



# TITHE & OFFERING PRINCIPLES & ACCOUNTABILITY

Christina Hawkins

**Discipleship Ministries Team**

**South Pacific Division**



Seventh-day  
Adventist Church™

*South Pacific*







## Vision

**“Tithe is for the support of the ministers. There should be today in the field one hundred well qualified laborers where now there is but one”.**

Testimonies for the Church, vol 9, page 249

**“No place left”  
“I have finished my work in these regions.”**

Romans 15:20-23



MOTIVATION &  
INSPIRATION



# Greater Sydney

- 4.8m people
- 62% speak English
- 5% Mandarin
- 4.3% Arabic
- 3.1% Cantonese
- 2.2% Vietnamese
- 1.7% Greek

## 2018 Data

9,654 members

66 churches

14 companies

165 baptism

-0.08% growth

Tithe per member per year \$1,593 (30% participation rate of attendees)

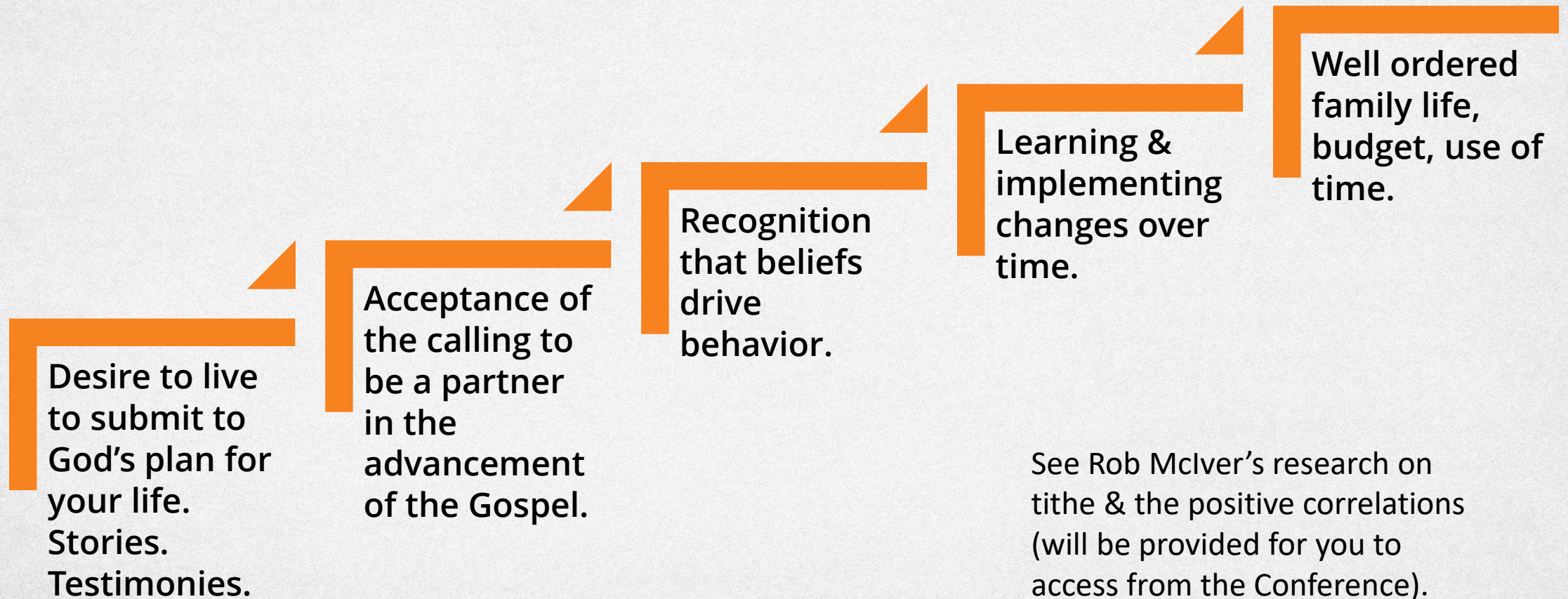
Offering per member per year \$165.55 (\$3.18 pw)



