Principles of True Worship

2024 Tithe and Offerings Readings
Content

06. Foreword

60. What is Promise?
   Regular and Systematic Offerings explained.

62. Three Offerings Plans
   Offerings Plans of the Seventh-day Adventist Church.

63. A Simple Guide to the Videos
   How to use the weekly offertory devotional videos.

65. About the Author
   Pastor Josanan Alves

08. Offertory Readings
   Weekly tithe and offerings devotional readings to be read in the local church each Sabbath.
I cannot recall when I met Josanan Alves, the author of this devotional, but it was many years ago. It was probably in Recife, Brazil, where he was the Northeast Brazil Union Mission Stewardship Director.

And since then, Josanan’s great love for God, His church, and its mission is something of an inspiration to me. Son of a godly woman, he gave his heart to Jesus very early in life, becoming a pastor when he was only 20.

Josanan is a widely read writer in the South American Adventist Church. His two books, *Primeiro o Reino* (First the Kingdom) and *Herdeiros do Reino* (Heirs of the Kingdom), both available in Portuguese and Spanish, have already sold together more than 1,100,00 copies in South America. His first book, First the Kingdom, is already available in a PDF format in English, and, out of the author’s generosity, it can be freely downloaded on our website.¹

I am sure the church will be tremendously blessed by this resource, intended to be presented every Sabbath before the offering collection. But if by chance you are reading it for any other reason, I am sure that your spiritual life will also be impacted. Even though this is an offertory devotional, the author seems to be much more concerned about the spiritual growth of his readers and the growth of God’s kingdom than about the church’s revenue in tithes and offerings.²

I pray that the author’s aim may be accomplished as you or your church unfold the pages of this devotional or watch the videos that were originated by it.

Marcos Faiock Bornfim
General Conference Stewardship Ministries

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¹ First the Kingdom may be freely downloaded in the PDF format here: https://stewardship.adventist.org/first-the-kingdom.pdf.
² You will find the corresponding videos here: https://stewardship.adventist.org/2024-offertory-devotional-videos.
The Offertory Readings
Attention or Just Intention?

Reformer Martin Luther used to live in a monastery in Germany where he shared a room with a close friend of his. Both had the same beliefs regarding the Christian faith and expressed a strong love for the cause of truth. However, while Luther decided to wage “war” on behalf of the Reformation, his friend would rather stay in the monastery, praying and interceding for him. One night, Luther’s friend had a dream. He saw an endless field that seemed to touch the horizon. The field was ready for harvest. He also saw a man trying to gather all the crops by himself—an impossible task! Soon he was able to see the face of the lone worker: Martin Luther himself! The dream taught him a great truth: He’d better stop praying for his friend and start working with him. Getting started is what differentiates action from intention.

Many people make decisions at the end of each year. Some decide to start a regular physical activity program, others decide to save money, and others decide to lose weight. Due to lack of action, by the end of the new year, these decisions become just intentions.

But no resolution is as important as the ones related to our spiritual life. We must start the year with the renewal or establishment of principles of faithfulness and commitment to God. The following resolutions should be at the top of our list:

1. Set aside a time each day for personal communion through the reading of the Bible, the Sabbath School lesson, and prayer.
2. Gather daily for a brief family worship at the beginning and end of each day.
3. Each week reaffirm the decision to keep the Sabbath from sunset to sunset.
4. As much as possible, attend church services regularly, not allowing virtual communion to replace personal communion.
5. Renew your commitment to faithfulness by returning tithes and offerings regularly. The tithe must be 10% of all income. And for the offering, you must set a percentage ( _____ %) that must be given proportionately to all income received.

Appeal: Ask God for help each day to make these resolutions a reality in your life throughout the year.
Have you ever thought about what the church would be like if all its members were like you? Think of what church fellowship could be if everyone prayed and read the Bible as you do. Imagine what missionary work would be like if all church members took the same time as you do to share the truth with others. Imagine what church upkeeping and mission investment would be like if all members returned tithes and offerings as regularly as you do.

What would this church formed by people like you be like? What church picture did you manage to paint in your mind? This one-person church exists: It is you! Sometimes we think that our attitudes as individuals do not affect the church as a whole. We might think, *If I don’t give Bible studies, someone will, and the message will be preached to the whole world; or, If I’m not faithful in returning tithes and offerings someone will, and the church will have resources for the maintenance of the local church and the preaching around the world.* In a sense, this is true. God’s cause will triumph with or without your resources. Similarly, the gospel will be preached all over the world with or without your involvement.

The big question here is that this church formed by me alone always exerts influence on someone close to me, like my children, spouse, parents, and siblings. Commitment or carelessness to God’s faithfulness and cause can make or break people around me. One day a father said, “The greatest legacy I am leaving to my children is the example set by a life dedicated to the cause of God, and I hope they dedicate themselves to this cause more diligently than I do.”

**Appeal:** If someone asked you, how much do you love Jesus’ cause, how would you answer? The best way to respond is not with words, but with a life completely dedicated and committed to God’s work. We need to understand that this is the acid test of our Christian discipleship.

**Ephesians 5:27**—“That He might present her to Himself a glorious church, not having spot or wrinkle or any such thing, but that she should be holy and without blemish.”
That was Christ’s answer to the rich young ruler who wanted to know what he should do to gain eternal life. Now, what did Jesus want from the young man? He wanted all. It is interesting to note that when the young man “went away sorrowful, for he had great possessions” (Matthew 19:22), Jesus did not run after him saying, “Hey, come back! Relax, I was speaking in parables. You just have to bring in your tithes and offerings and that’s fine.” No! Money had become a god in that young man’s life, and only a complete surrender would be acceptable.

If we read the Bible honestly, we will conclude that God does want everything. One day, as a mother of five listened to a sermon, she decided to give everything she had as a sacrifice for God’s cause. Upon returning home, she searched among her belongings for something she could give away only to find that, in her extreme poverty, she couldn’t dispose of anything useful or valuable. Suddenly, her attention was drawn to her precious five children—three girls and two boys. She went to her room and prayed, “Lord, I do not have material riches that can be used for Your cause, but I do have five children. Right now, I dedicate them to the missions. Use them as missionaries.” A few years later, all of her children were serving God’s cause as missionaries.

Ellen White helps us understand this concept in these words:

“At the moment of success, when the nets were filled with fish, and the impulses of the old life were strongest, Jesus asked the disciples at the sea to leave all for the work of the gospel. So every soul is tested as to whether the desire for temporal good or for fellowship with Christ is strongest.”—The Desire of Ages, p. 273.

**Appeal:** This is the kind of surrender that you need to do. Everything you have and are must be in the Lord’s hands. You need to understand that God wants everything, and that as long as you don’t surrender all, you’re not surrendering anything at all.
It was midnight. Lufthansa Flight 758 had just landed in Chennai, India. I got off the plane with the strange feeling of being completely alone. For the first time in my life, I felt like an orphan. Everything I was familiar with was a world away.

Standing in the endless lines at immigration, where the only people who looked like me would soon be heading to five-star hotels or business meetings, I wondered if I’d made a bad choice. The thought that I didn’t belong there crisscrossed my mind.

With my passport stamped, I went down the escalator to wait for my bags. As I left the air-conditioned airport, I felt the stifling heat. All good! Later that same day, we took an overnight train headed to what would be my pseudo-home for the next eight months: an orphanage—undoubtedly the most appropriate place for my new life without my family.

Many people comment that I changed a lot that year. I’m a little disappointed that it wasn’t the life-changing experience I dreamed of. I was hoping to have one of those “radical” life stories to tell when I got home.

I asked God why I didn’t feel remarkably different, and His answer was, “Did you come here to change your life or to change the lives of others?” Ouch!

I immediately recognized that I had been viewing this entire experience from a self-centered perspective. Deciding to put an end to my selfishness, I tossed my list of personal goals in the trash and started focusing on the kids. That missionary journey taught me that none of us are orphans because God has adopted us all.

**Appeal:** The identity of this volunteer cannot be revealed to protect his ministry. He is involved with Adventist Volunteer Service, which facilitates missionary service by church members around the world. Volunteers ages 18 to 80 can serve as pastors, teachers, medical professionals, computer technicians, orphanage workers, and more. Your regular offerings help support the ministry of over 400 missionary families around the world.
A man decided to get into one of the many cornfields that belonged to his neighbor to steal some corn. *If I take just a little out of each field, no one will notice,* he thought. *That way, I’m gonna have a lot of corn easily.* So, he waited for a dark, overcast night to carry out his plan. Furtively, he left his house, taking his little daughter with him.

“Sweetie,” he whispered, “stay put and watch. Let me know if anyone shows up.”

The man slipped into the first cornfield and began to pick up as much corn as he possibly could. He had barely started when he heard his daughter softly say, “Daddy, someone’s watching you!”

The man looked around, but couldn’t see anyone. He put all the corn he had picked in a bag and headed quickly to the second field. “Daddy, someone is watching you!” the girl warned her father a second time. The man looked all over the place, but again he didn’t see anyone.

Annoyed, he said to his daughter, “Why do you keep saying that someone is watching me? I’ve looked all over the place, and I don’t see anyone.”

“Dad,” whispered the little girl pointing up to the dark sky, “Someone is watching you from above.”

This simple story helps us understand that when we commit sin alone, at night and indoors, we are actually sinning in the presence of God. One of the surest ways to live faithfully is to keep in mind that God is always on our side. This understanding should not bring us fear or insecurity, but joy in knowing that God, our Savior and our Redeemer, walks by our side and that His presence and company deserve the expression of our faithfulness.

By living like this, we will be able to remain faithful, even when we are away from our spouse. We will be able to honor God even if we are the only Christians in the classroom or at work. We will live according to God’s will even if everyone around us is dishonoring God.

*Appeal:* As you express your faithfulness through the return of tithes and offerings, thank God for the privilege of being able to live and walk in the company of a God of love and mercy.

*Psalm 139:7—“Where can I go from Your Spirit? Or where can I flee from Your presence?”*
False Gods

Romans 1:25—“[They] exchanged the truth of God for the lie, and worshiped and served the creature rather than the Creator, who is blessed forever. Amen.”

A nything that relates to our life and is not completely in God’s hands can become a false god. The Greeks, Romans, and other ancient peoples were aware of this because, for them, everything could become a god. Hence, they created Hephaestus, the god of workers; Mammon, the god of money; Himeros, the god of sex, and so forth.

We must admit that, as human beings, we are addicted to false gods. For example, work is a blessing, but when it becomes the single, top priority, it becomes like the god Hephaestus in our lives. Sex was idealized by God before sin, but when we fail to follow God’s established pattern for our sexuality, it becomes a false god like Himeros. Any one of these false gods can destroy our spiritual life.

In Romans 1:25 Paul speaks of the human attempt to replace the worship of the one true God with the worship of creations and creatures. Paul claims that this kind of worship is based on a lie that will never make a human being truly happy. He calls this kind of attitude foolishness (see Romans 1:22). You must understand that it’s crazy to look for true happiness in things and people. Only a fool wants peace by seeking self-fulfillment, addictions, or true happiness in financial resources. In God alone, we are fully happy.

One of the most destructive false gods is the god of greed and the unbridled pursuit of money. That’s why Jesus said: “No servant can serve two masters; for either he will hate the one and love the other, or else he will be loyal to the one and despise the other. You cannot serve God and mammon” (Luke 16:13).

Faithfulness and generosity are the best way to get rid of greed. When we decide to faithfully return ten percent of our income as a tithe and choose a percentage for the regular return of offerings, we are allowing God to every day kill the false god of greed that tries to dominate us.

**Appeal:** As you return your tithes and offerings, ask God to help you kill the false gods that are controlling the various aspects of your life. Decide to put self last and God first.
Some people argue that they do not return tithes and offerings because they cannot agree with the way the church uses its resources and because they do not perceive transparency in the use of church funds.

How should we act when we don’t agree with the way things are conducted in the church? This question is so important that I would like to answer it with a quote from Ellen G. White. She says:

Some have been dissatisfied, and have said, “I will not longer pay my tithe; for I have no confidence in the way things are managed at the heart of the work.” But will you rob God because you think the management of the work is not right? Make your complaint, plainly and openly, in the right spirit, to the proper ones. Send in your petitions for things to be adjusted and set in order; but do not withdraw from the work of God, and prove unfaithful, because others are not doing right. —Gospel Workers, p. 226.

