

Tithing & Giving

Unlock God's Blessing

b y D e r y c k S t o n e

Tithing & Giving Unlock God's Blessing

Deryck Stone

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Contents

CHAPTER 1 God is a Great Giver by Nature

1. God loves cheerful givers.....	1
2. God rewards cheerful givers	1
3. God taught His Old Testament people to be great givers.....	2
4. God teaches His New Testament people to be great givers	4
5. How does Old Testament giving compare with New Testament giving?.....	4

CHAPTER 2 Is Tithing Limited to the Old Testament?

1. The truth is that tithing goes beyond the Old Testament Law	7
2. Jesus confirms tithing.....	9
3. The early church and tithing.....	9
4. Let's summarise it this way!	9

CHAPTER 3 The Practice of Tithing

1. The purpose of tithing	11
2. Where do we tithe?	11
3. But some say... ..	12

Foreword

One of the most impressive things about Deryck Stone is his track record of absolute integrity in the ministry.

Writing on the subject of finance requires nothing less than such a testimony of honesty and integrity.

Having known Deryck for more than a decade and a half, I know that this booklet springs forth from his deep care and love for God's people and from a desire to see them live in His blessing and provision.

I welcome this publication as it fulfils a desperate need for a simple yet bold standard of the truth regarding finance in the Church. It both challenges and clears up many misconceptions that have caused great harm to God's people.

I especially recommend this booklet to all ministers of the Gospel who long for the people they care for to have a clear Biblical guideline regarding finance.

May the truths in this booklet unlock God's powerful blessing in your life and cause you to be a blessing as you put them into practice!

Francois van Niekerk
Hatfield Christian Church

Chapter 1

God is a Great Giver by Nature

God thoroughly enjoys giving all types of things – forgiveness (Ephesians 4:32); mercy (Micah 7:18); kindness (Ephesians 4:32); material possessions (1 Timothy 6:17); even His own son (Romans 8:32) and eternal life (John 3:16).

1. God loves cheerful givers

In 2 Corinthians 9:7 the Word says, ‘God loves a cheerful [hilarious] giver.’ The Father wants us to be like Him in every way and in Matthew 5:48 Jesus instructs us to ‘Be perfect, therefore, as your Heavenly Father is perfect.’

2. God rewards cheerful givers

Malachi 3:10 (NKJV) says, ‘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 [like Noah’s flood in Genesis 7:11] and pour out for you *such* blessing that *there will* not be *room* enough *to receive it*. “And I will rebuke the devourer for your sakes, [the Devil is described as the devourer in 1 Peter 5:8] so that he will not destroy the fruit of your ground, nor shall the vine fail to bear fruit for you in the field.” God will protect your source of income and will protect you against disaster.

Look at Proverbs 3:9-10: ‘Honor the LORD with your wealth, with the firstfruits of all your crops; then your barns will be filled to overflowing, and your vats will brim over with new wine.’ (Also read Proverbs 11:24-25 and 2 Corinthians 9:6) From these scriptures, it is clear that if we give generously, we will also receive generously, but if we withhold ‘unduly’ we will ‘reap sparingly’.

The reason – God loves to reward great and cheerful givers!

Jesus teaches us in Luke 6:38 that we should ‘Give, and it will be given to you. A good measure, pressed down, shaken together and running over, will be poured into your lap. For with the measure you use, it will be measured to you.’” In other words, we should sow bountifully (which means ‘good measure, pressed down, shaken together, running over’) to others.

When we become great givers by nature like our Heavenly Father, we can expect to receive an abundance of grace to meet all our needs.

In 2 Corinthians 9:7b-11(NASB) the Word says, ‘God loves a cheerful giver. And God is able to make all grace abound to you [as you abound in your giving], that always having all sufficiency in everything [for yourself as well as for others], you may have an abundance for every good deed ... Now He who supplies seed to the sower [enough for you to give to others] and bread for food [all your needs], will supply and multiply your seed for sowing [give you more with which to bless others] and increase the harvest of your righteousness; you will be enriched in everything for all liberality ...’ [blessed to be a blessing].

3. God taught His Old Testament people to be great givers

First God taught His Old Testament people to tithe on **everything**. In Leviticus 27:30 He says, “ ‘A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy [set aside for sacred use only] to the LORD.’ ”

Then there were other tithes ...

