is made with God or without Him. The choice of how we manage our possessions shows who is master of our life. Even a tax collector wrote and understood what Jesus meant when He said, "No one can serve two masters....You cannot serve both God and money" Matthew 6:24. Living in a world that offers wealth and immediate gratification that strengthens the selfish heart, is antithetical to the choice of dedicating our possessions to Jesus, our Master. While our possessions are not evil in and of themselves—just inanimate objects—it is easy to begin to think that our possessions belong to us instead of to God. The question that must be answered in this spiritual dilemma is this: 'Do our possessions come between us and God?' It requires prayer and the realization that the world is temporary but God is eternal. We tend to evaluate and make decisions from this world's point of view-because we can see, feel and touch things, as opposed to God whom we cannot see—but blurred spiritual eyesight never makes the best investment. The difference is to be conquered forever by the world, or to be conquerors that can see eternal values.

The question persists: Could our possessions come between God and us? Probably. Do they have to? Not really. The German philosopher Friedrich Nietzsche said, "Possessions are usually diminished by possession." There is really only one possession that will not diminish by my possession of it, and that is eternal life with Christ. What makes it so good? It lasts forever! Keep the value of your possessions priced in the light of eternity.

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commitment

True Treasure



Ann Gibson Professor, School of Business Andrews University

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Prior to working at Andrews University, she taught at Walla Walla College (now University) and Atlantic Union College, and audited for the General Conference Auditing Service. She has published in the Journal of Business Ethics, Issues in Accounting Education, Journal of Adventist Education, and the Journal of Applied Christian Leadership.

She frequently makes presentations in various venues at the request of the General Conference Treasury and the General Conference Auditing Service.

hen I think of treasure, I think of pirates. I think of ships which go down in a storm filled with great treasure that is later recovered. I think of treasure that is lost because someone hid it and forgot where it was hidden, or died before it could be located.

But my favorite treasure-hunt story is one that my dad told me. In the late 1890s a group of Adventists in the Dakotas were persuaded that there was great treasure (i.e. gold) in the hills of Idaho. They were promised that if they gave their money to a certain self-proclaimed leader, he would lead them to the Idaho gold mines. So the group gave their money to the leader. As they traveled to Idaho, the group periodically asked the leader to show them on the map where the gold mines were. They were always promised that when the right time came, they would have access to the map. Finally, one night, after they were in the mountains of Idaho, they insisted that they see the map. The leader agreed. The map would be available at breakfast-time. But when breakfast time arrived, the leader (and the map) had disappeared. The Adventists were left with nothing but the surrounding hills-no money, no leader, and no treasure. They settled down, because actually there was nothing else they could do, and established a settlement called "Advent Gulch," not far from Cambridge, Idaho. By the time my grandfather homesteaded there about 20 years later, Advent Gulch was the largest Adventist settlement in Idaho and boasted of a well-established church and school. But there was no gold, and unfortunately little water. While the place still exists, the golden treasure that was sought was never found.

Jesus must have liked the idea of treasure too, as He told a story about a man whose search for treasure was more successful than the Advent Gulch group. In Matthew 13:44, Jesus said: "The kingdom of heaven is like a treasure hidden in the field. When a man found it, he hid it again, and then in his joy went and sold all he had and bought that field."

In commenting on this parable, Ellen White indicates that Jesus was describing a man who sold all that he had to buy what looked like a worthless plot of ground to those who observed his actions. They had no understanding of what he had found and therefore could not comprehend his desire to make the land his own. In fact, they thought he was a madman.

We expect treasure-seekers to act in certain ways. People who seek to be influential generally spend their lives climbing the proverbial ladder in order to reach the top. People seeking to be rich choose careers that promise high salaries and large benefits. People who seek to be known for their wisdom accumulate many degrees and opportunities to present their thoughts in public venues. We may even envy people who seek things, which give evidence of the "good life." We note their acquisition of homes, cars, boats, clothing, and travel agendas, and we wonder why we do not have these assets. On the other hand, we question the sanity of those who would throw away a chance at enormous political power to travel across a wilderness with a group of complaining people, like Moses. Again, we, like Joseph's brothers, anticipate that Joseph will use his power to seek revenge after his father's death, and we are awed at his refusal to do the expected to those who sold him into slavery in Egypt.

The question, however, still intrigues us: What is real treasure? Is it gold, hidden in the hills of Idaho? Is it political or economic power? Is it wealth and

^{1.} Lindsay, Anna Robertson Brown (1893). What is Worth While? Thomas Crowell & Company. Reprinted by Pat Stephenson (2012), p. 2.

