

'HONOR THE LORD WITH  
THY SUBSTANCE'  
PROVERBS 3:9

# KINGDOM FINANCING

FINANCIAL MATTERS  
—— REVEALED TO THE CHURCH ——  
BY THE HOLY SPIRIT



# KINGDOM FINANCING

The intent of this document is to summarize what has been revealed by the Holy Spirit regarding financial matters in the church, the kingdom of God, since the beginning of this present move of the Holy Spirit. Unless otherwise noted all scripture references are taken from the New King James Version (NKJV).



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# Chapter 1

## Background

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From approximately 300 AD to 1520 AD, the order of God's church established by the early Apostles slowly deteriorated into utter depravity. To fund expansion of the church across the world, medieval clergy instigated stringent and non-biblical methods to raise money to fund grandiose church building projects and to support the lavish lifestyle of the hierarchy of the church.

Shortly before 1520, a poor monk, Martin Luther, after months of prayer and fasting, read in the Bible (which few rarely read) that the "just shall live by faith" (Habakkuk 2:4, Romans 1:17, Galatians 3:11, Hebrews 10:38). The Holy Spirit enlightened Luther's heart to realize that it was not through good works or

deeds that eternal salvation was available but only through simple faith in the saving power of Jesus. The Holy Spirit strengthened Luther to strongly dispute the claim that freedom from God's punishment for sin could be purchased with money. This brave stance resulted in Luther being excommunicated from the church, resulting in the Protestant Reformation and the beginning of the restoration of truth to God's church. The word '**restoration**' is an interesting word. The Oxford dictionary describes it as "*The action of returning something to its former condition or state.*" That is exactly what God has been doing up to this present day. God has been removing men's ideas and traditions that caused the downfall of the church. He is painstakingly restoring His original design, plan, and order for His church, the body of Christ. Praise God.

As a hobby I enjoy restoring old tube radios and transmitters. Several years ago a friend gave me an early 1950's transmitter; one that I wanted but couldn't afford when I was a teenager. It was in terrible condition. In addition, a previous owner had tried fruitlessly to improve on its original design resulting in some of the components being completely destroyed. At first glance it looked to be worthless and unrepairable. However, I remember using the same transmitter that a friend owned and knew of its excellent reputation as a very fine transmitter. So, I began the process of carefully dismantling it, cleaning and removing all the burned out components. Stage-by-stage I rebuilt each circuit with new components to restore it to its original design. It is now

completely restored to its original glory and occupies a prominent position in my radio room. I proudly show it to my radio friends and enjoy using it whenever I can.

So it is with God's church. God is looking forward to when His church will be restored to its former glory. By the end of the dark ages, the church bore little resemblance to its original glory. Slowly and methodically, God has been removing what is not of His design and replacing it with His original plan and order. Salvation through faith in Jesus Christ, full immersion in water baptism, the infilling of the Holy Spirit, restoration of the five-fold ministry to the church, impartation of the nine gifts of the Holy Spirit to the body of Christ and the coming together of the body of Christ are but a few of the truths that God has restored in these last days.

One area that was in total disarray was church financing. Since the 1948 revival in North Battleford, Saskatchewan, Canada, the Holy Spirit through revelation, has been restoring His order for financing of the church. It will be the order for God's Kingdom when Jesus returns to this earth to be united with His body and to begin reigning over all the earth.





## Chapter 2

# Financial Order for the Kingdom and the Church

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*“For unto us a Child is born,  
Unto us a Son is given;  
And the **government** will be upon His shoulder.  
And His name will be called  
Wonderful, Counsellor, Mighty God,  
Everlasting Father, Prince of Peace.*

*Of the increase of **His government** and peace  
There will be no end,  
Upon the throne of David and over His kingdom,  
To order it and establish it with judgment and justice*

*From that time forward, even forever.*

*The zeal of the Lord of hosts will perform this” (Isaiah 9:6-7).*

Keep this scripture in mind throughout this study. Most nations or kingdoms on the earth have some form of government to maintain order among its citizens. The kingdom of God has a government as well. In nations without a government, total anarchy is the norm. It soon becomes every man for himself, resulting in every sin and depravity imaginable.

Democratic governments have an elected head of state such as a prime minister or president. To help the head of state manage the affairs of a country, other elected members, and some are not elected, are chosen and charged with responsibility to manage a particular portfolio or department. These include departments such as: finance, justice, health and welfare, education, security, armed forces, highways, etc. All of these departments require money to function. The department of finance collects money from the citizens and industries of a country and distributes funds to various departments. If the finance department does not fulfill its responsibility to collect sufficient money needed by the different departments to carry out their responsibilities, eventually the government will collapse.

Only with sufficient funding and godly financial management is the church able to fulfill its responsibility to spread the gospel of

the kingdom of God and care for the strangers, poor, fatherless and widows.