There was not just one standard tithe for the people of Israel, but three tithes. One of these supported the priests and Levites (See Numbers 18:21, 24) and is referred to as the *Levite tithe*. Another tithe provided for a sacred festival (See Deuteronomy 12:17-18; 14:23) and was called the *festival tithe*. The third tithe was given to support the poor, orphans, and widows (See Deuteronomy 14:28-29; 26:12-13) and was therefore given the name, *poor tithe*.

The *Levite tithe* and the *festival tithe* were ongoing tithes each year, but the *poor tithe* was taken only every third year. These three tithes actually amounted to an average of 23 percent per year.

Then God instructed His people to honour Him with their firstfruits ...

In Proverbs 3:9 the Word instructs us to ‘Honor the LORD with your wealth, with the firstfruits of all your crops;’ Three times a year the children of Israel were to bring a firstfruits offering before the Lord. In Exodus 23:15b God said, “No one is to appear before me empty-handed.’ The firstfruits offering included the first production of a vineyard (Leviticus 19:23-25) and the first of the annual production of grain, wine, olive oil and sheared wool (Exodus 23:16; 34:22; Deuteronomy 18:4). The first of any coarse meal (Numbers 15:20-21), of honey and of all the produce of the land (2 Chronicles 31:5) belonged to the Lord and was therefore not to be kept by the individual or family. A significant portion of the firstfruits went to the religious leaders and their ministry (Numbers 18:12).

By giving their firstfruits, God’s people were making an important statement. They were saying, ‘We give of our first and best to You, our Lord, because we recognise that all that is good comes from you.’

The firstfruits and the tithes certainly overlapped, and it seems that generally they were the same thing.

Then God encouraged them to give free will offerings ...

In Leviticus 22:18-23, Numbers 15:3 and Deuteronomy 12:6,17 the Bible mentions contributions that God required from His people which were beyond the tithe of firstfruits – they constituted true giving. In Ezra, when the temple needed to be rebuilt, the people were asked to provide freewill offerings. (See Ezra 1:4, 6; 3:5; 7:16; 8:28) While the technical term *freewill offering* had some specific connotations and requirements (which is why I prefer the term *voluntary offering*) it was associated with a concept of ‘give as you wish’ or ‘give as you are led’. As ‘everyone whose heart God had moved’ went to build the temple in Jerusalem, so ‘their neighbours assisted them with articles of silver and gold, with goods and livestock, and with valuable gifts, in addition to all the freewill offerings.’ (See Ezra 1:5-6 - NIV).

No one said, ‘I feel led to tithe’ or ‘I think I’ll give my firstfruits this month’. No one asked, ‘Would You like me to tithe, Lord?’ The answer had already been given in God’s Word. So voluntary giving started **after** the tithe and after the firstfruits. The tithe was not a ceiling, it was merely a floor. It was a beginning point from which the follower of God might give much more as needs and opportunities arose.

The tithe was a test and demonstration of obedience. Voluntary offerings were also a test but

they demonstrated love, joy and a heart of worship. In Exodus 35 and 36 we read about a tide of generosity among the people because they sensed the importance of the cause of building the tabernacle. There was a contagious spirit of giving in which the people brought more than enough and literally had to be restrained from giving. (See Exodus 36:5-7) Keep in mind, once again, that they were not giving the tithe or the firstfruits; they were giving far beyond. This demonstrates the moving of God's Spirit in their lives. Consider too, given the historical concept of Sinai, how the grace of giving temporarily transformed this pack of grippers and whiners into joyful worshippers.

The same sort of thing happened in the days that the temple was built. In 1 Chronicles 29:3 David said, 'I now give my personal treasures of gold and silver for the temple of my God, over and above everything I have provided for this holy temple ...' The family and tribal leaders also gave 'willingly and generously'. (See 1 Chronicles 29:6-8) In 1 Chronicles 29:9 we read, 'The people rejoiced at the willing response of their leaders, for they had given freely and wholeheartedly to the LORD.'

They gave with the acute awareness that all they had was God's. In 1 Chronicles 29:14,16-18 David said to the Lord, "'But who am I, and who are my people, that we should be able to give as generously as this? Everything comes from you, and we have given you only what comes from your hand ... it comes from your hand, and all of it belongs to you ... All these things have I given willingly and with honest intent. And now I have seen with joy how willingly your people who are here have given to you. O LORD, God of our fathers ... keep this desire in the hearts of your people forever, and keep their hearts loyal to you ...'

