

Faith, Trust and Commitment

Pastor **Marcos Bomfim**



GOD FIRST
ADVENTIST STEWARDSHIP MINISTRIES

FAITH, TRUST AND COMMITMENT

BY Marcos Bomfim

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Cover: Synestheszia Emotional Marketing, LLC

Layout and Design: Johnetta B. Flomo

DIVISION COLLABORATORS:

William Bagambe, ECD

Oleg Kharlamov, ESD

Ioan Câmpian Tatar, EUD

Roberto Herrera, IAD

Kwon Johnghaeng, NSD

Bonita Shields, NAD

Josanan Alves, Jr., SAD

Mundia Liywalii, SID

Christina Hawkins, SPD

Noldy Sakul, SSD

Zohruaia Renthlei, SUD

Paul Lockham, TED

Jallah S. Karbah, Sr., WAD

Kheir Boutros, MENA

Julio Mendez, IF

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ATTENTION!

Dated material to be adapted, translated, and distributed to Seventh-day Adventist churches before December 2019 for January 2020.

A short video presenting the same subject of each text, will be available to download. You may present the video after a short introduction, and pray after the video presentation:

- Introduction
- Video
- Appeal
- Prayer

This resource is meant to provide a spiritual framework and create a worshipful atmosphere for giving during the divine service before the offering is taken up, helping stewards and givers to know how their giving supports both the local field and Adventist missions globally through the General Conference and church ministries locally (local church, conference, union, and division). It may also be used as a devotional or an educative tool. As it is available online (<https://stewardship.adventist.org/tithe-and-offerings-readings>), the facilitator may use an electronic copy while preparing or presenting the offertory motivational.

Each week's reading and video will also be posted on <https://www.facebook.com/GCStewardshipMinistries/> by Thursday of each week for access by local elders, service leaders, and interested members.

The "Tithe & Offerings Readings" booklet is edited and prepared by the Stewardship Ministries Department, General Conference of Seventh-day Adventists, 12501 Old Columbia Pike, Silver Spring, MD 20904, USA, © 2018. We may be contacted by phone: (301) 680-6157 or via: flomoj@gc.adventist.org. We welcome your comments and suggestions for future authors and themes for the "Tithe & Offerings Readings."

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OFFERING PLANS

There are three different offering plans used within the worldwide Seventh-day Adventist Church.

THE COMBINED OFFERING PLAN was voted as an option in a the Annual Council of 2002 after a recommendation by the World Stewardship Summit of 2001. It supports all levels of the church by putting total funds collected into one pool. The funds are distributed according to a formula approved by each division but within the following percentages: 50-60 percent for the local church; 20-25 percent to the GC for mission funds and 20-25 percent for mission work in the local field. Divisions making use of this plan currently include: **ECD, ESD, IAD, NSD, SAD, SID, SPD (Island Fields), SSD, SUD, WAD.**



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

The PERSONAL GIVING PLAN organizes the financial needs of the church into three categories and offers a suggested percentage of the member's income be dedicated to them. They are: Local Church Budget (3-5%). This would include utilities, maintenance, insurance, school operating expenses, children's magazines, teaching supplies, staff salaries, bulletins. Conference Advance Budget (1-2%) for Christian education, local evangelism, vacation Bible School, summer camps, union magazines, etc. World Budget (1-3%) to support the global mission needs of the church as promoted in the approved Calendar of Offerings. Sabbath School offerings are received and treated the same way as in the Calendar of offerings plan. This plan also has provision for giving towards special projects. The NAD currently ascribes to this plan.



AUTHOR

MARCOS FAIOCK BOMFIM

Pastor Marcos Faiock Bomfim has served as director of Stewardship Ministries of the General Conference of Seventh-day Adventists since his election on October 11, 2015, at the world church's year-end meetings held in Silver Spring, Maryland, United States.

In July 2015, at the General Conference Session in San Antonio, Texas, United States, Pastor Bomfim was elected to serve as Stewardship and Family Ministries director for the South American Division (SAD). He previously served for five years in various positions in the same division, including associate secretary for Ministerial, and director of Family Life and Health Ministries.

Born in a pastoral home, Pastor Bomfim began his ministry as a pastor in Brazil and served for nine years as a district pastor in Sao Paulo, Brazil. He also served as Stewardship Ministries director for the South Brazil Union for five years, following 11 years as Stewardship Ministries director in two conferences in that same union.

Pastor Bomfim, now a DMin candidate in Andrews University, was the speaker of a nationwide daily radio program (Novo Tempo em Família [New Time in Family]) for 10 years and , and during 2014 and 2015, he was the host of the Lar e Família (Home and Family) program, a 30-minute TV program that airs weekly at SAD Hope Channel (Novo Tempo/Nuevo Tiempo), located in Brazil for the past two years.

Beyond his pastoral ministry, his other great passion is his family. He is married to Mariluz da Silva Bomfim, an educator and family therapist. Together, they are blessed with two daughters: Luana and Alana, both married, and Emilia, a granddaughter, who is the seventh generation of Adventists in their family.

January 4, 2020

GOD FIRST BY HABIT

With a new year there are new opportunities—with God’s mercies renewed!

Have you already established or renewed your decisions or purposes (2 Cor. 9:7) for this year? Do those purposes include God and the future life? Have you already established the habit of waking up early each morning to seek His presence? Are you seriously planning to enrich your personal devotional time this year by seeking Him faithfully, developing the habit of praying regularly, and studying your Bible and the Adult Sabbath School Bible Study Guide? Is your family planning to keep or to develop the habit of daily gathering together for a short family worship (all family members included) at the beginning and end of every day?

Have you also reaffirmed your resolution to keep the Sabbath this new year from sunset to sunset, no matter what may happen, and to include in this experience those who live in your house, especially your children (Ex. 20:8-10)? Have you determined to dedicate this day not simply to a selfish rest, but to the rest of the soul? Have you also purposed to attend church and Sabbath School on

Sabbath, keeping yourself from any secular labor during this day, using the remaining time to seek the Lord, trusting that He will provide for your needs (Ps. 34:8-10)?

Have you also established or renewed your purpose to put God first and to learn to trust in Him as the Provider and Sustainer by tithing and by giving also your “Promise” (which is a regular, percentage-based offering)? Have you already decided to set both apart, tithe and Promise, immediately after any income or increase, and from all your income or increase (Prov. 3:9)? Have you also decided the percentage (%) of the income to be dedicated as your Promise, with which to worship God during this new year?

APPEAL: As you worship Him, you may prayerfully establish or renew the decision to put God first in all or some of those areas, and to do it by habit.

PRAYER: Dear God, please accept and bless the decisions that we are making in Your presence, as we worship You with Your tithes and offerings!