This quote teaches us three profound truths:

1. When you choose to be unfaithful because, in your perception, the church leaders are not managing the resources properly, you are robbing God.
2. Present your inquiries to competent persons who manage God’s church. Do not follow the revolutionary spirit of our age that teaches that exposure is the only way to solve problems.
3. Present your doubts in a proper Christian spirit. Ask God to put love in your words and give you wisdom as you submit your questions. Act as someone who wants to help and not destroy.

The quote concludes by stating, “But do not withdraw from the work of God, and prove unfaithful, because others are not doing right.” Do not withdraw from the work of God. He has work to do on this earth and invites you to join Him.

Appeal: Maybe you have lost confidence in the way God’s work has been carried out. If that is the case, I want to invite you to pray right now and ask God for wisdom to act according to prophetic guidance, and especially to stay involved with the cause of truth by being faithful.
Anthony was a father who suffered the same grief as thousands of other Christian parents: His three adult children had left the church. They were already living with their own families and showed no desire to attend the services.

Anthony constantly invited them to church and, at family gatherings, he always talked about the danger of being far from God. This was causing discomfort to their children, so they asked their father to stop inviting them to church.

Anthony decided to intensify his prayers for his children. One morning while praying for them, the text of Matthew 6:21 crossed his mind: “Where your treasure is, there your heart will be also.” The more he prayed, the more that verse came back to his mind.

He decided to meet with his children and say that he had chosen to grant their request, so he would no longer insist that they come back to church—on the condition that they would return their tithes and offerings. They thought it would be a good agreement, as their father would no longer bother them with that matter. Sometime later, Anthony had the privilege of seeing his three children return to church.

Ellen G. White says:

There has been a great neglect on the part of parents in not seeking to interest their children in the workings of the cause of God. In many families the children seem to be left out of the question, as if they were irresponsible beings. Some parents even rob God of His just claims in tithes and offerings that they may save wealth for their children, not thinking that in so doing they are opening to their loved ones a door of temptation which will generally prove their ruin.—Counsels on Sabbath School Work, p. 140.

Appeal: Ask the Lord to help your children put God and His cause first.
One day a businessman called a lawyer and an accountant and asked them to make some changes to his company’s documents. He wanted to demonstrate through these documents that he had understood what faithfulness to God is. He had decided that God would be his business partner, and he asked these professionals to modify the company’s documents so that God’s name would appear as his partner in the firm. The lawyer and the accountant soon realized that they were facing a big problem because, according to the laws of the land, a partner would have to produce a document number and a fixed address in the country. Now, how would they give God a document or prove his address? They then returned to the owner of the company and proved that legally and officially this would be impossible.

That man returned home sad to see his plan frustrated, but when faced with the teachings of Psalm 50, he finally understood that his plan to include God as a partner in his firm was totally out of sync with reality. He realized that he wanted to give God the right to be his partner in the company, but the truth was that God was giving him the right to have his name on the documents of a company that already belonged to God. We may not recognize that God is the owner, but that doesn’t change the truth that He owns everything.

When we understand that principle, our relationship with faithfulness changes completely. We often hear the following appeal in church: “Dedicate your time, your talent, and your resources to meet the needs of God’s church.” We need to let go of the idea that we own something and that we need to help the cause of God with our possessions. We urgently need to understand that everything that is in our hands belongs to God by creation and by redemption. That’s why we use the expression “return tithes and offerings” since we are only giving back to the cause of the One who owns it.

**Appeal:** As you return tithes and offerings, reaffirm your conviction that God is the owner and thank Him for allowing us to participate in His cause with the gifts He places in our hands.
Aung Ko may seem an unlikely church leader. He has been blind since childhood. He admits that he has attempted suicide several times. But he is also a living witness to the power of Jesus that finds people in their weakest hour and lifts them out of despair.

Aung Ko was born into a very devout Buddhist family. At the age of seven, he began to suffer from a disease in one of his eyes. Despite his anguish, his parents couldn’t afford to take him to a clinic, and the other eye was also infected. Aung Ko’s condition worsened until, as a teenager, he became completely blind. After seventh grade, he was unable to continue his studies.

One day, when Aung Ko was almost 30 years old, a Christian evangelist came to his village and started talking to people about Jesus. As a result of the preacher’s messages, Aung Ko and his family were baptized into a Christian church. Since Aung Ko couldn’t read books to learn more about Jesus, he turned to audio sources for information. That search led him to Adventist World Radio (AWR).

“It didn’t take long for me to start loving the radio programs,” said Aung Ko. “Only the radio could bring me solace. I took notes of the broadcast schedule and listened to the radio every day, which I continue to do even today. Before, I didn’t know who God was, but now I know Him, thanks to the radio.”

As his knowledge about God grew, Aung Ko decided he should share what he was listening to, so he called his neighbors and formed a small group, which soon began to meet regularly. He began to focus even more on the radio programs, doing his best to capture every detail.

With his easygoing ways, Aung Ko has become a popular speaker and respected leader. He founded a community service group, the Golden Eagle Handicap Foundation, which helps people in need in and around the community.

“I am very happy that I have come to know God and the truth of the Sabbath,” said Aung Ko. “Without the message that the radio taught me, my life would make no sense.”

**Appeal:** Today’s offering is for Adventist World Radio. AWR currently broadcasts in over a hundred languages. Your offerings will help support and expand this evangelistic work. Pray for this ministry and contribute with your regular offerings.
In 1857, David Livingstone was invited to receive a tribute and speak to students at Cambridge University, in England. He had left behind a prosperous life in Europe to devote himself to preaching the gospel on the African continent. As he stood in front of the students, he was just a thin, slender man who had been stricken thirty-one times by deadly African fevers and had one of his arms resting in a sling after an encounter with a lion. Throughout England, that humble servant was welcomed as a hero. But now, in front of those attentive students, he uttered the following words:

People talk of the sacrifice I have made in spending so much of my life in Africa. Can that be called a sacrifice which is simply paid back as a small part of a great debt owing to our God, which we can never repay?—Is that a sacrifice which brings its own blest reward in healthful activity, the consciousness of doing good, peace of mind, and a bright hope of a glorious destiny hereafter?—Away with the word in such a view, and with such a thought! . . . I never made a sacrifice. Of this we ought not to talk, when we remember the great sacrifice which HE made who left His Father’s throne on high to give Himself for us.

Words like these remind us that the true sacrificial offering came from Calvary. Everything we give to the cause of God is infinitely less than what we receive from the gift of the cross. However, in our sphere, we are called to offer a sacrificial offering to God. This means that when establishing the percentage of the regular offering that we give, we must choose a percentage that challenges us to trust in God’s care and blessings. This is one of the reasons God decided that while the tithe would be ten percent of our income, it is for the worshipper to set the percentage of offerings.

Ellen G. White says: “In the Bible system of tithes and offerings the amounts paid by different persons will of course vary greatly, since they are proportioned to the income” (Counsels on Stewardship, p. 73). She also writes: “How much more eager will every faithful steward be to enlarge the proportion of gifts to be placed in the Lord’s treasure house” (Counsels on Stewardship, p. 200).

**Appeal:** You should regularly review your income and ask yourself if the percentage you are returning represents a real sacrifice. Only then you will respond with gratitude to the great sacrifice made for you on the cross.
Kaan took a good look at Bruno and Natalia, wondering why this foreign couple would want to learn his native language. "Are you Christians?" he asked finally. The young missionaries hesitated. They had just arrived in the Middle East and were planning to settle in a neighboring country where it was forbidden to speak about Jesus openly. But first, they needed to learn the local language, so they contacted Kaan to see if he would be willing to teach them.

"We were afraid to answer that question," Natalia said later, "but we couldn’t help it. Praying silently that God was in control, we said yes." But the couple wasn’t prepared for Kaan’s answer: "I will gladly do that." And then he added very quietly, "Because I’m studying the Bible."

Taken by surprise, Bruno and Natalia looked at each other. That night, they asked God to help them be a blessing to Kaan and to allow him to learn more about the Word of God. In the second study, Kaan surprised them again by opening his bag and taking out a Bible. During the same study, Kaan asked Bruno what he did in his home country. Bruno said that he had studied theology. Then Kaan asked, "And what are you doing here?" Hesitantly, Bruno told him that he was a pastor.

Kaan looked at him, dumbfounded. "So, can you help me learn more about the Bible?"

"I would love to," Bruno replied, thanking God for having answered his prayer.

Kaan’s family also began to study the Bible. Kaan began attending church on Sabbath with Bruno and Natalia. During that period, all the sermons were focused on the twenty-eight fundamental beliefs of the Adventist faith. Kaan and his family attended all the meetings. After studying with Bruno and Natalia for several months, Kaan asked for baptism.

Appeal: Bruno and Natalia are engaged in the Waldensian Student initiative, a first-class mission approach in which Adventist students live, study, and serve at secular universities in specific countries in the Middle East and North Africa. Following Christ’s example of evangelism, they connect with people, earn their trust, meet their needs, and, when the opportunity arises, invite them to follow Jesus. Mission offerings help support the Adventist Church’s ministry in the Middle East and North Africa. Thank you so much!
God's grace is neither exclusive nor selective. God loves all mankind unconditionally. When He looks at planet Earth, all its inhabitants are objects of His mercy and forgiveness. The redemptive vision is given to all, and His grace is extended to each human being on the face of the planet. No one, however sinful he or she may be, is unreachable by the love of God.

When Christ was nailed to the cross, He was thinking about the salvation of all mankind. He gave himself as an offering of salvation (Ephesians 5:2), and His sacrifice had worldwide effects.

God has a worldwide people, a worldwide message, and a worldwide ministry. He offered His Son as a sacrifice of salvation with worldwide reach. In like manner, tithes and offerings are presented to the Lord for worldwide purposes. For tithes and offerings to fulfill the mission of preaching the gospel all around the world, they must not be used only in the local church, but rather circulate the world. Ellen G. White says: “God's money is to be used not only in your immediate vicinity, but in distant countries, in the islands of the sea. If His people do not engage in this work, God will surely remove the power that is not rightly appropriated” (Testimonies for the Church, vol. 7, p. 215).

Tithes and offerings are part of the divine plan to carry forward the worldwide work of salvation. They must circle the earth so that the church can reach the goals defined by the Lord.

Our faithful Promise offerings, given as regularly and systematically as the tithe and distributed as suggested by the Combined Offering Plan, introduce people who live in mountain villages and large cities to Jesus. The Combined Offering Plan proposes that 50 to 60% of your Promise offerings should help support the missionary work of your local church; 20 to 30% should support the regional missionary endeavors of your conference; and 20% go to the World Missionary Fund (or World Budget), which supports overseas missionaries, missions, programs, projects, and institutions focused on preparing more missionaries.

Appeal: Let's give faithfully so God's work can be finished and we can meet again in heaven.
“Hooked” By the Gospel

Jeremiah 17:14—“Heal me, O LORD, and I shall be healed; save me, and I shall be saved, for You are my praise.”

In 2016, a portion of mission offerings from all Adventist churches in the world was sent to New Zealand. The church in that region had the audacious dream of broadcasting the Adventist channel Hope Channel for free throughout the country. Thanks to the offerings, this dream has come true. Today, about 170,000 people are watching the channel monthly, and hundreds are attending Seventh-day Adventist churches. One woman whose life was changed by an encounter with Hope Channel was Adelaide.

Adelaide’s world was turned upside down when her husband died in 2011. Three years later, she suffered another blow when she lost her father. Then, she began to wonder where God was in her life. She had doubts about what had happened to her husband and father after their death. One day, while she was flipping channels on the TV, Adelaide came across the Seventh-day Adventist channel. She had never heard of Hope Channel and decided to watch the program for just a few minutes. Adelaide was instantly “hooked.” She was amazed to realize that the questions she had were being answered. The truths she found brought her peace as to the state of the dead, and she and her entire family went to church and are prepared for Christ’s return. The message of salvation reached Adelaide and her family thanks to the power of God and the thousands of sons and daughters of God who have regularly sent their offerings through the church.

Part of our Promise offerings will help Hope Channel bring the gospel to thousands of people around the world. Many of these people would never have the opportunity to know the truth otherwise.

Every time our Promise offering is distributed as suggested by the Combined Offering Plan, we partner with Jesus in reaching people for Him locally, regionally, and around the world.

**Appeal:** Your offerings will bring Hope Channel much-needed resources for this important global evangelistic media ministry. The General Conference receives regularly a portion of the Divisions offerings and reallocates these funds to mission projects and institutions. The Hope Channel is included in that list. Thank you so much!
Today’s scripture describes God’s greatest interest. He wants our hearts, which have turned away from Him because of sin, to return to Him. We could call it a “character transformation.”