*“Lord, who may abide in Your tabernacle? Who may dwell in Your holy hill? He who walks uprightly, and **works righteousness**, and speaks the truth in his heart”* (Psalms 15:1-2). What is meant by working righteousness? Jesus provides the answer:

*“And Jesus came and spoke to them, saying, “All authority has been given to Me in heaven and on earth. **Go therefore and make disciples of all the nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, teaching them to observe all things that I have commanded you**”* (Matthew 28:18-20). The Greek word for nations is *ethnos*, the source of the word *ethnic*. Jesus commanded His apostles to travel to all ethnic groups and minister the gospel of the kingdom of God and teach them God’s way of living.

*“If there is among you a poor man of your brethren, within any of the gates in your land which the Lord your God is giving you, **you shall not harden your heart nor shut your hand from your poor brother**, but you shall open your hand wide to him and willingly lend him sufficient for his need, whatever he needs”* (Deuteronomy 15:7,8).

The apostle Paul wrote that the church at Macedonia and Achaea **sent funds to the poor amongst the saints in Jerusalem** (Romans 15:26).

James wrote in chapter 1, verse 27: *“Pure and unblemished religion [as it is expressed in outward acts] in the sight of our God and Father is this: **to visit and look after the fatherless and the widows in their distress**, and to keep oneself uncontaminated by the [secular] world”* (Amplified Bible).

In God’s kingdom, which is represented by His church, the body of Christ, Jesus bears full responsibility for its rule and oversight.

Jesus governs all activities of His church through those He has selected and ordained to be His representatives; elders and deacons of the universal church, elders and deacons of the local church, and fathers (elders) and mothers (deacons) of the homes.

God is very particular regarding the administration of all funds that are collected in the church. In these last days, God is revealing His plan and order for this important function of the church.

Kingdom financing is based on one simple concept, tithing. To tithe is to return to God 1/10th or 10% of your increase. If you work and are paid \$1,000, then \$100 belongs to God. It is as simple as that. The \$100 does not belong to you; it is not yours to use. It is God’s money.

The earliest practice of tithing recorded in the Bible is found in Genesis.

*“Melchizedek king of Salem (ancient Jerusalem) brought out bread and wine [for them]; he was the priest of God Most High. And Melchizedek blessed Abram and said, ‘Blessed (joyful, favoured) be Abram by God Most High, Creator and Possessor of heaven and earth; And blessed, praised, and glorified be God Most High, Who has given your enemies into your hand.’ And Abram gave him a tenth of all [the treasure he had taken in battle]” (Genesis 14:18-20, Amplified Bible).*

Before the Israelites passed over the river Jordan to enter the Promised Land, Moses spoke to the children of Israel and reviewed all of God’s laws, covenants, promises and commandments. The book of Deuteronomy is devoted to this message. Moses warned and exhorted the people to solemnly keep all the divine laws and rules that had previously been revealed to His people which, if they had gone unheeded, would be followed by the certainty of divine punishment for disobedience. This exhortation included the principle of tithing:

*“But you shall seek the place where the Lord your God chooses, out of all your tribes, 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**, and the firstborn of your herds and flocks. And there you shall eat before the Lord your God, and you shall rejoice in all to which you have put your hand, you and your households, in which the Lord your God has blessed you” (Deuteronomy 12:5-7).*

There is a distinction between ‘tithes’ and ‘freewill offerings;’ they are not the same. The tithe belongs to God and must be brought to the house of worship. A freewill offering is not part of the tithes. It is above and beyond tithing. It can be given to the church or to anyone whom God puts on one’s heart to assist.

*“**You may not eat within your gates the tithe of your grain or your new wine or your oil, of the firstborn of your herd or your flock, of any of your offerings which you vow, of your freewill offerings, or of the heave offering of your hand”** (Deuteronomy 12:17).*

*“**You shall truly tithe all the increase of your grain that the field produces year by year”** (Deuteronomy 14:22).*

There are three principles of tithing that are revealed in the above scriptures:

1. Bring tithes to God’s appointed place of worship.
2. Do not use the tithe for personal use.
3. Tithe on the increase with which God blesses you.

Thirty-three times in the book of Deuteronomy Moses admonished the Israelites to obey His statutes, laws and commandments.

*“Now, O Israel, listen to the statutes and the judgments which I teach you to observe, that you may live, and go in and possess the land which the Lord God of your fathers is giving you. **You shall not add to the word which I command you, nor take from it**, that you may keep the commandments of the Lord your God which I command you” (Deuteronomy 4:2).*

Note the highlighted words in the above scripture. We have no right or authority to modify, add to, or deduct from God’s commandments to suit our particular situation in life. Tithing is for all God’s people, rich, poor, young, old, male or female. In God’s eyes, no excuse is valid. One may live in the poorest country in the world with the lowest standard of living and wages, and yet God requires everyone to tithe on their increase. *“Jesus sat down opposite the place where the offerings were put and watched the crowd putting their money into the temple treasury. Many rich people threw in large amounts. But a poor widow came and put in two very small copper coins, worth only a few cents. Calling his disciples to him, Jesus said, “Truly I tell you, this poor widow has put more into the treasury than all the others. They all gave out of their wealth; but she, out of her poverty, put in everything—all she had to live on” (Mark 12:41-44, NIV).* A rich person may think, “I already give more



than everyone else, isn't 5% enough, Lord? NO, 10% is 10%, simple as that. Moses warned, "*You shall not at all do as we are doing here today—every man doing whatever is right in his own eyes*" (Deuteronomy 12:8).