1



2



January 11, 2020

PERFORMER OF JUST ONE MUSIC

Fleeing from Cuba, the violinist Jaime Jorge was only 10 years old when he arrived with his family and without his violin in Miami, Florida, United States, in 1980. Struggling hard to survive, miracles started to happen when his parents decided to move with the family to Milwaukee, Wisconsin, arriving during the worst winter in 80 years. Owning nothing, the family received strong support from the church members and neighbors, and finally Jaime's mother was able to acquire for him a violin for his practices! As they couldn't afford to buy sheet music, his mother also purchased an old turntable and a vinyl disc of a Beethoven violin concert. "You must hear and rehearse it," she told Jaime.

While applying for a scholarship for the Milwaukee Conservatory, Jaime rehearsed that specific music many times! During the test, when a professor was wondering how a boy was able to play that kind of music, Jaime told him about his family's struggles, the turntable, and why that was his only music. The professor, who had arrived from Europe just three months before, asked who the performer on the disc was. When Jaime answered, the professor said: "I could

immediately recognize him by the way you are playing. He was my professor there!" And Jorge Jaime got the scholarship!

God coordinated the time the Jorge family arrived in the United States with the time that Jaime's professor arrived from Europe. The Lord also led the Jorge family to that specific city, and provided for their basic needs during the winter. He provided the violin, the turntable, the right vinyl disc, the conservatory, and the connection with that specific professor and scholarship as well!

Jaime Jorge became a well-known Adventist violin performer, using his musical gifts to preach and minister to people around the world.

APPEAL: As you put your tithes and offerings into the offering plate, close your eyes and worship Him who has a plan for your life and is fully able to provide for you according to your needs.

PRAYER: Dear heavenly Father, please accept our worship and help us to trust in Your power to provide not only for our daily needs but also for our special ones, according to Your plans for our good. Amen.

January 18, 2020

A WORLDWIDE MISSION

Daniel was sick for many days, unable to perform his work, because he was “astonished by the vision,” which “no one understood” (Dan. 8:27). While in Babylon, Daniel knew from the book of Jeremiah that the restoration of Israel would happen immediately after 70 years of captivity.

But now, partially understanding some developments of the great controversy and the sufferings of God’s people through the ages, Daniel was overwhelmed! Instead of a detailed explanation, God told him twice to seal up the vision because it referred to the future, to the time of the end (Dan. 8:26; 12:4).

Centuries later, as John saw a mighty angel holding that “little book open in his hand” (Rev. 10:2), he was figuratively commanded to eat it. It was sweet as honey in the mouth but bitter in the stomach. This vision was referring to the Millerite movement, the 1844 disappointment, and to the Seventh-day Adventist movement—the very time we are living in now. This was the time that Daniel was looking forward to in the future, just before Jesus’ second coming, when the knowledge of the book of Daniel would increase (12:4).

But the command for John to eat that book was followed by a very clear mission: “You must prophesy again about [or ‘to’] many peoples, nations, tongues, and kings” (Rev. 10:11).

It means that our mission, as well as our Promise (regular, percentage-based offerings), must reach far more than the limited range of our local church or neighborhood. By bringing our offerings and by gathering them together in the “storehouse,” we will be able to plan more effectively to do far more for others, and to go farther and faster. And according to the Bible and the Spirit of Prophecy, this is God’s plan for our regular and systematic offerings.

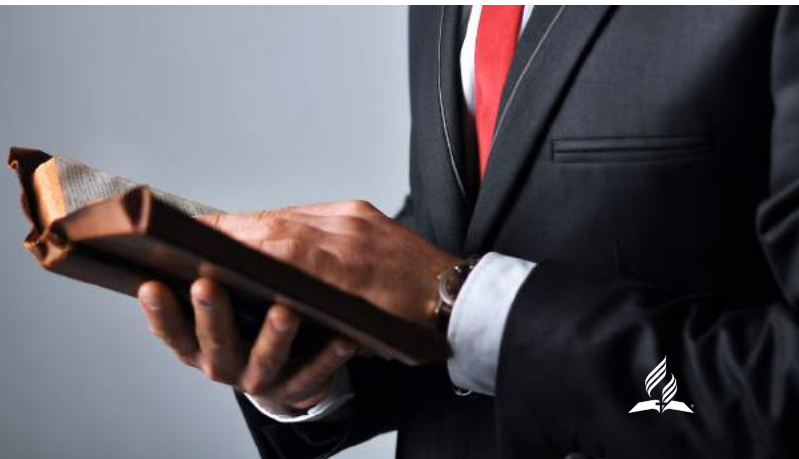
APPEAL: As we put our offerings together today, let us pray that “many peoples, nations, tongues, and kings” may learn to worship God as the Creator, while there is time, because the hour of His judgment has come.

PRAYER: Dear Lord, let us ourselves be prepared for the day of Your coming, and by our tithes and offerings be able to invite others as well! Amen.

3



4



January 25, 2020

RAMÓN AND THE FAILING PASTOR

"In almost 16 years I have never been visited by my pastor! I really don't know what he is doing during the week. So, I have decided to give my tithe to charity," said Ramón (not his real name) to a trusted friend.

Ramon was a good church member. He was still willing to return tithe, but he was hurt. In a very kind way, his friend explained that every person has the free choice to decide if they will follow the Bible about where to bring the tithe and offerings, or if they will follow whatever is right in their own eyes.

In Deuteronomy 12 the Lord made it very clear where He expects us to bring our tithes and offerings: "But you shall seek the place where the Lord your God chooses ... to put His name for His dwelling place; and there you shall go. There you shall take your burnt offerings, your sacrifices, your tithes, the heave offerings of your hand, your vowed offerings, your freewill offerings" (Deut. 12:5, 6). And He made it even clearer: "You shall not at all do as we are doing here today—every man doing whatever is right in his own eyes" (Deut. 12:8).

Ramon's friend told him that this biblical concept is part of what we know as the "Storehouse Principle," which explicitly appears throughout the Old Testament but is also implicitly endorsed in the New Testament (1 Cor. 9:13). It is regarding that concept that the Lord Himself says: "Bring all the tithes into the storehouse, that there may be food in My house, and try Me now ... if I will not open for you the windows of heaven and pour out for you such blessing that there will not be room enough to receive it" (Mal. 3:10).

APPEAL: The Lord is inviting us today to wholly submit to Him, and to bring our tithes and offerings to where He has told us to take them. And then He invites us to "try Him." May we accept His invitation and follow His guidance today!

Prayer: Heavenly Father, help us to trust You more and more, and in humble submission to follow Your guidance as found in the Bible, despite our impulses or preconceived ideas. May the Lord Jesus be worshiped with our tithes and offerings. Amen.

