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Train & Multiply™

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The Cheerful Giver



Pastoral Leader Training Booklet

3

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T&M™

Ask God our Father to grant that this study may be used so that your church will give cheerfully, for His honor and glory.

TITHES AND OFFERINGS

God commanded His people in the Old Testament to give the tenth part of their income. Those who had no money brought grain and animals. The animal had to be healthy and free of defects. (Exodus 12:5, Leviticus 22:21)

The law about tithing is not in the New Testament. We tithe from love, freely. If those in the Old Testament gave a tenth, we in the New Testament who receive much greater blessing should give at least that amount.

If we have a business, our tithe is the tenth part of our earnings (what we receive, less any necessary business expenses). It is ten percent (10%) of our net earnings.

God poured out blessings on Israel when they tithed. (Malachi 3:10) 2 Corinthians 9:7 says: *“God loves a cheerful giver.”* Today, too,

- Develop a budget.
- Make sure the treasurer is using good bookkeeping procedures.
- Ask the treasurer to present an account of income and expenses every month.

Who is the Treasurer?

Who is the Finance Supervisor?



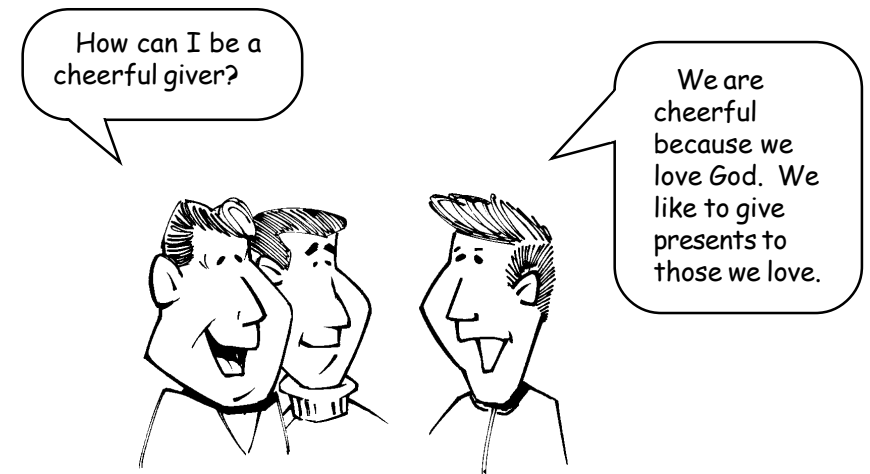
PRACTICAL WORK

- Pray that the believers will give to the Lord cheerfully.
- Learn 2 Corinthians 9:6-7 by heart.
- Teach your congregation to give generous offerings each Sunday, as an act of worship. Teach them the different reasons, explained above.
- Together with the congregation, name a treasurer and finance supervisor. The treasurer spends only what the church has authorized. Choose a responsible person, full of the Holy Spirit.

(It would be better not to name as treasurer someone in great financial need, because dealing with money might be a temptation for him.)

in many ways, He blesses the faithful believers who give through love, and not through obligation.

God does not receive what we give grudgingly; he blesses those who give sacrificially. 2 Corinthians 9:7-15 reveals to those who are no longer under the Old Testament law that we are to give what we decide in our hearts and can give joyfully. Missionaries have often noticed how God does what this passage says; when poor people give sacrificially out of love for God and other people, He normally eases their poverty. He does not give them great riches to corrupt them, but they very often get better jobs, spend what they earn more wisely and their family's health improves. But those who seek only to get something from the church and do not give out of love, God leaves in poverty.



Another reason to be cheerful is that we know that God will recompense us for our generosity, here on earth and in the world to come.

“Do not store up for yourselves treasures on earth, where moth and rust destroy, and where thieves break in and steal. For where your treasure is, there will your heart be also.”

(Matthew 6:19-21)

“I tell you the truth,” Jesus replied, “no one who has left home or brothers or sisters or mother or father or children or fields for me and the gospel will fail to receive a hundred times as much in this present age (homes, brothers, sisters, mothers, children and fields - and with them, persecutions) and in the age to come, eternal life.”