Moses also warned the Israelites not to tempt God by disobeying His commandments. "*You shall not tempt the Lord your God as you tempted Him in Massah*" (Deuteronomy 6:16). To tempt God is to risk provoking God's anger. Clearly, God requires us to consider tithing a mandatory practice and a serious obligation in our walk with God. "*And the Lord commanded us to observe all these statutes, to fear the Lord our God, for our good always, that He might preserve us alive, as it is this day*" (Deuteronomy 6:24).

Furthermore, tithing shows by example to friends and neighbors that God blesses those who obey His commandments.

*"Surely I have taught you statutes and judgments, just as the Lord my God commanded me, that you should act according to them in the land which you go to possess. Therefore be careful to observe them; for this is your wisdom and your understanding **in the sight of the peoples who will hear all these statutes, and say, 'Surely this great nation is a wise and understanding people.'** For what great nation is there that has God so near to it, as the Lord our God is to us, for whatever reason we may call upon Him? And what great nation is there that has such statutes and*

*righteous judgments as are in all this law which I set before you this day? Only take heed to yourself, and diligently keep yourself, lest you forget the things your eyes have seen, and lest they depart from your heart all the days of your life. And teach them to your children and your grandchildren” (Deuteronomy 4:5-9).*

There are many other references regarding the requirement to tithe in the Old Testament. Malachi in particular addresses this subject very strongly. History records that around 420 years before the birth of Christ, God sent Malachi, meaning messenger, to warn God’s people about their failure to walk in His ways and obey His commandments. Using the question and answer method, Malachi probes deeply into the Israelite’s problems of hypocrisy, infidelity (being unfaithful), corrupt priests, marrying heathen women, divorce, false worship, arrogance and failure to tithe. Beginning in Malachi 3 verse 6 and 7 we read: *“For I am the Lord, I do not change; Therefore you are not consumed, O sons of Jacob. Yet from the days of your fathers, You have gone away from my ordinances and have not kept them. Return to Me, and I will return to you,” Says the Lord of hosts.*

*But you said, ‘**In what way shall we return?**’”*

The question has been asked. Here is God’s answer as issued by Malachi the prophet:

(God asks the question) - *“Will a man rob God?”*

(God answers His own question) – “*Yet you have robbed Me!*”

(the Israelites reply) – “*But you say, ‘In what way have we robbed You?’*”

(God answers the question) – “*In tithes and offerings.*”

(God pronounces His verdict)- “*You are cursed with a curse, **For you have robbed Me**, Even this whole nation*” (Malachi 3: 8 & 9).

This is a very serious accusation. God in this statement is calling the Israelites to account for their failure to obey His commandments; first for withholding their tithe and second for not obeying His eighth commandment: “*Thou shall not steal*” (Exodus 20:15). To not tithe is purely and simply stealing from God. There is no other way of looking at it. Tithing is commanded by God, and not tithing is disobedience to God. Thankfully, if we repent, and obey His command to tithe, He will forgive us and bless us for our obedience.

““***Bring all the tithes into the storehouse,***

*That there may be food in My house,*

*And try Me now in this, ’*

*Says the Lord of hosts,*

*‘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”* (Malachi 3:10).

What is a storehouse used for? It is where items are held for future use. It can be a place where food is stored. It becomes a place to go and find food for nourishment. In our spiritual walk, where do we go to feed our souls? The local church is that place.

Amen? Yes, on Sunday we attend our local church to be fed the Word of God, to be encouraged, to give what God places on our hearts, to partake of the Lord's Holy Communion, to fellowship with one another, and very importantly to bring our tithes. God does not want us to divide our tithes and send a portion to every religious or charitable organization that is pleading for money. God demands that we bring all our tithes to His storehouse, the local church where we worship.

*"That there may be food in My house."* This is a very interesting statement because it briefly describes what the tithes are used for. What it implies is that the tithes that are gathered are used for building rent so we have a place to meet, for traveling expenses for the traveling brethren, to help the stranger (poor), widow and fatherless. In other words, it is our tithes that provide a sanctuary where we go to church knowing that when we arrive we will be fed, and other's needs also will be met. Oh, Glory to God! When we tithe we are contributing to the continual blessing of the local church as it ministers to not only yourself, but others as well.

