



# Stewardship

*imparting our Life*

Finance & Stewardship Committee Report  
to the 2022 International Assembly

Oklahoma City, Oklahoma

## Giving First

In the Finance & Stewardship Committee report of 2016 and 2018, we made this international body aware of adjustments made by the International Offices and our Global Outreach Committee that would allow all the nations of the world common opportunity regarding Harvest Partners and Harvest Grants. Local churches were released to allocate their mission and project giving to the state/region/nation or a local church of their choice, based on Holy Spirit guidance.

While these adjustments have assisted some levels of ministry, we, the Finance & Stewardship Committee, realize that great challenges remain to meet the needs of every level of ministry within our movement. We do believe that at this time, a systemic adjustment would only be an effort to reallocate or redistribute existing revenue streams. A redistribution of present income streams, while meeting one level's needs, would leave another lacking. As stated, we would from the 2018 International Assembly define efforts to collaborate with the general overseer, general presbyters, the Corporate Board of Directors, and the executive director of Finance & Administration to determine possible adjustments that would address the needs without weakening another level. Consequently, we concluded, any adjustments made would only redistribute existing streams of revenue. Therefore, we have chosen to address the participation and partnerships of local churches with the International Offices through their giving of ten percent to the International Offices or the international account in their region of the world.

The general presbyters are to be commended for their work to address responsible participation in stewardship in their regions. Their call to live generously is based on biblical stewardship, much as Paul did with the Macedonian church when their giving went to extremes. Their extreme giving proceeded from a life of deep poverty while trusting God to meet every need. The Corinthian passage indicates no person, no nation, no state, or region is too poor to be generous and assume responsibility of caring for others in need within the body. ***“Moreover, brethren, we make known to you the grace of God bestowed on the churches of Macedonia: that in a great trial of affliction the abundance of their joy and their deep poverty abounded in the riches of their liberality. For I bear witness that according to their ability, yes, and beyond their ability, they were freely willing” (2 Corinthians 8:1–3 NKJV).***

We are grateful and celebrate Africa, Asia, the Caribbean, Central America, Europe, North America/Canada, and South America who are participants in bearing the financial burdens of a global Church together. Each region's participation ranges from 1.5 percent of churches to 85 percent of churches.

While we celebrate what many are doing, we share these percentages to indicate the work we still have to do. As we can see, some are not participating in this partnership; therefore, we choose to ask you to prayerfully consider even in your deep poverty to adopt a generous lifestyle of “giving first.” Jesus taught in Matthew 6 that there is a connection between our hearts and our finances. It seems from his words that the biggest competitor for our trust and dependence on him would be money. Giving is an opportunity to visibly and tangibly express our trust in him above all else.

*“When we give, we illustrate our belief that God can do more with a portion of what He has given us than we can do with all of it. We see this miracle every day in the international church body as He provides the means for ministry around the world. Through faithful giving, this church body has been able to accomplish greater works around the world, and for this, we commend the faithful tithing and giving of the Church of God of Prophecy” (2018 Finance & Stewardship Report to the 2018 International Assembly).*



## **Biblical Admonition**

We present three areas of focus for us that God has provided to meet our needs. When we fully embrace stewardship as a core value, God will meet our needs in at least the following ways:

- 1) **The needs of the church are met through your own hands.** We encourage pastors and local churches to work together to address their financial responsibilities that would honor God and meet the needs within every congregation.

*"But you must remember the Lord your God, for it is He who gives you the ability to get wealth, so that He may establish His covenant which He swore to your fathers, as it is today" (Deuteronomy 8:18 MEV).*

In the very beginning, God gave Adam and Eve the responsibility to tend things; therefore, he provided them with the ability to work. He continues to do so with us today. He provides us the ability to work and produce wealth.

- 2) **The needs of the church are met through the hands of others.** We encourage networking with others who have means and a heart to help.

