

Lesson Plan & Study Guide



Stewardship Offerings

iFOLLOW

Walking with Jesus

The iFollow Discipleship Series



About the iFollow Discipleship Series Pastor's Edition

Categories

The iFollow Discipleship Series is designed to be used in congregations to assist people in their pursuit of God. This assumes that individuals are in unique places in their journey and there is no perfect set of lessons that everyone must complete to become a disciple—in fact discipleship is an eternal journey. Therefore the iFollow curriculum is a menu of milestones that an individual, small group, or even an entire church can choose from. The lessons can be placed in three general categories: **Meeting with Jesus** (does not assume a commitment to Jesus Christ); **Walking with Jesus** (assumes an acceptance of Jesus Christ); and **Working with Jesus** (assumes a desire to serve Jesus Christ).

Components

Each lesson has a presenter's manuscript which can be read word for word, but will be stronger if the presenter puts it in his/her own words and uses personal illustrations. The graphic slides can be played directly from the Pastor's DVD or customized and played from a computer. There are also several group activities and discussion questions to choose from as well as printable student handouts.

Usage

The lessons are designed to be used in small groups, pastor's Bible classes, prayer meetings, seminars, retreats, training sessions, discussion groups, and some lessons may be appropriate sermon outlines.

Credits

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iFOLLOW

www.ifollowdiscipleship.org

Stewardship Offerings

Learning Objectives

1. Explore the offerings or giving opportunities in the Adventist Church
2. Discover the variety of choices in supporting church ministries
3. Consider motivations for giving
4. Consider targeted giving

Content Outline

- A. Introduction and ground rules
- B. Definition of offerings
- C. Basic kinds of offerings: (1) Local, (2) Conference, (3) National and international
- D. Adventist denominational structure
- E. Two key principles: (1) Freedom of choice, (2) Desire
- F. Giving from a heart of gratitude
- G. “Make up your own mind.”

Background Material for the Presenter

How we choose to manage our resources and finances as Christians is a personal topic. As we discuss this topic, please understand a very simple rule. **No participant is obligated at any time to reveal any personal details about their finances, income, or giving patterns.** We are accountable to God for our choices in managing our money. This presentation is about the “why’s” of giving more than the “what’s.” We will take a close look at offerings. Separate from tithe, offerings provide ministries with resources to accomplish their mission. There are a variety of choices in supporting these ministries at every level. We will review methods and plans for giving to support the church and then encourage you to choose a giving



plan that fits your preferences.

We begin by defining a key word: What is Stewardship? The Seventh-day Adventist Church Stewardship Department website provides this definition: “Stewardship is the life-style of one who has a living relationship with Jesus Christ, accepts His lordship and walks in partnership with God, and acts as His agent to manage His affairs on earth.”

Definition of Offering

In the church context, an offering is a gift of money, above and beyond the tithe. God claims the tithe as His own, for any and every ministry of the church. Offerings represent the giving of Christ’s followers to specific needs and ministries. However, Jesus said what you do for others you do for Him, so every time you give to a charity or to a needy friend or to a homeless person, you are really giving to God. These gifts are part of your offerings.



Offerings are our response of love responding to God’s blessings and goodness. They serve as a means of helping to further integrate God into the financial side of our lives. Recognizing God as Owner, we follow the convicting of the Holy Spirit--managing what He has placed in our hands and worshiping God by returning some of what He has placed in our hands. We give where and how the Holy Spirit convicts and empowers us to do so. We give to worship God--and we do so by supporting His Church, by advancing His mission, by helping others-but most of all by listening to Him and following where leads and doing what He convicts.

Two principles should guide our offerings-as God blesses and as He guides us through His Spirit—‘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 Cor. 9:7, NIV). The Macedonian churches give us an example of the way to give. ‘For I testify that they gave as much as they were able, and even beyond their ability. Entirely on their own, they urgently pleaded with us for the privilege of sharing in this service to the saints. And they did not do as we expected, but they gave themselves first to the Lord and then to us in keeping with God’s will’ (2 Cor. 8:3-5, NIV).”

