

Lesson 9

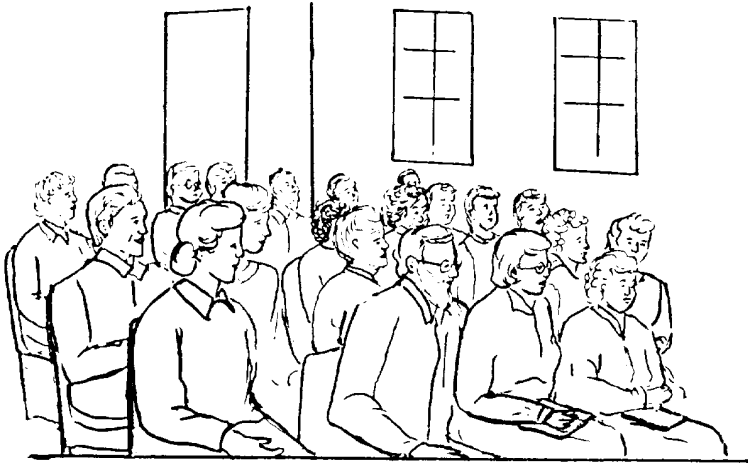
Our Church

The gospel is the message of God's salvation through Jesus Christ. It is one of the greatest goods that God has entrusted to the church. As members of the church, we have the inescapable responsibility of sharing it with those who haven't received it. In other words, the supreme task of the church—the task also known as the Great Commission—is the evangelization of the world.

As a worker of the Lord, perhaps you ask yourself, *What do I need to do in order to carry out this responsibility?* This lesson has been written with the purpose of answering your question. In the first part you will find suggestions on how to mobilize the members of your church to carry out the Great Commission; in the second you will be given some ideas on how to improve the financial situation of your church. In this way the expenses which are necessary for carrying out the Great Commission can be met.

lesson outline

Mobilizing the Members
Improving the Financial Situation



lesson objectives

When you finish this lesson you should be able to:

- Plan ways for believers to fulfill their responsibility as stewards of the gospel.
- Describe specific procedures that can be used for carrying out God's financial plan for the church.

learning activities

1. Study this lesson in the same way as you have studied the previous ones. Pay attention to each part of it: the outline, objectives, key words, diagrams, models, study questions, and self-test.
2. As you study the procedures and models given in this lesson, think of ways you can adapt them to your situation. The procedures that are given are used in many churches and are helpful to them. They may be useful in your church also.

key words

advisor	inventory	routine
committee	model	treasurer
disbursement	procedure	voucher

lesson development

MOBILIZING THE MEMBERS

Teaching the Stewardship of the Gospel

Objective 1. *Identify what the stewardship of the gospel means.*

Some churches seem to be satisfied with just being a group of believers. Their members are not interested in working for the church to grow. They think that their only responsibilities are to go to the meetings and pay the pastor to preach to them.

The error of these churches is due in great measure to the fact that no one has taught the members about the stewardship of the gospel. In order to remedy this error, one must begin by teaching the believers the fundamental truths about this stewardship. These are the following:

1. *God is the owner of the gospel.* It is *His* gospel (Romans 1:1). It had its origin in Him (1 Timothy 1:11).

2. *We are stewards of the gospel.* We are partners working together for God (1 Corinthians 3:9). He has put us in charge of His secret truths, the secret of the gospel (1 Corinthians 4:1, Ephesians 6:19). He has entrusted us with the task of sharing it (1 Corinthians 9:17-18, Matthew 10:7-8).

3. *We have to know the gospel.* This makes sense, since we can't share with others what we ourselves don't know. It is, however, the problem some believers have: They don't know how to explain the gospel to others because they themselves haven't understood it.

One way of teaching the gospel to the believers is to tell them the story of Jesus the way the evangelists do. The ICI course *Highlights in the Life of Christ* would serve very well for this purpose. After all, a major part of the gospel which the disciples announced was made up of highlights in the life of Jesus (Acts 2:22-24, 32-33; 10:36-42; 13:23-32; 1 Corinthians 15:1-7). Even today, the best way of presenting the gospel in certain countries is to tell the people the story of Jesus.