If, under the old covenant, God's people were such cheerful and great givers, then how much more should we, under the new covenant, excel at becoming great and cheerful givers?

4. God teaches His New Testament people to be great givers

1. Give ourselves to the Lord first – 2 Corinthians 8:5
2. Give willingly – 2 Corinthians 8:3, 12
3. Give cheerfully (hilariously) – 2 Corinthians 9:7
4. Give generously (liberally) – 2 Corinthians 8:2; 9:13
5. Give proportionately – 2 Corinthians 9:6; 8:14-15
6. Give regularly – 1 Corinthians 16:1-2
7. Give systematically – 2 Corinthians 9:7
8. Give lovingly – 2 Corinthians 8:24
9. Give thankfully – 2 Corinthians 9:11-12
10. Give as a ministry to the Lord and His saints – 2 Corinthians 9:12-13

5. How does Old Testament giving compare with New Testament giving? Giving under the Law and Giving under Grace

Jesus expects much more from the Christians living under *grace* than the Israelites living under *law*. In Matthew 5:17 Jesus says He did not come to 'abolish' the law, but to 'fulfil' it. In Matthew 5:20 (NKJV) He warns His disciples, 'unless your righteousness exceeds *the* righteousness of the scribes and Pharisees, you will by no means enter the kingdom of heaven.' Jesus taught, 'The law says, don't commit murder, but I say, don't even become angry. The law says, don't commit adultery, but I say, don't even think lustful thoughts.'

It is obvious that much, much more is expected from us under grace and our giving should be motivated by gratitude, love and joy.

As we have seen, the people of Israel's per capita payment of the tithe amounted to about 23 percent of their income. *Christianity Today* reports, however, that the per capita giving of church members in the West today is approximately 2,5 percent of their income.

This revealing statistic illustrates that the law was ten times more effective than grace. Or, to put it another way, when it comes to giving, people were ten times more responsive to the Law of Moses than they appear to be to the grace of Christ!

Obviously, something is terribly wrong. When we as New Testament believers, especially those living in a far more affluent society than that of ancient Israel, give at a level that is only a small fraction of what the Old Testament believers gave, we need to take a careful look at our concept of *grace giving*.

To most people the term *grace giving* simply means *give what you feel like*. The problem is that most Christians just don't feel like giving, and many of them never will because they have not been taught to give. Just as the Law was a tutor to lead us to Christ, so the tithe is the tutor to lead us on to giving. If we can learn to give without it, fine, but the giving track record of professing Christians, at least in the present-day West, seems to clearly indicate we are **not** learning to give. Indeed, we are learning not to give because of a wrong concept of grace. Grace is *liberty* and not *licence*.

Absence of Law does not mean absence of responsibility or absence of discipline. Living under grace does not mean God no longer expects anything from us. If living in the 'age of grace' means that our lives are less holy and our sacrifices smaller and our giving less substantial than under Old Testament Law then it is time to re-examine our beliefs and practices.

Is obedience contrary to grace? Don't forget that God's love is unconditional, but His blessings are conditional. Is spontaneity equal to spirituality – or is it sometimes just carnality? The holy habits of church attendance, prayer and Bible reading can degenerate into legalism, as can tithing, but does that make them illegitimate practices or habits? The person who argues against the tithe and proceeds to give less than a tithe is effectively saying God has lowered His standards of giving and that New Testament grace means reduced commitment.

We must not reject a clear teaching simply because it is in the Old Testament. We must examine our hearts to discover whether, when we say, "The tithe is not for today", we really believe that New Testament grace is a licence that frees us to clutch tighter to material wealth. On the contrary, the New Testament precepts, principles, and examples demonstrate that the very opposite is true. New Testament believers are called upon to be far more sacrificial and generous with their money and possessions than even their Old Testament brethren.

Chapter 2

Is tithing limited to the Old Testament?

The meaning of the word *tithe* is *a tenth part*. Tithing means returning to God one tenth of your gross income. In Leviticus 27:30 the Bible says, “ ‘A tithe of everything from the land, whether grain from the soil or fruit from the trees, belongs to the LORD; it is holy to the LORD.’ ”

You can donate two or four percent of your income, but you cannot tithe it. The Israelites were well aware of this fact, and equally aware that to present their Creator anything less than the full ten percent was to ‘rob God’, because the tithe belonged to Him, not to them.