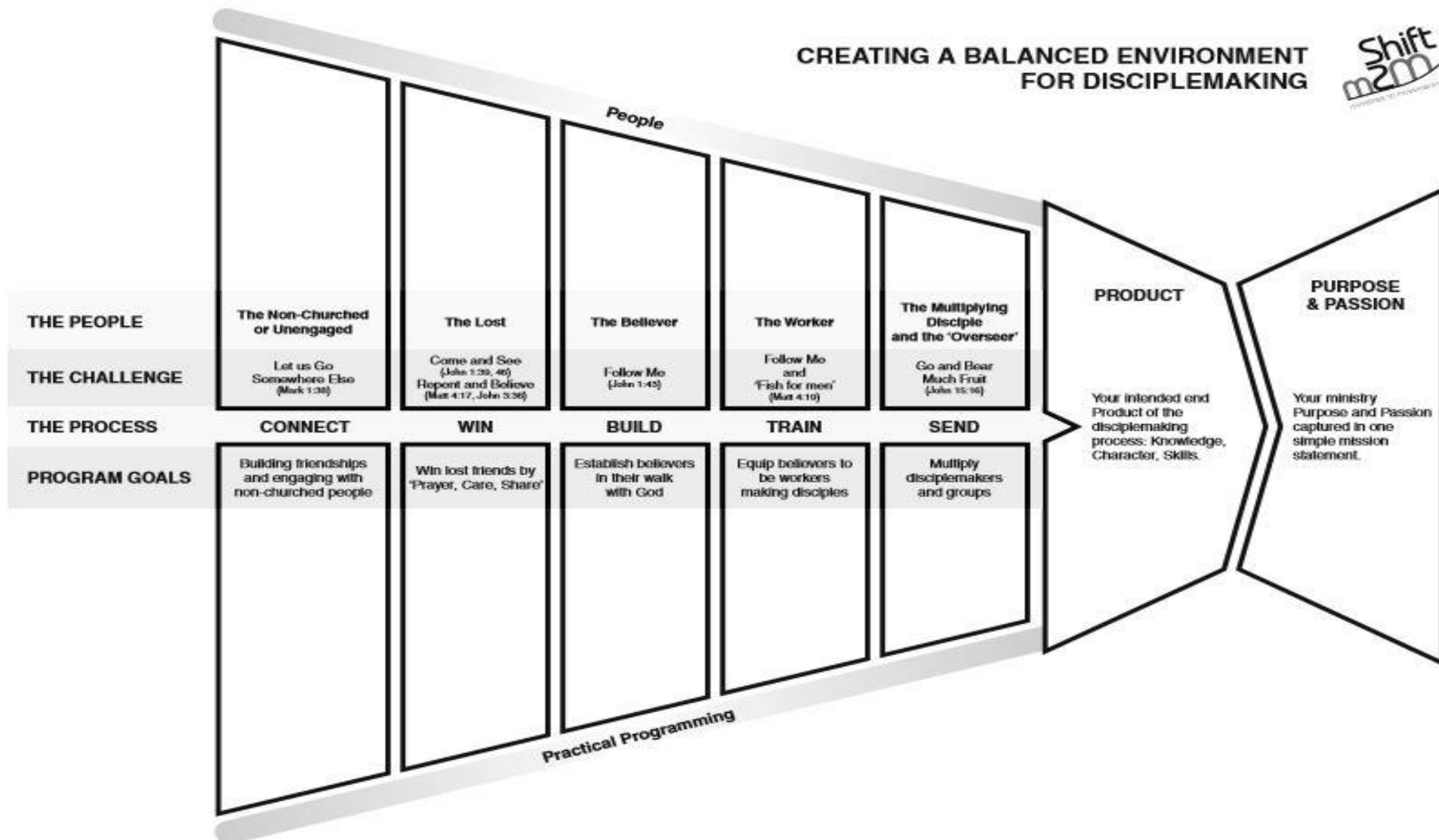




# 1. Development Process of Faithful Stewards



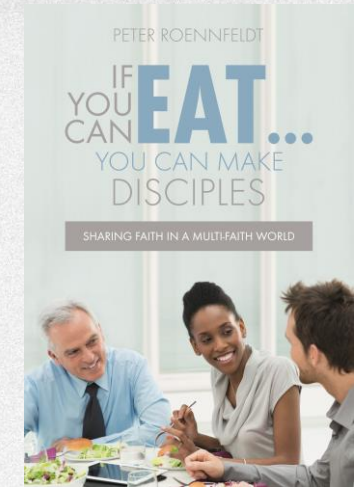
# CREATING A BALANCED ENVIRONMENT FOR DISCIPLEMAKING





## 2. Families – Primary Agency of Stewardship & Mission

- God gave Stewardship to the family unit, not the church. The church is made up of faithful stewarding families. (Genesis 1:28-30)
- There are whole families who might be **missionaries**. Vol 9 Testimonies to the Church, p 41.
  - “Find access to the people in whose neighborhood you live”. (*eat other people’s food*)
  - “Tell them of the truth, use words of Christ like sympathy.” (*tell them God’s story*)



COVID-19 has opened the door to us reframing the church as multiplied, rather than scattered. Read Shift M2M “A matter of perspective.”