Another way of teaching the gospel is to present the essential truths of salvation: a) Man is a sinner and is under condemnation (Romans 3:10-12, 23; 6:23). b) Man cannot save himself (Jeremiah 2:22). c) Only Jesus Christ can save the sinner (Acts 4:12, 1 Timothy 1:15). d) Man must believe in Christ in order to be saved (John 3:16, Acts 16:31).

4. *We need to preach the gospel.* There are three reasons for doing so: a) Christ commanded it (Matthew 28:19-20, Mark 16:15, Luke 24:47, Acts 1:8). b) It is the means God uses to save sinners (Romans 1:16). c) If we don't do it, our guilt will be very serious (1 Corinthians 9:16).

1 Stewardship of the gospel means that the church

- a) is the owner of the gospel.
- b) has been entrusted with the gospel.
- c) was the place where the gospel began.

Using the Spiritual Gifts

Objective 2. *Select statements of how the baptism in the Holy Spirit and the spiritual gifts are related to the task of the church.*

The task God has given to the church is great and difficult. But He has also given the believers the tools necessary for them to do the work more effectively and easily. These tools are the spiritual gifts. Some of them are useful for confirming the message which has been preached (Mark 16:17-18, 20).

It may be that in your church there are many believers who haven't yet received the baptism in the Holy Spirit. In such a case it is better to invite them to pray and seek until they receive it (Luke 24:49, Acts 1:4-5). If a believer tries to evangelize but does not seek the power of the Holy Spirit, he is failing as an administrator. It is as if he had to sow a huge piece of land. In order to help him do the work better, the owner has given him a tractor and a mechanical sower. But he prefers to sow by hand and complain that the work is almost impossible to carry out!

If the believers have received the baptism in the Holy Spirit, no doubt they have also received some spiritual gifts. But if they

aren't using them for the salvation of sinners and the building up of the body of Christ (Romans 12:4-8), they must keep them alive and not neglect them (1 Timothy 4:14, 2 Timothy 1:6). Just as the gospel is a trust, so also are the spiritual gifts. We are stewards of these gifts (1 Peter 4:10-11).

2 In what way are the baptism of the Holy Spirit and the spiritual gifts related to the task of the church?

- a) They are the message that is preached.
- b) They are the goal of the church.
- c) They are the means to do the work.

Planning the Activities

Objective 3. *According to the procedure given in the lesson, put in order the steps in planning a church activity.*

Examine Your Church's Situation

All the activities of a church can be grouped into these four categories:

1. **Worship**

Worship services
Prayer meetings
Retreats
Watch-night services
Revival meetings, etc.
Women's work groups, etc.

2. **Service**

Evangelization
Visitation
Building construction and maintenance
Musical activities

3. **Teaching**

Classes for new believers
Workers' training classes
Bible studies, etc.

4. **Fellowship**

Suppers
Outings
Recreation, etc.

You need to examine the situation of your church first before you design any plan of activities. You need a list of its activities according to the four categories mentioned above. Ask yourself: *Is one category very prevalent or completely absent? Does the church seem to be more like a school or a social club? Is there a lot of worship and very little service? Or is the opposite true?* Then ask yourself this other question: *Are we moving forward or just staying in one place?* Your answers to these questions will

help you know what your situation is as you begin planning the activities. In my opinion, the order of the categories listed above gives the relative importance of each kind of activity. It can give you guidance in deciding how much emphasis to give to each.

3 In your notebook, make a list of activities in your church and evaluate them as suggested above.



Have Planning Sessions

After examining the situation of the church, the pastor should meet together with the other official leaders and those in charge of the department for a planning session. At this meeting they could do the following:

1. *Adapt the national and district plans to the local situation.* One would assume that these plans are not to be just filed or thrown away.

2. *Make a plan together or coordinate the different plans for the activities of the church and its departments.* This way you will avoid having departments that are working in opposite directions.