Read carefully the following quote from Ellen G. White: “This tithing system, I saw, would develop character, and manifest the true state of the heart” (Testimonies for the Church, vol. 1, p. 237).

This is the true purpose of faithfulness: to develop character and manifest what truly rules our hearts. We need to understand that the “use” of tithes and offerings is one thing, and the “purpose” of tithes and offerings is something completely different. Tithes and offerings are used to advance the cause of God, but the purpose of returning tithes and offerings is the development of our character.

So when we talk about faithfulness in church or to our children, we shouldn’t just argue that God’s cause needs resources and that the mission needs to advance and, therefore, we need to be faithful. What we really should emphasize is how selfishness takes over our hearts when we are not faithful to God.

Imagine, for example, a child who receives an allowance of ten dollars from his parents, and returns one dollar of tithing and another dollar of offering. Over five years, she will have returned sixty dollars of tithe and another sixty dollars of offering. This money certainly will not cause a great impact on the preaching of the gospel in the world, but it is capable of causing a great impact on the character of this child over five years.

What is most important to God is not the monetary difference our offering will make, but the difference it will make in revealing where our treasure truly is. Therefore, I am faithful not because I will get something back, not because God’s cause depends on me, but because I understand the role of faithfulness in transforming my character.

Appeal: Ask God to help you understand the importance of faithfulness to character formation and transformation. Ask Him to help you be faithful in all aspects of life, including in your tithes and offerings and helping those in need.
Do you remember the day of your baptism? I am sure these memories fill your heart with emotion and the desire to fully serve God. That’s exactly what Marcos felt right after his baptism. He was baptized when he was nineteen years old, and he decided to seek God and serve Him with all his heart.

One day he heard a preacher saying that offerings given and distributed according to biblical principles produce a broader impact and more equitable growth. Desiring that his offerings would produce the biggest impact possible, he asked the pastor to clarify that statement.

The pastor told him that the act of giving regular offerings as well as its distribution should follow biblical principles. Three of these principles are:

1. **Regularity.** This means that if there is income, there must be the return of both tithes and offerings.
2. **Proportionality.** The offering must be given based on a percentage chosen by the giver.
3. **Global view.** Our missionary effort and, consequently, our offerings should carry the plan of salvation to the whole world, not only to the area where we live. To make this possible, the church created an offering distribution plan called the Combined Offering Plan.

When your offering is distributed according to the Combined Offering Plan, 50 to 60% of our total offering will support your local church’s mission (sponsored by the church’s budget); 20 to 30% will support the regional mission (usually sponsored by the conference/union/division); and 20% will support the international mission, which is administered by the General Conference through the World Mission Fund.

Where the Combined Offering Plan is practiced (more than 90% of the world Adventist population), every unassigned offering is automatically distributed to provide equitable growth to local, regional, and international missionary projects and initiatives. But in regions where this plan has not yet been adopted, if someone also wants to produce an equitable global impact, they need to manually distribute their regular Promise offerings using that same pattern—covering local, regional, and international needs.

Marcos thanked the pastor and went back home with the decision that he would be faithful in returning his tithes as well as the regular offerings.

**Appeal:** This decision is an affirmation that our wishes come last and God and His cause come first in our lives.
When the widow took the offering to the temple, she made two decisions: First, her offering would involve a great sacrifice, and second, she chose what percentage she would give as an offering. How do we know? Jesus said that the widow gave more than the others. If the criterion was quantity, she could not have given more than the other givers, for the Bible says that they gave large sums of money. On the other hand, if the criterion of her offering is a percentage, then the statement is true. She was giving away 100% of what she owned, and this was much higher than all the other percentages returned that day.

Commenting on this story Ellen G. White states: “Thus He taught that the value of the gift is estimated not by the amount, but by the proportion that is given and the motive that actuates the giver” (Acts of the Apostles, p. 342).

For tithing, God chose a percentage. The word tithe means ten percent of one’s income. Regarding the offerings, God gave the freedom to the worshipper to choose the percentage to be returned. In Deuteronomy 16:17 we read, “Each of you must bring a gift in proportion to the way the LORD your God has blessed you” (NIV, italics added).

Did you notice the word “proportion”? The percentage of the offerings can be periodically reassessed according to God’s blessings over our financial life.

A good summary would be:

1. Offerings and tithes must be given on a percentage basis.
2. God chose the tithing percentage; the worshipper chooses the percentage of the offerings.
3. Tithes and offerings should not be given impulsively or thoughtlessly.
4. I cannot change the tithe percentage, as it has already been established by God, but I must always be eager to increase the proportion of offerings given to God’s cause.

Appeal: Today I want to invite you to pray and choose what the percentage of your offerings will be. If you already return offerings based on a percentage, you can pray at this time and choose either to keep the chosen percentage or to update it. This is one of the ways to put self last and God first.
Nadira’s hoe hit the ground. She caught her breath and wiped the sweat from her forehead. She looked around and saw only dry, cracked earth all around. Nadira, 40, has been supporting her six children since her husband left home two years ago. “The most important thing is that my children have something to eat,” she said, as she straightened her hoe and went looking for good soil.

Kenya had been facing severe drought since 2011. With very little rain for such a long time, violence had escalated, businesses had closed and peasants were unable to till the land.

When the little food they had was about to finish, Nadira went around the village begging. “Sometimes I feel the desire to steal so my children can eat,” she confesses. “I’m embarrassed that thoughts like that cross my mind. But I have to keep going, for my children. Otherwise, life is meaningless.”

Just when things were at their worst, Nadira found hope through the intervention of the Adventist Development and Relief Agency (ADRA) of Kenya. For four months, ADRA delivered nutritious food that saved lives. Nadira received eighty pounds of beans and a gallon of vegetable oil, in addition to salt and other basic foods. With these provisions, her children and grandchildren went from one meal a day—if they were lucky—to three meals a day. The initial four-month emergency response was followed by an efficient relief program that allows Nadira and other families to buy food at local markets.

It was painful for Nadira’s village chief to see his people suffer. “To achieve something in this powerless situation, we need stakeholders to help with food, but also to help improve our livelihoods,” he said. “I thank ADRA Kenya for the support it has given my people.”

Appeal: The Adventist Development and Relief Agency (ADRA) is the world humanitarian organization of the Seventh-day Adventist Church. ADRA is fighting poverty and developing communities in more than 130 countries. It represents the unconditional love of Jesus through a wide spectrum of development and relief programs. For more information about ADRA, or to participate in any way, visit adra.org. Thank you so much for supporting ADRA with your offerings to the world mission!
Taking Care of Finances

Proverbs 22:26—“Do not be one of those who shakes hands in a pledge, one of those who is surety for debts.”

Contentment is not necessarily getting stuff we want, but the realization of how blessed we are for what we have. In other words, we feel content not because we have everything we’d like, but because we are grateful for God’s blessings.

Some might think, I was happy with my car until I saw that brand-new model at the dealership. Or, I was satisfied with my clothes and shoes until I went window-shopping in the mall. This shows that there are people who are never satisfied, no matter how much they have.

Sometimes we think that if we had “just a little more”, everything would be much better. However, our happiness cannot be tied to material possessions. This is not to say that you need to let go of your dreams and goals, but that you must be content with your standard of living in order not to incur debt.

Here are some tips for finding financial satisfaction:

Step 1: Where does my money go? Write down all your monthly expenses, and classify them into three categories: (1) fixed expenses, which cannot be changed (tithe, offerings, rent or mortgage, taxes); (2) variable expenses (food, water, electricity, medical attention, gas); and (3) nonessential expenses (trips, electronics, recreational activities). By recording your expenses, you will be aware of how you are spending your money.

Step 2: What are my goals? Do you need to pay off debts? Want to save money for future expenses like buying a car, educating your kids, or retiring? Set a goal. For example, you may want to save $300 each month for retirement. If that’s the case, then include that amount in your monthly budget.

Step 3: Compare your income with your expenses. Is your income greater than your expenses? If so, you’re doing good. Now, are your expenses greater than your income? In that case, go back to Step 1 and consider what can be changed. You might be spending too much on superfluous, unnecessary things.

Appeal: By following these rules you will see where the money is going, which will put you in a good position to define the goal to be achieved. Also, you will be able to have a spending plan and take control of your finances. The rest is up to you. Now that you have the knowledge you need, ask God to help you make wise choices.
Towards Heaven

1 Timothy 6:17, 18—“Command those who are rich in this present age not to be haughty, nor to trust in uncertain riches but in the living God, who gives us richly all things to enjoy. Let them do good, that they be rich in good works, ready to give, willing to share.”

Renowned preacher George W. Truett was invited to dine at the home of a very wealthy man. After the meal, the host took him to a place where they could get a good view of the area surrounding his mansion. Pointing to the oil wells dotting the landscape, he boasted, “As far as your eyes can see, it’s all mine.” Looking in the opposite direction, where his grain fields were blooming, he said, “All that is mine.” Turning east toward huge herds of cattle, he boasted, “They’re all mine.” Then, pointing to the west and a beautiful forest, he exclaimed, “This is all mine too.” He paused, expecting the pastor to praise him for his great success.

Placing one hand on the man’s shoulder and pointing to the sky with the other, Pastor Truett simply said, “How much do you have in that direction?”

The man lowered his head and confessed, “I never thought of that.”

The biblical text we read is Paul’s exhortation to each of us. It helps us to understand that the cure for the harm that resources can cause us lies in being faithful to God and generous to others. When we are faithful in our tithes and offerings and generous to those in need, we are making it clear to ourselves that our possessions do not own us. We also understand that the resources we have in our hands are evidence of God at work in our lives, rather than our ability to acquire or accumulate resources.

Ellen G. White sums up this concept very well:

Satan uses worldly treasure to ensnare, deceive, and delude souls, to accomplish their ruin. God has given directions as to how they are to appropriate His goods in relieving the wants of suffering humanity, in advancing His cause, in building up His kingdom in the world, in sending missionaries into regions beyond, in disseminating the knowledge of Christ in all parts of the world (Counsels on Stewardship, p. 133).

Appeal: Never forget that our true riches are in heaven!
The God of Small Beginnings

We are pilgrims in a land of pain and suffering, but trusting God and the decision to put God first in every aspect of life make all the difference when we face difficult times. This could be the summary of Edinilson and Rose, a couple from Manaus, in northern Brazil.

The couple delivered frozen goods to supermarkets in the area where they lived with a small refrigerated truck, but they were robbed three times and lost nearly everything they owned. As a result, they accumulated a significant amount of debt and didn’t know what to do thereafter.

At that crucial moment, they got down on their knees and decided to put the whole situation in God’s hands. After praying, they felt they should start a new business with the money they still had on hand. The problem was that all they had was five dollars. What can you do with this kind of money?

Their faith in God made them trust that if God was first in their lives, He would be able to turn that small value into something great. The couple was impressed with the idea of going to a supermarket and buying ingredients to bake sixteen loaves of whole-grain bread. After doing it, they went out to sell the bread to some friends and neighbors.

They quickly sold all the loaves and were moved as they recognized the mighty hand of God in this new business. After returning the tithe and offerings, they invested the net profit of the sale to buy more ingredients and make more bread. And so, in such a simple way, they started what today has become a company with fifteen employees which produces 45,000 loaves of bread a month.

They decided to recognize God’s hand in their business in three ways:

1. Helping other brothers and sisters to start undertakings with whatever they have in hand.
2. Sharing healthy living guidance with several people in town.
3. Faithfully returning tithes and a regular offering of fifteen percent of all company profits.

Appeal: God first—this is the essence of this blessed couple’s life. Today, they can claim that all the things they need are being added each day by the mighty hand of God.
Daniel 8:14—“For two thousand three hundred days; then the sanctuary shall be cleansed.”

Daniel 8 presents an awesome prophecy. We know it as the 2,300 evenings and mornings prophecy. The biblical text reveals that at the end of this prophetic period, two things would happen: In heaven, the sanctuary would be cleansed, and on earth, the truths that had been “trampled underfoot” (verse 13) for 2,300 years would be restored. Today, we will turn our attention to the second point. Exactly at the end of the prophecy, in 1844, a group of people from different churches began to study the Bible thoroughly and realized that there were biblical truths that were rejected or forgotten.