(Mark 10:29-30)



					Page 2
Date	Rept. #	Detail	Income	Expense	Balance
July 22		Previous page totals	16 400	11 700	17 200
25	91Ex	Transp. Evang. Team		550	16 650
29	37In	Offerings 7/28/99	900		17 550
29	38In	Don. Miss. Work	5 200		22 750
30	92Ex	Pastors Salaries		4 500	18 250
30	93Ex	Cement for Building		5 200	13 050
31	94Ex	Help Jones Family		1 400	11 650
MONTH END TOTALS			<u>22 500</u>	<u>23 350</u>	<u>11 650</u>
Month End Balance June '99				12 500	
Income for July				22 500	
Expenses for July				23 350	
Balance for End of July '99				11 650	
Treasurer's Signature _____					
Supervisor's Signature _____					

There are several ways of keeping accounts. The following example of an account book is one of the simplest and most practical.

CASH BOOK: Date: July 1999					
Good Shepherd's Church					
Date	Rcpt. #	Detail	Income	Expense	Balance
		Previous Balance 06/30/99			12 500
July 2	30In	Offerings 7/1/99	1 000		13 500
2	31In	Tithes 7/1/99	7 000		20 500
3	82Ex	Transp. Evang. Team		450	20 050
6	83Ex	Light bill (June)		200	19 850
8	32In	Offerings 7/7/99	1 300		21 150
8	33In	Tithes 7/7/99	1 100		22 250
10	84Ex	Help Fishermen		1 100	21 150
12	85Ex	Miss. Union (Muslim)		4 000	17 150
12	86Ex	Miss. Travel Exp		4 500	12 650
13	87Ex	Lit. Pastoral Training		700	11 950
15	34In	Offerings 7/14/99	1 700		13 650
15	35In	Tithes 7/14/99	3 500		17 150
17	88Ex	Paint interiors		400	16 750
18	89Ex	Water bill		150	16 600
20	90Ex	Evang. Literature		200	16 400
22	36In	Offerings 7/21/99	800		17 200
22		SUBTOTALS	16 400	11 700	17 200

How GOD SEES OUR OFFERING

1. Everything we have is a free gift from God who owns the entire universe. We are His stewards, responsible to Him as to how we use what He gives us. We can choose to give it or hoard it, to covet or bless others. We are not slaves without a choice. That is why God accepts only what we give joyfully, out of love.

God is the Creator and Owner of everything. (Genesis 1:1, Psalms 24:1)

“Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness.”
(2 Corinthians 9:10)

Because everything we have comes from God, let us give back our tithes to Him, whether we are poor or rich.

“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.”

(Leviticus 27:30)

God wants us to give cheerfully the amount that we decide in our heart. (2 Corinthians 9:7) We dedicate to God what He has given us.

Our possessions belong to:

- ☐ us alone.
☐ God.

“The earth is the Lord’s, and everything in it.”

(Psalms 24:1)

The Old Testament Law commanded tithing. So why do we tithe now? As Christians we do not tithe because of legal obligation. We give out of love, for the Lord’s work today.

EXAMPLE OF A BUDGET

EXPECTED INCOME

Tithes	10 000
Offerings	5 000
Donations for missionary works abroad	5 000
TOTAL EXPECTED INCOME	<u>20 000</u>

AGREED MONTHLY EXPENSES

Pastors’ and missionaries’ support	13 000
Projects for the needy	2 000
Evangelism and new churches	2 000
Pastoral Training Program	1 000
Maintenance	500
General expenses: light, water, gas	500
Miscellaneous	500
TOTAL MONTHLY BUDGET	<u>19 500</u>

Date _____ Signature _____

The church treasurer should give a financial report (including the previous balance, income, expenditures and new balance) each month, to the church board of elders. The treasurer pays out only what is authorized by the church. The church calculates what it expects to receive per month in tithes and offerings. It then authorizes the treasurer to spend what it has agreed upon for that month in the budget. A special session of the church or the board of elders must approve any other expenditure outside of this budget.

Notes:

Read and meditate on Malachi 3:6-12.

☐ Mark this box when you have done so.

The ancient Israelites became rebellious and did not give their Old Testament tithes back to God. He warned them through the prophet Malachi.

“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.”

(Malachi 3:8-9)

“Remember this: Whoever sows sparingly will also reap sparingly, and whoever sows generously will also reap generously.”