Since national and district plans are usually annual ones, it is a good idea for these planning sessions to be held each year as well. Of course, it is also necessary to have other planning sessions for short-term plans. These sessions could be held every month or every two months, according to the local situation.

Once the plans are made, they need to be written on the calendar of church activities. There are certain activities that from the first of the year are reserved for a special day. But the dates for short-term plans can be added as they are being planned.

Use the Strategy

In planning the activities the strategy suggested in Lesson 3 can be very useful. The annual goals of the church are determined, for example, to have 30 new members or to open another outstation or preaching point. The priorities within the various goals are set too. Of course, worship and evangelization should always be among the first priorities. And last, plans are made to reach the goals decided upon. In order to have 30 new members, for example, it would be necessary to prepare workers, have some evangelistic campaigns, teach classes for new believers, and hold baptismal services.

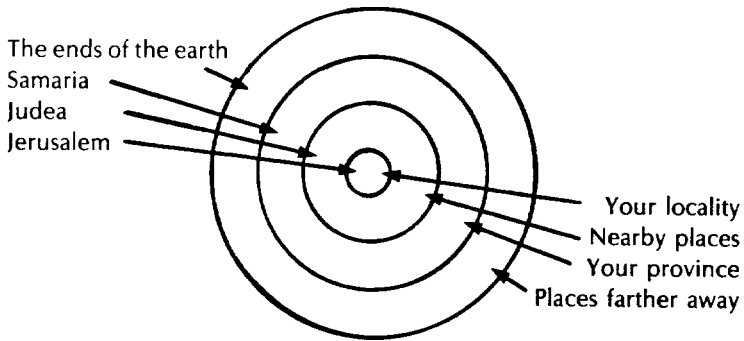
4 Below are given several steps that could be taken in making a certain plan of activities for a church. Arrange these steps in the correct order by numbering them from 1 to 7. Use the procedure given in the lesson to guide you.

- **a** Decide to find capable believers to train as teachers.
- **b** Call all the leaders together for a meeting.
- **c** Discover that there are few teaching activities.
- **d** Categorize all of the church's activities.
- **e** Agree upon a time for training sessions.
- **f** Write on the calendar the dates for training sessions.
- **g** Plan to start 3 new Bible classes.

Reaching Out to the World

Objective 4. *Follow the plan for evangelism and expansion that is given in Acts 1:8 in deciding which of several activities a church should do first.*

Once the church has made its plans, it should carry them out. In a plan whose principal purpose is evangelization, one needs to know where to begin. The Lord left a plan of evangelization and expansion for the early church, which may also be useful for a church of today. You may see it in Acts 1:8.



As you may notice in the diagram, it is better to begin by evangelizing in the area where the church is located and then go on reaching out little by little to places farther away. For this work different methods may be used, for example: a) evangelistic campaigns in the church, b) evangelistic campaigns in a suburb, c) opening a new preaching point, d) open-air meetings, e) literature distribution from house to house, f) hospital visitation, g) prison services, h) personal testimony, and i) radio programs.

Evangelistic efforts shouldn't be a special time in the church which is then followed by a time of inactivity. The Lord's plan is for the church to be continually involved in evangelistic efforts. The believers in the early church evangelized *every day* (Acts 5:42). As a result, *every day* the Lord added to the church those who were being saved (Acts 2:47).



The new believers should be *instructed* so that they *evangelize* others, who in turn evangelize others, and so on (2 Timothy 2:2). The church should be in a continual cycle of evangelization and instruction.

5 Suppose a church wishes to follow the plan given in Acts 1:8 for reaching out to the world. Which of the following activities would be the best to begin with?

- a) Distribute evangelistic literature to homes near the church.
- b) Send evangelists and missionaries to a neighboring country.
- c) Have evangelistic meetings in a city in a nearby province.

Distributing the Work

Objective 5. *Choose a solution to a given ministry need by applying the principle of distributing the work of the church.*

In order to get the best results in fulfilling its task, the church should mobilize all its members. It can't be divided between actors and spectators—those who do the work and those who watch them work. All of its members should be workers.