*Paul writes, "I can do all things because of Christ who strengthens me. Nevertheless you did well having shared in my affliction" (Philippians 4:13, 14 MEV).*

God can and will use the people in your life to provide for the needs of every level of ministry within every state/region/nation/congregation/office in this church.

- 3) **The needs of the church are met through miracles of God.** God delights in doing what men cannot do. He delights in surprising his children with supply to every need.

*"Now I want you to know, dear brothers and sisters, what God in his kindness has done through the churches in Macedonia. They are being tested by many troubles, and they are very poor. But they are also filled with abundant joy, which has overflowed in rich generosity" (2 Corinthians 8:1, 2 NLT).*

Since the late 1990s, the direction of the Finance & Stewardship Committee has been evident. As we read the records of our Church history, an underlying tone and statement is clear. To quote the Finance & Stewardship Committee in 1998, *"Motivation and heart attitude are all important."* The Holy Spirit is shaping the heart of the Church of God of Prophecy. We have had a heart problem for far too long, and this committee desires to see the transformation of the heart be the focus that produces an attitude of "Giving First."

We, as individuals, churches, companies, businesses, and corporations, have been blessed in that a giving first attitude will meet the needs of this organization. While we have searched our hearts and minds to determine the best direction for this body to move by means of a financial system, we feel there are no qualified options to change the systems within our movement. However, as we seek to see the heart of this Church transformed to reflect Christ, the offices of this Church should continue to seek structural adjustments to their operations to fit within the current financial system. Those churches, individuals, companies, businesses, and corporations who are stronger among us should recognize that the Lord doesn't give us strength for status so we can lord it over others, but so we can disperse it among others weaker than ourselves.

All of us have an obligation to this body's membership, as instructed by Paul: *"We then who are strong ought to bear with the scruples of the weak, and not to please ourselves. Let each of us please his neighbor for his good, leading to edification. For even Christ did not please Himself; but as it is written, 'The reproaches of those who reproached You fell on Me'" (Romans 15:1-3 NKJV).*



## **SECTION 1: COMPENSATION PHILOSOPHY**

The Church of God of Prophecy, as an international body, desires that all who serve faithfully in ministry be appropriately compensated for their service in their area of ministry to recognize, retain, and motivate our ministers and employees. It is the goal of the Church of God of Prophecy that all who labor for the Lord in our organization be properly compensated for their work as these workers are worthy of their hire. You will also note, the elder is worthy of *“double honor”* (ref. *1 Timothy 5:17–19*).

“The scope of ministry is broad around the world. Therefore, each local, state, region, national, international finance committee should develop their compensation philosophy within their area of ministry that would reflect the same goals as the International Offices’ philosophy to be biblical, understandable, equitable, and economically responsible.

Therefore, this committee seeks to encourage each church to prayerfully and appropriately compensate our faithful servants who are endeavoring to equip every disciple of Christ to fulfill the Great Commission our Savior called us to embrace. We must assume an attitude that reflects giving first, a generous lifestyle, as illustrated in the ‘Giving First’ section of this report” (*2018 Finance & Stewardship Assembly Report*).

In the same attitude of “Giving First,” in which the church desires to bless their pastor, it is equally important for our pastors to consider the work of the church prayerfully.

### **Administrative Action for Section 1**

When a pastor has an occupational position or other means of financial support and desires not to receive remuneration from the tithe paid into the local church, the church should operate as follows:

- 1) A document should be drafted (an example is provided in this report) and submitted to the church conference for recording in the minutes that the pastor has declined the full tithe, or a portion of the tithes given by the local church. It should clearly state that for the present pastor only, the tithes now belong to the local church for distribution in other areas of ministry or to be saved for the work of future pastors.
- 2) The local church treasurer shall send the ten percent portion of tithes the pastor would have paid, had the pastor received those tithes, to the state/regional/national office. This would ensure the state/regional/national office receives funds necessary to assist their respective work in equipping churches in their jurisdiction.

