

LESSON TWELVE

CHURCH FINANCING

A. EVERY PASTOR SHOULD KNOW HOW TO HANDLE CHURCH FINANCES PROPERLY.

The minister is an executive head of a great institution. As such, he must have administrative ability and be able to administer the business affairs of the church as well as having the oversight of the spiritual. If he is capable of looking after the welfare of the souls of men and women, surely he must be able to be trusted with the finances of the church.

Money matters cause trouble and dissatisfaction in an assembly as readily as anything does. Every pastor should be thoroughly acquainted with the handling of the finances in his church and see that the books are kept in a satisfactory manner. Strict honesty must be practiced in the handling of all church money. All finances must be handled in a way that is beyond suspicion and books must be kept at all times of all money. Regular annual or quarterly reports should be given; the assembly has a right to know. The devil will use money matters if possible to wreck God's work but he need have no opportunity to do so if proper care is taken.

B. TITHING IS GOD'S WAY OF FINANCING HIS CHURCH.

Never should a church be supported in any way but a Scriptural way. Chicken pie socials, bingo games, bean suppers, have no place in God's program and should never be allowed. God has given us a simple plan of financing His work, which is Scriptural and practical for all to follow. That plan is TITHING.

It is not the writer's thought to write a lengthy argument that is in favor of tithing. Sufficient to say that it is God's plan and as such should be followed without question. The Lord would not give us a plan that all could not follow. Every man, regardless of where he is or what he possesses, can give the Lord one tenth of his increase. Thus, the church is supported and provided for whether it is on the foreign missionary field or in the homeland. God blesses materially and spiritually a tithing church. It is the pastor's duty to give regular teaching on tithing and instruct the saints to bring their tithes into the storehouse. The tithe is the Lord's and the Christian has no choice but to bring it into the storehouse which is the local church where he worships and where he gets his spiritual food.

Offerings should not be confused with tithes. Offerings are above the tithe and may be given for radio broadcasting, building fund, missionary work, etc. There should be an agreed way in which it is understood, which is a tithe and with is an offering. Tithes may be placed in envelopes and the offering loose on the plate. Sometimes the tithe is placed in the morning offering while the evening offering is offerings. In some churches the tithes are brought to the altar by the Christians themselves and placed in an offering box.

C. THE MINISTER IS WORTHY OF AMPLE REMUNERATION.

It may be necessary for the minister to work at some other profession or trade while he is establishing an assembly. However, he should remember that this is only a temporary expedient and the moment that he is able to give his full time to the ministry he should do so.

There may be other times also when a working ministry is justified when there are extra expenses and financial problems, but never to relieve the church from the responsibility of tithing and supporting their pastor. To successfully discharge his duties, the pastor needs all his time and strength, physical and spiritual. If the preacher attempts to work apart from the ministry, he is likely to end in wrecking both careers. The Scriptures are quite clear that the minister is worthy of ample remuneration. This remuneration should permit him to live a little better than the average of his congregation. He generally has to dress better and he has many demands upon him financially that his members do not have.

"The labourer is worthy of his hire." (Luke 10:7).

"Even so hath the Lord ordained that they which preach the gospel should live the gospel." (I Corinthians 9:14).

"Presbyters who are efficient presidents are to be considered worthy of ample remuneration, particularly those who have the task of preaching and teaching: Scripture says, you must not muzzle an ox when he is treading the grain, and, A workman deserves his wages" (I Timothy 5:17-18, Might).

D. THERE ARE THREE METHODS IN CHURCH FINANCING.

There are three main methods in handling church finances:

1. The pastor receives all and finances all. He shoulders all responsibility and pays all debts. In this case no report is needed. This method is used in the pioneering stage of establishing churches and should not be followed once the church is established.
2. Pastor receives all tithes for his own remuneration and all offerings should be handled in an understood manner and a regular report given to the church. This method is good in a self-supporting but small assembly.
3. All tithes and offerings go to the church treasury with yearly auditing and report. From this treasury the pastor receives remuneration by either: (a) A stipulated salary, or (b) A stated percentage of the tithes. This method is best in large assemblies with a large income. This relieves the pastor of having to be steward of large sums of God's money. The congregation should elect the treasurer and have his books audited by two auditors appointed by the church board or elected by the assembly.

The question sometimes arises whether or not a minister should be paid a salary. Much could be said on both sides of the question but it does seem that God planned that there should be a direct connection between the ministry and the tithes of the people.

"But the tithes...I have given to the Levites to inherit." (Numbers 18:24).

There is no doubt that in an assembly the tithes will keep pace with a man's ministry and it is only fair that his remuneration should increase or decrease with the fruit of his ministry. Also it does seem that God desires the ministry to live a life of faith. A salary greatly destroys this personal dependency upon the Lord. As a result he is robbed of the blessing of being able to look to the Lord in the moment of financial need and see the Lord undertake. Looking at the question from every angle it would seem that receiving a stated percentage of the tithes is much more Scriptural and to be desired than a straight salary.

Let the man of God be ever thankful for what he receives and deeply grateful to God for whatever remuneration he receives. Regardless of what method is used in his church let him ever look to the Lord as the One who will ever provide for his every need.

LESSON TWELVE

SELF HELP TEST

A. What is the difference between tithes and offerings?

B. When is it permissible for the ministry to work at some other profession or job?

C. State clearly the three methods of church financing:

1. _____

2. _____

3. _____