February 1, 2020

WHY AM I BRINGING MY OFFERING?

The telephone rang. The friendly voice on the other end was that of Martha (not her real name): “I don’t agree with the direction my conference is taking with some issues, so I want to know where else I can send my tithes.”

Martha’s struggle would certainly vanish if she could accurately identify God’s appointed recipients of the tithe and offerings. Are we supposed to return the tithe to the pastor or to a church leader? To whom should I give my tithe?

The psalmist understood this issue: “Offer to **God** thanksgiving and pay your vows to the **Most High**” (Ps. 50:14). And David was also sure about the specific place where he should meet the Lord to pay his vows: “I will go into Your house with burnt offerings; I will pay You my vows” (Ps. 66:13), which would certainly also include the tithe.

According to the Bible, the tithe must be brought as an act of worship to God, the true recipient, and be delivered to the storehouse (see Deut. 12; 2 Chron. 31; Neh. 10, 12, 13; Mal. 3:8-10). In the Seventh-day Adventist Church, the local church stands as an outpost of the storehouse, which is the conference.

And God has the capacity to determine how the tithe should be used: to be equally distributed (2 Chron. 31:14-21) to support the authorized gospel ministry worldwide (Num. 18:21; Matt. 28:19, 20; Rev. 14:6).

Tithes and offerings are not to be considered as rewards, leverage, or punishment tools for a leader’s behavior, but as a way to worship God for His many blessings. Basing our giving pattern on the performance of leaders (fallible human beings) may lead us to disregard God’s positive command to bring the tithe and offerings to the storehouse and to try Him (Mal. 3:10).

APPEAL: Are my tithes and offerings manipulated as a display of human power, or are they brought to God’s appointed place to honor and worship Him in humbleness and meekness of heart? Let us ask the Lord to give us the right motivation, as we worship Him in His house of prayer.

PRAYER: Dear Lord, thank You for giving us the privilege to worship You today, as we humbly bring our tithes and offerings to You and into Your house. Amen!



6



February 8, 2020

JOSEPH'S BONES

“And Moses took the bones of Joseph with him, for he had placed the children of Israel under solemn oath, saying, ‘God will surely visit you, and you shall carry up my bones from here with you’” (Exod. 13:19).

What do Joseph’s bones teach us? Almost spoiled by the love of his father, Joseph was raised in a “golden cradle.” Highly favored above his brothers, he wore the finest clothes his father could get. As an easy life and overprotection may jeopardize a child’s character development, the Lord mercifully allowed him to be taken far from his home, suddenly losing all that this world can offer, except life and health.

But instead of feeling discouraged, Joseph decided to make a commitment to put God first in all things. And his resolve was not shaken even after he was unjustly sent to prison and placed into what was likely the lowest position a human could attain other than death. But from there, the Lord brought him directly to the second-highest position in the most powerful country in the then-known world. All the comforts of life were again available to him.

When Satan is not able to knock us down with trials, he often is more successful by offering sophistication and ease. Would Joseph’s character thrive under this new ensnaring trial? Would he keep his eyes focused on his eternal future, or would he be charmed by the life at the court? A very strange request that he later made of his brothers reveals that he stood firm in his commitment to God! His eyes were still on the Promised Land, and not on the luxury or pomp of Egypt. “God will surely visit you,” he said to his brothers, “and you shall carry up my bones from here [Gen. 50:25].” Joseph was not planning to be distracted by Egypt’s easy life. His eyes were fixed on God’s plan for the future, in another land, yet to be given by the Lord to His people!

APPEAL: By returning our tithe and giving our Promise (regular, percentage-based offering) we regularly remind ourselves that our spiritual, emotional, and material resources should be invested in another Land!

PRAYER: Heavenly Father, please accept our tithes and offerings as a symbol of our desire to inherit eternal life in heaven, and to put You first in all things here!

February 15, 2020

HOW MUCH IS THE TITHE OF ZERO?

“How many of you do not have any income?” Pastor Josino Campos asked his large congregation one Sabbath morning during the 1970s at the Brazilian Adventist University in Sao Paulo, Brazil. Some church members, including Marcos, age 11, raised their hands. Smiling at them, the pastor added: “This is the very best moment in life to become a Promisor!”

But how can I become a Promisor without having any income? Marcos wondered. He knew that being a Promisor means to have a commitment to regularly return tithes and to give offerings as a previously vowed percentage of the income.

The pastor seemed to read Marcos’ thoughts! “If you become a Promisor now, even though you don’t have any income, that means your income is zero, right?” continued the pastor. Then he added: “How much is 10 percent of zero?” After a long pause, the pastor continued: “And let’s suppose that you vowed to give 5 percent of your income as offerings, how much would be 5 percent of zero?”

Marcos was still struggling to grasp the idea

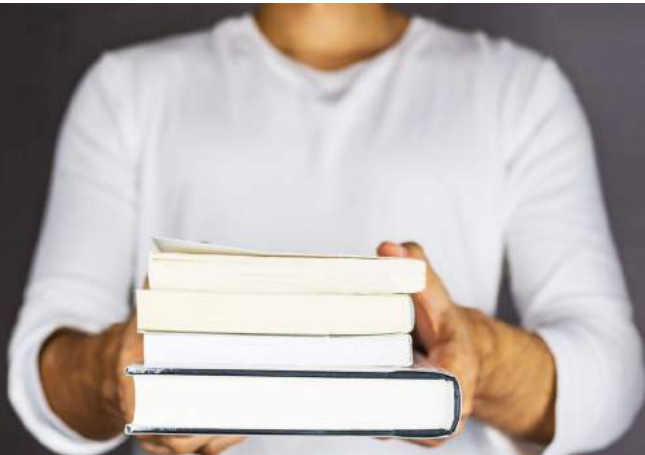
when the pastor concluded: “Obviously, the tithe of zero is zero, and 5 percent of zero is also zero. So, if you are a Promisor but you don’t have any income, you give ‘zero’ as tithe and ‘zero’ as Promise (regular, percentage-based offerings), and you are faithful!” And then the pastor suggested that those who had no income pray: “Lord, you know that I’ve decided to become a Promisor, but I don’t have any income. If you want means to forward your work in the earth, please give me an income. From everything you give me, I will first return tithe and give percent-based offerings.” And so that’s what Marcos Bomfim, the author of this text and the current GC Stewardship director, did.

APPEAL: As the Lord is always the first to give, He invites us to give back to Him only after He has first given us something. We give every time we are blessed, not in order to be blessed, but because we have been already blessed, recognizing Him as the Originator of all that we have.

PRAYER: Heavenly Father, as we return tithe and give our offerings, help us to recognize You as the Giver and Maintainer of us all!