(2 Corinthians 9:6)

What do we reap generously? God does not guarantee material riches in this world. In Ephesians 1:3 He promises to bless believers with spiritual blessings in heavenly places.

God promises to bless:

- ☐ the generous giver.
- ☐ the reluctant giver.

We please God when we give:

- ☐ with joy.
- ☐ grudgingly.

2. God blesses what we give from our hearts, with love and cheerfulness.

“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)

God looks at the giver’s heart; He does not accept what is given reluctantly. (Exodus 25:2) The Old Testament law demanded the tenth part of each harvest. Now, in the New

- 3. BOX WITH LOCK: All cash must be kept in a box with a LOCK.
- 4. BANK ACCOUNT: As much cash as possible, should be deposited in a bank, if possible.
- 5. FINANCE SUPERVISOR: Regularly, perhaps once a month, an independent person should INSPECT the accounts, the bank statement, and count the cash, to confirm the balance in the books.

THE CHURCH BUDGET

“Suppose one of you wants to build a tower. Will he not first sit down and estimate the cost to see if he has enough money to complete it?”

(Luke 14:28)

THE HANDLING OF MONEY

The church should keep orderly accounts, and the treasurer must be honest.

Five rules help honesty and protect against temptation.

1. TWO SIGNATURES: At least TWO people should count the offerings and SIGN the receipt.
2. RECEIPTS: For each entry in the account book, there must be RECEIPTS kept, for income and expenses. These receipts should be easy to sort and identify (numbered or in different colors for certain types).

Testament, we do not serve God just because of laws, but through the Spirit of Christ in us. We do not force or threaten with discipline those who with a rebellious spirit do not give their tithes. Their tithes would have no value before God. God accepts only what has been given in love.

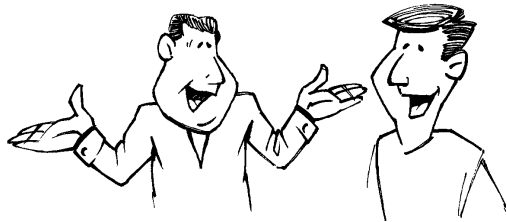
3. God takes sacrificial giving into account.

The little that the poor give can be of more value by God's calculations than the gifts of the rich. They often give only what they had left over after satisfying themselves. If we only give what we have left over, it is of much less value.

For example, in Luke 21:1-4 several rich men had given impressive offerings. A very poor widow gave only two mites (two very small coins). But Jesus said that she had given much more than any of them. In what sense did she give more? She gave a greater percentage, and she offered it with love and sacrifice, without even thinking about her own poverty. God does not look only on the quantity of what we give; He looks rather on the heart and the purpose of the giver.

Oh no! I don't even have enough money for my own needs! When I've got more, I can give.

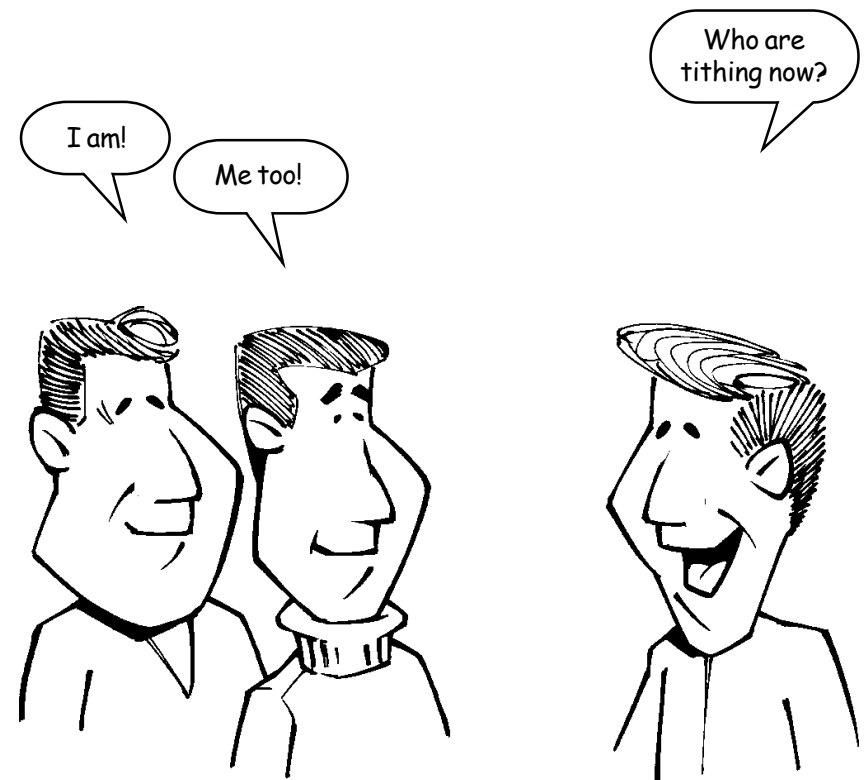
Brother, would you give to God only what's left over? Don't repeat the same error of the rich people who gave only what was left over!



