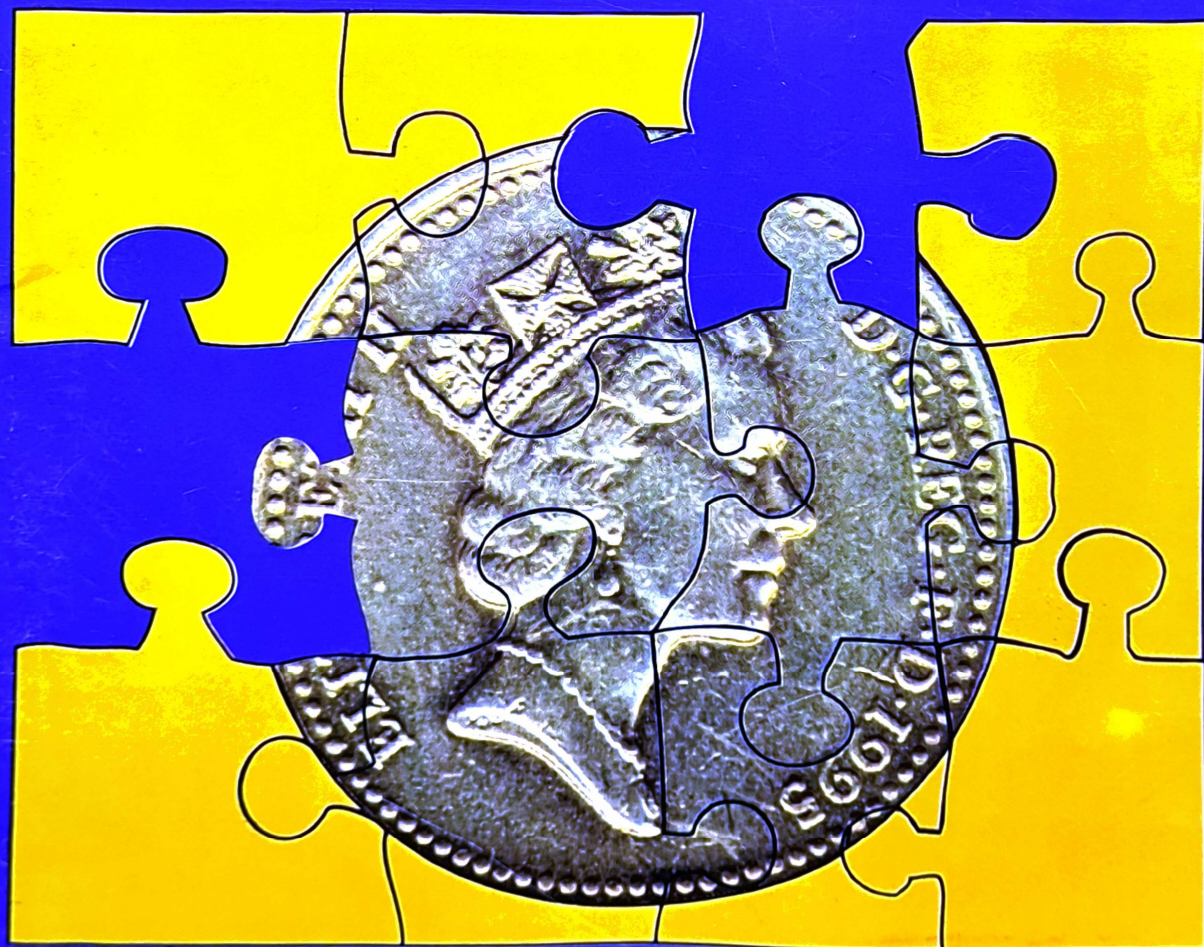

Giving in the Church



Andrew Quigley

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In The Pew Publications

GIVING IN THE CHURCH.

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CONTENTS

CHAPTER 1

WHY GIVE?

page 5

CHAPTER 2

HOW MUCH SHOULD WE GIVE?

page 11

CHAPTER 3

WHO SHOULD RECEIVE THE MONEY WE GIVE?

page 15

CHAPTER 4

HOW IS THE MONEY GIVEN TO BE USED?

page 18

CHAPTER 5

HOW SHOULD WE GIVE?

page 22

CHAPTER 6

WHAT WILL HAPPEN IF WE DON'T GIVE, AND WHAT HAPPENS WHEN WE DO?

page 27

CHAPTER 7

PRACTICAL SUGGESTIONS FOR GIVING

page 29

The goal of this booklet is to encourage every Christian to seriously consider the privilege and responsibility which is laid upon them when it comes to the matter of giving in the church.

To my father a big man in every regard.

WHY GIVE?

In considering 'Giving in the Church' the question immediately arises - Why give? From Scripture there are at least nine reasons why we should return to God a portion of that which he has given to us:

- (1) The earth is God's.
- (2) All that we possess we have received from God.
- (3) Because God has commanded us to do so.
- (4) There are examples to follow.
- (5) It is commanded as a part of our worship of God.
- (6) It indicates faith in God's provision.
- (7) It reflects trustworthy stewardship.
- (8) It is pleasing to God.
- (9) It results in the praise of God.