8



February 22, 2020

I AM WILLING TO SIN

"I am willing to sin, Brother Lee," Osvaldino Bomfim jocularly told the conference's cashier, a Korean immigrant working in the Sao Paulo Conference, Brazil, in the early 1960s. "Please give me a receipt," added Bomfim while delivering his tithe, "before I use this money to help myself."

What brother Lee did not know was that Bomfim was trying to make fun of something that was actually breaking his heart. Canvassing while studying theology, he left his home that afternoon with exactly CR\$36.00 (Cruzeiros, old Brazilian currency) left in his pocket, the exact amount he owed to God as tithe.

If he would pay the tithe before selling any books, he would risk not being able to buy the food necessary to feed Marcos, his 3-year-old son, who was recovering from a surgery. But he knew that to wait for the next Sabbath would be dangerous, as the temptation to use the money for personal purposes would only grow stronger. So, he decided to eliminate the risk by putting God first.

With no money left, Bomfim drove to his

assigned field and gave his canvassing talk to his first potential customer. After hearing the presentation, the customer called a friend to also listen. Surprisingly, both of them purchased a set of books each—at a price that in those times could buy a cow! Even though Bomfim did not have the books with him, the customers made out a check and paid in advance, asking Bomfim to deliver the books when he got them!

Moments later, Bomfim was back in the conference office, no longer willing to sin; instead, he picked up the books, praising the Lord for His ability to provide for His children! Years later, as the South America Division Literature Evangelism director, Bomfim taught colporteurs to also trust in the Lord!

APPEAL: Let's also exercise our trust in God as the heavenly Provider by putting Him first. His promises are still as real today as they were in the past.

PRAYER: Dear God, please increase our faith as we dare to put You first, not only while tithing and delivering our offerings, but in all aspects of our lives.

February 29, 2020

“GOD FIRST” DATING

“Two more months and this relationship will be broken,” said Cleide to her neighbor, Marcos, making fun of him after seeing him talking to a girl. She was right. His longest “serious” relationships lasted no more than three months, mostly due to his emotional immaturity and inability to love.

Then during a Week of Prayer at the Adventist boarding school in Sao Paulo, Brazil, Marcos heard about the “God First” principle: “But seek first the kingdom of God and His righteousness, and all these things shall be added to you” (Matt. 6:33). Even though the context of the text is about finances, those principles could apply to other areas of life as well, he thought. “Start everything with a prayer, and your chances of succeeding will be greater,” said the pastor.

So, the first time Marcos invited Mari to an outing, he was very unsure about what to do. He wanted to put God first by inviting Him to go with them on the outing, but he had never prayed with a girl before! Would she think he was weird? Would she reject him because of that? Clearly, the Spirit was inviting him to confess Christ, and it was a turning point in his life. “If she leaves me because of a prayer,” he finally decided, “then

the sooner the better.”

So, even though a little embarrassed, he invited Mari to pray with him before starting the engine of that small Volkswagen Passat borrowed from his father. He believed his chances would be greater if he put God first. And this was the beginning of a relationship that would mature into marriage three years later, on May 13, 1986. Since then, Marcos and Mari have committed their lives to serve God as Adventist missionaries in their country and abroad.

Appeal: God is calling us to put Him first in all aspects of life, including our relationships, and even finances. And we put God first in our finances when we set apart His tithe and our Promise (regular, percentage-based offerings), even before any other expenses are met. God’s assurance is that all the other things we need “shall be added to you” (Matt. 6:33).

PRAYER: Dear God, we recognize You as our heavenly Provider and Sustainer. Please teach us to put You first in every area of life and accept the tithes and offerings that we bring today, after recognizing that You care for us. Amen.

9



10



March 7, 2020

WHAT IS YOUR BICYCLE?

“I will try to get home before it rains,” thought Marcelo, 43, while riding his bicycle, as the clouds were building up in Sao Bernardo do Campo, one of the most affluent municipalities of Brazil. What he didn’t anticipate was that this would be no ordinary ride. A widely circulated video shows the moment in which a flash flood caught him during the rain, downtown, and how he bravely tried to resist the rapidly rising waters while holding onto his bicycle.

“Leave your bicycle,” someone cried out to him from a balcony, as he rode close to a pole, and was struggling to stand against the strong current. Many others shouted the same suggestion, as the waters gradually increased in speed and volume, with Marcelo still grasping his bicycle. The video finally shows the moment in which Marcelo falls, still clinging to his bicycle. His body was found later that day by the firefighters and was buried on November 25, 2018. He lost far more than the bicycle he was trying to keep!

What is the “bicycle” that the Lord is asking us to leave today? Is it a relationship that is

driving someone far from God? A job that is preventing someone from keeping the Sabbath? An unhealthy habit that is destroying our life, or spending habits that are preventing us from returning tithes and offerings?

Our eternal life may also be jeopardized if we embrace things that Jesus asks us to renounce. When Jesus calls us to surrender something, it is more than a test for eternal life! This surrendering will bless us even in this life! Ellen G. White says that “Jesus does not require of man any real sacrifice; for whatever we are asked to surrender is only that which we are better off without.”—Ellen G. White, *Counsels on Stewardship*, p. 300).

APPEAL: As we worship the Lord with tithes and offerings now, let us pray so that our hearts may also be disconnected from the things of this world and connected to Him and His eternal plan for us!

PRAYER: Heavenly Father! Please accept what we bring to you today as a token of our desire to lay everything at your feet!

March 14, 2020

A MINISTRY WITH A GREAT REACH

Adventist World Radio is a media ministry of the General Conference of Seventh-day Adventists. With more than 1,000 radio stations and studios around the world, it is by far the media ministry with the greatest reach. Last year alone, 26 new radio stations were added in different countries.

Radio is still the primary source of communication for most of the world. It knows no borders, no walls, and no limits. It can penetrate homes and hearts with the gospel message and go where missionaries cannot enter.

The main target of Adventist World Radio's broadcasts is the 10/40 window, comprised of parts of North Africa, the Middle East, and Asia—areas currently closed to the gospel message, but easily reached by radio.

Every day, AWR receives emails, letters and messages from around the world. They touch the hearts of the staff, who pray over the needs, and requests every week. Recently, a man wrote:

"My name is Amir. I live in Iran and have been listening to your radio program. It has opened my mind, and I want to know more

about Jesus. Having other religious books is illegal here, but please send me your book by email and mail. Please cover it with a dark envelope and block out the title so it won't be confiscated."

APPEAL: Currently, AWR broadcasts in more than 100 different languages, but plans are underway to prepare evangelistic sermons for broadcast in more than 1,000 languages and dialects so that every person on the planet can listen to the gospel message in their language. Your faithful support of Adventist World Radio is making this possible. Thank you for your prayers and for partnering in the greatest calling ever—the saving of souls. Today the offering is for Adventist World Radio.