(Stewardship Department website)

It is also important to remind ourselves that there are many other ways of giving besides giving money. Those who do not have financial resources to give to the ministries of the church often feel left out, even guilty. Maybe, like the widow and her mites, they should give the grocery money? God does not ask any such thing. In fact, one possible reason for Jesus’ pointing out the widow may have been a subtle commentary on a supposedly

godly system that would allow a person to be so terribly poor and do nothing about it.

We all have time and talents to give. If you can't support the next evangelistic seminar with money, can you offer prayer, music, or friendly greetings? Can you help set up or clean the spaces being used? Can you provide child care? Some of these things even translate to financial support. If volunteers provide child care, no one will have to be hired to do the job.

For the purposes of this presentation, however, we will concentrate mostly on the opportunities for financial giving. We will also talk about some ways for those who are short of funds to raise some. There are many choices in how you can support the many ministries associated with the Seventh-day Adventist Church.

Offering Categories

Local Church: Offerings designated for the local church are those which pay for the day-to-day operating expenses of the congregation. The Adventist Church is different from many other denominations in that the tithe of all the members is pooled at the conference office and from this Tithe Fund, the pastors are paid. So the local church budget does not pay the pastors' salary, housing, health insurance, and automobile expenses. Local church offerings pay for the utilities, youth ministry, children's divisions, insurance, building maintenance, outreach, evangelism, Sabbath school, Pathfinder Club, social committee, etc. Outreach and evangelism projects which originate at the local congregation may be paid for entirely by the congregation, but they are also often eligible for some help from conference headquarters where a small percentage of the Tithe Fund is set aside specifically for this purpose.



Conference: The Adventist Church, unlike many Protestant denominations, circles the globe. That is to say, rather than being a primarily American, Canadian, or Western European church which has missions in other parts of the world, Adventist churches are local in all the countries where they are. A church in Russia or Ethiopia is run by Russians or Ethiopians. Every one of those local churches, no matter how tiny, is entitled to its share of the Tithe Fund and to support from the global organization, which is built from the ground up. **Local churches** are grouped into **conferences**, often covering a state, province or region. Those conferences are grouped into **union conferences**, which usually include an entire nation, except for a few of the largest nations, such as the United States, where a union conference includes a major region of the country. The **General Conference** is the global organization of the denomination which has regional offices known as **divisions** each of which covers a continent or major section of a continent. This complex structure provides for a global movement that has grown to become very large over the last 150 years.

This explanation is necessary simply to help you understand why there is a category on the offering envelope which says, “Conference.” This is the organization which oversees and supports your local congregation, paying the salary and expenses of your pastor. It also operates ministries such as youth camps, church schools, family ministries, evangelism, camp meetings, literature outreach, a bookstore, a disaster response team, etc.

National and International Ministries: Beyond your local church and conference, there are numberless opportunities to support nationwide or worldwide efforts such as religious liberty, inner city work, military chaplaincy, the Adventist Development and Relief Agency (ADRA), media ministries, secondary schools, colleges and universities, etc.

Any and all of these are ministries need your support. You choose the ones that you believe are important. On the offering envelope at church you will see suggested percentages of your income that you might give to local, conference, and world offerings. Do not be alarmed or made guilty by these; they are merely suggestions. It is entirely up to you to learn more about the many ministries, and decide which ones touch your heart and make you want to support them.

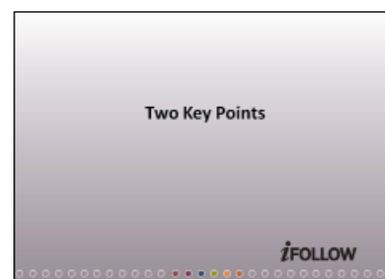
Because there are so many ministries needing support, and because many church members do not feel they can easily decide on which ministries to support or do not want to leave out any of the ministries, there is the World Budget and similar plans for Local Church Budget and Conference Advance offering. These three combined giving plans allow you to give one offering which is distributed on a percentage basis to all the ministries, whether at the local church level, the conference level, or the national-international level. By committing a percentage of your income to each of these three combined offerings, as God prospers you, then you increase your support for all of the many areas in which the Adventist Church is involved. It is simple, spiritually-focused and comprehensive. But, **these plans are voluntary**. Unfortunately, they are often misunderstood, even by local church leaders.