(1) The earth is God's.

Who actually owns all that we regard as being as our own? God does, and he is quite clear about the matter - "the whole earth is mine, (Exodus 19:5) ...every animal of the forest is mine, and the cattle on a thousand hills. I know every bird in the mountains and the creatures of the field are mine..." (Psalm 50:10-12). "The silver is mine and the gold is mine, declares the Lord Almighty," (Haggai 2:8). Everything under heaven belongs to me." (Job 41:11)

This claim by God to be the owner of everything under heaven, arises from the fact that he has made the earth, "the earth is the Lord's, and everything in it, the world, and all who live in it; for he founded it upon the seas and established it upon the waters." (Psalm 24:1). It is his, "for from him and through him and to him are all things." (Romans 11:36). "The earth is the Lord's and everything in it." (1 Corinthians 10:26)

(2) All that we possess we have received from God.

Beginning with life itself, we see that it is "the Lord God (who) formed the man from the dust of the ground and breathed into his nostrils the breath of life, and the man became a living being." (Genesis 2:7). So we have life because of God's creative powers.

God's input into our lives does not end though with his giving us the gift of life, for "...in him we live and move and have our being." (Acts 17:24,25,28). Without God sustaining our lives on a second by second basis we are dead.

What then of the basic issues of life such as; material possessions, our personal honour etc? "Yours, O Lord, is the greatness... Wealth and honour come from you... Everything comes from you, and we have given you only what comes from your hand," (1 Chronicles 29:11,12,14).

Can we get away from the fact that everything we are and have comes from God?

(3) Because God has commanded us to do so.

The Old Testament believer was left in no doubt as to what God required of them in terms of their giving. The message came clear and often; "...bring the best of the firstfruits of your soil to the house of the Lord your God." (Exodus 23:19), "...honour the Lord with your wealth, with the firstfruits of all your crops" (Proverbs 3:9), "A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord. it is holy to the Lord... The entire tithe of the herd and flock... will be holy to the Lord." (Leviticus 27:30,32)

This command of God to his people, to return a portion of that which he had given to them, did not cease or go out of vogue with the establishment of the New Testament church. Paul instructed the church at Corinth, "...but just as you excel in everything - in faith, in speech, in knowledge, in complete earnestness and in your love for us - see that you also excel in this grace of giving." (2 Corinthians 8:7)

(4) There are examples to follow.

God commanded his people what to do in terms of giving, but how did they respond?

~ *God's people in the Old Testament* - When the Israelites were walking with the Lord it was reflected in their giving of tithes and freewill offerings. "As soon as the order went out, the Israelites generously gave the firstfruits of their grain, new wine, oil and honey and all that the fields produced. They brought a great amount, a tithe of everything." (2 Chronicles 31:5)

During the period of reformation in Israel which followed the reading of God's law to the nation by Ezra, the people confessed their sins and covenanted themselves once again to God. This covenant or binding agreement included the following statement: "We also assume responsibility for bringing to the house of the Lord each year the firstfruits of our crops and of every fruit tree... And we will bring a tithe of our crops to the Levites, for it is the Levites who collect the tithes in all the towns where we work... We will not neglect the house of our God." (Nehemiah 10:35ff)

~ *The people of God in the New Testament* - Four characteristics marked the believers in the early church; salvation, commitment to the teaching of the apostles, fellowship and giving to the Lord. "All the believers were one in heart and mind... There were no needy persons among them. For from time to time those who owned lands or houses sold them, brought the money from the sales and put it at the apostles' feet and it was distributed to anyone as he had need." (Acts 4:32,34,35). No one typified this more than Barnabas. "Joseph, a Levite from Cyprus, whom the apostles called Barnabas (which means the son of encouragement) sold a field he owned and brought the money and put it at the apostles' feet." (Acts 4:36,37).

Giving was therefore an integral part of early church life in the New Testament period.

(5) It is commanded as a part of our worship of God.

God has never left us in any doubt as to how we should worship him. In fact he has given specific instructions which preclude us from doing what we think is best. One aspect of these instructions relates to the matter of giving to him. "...No man should appear before the Lord empty-handed: Each of you must bring a gift in proportion to the way the Lord your God has blessed you." (Deuteronomy 16:16,17)

This instruction in turn formed the basis for Paul's direction to the church at Corinth, "on the first day of every week, each one of you should set aside a sum of money in keeping with his income..." (1 Corinthians 16:2)

(6) It indicates faith in God's provision.

A desire to be self-sufficient in the sense of not being dependent upon others, is a commendable desire. But when that desire develops into an obsession to the extent that it becomes a matter of seeking to cover every possible eventuality in life, it's time for a rethink. The Christian who has reached such a point is demonstrating a lack of faith in the ability of God to provide for them.

In returning to the Lord a portion of that which he has given us, we are declaring that we are taking God at his Word, we are trusting him to provide that which we need to live.