Some find it hard at first to give generously. But if they start with a little, God will work in them to give them the grace and joy to give more. God accepts what we give with a sincere, willing heart. He dislikes any form of hypocrisy in giving. In the Old Testament they offered animals in sacrifice. God accepted only those animals that were clean, had no defect and were entirely healthy. (Leviticus 5:15, 18) If they gave an animal that had something wrong with it, they brought a curse on themselves. (Malachi 1:13-14)

In the same way, our offering is not pleasing to God if we only give leftovers. God is the King of all and the first in all things. (Malachi 1:14)

- Sending help where there is famine. (Acts 11:28-30)
- Putting up or repairing the church building. (Exodus 35:22, 2 Chronicles 24:10-13)



REASONS FOR GIVING

Giving is part of our worship: “...*The gifts you sent. They are a fragrant offering, an acceptable sacrifice, pleasing to God.*” (Philippians 4:18)

In the apostolic church, they gave each Sunday. (1 Corinthians 16:2)

We should give to help those who are in need (Luke 10:25-37), to support those Christian workers who give all their time to ministry (1 Timothy 5:17-18) and to send missionaries to neglected places.

We are not to give to all who say they are needy; if someone refuses to work we give nothing. (2 Thessalonians 3:10)

It is also good to give for the following reasons:

- To support the work of establishing new churches (transportation expenses, literature, etc.)

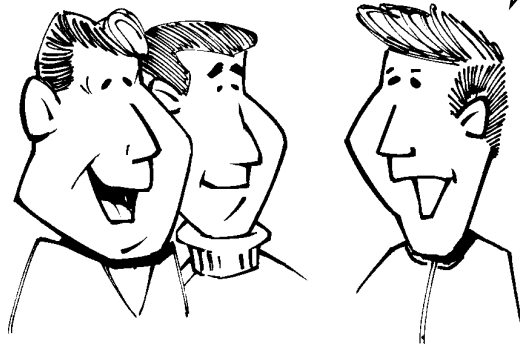


4. God does not accept an offering that is only made to impress people.

If we give so that men will praise us, we already have our recompense. (Matthew 6:1-2) The reward was men's praise. Let us give in secret, generously, so that our left hand does not know what the right hand is doing. (Matthew 6:3-4, Romans 12:8)

How much
should I give?
How can I
calculate it?

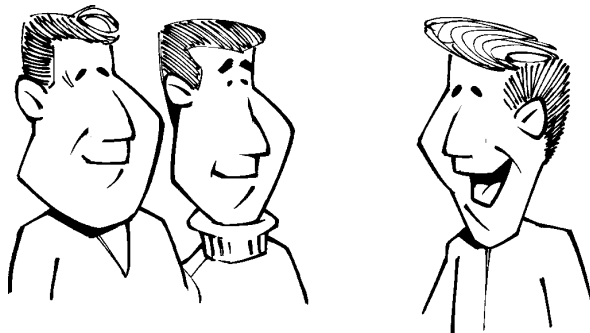
We all give at least the tithe,
monthly. For special offerings,
everyone gives what he or she can.
(Deuteronomy 16:17, Ezra 2:69,
Acts 11:29, 2 Corinthians 8:12)



Do you understand that only God has given
you all that you have, and that we are God's
stewards to use it wisely for His glory?

That's right.

Right!



At last I've learned to
give with joy. It is like
working hard to buy a gift
for someone we love.