PRAYER: Father, thank you for the opportunity to work with you in the saving of souls. Please bless the ministry of Adventist World Radio. We know it is only through your Spirit that this work can go forward, and lives can be changed for the kingdom of heaven. In Jesus' name, Amen.

Submitted by Alyssa Truman for AWR.



12



March 21, 2020

IS IT A CHURCH'S INVENTION?

Some may wonder who invented the tithing practice, why the Church is requiring it, or even why should it be exactly ten percent. Wouldn't a different percentage be acceptable? The answer is that the practice of tithing is not the Church's invention. Like the Sabbath and marriage, tithing has been established by God Himself for all humanity (not only for the Jews), long before the establishment of the Jewish nation, and it is practiced today by all those who recognize God as Creator and Provider, and who accept the whole Bible as His word.

Abraham and Jacob paid the tithe long before the establishment of the Jewish nation, and the law of tithing was reaffirmed for the Israelites when they were about to be established as a nation (Lev. 27:30, 32). But how can we know if the tithe should be ten percent (10%) of all our income or increase? Can we not give another percentage or a different amount? Should we return it only from our salary? What about other income?

the Hebrew word 'maaser' which means "a tenth" or ten percent. Not more, not less. So, any other percentage cannot be called 'tithe;' it is very important for the believer to regularly verify his income or increase, from any source, recognize it as a blessing from God and calculate the exact amount that represents one-tenth of the blessing.

APPEAL: Let us follow Solomon's invitation: "Honor the Lord with your possessions, and with the firstfruits of all your increase; so your barns will be filled with plenty, and your vats will overflow with wine" (Proverbs 3:9, NKJV).

PRAYER: Dear Lord, we recommit our lives to you today, as well as our desire to trust in you, returning the correct percentage of your financial blessings as our tithe. Please, bless us as we worship You!

The very word 'tithe' is a translation from

March 28, 2020

WHEN TO BRING OFFERINGS?

"When are we expected to bring an offering to God?" Martha asked Jackie, who was giving her Bible studies. "Should it be monthly, every Sabbath, when there is gratitude in my heart, or a call from the pulpit, when I know about a good project, or even when I feel that this is the moment to give? Is there a biblical principle that I could use to determine when I should give offerings?"

"While the Bible says that no one should come before the Lord empty-handed (Deut. 16:16)," said Jackie, "It is also true that the Lord does not expect us to bring anything before He gives us something. Paul says that 'it is accepted according to what one has, and not according to what he does not have (2 Cor. 8:12)'. It is God's giving that should start human giving," added Jackie.

"Do you mean that we should bring offerings every time we tithe?" questioned Martha. "Well," said Jackie, "in Malachi 3:8, there is a clear indication that both tithes and offerings are equally required and expected. And the context also shows that not giving any of them would lead to separation from God and material ruin, as well as moral and spiritual decay" (verses 9-12).

"And," Jackie continued, "Solomon also provides a general principle about the regularity of offerings: 'Honor the Lord with your possessions, and with the firstfruits [the first part or the best part] of all your increase' (Prov. 3:8). He means that the regularity with which we honor God should be established by the frequency of the increase or the income, as we do with the tithe. So, tithes and offerings must be given every time there is a blessing (an increase or income), as a reminder that God is the Source of that blessing."

"God's messenger for these last days says that 'this matter of giving is not left to impulse. God has given us definite instruction in regard to it. He has specified tithes and offerings as the measure of our obligation. And He desires us to give regularly and systematically...' (E.G. White, *Counsels on Stewardship*, p. 80). "Martha," asked Jackie, "Would you like to become a Promisor, vowing to also give offerings as regularly as the Lord blesses you?"

APPEAL: As regularly as He blesses us, let us also bring what is due to Him!

PRAYER: Dear Lord! Please, accept what is yours now, in Jesus name, Amen!



13



14



April 4, 2020

WHY VOWS ARE IMPORTANT?

It was Sabbath morning, and the pastor was conducting a renewal of vows ceremony. This would encourage members to recommit themselves to keep the Sabbath, to be faithful to their spouses, and also to vow to return the tithe and a percentage of their income as offerings.

Martha was not comfortable with the latter. “Why should I make a vow about offerings?” she asked Jackie, who gave her Bible studies. “Can’t I just give as my heart is stirred, or if I trust that there is a project worthy to be supported?” said Martha. Jackie told her that, “as our ‘heart is deceitful above all things, and desperately wicked’ (Jer. 17:9), we cannot just trust in our feelings or impulses to do what is right.”

Jackie also mentioned that, according to Ellen G. White, “it is unsafe [for us] to be controlled by feelings or impulse” when we give our gifts, because our natural inclination for selfishness is stronger than love, and so, as a rule, “evil gains the victory.” She also says that “if we are controlled by impulse or mere human sympathy,” we may stop giving “if our efforts... are repaid with ingratitude” or if “our gifts are abused or squandered.” That

is why “Christians should act from a fixed principle, following the Savior’s example of self-denial and self-sacrifice (E. G. White, *Counsels on Stewardship*, p. 25).”

“So,” said Jackie, “vows or promises, humbly taken in God’s presence, will tell Him that we allow His Spirit to replace our selfish heart of stone by a heart of His own creation, willing to ‘act from a fixed principle,’ and to fulfill His will. We do not promise that we will do it by our own strength, but by His miracle in us,” added Jackie, “as ‘it is God who works in you both to will and to do for his good pleasure’ (Phil. 2:13).”

After earnestly praying, Martha decided that she would no longer be controlled by feelings, projects or sympathy on her giving, but by principle, vowing a percentage of her income to be given regularly and systematically, as offering.

Appeal: “Make vows to the Lord your God, and pay them; let all who are around Him bring presents to Him who ought to be feared (Ps. 76:11).”

Prayer: Please, Lord, accept the vows that we make before you today!

April 11, 2020

MARILYN'S VISION

Christian Record Services for the Blind celebrated its 120th-anniversary two years ago. It started in 1898 when Austin Wilson, a young man of 26 who was blind, approached the General Conference with his idea to produce the Christian Record Braille magazine. Thankfully, many others saw his vision and volunteered, donated, and worked alongside Austin Wilson to continue the vital mission of this nonprofit ministry.

The U.S. National Institute of Health projects that there will be around 4 million individuals with blindness by 2050, and Lancet Global Health predicts cases will rise to 115 million worldwide. Those large numbers are hard to grasp.