Two Key Points

Let’s look more carefully at attitudes toward offerings. We will focus on two key points—freedom of choice and desire. Do you feel your freedom of choice when giving offerings to the church? Do you “desire” to give?

Sometimes Christians give offerings by “default.” They give without much thought, or as an emotional response. When someone “desires” something, they have freely chosen that option from the alternatives. Our choice to give offerings to the church can be hindered, not only by a lack of information, but by a sense of compulsion or pressure.

“Each person 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) This text points to the heart of giving, freedom of choice and desire. When we are motivated by fear, we tend to be compulsive or reluctant in our giving. The key is for love to be the motivating factor in our giving. “If I give all I possess to the poor ... but have not love, I gain nothing.” (1 Corinthians 13:3)

Reluctance means to be opposed, to be unwilling, to resist. It’s mostly a deciding issue. A major barrier to giving is lack of knowledge. If we do not know “why” we give, we may be giving grudgingly. Reluctant giving may happen when religious traditions (such as the planned giving suggestions mentioned above) are passed on between generations without explanation or ownership.

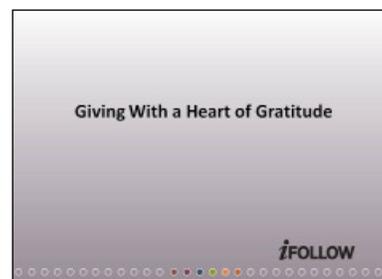
That’s why 2 Corinthians 9:7 says we each need to “decide” what to give. When offering appeals are made and you feel reluctant to give for reasons that are unknown to you ... or perhaps out of a sense of obligation or fear, you may be experiencing a barrier to what God intended giving to be—a free act of worship springing from a heart of joy that responds to God’s gracious love.

We should also avoid compulsive giving. Compulsion means to have an irrational impulse to perform some act. Such inclination is rooted in the emotions. It’s mostly a **feeling** issue. A milder form of reluctance is hesitation and a stronger form is opposition. When we are reluctant to give, we feel in our hearts that giving is something we do **not** want to do.

Such reluctance is not completely bad. After all, we must make choices about where to give. Hundreds of appeals are made every year for charitable giving, both inside and outside the church. We must make decisions. In fact, spontaneous giving can be a very good thing in the right context.

Giving With a Heart of Gratitude

The reluctance to give, which is addressed in 2 Corinthians 9:7, speaks to the heart struggling with fear, selfishness and/or disbelief. If a person believes that God “requires” giving money as part of a religious act to earn merit, a joyful response will not be forthcoming. God loves a cheerful giver because such a person has responded intrinsically out of a heart filled with gratitude, a heart that has been touched by the Father’s love.



To give to an offering is not an act of earning merit with God, it is a worshipful response to the merits of Christ freely given to us in love. Worshipful giving responses combine good information with heartfelt desire. This leads to healthy, even biblical financial attitudes!

Such giving requires trust. As a person who has decided to follow Jesus begins to grow

a relationship with him, trust is one of the first issues. Whether it grows easily or with great difficulty depends in large part on what kind of human relationships the person has experienced. Difficulty in learning to trust God is not necessarily sinful, and should not be seen as such. It is an issue to explore. If fear is what you discover in your heart when appeals are given, there is something you need to explore, carefully and prayerfully, with a compassionate and experienced Christian, perhaps even a counselor.

If, on the other hand, you feel simple, dig-in-the-heels reluctance, or even anger that “they’re asking for money **again**”, there may be other issues. One is somewhat endemic to our culture. Many church members view giving as a fee-for-service re-sponsibility rather than as a biblical imperative. What that means is most of the giving in the church goes toward people’s own nurture and less goes toward outreach, evangelism, and social action. Yet, there is a tremendous need for Christian witness and compassion outside the church, in the world.

To illustrate the concept of reluctance in freely giving offerings to support the ministries of the church, the research of John and Sylvia Ronsvalle sheds light on giving attitudes among Americans in the last several decades. The Ronsvalle’s, in their book *Behind the Stained Glass Windows*, point us to the consumer-based approach people have toward giving to the church.

