

The Bible reveals the heart of God in giving – His abundant generosity in creation, His faithfulness and redemptive grace in the Covenant, in salvation through Christ Jesus and the giving of eternal life in the indwelling of His Holy Spirit (Ephesians 2:8-10). This perfect gift of God's grace requires our wholehearted gratitude responding in worship, faithfulness and the giving of our resources.

Biblical Principles on Giving

In the Old Testament, the tithe (10%) was a command of God (Leviticus 27:30) for the people to return to the Lord that which belonged to Him: it was a response not just to His generosity but also to the Covenant relationship. The purpose of the tithe was to provide for worship – to feed and provide for those who served on behalf of the people (Numbers 18:21) and provide materials for the place of worship (Exodus 25:1-8). Therefore the purpose of the tithe was primarily an act of worship. Caring for the poor was also obligatory (Deuteronomy 15:7-11) in the practical provision for the poor and powerless, and was an important aspect of giving, not part of or instead of the tithe. Hence giving was always a societal matter which God demanded of His people: "He has shown you, O mortal, what is good. And what does the Lord require of you? To act justly and to love mercy and to walk humbly with your God." (Micah 6:8)

In the New Testament, tithing is assumed. The tithe was understood as obligatory for all Jews; the very existence of the Temple depended upon it (Mark 12:41-44). The great commandment (Mark 12:29-31) propels Christians to love and honour God with our very best, including the first fruits of our labours, investments, and wealth. In concert with this, we "love our neighbour" by providing for the needy in gifts of caring (time) and resources (money). This liberating attitude of the heart recognises <u>God as the true owner</u> of all that we possess; and our desire for God to use our lives, time and resources to accomplish His will on earth.

A testimony to God's understanding of why we should give generously is found in Malachi: "Test Me in this,' says the Lord Almighty, 'and see if I will not throw open the floodgates of heaven and pour out so much blessings that you will not have room enough for it." (Malachi 3:10) We cannot give more than God returns to us — giving indeed brings blessing: "Seek first His kingdom and His righteousness, and all these things shall be given to you." (Matthew 6:33) However, the blessing that comes from extravagant, cheerful (2 Corinthians 9:7) giving to God is not financial prosperity, but rather "sufficiency in everything." Generous, thankful giving is a powerful antidote to the infective power of greed, and more importantly, leads to an "abundance" in our partnership with God in the work of His Kingdom.

Giving at Island ECC

Therefore, in accordance with the Bible, we believe that our tithe should go first to our church community as an act of worship, since our church is committed to honouring God in sharing the Gospel, discipling believers, in worship, teaching the Word, and in missions. In doing so, we are consciously being reminded that gifts presented to the Lord Himself are to be used for equipping the saints, sharing the Gospel, assisting in spiritual growth, counselling, outreach and support for mission partners around the globe.

We are convinced that through Island ECC and Hope of the City, we can give generously of our time and money to the needs of the poor locally and internationally as a profound witness to the love of Christ.

We encourage you in honesty and with joyful gratitude, to consider your giving before the Lord knowing that God sees the attitude of our heart in our generosity, not the amount of our giving as "For where your treasure is, there will your heart be also." (Matthew 6:21)

Island ECC believes in these key concepts about giving:

- Giving directs our attention and hearts to Christ, and in devotion actively reflects increasing intimacy with God.
- Giving reaffirms the image in which we were created our heavenly Father wants us as His children to be conformed to the image of His Son, full of grace and truth (John 1:14).
- Giving practically and actively demonstrates our love for God and desire to be disciples of Jesus.
- Giving invests in our eternity with the Father. Jesus commands us to "Store up yourselves treasures in heaven, where neither moth nor rust destroys, and where thieves do not break in or steal." (Matthew 6:20-21)



- Giving affirms our role as stewards of God's creation and our partnership with God to care for His creation and His people.
- Giving actively reminds us of the generosity of God which provides for all our needs through His gifts of creation, salvation and glory.
- Giving cheerfully will always be a blessing as "The Lord loves a cheerful giver," (2 Corinthians 9:7) and "It is more blessed to give than to receive." (Acts 20:35).

The following answers to commonly asked questions might be helpful:

What should be my attitude toward giving? A spirit of love is vital and central. "If I give all my possessions to feed the poor... but do not have love, it profits me nothing." (1 Corinthians 13:3) We are not to give under compulsion and we should guard against greed. The attitude should be one of giving voluntarily, regularly, cheerfully, and out of generosity.

What amount should I give? The New Testament emphasis is on the heart of the one who gives, calling for generous giving. We recognise and encourage the principle of unequal giving amounts but equal sacrifice: from everyone who has been given much, much will be demanded; and from the one who has been entrusted with much, much more will be asked. (Luke 12:48) We encourage those committed to Christ and His work to give a tithe (10%) as the standard, and then give over and above as God prospers or directs. Jesus affirms our giving as an act of faithfulness: "He who is faithful in a very little thing is faithful also in much." (Luke 16:10)

Do I tithe on gross or net income? God calls us to set aside a portion of our income at the time we receive it, not with what is left after we have paid our taxes, bills or discretionary expenditures. "You should give Him the first fruits of your grain, your new wine, and your oil, and the first shearing of your sheep." (Deuteronomy 18:4)