When we do so, we are following the example of one who found favour in the eyes of the Lord Jesus. "Jesus sat down opposite the place where the offerings were put and watched the crowd putting their money into the temple treasury. Many rich people threw in large amounts. But a poor widow woman came and put in two very small copper coins, worth only a fraction of a penny. Calling his disciples to him Jesus said, "I tell you the truth, this poor widow woman has put more into the treasury than all the others. They all gave out of their wealth; but she out of her poverty, put in everything - all she had to live on." (Mark 12:41-44)

(7) It reflects trustworthy stewardship.

God has given us everything we are and have. We own nothing. "What did you have that you did not receive?", Paul asked the believers at Corinth. (1 Corinthians 4:7)

We have been chosen by God to act as his stewards over that which he has given to us. We are therefore responsible to God. In striving to fulfil this responsibility we should always keep before us the fact that God is continuously assessing our effectiveness as stewards of the life, gifts, and money he has given us. "Whoever can be trusted with very little can also be trusted with much, and whoever is dishonest with very little will also be dishonest with much. So if you have not been trustworthy in handling worldly wealth, who will trust you with true riches?" (Luke 16:10,11)

Our stewardship should be that which really distinguishes us, as the children of God and the slaves of Christ, from those who serve as slaves of sin.

Men and women who know nothing of the saving grace of God do manage financial affairs. However because they are living in continual rebellion against God their stewardship is geared wholly towards their own benefit, whether that be material gain or the building of their personal ego. They never think of how they can glorify God through the use of that which he has given to them.

We on the other hand have been chosen, called and saved from a lost eternity in order to do everything in life with a view to bringing glory to his name. How we exercise our financial stewardship is central to that.

(8) It is pleasing to God.

As we press on toward the goal that has been established for us in heaven, the thought that God might actually be pleased with us can often pass us by.

Whilst, we would never wish to become lackadaisical in our attitude toward indwelling sin or be lulled into a legalis-

WHY GIVE?

tic attitude where pride predominates, it is true nonetheless that God is pleased with us when we give to him.

This pleasure of God with his people when they give to him was demonstrated in a very practical way, in the Old Testament "...Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this,' says the Lord Almighty, 'and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it...' says the Lord Almighty." (Malachi 3:10-12)

This pleasure of God with his people when they give to him was also recognised in the New Testament, for in writing to thank the Christians at Philippi for their financial support of his ministry, Paul says, "I have received full payment and even more; I am amply supplied, now that I have received from Epaphroditus the gifts you sent. They are a fragrant offering, an acceptable sacrifice, pleasing to God." (Philippians 4:18)

(9) It results in the praise of God.

Observing the generous giving of the Lord's people is one of the most encouraging experiences a Christian can share in and it will result in the praise of God.

Such praise was experienced in both the church of the Old and New Testaments: "He ordered the people living in Jerusalem to give the portion due to the priests and Levites so that they could devote themselves to the Law of the Lord. As soon as the order went out, the Israelites generously gave the firstfruits of their grain, new wine, oil and honey and all that the fields produced. They brought a great amount, a tithe of everything... and they piled them in heaps. When Hezekiah and his officials came and saw the heaps, they praised the Lord and blessed his people Israel." (2 Chronicles 31:4-8).

"I rejoice greatly in the Lord that at last you have renewed your concern for me... Not that I am looking for a gift, but I am looking for what may be credited to your account." (Philippians 4:10,17)

HOW MUCH SHOULD WE GIVE?

In answering the question of, 'How much should we give?', Christians usually respond by giving one of two answers.

- (1) That we are to give as we consider appropriate.
 - (2) That we are to tithe and give a freewill offering.
- Are these the only two options?

(1) That we are to give as we consider appropriate.

This view is usually presented on the basis of Romans 6:14 - "...you are not under law, but under grace".

The line of reasoning is as follows:- The Lord Jesus Christ fulfilled all the requirements of the Law by living in perfect obedience under it all his life. In his death, he took the condemnation due to his people because of their breaking of the Law, and in so doing set them free from the authority and dominion of the Law. Those who trust in Jesus Christ are therefore no longer legally bound to obey the Law of God. Therefore, since there is no longer any legal obligation upon the Christian with regard to the Law we can give as we consider appropriate.

In response:- It is quite true to say that those who are trusting in Jesus Christ are set free from the Law's condemnation and live by the grace of God, but not thereafter to deduce that the Law of God revealed in the Old Testament is no longer applicable in any form. To do so implies that purpose of Law was to provide the basis for the justification of the Old Testament believer. However the Law was given by God, not as a means to salvation but as a rule and guide to life for those whom he had already saved, on the basis of their faith, from slavery in Egypt.

HOW MUCH SHOULD WE GIVE?

The Christian is therefore motivated by the imperative of love to keep all the commands of his Lord and Saviour, "for in my inner being I delight in God's law." Romans 7:22

(2) That we are to tithe and give a freewill offering.

This position is presented on the basis of the following.

(A) *The giving of a tithe predates the written Law of God*

It is reasoned that since we have the first recorded account of a servant of God returning a tithe in Genesis 14:20, and the first recorded instance of a servant of God vowing to a tithe to God in Genesis 28:22, tithing was therefore a practice which preceded the specific commands to give a tenth as given by God in his Law. Therefore the Romans 6:14 argument which is based on the role of the Law has ultimately no bearing on the issue at all.