# Wahroonga case study

- Pastoral / elder family visitation – Holy Convocation.
- Conversation agenda around a number of God First themes (see the card)
- Equipping elders for family visits
- Focused visiting effort in a stewardship month
- Praying together, reflecting together, expressing empathy, suggesting options to try in relaxed conversations and an environment of support & care.
- Ask the Stewardship Director for a free supply.
- Narrative (story) around church finances
- whispering campaign (Wantirna Church, VIC conf)
- Shift the values of the church over time from TV ministry to local mission to serve the school & hospital.

**GOD FIRST**

**I PROMISE:**

	<b>SET APART</b> first moments of each day to commune with your Heavenly Father.	<input type="checkbox"/>
	Strengthen <b>RELATIONSHIPS</b> through practicing <b>LOVE, FORGIVENESS</b> and <b>RECONCILIATION</b> .	<input type="checkbox"/>
	<b>ESTABLISH</b> one new <b>HEALTHY HABIT</b> in order to hear God's voice more clearly.	<input type="checkbox"/>
	Ask the <b>HOLY SPIRIT</b> to <b>GUIDE</b> you towards becoming a disciple of Jesus as you make other disciples for Jesus.	<input type="checkbox"/>
	<b>PREPARE</b> for and <b>ENJOY</b> the <b>SABBATH</b> .	<input type="checkbox"/>
	Faithfully <b>RETURN</b> God's <b>TITHE</b> which is 10% of whatever income He <b>FIRST</b> gives to you.	<input type="checkbox"/>
	<b>PROMISE</b> a percentage ( ____ %) of your income as regular offering.	<input type="checkbox"/>

WITH GOD'S HELP: \_\_\_\_\_ DATE: \_\_\_\_\_

 **STEWARDSHIP MINISTRIES**



### 3. Self Sacrifice – key note teaching p 49, Testimonies to the Church, vol 9

2 Cor 4:17

*“Our church members should feel a deep interest in home and foreign missions”. P. 50 TC, vol 9*

Acts of the Apostles

*Demonstrates both income and asset giving. Meeting the needs of the group.*

Counsels on Stewardship

*“Law of action and reaction. When we give to foreign mission, the home mission flourishes”.*



# Contrasting views on “how”

	ECONOMY OF THIS WORLD	ECONOMY OF GOD
STEWARDSHIP	People are instructed to use resource they think they own following cultural norms or worldly financial instructions.	Stewards are instructed to use God’s resources according to the radically generous Kingdom teachings of Jesus.
SUSTAINABILITY <i>The pace is set by God</i>	Resources are scarce. Supply is limited to man’s capacity; as a result, they are hoarded and stored up for personal use.	Resources are abundant. Supply is rooted in God’s unlimited beneficence; thus, they are to be enjoyed and freely shared with all.
SOLICITING Reframed as seeking resources from God & inviting people to participate in God’s work.	Asking people for resources shows faith in them as the source. Leaders do all they can to secure support from people.	Asking God for resources shows faith in Him as the source. Leaders call for participation with God in His work.

Reframing soliciting using the New Testament framework. Romans 8:32 “God who did not spare His own Son, but gave Him up for us all, will He not also give us all things with Him?” **(See paper by Gary Hoag)**



“Of no talent He has given will He require a more strict account than of our time.” **Christ’s Object Lessons, p 342**

**We always give time.**

**Sometimes as hours.**

**Sometimes as money earnt in hours of our time.**

**Sometimes we go.**

**Sometimes we give a portion of our time through money.**





## 4. Tithes & Offerings

**Tithe** : Not generosity. Not given, returned. Honesty.  
Acknowledging God's identity. 10% (Not diverted. Deut 12, Vol 9 TC)

**Offerings** : expression of gratitude worship. % of income but the believer chooses the % with the help of the Holy Spirit.