After receiving and reading "Death Defeated," a booklet recently published in Braille by Christian Record, Marilyn, a Christian Record member for more than 30 years, called to say, "Thank you." With a tearful voice, she explained how much the book meant to her as she was dealing with the recent loss of her husband.

Today's special offering will support Christian Record's ministry to people with blindness. In

a sense, you are keeping Austin Wilson's vision alive. You are sharing the gospel of Christ to people—like Marilyn—who need His words of comfort and hope translated into Braille, large print, or audio.

Be thankful for your eyes and rest them as I read: "For the Lord himself will come down from heaven, with a loud command, with the voice of the archangel and with the trumpet call of God, and the dead in Christ will rise first. After that, we who are still alive and are left will be caught up together with them in the clouds to meet the Lord in the air. And so we will be with the Lord forever" (1 Thes. 4:16).

APPEAL: We will all be with the Lord forever. Marilyn will see her husband again. We'll see our family and friends. We'll even have a chance to meet Austin Wilson and thank him personally for his vision for Christian Record. Amen.

Prayer: Dear Lord, please bless Christian Record Ministries, and make of each one of us a living blessing to this organization.

Submitted by Patricia Maxwell for Christian Records.



15



16



April 18, 2020

TWO PRINCIPLES ON GIVING

Martha, a new believer, understands that tithes and offerings are not to be controlled by emotions, impulses, projects, or human sympathy, but should be vowed to be given from a fixed principle, as regularly as her income (God's blessing) is. She knows that in God's plan, both tithes and offerings are indispensable for preparing the world for His second coming. She also knows that God specified the tithe as being 10% of her income. "But how much am I supposed to vow as offerings?" she asked Jackie, her Bible study teacher.

Jackie told her that Paul established the Principle of the Purpose, suggesting that we should purpose in our hearts something to give (2 Cor. 9:7). "Some vow a fixed amount to be given regularly," said Jackie, "but there is a problem in this case: how to keep the vow if the income stops or if you lose your job? On the other hand, if our income is variable, or if it increases, a fixed amount may not express your gratitude appropriately."

"Another principle," explained Jackie, "is the Principle of the Proportion. The Bible suggests that we should give offerings 'according to the blessing' (Deut. 16:17), or according to the prosperity (1 Cor. 16:2)—which

becomes easier if we give in proportion (%) to the blessing. In this fair percentage-based system of offerings, those who earn more, give more; those who earn less, give less; and those who earn nothing, give nothing, and are considered truly faithful!"

Then Jackie told Martha that according to Ellen G. White, "It was by the Lord Jesus Christ Himself, who gave His life for the world, that this plan for systematic giving was devised." She also says that if this plan is adopted, "the cause ... [of God] would no longer be dependent on the uncertain gifts of impulse and vary according to the changing feelings of men" (E. G. White, *Counsels on Stewardship*, pp. 66, 199, 200).

"You may prayerfully vow a percentage of your income to be given as a regular offering," said Jackie, "as regularly as are God's blessings."

APPEAL: God also calls us to give offerings regularly (every time He blesses us) and systematically (proportionally), as an answer to His blessings!

PRAYER: Lord, please, accept the offering of our heart today! Amen!

April 25, 2020

I BECAME DEBT-FREE!

Debts ate up my salary. It was my fault.

My salary shrank significantly when I changed jobs, but my spending habits remained the same. As a result, I sank deeper into debt. After returning the tithe, I barely had enough money to cover the bills.

I felt horrible. Before changing jobs, I had given 10 percent of my gross income as tithe; 10 percent for offerings; and 10 percent for charity. Now I was only returning tithe, and it would take at least four years for me to become debt-free. Unwilling to wait that long, I thought about Malachi 3, where God challenges us to test Him with our tithes and offerings.

With a deep breath, I resolved to start giving 10 percent of my gross income as a missionary offering, in addition to the tithe, hoping to find some freelance work so I could recuperate the offering money. But even though no extra work showed up, ten months after I started giving the offerings, I was debt-free! It's hard to explain what happened. This is God's math, as He never gave extra money; instead, He made my life cheaper.

Shortly after I began to give offerings, I had to buy an airline ticket to fly to visit with my ill father. The round-trip ticket, purchased at the last minute, cost only \$110, a considerable discount from the usual \$250. After that, a friend volunteered to drive me to the airport, sparing me the cost of an Uber ride. Then some friends invited me to stay in their spare bedroom, rent-free. The list could go on and on.

APPEAL: "I believe," says Andrew, "God blesses those who give to Him with more than we could ever ask or think!"

PRAYER: Heavenly Father! Please, increase our faith, so that we may dare to taste and see that the Lord is good (Ps. 34:8)!

(Adapted from a text by Andrew MacChesney, editor of *Adventist Mission*; he works at the General Conference of the Seventh-day Adventist Church).



17



18



May 2, 2020

STARVING TO DEATH

Starving for many days, Pavel prayed, “Dear Lord, please forgive me for using your tithes in a time of need. But if You help me to repay it, I promise never again to use your resources to benefit myself, even if I die.”

Living as a married student in the communist-era Romania, and without any income, Pavel decided some time before to resort to the 40 lei (Romanian currency) tithe he had set apart, in order to purchase food for his family. He and Dana, his wife, were starving as the cans he was collecting and selling were barely able to provide for his little son’s milk. He took the money planning to return what he “borrowed” from the Lord as soon as possible, expecting that God would “understand.” But then his father died, and things grew even worse because the stipend he had been receiving from his father stopped coming!

Arriving at home from the university that day, Pavel found a letter containing 50 lei. He resisted the temptation to help himself to the money; instead, he immediately mailed to the church treasurer the 40 lei he owed to God, plus the 5 lei due as tithe for this new gift. With the remaining 5 lei, he

and Dana were able to buy only some bread and yogurt.

“How are you doing, Pavel?” a 92-year-old man who was a fellow church member asked him a few days later. “You don’t look OK. What’s happening? Why don’t you take the bus instead of walking?” suggested the man. Pavel was unable to escape his questions. The man then said, “Well, I’m a retired lawyer and have some funds. I was praying to God asking whom I could help. Now I have found him. From now on, until you finish your university education, I will send you 500 lei every month to take care of your needs.” And then he added, “But don’t forget to share with others when you are blessed.”

Pavel Goia is now the editor of Ministry Magazine and works at the General Conference office in Silver Spring, Maryland, USA.

APPEAL: Let us take advantage of any crisis to strengthen our trust in the Lord, learning about His mighty power to save!

PRAYER: Dear Lord, help us to trust that You are the Provider. Please, help us to exercise that trust by returning what belongs to You with a grateful heart!

May 9, 2020

GOD'S HANDS

"After the hurricane, I didn't want to go home." These are the words of Glorimar, who lost her home and her sense of hope after a devastating storm.