(B) *The Old Testament pattern*

Four different aspects to the giving of God's people in the Old Testament are identified:

- (i) the payment of an atonement tax (Exodus 30:11-16),
- (ii) the various sacrificial offerings (Leviticus 1-7),
- (iii) the giving of tithes,
- (iv) the freewill offerings.

With the once for all sacrifice of Christ on the cross, it is stated that payment of an atonement tax and the various sacrificial offerings are no longer applicable and so the focus must be on giving of tithes and freewill offerings.

(i) The giving of tithes - God in fact required three tithes of his people in the Old Testament: the Lord's tithe, the festival tithe, and the poor tithe.

- The 'Lord's Tithe' was an annual tithe of the increase in the flock or herd or of the yield from the field. "A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the Lord; it is holy to the Lord... The entire tithe of the herd and flock - every tenth animal that passes under the shepherd's rod - will be holy to the Lord." If the individual wished to pay the Lord in money, then a fifth of the

amount had to be added. (Leviticus 27:30-32, also Numbers 18:21-24, Deuteronomy 14:22-27; 26:12-15, Nehemiah 10:38).

- The 'Festival Tithe' was an annual tithe on everything but the animals, only the first born in the flock or herd was taken. This tithe was retained by the tither and his family and used for their own pleasure when rejoicing before the Lord at the place of the Lord's choosing. (Deuteronomy 14:22-27; 16:3,13,16). With Christ's death on the cross the Old Testament Festivals, and hence this associated tithe, became unnecessary.

- The 'Poor Tithe' was not an annual tithe. It collected at the end of every three years and used for the relief of the poor, widows, orphans, helpless foreigners, and those who were unable to provide for themselves because of age, illness, etc. The Levites also shared in this tithe. (Deuteronomy 14:28,29)

(iv) *Freewill Offering* - There are a number of references in the Old Testament to God asking his people to bring him an offering which was unspecified in terms of both nature and amount. It was to be an offering arising out of their thankfulness to God. "The Lord said to Moses, 'Tell the Israelites to bring me an offering. You are to receive the offering for me from each man whose heart prompts him to give.'" (Exodus 25:1,2). Other references which speak of giving a freewill offering to the Lord: Numbers 15:3; 29:39, Deuteronomy 12:6; 16:10, Ezra 1:4; 3:5; 8:28 and 7:16.

(C) The teaching of the Lord Jesus.

It is stated on the basis of Matthew chapter 23 that the Lord Jesus endorsed the payment of the tithe. In addressing the hypocrisy of the Pharisees, the Lord Jesus commanded that tithing be observed as well as the 'more important matters'. "Woe to you, teachers of the law and Pharisees, you hypocrites! You give a tenth of your spices - mint, dill and cumin. But you have neglected the more important matters of the law - justice, mercy and faithfulness. You should have practiced the latter, without neglecting the former (*reference to the things tithed*)."

(Matthew 23:23)

(D) The teaching of the apostles.

Whilst it is freely admitted that there is no specific reference to the giving of a tithe in the New Testament, except in Hebrews chapter 7, the position taken is that the absence of a specific command in the New Testament does not mean that we should disregard this biblical principle. The case is made that if we were to disregard this biblical principle, then to be consistent, every Old Testament principle not specifically reiterated in the New Testament should be disregarded.

In Response: The key issue about tithing is whether or not it was a creation ordinance, and as such a permanent principle. In other words, was it an activity founded upon divine revelation prior to the giving of the Law? Whilst it is true that tithing was an ancient custom, which Abram observed and which Jacob vowed to observe, and that it was subsequently embraced within the ceremonial Law, the matter of whether or not it is a creation ordinance is open to discussion.

So where does that leave us?

Is the following a possible option?

(3) That we give as God has blessed us and in doing so we give at the very least a tenth of our income.

Whilst it is accepted that the Christian is at liberty to give as they wish, in doing so should the believer in Christ not take into account the fact that God required his people in the Old Testament to give a tenth of their income to him?

How can the Christian, who lives in the glorious light of a completed revelation and with the marvellous privilege of an accomplished redemption, consider giving less than that which was required by God of his people in the Old Testament? How can we who are called to present our bodies as living sacrifices, holy and pleasing to God, as our spiritual service, consider giving less than our fellow believers who had but a shadow of the gospel which we now share in fully?

WHO SHOULD RECEIVE THE MONEY GIVEN?

The Christian response normally given to the question of who should receive the money given, is that Christians can choose to support whatever church or Christian organisation they wish. Few would state that the Christian should only give their offering to those who are ordained to office in the church.

This position, that only the church should be in receipt of that which is returned to the Lord, arises out of a conviction that the church is the only Christian organisation which, as the body of Christ, has a mandate from God for its existence.

(1) Abram gave Melchizedek his tithe.

Abram gave Melchizedek a tenth of the spoils of his war with Kedorlaomer, because he recognised Melchizedek as the priest of the God Most High. (see Genesis 14:18-20)

(2) God's instructions in the Old Testament.

God gave his people specific instructions regarding where and to whom they were to bring their tithes and offerings. It wasn't left as a matter of personal choice or preference.