Start low so you can grow. 1% is a valid starting point

Review how God is prospering you and revisit your promise, so its progressive over your life.

Acts 1:8 – shared between local, regional, national, worldwide



## The Change we are Seeking to Cultivate...

### FROM THIS

1. Needs
2. Wants
3. Tithe
4. Offering

ME

GOD

### TO THIS

1. Tithe
2. Offering
3. Needs
4. Wants

GOD

ME

**This change  
requires  
education,  
spiritual  
maturity, life  
skills & financial  
literacy.**





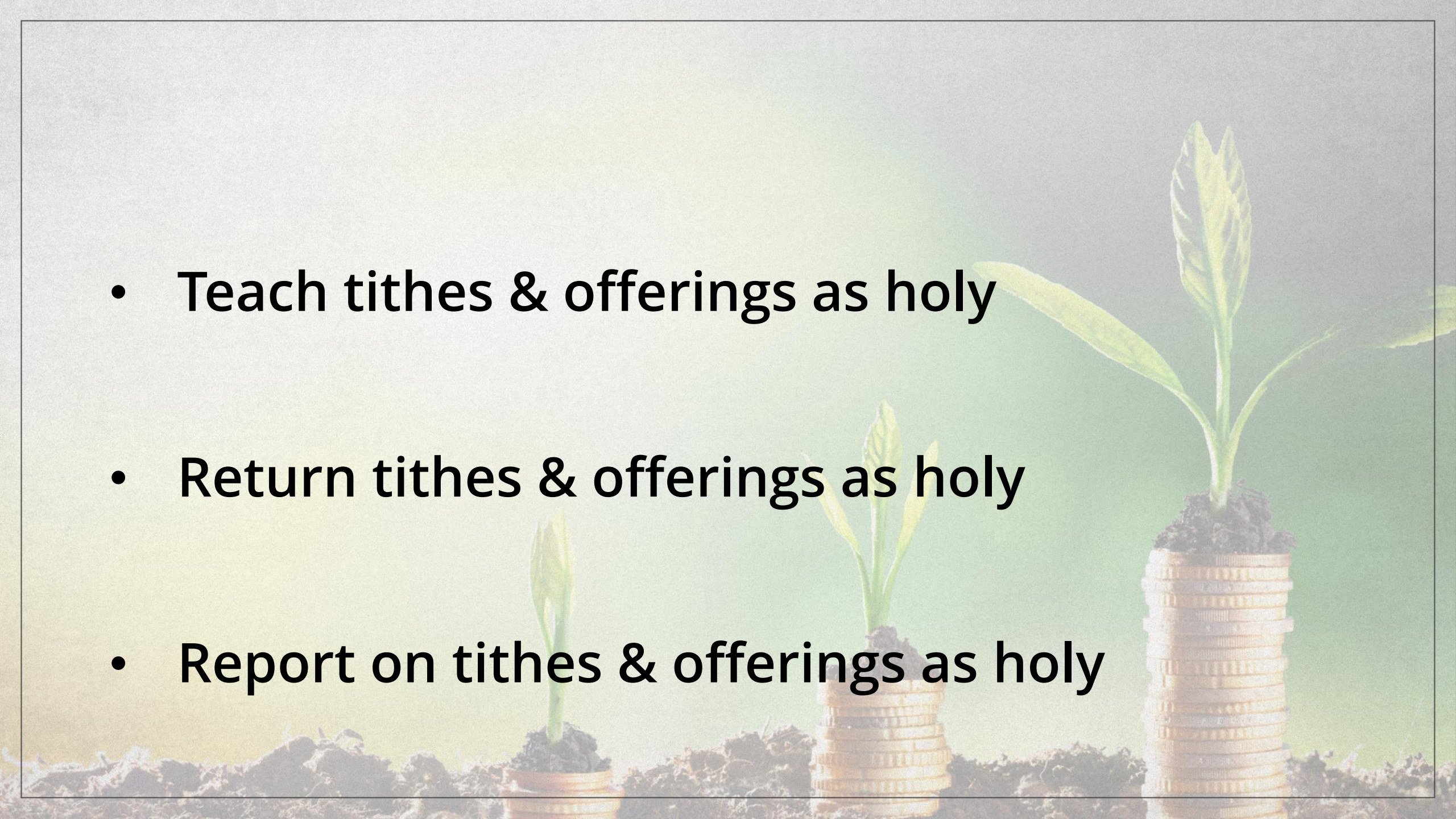
## The Process as Outlined by Ellen White