At first, they had no intention of starting a religious movement. Their only desire was to take those biblical truths to their churches. However, faced with the rejection of these truths, they decided, between May 20 and 24, 1863, to organize the General Conference of Seventh-day Adventists.

All that prophecy is repeated in the book of Revelation, where the faithful remnant is commissioned to proclaim the truth throughout the earth, “to every nation, tribe, tongue, and people” (Revelation 14:6).

Because of the understanding of this worldwide mission call, the Seventh-day Adventist Church decided not to follow the system of government adopted by most Christian churches, namely “congregationalism.” This system of government places its emphasis on the local church, which guides most of the church’s plans and actions. This kind of approach limits the global vision and prevents all congregations from uniting to take the gospel to every part of the world.

Since our prophetic calling is worldwide, we must be guided by a system that is capable of sending the gospel and resources to every tribe, language, and nation quickly and effectively. That is why the Seventh-day Adventist Church decided to adopt the representative system, in which all churches are united in doctrine, mission, and resources so that the messages that were restored since 1844 reach the entire planet quickly.

**Appeal:** If your Promise offering is distributed as suggested by the Combined Offering Plan (which is recommended and promoted by the General Conference), then 50 to 60% helps support the missionary work of your local church; 20 to 30% supports the regional missionary endeavors of your conference; and 20% always supports the World Missionary Fund (or World Budget), producing balanced support to all the world missionary endeavors of the church.
The Bible presents several principles when it comes to offerings. One of the most important of them is that the value of the offering must be based on a percentage chosen by the worshiper and that this percentage must be challenging to us so that we can understand what sacrifice means.

It is not about the value of the offering, but its sacrificial value. Faced with this, we have to stop and think: "Have I ever made a real sacrifice for the cause of God at some point in my life?"

Addressing this theme, Ellen White wrote, "How great was the gift of God to man, and how like our God to make it! With a liberality that can never be exceeded he gave, that he might save the rebellious sons of men and bring them to see his purpose and discern his love. Will you, by your gifts and offerings, show that you think nothing too good for Him who "gave his only begotten Son that whosoever believeth in him should not perish, but have everlasting life"? The man who truly loves God will not offer to him lip service merely. He will bring to the treasury his gifts and offerings, that laborers may be sent forth to sow the precious seed."—Review and Herald, May 15, 1900.

After many years of hard work and struggles in India, Scottish missionary Alexander Duff returned to his homeland to die there. During a meeting in his church, he preached and appealed to his countrymen to step forward for the continuation of the work. No one responded to his call though. He insisted with such passion that he passed out behind the pulpit. As a doctor checked his vital signs, Alexander Duff suddenly opened his eyes and said, "I must get back to the pulpit. I need to continue that call."

"Calm down," said the doctor, "your heart is very weak."

But the old missionary refused to listen. He returned to the pulpit and continued the call: "When Queen Victoria called for volunteers, hundreds of young people stepped forward. But when King Jesus calls, no one wants to respond. Does Scotland no longer have children to respond to India’s call?" he asked. The missionary waited a while in silence, but still, there was no answer.

Finally, he said: "Very well. If Scotland has no young men to send to India, I will go again myself, so that the people there will know that at least one Scotsman still cares about them."

When the veteran warrior of Christ left the pulpit, the silence was broken by a crowd of young people who volunteered: "I’m going! Me too! Me too!"

Appeal: God First—this is the essence of this blessed couple’s life. Today, they can claim that all the things they need are being added each day by the mighty hand of God.
Philippians 4:11–13, NIV—“I am not saying this because I am in need, for I have learned to be content whatever the circumstances. I know what it is to be in need, and I know what it is to have plenty. I have learned the secret of being content in any and every situation, whether well fed or hungry, whether living in plenty or in want. I can do all this through him who gives me strength.”

This is one of the best-known and most beloved texts in the New Testament. It teaches us profound lessons on how to conduct our financial lives according to the divine pattern. Note that Paul, the author of the text, does not say: “I like to live in scarcity.” What he does say is, “I have learned to live even in scarcity.”

Paul is not advising us to enjoy hardship and hunger. What he is telling us is that, throughout life, we may encounter difficult situations, and we will need to adapt to them without despairing. Adversity hits everyone’s life, and learning what Paul learned will make the difference between peace and despair.

The question is though: How do I learn what Paul learned? The key to understanding a life like Paul’s is in verses 11 and 13. In verse 11 he says, “I have learned to be content whatever the circumstances.” First, we will never learn how to face times of adversity if we don’t learn to be content with what we have. One way to do this is to avoid debts. The vast majority of debts are the result of being unhappy with the things we have. So as we pursue stuff we cannot afford, we incur debt. Second, being faithful in tithes and offerings is a statement that not everything belongs to me and that I can be content with only what is left in my hands.

And in verse 13 Paul says, “I can do all [things] through [Christ].” I’m sure you know people who can say, “With the money I have I can buy anything and I can do whatever I want.” But the biblical invitation is for us to say: Because I am in Christ I can do all things. The only way to learn contentment is to know that, in Christ, I already have everything that is really valuable and that, amid difficulty, the Divine Presence is my support.

**Appeal:** Let God lead you down the path of contentment by avoiding debt and being faithful to God.
On March 23, 2021, the 400-meter freighter Ever Given got stuck in the banks of the Suez Canal, blocking the passage of all ships trying to cross the canal. The Suez Canal was conceived by Ferdinand de Lesseps, a French businessman and diplomat, and took ten years of work (between 1859 and 1869) to be completed. More than one million Egyptians worked on its construction.

The Ever Given incident had major consequences, as ten percent of international maritime trade passes through this route. Just about 420 ships, loaded with 26 million tons of goods, remained blocked during the days the vessel was grounded. Losses exceeded $38.4 billion, approximately $400 million an hour.

Suez is the fastest shipping route to the Middle East and Asia from Europe. An alternative route would add up to 15 days of sailing and increase the cost of transport between fifteen and twenty percent.

Sometimes a similar problem happens with our faithfulness. It is possible that the channel of our donations is blocked by our infidelity, distrust or because we want to give our offerings only to local projects. Through regular and untargeted offerings, resources can reach every part of the planet, bringing salvation to all peoples.

Matthew 25:29—“For to everyone who has, more will be given, and he will have abundance; but from him who does not have, even what he has will be taken away.”

See the following quote from Ellen White:

The Lord does not propose to come to this world, and lay down gold and silver for the advancement of His work. He supplies men with resources, that by their gifts and offerings they may keep His work advancing. The one purpose above all others for which God’s gifts should be used is the sustaining of workers in the harvest field. And if men will become channels through which heaven’s blessing can flow to others, the Lord will keep the channel supplied (Counsels on Stewardship, p. 36).

When you decide that a given percentage of your income should be given regularly as a Promise offering, you may think that you’re giving too little. However, if we all do the same thing, a steady stream of resources will water the gospel seed that has been planted by our faithful missionaries. God will bless what we give, and our offerings will go far and surround the world with the message of Jesus’ love.

Appeal: Let us ask God that nothing blocks the channel through which His blessings pass through us.
We have many reasons to praise God for the way He has guided the Seventh-day Adventist Church. The way the truth has been proclaimed, the help that the church has offered society, and the lives that have been saved for the kingdom of God are just some of the aspects that should make us shout, “Praise the Lord!”

But there is another point that should bring gratitude to our hearts, and that is how the church’s resources have been managed. We belong to a denomination that has respectable control of finances. The church follows a strict system in terms of finances, auditing, and budgeting that controls every penny of its resources so that the money is applied to the preaching of the gospel. Church institutions regularly make financial statements available to their boards of directors so that the use of resources is transparent and honest.

We may think that being careful in the use of resources is only up to treasurers and auditors, but there is a way that everyone who returns tithes and gives offerings can help the church have sound accountability for the resources, namely identifying yourself on the tithes and offerings envelope, whether real or virtual. This is very effective for accountability and transparency. Only members who write down their names on the envelope can receive receipts to prove that the money given is really fulfilling their purpose. Even if loose offerings are an acceptable option, the givers should always identify the donation they are making. As you identify yourself, the audit service can do its job, and a chain of conditions will be created to allow the church to act with transparency and accountability.

Ellen G. White says: “God’s plan in the tithing system is beautiful in its simplicity and equality. All may take hold of it in faith and courage, for it is divine in its origin. In it are combined simplicity and utility, and it does not require depth of learning to understand and execute it. All may feel that they can act a part in carrying forward the precious work of salvation” (Counsels on Stewardship, p. 73).

**Appeal:** Transparency and seriousness in the use of church resources help to promote the precious work of salvation. That is a good reason for you to identify yourself when you return your tithes and offerings.
SABBATH 27—JULY 6, 2024

Saved Three Times
World Mission Budget Offering

Titus 3:5, NIV—“He saved us, not because of righteous things we had done, but because of his mercy. He saved us through the washing of rebirth and renewal by the Holy Spirit.”

Li spent his youth as a construction worker in Taiwan. Driven by the ambition to advance his career, he worked hard day after day, week after week. The constant stress became so intense that, to overcome it, he started smoking, drinking, and gambling. Li’s lifestyle became a great ordeal for his family, and his wife abandoned him. Not long after that, Li had a stroke. He underwent emergency surgery to remove a clot, and survived it. But even that wasn’t enough for Li to change his lifestyle, and he continued to live with the same habits as before.

One day, Li had a conversation with a cousin, who shared with him some divine guidance so that he could live in good health. The cousin also told him about the hope that Jesus could bring to his life. Li refused these ideas but he jokingly said that one day he would join the church.

Twenty years later, Li was in the hospital again. He’d had a heart attack and was lucky to be alive. He remembered his cousin’s words and cried out to God to be with him.

While in the hospital, Li got in touch with the local Adventist church and several members came over to pray for him.

The church run an Urban Center of Influence downtown, a place where church members worked to help meet people’s needs and lead them to Jesus. Church members took care of Li, kept him company, provided him with groceries and healthy food, and prayed with him. This changed his life.

One Sabbath morning, Li heard a song and felt that the Holy Spirit was touching his heart. At that moment, he accepted the Lord and decided to be baptized. He knew that God had once again saved his life, but in a different way. Li now serves as a deacon in his church. He actively participates in the Urban Center of Influence.

Appeal: In 2018, a portion of the Thirteenth Sabbath offerings was used to build several Urban Centers of Influence in Taiwan. Through the work of these centers, people like Li have come to accept Jesus.
Sugandai achieved only what she dared to dream of. She got sick very often for long periods and needed to take medication to survive. Her illnesses prevented her from doing many things. But with the aid of the Life Hope Center in Trinidad, her life improved.

“I used to feel sick, but with exercise and diet control, I stopped taking my meds,” Sugandai said. “Now I’m doing things I couldn’t do before. At the age of fifty-five, I thought this would be impossible.”

The Life Hope Center is an Urban Center of Influence (UCI) in the community of Brickfield on the island of Trinidad. One of the largest Hindu temples in the country is just a few blocks away. Whenever visitors walk past the Life Hope Center, they are drawn to the colorful sign that offers a variety of services aimed at satisfying the needs of the community. Christine Mathura, manager of the center, did a community needs assessment before the UCI opened its doors. “We found that children in this community can’t read properly,” explained Christine. “So, we enroll not only the children but also the parents, so that the children will come with them.”

The Life Hope Center began offering math and literacy classes for children ages six to fifteen, and a preschool program for younger children. For adults, UCI offers fitness and healthy living classes that teach the community how to prevent disease and improve quality of life.

The Life Hope Center’s holistic approach has led many people to receive academic and physical training, as well as to find hope in Jesus. Employees regularly receive requests for spiritual counseling, Bible classes, and prayer. “Thanks to the center, we were able to plant a church,” Christine said, “and now we have twenty-five people attending the services.”

**Appeal:** All over the world, there are dozens of Centers of Influence like this one. Pray for these projects so that, through friendship and compassion, people can glimpse God’s love. Thank you for changing lives with your Global Mission offerings! The 2018 mission offering was sent to Trinidad and helped this Center of Influence.
A certain missionary had challenged his church members to make a sacrifice for the cause of God. Not long after, when visiting one of the poorest families in the church, he could not believe his eyes. As he approached the house, he noticed that the eldest son was pulling the plow, in place of the only ox the family once owned. When the missionary asked, “Where is the ox?” he was surprised by the answer: “We sold it so we could give an offering for the new place of worship to God.” The missionary couldn’t hold the tears as he grasped the enormity of the sacrifice made by the family.