(A) The people were instructed to bring their tithes to the PLACE of the Lord's choosing.

"....you are to seek the place the Lord your God will choose from among all your tribes to put his Name there for his dwelling. To that place you must go; there bring your burnt offerings and sacrifices, your tithes and special gifts, what you have vowed to give and your freewill offerings, and the first-born of your herds and flocks." (Deuteronomy 12:4ff).

WHO SHOULD RECEIVE THE MONEY GIVEN?

The people were to bring their tithes and freewill offerings to the place where the Lord dwelt so that "there may be food in my house" (Malachi 3:10)

With the New Testament dwelling place of the Lord being defined in terms of his relationship with his people, "And in him you too are being built together to become a dwelling in which God lives by his Spirit" (Ephesians 2:19-22), should not that which is returned to the Lord be brought to the church?

(B) The people were instructed to bring their tithe and freewill offering to the PEOPLE of the Lord's choosing.

At the instruction of God, the Levites, members of the tribe which had distinguished itself in its service to the Lord (Exodus chapter 32), were to be in receipt of both the tithes and of the freewill offerings: "I give to the Levities all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting." (Numbers 18:21,24), "Kore son of Imnah the Levite, keeper of the East Gate, was in charge of the freewill offerings given to God, distributing the contributions made to the Lord and also the consecrated gifts." (2 Chronicles 31:14)

Throughout their history, when the people of God walked with God, they always retained a clear understanding of who was to be in receipt of their tithes and offerings. For example, following their return from their seventy year exile in Babylon, Nehemiah wrote, "At that time men were appointed to be in charge of the storerooms for the contributions, first-fruits and tithes. From the fields around the towns they were to bring into the storerooms the portions required by the Law for the priests and the Levites, for Judah was pleased with the ministering priests and Levites." (Nehemiah 12:44)

(3) The practice of the New Testament believers.

When the New Testament church was in its infancy those who were coming to faith in Jesus Christ recognised the authority of the Apostles and brought their offering and laid it at the feet of

the Apostles for distribution, (see Acts 4:32-37). This task of distributing that which was being offered was subsequently delegated by the Apostles to another group of men chosen specifically for the task on the basis of the gifts which they possessed, (see Acts 6:1-7).

As time progressed and life in the early New Testament church began to settle into a pattern of activity we find Paul giving instructions as to how collections for God's people were to be organised (see 1 Corinthians 16:1ff).

(4) In Summary

The practice in the Old Testament was for tithes and freewill offerings to be brought to the men who were chosen by God to hold an office in the church. The same practice was carried on into the New Testament church.

In light of this, those who are ordained to office in the church of Jesus Christ alone have the authority and the accompanying accountability which is necessary for those who would be involved in distributing the monies given to God.

HOW IS THE MONEY GIVEN TO BE USED?

There are areas specified in Scripture which require to be supported out of that which is returned to God.

(1) Payment of those ordained to serve the Lord.

God calls men to devote themselves to labouring in the ministry of his Word and prayer. This work involves: heralding the gospel, feeding and governing the body and administering the sacraments. It is to be undertaken with a view to building up the people of God, until they all reach unity in the faith and become better equipped to fulfil their chief end of glorifying him.

God has clearly stated that those who labour in this way on his behalf should not be financially disadvantaged for doing so. "I give to the Levities all the tithes in Israel as their inheritance in return for the work they do while serving at the Tent of Meeting," says the Lord in Numbers 18:21.

Recognising God's instruction Hezekiah "ordered the people living in Jerusalem to give the portion due to the priests and Levites so that they could devote themselves to the Law of the Lord." The positive response by the people in turn led to rejoicing on the part of Hezekiah, "As soon as the order went out, the Israelites generously gave the firstfruits of their grain and new wine, oil and honey and all that the fields produced. They brought a great amount, a tithe of everything. The men of Israel and Judah who lived in the towns of Judah also brought a tithe of their herds and flocks and a tithe of the holy things dedicated to the Lord their God and they piled them in heaps. When Hezekiah and his officials came and saw the

heaps, they praised the Lord and blessed his people Israel." (2 Chronicles 31:4-8)

Then even though the nature of the work had changed, Paul took the same line as Hezekiah, when addressing the matter of support for those called to serve in the New Testament church. Writing to the church at Corinth he says, "Who serves as a soldier at his own expense? Who plants a vineyard and does not eat of its grapes? Who tends a flock and does not drink of the milk? ... If we have sown spiritual seed among you, is it too much if we reap a material harvest from you?... Don't you know that those who work in the temple get their food from the temple and those who serve the altar share in what is offered on the altar? In the same way, the Lord has commanded that those who preach the gospel should receive their living from the gospel." (1 Corinthians 9:7ff)

Paul further under scores this point by quoting from Deuteronomy and the teaching of Jesus when writing to his colleague Timothy, "The elders who direct the affairs of the church well are worthy of double honour, especially those whose work is preaching and teaching. For the Scripture says, 'Do not muzzle an ox while it is treading out the grain,' and 'The worker deserves his wages.' " (1 Timothy 5:17,18)

For Paul, because of his grasp of the central importance of the ministry of God's Word to the building up of the people of God and the achievement of their chief end in life, namely to glorify God, the matter was therefore straight forward, "Anyone who receives instruction in the word must share all good things with his instructor." (Galatians 6:6)

Therefore that which is returned to the Lord is to be used for the support of those who are specifically called by God to serve him in his church and in the fulfilment of going and making disciples of all nations, baptising them in the name of the Father, and of the Son and of the Holy Spirit, and teaching them to obey everything commanded by Christ.