A mentality of scarcity will lead people to worry about how much money is “going out of the church” to support development projects in Third World nations, national evangelistic ministries and the local Community Services Center.

Is this because people have less money to give now than in previous generations? Not according to the Ronsvalles. In constant dollars U.S. income has increased 250 percent between 1921 and the early 1990s (page 34) and many Christians have moved from a “survival mode” to living in a society of “widespread consumption unrivaled in even the richest societies in history” (page 36).

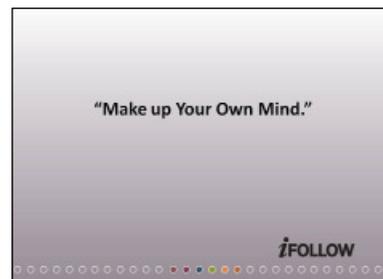
What does this mean? We must have clear, overarching, and compelling biblical reasons to give to the church that are broader than our own immediate needs. If we give to the church only to pay for services that meet our own needs, we are short-changing ourselves and may struggle with reluctant patterns of giving. A mentality of plenty will lead me to praise the Lord for my blessings and seek out ways to support Christians who feed the hungry, shelter the homeless, and convey a public witness.

But what if you really, truly don’t have money to give? No one, no matter how impoverished, can afford to keep tithe. Even ten dollars a month, if it belongs to God, is too much to keep, and besides, thousands of people who are very poor by the world’s standards can testify that nine tenths goes much farther than ten tenths, especially when the tithe is returned with a joyful heart. However, those for whom tithe is as far as they feel they can go can still give. Not only can they give of their time, talent, love, and most importantly, prayer, they can find creative ways to give money, too. They could collect cans or bottles

from the roadside which can be cashed in. They could put aside the small change that wears a hole in your pocket. They can put a box or jar in the middle of the table and occasionally (no oftener than is healthy for the individual) skip a meal and put the money they would have “eaten” into the box or jar. Or choose one week and have particularly simple meals, or a whole month in which there are no desserts. They could do some extra work for someone and give the money they get from it. They could make something to sell and give the proceeds. They could give a portion of the gift money they receive at birthdays or Christmas, etc. They could sell something they no longer need. They could bike to work and give the saved gas money. There are many other possibilities for the follower of Christ who believes deeply that giving is a blessing.

“Make up your own mind.”

“I want each of you to take plenty of time to think it over, and make up your own mind what you will give. That will protect you against sob stories and arm-twisting. God loves it when the giver delights in the giving.” (2 Corinthians 9:7, The Message paraphrase)



We need to take time thinking about our giving choices.

God gives us all the resources that we have, physical, mental, emotional, spiritual, temporal, eternal, tangible or intangible. He provides all of them. He expects us to educate ourselves about the sharing of these resources, and to decide which ministries we particularly wish to support. He also expects us each to bring our own uniqueness to bear. An artistic person will be delighted to support a community Living Theater which portrays the love of God for visual and kinesthetic people. Maybe he'll act, or direct, or build props, too. A lover of African history will find ways to help the Bantu or the Masai, and may eagerly save to go on a mission trip as well. Someone who learns she is descended from Scots-Irish may find a particular ministry in the islands of Great Britain, and perhaps write for the newsletter or website. An outdoorsy type will help to fund the local summer camp, and maybe be the horse wrangler, too.

The operative words are “delight,” “love,” “eagerly.” Nobody will have to tell or urge or twist the arms of these people. They give from their hearts and hands (the unique hearts and hands God gave them) to the ministries that touch **them**. So can you.

