



## 6.0 GIVING AND WHY IT MATTERS – PART II

In “Giving and Why It Matters – Part I”, Bishop Keith re-introduced the ACNA’s canonical position on giving. We had hoped to clarify for our ordained and lay leaders that the tithe represents the first fruits of God’s generosity toward us. In personal giving, as identified in the Scriptures, and in our canonical guidelines for congregations and dioceses, this becomes the minimum standard for giving to God through the entire province—member to congregation; congregation to diocese; diocese to province. This is known as 10-10-10 Giving.

### Tithes and Offerings Revisited

- A. Our first effort in “Giving and Why It Matters – Part I” helped to explain the difference between tithes and offerings. This document adds further detailed explanation. Offerings represent the giving above the tithe, and congregations identify offerings as ‘missions-giving’ or ‘outreach’ or ‘capital purchases’, depending on the nomenclature of the local church and their needs for expansion. We offer what follows below for the sake of clarity and to give everyone a better view of the thinking and theological foundation for the spiritual habit of congregation giving. We offer this in hope that you may spiritually receive this as an invitation to leadership in our diocese as citizens of God’s Kingdom. We offer this also as a better way for all of us to consider what the Lord has placed before us, which is more aligned with biblical practice and the canonical intention associated with the 10-10-10 Giving:

**SAMPLE CHURCH:** A Local Church is committed to give to missionaries and projects at a high level.

- Let us say that during the year (calendar or fiscal) giving to the Local Church is \$300,000; the Local Church then tithes \$30,000 to God through the diocese with checks for some portion on a monthly basis. The diocese Executive Committee then tithes 10% to the province when it is received from this church’s giving, as is our spiritual discipline.
- From the balance, which is \$270,000, the Local Church might apportion \$27,000 or 10% of the balance to Local Church mission projects that it wants to support in lieu of asking for additional offerings from church members for mission projects. The Vestry can declare that the second tenth (\$27,000) of operations funding will go as offerings to Missions projects. In practical outcome, the Local Church accomplishes its desire to give beyond the needs of the Local Church and build a more missional culture in the lives of its people by giving tithes and offerings. It can be communicated to the people by using a method that delineates tithes from offerings, since the Vestry is modeling “giving” over and above the tithe. It is a pattern that church members can imitate personally if they are led to do so, and we hope they are led to do so.



- This will leave the Local Church \$243,000 for Operations—clergy and lay staff, mortgage or rent payments, utilities, ministry expenses, etc and enables the Local Church to operate on an 80/20 (80% operations, 10% tithe, 10% local and international mission) basis.

Generally understood:

- a) Mortgage service is an operational expense and not excluded from the tithe
  - b) Capital items, on the other hand, are specific fund-raising campaigns for property purchase or for Kingdom advances that require a separate campaign to accomplish and would be excluded from the tithe. For example, when money is raised to acquire property, if you asked people to give above and beyond their tithe for the property purchase, those funds would stand outside of the Operations Budget of the Local Church and are, therefore, restricted to that purpose. And, if you were to engage in a capital campaign to raise 'offerings' from people to retire your debt, then the restricted funds would also not be subject to the tithe.
- B. If it helps you to understand how to walk through prioritized budgeting, this is our approach at the diocesan level. We:
- Tithe a full tenth of our income to the province before we allocate or spend money on anything else. The Diocesan tithe is not based on receiving equal amounts monthly, but is based on revenues from our Local Churches as they are received and, in the amounts received. For every dollar received in a given month, 10% is sent to the Province the following month.
  - Our process first considers how much in tithes and offerings we may give away. Annually, in addition to the tithe, the diocese sets aside funding for church planting and mission expansion, which has been funded at a substantial rate. Then we consider how to spend for operations. When budgeting, you would do well to place at the top of your budget: first the tithe and second the offerings. Then, third, assign the rest of your resources for operations expenses.

WESTERN ANGLICANS AS A CASE STUDY: The Diocese is committed to tithes and offerings for the expansion of God's Kingdom.

- In 2015: After tithing to the Province (\$31,500), we gave about \$80,000 in offerings against income of about \$315,000, which was slightly more than 25% of income. We were able to do this because we had these funds on hand in a Restricted Fund for Church Planting which had accumulated but had not been distributed due to a lack of requests. Once the Executive Committee became aware that funds were not being requested or used, the funds were allocated to each deanery as the best local organization to apportion the funds to reach church planters in need and were given as matching funds in hope of leveraging



- them (10% to Province, 25% as offerings – totaling 35% and leaving 65% for operations).
- In 2016: After tithing to the Province, we gave an additional 10% as an offering for church planting and mission expansion (10% to Province, 10% as offerings for church planting – totaling 20% and leaving 80% for operations).
  - In 2017: After tithing to the Province, we set aside 13% for church planting and mission expansion (10% to Province, 13% as offerings – totaling 23% and leaving 77% for operations).
  - In 2018, While tithing to the Province, we have set aside and/or expended 20% for church planting and mission expansion (10% to Province, 20% as offerings – totaling 30% and leaving 70% for operations):

The Diocese still has a long way to go to give increasing percentages of income away each year for more mission-driven works, but are blessed and grateful to model God's generosity and we hope we may lead the way forward for all of our Local Churches to imitate us, and even lead us, in generosity. As your diocesan leaders, we hope to build increasing confidence in your Local Church's leaders to be active in supporting our common mission and vision and that together, we can all build God's Kingdom as we have been commanded and commissioned to do.

The goal is to increase diocese funding for church planting and mission expansion each year, so that annually we may grow toward the capacity to give up to 1/2 of what the Diocese receives in funding from Local Churches to steward. There is no magic about giving 50%; it just seems to the Bishop and the Executive Committee that the primary focus is to plant and build Local Churches as healthily and rapidly as possible. The diocese is a work-in-progress and we are trying to model the practices of tithing and making offerings for all Local Churches so that everyone may see the amazing generosity of our God.

We invite your prayers for the diocese's financial health and allow the Lord to minister His grace to you and those who lead alongside you. Diocesan clergy and Local Church leaders will lead well as we hear Him direct us day by day. Your gifts and skills in helping the Local Church you lead to grow and thrive are recognized and appreciated. Let us lead boldly and courageously for Christ's Kingdom.