1. They would hear in their income the voice of God... **Testimonies vol 4, 474**
2. Before any portion is consumed, we should set apart that which God has specified as His.  
**Counsels on Stewardship p 81**
3. After the tithe is set apart let gifts and offerings be apportioned as God hath prospered you.  
**Counsels on Stewardship p 130**





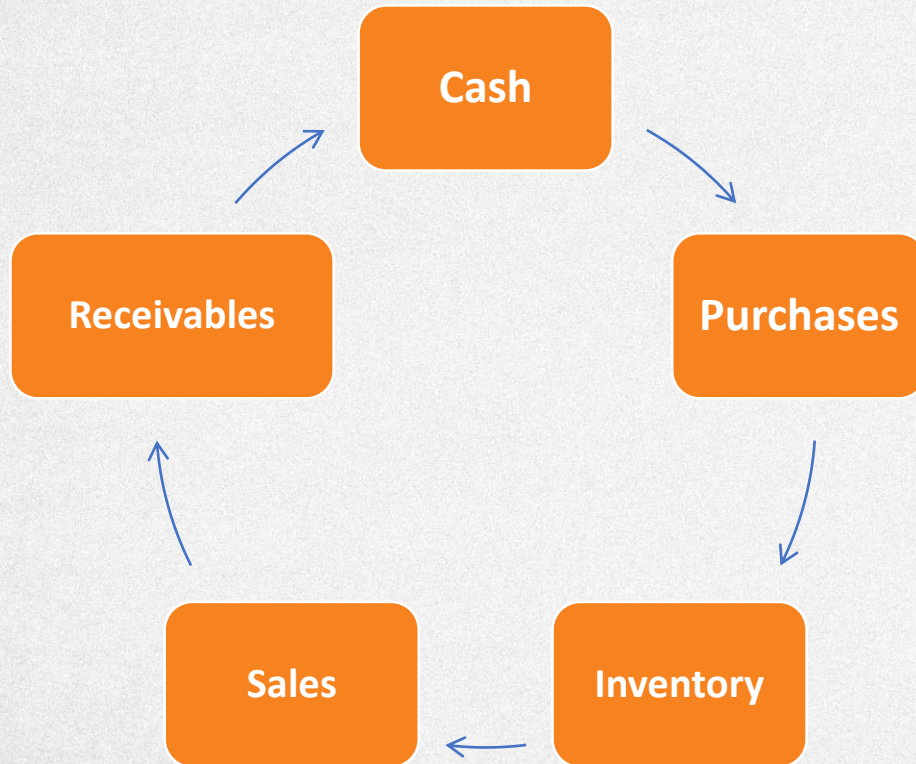
- Teach tithes & offerings as holy
- Return tithes & offerings as holy
- Report on tithes & offerings as holy





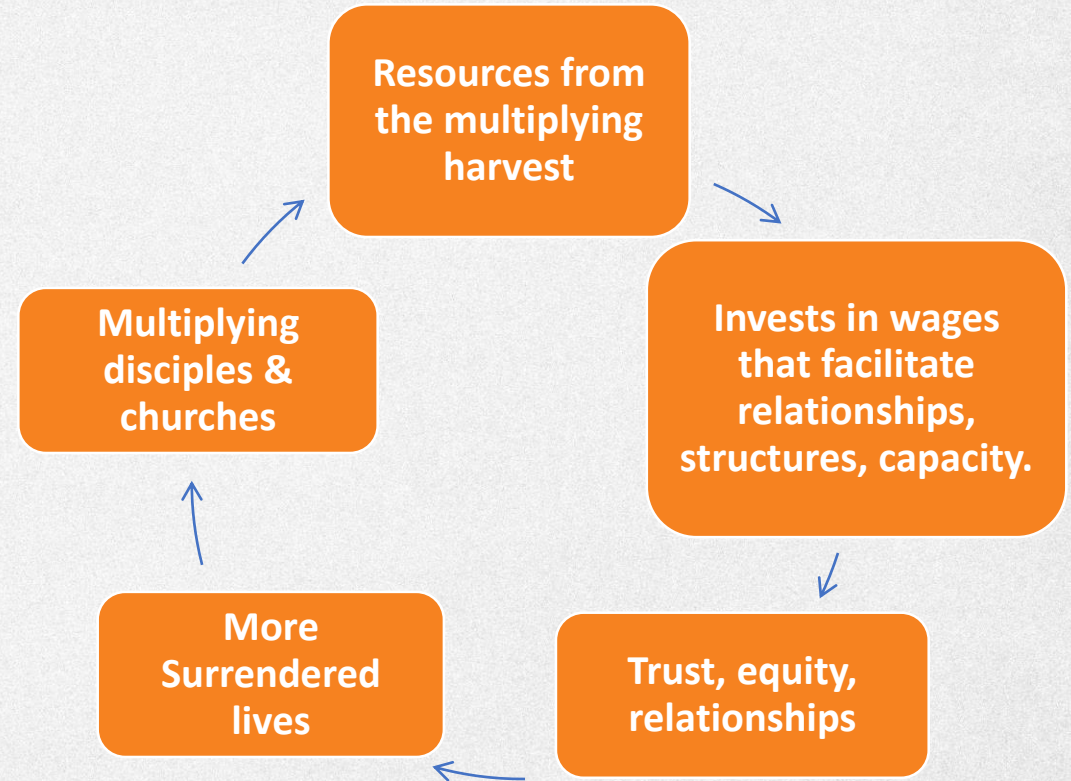
Auditing standards require an income statement, but it reflects real eternal business.