Handouts in this Package

1. Offerings Worksheet
2. World Organization of the Adventist Church



Additional Resources

- Armer, Eric (n.d.). *Seventh-day Adventist Financial Systems*. Silver Spring, MD: General Conference Stewardship Department. (Distributed by AdventSource)
- Jamal, Azim and Harvey McKinnon (2008). *The Power of Giving: How Giving Back Enriches Us All*. London: Tarcher.
- Ortberg, John, et al. (2000). *Giving: Unlocking the Heart of Good Stewardship*. Grand Rapids, MI: Zondervan.
- Ronsvalle, John and Sylvia (1996). *Behind the Stained Glass Windows*. Grand Rapids, MI: Baker Books.
- Stewardship Department (2009). *Steps to Discipleship Stewardship Education Package*. Lincoln, NE: AdventSource. (Includes materials for eight sermons and seven weeks of daily devotionals and small group Bible studies—Pastor’s Manual, Small Group Leader’s Guide, Study Guide, promotional materials and PowerPoint slides for sermons.)
- Stewardship Department (n.d.). *Stewardship Brochures*, 12 titles including *What Are Offerings?*, *Why Should We Give Offerings?*, and others on specific key offerings such as Church Budget, Thank Offerings, and Conference Advance. Lincoln, NE: AdventSource.
- Whitney, Donald S. (1991). *Spiritual Disciplines for the Christian Life*. Colorado Springs, CO: NavPress Publishing Group.

Websites

- Empty Tomb is the web site published by John and Sylvia Ronsvalle, who have developed the most complete research on the actual giving patterns of churches and Christian believers in the United States. It includes a lot of information, including on how donated funds are actually used: www.emptytomb.com
- Generous Giving is a web site developed by a group of Christian laity from various denominations who believe in generosity as a Bible teaching. It contains downloadable resource materials, such as Giving Champion’s Equipping Guide and video stories (testimonies) of how believers have been blessed by daring to give generously. www.generousgiving.org
- Maximum Giving is the web site of Brian Kluth, a speaker on giving and related stewardship topics who was until 2009 the senior pastor at First Evangelical Free Church in Colorado Springs, Colorado. Since the fall of 2009 he has been involved full time in speaking, teaching, writing and research. This web site

includes Bible studies, sermons (print and CD) and many other resource materials on stewardship, giving and financial management. It includes an entire section for finance committees: <http://www.kluth.org/1media.htm>

The Stewardship Department of the General Conference of the Seventh-day Adventist Church maintains an excellent web site with many downloadable, free resources that can be used in teaching stewardship principles and answering practical questions about the tithe and offering system of the denomination. This includes print materials and PowerPoint slides: www.adventiststewardship.com

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Action Plan
& Presenter
Notes

**Stewardship
Offerings**

Discussion Questions

1. Do you feel complete freedom of choice when it comes to offerings? Explain.
2. Can you define some influences that cause you to feel resistant, fearful, or guilty about giving?
3. If you could give as much as you wanted to, what would you support?
4. Is there one particular ministry or cause which is already dear to your heart?
5. Do you know some creative ways to find extra money for giving, that you would like to share with the group?

Group Activity

Purpose: To short-circuit our usual excuses about why we can't give, and consider our real feelings about it.

Preparation: Obtain lots of play money, enough to give each participant \$100,000. You will need tables, and as many materials from both your local stewardship director and from other charities as you can get. Put brochures and appeals of all kinds on each table, along with writing materials.

Assignment: Divide the group among tables, but don't let anyone know you have the play money. Ask participants to look through the brochures and appeals and think about which causes or ministries they would like to support, and to write down preliminary giving plans. Give 5 minutes, allowing them to think this is what the exercise will be. Then pass out the money and tell them they each have \$100,000 to spend as they please. Have them revise their giving plans accordingly.

Debrief: Discuss as a total group what kinds of attitudes they found in themselves when money was no object. How did their plans change? How can they foster this kind of abundance thinking with the budget they really have? Did they want to put all the money in one place, or spread it around, and why?

Time: Allow 5 minutes for the first giving plans, and 10 minutes more once the money is passed out. Allow 15 to 20 minutes for sharing and discussion.

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Group
Activities

Stewardship
Offerings

Handout 1

Offerings

“Stewardship is the lifestyle of one who has a living relationship with Jesus Christ, accepts His lordship and walks in partnership with God, and acts as His agent to manage His affairs on earth.” (Stewardship Department of the Adventist Church)

Scripture Focus: 2 Corinthians 9:7—“I want each of you to take plenty of time to think it over, and make up your own mind what you will give. That will protect you against sob stories and arm-twisting. God loves it when the giver delights in the giving.” (2 Corinthians 9:7, The Message paraphrase)

Fundamental Financial Attitude

We understand we have freedom of choice to give offerings to help support any or all ministries of the church.