1. The truth is that tithing goes beyond the Old Testament Law

There are at least four obvious practices that go back way beyond the Law to the creation in Genesis. They are: marriage, offering of a blood sacrifice, resting one day in seven (Sabbath) and tithing. Centuries before the Law appeared, God gave these primitive revelations to man. Later, the Law of Moses enforced them. Let’s look at them:

- **Marriage**

In Genesis 2:24 (NKJV) the Word says, ‘Therefore a man shall leave his father and mother and be joined to his wife, and they shall become one flesh.’ This practice is still with us today, unchanged. It came long before the Law.

- **Offering of a blood sacrifice**

It was unthinkable that man would ever dare to present a blood sacrifice to a deity if he had not first received the command to do so. That is why Abel’s offering of a blood sacrifice was most pleasing to God. Where did he get this idea? It must have come from God, perhaps when God killed an animal to clothe Adam and Eve. Remember, Christ was the last blood sacrifice for our sins.

- **The Sabbath**

God made a law for His children to rest one day out of seven, like He had done. In Exodus 20:8 (NKJV) it was enforced by the Law: “‘Remember [because they had neglected to practice it] the Sabbath day, to keep it holy.’ Do not forget, they practiced setting one day in seven aside long before – when travelling through the desert with Moses, they had to collect manna on the sixth day for the seventh day, so that they could rest on the seventh day. New Testament Christians are not obligated to keep the Sabbath with all its legislated rules under the Mosaic Covenant. (See Colossians 2:16) However, a weekly day of rest based on God’s pattern of creation was instituted before the Law (Genesis 2:2-3), and this principle is never revoked in the New Testament. The special day of observance changed to Sunday, ‘the Lord’s day’, but the principle of one special day for worship remained intact and observed.

- **Tithing**

Abraham, who lived 430 years before the Law of Moses, tithed. (See Genesis 14:18-20) Where did He get this idea? It came from God. In Genesis 26:5 (NKJV) God’s Word says, ‘because Abraham obeyed My voice and kept My charge, My

commandments, My statutes, and My laws.” God had obviously given Abraham commands, statutes and laws – tithing was among them. In his letter to the Hebrews (certainly New Covenant) the writer notes how Abraham brought tithes to Melchizedek – who is a Biblical type of our Lord Jesus Christ. Melchizedek, in turn, spoke out a blessing on Abraham: ‘Blessed be Abram of the God Most High, Possessor of heaven and earth.’ In Romans 4:12 we are specifically admonishes to walk in the footsteps of faith which our father Abraham walked.

We are told that **Jacob**, Abraham’s grandson, also lived according to this principle of tithing. Jacob was not trying to bribe God; he was simply restating his commitment to the Abrahamic Covenant. In Genesis 28:22b (NASB) he says, “... of all that You give me, I will surely give a tenth to You.” Jacob lived 270 years before the Law.

There is no question that **Jesus** tithed. He was raised in a devout Jewish home – therefore His parents were tithers and would have taught Him to tithe. Tithing is clearly and repeatedly taught in the Old Testament and this was the only Bible Jesus knew. While Jesus was carefully scrutinised by His enemies and accused of every possible offence (including the breaking of the Sabbath), He was never accused of breaking the law of the tithe. Furthermore, the Talmud specifically forbids the strict law-keeper from sitting at the table with anyone who did not tithe. Yet, on several occasions, the Pharisees ate at the same table with Jesus. Obviously, Christ tithed.

2. Jesus confirms tithing

In Matthew 23:23b and Luke 11:42 (NKJV) Jesus tells the Scribes and Pharisees, ‘These you ought to have done [tithing] without leaving the others undone.’ Tithing is the only thing Jesus ever praised the Scribes and Pharisees for doing. Jesus had the ideal opportunity to tell them that their outward critical practice of tithing on even the smallest of things was really not necessary. Instead, He commends them for the exactness of their tithing, saying ‘Keep it up!’

3. The early church and tithing

According to Acts 4:32-37, the early church went way beyond the tithe in their giving. That this was still the case within the first few hundred years of the church is demonstrated in the words of the influential church father, Irenaeus:

The Jews were constrained to a regular payment of tithes; Christians, who have liberty, assign all their possessions to the Lord, bestowing freely not the lesser portions of their property, since they have the hope of greater things.