***"And try Me now in this"*** (Malachi 3:10). I am not aware of anywhere else in the Bible that God says, "try Me," "test Me" or

“prove Me.” In this verse God invites us to challenge Him to see if He will keep His word. God is saying, try me and see if I will, *“open for you the windows of heaven. And pour out for you such blessing that there will not be room enough to receive it,”* **if we tithe.** Think about who made this promise. It is God Almighty, who created everything that exists in the universe; all the gold and silver in the mines in the earth. “‘The silver is Mine and the gold is Mine’ says the Lord of hosts” (Haggai 2:8). Every animal that supplies meat for our table was created by God. *“For every beast of the forest is Mine, and the cattle on a thousand hills, I know all the birds of the mountains and the wild beasts of the field are Mine”* (Psalms 50:10-11). He even created us in the palm of His hands. Is there any question that God is able (capable) to honor His promise to, *“pour out for you such blessing That there will not be room enough to receive it”*?

*“And you shall remember the Lord your God, **for it is He who gives you power to get wealth**, that He may establish His covenant which He swore to your fathers, as it is this day”* (Deuteronomy 8:18).

We sometimes hear comments such as: “I don’t earn enough money to live on. If I tithe I can’t afford to pay the rent. I can’t find full-time work. I am so busy ministering to others I have no time for a full time job, so there is not enough money to pay tithes.” The apostle Paul wrote in 2 Thessalonians 3:10-12: *“One further order we must give you in the name of our Lord Jesus*

*Christ: don't associate with the brother whose life is undisciplined, and who despises the teaching we gave him. You know well that we ourselves are your examples here, and that our lives among you were never undisciplined. We did not eat anyone's food without paying for it. In fact we toiled and labored night and day to avoid being the slightest expense to any of you. This was not because we had no right to ask our necessities of you, but because we wanted to set you an example. When we were actually with you we gave you this principle to work on: **"If a man will not work, he shall not eat."** Now we hear that you have some among you living quite undisciplined lives, never doing a stroke of work, and busy only in other people's affairs. **Our order to such men, indeed our appeal by the Lord Jesus Christ, is to settle down to work and eat the food they have earned themselves**" (JP Phillips Translation).*

The instruction is that we are required to work to provide for our needs. Do not think for a moment that God is unable to provide a job for those that follow His commandment to tithe. God knows that you need to work to provide for your personal needs and the needs of your family if you are married. If you cannot tithe because you do not have a job here is the solution:

1. With all sincerity confess to God that you recognize that you have disobeyed God by not tithing,

2. Commit to tithe the full 1/10th of all income you receive from your labor from this day forward,
3. Prayerfully ask God to help you find a job, and also bring your request to the elders of your church and ask them to pray as well,
4. Believe that God will provide a job.
5. Last but not least, begin earnestly to seek work by spending each day (except Sunday) knocking on doors looking for work until God answers your prayers.

There is no doubt that God can and will provide a job for anyone who really wants to work no matter how dire the economical situation may be, no question whatsoever. Glory to God! If we lack faith to believe this statement, all we need to do is ask God to grant us faith as His disciples did: “*And the apostles said to the Lord, ‘Increase our faith’*” (Luke 17:5).

Jesus talked about the necessities of life. He said, “*But **seek first the kingdom of God and His righteousness, and all these things shall be added to you***” (Matthew 6:33). What things is Jesus referring to? All that is listed in verses 25 to 33: food, clothing, the essentials of life. God is interested in every aspect of our personal lives and knows that we need food, clothing and

housing. *“For after all these things the Gentiles seek. For your heavenly Father knows that you need all these things”* (Matthew 6:32). God is willing to not only help us to provide for the needs of ourselves and our families but also to bless us beyond what we can ever imagine if we do what we have been instructed to do. Paul said: *“My **God shall supply** all your need according to His riches in glory by Christ Jesus”* (Philippians 4:19). Believe it?

How often have we used the phrase, “I love you Lord?” We have probably repeated this many, many times. Jesus said: *“If you love Me, **keep My commandments**” and “Every man who knows my commandments and **obeys them is the man who really loves me**”* (John 14:15,21, J.P. Phillips Translation). This implies that if we do not tithe we are disobedient, and consequently we do not, in reality love the Lord. The critic will say there is no record in the Bible where Jesus directly commanded us to tithe. At the time of Christ, all Jews were taught from a young age the requirement of tithing. It was a necessary and accepted practice by the Jewish nation. However, Jesus affirmed that tithing was required and was practiced when He rebuked the Pharisees for not taking care to deal with justice and with love. *“But woe to you Pharisees! For you **tithe** mint and rue and all manner of herbs, and pass by justice and the love of God. **These you ought to have done**, without leaving the others undone”* (Luke 11:42).

Jesus also confirmed the Old Testament order of tithing when He said: *“Do not think that I came to destroy the Law or the*



*Prophets. I did not come to destroy but to fulfill. For assuredly, I say to you, till heaven and earth pass away, one jot or one tittle will by no means pass from the law till all is fulfilled*’ (Matthew 5:17-18).