(2) Fulfillment of Social Responsibility

In the nation of Israel there was a specific tithe collected every three years for the relief of the poor, widows, orphans, helpless, foreigners, and those who were unable to provide for themselves because of age, illness, etc. (Deuteronomy 14:28,29)

In the New Testament we find Barnabas and Saul directly involved in the task of bringing aid, at the request of the church at Antioch where the collection had been made, to those in need in Judea, (see Acts 11:29,30). That this was not a one off event is clear from what Paul writes to the church at Rome concerning the relief of the poor, "Now, however I am on my way to Jerusalem in the service of the saints there. For Macedonia and Achaia were pleased to make a contribution for the poor among the saints in Jerusalem. They were pleased to do it, and indeed they owe it to them. For if the Gentiles have shared in the Jews' spiritual blessings, they owe it to the Jews to share with them their material blessings." (Romans 15:25-27)

So the principle that a portion of that which is returned to God should be used for the fulfillment of social responsibilities is clearly set forth in the Old and New Testaments.

(3) The maintenance of property set apart for the worship of God by the Church.

With the Tent of Meeting being a central part of the life of the church in the Old Testament, provision for its construction and continued upkeep was essential. "The Lord said to Moses, 'Tell the Israelites to bring me an offering... Then have them make a sanctuary for me, and I will dwell among them. Make this tabernacle and all its furnishings exactly like the pattern I will show you.'" (Exodus 25:1,2,8,9). "The Levites are to be responsible for the care of the tabernacle of the Testimony," (Numbers 1:53 see also Numbers 18:4) and "the furnishings of the Tent of Meeting..." (Numbers 3:8)

Since the New Testament church is being built into "a

dwelling in which God lives by his Spirit", (Ephesians 2:22) it is generally accepted that the place where that church gathers to worship the One who indwells them is to be maintained out of that which is given to him.

(4) In Summary

The biblical facts established are:

1. The tithes and freewill offerings of the Old Testament church and the freewill offerings of the New Testament church were received by men ordained into office in the church.

2. That these men were required to use this money for; the support of men called to minister the Word of God as heralds, pastors and governors, the fulfilment of social responsibility and the maintenance of property set aside for the corporate worship of God.

That which was returned to the Lord was distributed by those ordained in the Lord's church for the Lord's glory.

HOW SHOULD WE GIVE?

Although it is seldom considered, addressing the matter of how we should give is just as important as the other matters relating to giving.

- (1) Trusting in God.
- (2) Remembering.
- (3) Wholeheartedly.
- (4) Generously.
- (5) Consistently.
- (6) Out of a life which is in step with God.

(1) Trusting in God.

The thought of giving at least a tenth of one's income is quite a daunting one. It is not a particularly easy pathway of obedience to get started on, especially if one has been walking another path, perhaps for many years. Real choices do have to be made. A reality which everyone who has embarked on this route has had to face.

However responding to the love of God by returning to him a portion of that which he has given us is like any other aspect of the Christian life - once one knows God's revealed will on an issue it simply comes down to the matter of making a choice. A choice between either taking or not taking God at his word.

In making this choice we should be always mindful of the promises which God has given us in his Word of his continual provision for us. "You cannot serve both God and Money. Therefore, I tell you, do not worry about your life, what you will eat or drink; or about your body what you will wear. Is not life more important than food, and the body more important

than clothes? Look at the birds of the air; they do not sow or reap or store away in barns, and yet your heavenly Father feeds them. Are you not much more valuable than they?" (Matthew 6:24-26) "Keep your lives free from the love of money and be content with what you have, because God has said, 'Never will I leave you; never will I forsake you.'" (Hebrews 13:5).

Can we read such passages and then waver over what God has asked us to do?

(2) Remembering.

There will be some, who will have been challenged but are reasoning in their hearts that they will have to give serious consideration to the idea of returning at least a tenth of their income to the Lord..., but not just at the present.

To such, "be careful that you do not forget the Lord your God, failing to observe his commands... Otherwise, when you eat and are satisfied, when you build fine houses and settle down, and when your herds and flocks grow large and your silver and gold increase and all you have is multiplied, then your heart will become proud and you will forget the Lord your God who brought you out of Egypt, out of the land of slavery... You may say to yourself, 'My power and the strength of my hands have produced this wealth for me.' But remember the Lord your God, for it is he who gives you the ability to produce wealth, and so affirms his covenant which he swore to your forefathers, as it is today." (Deuteronomy 8:11-14, 17,18. See also 1 Timothy 3:17)

You can't afford to wait!