Note the key phrase, ‘not the lesser portions’. This is a direct indication that the tithe was considered to be a minimal standard of giving in the early Christian community.

A few hundred years later, the tithe was still a basic standard, as evidenced in the words of Augustine:

Tithes are required as a matter of debt, and he who has been unwilling to give them has been guilty of robbery. Whosoever, therefore, desires to secure a reward for himself . . . let him render tithes, and out of the nine parts let him seek to give alms.

Another church father, Jerome, stated, ‘If anyone shall not do this (pay tithes) he is convicted of defrauding and supplanting God.

Jerome, like Augustine, believed and taught that it was possible for New Testament Christians to 'rob God' by withholding the tithe, just as it was for Old Testament believers. For its first four hundred years, at least, Christ's church considered the practice of tithing a vital minimum standard for giving.

4. Let's summarise it this way!

The Bible teaches that tithing was instituted before the Law and was later incorporated into the Law of Moses. (See Leviticus 27:30-32; Numbers 18:21-32; Deuteronomy 12:5-7, 11-12, 17-18; 26:12-15; 2 Chronicles 31:6) Thereafter, it was carried over into the New Testament. In other words, it is a fundamental and eternal principle of God's Word.

Chapter 3

The Practice of Tithing

1. The purpose of tithing

- **To train us to put God first in our lives.** In Deuteronomy 14:23 (NKJV) the Word says, '... that you may learn to revere the LORD your God always.' Because the giving of ten percent represents the other 90 percent, tithing symbolises the giving of our whole lives to God.
- **To give us perspective.** It reminds us that all we are and all we have is from another, Higher one. It is a tribute we pay to God – a meaningful, symbolic expression of our dependence upon Him and our gratitude to Him for all that He is and all that He has given us. It reminds us of our great debt to God.
- **To give God the opportunity to bless us and make us a blessing.** In Malachi 3:10 (NIV) the Bible says, 'Bring the whole tithe into the storehouse, that there may be food in my house. 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 blessing that you will not have room enough for it.'
- **To give God a reason to remove the 'self-imposed' curse.** In Malachi 3:9 (NKJV) His Word says, 'You are cursed with a curse, For you have robbed Me ...' He promises to rebuke the devourer, who, because of our disobedience, has the right to harass our prosperity. In Malachi 3:11b He says, 'So that he will not destroy the fruit of your ground, Nor shall the vine fail to bear fruit for you in the field,'"

2. Where do we tithe?

In Malachi 3:10 (NIV) the Lord tells us to, 'Bring the whole tithe into the storehouse so that there may be food in my house.' In 1 Corinthians 9:13-14 the Apostle Paul also points out, '...that those who perform sacred services eat the food [that there may be **food** in my house] of the temple, and those who attend regularly to the altar have their share with the altar? So also the Lord directed those who proclaim the gospel to get their living from the gospel.' The Levites were the only tribe that had no inheritance of land – they had to live off the temple tithes and the firstfruits.

It is very clear that the storehouse used to be the Temple and has now become the local church. Hezekiah prepared a special storehouse in the Temple (2 Chronicles 31:11-12) and so did Nehemiah in the second Temple (Nehemiah 10:38-39).

God gave instructions that the tithe was to be brought to one place only – the Temple. In Deuteronomy 12:5-6 it says if an Israelite lived too far away and could not transport his entire tithe, he was to convert it into money and bring it to '... the place the LORD your God will choose ... there bring ... your tithes...' The New Testament *place* is the local church that Hebrews 13:17 (NASB) says is responsible before God to 'keep watch over your souls as those who will give an account [to Him].'

In the New Covenant, it is the responsibility of the members of the congregation to provide for the elders through their tithes. 1 Timothy 5:17-18 (NASB) says, 'The elders who rule well are to be considered worthy of double honor, especially those who work hard at preaching and teaching. For the Scripture says, "YOU SHALL NOT MUZZLE THE OX WHILE HE IS

THRESHING,” and “The laborer is worthy of his wages.”” *Honour*, here, means *material support*.