^{2.} Ibid. p. 27.

^{3.} Ibid. pp. 27, 28.

White, Ellen G. (1940). Christ's Object Lessons. Washington DC: Review and Herald Publishing Association, pp. 103-114.

Berger, Jason S. "Our Treasured Canoe." *Reader's Digest*, vol. 144, no. 866. June, 1994, pp. 33-34.

the ability to buy anything I want? If so, who can explain the actions of people who give up power and opportunities to gain at the expense of others? The man in Jesus's story sold all that he had to acquire a field. What treasure is truly worth significant time and effort to find, even at the risk of being declared "mad" because of one's dedication to this unexplainable task?

In 1893, Anna Robertson Brown Lindsay, the first woman to earn a PhD in English at the University of Pennsylvania, wrote a book entitled What is Worthwhile? Lindsay argued that with only one life to live, we need to focus on what is vital, what will last, or as she put it, "we may let go all things which we cannot carry into eternal life." Lindsay urged that we drop pretense, worry, discontent, and self-seeking. Instead, we should focus on being wise with the use of time, and value work that strengthens one's own character, or inspires others, or helps the world. She also recommended seeking happiness each day, cherishing love, keeping ambition in check, and embracing friendship. She cautioned that we should not fear sorrow, for the experience of sorrow helps us to "understand, love, (and) bless" others.² Finally, she advised that we cherish faith. "Strong, serene, unquenchable faith in the loving kindness of God, the wisdom of Providence, the guidance of the Holy Spirit, and the redeeming love of Christ will enable us to look fearlessly toward the end of the temporal existence and the beginning of the eternal, and will make it possible for us to live our lives effectively, grandly!"³ Lindsay's counsel echoes Ellen White, who indicated that the treasure referred to in Jesus' parable is God's word. White counseled that to understand God's word that leads us to a relationship with God and results in our acceptance of His gift of eternal life is to find the greatest treasure of all.4

Jason Berger tells how, as a young family, they sought a canoe which would accommodate the parents and three children as they traversed remote lakes and camped in the wilderness. An elderly woman responded to their newspaper ad, indicating that she had a canoe that was very special to her, which she would be willing to sell if they would use it with love and care. The family went to the elderly woman's house to see the canoe. It was a marvelous canoe, 18 feet in length, and beautiful beyond the wildest dreams of the family! The old woman shared pictures of herself and her husband, and confessed that he had courted her in that very canoe. Certain that the canoe was beyond their financial limit, the family timidly asked the price. The woman responded: "How much are you prepared to spend?" The family offered \$75. The woman refused the offer with the words: "With your young family, I couldn't possibly accept more than \$35." Gratefully, the family accepted her response, took the canoe home, and used it for many years.

Finally, after the children were grown, they discovered a small brass plaque on the canoe which they had never before noticed. The canoe had been manufactured in 1907 and was actually a collector's item, valued in the thousands of dollars. The family had a treasure in their possession! But when asked about the canoe's unexpected monetary value, Berger stated: "The real value lies in the adventures our family had and in the memories we now treasure."

The same can be said of Advent Gulch. Today real estate agents seek to sell the land over the Internet. But I suspect that those who lived in that area, while laughing at the thought of treasure hidden in the ground, would speak highly of the true treasure—the friendships made and the happiness, love, as well as the sorrows shared in the school and church that graced that soil. My family would. Many Seventh-day Adventists living in the Idaho Conference and throughout the North Pacific Union area of the United States, could say the same.

While most people today measure treasure in monetary values, real treasure is seldom found in what is valued by the powerful or rich of this world. Real treasure, lasting treasure, is found in relationships with others, in friendship, in love, in faith, and most of all, in the word of God, the knowledge of which leads to eternal life.



young adult

It's Mine!

Random thought...

...Why don't we practise the kind of communal living and sharing today which the early church did?



Budapest, Hungary

t's mine! This is usually what we say to describe the things we possess. We forget to mention that these things are merely items borrowed from God's hand.

Unfortunately our world is designed in such a way that possessing more money or influence can create large social gaps between people. Just look at how we treat the rich and those who are well-connected. We admire them, maybe even envy them and in the end we want to be just like them. This is in our nature. People continually desire more possessions and greater wealth in order to gain status, recognition and accolades from others.

We, the youth of today, are especially enamored by the latest technological devices—our music players, smartphones, tablets and even our bikes and cars. We show these off proudly to our friends, bragging that, "I've just bought this latest gadget," or exclaiming, "Dude, check what else I have." We are inclined to position ourselves based on the quantity and quality of these possessions.