## **SECTION 2: MISSION AND PROJECT GIVING**

As the Church of God of Prophecy continues to expand in numbers and influence, we are arriving at the challenge of offering more awareness to the financial needs of Global Missions as it pertains to North America. We are challenged as a global Church to run the pace with this growth. It is a priority that all our leadership, pastors, and congregations are in full understanding of exactly how our Global Missions department is structured. In a recent interview, the Finance & Stewardship Committee learned some helpful information that could lead to a global Church engaged in mission giving.



The Finance & Stewardship Committee desires to guide a global Church in giving based upon our relationship with the Lord, rather than with a mandated systematic purpose. If we continue to view our giving as worship unto the Lord, it seems to have great benefits for everyone. When it is from a generous heart, rather than a coerced heart, everyone will benefit, and the Lord will receive the praise. We must remember, attitude is everything. Tithing and giving to satisfy Church of God of Prophecy guidelines is, in and of itself, not healthy. Paul writes, “The point is this: whosoever sows sparingly will also reap sparingly, and whoever sows bountifully will also reap bountifully. Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver” (2 Corinthians 9:6, 7 ESV).

The vision of “Harvest Partners” established by Global Missions Ministries was to resource in the following manner:

- 1) Harvest Partners is to assist in raising funds for nations/states/regions where resources are not currently sufficient.
- 2) Harvest Partners facilitates connection and communication by promoting partnerships between local churches and nations/states/regions approved for participation.
- 3) Harvest Partners also provides a platform for accountability, reporting, and fund distribution. Participation in Harvest Partners was to be temporary until the nation/state/region gained sufficient strength to become self-supporting.

There are two arms to the Harvest Partner Ministry:

- Mission Giving—Formerly Level One

Mission Giving is for personal allotments, housing, travel, and the operation of national/state/regional offices. It can also assist with pastoral subsidies and outreach.

- Project Giving—Formerly Level Two

Project Giving is for specific projects such as buildings, transportation needs, ministry support, educational needs, outreach crusades, church planting, etc. The general presbyter must approve these projects.

What we have today as opportunities to resource and serve others in our global Church looks much different than it did in its conception. In 1915, when our former overseer, Bishop A.J. Tomlinson, instituted giving to World Missions, it was not his desire nor his goal to fund a nation for an indefinite period. He desired to see funding as a means of helping a new nation become established, have sustained growth, and be self-supporting.

Over the past ten years, we have seen growth in mission fund giving. That came in greater focus as North America was included in 2014 as a Harvest Partner candidate. When choosing a region or nation to partner with, some criteria are important in selecting said areas. The following is for your consideration as points of criteria. The criteria established below brings the United States to a level of equality with the other nations of the world.

Criteria for U.S. Participation

- Eligibility for participation would be determined by the North America general presbyter, the Global Missions Committee, and the Global Missions coordinator.
- To assist this group in determining eligibility, areas considered for participation should provide financial statements for the last three fiscal years and their budget for the current year.



- Accountability is a biblical principle and vital to the integrity of Harvest Partners. For a state/region to be considered, 60 percent of their local churches must be reporting and tithing ten percent to the International Offices. Also, the overseer must have a solid record of tithing, reporting, and accountability to their general presbyter. Ongoing accountability for continued eligibility is required.
- Once a state/region is approved, the Global Missions department will make local churches, in the United States and self-supporting areas around the world, aware of their eligibility.
- A local church should make an annual commitment toward mission giving. A local church cannot partner with their home state/region.
- Each state/region approved for participation will be permitted to have up to five U.S. Harvest Partner churches and two churches outside of the U.S.
- Participating states/regions will be required to submit financials annually for review. This review will be done by the North America general presbyter, the executive director of Finance & Administration, and the Global Missions coordinator. Since the support is understood to be temporary, the review will serve to measure progress toward that goal. Once a state/region becomes self-supporting, their local church partners will receive communication of such so that the church may connect with other areas in need.
- Local churches will not send funding directly to the states/regions. To facilitate coordination and maintain consistency in accountability, reporting, and fund distribution, the funds will be sent with the Treasurer's Monthly Report to the International Offices just as it is with international Harvest Partners.
- The state/region will be required to provide progress reports and news from their area to report to the Harvest Partners. These types of newsletters are critical in maintaining connectivity.