In 1 Corinthians 9:11 (NASB) Paul says, ‘If we sowed spiritual things in you, is it too much if we reap material things from you?’ In Galatians 6:6 (NASB) he continues, ‘The one who is taught the word is to share all good things with the one who teaches him.’

3. But some say ...

- **I tithe where I feel led to tithe**

This is totally unscriptural. God will not tell you very clearly in His Word where to tithe, and then lead you to tithe somewhere else. Remember, you can give your offerings anywhere you like, but you cannot *give* a tithe, you *return* the tithe to where it belongs – the local storehouse.

- **I tithe to different ministries and missionaries**

Your offerings can go to ministries and missionaries, but your tithe belongs to your local church. You cannot take what belongs to God and give it to others. By doing this, you make the missionaries and ministries accomplices in your disobedience. You place them and yourself under the discipline of God, and you lose your eternal reward. In Matthew 5:19 (NASB). Jesus says, “Whoever then annuls one of the least of these commandments, and teaches others to do the same, shall be called least in the kingdom of heaven ...’

A missionary couple from a faith mission testified how they had battled financially for many years. In desperation they finally spent a weekend fasting and praying. They asked God to reveal why they were always in financial trouble. He showed them from Malachi 3 that they were deliberately violating a clear Biblical principle by accepting the tithes of family and friends. Their tithes belonged to the local storehouses (churches) and not to the missionaries. The Lord revealed to them that they were accomplices because they received money that did not belong to them. They immediately repented and confessed to family and friends and their local church. They started returning their own tithe to their local church instead of giving it to fellow missionaries. Their local church was so moved by the act of obedience that they responded by putting them on their payroll and encouraging congregation members to support them from their offerings. Their financial problems were over.

- **I must pay off my debts first**

Ask yourself why you are in debt in the first place. Is God responsible for your unwise and perhaps selfish decisions? Have you not perhaps given the devourer authority to keep you in financial bondage because of your disobedience?

- **I cannot afford to tithe**

Of course you can. What if your salary was reduced by ten percent? Wouldn't you continue to live? I believe 90 percent plus God's blessing is far safer than 100 percent without His blessing and protection against the devourer. If you do not return to God what belongs to Him, the devil shall take it.

- **I don't believe in tithing**

‘I don't tithe. I just give where and when I feel led and whenever God blesses me financially. This proves to me that I don't have to tithe.’

God is very patient and full of grace. He gives us time to obey, but when we persist in our disobedience, He disciplines us. This is clearly illustrated in the life of Samson. He was

mightily anointed and used by God, but he persisted in getting involved with women, until finally God's grace ran out and He withdrew His anointing. In Judges 16:20-21 (NASB) we read the tragic outcome of his story:

'She [Delilah] said, "The Philistines are upon you, Samson!" And he awoke from his sleep and said, "I will go out as at other times and shake myself free." But he did not know that the LORD had departed from him. Then the Philistines seized him and gouged out his eyes; and they brought him down to Gaza and bound him with bronze chains, and he was a grinder in the prison.'

We dare not take advantage of God's grace.

A home cell leader from a charismatic church tells the following story:

My wife and I got saved, joined the local cell church and began to tithe for the first time in our lives. My ventilation business took off; it was so obvious to all that God was blessing us. Then a travelling preacher stayed in our home and persuaded us that tithing was Old Testament. We stopped tithing. I began to argue about tithing with my pastor and some of our cell members. I caused a lot of unrest in our church. Suddenly two things happened – my business took a major dip and, for the first time in our married lives, my wife and I and our children began arguing and fighting. I was very upset and prayed earnestly. The Lord clearly showed me that I was reaping in my home what I was sowing in the church. I was causing unrest and division in His house about the tithing issue and now I was reaping it in my house. I repented and confessed to my wife and children that I was the cause of our family division. I apologised to our pastor and all members. Once again we began to tithe faithfully. My business has been so blessed that my wife and I are going to Asia to help a group of missionaries. My business is so strong that I do not need to raise any outside support for our needs.

If tithing is God's minimal expectation and instruction, the questions really are: Can I afford *not* to tithe? Can I afford to be wilfully disobedient? Can I afford to deliberately rob God? Can I dare to claim that I love God with all my heart, mind, soul and strength and that I am seeking first His kingdom, if I am refusing to tithe?

In Matthew 6:21 (NASB) Jesus says, "... where your treasure is, there your heart will be also."