## CORPORATE



**Reported & audited as this**

## CHURCH



**but stewarded as this...**



## Local Church Governance

- Proven Character
- Stand & Listen / Posture
- Spirit empowered
- Humble service (Specifically the chair person)
- Conflict of interest
- Invested – stakeholder / shareholder / partner / worker in the harvest
- Intergenerational transfer



# How are tithe returners different from members who don't return tithe?

## **Assumptions / Observations**

- More surrendered
- More humble
- Their worship is filled with awe / 'fear of God'
- More reconciliatory

## **Research findings**

- More likely to have personal devotion
- More likely to study the Sabbath School lesson
- More likely to practice Sabbath keeping
- More likely to care for health

**Mclver Research on Tithe. (get a copy from Stewardship Director)**



**Setting Tithing Example**—All officers shall set an example in the matter of returning a faithful tithe to the Church. Anyone who fails to set such an example shall not be elected to church office. [Church Manual, Elders, page 72](#)

**To Foster Tithing**—By faithfully returning tithe, elders do much to encourage other members to return a faithful tithe. (See pp. 136, 137, 169.) Elders can foster tithing by public presentation of the scriptural privilege and responsibility of stewardship and by personal labour with members in a tactful and helpful manner. Elders should regard all financial matters pertaining to members as confidential and shall not give such information to unauthorized persons. [Church Manual, Elders, page 75](#)

- Actively recognizes God as provider
- Posture of submission
- Obedience to the principles
- Shareholder / partners with God in the gospel commission
- Re-ordered their personal life to make this possible



## 5. Disciples of accountability

Josiah instituted auditing processes 2 Kings 12

King Hezekiah (2 Chron 31:5-12) restructured things and put new processes in place – centralisation, double signatories (multiple people involved), separate people collecting from distributing. Multiple people involved in distribution.

Nehemiah restructures (Neh 10:38,39; 12:44; 13:5,12) centralised through multiple collection centres. decentralised distribution (Conference structure globally)

1 Cor 9:11-14 no one can appoint themselves to receive tithe. Recipients selected are dedicated to exclusive service to the gospel.



# MEASURING OUTCOMES



Process vs product



How well vs how many



Obedience vs results



Leveraging better what we already have vs  
Building more



- Quant measurements are replaced with qualitative measurements of our own faithfulness in meeting needs (how many vs how well)
- Expansion of facilities shifts to our effectiveness in stewarding the resources we have (how do we build more vs what are we doing with what we have)
- The drive for financial growth and security that leads to hoarding under 'sustainability' is supplanted by the desire to maintain a posture of dependence on God. (how can we secure our present and future? Vs are we trusting God to provide for our current needs and for the future by putting to work what He provides?)



## 6. Pastors called to be equippers

Church Manual

Testimonies to the Church

*Following the Apostles Vision* by Peter Roennfeldt, 2019



## 7. Working together

Section “spirit of independence” p 257 – 259 Vol 9 Testimonies for the Church.

Establishing patterns & structures are critical

Working together & moving at the pace of the wider team.

Submitting to the counsel of others and group decision making processes.



THE END