In 2 Corinthians 8, Paul presents the example of the Macedonian church to teach the principles of true faithfulness. Macedonian Christians lived in extreme poverty and faced persecution for believing in the Lord Jesus. Many under similar conditions would operate in a self-preservation mode, but not the Macedonians.

The Macedonians’ faithfulness teaches us the following principles:

1. Temporal limitations do not mean spiritual limitations. The Macedonian example eloquently teaches a valuable lesson to those in the church who are called to serve the Lord in a situation of poverty. We look at our condition and ask ourselves: What can we give the Lord being so poor? As poor as we are, can we still give something to the Lord?

Some of our people may be experiencing financial trials and challenges, but the strong example of the Macedonians silences all our excuses until we are forced to confess that it is our selfishness and self-preservation mode that prevents us from giving generously to the cause of God.

2. They understood the great gift of God’s grace. By nature, we are self-centered and not capable of giving generously. To give freely to God’s cause, we must find God’s grace in Jesus Christ. The understanding of His sacrifice on the cross for us will touch the invisible heartstrings and melt the selfishness that resides in us.

**Appeal:** The secret of true giving is found in giving ourselves to God. When Christ owns our hearts, He also owns our wallets and purses. We have good examples to follow, so what we need to do is to go to God’s presence, and He will give us the strength and ability to do what must be done.
The Voice of Prophecy

Revelation 14:6—“Then I saw another angel flying in the midst of heaven, having the everlasting gospel to preach to those who dwell on the earth—to every nation, tribe, tongue, and people.”

H. M. S. Richards was born in the state of Iowa on August 28, 1894. At age 17, Richards decided to follow in the footsteps of both his father and grandfather, becoming a preacher. One day, his brother, a driver for a US senator, invited him to a demonstration party for something new in the area: a radio station. Young Richards didn’t miss a word of what was explained and started dreaming of using that technology for the preaching of the gospel.

Upon graduating in 1919, he started a career as an evangelist and went on to preach in tents. To grant larger audiences, Richards chose cities with radio stations and paid for short commercials inviting the listeners to the meetings.

On October 19, 1929, he gave a 15-minute sermon at Los Angeles KNX, with some prophetic reflections. In 1937, Don Lee, owner of a broadcasting net, agreed to broadcast the new evangelistic program on his radio stations. Thus, the program The Voice of Prophecy was born.

As the broadcasts reached more and more homes, a parallel system of Bible studies was developed for listeners. As letters arrived, Richards needed space to organize all the mail. Not having much choice, he renovated a chicken coop and used it as the first The Voice of Prophecy office.

Richards’ initiative has spread around the globe. Today, the church has more than 160 media centers and an immense legacy of converted people. Through the power of the Holy Spirit, this work has grown, making it possible for the gospel to be carried to all the world.

Through our tithes and our Promise offerings, we can participate in this and other powerful gospel-preaching initiatives. Ellen G. White states: “Should all who claim to be sons and daughters of God, conscientiously meet their obligation to God and their fellow-men in tithes and offerings, an abundance would flow into the treasury to sustain the work of God in its different branches throughout our world” (The Review and Herald, May 16, 1893).

Appeal: Make a covenant with God to regularly give a specific proportion or percentage of your earnings so that you can have a part in God’s work around the world. God’s love. Thank you for changing lives with your Global Mission offerings! The 2018 mission offering was sent to Trinidad and helped this Center of Influence.
Elwin Winthrop Snyder was born on February 26, 1865, in the United States. At the age of eighteen, he was called to work as a colporteur, achieving much success, which led him to the position of director of Literature Ministries at the Pennsylvania Conference. His leadership skills caught the attention of the Foreign Missions Committee of the Seventh-day Adventist Church. So, in June 1891, he was invited to gather a team of three colporteurs to officially begin a literature ministry in South America. Snyder, then 26, chose two other young single men—A. B. Stauffer, 32, and Clair Nowlen, 26—to help him in the endeavor.

Snyder and his associates went to South America and became a watershed for the Seventh-day Adventist Church in several South American countries. Snyder also took over as mission field secretary and traveled throughout South America. In 1901, Snyder focused on the preaching of the message in Paraguay, as he learned that there were four Sabbath keepers there. On his trip to Paraguay, he spent about six months trying to encourage the few Sabbath keepers in that country and seeking new converts through evangelistic campaigns. In one of his accounts, he talks about the joy of baptizing five new members. For about fourteen years, Snyder worked in South America until his health failed. Snyder never regained his strength and died at age 54, leaving a legacy of courage and pioneering spirit.

**Appeal:** Much of the world’s early missionary efforts were carried out by foreigners who left their homeland to dedicate their lives to preaching the gospel. Our offerings should ideally be given as a promise—a covenant with God—faithfully, regularly giving a covenant proportion of our earnings to support the programs that God has instituted to reach every person on this earth so Jesus can come. Now it is our turn to invest in sending missionaries to other parts of the world, in gratitude for what was once done on our behalf. “God has given you precious privileges and advantages in sending you the light of His truth, and you are to improve these blessings, and let others share your mercies” (Ellen G. White, *Reflecting Christ*, p. 206).
As harsh as it may seem, this text from Proverbs contains an indisputable truth. However, God presents in His Word several guidelines for you to have complete freedom, including in the financial aspect of your life.

One day a church member went to the treasurer and told him, “I need financial advice. For years, I have struggled with financial problems, but so far, I haven’t found the courage to ask for help. You are a treasurer. Please help me!”

The treasurer asked him, “After returning your tithes and offerings, how do you spend your money each month? Do you have any control over your monthly expenses?”

“Oh, I have no idea how my money is spent,” he replied.

Perhaps this is your situation today. Those who do not know where to spend their money usually find it difficult to live within the available financial resources. That’s why everyone needs to learn these three simple steps to achieve financial freedom:

1. **Self-discipline.** Put all your spending under God’s control. By doing so, you become His finance manager, and all spending must then be done from God’s perspective. With God’s guidance, any bad habit can be broken.

2. **Have a monthly budget.** Determine how much should be spent each month in each area. Commit to staying within your budget. Look at it realistically. The budget is the way people can organize and control their financial resources, set and accomplish goals, and decide in advance how the money will work for the good of the family.

   Every purchase must be considered in light of the budget, which means that the purchase of any items on impulse should be avoided, especially if you are using your credit card.

3. **Be accountable to someone else for your budget.** Ecclesiastes 4:9, 10 says, “Two are better than one, because they have a good reward for their labor. For if they fall, one will lift up his companion. But woe to him who is alone when he falls, for he has no one to help him up.” If you are accountable to someone, you will be more inclined to be cautious in your usual spending.

**Appeal:** Ask God for wisdom to guide all the aspects of your financial life. This is one of the ways that will make you put your desires last and God first.
On a Sabbath in May 1863, in Battle Creek, Michigan, USA, as Ellen G. White was in a tent where meetings were being held, a family shyly entered the place. A few weeks earlier, she had a vision about that particular family. In the vision, she saw their intense search for the truth. She also saw that some of them would be brave servants in the cause of God. Maud Sisley Boyd was one of the siblings of that family. By age 16, she was already working in the Composition Department at the church publishing house. After getting acquainted with other pioneers, she felt a strong desire to fully serve the cause of God. Then, one afternoon, as she was praying, she distinctly heard a voice asking, “Are you willing to do anything the Lord desires?”

That thought came along with the deep impression that God was going to ask her to do something she didn’t want to do. As she knelt, she immediately felt that she hadn’t made a complete surrender as she first supposed. It seemed to her that she just could not utter the words: “Yes, Lord, I will do whatever You ask of me.”

Maude prayed and wept, but she found no relief from the certainty of doom. Finally, around midnight, she confessed, “Oh, Lord Jesus, I love You, yes I do. But I cannot make a complete surrender by myself. Dear Jesus, I want You to do that for me.”

Immediately, she was in peace. That morning she got a letter from the General Conference inviting her to travel to Switzerland to assist Elder J. N. Andrews in his publishing work in Basel. She was certain that she would not have accepted that invitation if the angel of the Lord had not visited her the night before. In 1887, she was part of the first group of missionaries sent by the church to Africa and then to several other places, such as England and Australia.

**Appeal:** Perhaps God is trying to call you right now to a full surrender. How about responding like Maud? Remember: “There is no limit to the usefulness of one who, putting self aside, makes room for the working of the Holy Spirit upon his heart and lives a life wholly consecrated to God” (Ellen G. White, *The Ministry of Healing*, p. 159).
Revelation 14:6—“Then I saw another angel flying in the midst of heaven, having the everlasting gospel to preach to those who dwell on the earth—to every nation, tribe, tongue, and people.”

Can you imagine traveling the oceans, and living a new adventure every single day? This was the dream of Joseph Bates, who grew up watching whaling ships leaving and returning to the harbor from his bedroom window. The boy’s mind sailed with those boats as he grew up in New Bedford, Massachusetts. In an attempt to dissuade Joseph from his dream, his parents sent him at a young age on a short trip on a boat. Instead of getting disheartened, the young man was more inflamed than ever. During the next twenty-one years, Bates devoted himself to life at sea. After some time living his dream, he set the goal of saving 10,000 dollars—which was a fortune at the time—with the purpose to buy a boat of his own.

He was successful and bought a vessel. However, Bates’ ship was different. There were no alcoholic beverages or tobacco allowed on it. Moreover, the crew wasn’t allowed to use profanity. It was during one of his trips that he found a Bible that his wife had packed in her luggage. As he read it, he felt touched by the love of Jesus.

It didn’t take long for him to discover the Sabbath. Then, he looked for Seventh-day Adventists who kept the Sabbath to study this new truth. Later, Bates decided to publish a booklet where he presented the claims of the fourth commandment. His forty-eight-page volume was published in August 1846. After retiring from the sea, Bates invested his energy and money in preaching about the soon coming of Jesus and the biblical Sabbath. Bates became a mainstay of the Seventh-day Adventist Church and left a legacy that went beyond his fortune. He dedicated the remainder of his life to the cause of God.

Appeal: God calls each of us to stretch our faith, whether it’s to go where He calls us, or to give regularly and systematically as He directs. Giving includes faithfully returning God’s tithe and listening to His voice as He calls us to covenant with Him in giving a regular and systematic offering, called Promise, besides our tithe. He asks us to give. I challenge you to ask God, “What percentage of my income do You want me to regularly give as my Promise offering?” Then listen for His answer. Saying “yes” to God is the only way to stretch your faith.
Starting Over

Isaiah 6:8—“Also I heard the voice of the Lord, saying: ‘Whom shall I send, and who will go for Us?’ Then I said, ‘Here am I! Send me’”

Wilhelm Stein Jr. was a son of German immigrants. He was born in Campinas, Brazil, on November 13, 1871. At the age of 17, he proved to be a worthy young man, dedicated to his studies and with a promising career at the Krahenbuhl metallurgical workshop, in Piracicaba, Brazil. He married Maria Krahenbuhl, the daughter of one of the founders of the Krahenbuhl metallurgical plant. The new couple decided to stay in that area, which promised much prosperity. That prosperity attracted Adventist colporteurs A. B. Stauffer and Albert Bachmeyer to sell books in German. One of these books, The Great Controversy, reached Stein’s hands, and he read it with great interest.

Wilhelm Stein Jr. accepted the truths presented in that book. His personal life now followed a new rhythm that included a weekly break. In 1895, Pastor Frank Westphal, newly arrived from the United States, was on a trip as the leader of the Seventh-day Adventist work in South America. He heard about Stein and decided to visit him. During the visit, Westphal saw that Stein already had the necessary foundations of the Adventist faith and baptized him in March 1895, which makes Stein the first Adventist baptized on Brazilian soil. His wife, who was still taking Bible studies, was baptized the following year. Stein did not refuse to commit fully to the new faith. When invited to help with the church’s work, he sold everything he had and left with his wife to serve the church wherever he was needed. Initially, the Stein couple settled in the city of Curitiba to serve as teachers at the first Adventist school in town, then they moved to Santa Catarina to open another school. Stein was also the editor of the first Adventist magazine in Portuguese, O Arauto da Verdade (The Truth Herald).