These types of criteria are for accountability. The Global Missions Ministries coordinator, along with national and regional overseers, bring awareness to the financial needs within our global Church. However, all monies should flow to the International Offices. There are two specific reasons for this protocol. First, it is not about control, but about safety and security. Helping the money get to its intended purpose is the top priority. Second, it is about accountability to the donor and accountability to the leadership of the nation being gifted and funded.

This committee would like to honor those regions who have continued to remain faithful in mission giving and challenge those who do not to prayerfully consider sowing good seed into good soil that will produce a harvest.





## SECTION 3: BUDGETS

Today, the church does business in a culture that demands greater accountability. As leaders, we must not ignore whole-life stewardship that builds trust. The diminishing trust of people toward organizations is a clear indicator that accountability is critical.

To assist our churches and state/regional/national offices to be more transparent and have more accountability, a budget is a must. A budget creates openness to a growing vision, defines priorities in planning ministry needs, builds constituents' confidence and trust, and leads to a recognition that the ministries of the church are worthy of their support. It also builds confidence in the leaders and their management of the church's resources. The benefit for the church or state/regional/national office is that a budget gives you an administrative tool to evaluate your current work, look for solutions to envision your needs for ministry, and assist in accomplishing your mission.

Luke referred to, in our modern thinking, a budget when he said, "Suppose one of you wants to build a tower. Won't you first sit down and estimate the cost to see if you have enough money to complete it? For if you lay the foundation and are not able to finish it, everyone who sees it will ridicule you" (Luke 14:28, 29 NIV).

A church budget is a dynamic document, reflecting the church's mission, vision, and ministry needs. The purpose of the budget is to develop a financial plan to facilitate ministry for a fiscal year based on projected income and spending. Some churches may think they are too small to have a budget. Having small amounts of income is not a determining factor for whether an organization should have a budget. Where there are income and expenses, a budget is a necessary management tool.

Developing this document is not the end of the process. It is the beginning—a significant first step. Each month, a church or national/regional/state office should compile a report that gives the actual income and expenses, the budgeted amounts, comparison for that period, and year-to-date amount. This report will give the church a better financial understanding of its financial resources and capabilities.

There are several ways a church can obtain assistance in preparing a budget or other financial matter. The Leadership Development and Discipleship Department of the Church has developed a pastoral track which can be accessed online. They have two courses for your reference. The first lesson is "Responsible Management of Church Finances" in *The Minister's Role as Leader* course. The second is "Financial Stewardship in the Church of God of Prophecy" in *The Minister and the Church of God of Prophecy* course. Both of these are available in English, Spanish, and French and soon to be in Portuguese, Swahili, and Afrikaans. On the Church of God of Prophecy's website (cogop.org), you can view a webinar on budgeting. You can also contact the office of the Executive Director of Finance at the International Offices or any member of the Finance & Stewardship Committee for questions and assistance.

For full accountability, after a budget is created and approved, it should be submitted to the office in authority over them. As such, a local church would submit a copy of their budget to their state/regional/national office; the state/regional/national office would submit its budget to its general presbyter, who submits his budget to the general overseer who submits his to the International Offices' Board of Directors.

The work of the budget is strengthened by church members who see the church's vision for ministry and have a passion for doing it. The process of budget development is the stewardship of financial resources entrusted by the constituents. It is not about money but about growing in Christ, as individual believers, as a congregation, and as administrators. It is about ministry to the congregation, the community, the nation and the world.