Jesus also made this very strong statement when He said: “*Not everyone who says to Me, ‘Lord, Lord,’ shall enter the kingdom of heaven, **but he who does the will of My Father in heaven.** Many will say to Me in that day, ‘Lord, Lord, have we not prophesied in Your name, cast out demons in Your name, and done many wonders in Your name?’ And then I will declare to them, ‘I never knew you; depart from Me, you who practice lawlessness* (Matthew 7:21-23)!” One essential part of the will of the Father is to tithe.

Clearly, tithing is a practice for all who desire to be part of the body of Christ, the church of the living God and a prerequisite for those who desire to rule and reign with Christ in His coming kingdom here on this earth.

On the personal level, when paid for work done, the first thing one should do is take 1/10th (10%) of the gross salary before any deductions by your employer and put it in an envelope and set it aside until Sunday. “*Now concerning the collection for the saints, as I have given order to the churches of Galatia, even so do ye. Upon the **first day of the week let every one of you lay by him in store, as God hath prospered him,** that there be no*

*gatherings when I come*” (I Corinthians 16:1 & 2, KJV). Write your name, the date and amount of money enclosed in the envelope and say to the Lord, “Here is my tithe. I am holding it until we go to church on Sunday.” This is a very important step. Consider also that the tithe that you put in the envelope is HOLY. *“And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the Lord’s. It is holy to the Lord”* (Leviticus 27:30).

If you are a farmer or an independent business man, tithe on the proceeds that remain after all operating expenses are deducted. The amount that remains after deducting all operating expenses is your personal increase and this is what you tithe on. If you receive a sum of money from an inheritance or from the sale of a property, and you are uncertain as to what amount you should tithe, look to your elders or someone who is wise in these matters for advice. Your desire should be to please the Lord in every financial matter. If you seek God’s wisdom He will make it clear what portion you should tithe on. It is good to keep in mind that it is impossible to out give God. To tithe (10% of your increase) is only the minimum requirement.

We must always remember that God gives the increase. He can withhold or He can bless abundantly. “For the world is Mine and all its fullness” (Psalm 50: 12, NKJV).

When you tithe, say to God, “I am putting my tithe aside and I am believing that You will meet all my needs with the 90% that remains.” Notice the word ‘needs.’ There is a vast difference between needs and wants. We all have essential needs such as food, rent or mortgage payments, taxes, utilities (water, electricity, heating fuel), clothing, etc. There may not be enough funds in our earnings to provide for our wants. This is an area where we trust God that by faithful tithing He will in His own time pour out His blessings and supply some of our wants. When we go to church we bring our tithes with us, and with great gratitude for the job that God has provided, we put our tithe in the offering. We have done our part and now it is in God’s hands to bless. Amen? Yes, hallelujah! It is a wonderful privilege and blessing to tithe according to God’s plan.

## Chapter 3

# Administration Of The Tithes

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Not only does God require all members (male and female) of the body of Christ to tithe, He also insists that all tithes and offerings collected be handled honestly, openly and prudently. All funds collected are for the furtherance of the kingdom of God here on this earth.

Following is a review of the plan revealed to the traveling elders in the early years of this present move of the Holy Spirit on how to honestly and prudently manage all the funds contributed to the church. This plan will be addressed first as it applies to the local church and then to the universal church.

## **Local Church Financial Administration**

It is very important to understand that God is well able to supply every need within His church. If local governments restrict church meetings to being held only in buildings designated for church assembly then God can supply the funds to construct a building. Borrowing money from a bank to provide the funds to build a meeting place for the church is not a practice we follow. **God is our banker.** Local churches should not look to Global Missions as their banker for the long term. In the early phases of the establishment of a new work, some funding from Global Missions may be required from time to time. However, God's long-term plan is that all churches will become self-sufficient financially as the result of faithful tithing of all members.

Local elders are accountable to God and to the local church members for all financial matters. All financial dealings must be **transparent** and open. Nothing should be hidden!

Deacons are often asked to help just as a husband may give his wife responsibility to handle home finances, if she is so inclined and is gifted in this area. However, the husband has the ultimate responsibility for family finances just as the elders have to answer to God for all church financial matters. The importance of elders and deacons working closely together cannot be over-emphasized. God imparts particular gifts to deacons so that they

can help the elders in their responsibility to shepherd the local flock. As a husband and wife periodically seek time alone to share their concerns, feelings and appreciation of each other, elders and deacons also need to spend time together. It was recommended by the early traveling elders that once a month elders and deacons should attempt to meet together to share their concerns and needs of the church, to pray, and to fellowship. Elders should be very open with the deacons regarding church finances. Deacons should be free to express their feelings and concerns, bearing in mind that the elders are responsible before God to make the final decisions. A wise husband listens very carefully and takes to heart all observations, concerns and advice given by his wife when making decisions regarding the family entrusted to them. Elders should do the same with the deacons in the local church.

At the local church, tithes are to be gathered every Sunday during the church service.