"This is what the Lord Almighty says: "These people say, 'The time has not yet come for the Lord's house to be built.' Then the word of the Lord came through the prophet Haggai: "Is it a time for you yourselves to be living in your panelled houses, while this house remains a ruin?" Now this is what the Lord Almighty says: "Give careful thought to your ways. You have planted much but have harvested little. You eat but never have enough. You drink, but never have your fill. You put on

HOW SHOULD WE GIVE?

warm clothes, but are not warm. You earn wages, only to put them in a purse with holes in it.""You expected much, but see, it turned out to be little. What you brought home, I blew away. Why?" declares the Lord Almighty. "Because of my house, which remains a ruin, while each of you is busy with his own house.".... This is what the Lord Almighty says: "Give careful thought to your ways. Go up into the mountains and bring down the timber and build the house, so that I may take pleasure in it and be honoured." (Haggai 1: 2-9)

There must be a reaching out and grasping of an understanding as to where one's true riches rest. "Praise be to the God and Father of our Lord Jesus Christ! In his great mercy he has given us new birth into a living hope through the resurrection of Jesus Christ from the dead and into an inheritance that can never perish, spoil nor fade - kept in heaven for you... In this you greatly rejoice though now for a little while you may have had to suffer grief in all kinds of trial. These have come so that your faith - of greater worth than gold, which perishes even though refined by fire - may be proved genuine and may result in praise, glory and honour when Jesus Christ is revealed." (1 Peter 1: 3-7)

Having grasped this truth of where one's true riches rest, there must be a holding onto it tenaciously come what may.

(3) Wholeheartedly.

Our giving should always be marked by whole-hearted commitment. To give with a heart that is begrudging is to miss the entire point, for what after all can we give to God? Nothing! Remember "everything under heaven belongs to me" (Job 42:11), says the Lord. It is not the money which the Lord desires but a heart that is set on serving him out of recognition of who he is. "Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver." (2 Corinthians 9:7). And what hap-

pens when men give in such a way, "the people rejoiced at the willing response of their leaders, for they had given freely and wholeheartedly to the Lord." (1 Chronicles 29:9)

How better to conclude this point than to quote the words of Paul, "Now here is my advice about what is best for you in this matter: Last year you were the first not only to give but also to have the desire to do so. Now finish the work, so that your eager willingness to do it may be matched by your completion of it, according to your means. For if the willingness is there, the gift is acceptable according to what one has, not what he does not have." (2 Corinthians 8:10-12)

(4) Generously.

It is not enough simply to give, even to give wholeheartedly. There should be a generosity which reflects the generosity of God in his pouring out of his love upon us. An overflow from his heart far and above that which we could ask or think. There should be an approach to giving similar to that of our brother and sisters who were members of the church in Macedonia, who "out of the most severe trial, their overflowing joy and their extreme poverty welled up in rich generosity. For I testify that they gave as much as they were able, and even beyond their ability..." (2 Corinthians 8:1-3). "Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously." (2 Corinthians 9:6)

(5) Consistently.

In accordance with the command that, all things should be done decently and in good order, we should seek to organise our giving in a consistent manner. So that we will be in a position to meet the ongoing needs of supporting those who labour in the Word, the relief of the poor and the maintenance of property in a regular and consistent manner.

The pattern of bringing to the Lord an offering when coming to worship has good precedent in both the Old and New Testaments. "...No man should appear before the Lord

HOW SHOULD WE GIVE?

empty-handed: Each of you must bring a gift in proportion to the way the Lord your God has blessed you."(Deuteronomy 16:16,17). "Now about the collection for God's people: Do what I told the Galatian Churches to do. On the first day of every week, each one of you should set aside a sum of money in keeping with his income, saving it up, so that when I come no collection will have to be made." (I Corinthians 16:1,2).

(6) Out of a life which is in step with God.

This is the most challenging point made thus far:

To accept that God is the one who provides for all our needs, doesn't really take a great measure of faith, when living in such an affluent society as we do.

Being reminded that it is God who gives us the ability to produce wealth and that our true riches rest in heaven, are facts which we can fine tune into our thinking.

It is even possible to give in a whole-hearted, generous, and consistent manner out of a genuine sense of Christian duty.

The concept though, that God will only find one's freewill offerings acceptable to him when one's life is in step with his will, is very a challenging one

The prophet Malachi identified such a problem in the life of Judah and did not delay in pointing it out. "Judah has broken faith. A detestable thing has been committed in Israel and in Jerusalem: Judah has desecrated the sanctuary the Lord loves, by marrying the daughter of a foreign god. As for the man who does this, whoever he may be, may the Lord cut him off from the tents of Jacob - even though he brings offerings to the Lord Almighty." (Malachi 2:11,12)

To return an offering to the Lord with a heart that is not committed to serving him, is therefore to bring something to him in which he will find no pleasure in receiving.

WHAT WILL HAPPEN IF WE DON'T GIVE, AND WHAT HAPPENS WHEN WE DO?

(1) In the Old Testament not to give was to rob God.

"Ever since the time of your forefathers you have turned away from my decrees and have not kept them. Return to me, and I will return to you," says the Lord Almighty.

"But you ask, 'How are we to return?'

"Will a man rob God? Yet you rob me.

"But you ask, 'How do we rob you?'