### Administrative Action for Section 3

We recommend every level of ministry prepare a budget as a management tool and financial accountability report to office over each level of ministry. Once the budget is approved by the National/Regional/State/Local Board of Directors or equivalent thereof, it will be submitted to the level of ministry to which that ministry is accountable. Upon the completion of the fiscal year, the actual revenue/expenses vs. budgeted amount be assessed with explanations provided on any variances sent to the relevant authority.

### SECTION 4: GLOBAL TITHING PARTICIPATION

God's financial plan for his church is in tithing and giving. There is ultimately only one reason why Christians should be tithers—because it is biblical. The word *tithe* means “tenth.” Paying tithes was not introduced by the law; in fact, it preceded and succeeded the Mosaic law. The first mention of tithing is found in the Old Testament in Genesis 14, as Abraham sets to rescue his nephew Lot from the hands of a coalition of kings invading Sodom and Gomorrah. Abraham not only succeeds in his rescue mission, but he also brought with him large amounts of goods recovered from his encounter with the enemy. Abraham was thankful to God for his blessings and success; and out of a grateful heart, he worshipped God by tithing. Verse 20 states, **“And he gave him tithes of all,”** meaning Abraham gave Melchizedek tithes of all—that is, a tenth of his increase.

There are ongoing discussions as to the relevance of tithing, contending that tithing is no longer a necessary practice since **“[we] are not under the law, but under grace” (Romans 6:14)**. Notwithstanding, the principle of tithing was introduced as a practice of gratitude and faith by Abraham, whom the author of Romans calls **“the Father of all who believe” (Romans 4:16 NLT)**.

God commanded Israel to tithe, and they were bound by such command to follow the Law. It was the Levitical priesthood to whom tithes were paid. **“I give to the Levites all the tithes in Israel as their inheritance in return for the work they do while serving at the tent of meeting” (Numbers 18:21 NIV)**. Thus, as Abraham had paid tithes to Melchizedek, the priest, so Moses required tithes paid to Levi's posterity. Thus, tithes paid was to support the work that the priest did in the tabernacle. In other words, tithes were to go for the service of God's work, supporting those dedicated to ministry (**Numbers 18:24–29**), supporting the needy (**Deuteronomy 14:28, 29**), and supporting outreach initiatives (**Deuteronomy 14:28, 29**). The prophet Malachi would later describe a physical location as the **“storehouse,”** which we believe is the church treasury into which tithes should be paid for the Lord's work.

The New Testament church continues to operate under this established, three-fold purpose. First, through Paul's instructions to the church in Corinth **“that those who preach the gospel should live from the gospel” (1 Corinthians 9:14 NKJV)**. Second, through the giving of the primitive church to support Paul's missionary efforts (**2 Corinthians 11:9; Philippians 4:15**). Third, through the primitive church initiative to care for those in need (**Acts 4:35; 6:1–3**).

While the New Testament does not explicitly teach on tithing, it implies its continuity, and Jesus Christ himself made references to tithes in the Gospels endorsing the practice of tithing when he stated that he had not come to destroy the Law or the Prophets, but that he had come to fulfill them (**Matthew 5:17**). While Jesus took the time to condemn many of the legalistic practices of the Pharisees, he applauded them for paying their tithes, saying, **“These you ought to have done, without leaving the others undone” (Matthew 23:23 NKJV)**.





God challenges us to prove him to ourselves, those around us, and to the world: ***“Bring all the tithes into the storehouse so that there will be food enough in my Temple; if you do, I will open up the windows of heaven for you and pour out a blessing so great you won’t have room to take it in!” (Malachi 3:10 LBY).***

This call of God to stewardship with tithing and giving is both personal and corporate. The individual has the responsibility to be obedient and faithful with all that has been entrusted to him or her: finances, time, talent, and resources. Your giving will enable the Great Commission to be fulfilled as Jesus commands: ***“Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Ghost: Teaching them to observe all things whatsoever I have commanded you: and, lo, I am with you always, even unto the end of the world” (Matthew 28:19, 20).***