After the meeting, at least two of the elders or deacons, or those appointed by the elders, should count the tithes and offerings at the front of the meeting place in plain view of the church members as they remain to fellowship and visit. The amounts contributed by each individual member are to be recorded in a ledger\* that shows the name of the giver, the date, and amount contributed. *"Then Jehoiada the priest bored a hole in the lid of a large chest and set it on the right-hand side of the altar, at the*

*entrance of the Temple of the Lord. The priests guarding the entrance put all of the people's contributions into the chest. Whenever the chest became full, **the court secretary and the high priest counted the money** that had been brought to the Lord's Temple and put it into bags" (2 Kings 12:9-10, NLT). "Go up to Hilkiah the high priest, **that he may count the money which has been brought into the house of the Lord**, which the doorkeepers have gathered from the people" (2 Kings 22:4).*

\*Note: Many people today are competent with computers and the use of various software programs such as Excel. It is certainly acceptable to utilize these methods for recording donations and expenditures rather than a paper ledger. Printed copies of the various reports to the church members can be made from computer records.

The amount given by individuals is a private matter between the contributor and God. This amount must **never** be disclosed to other members of the church. Obviously the ones who issue the receipts and keep financial records see the amount and contributor's names but this must never be made public. *"But when you do a charitable deed, do not let your left hand know what your right hand is doing" (Matthew 6:3).*

Every Sunday at the bottom of the ledger, the total amount of money collected is initialed by those counting the money. This indicates that two agree to the amount collected. Receipts are

issued to each member at the end of the year. Issuing a receipt fulfills two purposes: first, the receipt is evidence to the contributor that he or she has indeed followed God's command to tithe, and the receipt is a confirmation as to the amount given. Second, the receipt can be used as a record to justify a tax exemption in some countries when filing annual income tax returns.

No cash is to be taken out of the tithes for personal use by the elders or deacons. Local elders and deacons are working men who earn an income from a job they hold to support their families. After the full accounting has been completed, and if there is a request to help a particular member who is in need, and if the elders decide to grant the request, the amount of cash or a cheque given to that member must be recorded in the church ledger, and two signatures beside the ledger entry are required.

As soon as possible, after the Sunday meeting, all money collected should be deposited in a local bank account that is registered in the name of the local church. The bank account must have at least two signatories. Note: In some countries where almost all business transactions are done on a cash basis, and bank transaction fees and/or periodic transaction fees are excessive, it may be necessary for other arrangements to be made for secure keeping of the cash. However, this should only be done when banking practices are extremely expensive.



At the end of each month, two thirds (66.66%) of the local tithes and offerings are sent to the central fund that is set up in each country or region. The remaining one third is for the local church. It is used for: building rent, holy communion supplies, other miscellaneous expenses, to help the stranger, poor, true widows in need, and the fatherless. I Timothy 5:3-16 provides a definition of a true widow. In summary, if a widow has no children to take care of her, and she is over 60 years old “*and left alone, trusts in God and continues in supplications and prayers night and day*” (verse 5), then, if she is in need, she could be cared for by the church. Adult children should be responsible for a widowed mother (verse 4). Elders should prayerfully look to the Lord for opportunities to help those in need, including strangers, not only in the church but in the local community. Church tithes are not meant to be accumulated to build up a large balance (contingency fund), as Jesus warned in the parable of the rich fool in Luke 12:16-20. Money collected by the church is for definite purposes as outlined above.

At the end of each year a twelve month financial statement is prepared. The total income collected during the year is tallied which must agree with the 12-month bank deposits. The amount sent to the central fund is recorded and then all expenses paid out during the year are shown. The balance carried forward to the next year will be shown at the bottom of the statement. This year-end statement should be signed by the elders as being true and correct. An example of a year-end financial statement is

provided in Schedule A. An independent auditor may be necessary in larger churches.

Once a year, a special meeting is called by the elders to review the finances of the local church. Typically this occurs after a local Sunday church meeting. During this meeting copies of the financial statement are to be provided to church members. The statement is reviewed and time provided for members to ask questions with answers provided by the elders and/or deacons. In some circumstances, the government requires directors.

Following the pattern outlined above ensures that all money contributed by church members is handled honestly, wisely and in a godly manner. This procedure assures that members of the church feel they are truly contributing and participating members of the body of Christ. Furthermore, this pattern fosters confidence in the members, which can lead them to being more open about their personal lives whether financially, emotionally, or spiritually.

If elders are aware that a church member is not tithing, then humbly and prayerfully the elders should arrange to meet with the member in private and ask if he/she is having financial difficulties. The Holy Spirit is well able to assist elders to provide counselling to those who need help finding work, managing their earnings and tithing according to God's order.

One-third of all revenue collected in all local churches is to remain in the local church. This amount is used for:

- . costs associated with renting a meeting place for church services or repairs and maintenance
- costs for a building owned by a local church,
- . to pay for communion supplies and other miscellaneous expenses, and
- . to minister to widows, the fatherless and strangers (and poor) in the local area of the church.