Appeal: The Steins left behind a thriving business to advance the cause of God. Thanks to his willingness to start over, many people were able to start a new life with God. You, too, can have a part in this outreach by giving your faithful Promise offerings to support global mission outreaches that are changing people’s lives for eternity. Ellen G. White says: “Not all are called to personal labor in foreign fields, but all can do something by their prayers and their gifts to aid the missionary work” (Testimonies for the Church, vol. 6, p. 29).
In 2018, Jannie Bekker, a South African Adventist, was sent to Hanoi, the capital of Vietnam, with two million dollars and the challenging task of establishing the Adventist Church’s first Urban Center of Influence in that country. The sale price of land in Hanoi normally exceeded 3.4 million dollars. However, to Jannie’s surprise, someone offered an excellent plot of land with a new seven-story building for only 1.8 million. The rest is history. On May 22, 2018, the community center opened to the public. “God made Himself present in the most miraculous way I have ever witnessed,” Jannie said. “He gave us much more than we asked for.”

With a population of nine million, Hanoi has only a small number of Seventh-day Adventists. The Urban Center of Influence, named Forward Venture, offers opportunities to reach more people for Christ. The center has a library open to the community and an English school to help and educate children and help people develop relationships. There are also healthy cooking classes and even a running club that meets every Sunday morning. The Hanoi Seventh-day Adventist Church is also housed in the same building. The center’s activities have allowed for the development of solid bonds and even friendships with government officials.

“An opportunity arose to partner with the Vietnam Religious Affairs Committee, and we are teaching English to twenty-eight of its members,” says Tunnel, the center’s director. “As we see people attending language classes and then the church services, we know that God is at work. God can work miracles. So we look forward to seeing what He has in store for us.”

This story is a good example of what is done with the donations to the Unusual Opportunities Offering Fund, which allows the General Conference to respond quickly to urgent projects when they arise.

**Appeal:** A portion of the regular offerings and donations today will be automatically sent to the Unusual Opportunity Offering Fund to support critical needs when they arise. You may also give your voluntary offering directly to this fund in addition to your Promise offering (regular and systematic offerings) by indicating “Unusual Opportunities Offering” on the envelope or by visiting the website AdventistMission.org/donate, and selecting “CG Unusual Opportunities Fund.”
The human being was formed in the likeness of God, so his nature was in harmony with the will of God. His mind was capable of understanding divine things. The affections were pure, and the appetites and passions were under the control of reason. With sin, the divine likeness was tarnished and nearly erased.

Some time ago, the janitor of an art museum found an old painting in a waste room. Because the painting was decayed, dirty, and unrecognizable, the janitor was just about to take it to the trash. But then the museum director decided to take one last look at it. Indeed, the painting looked useless, he thought. Nevertheless, he decided to give it a chance and took it to a restorer who specialized in old paintings to have it renovated. The restorer worked with perseverance and devotion until the work was completed. His work was so perfect that many who had previously seen the painting wondered if it was indeed the same. The secret of such perfection was uncovered: the signature indicated that the restorer was the artist’s son.

Sin marred the character of the human beings, the masterpiece of divine creation. But Jesus, the Son of the Supreme Artist, came to restore the image of the Creator in us. Biblical teachings on faithfulness are intended to help us in the process of developing our character. It’s not about returning tithes and offerings nor the kind of food we eat. The point is how our characters are shaped.

Faithfulness helps us grow spiritually. When a Christian tithes regularly and systematically, he promotes self-denial and removes selfishness from his heart. Thus, the act of tithing becomes a blessing, as it helps the believer to grow spiritually.

Selfishness is an abomination in God’s eyes, as it takes away love, benevolence, and compassion for our fellow man. Only faithfulness can help us to overcome selfishness. “Constant, self-denying benevolence is God’s remedy for the cankerling sins of selfishness and covetousness” (Testimonies for the Church, vol. 3, p. 548).

**Appeal:** The process of divine restoration lasts a lifetime, but you must allow it to begin. Ask the Lord today to guide your decisions and actions so that you may realize that you are being transformed into the image of His Son.

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**Romans 8:29—“For whom He foreknew, He also predestined to be conformed to the image of His Son, that He might be the firstborn among many brethren.”**
I’m Wholly Thine, Lord

1 Chronicles 29:14—“But who am I, and who are my people, that we should be able to offer so willingly as this? For all things come from You, and of Your own we have given You.”

Today, we’re going to start the devotional with this amazing quote from Ellen G. White: “Is this the language of your heart? ‘I am wholly Thine, my Saviour; Thou hast paid the ransom for my soul, and all that I am or ever hope to be is Thine. Help me to acquire means, not to expend foolishly, not to indulge pride, but to use to Thine own name’s glory’” (Counsels on Stewardship, p. 46).

This prayer helps us understand three important points regarding our relationship with God:

1. I am Yours, not mine. I belong to You, not to me. What I have and will have is Yours and not mine. What I am and what I will be is Yours. This must be the keynote of our fidelity. It is the understanding that everything we have belongs to God that leads us to complete surrender.

2. You are my Savior and You paid the ransom for my life. This is my main motivation for serving. I do not serve because of the applause or the support received but as a response to the salvation that God has given me.

3. Help me to acquire resources that can be used for the glory of Your name.

Here’s the practical aspect of it. We can spend a lifetime theorizing on points 1 and 2, but the third aspect is about action and it’s a result of the true understanding that everything belongs to God and that we have been bought at a high price. When we use what God puts into our hands recklessly or just to satisfy our vanity, we are actually acting as owners, even though we are only stewards. We live in a consumerist society that equates personal happiness with the acquisition of material goods. The lifestyle of today’s society can be summed up with the thought, “Work, spend, work harder, and spend more,” which is driven by the desire to get things we currently don’t have and to feel fulfilled, satisfied, and gratified.

**Appeal:** It is liberating and challenging to realize that everything belongs to God and that I must turn everything over to His care. Since everything is His, I must trust Him to guide every aspect of my life. Today is the day to reaffirm: “Lord, I want everything I have and am to be used for the glory of Your name.”
Cain and Abel—two brothers who were tested similarly to their parents, Adam and Eve. These siblings were very different from each other, both in character and in conduct. With their deeds, they divided humanity. Each represents the two classes of people that will exist in this world until the end of time—some for God and some against God.

Both learned directly from their parents that Christ, symbolized in the slain lamb, was the means provided to save man. They also learned that the system of offerings that was ordained by God expressed their faith in the coming Savior.

But while Abel, who possessed a spirit of loyalty to God, saw justice and mercy in the Creator’s dealings with the fallen race, and gratefully accepted the hope of redemption, Cain harbored feelings of rebellion and murmured against God, which ended up making him rebellious and disobedient.

The difference between the two was most clearly expressed by how they brought their offering to the Lord. Cain relinquished God’s rights over him. His rebellion led him to respond to God’s commands according to his own choice, instead of embracing God’s plan. He proposed to justify himself with his deeds and earn salvation on his merits, refusing to recognize himself as a sinner in need of a Savior.

Abel’s sacrifice was consumed by divine fire. It was God’s way to say, “Yes, I accept you. You are forgiven.” Abel’s surrender to Christ was accepted. His sins were forgiven. God is primarily interested in the cleansing of the offerer, thus enabling him to be a channel of blessing. The offering comes as a consequence, spontaneously, voluntarily, and out of love. That’s why the Bible says, “The LORD respected Abel and his offering.” First, God is pleased to see that the worshipper’s heart is free from selfishness, and only then is He pleased with the offering that this worshipper gives.

**Appeal:** Can you fully surrender to Christ today? Let Christ take possession of your whole life. And once He’s within you, may He give you the love, the will, and the willingness to give your offerings. You will need no one to pressure you to give because you will spontaneously and joyfully surrender everything you have to the Lord. Then the Lord will accept you and your offering, just as He did with Abel.
Teaching Wisely

Proverbs 22:6—“Train up a child in the way he should go, and when he is old, he will not depart from it”

One of the basic principles of Christian stewardship is the need to depend on God each day so that He can remove the selfishness that controls the human heart.

Both the teaching and the practice of stewardship are part of an educational process that extends throughout life and encompasses all aspects of it.

As the eradication of selfishness and the formation of a godlike character is not the work of a day, such education takes a lifetime.

Because selfishness is embedded in the heart of every human being, our children and adolescents must also be instructed and helped. But when and how does the process of teaching Christian stewardship begin? Our homes should be the main center of action for teaching children the principles of God’s Word.

Ellen G. White says: “The Lord has decreed that the family shall be the greatest of all educational agencies. It is in the home that the education of the child is to begin. Here is his first school. Here, with his parents as instructors, he is to learn the lessons that are to guide him throughout life” (The Adventist Home, p. 182).

However, each age has its demands, so we must teach the principles of fidelity according to each age group:

- Between 3 and 5 years old, children can only grasp simple concepts. Teach them to identify each coin, each bill, and how much they are worth. With simple words, explain what it means to save.
- Between ages 6 and 11, a monthly allowance helps a child develop a simple budget for managing resources. It’s time for them to learn to separate the tithes and decide the percentage of offerings as well as other percentages.
- Between ages 12 and 15, increase your child’s allowance. Give her responsibilities to prepare them for independence. Help her create a more detailed budget. Allow the use of freedom in purchasing decisions.
- From the age of 16, children are ready for full financial training. Open your budget to show how you plan and manage your systematic faithfulness, savings, spending, and giving.

**Appeal:** The best way to teach your children how to handle money is by example. What you live in practice will be emulated in your children. May God help you to teach wisely and truthfully.
The generosity of first-century Christians was one of their hallmarks. They did not possess great wealth, buildings, or public recognition. On the contrary, they were considered a sect (Acts 24:14). Nevertheless, they grew in number and illuminated the world with the truth of the risen Christ.

One of the most impressive accounts of the early Christians’ generosity is the story of Pachomius. He was born in 292 A.D. in Thebes, Egypt, to a pagan family. Against his wishes, he was enlisted in the Roman army. It was the custom of the Romans to invade communities and force all men to serve in the Roman army. The generals knew that these soldiers had no attachment or commitment whatsoever to the empire; therefore, they lived in prison all the time they were not in combat.

During the period of Pachomius’s imprisonment, famine ravaged the region where he was. Many prisoners died of hunger. But he and other prisoners began to receive food that was stealthily introduced through prison bars. Each night, mysterious folks returned with food and freed the prisoners from starvation. Pachomius learned that his benefactors were followers of a Galilean named Jesus Christ. Upon being freed, he sought out Christians who taught him about Jesus and His love. He then became a Christian and was baptized in 314 A.D., becoming an influential leader of Christendom. It was generosity that rescued and saved him.

We can choose to live a life of risk for God’s sake or a life of comfort with no responsibilities or commitments. However, only those who decide to risk life can truly be called Christians. Only the attitude of commitment gives room for developing genuine faith, perceiving God’s action, and experiencing miracles. It is to this kind of life that God summons us today.

Appeal: Shall you make a difference? Are you going to get fully involved? You will never look back and regret if you are deeply involved in the cause of salvation. On the other hand, those who decide to live a life focused on the self will, at some point in their lives, realize that selfishness and greed have made their lives meaningless. Today, you must decide to show the world that generosity and altruism are still hallmarks of true Christianity.
The Word of God not only teaches us how to give but also the right way to do it! There is a revealed truth not only about how we should return tithes and give offerings but also about what should and should not be done with these expressions of faithfulness.

It is not just what we do. What really matters is how we do it because the way we do it shows our obedience to the clear principles of God's Word. The Bible presents several guidelines on the correct way to exercise faithfulness. A frequently asked question about the use of tithing resources is, “If tithing is a sacred resource, could it not be used for sacred works such as charity or church building/renovations?”

The principles of tithe allocation were revealed to Moses, and they are displayed throughout the Pentateuch. In the book of Numbers we read: “Behold, I have given the children of Levi all the tithes in Israel as an inheritance in return for the work which they perform, the work of the tabernacle of meeting” (Numbers 18:21). The Levites were paid with the resources provided by tithes. The purpose of the Levites’ wages was to allow them to fully devote their time to religious work.

Paul reaffirms this principle: “Do you not know that those who minister the holy things eat of the things of the temple, and those who serve at the altar partake of the offerings of the altar? Even so the Lord has commanded that those who preach the gospel should live from the gospel” (1 Corinthians 9:13, 14).

Ellen G. White corroborates the same principle with the following statement:

A very plain, definite message has been given to me for our people. I am bidden to tell them that they are making a mistake in applying the tithe to various objects which, though good in themselves, are not the object to which the Lord has said that the tithe should be applied. Those who make this use of the tithe are departing from the Lord’s arrangement. God will judge for these things” (Testimonies for the Church, vol. 9, p. 248).