Corporately, the church must be good stewards with all God has entrusted to its care. Its purpose is to be involved in every facet of the life of the believer, striving continuously to meet all aspects of the needs of the believer. ***“And all who believed were together and had all things in common. And they were selling their possessions and belongings and distributing the proceeds to all, as any had need. And day by day, attending the temple together and breaking bread in their homes, they received their food with glad and generous hearts, praising God and having favor with all the people. And the Lord added to their number day by day, those who were being saved” (Acts 2:44–47 ESV).***

Our local churches globally are not consistently and fully participating in sharing the ten percent of the tithe from the local churches to the International Offices. In this regard, we take this opportunity to remind all local churches of the Corporate Tithing Recommendation, which was adopted in the Assembly 2002.

Although we should avoid legalistic demands, the very structure of the creation of God contains the principle of tithing and giving. In the New Testament, churches were taught the importance of sharing their resources to meet the needs of their brethren beyond their local churches. The apostle Paul directed Corinth to follow in the practice of the churches in Galatia by sharing their resources or gifts to help the mother church in Jerusalem (***1 Corinthians 16:1–3***). He called upon them to come into loving submission to his authority and share their financial blessings with the greater body. Similarly, our Assembly has given directives to our churches today to practice the sharing of their tithe and offerings to bless the global Church. As local churches bear their gifts to this God-ordained authority, they, too, shall prosper from such obedience in love. In our Church history, it has been our practice to support the global ministries of this worldwide body through the sharing of ten percent of the tithe from our local churches to the International Offices, and through mission and project giving, Helping Hands, as well as the Assembly Expense as adopted by the International Assembly.

Because this is a biblically sound practice, we, therefore, recommend that our dedicated congregations continue in these faithful and charitable practices so that our future acknowledgments of percentages of nations in regions of the world would convey 100 percent participation.

## **ASSEMBLY EXPENSE OFFERING**

Every two years, we gather to celebrate our International Assembly, and this occasion brings a great opportunity for fellowship, inspiration, and connection. The International Assembly is also the platform where we attend the business of the Church. The International Assembly has a special place in our hearts. Its roots go back to the foundation of this movement, and it has become an important part of our identity.



In our 99th International Assembly held in 2016, this committee made a recommendation to promote an annual offering to offset the expenses generated by the Assembly, which was approved. Due to the generous contributions of our members located in the seven regions of the world, we were able to conclude the 2018 Assembly with all expenses paid in full. As we all give from a heart of generosity, we are convinced that as every one of our members contributes to financing the cost of our International Assembly, we will conclude this important gathering with all the expenses paid.

Humbly Submitted,

Nathaniel Beneby  
Clarence Berry  
Daniel Felipe  
Scott Gillum, Chairman  
Clint Knowles  
Ryan Napalo  
Rupert Neblett  
Paulette Wilbanks



## DECLINE COMPENSATION FORM



Name of Local Church:

\_\_\_\_\_

Address of Local Church:

\_\_\_\_\_

Date: \_\_\_\_\_

Pastor \_\_\_\_\_ has agreed to not receive the following in salary

for serving as pastor of the local church at \_\_\_\_\_.

TO NOT RECEIVE:

- 100 Percent of Tithes
- \_\_\_\_\_ Percent of Tithes
- \$ \_\_\_\_\_ Per Month in Tithes

The local church treasurer is to forward ten percent of tithes to the International Offices, and the designated amount required by the state/regional/national office. Also, since the pastor is not receiving the tithe, ten percent of what the pastor would typically receive should be forwarded to the state/regional/national office.

**Pastor's Signature:** \_\_\_\_\_

**Treasurer's Signature:** \_\_\_\_\_

Date recorded and submitted to the local church conference: \_\_\_\_\_

**Note:** A signed copy of this document should be provided to the pastor and the original kept in the church files. Once this document is recorded in proper business conference, the tithes received will be used at the discretion of the local church, finance committee, or board of directors.

Note: A signed copy of this document should be provided to the state/regional/national bishop, pastor, and the original should be kept in the church files.