The church is the body of Christ (1 Corinthians 12:27). In a body each part has a special function. For example, eyes are useful for seeing, but not for walking. So one member may serve very well as a teacher of adults, but not as a song leader. Therefore it is necessary to distribute the work according to the abilities and gifts that God has given to each member.

Some people's talents and spiritual gifts are very evident; other people's talents seem to be hidden. In the first case, a wise leader would have no problem in using them by putting the right person in the right work. In the latter case it will be necessary to find out what they are. In order to do this it may be helpful for you to write out a list of activities. Then you may give each member a copy of this list. Thus everyone can indicate which activities he or she would like to do. Try it! No doubt it will work!

6 Suppose you are the leader of a church that needs a teacher for the young people's Bible class. What should you do first?

- a) Ask the person who does the hospital visitation to teach the class.
- b) Teach the class yourself even if you are also responsible for several other things.
- c) Give all the members a chance to indicate what interests and abilities they have.

IMPROVING THE FINANCIAL SITUATION

Teaching God's Financial Plan for the Church

Objective 6. *Match Bible verses about God's financial plan for the church to statements of the truths they teach.*

The Need of This Teaching

The financial plan for the church is very closely tied to the fulfillment of the Great Commission. This is why churches that don't know this plan are unable to carry out the task God has given them. In fact, not teaching the believers about God's financial plan has brought about a threefold injury:

1. *To the believers*, because it deprives them of the blessing God has for those who participate in His plan.
2. *To the church*, because it doesn't have enough resources to carry out the Great Commission.
3. *To the pastor*, because he won't receive enough support to meet his needs.

God's Financial Plan

God's financial plan has six basic truths. You will see what these are as you complete the following study question.

7 Below are listed six verses or groups of verses (right side) and the six basic truths about God's financial plan for the church (left side). Read each verse or group of verses and match it to the truth that it teaches.

- | | |
|--|--|
| a God's work must be supported through the tithes and offerings of God's people. | 1) Numbers 18:25-29 |
| b In the same manner, God's ministers must be supported by God's people. | 2) Proverbs 3:9-10;
Malachi 3:10; 2
Corinthians 9:6-7, 10-11 |
| c God's ministers must support God's work too. | 3) Leviticus 27:30;
Malachi 3:8-10; 1
Corinthians 16:1-2 |
| d No one must refuse to support God's work. | 4) Deuteronomy 16:16-17 |
| e God blesses those who support His work and ministers. | 5) Genesis 14:18-20;
Numbers 18:1-24;
Deuteronomy 18:1-5;
1 Corinthians 9:11-14 |
| f Special efforts in God's work must be financed through special offerings. | 6) Exodus 25:1-9;
Numbers 7:1-89; Ezra
2:68-69; Romans 15:25-27; 2 Corinthians 8:1-4 |

Some Recommendations

It is a good idea to teach the new believers the fundamentals of Christian stewardship. This teaching can be given as a part of their preparation for baptism. In this way they will learn that giving is a part of the Christian life in the same way as praying, reading the Bible, or going to church.

The rest of the believers can be taught about Christian stewardship through Bible studies. These studies could be given to the entire church as well as to the departments.

The goal of all this teaching is to have each believer become a faithful tither. The only reason for a believer not to be one

would be because he doesn't receive any kind of income at all. But if he does receive some, however little it may be, it is a blessing God has given him and he should tithe from it.

Appointing a Financial Committee

Objective 7. *Identify examples of the responsibilities of a financial committee.*

Acts 6:1-6 shows us that the church chose seven of the brothers to take care of the support for the widows. In this way the apostles would occupy themselves only with prayer and preaching. In the same way some churches think it is good to have a financial committee to share with the pastor in having responsibility for the church's financial affairs.

The financial committee may be made up to include the treasurer of the church and some advisors, among whom the pastor usually serves as chairman.

The function of this committee could be to: 1) design and administer a budget for the church, 2) make a plan for collecting the funds, and 3) count and record the tithes and offerings at the end of each service.