This is not to say that we should not help those in need or invest in building new temples or renovating old ones. We are advised that these actions should not be done with tithing resources. This is a clear and sure principle. We may not agree, but we can never say that there is not a clear “Thus saith the Lord” on this matter.

**Appeal:** Are you willing to live by the principles presented in God’s Word regarding the use of tithes and offerings? May the Lord bless you as you commit to being a faithful giver.
Robert LeTourneau was born in 1888 in Richford, Vermont. The son of godly parents, he heard about the gospel since his childhood. For a time, he rejected the truth, but thanks to the prayers of his parents, he accepted Christ as his savior when he was sixteen.

As an adult, he was a prolific inventor of earthmoving machinery and became a millionaire because of the equipment he designed and built. Throughout his life, he secured nearly 300 patents relating to earthmoving equipment, manufacturing processes, and machine tools. When he was thirty, he suffered a devastating loss with the death of his eldest son. It made him rethink his life’s goals and purpose. He began to worry that his love for machines could replace his love and commitment to the cause of God. So, together with his wife, Evelyn, he decided to dedicate himself to God’s cause and use the resources he had for the preaching of the gospel.

His story became well-known because he decided to give ninety percent of what he had to God and live with the remaining ten percent. From then on, he was known as “God’s businessman.” One day someone asked him, “Mr. LeTourneau, is it true that you give ninety percent of your income to the Lord?”

He replied, “No, I don’t give anything to God. Everything belongs to Him. I am the one who retains ten percent of what is His!”

This story shows a great example of generosity. However, some may think, I too could live on ten percent of a billionaire’s income. God truly expects us to use whatever is available to us for His sake. You might not be able to put an end to the famine on a continent, but you can help to eliminate the famine of a family in your hometown. You can’t take the gospel to an entire country, but you can study the Bible with your neighbor. It is not our lack of ability that worries God, but our lack of availability.

**Appeal:** Make sure you look at the Bible and see what God was able to do with apparently insignificant things such as David’s sling, a few loaves and fishes, or a widow’s little flour and oil.
The greatest benefit of being faithful is the transformation of our character. When we surrender to God the things He tells us to surrender—resources, time, body, or gifts—we are allowing selfishness to be removed from our hearts, giving room to love and kindness. When that happens, our character becomes like Christ’s.

Time and again, Ellen G. White presents this principle in her writings. She states: “It is the glory of the gospel that it is founded upon the principle of restoring in the fallen race the divine image by a constant manifestation of benevolence” (Counsels on Stewardship, p.14) She also wrote, “God planned the system of beneficence in order that man might become, like his Creator, benevolent and unselfish in character, and finally be a partaker with Him of the eternal, glorious reward” (Testimony Treasures, vol. 1, p. 552).

These quotes contain two very important pieces of information. First, character restoration comes through a constant manifestation of our faithfulness to divine directions. Second, God Himself designed the faithfulness system so that our character could be transformed from selfishness to altruism.

In practice, it works like this: You are sitting at a table full of food, and you realize that some foods are in disagreement with God’s guidelines for the development of good health. If you decide to eat whatever is on the table, your selfishness will be strengthened because you decided to do only what you wanted in opposition to the expressed will of God. On the other hand, if you choose to give up your desire and follow divine guidance, selfishness loses the battle and its strength is lessened in your heart. It’s not just a matter of you getting ill or not; it’s mostly a matter of who wins the battle for your heart: selfishness or God’s will.

When at the end of the month you choose not to be faithful by returning your tithes and offerings, the problem is not that the church suffers from a shortage of resources; the problem is that selfishness gains strength and dominance in your heart. On the other hand, when you are faithful in returning the resources God has placed in your hands, the self is dethroned and character is ennobled.

**Appeal:** Reaffirm your commitment today to put your selfish desires last and God first.
Whenever we hear the term "missionary doctor," we tend to think of a medical doctor who travels on foot, by boat, or by plane to remote villages, risking their life to provide medical care to unreached groups of people. But it’s not just the jungle that needs missionaries. Urban areas need them too!

That was the experience of Dr. George H. Rue, who devoted most of his life to serving as a medical missionary in Seoul, the capital of South Korea. Dr. Rue and his family arrived in the city of Sunan in 1929. Soon after, they moved to Seoul, where they started a clinic. The Seoul Sanatorium (later Seoul Hospital) started as an eight-bed medical institution. Funds raised from the 13th Sabbath offerings of 1935 paved the way for the construction of a small 138-bed hospital shortly thereafter.

These tireless efforts caught the attention of then-President Rhee, who recruited Dr. Rue as his personal physician. But in 1950, because of the Korean War, the hospital’s work had to stop. Doctor Rue was deployed to the south of the country to give care to refugees and to open new hospitals. Heartbroken by the growing number of orphans, he and his wife felt compelled to open an orphanage. In 1954, President Rhee awarded Dr. Rue the Republic of Korea Medal, the highest award a civilian can receive for service to the nation.

Miraculously, the Seoul Hospital was still standing at the end of the war, although many other buildings were in ruins. How could it be? Later, someone told Dr. Rue that a high-ranking North Korean officer had been his patient, and while the invasion of Seoul was taking place, the officer had ordered his soldiers not to touch the hospital.

Dr. Rue’s story is just one of the hundreds of other stories about what is being done with the offerings for the World Mission.

**Appeal:** Part of our regular offerings today will go to the World Mission fund to support the ministry of over 400 missionary families. You can also give directly to the World Mission in addition to your regular and systematic Promise offerings by writing “My Offering for the World Mission” on the tithing envelope, or by visiting Giving.AdventistMission.org. Thank you in advance for your generous offer!
Worship is Doing God’s Will

Ephesians 5:7—“Therefore do not be unwise, but understand what the will of the Lord is.”

One of the most important principles of true worship could be expressed in these words: “Worship is doing God’s will, not mine.” When Jesus lived on earth as a man, He said, “For I have come down from heaven, not to do My own will, but the will of Him who sent Me” (John 6:38).

There is a story in the book of Exodus that helps us understand the depth of this principle. The biblical text tells us: “Three times in the year all your men shall appear before the Lord, the Lord God of Israel. For I will cast out the nations before you and enlarge your borders; neither will any man covet your land when you go up to appear before the Lord your God three times in the year” (Exodus 34:23, 24).

Through Moses, God instructed the Israelites that three times a year, on the same date each year, all the men and those who were able to travel should leave their homes and go to Jerusalem to celebrate a feast dedicated to the Lord.

The Israelites were surrounded by fiery tribes, eager to take their land. What would prevent their enemies from rushing upon these unprotected houses and ravaging them with fire and sword? What would prevent the country to be invaded? God had promised to protect His people. Apparently, it would be safer to stay in the city to protect it, but only obedience to God’s express will could make their cities safe.

Imagine thousands of Israelites heading to the holy convocation in Jerusalem, singing the psalm of pilgrimage that said, “Unless the LORD builds the house, they labor in vain who build it; unless the LORD guards the city, the watchman stays awake in vain” (Psalm 127:1).

**Appeal:** This story teaches us that worship is doing God’s will, even when it doesn’t seem safe. Someone may say, “If I want to keep my job, I’d better keep Sunday rather than Sabbath. It’s safer that way.” When it doesn’t feel safe to keep the Sabbath, remember that worshipping is doing God’s will, not yours. When it doesn’t feel safe to be faithful with tithes and offerings, remember that God told the people of Israel that they would only be safe if they did what God had commanded.
The couple fought so much that they decided to divorce, and they set a date to appear before the judge. However, the wife had a toothache and had to see a dentist. In the dentist’s office, she listened to Christian music in the background and asked the dentist to explain those lyrics to her. The dentist told her about sin and salvation.

Intrigued, she wanted a Bible. The dentist gave her one and said a pastor would visit her. The woman agreed, and a few days later, the pastor paid her a visit. They had barely started the Bible study that day when she asked, “What does the Bible say about divorce?” The pastor whispered a prayer for guidance and showed her what Jesus said about divorce. She was furious. “That’s just not possible in today’s world,” she yelled.

The pastor encouraged her to continue studying the Bible and praying for her husband and their marriage. She began to pray, and something began to happen inside her. The night before the court hearing, she told her husband that she had changed her mind and no longer wanted a divorce. When he asked why, she simply said, “I have accepted Jesus as my Savior, and divorce is in opposition to His will.”

The next day, she told the judge that she no longer wanted a divorce. Her husband looked at her closely and then told the judge: “Me neither.”

Now it was the husband who was curious. He wanted to know more about the Bible and about “this Jesus guy.” She gave him her Bible, and he immediately started to read it. Soon, he asked for Bible studies and began attending church services. His life also changed. Today, that woman says that Jesus is present in their lives thanks to a dentist who silently shared the gospel through her work.

**Appeal:** There are many places in the world where church workers struggle to obtain visas and work permits. But professionals like dentists, engineers, teachers, nurses and others can often work in the 10/40 window and live as followers of Christ. We call them “tentmakers” because their ministry is modeled after the apostle Paul. Your offerings help equip and support them around the world.
HE’S THE OWNER OF THE HEAVENS AND THE EARTH

Proverbs 10:22—“The blessing of the LORD makes one rich, and He adds no sorrow with it.”

We find the first mention of tithing in the book of Genesis, in the Old Testament. At the very beginning of chapter 14, there is a description of a fascinating meeting between Abram, the father of the Hebrew people, and a king named Melchizedek, who was the “priest of God Most High.” Abram had just recovered his goods from his enemies. This priest gave him a special blessing and, as recorded in Genesis 14:20, “[Abram] gave him a tenth of all.” Here we see a grateful patriarch consecrating to God, through Melchizedek, a tenth of what he had gained.

But before tithing, Abram received three valuable instructions from Melchizedek.

1. Blessing comes before faithfulness. The biblical text says that Melchizedek said, “Blessed be Abram of God Most High” (Genesis 14:19). Adventist theology believes that first God blesses, then, in response to God’s blessings, we are faithful. Not the opposite, as those who advocate the theory of prosperity want to teach, with the pretense of determining the blessing through “positive thinking” as a way of bargaining with God.

2. God owns everything. He is the “Possessor of heaven and earth” (Genesis 14:20). Melchizedek was claiming that Abram would bring the tithes to the One who already owned everything that was in Abraham’s hands. No person can think that he owns something, even if he has built it, for we are creatures that were born and exist on this earth thanks to God’s creative power.

3. God has delivered us from the hands of our enemies (Genesis 14:20). Melchizedek reminded Abram that he was not a warrior neither did he lead an army. The victory over the four kingdoms was only possible because God was involved in the battle. As we worship God on the Sabbath and as we return our tithes and offerings, we are affirming that God has given us victory throughout the week and the month.

Appeal: Throughout the ages, the keeping of the Sabbath and the return of tithes and offerings became a sign of commitment to all who called upon the heavenly God. We are all called to share in God’s bounty. He who is abundantly gracious wants for us to be gracious. He who pours out His blessings on us wants us to pour out our blessings on others as well.
In vain, the widow from Zarephath looked to the sky for any sign of rain. Her heart was saddened to see the first shreds of evidence of starvation in her son. One morning, her fears began to come true. There was flour and oil just for one more meal. So, with a heavy heart, she went out to gather some sticks to prepare what should be their last meal.

As she was lost in her thoughts, a stranger wearing travel-tattered clothes stopped in front of her shack and asked her for water to drink. Giving water to a stranger was fine. After all, a glass of water would not threaten her livelihood. However, as she went in to fetch water for the prophet Elijah, he stopped her unexpectedly and asked her to bring him bread too!

And she responded, “As the LORD your God lives, I do not have bread, only a handful of flour in a bin, and a little oil in a jar; and see, I am gathering a couple of sticks that I may go in and prepare it for myself and my son, that we may eat it, and die” (1 Kings 17:12). When the widow expressed the crude reality of her situation, she was still limited by her subtraction math.

As she heard Elijah’s words (see today’s scripture), she realized the limitation of her subtraction math, decided to abide by God’s multiplication math, and see God’s proposal as the answer to her desperate situation.

The same perspective of Elijah regarding the widow applies to us today. One of the many reasons we fail to return our tithes and offerings is that we are paralyzed with fear. We still accept and follow subtraction math and become convinced that fidelity will bring us financial difficulties. When we are challenged to put God first, we wonder how we are going to survive!