"In tithes and offerings. You are under a curse - the whole nation of you - because you are robbing me. Bring the whole tithe into the storehouse, that there may be food in my house..." (Haggai 1:3ff)

In the New Testament there is no specific duty laid upon the Christian to give a tenth of his income. However if God looked upon the failure of his people in the Old Testament to return a tithe and offering to him as robbing him, then why should he think any differently of those who profess faith in him today and yet consistently return less than that which he required of his people in the Old Testament period. After all he is the Lord who does not change.

(2) Believers were promised spiritual and material blessing when they gave.

Whilst there can be no place for thinking that we can earn or 'purchase' the Lord's blessing upon our lives, the Word of God does indicate that God will bless his people when they are obedient and respond positively to the love he has poured out on them

WHAT WILL HAPPEN WHEN WE.... GIVE?

"Honour the Lord with your wealth, with the firstfruits of all your crops: then your barns will be filled to overflowing, and your vats will brim over with new wine." (Proverbs 3:9,10)

" 'Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this,' says the Lord Almighty, 'and see if I will not throw open the floodgates of heaven and pour out so much blessing that you will not have room enough for it. I will prevent pests from devouring your crops, and the vines in your fields will not cast their fruit,' says the Lord Almighty. 'Then all the nations will call you blessed, for yours will be a delightful land,' says the Lord Almighty." (Malachi 3:10-12)

"Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you." (Luke 6:38)

These are promises to be cherished but not to be abused by thoughts of, if we give this...., then God will give us this....

PRACTICAL SUGGESTIONS FOR GIVING

*These are my suggestions,
I have no biblical authority or warrant for what follows.
They are by no means exhaustive, and are made merely to help
you visualise how you could put into practice the teaching of
God's Word presented in this booklet.*

(1) Regular Fixed Income.

Employed, Unemployed, OAP, Student

Calculate at least a tenth of your weekly income and when you meet with the people of God for worship on the Lord's day give it to the office bearers of the church of which you are a member.

(2) IRREGULAR INCOME.

Self-Employed

For those who are self-employed it's a matter of estimating what your annual income will be. Now obviously your ability to do this will depend on the nature and stage of development of your business. However I am sure you have had to provide growth projection schedules for your bank etc, so you should be able to estimate what at least a tenth of your annual income is likely to be and on that basis calculate the weekly amount. This can then be given to the office bearers of your church, when you meet with the people of God for worship on the Lord's day.

PRACTICAL SUGGESTIONS FOR GIVING?

At your year end when your accountant has calculated your annual income, any deficit between the amount actually given and the minimum 10% should be presented to the church office bearers at the earliest possible date.

(3) METHODS OF GIVING

How an individual or a family choose to return to the Lord their portion of that which is given to them, is for the individual or the family to decide.

There are definite benefits though by giving through tax efficient schemes. For some people the mention of the very word 'tax' immediately sends them into a spin and I am one of them. I have an aversion to getting involved in tax affairs simply because of a fear of doing something wrong. What I am going to suggest though, is straightforward if only for the fact that it is the church treasurer who will be dealing with the Inland Revenue on your behalf.

(A) Deed of Covenant

A deed of covenant is an agreement which you make with the Inland Revenue whereby you promise to return to the church a fixed amount of money per annum for a period of four years. The church treasurer will then confirm with you each year, that you have paid tax for that year. On behalf of the church the treasurer then claims back from the Inland Revenue the tax you have paid on the money given. For example, with a basic rate of 25%, £330.33 can be claimed back on each annual offering of £1,000.

Effectively the Government is saying if you are going to give money to the church then you should not have to pay tax on that money, and because you have already paid tax on it, they are simply giving back to the church the money which they have collected from you as tax.

"But what happens if my circumstances change and I can't keep giving the amount I promised in the covenant?"

Whilst a deed of covenant should only be undertaken if you intend maintaining your offering over the four year period, you will never be pressed into continuing with the covenant should your circumstances change. In other words there is no legal requirement placed upon you to maintain your level of indicated contribution if your circumstances change.

If you pay tax and you are not presently involved with the Deed of Covenant scheme ask your church treasurer about becoming involved. It is very important that you avail yourself of this scheme.

(B) Gift Aid

Gift Aid operates on exactly the same principle as the Deed of Covenant, the only difference being that the contribution is made as a one off payment rather than in a number of regular payments over a period of time.

If in doubt speak to your congregational treasurer.

What is your understanding of what the Bible teaches when it comes to Giving in the Church?

Congregations are being amalgamated and Church buildings closed. Why? Because there are insufficient funds to maintain either the ministry or the building or both. As Christian giving reportedly reaches an all time low, down sizing is no longer terminology confined to the business world.

Yet the Biblical mandate, to go out and make disciples of all nations... teaching them to obey everything Christ has commanded us, remains unchanged. So how are we to deal with the epidemic of Churches spiralling into even deeper financial trouble?

In this booklet Andrew Quigley tackles the issues of; Why give? How much should we give? Who should receive the money we give? How is the money given to be used? How should we give? What will happen if we don't give, and what will happen when we do?

This booklet provides a Biblical response to the financial dilemma facing many Churches today.

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