8 According to the lesson, one of the specific functions of the financial committee is to

- a) decide how to use the church's funds.
- b) teach the new believers about tithing.
- c) plan how the church's work should be distributed.

Managing the Funds

Objective 8. *Select procedures for managing the funds of the church that follow the guidelines given in the lesson.*

Administration of the funds of the church is a process which involves their collection, safekeeping, and proper disbursement. The practical suggestions explained in this section (and in the following sections) represent some methods that churches in my country of Chile have found useful for managing their funds. You may find that these procedures can be adapted to help you in your situation as well.

The Collection

The money which is collected as tithes and offerings should be counted by a committee. This committee should be made up of at least two people, preferably three. The treasurer should be one of these. Some churches find that it works better to record the offerings in one book and the tithes in another. In the tithe book, each tithe can be written down below the name of the corresponding tither. If special offerings of a sizable amount are received, it is better to give a receipt to each donor. This is very important when the donors promise to give a certain amount of money over a certain period of time. Each time tithes and offerings are received, the money is counted by the committee and then given to the treasurer.

The Safe-Keeping

If the church has enough funds to have a bank account it is better to take Advantage of this service. The funds will be protected from the risk of theft or fire in the treasurer's house. The account should be opened in the name of the church and with the signatures of the pastor and treasurer. This also makes it necessary to have the signatures of both in order to draw money out.

In some places around the world it is impossible to have a bank account. In such a case the church should have a strong box or safe in which the treasurer keeps the funds. The pastor or other member of the financial committee should keep the key. This way two people must be present for the box to be opened.

The Disbursement

The funds which have been collected should be disbursed according to what the church or the official have already agreed upon. As for the pastor's support, it is enough for the official leaders to give the treasurer permanent permission to pay that expense. The same procedure is followed with the minor and routine expenses such as light, water, cleaning, etc. But for large expenses, it is better to have the approval of the official leaders and in some cases of the church.

9 When funds are disbursed, this means they are

.....
If the church has a bank account the bills should be paid by check, but the minor expenses can be paid by cash. Whenever possible the treasurer should ask for a voucher (invoice, bill, sales ticket or receipt) for the expenses he pays.

10 Circle the letter in front of each procedure that is based on the guidelines given in the lesson.

- a) It is not possible for a certain church to have a bank account. So the pastor keeps the church's funds in a safe place in his home.
- b) The financial committee of a certain church gives the treasurer continuing permission to pay the bills for light, heat, and cleaning.
- c) In a certain church the tithes and offerings are counted by the treasurer alone as soon as they are collected.

Being Faithful

Objective 9. *Choose descriptions of how a faithful financial committee would act in given situations.*

The pastor as well as the official leaders and the financial committee should understand that they are only managers of the church's funds (2 Corinthians 8:19-20). These goods are actually the Lord's. And because the funds are the Lord's, the church leaders should manage them faithfully (1 Corinthians 4:2). This means that they should manage them in agreement with what the church has decided.

The leaders should also be faithful in exercising their own stewardship. It is not right for the pastor to teach that believers ought to tithe if he himself doesn't (Romans 2:21-22). Neither is it right for the treasurer to care for the Lord's goods if he doesn't pay his tithe, because it is ridiculous for a person who is cheating the Lord to be in charge of His goods (Malachi 3:8).

If the leaders are faithful in their responsibility and take the precautions given in the foregoing section, the congregation will have confidence in them and will give willingly. The result will

be an increase in the funds of the church. And thus it will be able to obey the Great Commission. Certainly it is true that *faithfulness creates confidence*.

11 In which church are the funds of the church being handled in a faithful manner?

- a) Believers in a certain church have given an offering to be used for evangelistic work. The financial committee decides to spend part of it on repairs needed for the church building.
- b) In a certain church a believer who does not tithe offers to help as treasurer. However, he is not allowed to serve as treasurer until he begins to tithe.