**Appeal:** Today, cast away your fear and, by faith, ask God to kindly help you to turn away from the mathematics of worldly and temporal subtraction and accept the one of heavenly and eternal multiplication.
**Working for the Glory of God**

*Ephesians 9:10—“Whatever your hand finds to do, do it with your might; for there is no work or device or knowledge or wisdom in the grave where you are going.”*

During a fifty-year career, the average person spends 100,000 hours working. Unfortunately, many people just put up with their work. However, work was instituted by God for mankind even before sin entered the world. Genesis 2:15 says, “Then the LORD God took the man and put him in the garden of Eden to tend and keep it.” The first thing God did to Adam was to assign him a job. Despite what many people think, the work was implemented for our benefit in the sinless environment of the Garden of Eden.

Hence, you must glorify God with your work through attitudes such as honesty, faithfulness, positive witness, and always doing your best. This was the standard of some biblical characters in their daily work. Daniel was known as a blameless public servant (Daniel 6:5), Joseph for his honesty and faithfulness (Genesis 39:21–23), and Jacob for doing twenty years of work for his father-in-law Laban, more than what was expected of him (Genesis 31:38–40). These are excellent biblical examples to follow.

However, the most expected attitude of a Christian in his work is to do everything for the glory of God. German composer Johann Sebastian Bach wrote most of his music for church services. On top of each of his musical scores, he used to write the initials JJ–Jesu, juva (“Jesus, help me,” in Latin), and at the bottom, the initials SDG, which stood for, Soli Deo gloria Deo (“For the glory of God alone”). These initials, at the beginning and end of each piece, indicated Bach’s dependence on God during the creative process that resulted in some of the most significant and inspiring music in the history of civilization.

**Appeal:** What would happen if at the beginning of each day we made a covenant with Christ, asking Him to accompany us in our daily work, trusting His direction to solve problems and overcome challenges related to the work environment? And what if, at the end of each day, we could say, “All the good I did today, I hope it’s for the glory of God”? May God bless you to glorify God through your work.
When Is Faithfulness Born?

High unemployment rates are one of the problems that humanity is facing today. Even in developed countries, the number of people who are not included in the labor market has grown significantly. We need to take a closer look at some aspects of the day-to-day lives of families that do not have a regular income in our church. The main concern is to help them with basic needs such as food and housing. We can also help with the kind of training that helps men and women find a space in the job market. And all the help offered must consider the following advice: “He who shows mercy, [do it] with cheerfulness” (Romans 12:8).

Another guideline for someone who doesn’t have a regular income is to exert faithfulness through tithes and offerings. You may wonder, “But how can I teach faithfulness in tithes and offerings to someone who has no income?” We often think that we can only be faithful in our tithes and offerings if we have some value to bring to the church. However, the book of Genesis reveals that Jacob, the second tither mentioned in the Bible, became a tither when he had no job, was on the run, and his pillow was a stone (Genesis 28:10–22).

This teaches us that faithfulness springs up in the believer’s mind and heart, even before any value is brought to the storehouse. A person without income who chooses to be faithful in tithes and offerings should not think that he is unfaithful. This person must reaffirm their commitment to faithfulness in tithes and even choose a percentage for the return of regular offerings. Then, present to God the desire that his commitment to be faithful in tithes and offerings ceases to be just a decision and becomes action, from the moment he starts to have a regular income. No one with the firm purpose of being faithful to God should feel unfaithful just because he doesn’t have an income.

**Appeal:** If you have a regular income, reaffirm your commitment to faithfulness and help someone unemployed with food, prayers, and guidance. If you are unemployed, reaffirm your commitment to be faithful to God and keep asking for strength and wisdom until you find a job.
For Him, Through Him, And to Him!

Romans 11:36—“For of Him and through Him and to Him are all things, to whom be glory forever. Amen.”

This is one of the most important points in Paul’s letter to the Romans. The apostle is about to make a transition in the emphasis presented in the letter. From chapter 1 to chapter 11, Paul demonstrates, step-by-step, how man is justified before God. However, beginning in chapter 12, he goes on to describe the practical implications of the gospel for the lives of Christians.

In this verse, Paul presents the three steps to true worship. To begin with, Paul says that “all is His.” We will only come to true worship with this understanding. This truth is presented in the very first verse of the Bible. As we read, “In the beginning God created the heavens and the earth” (Genesis 1:1), we usually think that the first information we have about God in this verse is that He is the Creator. However, the very first information is “in the beginning.” This means that, although God was present at that moment of Creation, He already existed before that beginning. He is behind this principle; He existed before this principle. He doesn’t need anything from you, for He already existed without the existence of the human being.

Paul then presents the second point of true worship, which is, “everything is through Him.” In other words, what comes into your hands is not because of your strength, wisdom, and ability, but rather the providence of God, who works in you and gives you strength, wisdom, and ability.

For you to understand this second point, you need to answer the following questions: Did you get to this point on your own? Are you what you are on your own? Do you have what you have by your ability alone? All the good that we have and are came from the loving hand of God.

The last lesson is: “To Him are all things.” Our greatest difficulty is taking the third step and recognizing that everything we have and are must be at God’s disposal and His cause. We can even mentally admit that all things are His and for Him, but we have to act faithfully to demonstrate that everything is to Him.

Appeal: Like Paul, today we must express a hymn of praise to God and say with our words and actions: “For of Him and through Him and to Him are all things!”
What Is Promise?

“Promise” is a name used for the regular and systematic offering (it is different from the spontaneous or offering), in which:

- It is considered as important and binding as the tithe (See Mal. 3:8-10).
- The system is proportional (percentage-based).
- It is given as a percentage or proportion of the income (1 Cor. 16:1; Deut. 16:17).
- The worshipper chooses the percentage of the income that will be regularly given as “Promise” (any percentage is valid).
- The regularity of giving is determined by the regularity of the blessing which is received (the income).
- It should be given after any income (Prov. 3:9).
- It is not expected when there is no income (2 Cor. 8:12).
- The worshipper offers it immediately after the tithe, and before any other expense is met or giving is done (Prov. 3:9; Matt. 6:33).
- Regularity, percentage, and period of validity must be previously “vowed,” “promised,” or “purposed” by the worshipper (2 Cor. 9:7).

“But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully. So let each one give as he purposes in his heart, not grudgingly or of necessity; for God loves a cheerful giver.” 2 Cor. 9:6, 7 (emphasis provided).
"In Malachi 3:8-10, tithes and offerings are clearly placed under the same system. This implicitly suggests at least three similar characteristics for both tithes and offerings: (1) regularity (according to the income), (2) proportionality (a proportion of any income), and (3) delivery (brought to the storehouse).

Ellen G. White also agrees that tithes and offerings are under the same system. She alludes to the fact that this system includes the concept of also giving offerings as a proportion of the income: “In the Bible system [singular word] of tithes and offerings [both under the same system] the amounts paid by different persons will of course vary greatly, since they are proportioned to the income.”—Counsels on Stewardship, p. 73 (italics provided).

In another quotation, she says that this offering along with the tithe, is not spontaneous or voluntary but is part “of our obligation.” This thought is in line with Malachi 3:8-10, which states that that not bringing that offering is viewed by God as dishonesty. Here is the quote: “This matter of giving is not left to impulse. God has given us definite instruction in regard to it. He has specified tithes and offerings as the measure of our obligation. And He desires us to give regularly and systematically.”—Counsels on Stewardship, p. 80.

### Comparing Tithe, Promise, and Special Offerings

<table>
<thead>
<tr>
<th>Features/Offerings</th>
<th>Tithe</th>
<th>Promise</th>
<th>Special (Spontaneous) Offering</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regularity</td>
<td>Determined by the frequency of one’s income</td>
<td>Determined by the frequency of one’s income</td>
<td>It is sporadic.</td>
</tr>
<tr>
<td>System</td>
<td>Proportioned to the income</td>
<td>Proportioned to the income</td>
<td>According to the impression of the feeling or heart</td>
</tr>
<tr>
<td>Mandatory</td>
<td>Lifelong</td>
<td>Lifelong</td>
<td>Circumstantially (when prompted by the Spirit)</td>
</tr>
<tr>
<td>Percentage</td>
<td>Predetermined by God (10%)</td>
<td>Chosen by the worshiper (___%)</td>
<td>N/A</td>
</tr>
<tr>
<td>Possibility of Percentage Adjustment</td>
<td>No</td>
<td>Yes</td>
<td>N/A</td>
</tr>
<tr>
<td>Delivered To</td>
<td>Storehouse</td>
<td>Storehouse</td>
<td>Place chosen by the worshipper</td>
</tr>
<tr>
<td>Final Recipients</td>
<td>Local, regional, and international range</td>
<td>Local, regional, and international range (suggested)</td>
<td>Chosen by the worshipper</td>
</tr>
</tbody>
</table>
COMBINED OFFERING PLAN

The Combined Offering Plan was voted as the GC promoted and recommended offering plan at the Annual Council of 2002 after a recommendation by the World Stewardship Summit of 2001. It supports all levels of the church by putting total funds collected into one pool. The funds are distributed according to a formula approved by each division but within the following percentages: 50-60 percent for the local church; 20 percent to the GC for mission funds, and 20-30 percent for mission work in the local field. Divisions making use of this plan currently include: ECD, ESD, IAD, NSD, SAD, SID, SPD (Island Fields), SSD, SUD, WAD, MENAUM. Learn more about this plan here: https://stewardship.adventist.org/combined-offering.

CALENDAR OF OFFERINGS

In the Calendar of Offerings, the original option, different destinations for offerings are promoted each Sabbath during the worship service following the approved calendar of offerings as voted by the General Conference committee every year. A calendar of the weeks of each year is drawn with certain offerings designated accordingly. About 26 Sabbath offerings are assigned to the local church, and the others are allocated between the other levels of church organization or designations in the local field. All loose offerings (not in marked envelopes) will go to the offering of the day. There are six Special Offerings days for particular ministries. Divisions ascribing to this plan currently include the EUD, Israel Field, SPD, TED. (The Calendar of Offerings for this year can be found on pages 55-57.)

PERSONAL GIVING PLAN

The Personal Giving Plan organizes the financial needs of the church into three categories (roughly the same three categories covered by the Combined Offering Plan) and offers a suggested percentage of the member’s income to be dedicated to them. They are: (1) Local Church Budget (3-5%). This would include utilities, maintenance, insurance, school operating expenses, children’s magazines, teaching supplies, staff salaries, bulletins. (2) Conference Advance Budget (1-2%) for Christian education, local evangelism, Vacation Bible School, summer camps, union magazines, etc. (3) World Budget (1-3%) to support the global mission needs of the church as promoted in the approved Calendar of Offerings. Sabbath School offerings are received and treated the same way as in the Calendar of Offerings plan. This plan also makes provision for giving toward special projects. The NAD currently ascribes to this plan.
The Offertory Devotional Readings you have in hand gave origin to the Offertory Devotional Videos. These two-minute educational and motivational videos are planned to be presented every Sabbath in your church, before the offering collection.

You may play or download the two-minute videos (for this and previous years) by using the QR code below. The following are instructions on how to use them:

- The videos are to be presented in the church before the offering collection.
- They do not include the appeal or the final prayer, which should be supplied by the person scheduled to promote the offerings.
- The videos may (and should) also be shared through social media or during congresses, youth programs, small group meetings, camp meetings, church boards, Stewardship Weeks of Prayer, etc.
- The videos were recorded in English, but each division or union is permitted to translate them into their various languages or customize them with regional accents.
- The entire video with original soundtrack—no voiceover/no letterings—will also be available, upon request, to divisions and unions at no charge from the GC Stewardship Ministries Department.
- Local church pastors and stewardship ministries directors must be informed about the videos and how to download them and share them in their churches, especially before the offering collection.
- You may watch the videos using this link: https://stewardship.adventist.org/weekly-offertory-videos

“Money is an exact index to a person’s true character. All through Scripture there is an intimate correlation between the development of a person’s character and how they handle their money.” Richard Halverson
About the Author

Born in Brazil, Pastor Josanan Alves graduated in theology in 2002 from the Adventist Latin American Seminary of Theology in Bahia, Brazil, has a post-graduate degree in missiology and a master’s degree in Bible reading and interpretation. He is married to Gleice Maria da Silva Xavier with whom he has two children, Glenda Xavier da Silva Barros and Samuel Xavier da Silva Barros. He was a district pastor for seven years and stewardship ministry leader for the last 14 years in several conferences and unions in Brazil. For the last five years he has led the Stewardship ministry in the South American Division with headquarters in Brasilia, Brazil.