Your gift to the Disaster and Famine Relief Offering today will help people just like Glorimar and her family in countries around the world through ADRA, the Adventist Development and Relief Agency.

Working in more than 130 countries, ADRA is the international humanitarian arm of the Seventh-day Adventist Church. Through your support, they deliver justice, compassion, and love to those in need through community development and disaster response. Last year, ADRA supporters responded to 104 global emergencies, and part of the offering today will travel the world to reach even more people when they need it most.

APPEAL: Today, you can do more than share your dollars. You can honor God by sharing survival, protection, and hope. Your involvement is vital. Your generosity may be used by God to fill empty stomachs and provide comfort to those who have lost everything.

PRAYER: Dear Lord, we raise today's offering up to You. Help us reach those who are starving, those who are suffering, and those who are in crisis. Make Your power known through our humble contributions today, and bring hope and promise to those who need You most today.

Submitted by ADRA for Disaster and Relief

19



20



May 16, 2020

A STRONG CONNECTION

Although almost all who marry probably intend to remain in the relationship, about half of the couples in Western countries lose their love and end up in a divorce. Statistics show that a similar proportion of Adventists also will lose their love toward God and drift away from the church, risking their eternal life. The question is, What can I do to prevent that condition?

To “love the Lord your God with all your heart,” soul, strength, and mind was Christ’s answer (Luke 10:27). In the same way as an emotional connection between two persons will grow according to the time they spend together in a relationship of trust, an emotional connection with God will be developed as a result of the time that is daily spent in activities such as prayer, reading, and reflecting on the Bible, studying the Sabbath School lessons, and also in opening and closing the Sabbath with worship.

But Jesus, established still another important principle for developing affection toward God: “Where your treasure is, there your heart will be also” (Matt. 6:21), He said. If my resources, which are carriers of affections, are invested on Earth, subjected to the

action of thieves, rust, etc., then my affections will also be here. But if my treasure is invested in heaven, by helping the poor and supporting God’s cause, by tithing and giving Promise, then my affections will also be there, and my treasures will be safely guarded forever.

A link between giving and emotional attachment is suggested by a study done with 1,054,367 members who left the church between 2015-2017 in one division. About 90 percent of them have no record of returning tithes or giving offerings at least three years before drifting away. This connection between giving to God’s cause and emotional attachment to Him is also emphasized by Ellen G. White. She says that “through every investment made [in God’s treasury], they [givers] will become more wedded to the cause of present truth” (Counsels on Stewardship, p. 73).

APPEAL: Let us strengthen our connection with God today, by worshiping Him also with our tithes and offerings!

PRAYER: Heavenly Father, please accept our worship today, in Jesus name, amen!

May 23, 2020

WHEN OFFERINGS ARE ACCEPTED

Can God be bribed by our tithe and Promise (regular and systematic offerings), ever granting special protection, blessings, and answering prayers of those who faithfully give to Him?

Although the Bible teaches that unfaithfulness to God in tithes and offerings brings a curse (Mal. 3:8-10), it is also clear that He cannot bless those who give them while disregarding other known aspects of His will. "If I regard iniquity in my heart [any iniquity], the Lord will not hear" (Ps. 66:18), said David. Solomon also says that the "one who turns away his ear from hearing the law [in all its points], even his prayer is an abomination" (Prov. 28:9). God is not moved by religious exercises, including returning tithe and giving Promise, while the giver harbors a haughty heart or is stubbornly breaking any other aspect of His will (Isa. 1:11-15). But because the Bible says that "all have sinned" (Rom. 3:23) and deserve death (Rom. 6:23), how can a sinner have their offerings and tithes accepted by God?

The answer is that Christ died to pay for our sins (Rom. 6:23); and to those who confess their sins, recognizing that they cannot

change themselves (Jer. 13:23), "He is faithful and just to forgive us our sins and cleanse us from all unrighteousness" (1 John 1:9). Cleansing is a work of the Holy Spirit that changes the heart (Eze. 36:26), and should precede any act of worship. It is as important as forgiveness, for without it a forgiven sinner would keep sinning again and again. Cleansing is so critical that in the book of Malachi it is said that it is only after that experience that "the offering of Judah and Jerusalem will be pleasant to the Lord" (Mal. 3:2-4). God accepts tithes and offerings only from those who accept Jesus' death on their behalf, confess their sins, and keep asking for the Holy Spirit to change their hearts.

APPEAL: While you bring your tithe and Promise today, take time to confess your sins and to ask for a new, purified heart. It is only when we confess our sins, placing them on the divine Sin-bearer, that our offerings can please Him and be accepted by Him.

PRAYER: Lord, as we bring our tithes and offerings, please accept the offering of our whole heart. Take it, cleanse it, and heal its unfaithfulness!

21



22



May 30, 2020

AN IMPORTANT RITUAL

Rituals, such as weddings, graduations, or funerals, are ceremonies that help us to understand and assimilate significant times or changes in life. Dedications of children, baptism, family worship, and the Sabbath public worship, likewise, are important practices for those wanting to experience spiritual growth.

The Lord determined that the Sabbath should become a weekly collective ritual, a Holy Convocation (Lev. 23:3, from the Hebrew *Miqra*), which means meeting, or assembly. It indicates that He expects us to be regularly together to worship Him every Sabbath. Ellen G. White says that “communing together [on Sabbath] in regard to Christ will strengthen the soul for life’s trials and conflicts” (*Testimonies for the Church*, vol. 6, p. 322). Stressing the importance of public, nonvirtual worship in the last days, we are warned not to forsake “the assembling of ourselves together, as is the manner of some” (Heb. 10:25).

And what do we do while we worship together on Sabbath? Essentially, we do four things: (1) we bring our tithes and offerings, thanking Him as the Provider; (2) we pray, talking to Him; (3) we study His word, hearing from Him; and (4) we sing, praising Him.

Offering, the first element established by God for public worship immediately after the Fall, is still key in the liturgy, as it points to Christ not only as the Provider but also as God’s Offering for the world.

Even though all the tithe and the main portion of the offerings may be given electronically, it is still very important that each family member learn to worship the Lord as their Creator, Provider, and Redeemer by bringing offerings in every public service in which they are collected. Instead of considering them merely as a formality, or even a “contribution” to the church projects and ministries, tithes and offerings are to be viewed as a way to worship God, strengthening our love and developing trust in Him.

APPEAL: After leaving your offering on the offering plate, bow your head and thank God for supplying all your needs. Ask Him to increase your faith so that you may recognize His care every time there is an income or increase.

PRAYER: Heavenly Father, please accept the tithes and offerings that we bring today as a token of our desire to serve and worship you! Amen!