Using Account Books

Objective 10. *Match various items to the type of account book each should be written in.*

Account books are essential for the management of finances. But a church doesn't need as many of them as a commercial business does. A *cash book*, which should be kept under the treasurer's control, is usually adequate.

Cash books are used to record each month's cash flow. They are numbered every two pages. The income is recorded on the left-hand page and the disbursements (what is paid out) on the right-hand page.

The income is usually made up of the tithes and offerings. Once in a while there may be other entries because of sales made or money paid back. Expenses are mostly made up of the pastor's support, the general expenses of the church, and the purchase of various things.

The tithes recorded in the tithe book are added up at the end of each month and written down in the cash book. The same thing is done with the offerings from the outstations, or preaching points.

12 What is the purpose of a cash book?

.....

Certain kinds of offerings are given to a specific person or institution. Such are, for example, the offerings for a visiting preacher, a believer in need, missions, the Bible school, or the biblical societies. In these cases it is better to record these offerings in the income and then in the disbursements also. This way there will be a written record of them in the church's books.

Below you have a model of entries recorded in a cash book. You may adapt this to the method used in your country.

1		June 19.....		1			
1	Offering	6.50		3	Pastor's travel	5.10	
4	"	19.10		5	Utilities	15.60	
8	"	5.30		9	Building supplies	34.80	
11	"	11.40		11	Given to Rev...	25.30	
11	" for Rev...	25.30		31	Pastor's salary	260.0	
15	"	5.60				0	
18	"	10.90		31	Sent to Bible School	30.00	
22	"	5.90		31	Postal Expenses	2.60	
25	"	12.50					
25	" for B. School	30.00					
31	Monthly offerings: Outstation...	14.50					
31	Monthly offerings: Outstation...	10.20					
31	Monthly tithes	462.0					
		0					
	Monthly receipts		619.2		Monthly disbursements		373.4
			0				0
	Balance from May		58.40		Balance for July		304.2
							0
	Totals		677.6		Totals		677.6
			0				0

At the end of each month both sides of the cash book are balanced as the above model shows. *The sum of the income and previous balance should always equal the sum of the disbursements and balance of the following month.*

Every church should also have an *inventory book*. In this book all of the furniture and goods of the church are recorded. If one of them wears out, it is crossed off and a record is left in the book. There is a record made also of the goods which are bought, lost, or sold.

It is a good idea to take a new inventory every so often. The purpose for this is to find out whether an the goods registered are still actually present. For his own benefit, the new pastor of a church should receive this book with the inventory of the church's goods.

13 Match each item listed (left-hand) to the book or page on which it should be recorded (right-hand).

- | | | |
|--------|--|----------------------------------|
| a | Offering of \$20.00 for Bible school | 1) Tithe book |
| b | 3 new chairs bought | 2) Cash book,
left-hand page |
| c | Monthly outstation offering of \$15.34 | 3) Cash book,
right-hand page |
| d | Pastor's salary of \$275.00 paid out | 4) Inventory book |
| e | \$20.00 sent to Bible school | |
| f | Tithes of \$10.50 from Tom Smith | |
| g | 2 music stands sold | |

Giving Account

Objective 11. *Recognize examples of items that should be included in a treasurer's financial report.*

In Lesson 2 you studied that a steward should give account of his stewardship. In the same manner each month the treasurer of the church should give to the official leaders an account of the church's finances. It is a good idea to inform the church too, but the account can be a general summary unless the congregation asks for details. The report should include: 1) the list of the tithers and their contributions; 2) the financial condition of the church.

The following is a model of the report for the church, based on the example in the preceding section:

June, 19....

RECEIPTS:

General Offerings	77.20
Special Offerings	55.30
Outstations' Offerings	24.70

DISBURSEMENTS:

Special Offerings	55.30
General Expenses	18.20
Transportation Expenses	5.10

Tithes	<u>462.00</u>	Maintenance Expenses	34.80
		Salaries	<u>260.00</u>
Total Receipts	619.20	Total Disbursements	373.40
Balance from May	<u>58.40</u>	Balance for July	<u>304.20</u>
Total	<u>677.60</u>	Total	<u>677.60</u>

A similar report can be used for the annual church meeting. By adding the amounts of each monthly report it is easy to obtain the amounts for the whole year.