Let us take a moment to remember Jesus. He had none of the possessions that we characteristically adore. No house, no transport, no support, no money. The famous poem, "One Solitary Life" describes His life on earth very well:

One Solitary Life

He was an itinerant preacher He never wrote a book He never held an office He never had a family or owned a house He didn't go to college He never visited a big city He never traveled two hundred miles From the place where he was born He did none of the things One usually associates with greatness

by Dr. James Allen Francis

Amazingly, after 20 centuries we still worship One who had virtually none of the possessions we have today. He did not idolize any of the things people treasured in His time here either. He simply used them as tools for service to others, like the time His disciples collected a coin from the mouth of a fish. He also taught: "For where your treasure is, there your heart will be also" (Matthew 6:21 NIV).

I would say that there is nothing wrong with having the possessions we typically have, but the key here is how we see them and what priority we place on them in our daily lives. A wise man by the name of Lee J. Colan once said: "The most important thing in life is to decide what is the most important."

Most importantly, we need to put first things first. We need to put spiritual things right on top in our value system. At the same time we need not worry about our possessions or our basic needs. God will provide for us if we put Him first in our lives. I can testify to this: I recently lost my job. Even after several months of unemployment, God continued to bless us by providing opportunities to earn an income from several sources, so that my wife and I did not have to lose our home. When the need became too great, He provided the right job at the right moment. This experience helped our faith grow enormously.

Jesus encourages us as follows: "For the pagans run after all these things, and your heavenly Father knows that you need them. But seek first his kingdom and his righteousness, and all these things will be given to you as well" (Matthew 6:32-33 NIV).

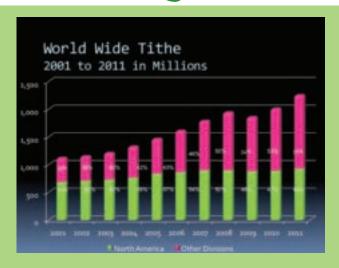
David says: "The earth is the Lord's, and everything in it, the world, and all who live in it" (Psalms 24:1 NIV). When God provides us with earnings, let's be sure to give honor to the Lord because it all belongs to Him. Let us return the Lord's tithe and give our offerings first, and then only focus on our expenses and purchases. God will be pleased if we do so. Doing this will have an added effect. It will reinforce right priorities, i.e. putting Christ first in everything we do, including managing our finances.

We need to have the confidence that God will provide for His children in their time of need. Through tithes and offerings God will show His power and use them, in the right way, at the right time, to save the lost and strengthen those already found. "The silver is mine and the gold is mine, declares the Lord Almighty" (Haggai 2:8 NIV). When all is said and done, it is not for us, but for God, to say: "It's mine."

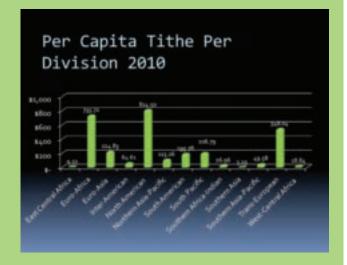
report

Tithe & Offering Matters

In the last ten years the tithe received by the world Church has grown from just over one billion to over two billion U.S. dollars. While North America's percent of the total tithe is the largest of any of the thirteen divisions, its percentage of the total has decreased from 61% to 44% as world membership and giving has increased.



When compared using the U.S. dollar, three world divisions show a per capita giving that exceeded \$500 in 2010. Other economic factors are not reflected in this graph.



Since 2006, the world Church has received over \$50 million each year in mission offerings. The last two years have shown significant increases. This does not reflect giving to many projects that do not go through the regular mission offerings system.



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Ellen White on *Treasure*

"Jesus said, 'Lay up for yourselves treasures in heaven, where neither moth nor rust doth corrupt, and where thieves do not break through nor steal: for where your treasure is, there will your heart be also.'...

"This treasure, which Christ esteems as precious above all estimate, is 'the riches of the glory of His inheritance in the saints' (Ephesians 1:18). The disciples of Christ are called His jewels, His precious and peculiar treasure.... Christ looks upon His people in their purity and perfection as the reward of all His sufferings, His humiliation, and His love, and the supplement of His glory—Christ, the great Center, from whom radiates all glory....

"This is the treasure for which Christ bids us labor....

"In every effort to benefit others, we benefit ourselves....

"And at the final day, when the wealth of earth shall perish, he who has laid up treasure in heaven will behold that which his life has gained....

"'If ye then be risen with Christ, seek those things which are above, where Christ sitteth on the right hand of God' (Colossians 3:1)."

Excerpts from Thoughts From the Mount of Blessings, pp. 89-91.