Two Key Points

1. Freedom of choice: Do you feel truly free in regard to freewill offerings? What are your emotions when you hear an offering appeal for some cause or ministry? Where do you think the emotions are coming from? Is there anything you need to do about them?

2. Desire: Once the above questions are explored, you will feel much more desire to give, but to what? Which of the following appeal to you? Or do you have some other ministry[ies] in mind?

Local Church: Circle a ministry that you particularly value: utilities, youth ministry, children’s divisions, insurance, building fund, outreach/evangelism, Sabbath school, Pathfinders, social committee funds, etc. Why do you especially believe in this ministry?

Conference: Circle a ministry that you particularly value: youth camp, family ministries, evangelism, camp-meeting, Christian education, literature outreach, etc. Why do you especially believe in this ministry?

World Offerings: Circle a ministry that you particularly value: religious liberty, inner city, military chaplains, disaster and famine relief, Adventist media ministries, colleges & universities, etc. Why do you especially believe in this ministry?

For Further Bible Study:

Exodus 25:2; 35:21

Deuteronomy 16:16, 17

2 Corinthians 9:7

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HANDOUT

**Stewardship
Offerings**

Handout 2

Seventh-day Adventist Church Structure

The Seventh-day Adventist Church is organized with a representative form of governance. This means authority in the Church comes from the members through their local churches. Executive responsibility is given to representative bodies and officers to govern the Church. Four levels of Church structure lead from the individual believer to the worldwide Church organization:

1. The local church is made up of individual believers
2. The local conference (or local field or mission) is made up of a number of local churches in a state, province, or region
3. The union conference (or union field or mission) is made up of the conferences within a larger territory (often an entire country, in larger nations it may be a major region or cluster of states)
4. The General Conference is the global organization of the Adventist Church. To facilitate its worldwide activity, the General Conference has established Divisions of the General Conference which relate to a cluster of unions in a continent or major section of the globe.

Each level is “representative,” that is it reflects a democratic process of formation and election. Local churches elect their own officers and church boards by majority vote. Churches elect delegates to the conferences which have constituency meetings every two, three or four years. Executive authority between sessions is exercised by the Executive Committee or board and the executive officers (normally a President, Secretary and Treasurer), all of whom are elected at the constituency meeting.

Conferences elect delegates to a Union constituency meeting every five years to elect an Executive Committee and officers. The Unions elect delegates to the General Conference Session every five years, at which times officers and committees are elected, and amendments may be made to the major documents of the denomination, including the General Conference Constitution and Bylaws, the Statement of Fundamental Beliefs and the Seventh-day Adventist Church Manual..

Each constituent level of the church operates a variety of institutions. Adventists see in the gospel commission and the example of our Lord and His apostles the responsibility of followers of Christ to serve the whole person. In their world outreach they have therefore from their beginnings established and maintained educational, health-care, publishing, and other institutions, as well as community service projects.

When differences arise in or between organizations and institutions, appeal to the

next higher organization is proper until it reaches the General Conference in session, or the Executive Committee at the Annual Council. During the interim between these sessions, the Executive Committee shall constitute the body of final authority on all questions where a difference of viewpoint may develop. When organizations review decisions of other organizations, they do not assume responsibility for the liabilities of any other organization.

The General Conference operates through its 13 administrative Divisions which are displayed in this map and listed below the map with links to the Division web sites.



- East-Central Africa (ECD) Nairobi, Kenya
- [Euro-Africa](#) (EUD) Berne, Switzerland
- Euro-Asia (ESD) Moscow, Russia
- Inter-American (IAD) Miami, United States of America
- North American (NAD) Silver Spring, United States of America
- Northern Asia-Pacific (NSD) Koyang City, Korea.
- Southern Africa-Indian Ocean (SID) Harare Zimbabwe
- South American (SAD) Brasilia, Brazil.
- South Pacific (SPD) Wahrenoga, Australia.
- Southern Asia (SUD) Tamil Nadu, India.
- Southern Asia-Pacific (SSD) Cavite, Philippines.
- Trans-European (TED) St. Albans, England.
- West-Central Africa (WAD) Abidjan, Cote d'Ivoire.

Source: http://www.adventist.org/world_church/facts_and_figures/structure/index.html.en

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