14 Circle the letter in front of each item that should be included in the treasurer's monthly account according to the model given in the lesson.

- a) The sum of the general offerings
- b) A list of the church's furniture
- c) Total disbursements for the month
- d) Receipts for special offerings
- e) Total salaries disbursed

Supporting the Pastor

Objective 12. *From a list of amounts, select the one that represents what a reasonable support would be for a pastor in a given situation.*

Different Methods of Support

Among the various ways of supporting the pastor, the main ones are the following: 1) the tithes of the believers, 2) a percentage of the tithes and offerings, 3) an honorarium, 4) a salary, and 5) some gifts.

A Reasonable Support

It is difficult for some churches to decide what a reasonable support for their pastor should be. This may be due to the fact that they haven't first considered how much their pastor *needs* to live on. Of course, it is not necessary for the pastor to live in luxury, but he should live comfortably enough to "do [his]

work gladly” and not to have to “do it with sadness” (Hebrews 13:17).

The believers should consider the fact that their pastor usually has more visitors and does more traveling than they do. Besides, he needs to dress everyday as a professional person and continue to buy new books for his own enrichment and in order to teach the congregation better. Likewise the needs of a pastor with a large family are more than those of one with a small family.

Without disregarding the factors already mentioned, what would be a fair guide for deciding what the pastor’s support should be? This guide could well be the average salary which a public official in your country receives.

15 In a certain church, the believers want to decide how much support to give their pastor. Based on the guidelines given in the lesson, the amount they give should be similar to that earned by

- a) a person who has a position in their government.
- b) the average believer in their church.
- c) a doctor or lawyer who lives in their city.

Working With a Budget

Objective 13. *Given a certain yearly income, write out a budget for a church based on the model given.*

In Lesson 7 we considered the need for making a budget for one’s personal finances. A budget is extremely useful, also, for keeping the financial affairs of the church in order.

The first step in making a budget is to set up a committee of able believers. They design the budget and then present it to the pastor and official board. Of course, sometimes the pastor and official board may also serve as the budget committee. Once the official leaders have reviewed it, the committee presents it to the church for approval.

The budget committee makes a study of all the resources the church has as well as the short-term resources it may receive. Likewise it makes a study of the routine expenses and adds the new expenses, the investments, and an amount for unexpected expenses. Naturally, the expenses of the budget should not be greater than the income.

Budgets are usually made on an annual basis. But if you want to use an annual budget for each month, each quantity can be divided by 12. If as time goes by inflation has made the budget unworkable, the necessary changes must be made. But if the budget has been made using percentages, it won't be necessary to make changes very often.

16 If a church operated on a budget of \$1,200 per year, how much monthly income would it have to average to meet its budget?

- a) \$50
- b) \$100
- c) \$600
- d) \$1,200

Here is a model of a budget you may adapt to the needs and characteristics of your church.

INCOME	Yearly	Monthly
Tithes		
Of registered members	_____	_____
Of new members	_____	_____
Of cooperating believers	_____	_____
Offerings		
General	_____	_____
Special	_____	_____
Other Income		
Sales	_____	_____
Donations	_____	_____
Total Income	=====	=====

DISBURSEMENTS	Yearly	Monthly
Interdenominational		
Bible Society	_____	_____
Organization of Churches	_____	_____
Denominational		
Missions	_____	_____
National Fund	_____	_____
District Fund	_____	_____
Bible School	_____	_____
Local Level		
General Expenses	_____	_____
Transportation Expenses	_____	_____
Literature	_____	_____
Evangelism	_____	_____
Building Construction and Maintenance	_____	_____
Salaries	_____	_____
Furniture and Equipment	_____	_____
Emergencies	_____	_____
Total Expenses	=====	=====

At the end of a year of working with a budget the church needs to evaluate the results. Was there as much income as was expected? Must some expenses be removed? Were there few resources for some needs? When these and other similar questions are answered, the budget for the next year can be prepared.