### **Universal Church Financial Administration**

In the early years of this present move of the Holy Spirit, after much prayer, studying the scriptures and confirmation by the Holy Spirit, the traveling apostolic elders agreed that all local church revenue is to be proportioned as follows:

Two-thirds of all local church revenue collected is forwarded to a central fund set up in different countries or regions of the world. These funds are used as follows:

- for day-to-day living expenses, or a portion thereof, for traveling elders and traveling deacons,
- to reimburse traveling costs when traveling apostolic elders and traveling deacons leave their homes to minister to the church universal,

- for administration expenses incurred to manage the funds collected, to administer a worldwide ministry, to meet government regulations, to accept tithes and free-will offerings from church members and
- to help with special financial needs that arise in a local church that the one-third kept in the local church is insufficient to meet.

Here are a few scripture references about strangers. “*The stranger who dwells among you shall be to you as one born among you, and you shall love him as yourself; for you were **strangers** in the land of Egypt: I am the Lord your God*” (Leviticus 19:34). “*There was not a word of all that Moses had commanded which Joshua did not read before all the assembly of Israel, with the women, the little ones, and the **strangers** who were living among them*” (Joshua 8:35). “*The Lord watches over the **strangers**; He relieves the fatherless and widow*” (Psalms 146:9). “*For the Lord will have mercy on Jacob, and will still choose Israel, and settle them in their own land. The **strangers** will be joined with them, and they will cling to the house of Jacob*” (Isaiah 14:1).

Strangers are people we do not know. We as the church of God are expected to extend our hand to the stranger and the poor and help them in their need and love them. By doing so we are

ministering the love of God and may win them to the Lord. Eventually, they may become participating members of the body of Christ. This is true evangelism; reaching out to the unbeliever not just in our local community but wherever God sends the traveling brethren.

The Israelites were instructed to bring their tithes to the Levites in the respective cities where they lived. *“Moreover, we will bring to the storerooms of the house of our God, to the priests, the first of our ground meal, of our grain offerings, of the fruit of all our trees and of our new wine and olive oil. And we will bring a tithe of our crops to the Levites, for it is the Levites who collect the tithes **in all the towns where we work**”* (Nehemiah 10:37, NIV). In a similar manner, we are to bring our tithes to our local church. Local elders are God’s representatives and ordained by God to administer the tithes on His behalf.

Traveling apostolic elders and traveling deacons are men ordained by God to minister to the worldwide church. In the Old Testament, Aaron the high priest, was a foreshadow of Jesus Christ. He was the high priest over the nation of Israel. However, God gave Aaron the tribe of the Levites to assist in the work of the tabernacle. *“And the Lord spoke to Moses, saying: “Bring the tribe of Levi near, and present them before Aaron the priest, that they may serve him. And they shall attend to his needs and the needs of the whole congregation before the tabernacle of meeting, to do the work of the tabernacle”* (Numbers 3:5-7).

*“Behold, I Myself have taken your brethren the Levites from among the children of Israel; they are a gift to you, given by the Lord, to do the work of the tabernacle of meeting”* (Numbers 18:6).

In like manner, Jesus during His earthly ministry selected twelve men to be His helpers. These twelve, whom Jesus named apostles, were chosen to continue the work that Jesus began while He was here on this earth. Traveling apostolic elders represent the Levitical priesthood in this present age. They are chosen and ordained by God to carry the message of the kingdom of God to all nations and to establish churches according to His plan. Aaron and the tribe of the Levites were not given a portion of the Promised Land like the other eleven tribes. *“Then the Lord said to Aaron: “You shall have no inheritance in their land, nor shall you have any portion among them; I am your portion and your inheritance among the children of Israel. Behold, I have given the children of Levi all the tithes in Israel as an inheritance **in return for the work which they perform, the work of the tabernacle of meeting**”* (Numbers 18:20-21). The Levites were not large landowners or businessmen. Their calling was to minister to the spiritual needs of the whole Israel nation. The children of Israel were required to give forty-eight cities to the Levites to dwell in with their families, and it is to these cities that the Israelites brought their tithes and offerings for the Levite’s living. These cities were proportionally divided amongst the eleven tribes of

Israel and were also for the stranger and the sojourner, a place of refuge to anyone who killed a person accidentally (Numbers 35).

In a similar manner, traveling apostolic elders and traveling deacons receive a portion from the tithes for their living and are compensated for expenses incurred when traveling away from their homes. These men fulfill the role or mandate of the five-fold ministry described by Paul in Ephesians 4:11-12, *“And He Himself gave some to be apostles, some prophets, some evangelists, and some pastors and teachers, for the equipping of the saints for the work of ministry, for the edifying of the body of Christ”*.