June 6, 2020

THE IMPORTANCE OF VOWS

To promise something to the Lord when under the influence of a conviction brought by the Holy Spirit, is something that may protect a person from the instability of the natural, deceiving heart (Jer. 17:9).

To keep the Sabbath, to stay married your whole life to the same spouse, to eat healthful food, to return the tithe and to give Promise (regular, systematic, percentage-based offerings), or even to help the needy, for instance, will seldom happen naturally or spontaneously, because the natural tendency of the human heart is to seek its own interests and not God's will or the advantage of others.

That is why vows, when made under God's influence in obedience to His Word, will help to connect us with Him and will protect us from wavering during times of crisis. Those, for instance, who never vow to wake up a little earlier every morning will likely not develop the habit of communing with Him before any other activity (Matt. 6:33). Those who never vow to keep the Sabbath or to marry someone with whom they have a special relationship, may be more prone to change their minds if the conditions change.

Those who never say to the Lord, like Jacob, that by His grace and with His help they will return a tithe of everything (Gen. 28:22) and also give regular and systematic offerings, no matter what, may have a greater risk of not accomplishing God's will in this matter.

In short, the absence of a firm and final decision, a promise, about an important point of the Christian lifestyle, as revealed in God's Word, may increase the temptation of not wholeheartedly following His guidance, and may lead that person to compromise, following Jesus from afar.

APPEAL: Considering the aspects mentioned above, do you see a need of growth in your own life? Am I willing to surrender all and to serve Him, following His will instead of the promptings of my heart?

PRAYER: Dear Lord, please renew our hearts today, and give us the resolution to stand on holy ground, closer to You, where tempestuous waters cannot reach us!

23





June 13, 2020

THE MEANING OF TITHING

The act of tithing is an important indicator of the spiritual life. After studying tithing practices in five Adventist conferences on five continents, Rob McIver, an Australian researcher, concluded that tithing is correlated with five other practices of the Adventist spiritual package: (1) daily Bible study, (2) daily time for prayer, (3) opening and closing the Sabbath with worship, (4) regular study of the Sabbath School lessons, and (5) presence at Sabbath School class.

It seems clear that all those practices, including tithing, work together to deepen trust in God as well as to increase the connection to Him. The absence of any of them may also affect the others, and might indicate that a dangerous spiritual disconnection is in process, putting the person at risk of spiritual failure and finally apostasy.

One of the first typical signs of when a person begins losing trust in God is when he or she stops tithing. They might think: If there is no God in heaven, if the Bible is not reliable, or if He is a weak God, unable to fulfill His promises and take care of me, I need to take care of myself. Why then should I give money to "others"?

But for many Adventists, tithing is a practice that regularly reminds them that there is a God in heaven, that His Word is still binding, and that their income should not be taken for granted but should be viewed as part of His blessings. It is a regular reminder that He has dominion over the events of life, that He is the Creator, the Provider, and the Redeemer, and that He is able to do far more than what we ask or think.

APPEAL: Have you ever thought that your tithing patterns may reflect your connection to God and your belief in His Word? He invites you to exercise trust in Him by tithing from all that He provides for you. "Oh, taste and see that the Lord is good; blessed is the man who trusts in Him!" (Ps. 34:8).

PRAYER: Dear Lord, help us to trust in you more and more, and to believe that our support and provision come from You and not from our money! Bless the tithes and offerings that were brought to You today! Amen!

June 20, 2020

WHAT IS PROMISE?

"What did the pastor mean when he mentioned about 'Promise' and 'Promisors'?" asked Martha of Jackie, as they were leaving the church. "Well, Promisors are those who have vowed to exercise their trust in the Lord by returning to Him another percentage of their income in addition to the tithe, believing that He is the Origin of all blessings and able to provide what is necessary for their life," explained Jackie.

"But is not the tithe enough?" asked Martha. "According to Malachi 3:8-10," answered Jackie, "both are equally required by God, and the absence of one of them will configure dishonesty against Him," she added.

"But what are the differences between them?" asked Martha. "One of them," Jackie said, "is that while the tithe has a specific percentage stipulated by God (10 percent), He leaves it up to each of us individually to decide the percentage to be given as Promise," said Jackie. "Another difference is that while the tithe must be used exclusively for supporting the authorized ministry [see Num. 18:21, 24], offerings should cover a

wider range of other important necessities for the spreading of the gospel around the world," she added.

"I see that God is calling me to take a step of faith, becoming also a Promisor," said Martha. "It will help me to be more consistent, giving offerings as regularly as God's blessings and not according to my heart, or according to my sympathy, projects, or special calls, but every time He blesses!" she said.

APPEAL: Have you ever considered becoming a Promisor, sharing a proportion of God's blessings as frequently as He provides for you? Have you already decided what percentage of your income the Holy Spirit is suggesting that you start giving as Promise?

PRAYER: Heavenly Father, help us to trust in You as the Provider and Sustainer, and to recognize Your blessings by returning the tithe and giving a "Promise," a percentage-based offering of my income or increase. Amen!





June 27, 2020

LEARNING BY EXPERIENCE

How do we help children and youth develop wise management of their resources, and invite God to be involved in their financial life while they are still young? Ellen G. White suggests that (1) parents and teachers should make the study of figures something practical very early in children's lives; (2) children should learn through practice how to rightly use money, "whether supplied by their parents or by their own earnings"; children should "learn to select and purchase their own clothing, their books and other necessities; and by [3] keeping an account of their expenses, they will learn, as they could learn in no other way, the value and the use of money" (see *Education*, p. 238).

This practice, if "rightly directed," says God's messenger, "will encourage habits of benevolence" and "will aid the youth in learning to give, not from the mere impulse of the moment, as their feelings are stirred, but regularly, and systematically" (*Ibid.*), as God is giving to them. Actually, the returning of tithe and the giving of Promise is an important exercise that connects children and young people to God every time they receive something from Him. God is then remembered by them as the Source of every

blessing.

Are your children learning how to handle money in a practical way? Are they instructed to keep an account of their expenses? Are they learning how to live a simple life in order to save and then provide for the needy? Are they being educated to put God first, by returning His tithe and their Promise, before any other expense may be met? Do they have their own tithe envelope and encouraged to use it every time they have an income?

Children are a God-given treasure loaned to parents in trust. The Lord requires parents to teach them how to trust in Him and connect with Him, including in their financial life.

APPEAL: "Trust in the Lord with all your heart," says Solomon, "and lean not on your own understanding; in all your ways acknowledge Him, and He shall direct your paths" (Prov. 3:5, 6).

PRAYER: Lord, help us to trust in You, as the Provider and Maintainer of life, and teach our children to experience it themselves as well! Amen.