17 Look at the model of entries for June given in the section **Using Account Books**. Suppose that for the entire year that church has a total income of \$9,000.00 (including the \$619.20 recorded for June). In your notebook, write out a possible yearly budget for that church using the model given above.

self-test

1 Suppose you want to explain to a group of believers what stewardship of the gospel means. Match each Bible reference (left side) to the aspect of this stewardship it would help teach or illustrate (right side).

- | | |
|---------------------------------|------------------------------------|
| a Matthew 10:7-8 | 1) God is the owner of the gospel. |
| b Mark 16:15 | 2) We are stewards of the gospel |
| c Acts 4:12 | 3) We have to know the gospel. |
| d Acts 10:36-42 | 4) We need to preach the gospel. |
| e Romans 1:1 | |
| f 1 Corinthians 3:9 | |
| g 1 Timothy 1:11 | |

2 In your notebook, write out a list of activities that could be used by a church leader to help know how to distribute the work of the church among the believers. Your list should have at least 10 specific activities, such as holding prison services, planning fellowship meetings, and so forth.

3 Suppose you were teaching a group of new believers what God's financial plan for the church is. In your notebook, list the six main truths you would emphasize and at least one Bible reference that would illustrate each.

4 Suppose you were asked to be the leader of a church whose members had not been taught about tithing. They have had no way of managing their funds and no account books. In your notebook, list the steps you would take to help this church become a faithful steward of its resources.

answers to study questions

- 9** paid out to meet the different expenses.
- 1 b)** has been entrusted with the gospel.
- 10 b)** The financial committee of a certain church gives the treasurer continuing permission to pay the bills for light, heat, and cleaning. (Can you explain what is wrong with the other two procedures?)
- 2 c)** They are the means to do the work.
- 11 b)** In a certain church a believer who does not tithe offers to help as treasurer. However, he is not allowed to serve as treasurer until he begins to tithe. (How has the financial committee in description a) acted unfaithfully?)
- 3** Your answer. Does your church have a balanced program?
- 12** A cash book records each month's cash flow—the money which was received and the money which was paid out.
- 4 a** 5
b 3
c 2
d 1
e 6
f 7
g 4
- 13 a** 2) Cash book, left-hand page.
b 4) Inventory book.
c 2) Cash book, left-hand page.
d 3) Cash book, right-hand page.
e 3) Cash book, right-hand page.
f 1) Tithe book.
g 4) Inventory book.
- 5 a)** Distribute evangelistic literature to homes near the church.

- 14** a) The sum of the general offerings.
c) Total disbursements for the month.
e) Total Salaries disbursed.
- 6** c) Give all the members a chance to indicate what interests and abilities they have. (If you do this, you will probably discover someone who has an interest in helping young people and could be trained to teach them. This way the work of the church will be distributed.)
- 15** a) a person who has a position in their government. (In any case, a pastor's support should be enough for his needs and the extra expenses he has because of his special responsibilities.)
- 7** a) 3) Leviticus 27:30; Malachi 3:8-10; 1 Corinthians 16:1-2.
b) 5) Genesis 14:18-20; Numbers 18:1-24; Deuteronomy 18:1-5; 1 Corinthians 9:11-14.
c) 1) Numbers 18:25-29.
d) 4) Deuteronomy 16:16-17.
e) 2) Proverbs 3:9-10; Malachi 3:10; 2 Corinthians 9:6-7, 10-11.
f) 6) Exodus 25:1-9; Numbers 7:1-89; Ezra 2:68-69; Romans 15:25-27; 2 Corinthians 8:14.
- 16** b) \$100. (\$1,200 divided by 12 = \$100.)
- 8** a) decide how to use the church's funds.
- 17** Your answer. If you are a church leader, perhaps you can see ways to adapt the budget given in the lesson to your situation. A budget could help you plan ways to use the resources of the church to carry out its responsibility as a steward of the gospel.