Those whom God has ordained as traveling elders and traveling deacons give their daily lives to the universal church and as such are required to travel away from their homes. They are entitled to remuneration from the church though some have part-time employment. Even the Apostle Paul who was a traveling elder carried on his trade as a tent maker. Paul wrote: *“I have coveted no one’s silver or gold or apparel. Yes, you yourselves know that these hands have provided for my necessities, and for those who were with me. I have shown you in every way, **by laboring like this**, that you must support the weak. And remember the words of the Lord Jesus, that, He said, ‘It is more blessed to give than to receive’ (Acts 30:33-35). However, Paul did receive financial help from the local churches in Macedonia. “Did I do wrong? I did not ask you for anything when I preached the Good News to*

*you. I made myself poor so you would be made rich. **I did take money from other churches.** I used it while I worked with you so you would not have to pay me. Some of the time I had no money when I was with you. But I did not ask you for money. **The Christians from the country of Macedonia brought me what I needed.** I did not ask you and I will not ask you for anything. “What is my reward then? That when I preach the gospel, I may present the gospel of Christ **without charge**, that I may not abuse my authority in the gospel” (II Corinthians 11:7-9, New Life Version).*

Traveling elders and traveling deacons leave the comforts of their homes and travel to admonish and strengthen the saints in various cities and countries where churches are already established. Also they are responsible for establishing churches in new areas and countries as indicated by the Holy Spirit. Evangelists travel to bring the good news of the gospel of the Kingdom. Others perform the work of an apostle laying the foundation of the church in new areas. They are followed by teachers who expound and confirm the word of God. Some have a prophetic ministry. They help as part of a presbytery to set elders and deacons as well as laying hands on individuals and prophesying gifts of the Holy Spirit. Pastors are patient men. They tend to shepherd the flock once it is established. A traveling pastor will visit churches to meet with, listen to, and counsel local elders, deacons and individuals and help resolve issues. All



these brethren may minister in more than one of the five-fold ministerial areas though they tend to be strongest in one.

To help in this worldwide ministry God also sets traveling deacons to assist the traveling elders. There are several traveling deacons mentioned in the New Testament and there are traveling deacons in the church today. Paul a traveling elder, apostle and teacher traveled with Titus a traveling deacon to Crete to establish churches there. Paul left Titus in Crete to continue the work there. He later wrote to Titus and instructed, *“that you should set in order the things that are lacking, and appoint elders in every city as I commanded you”* (Titus 1:5). Paul and Titus may have considered potential prospects for holding the offices of a local elder or deacon while they were in Crete. However the final decision as to who were to be set was not likely made until after Paul had conferred with some of the other Apostles. Note, Titus did not set any elders or deacons until receiving instructions from Paul, an apostle.

Though traveling elders and traveling deacons receive their living or a portion thereof from the church, they also are required to tithe just the same as local elders, deacons and all church members. *“Speak thus to the Levites, and say to them: ‘When you take from the children of Israel the tithes which I have given you from them as your inheritance, then you shall offer up a heave offering of it to the Lord, a tenth of the tithe”* (Numbers 18:26).

Just as the local church elders hold a special meeting once a year to review the financial status of the local church, traveling elders and/or traveling deacons also hold a special meeting once a year with the local elders, typically at a universal camp meeting. At this meeting they distribute copies of the yearly financial statement for the universal church. The statement is reviewed and then time is provided for the local elders to ask questions. Being totally transparent about all financial matters of the local church and the universal church instills confidence in God's people that the money that is contributed to the church is being handled according to God's plan.

## **SUMMARY:**

This document reviews how funds are collected, recorded, managed and accounted for at every level of the church. This is the financial plan for the body of Christ, God's kingdom here on this earth. It will continue to be the method by which finances will be managed in the coming kingdom when Christ returns to be united with His church.



Chapter 4

Schedule A

The Church at Galatia

A 12 Month Financial Statement for  
December 31, 2017 compared to 2016.

2017	2016
<b>REVENUE</b>	
<u>Bank Interest</u>	
150	200
<u>Offerings</u>	
551	645
<u>Tithes</u>	
108,000	101,000
<b>TOTAL</b>	

**108,701**

**101,845**

**EXPENDITURES**

2017

2016

Camp Assistance

4,811

3,800

Communion Supplies

215

207

Food for church meals

1,228

1,091

Help for the Poor

15,628

13,383

Help for Widows

7,750

8,020

Help for bus tickets

677

636

Funds sent to Central Fund

72,460

67,890

Church Rent

6,500

6,400

**Total**

**109, 269**

**101,427**

**NET AFTER EXPENDITURES**

**-568**

**418**

**CARRIED FORWARD FROM PREVIOUS YEAR**

**607**

**189**

**NET AT THE END OF THE YEAR**

**39**

**607**

**This statement signed by the elders dated January 26, 2016 is  
a true statement of all incoming and outgoing of all monies of  
the Church at Galatia for 2015 and 2016.**

**Per \_\_\_\_\_**

**Per \_\_\_\_\_**

Please see footnote for references used for this paper.







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# KINGDOM FINANCING

God is very particular about how the church administers all the funds that are collected. God is revealing His plan and order for this important function in the church.

The grace of giving is a grace that should come easy for God's children, considering the tremendous work grace has done in us.

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