


2 CORINTHIANS 8:16-24

DISTRIBUTING OUR GIFTS

“Thanks be to God, who put into the heart of Titus the same earnest care I have for you. For he not only accepted our appeal, but being himself very earnest he is going to you of his own accord. With him we are sending the brother who is famous among all the churches for his preaching of the gospel. And not only that, but he has been appointed by the churches to travel with us as we carry out this act of grace that is being ministered by us, for the glory of the Lord himself and to show our good will. We take this course so that no one should blame us about this generous gift that is being administered by us, for we aim at what is honorable not only in the Lord’s sight but also in the sight of man. And with them we are sending our brother whom we have often tested and found earnest in many matters, but who is now more earnest than ever because of his great confidence in you. As for Titus, he is my partner and fellow worker for your benefit. And as for our brothers, they are messengers of the churches, the glory of Christ. So give proof before the churches of your love and of our boasting about you to these men.”¹

ome years ago in Vancouver, the spiritual leader of the Cabalarian Society, a numerology cult located in that city, was arraigned before the courts for sexual misconduct and misappropriation of cult funds. The case was the subject of radio talk shows for months. The newspapers dispatched reporters to dig into multiplied allegations of misconduct, including financial mismanagement and fraud. Reporters charged that members of the cult claimed losses greater than sixteen million dollars over a period of years as result of misuse of donated funds.

The charges of financial deceit and deception are not so different from those pressed against Christian spiritual leaders a couple of decades past, including charges against such former religious luminaries as Jim Bakker and Jimmy Swaggart. It seems as if such shenanigans are more commonplace for religious media stars than we might imagine. Names such as David Hocking, Gordon MacDonald, Ted Haggard and Benny Hinn are associated with seemingly endless scandals. Even when their immorality and greed is exposed, Phoenix-like they seem to rise from the ashes of the funeral pyre to begin anew deluding the gullible and promoting their own special connection to God.

When charges were first pressed against Mr. Bakker and later against Mr. Swaggart, supporters amazingly denied that either was capable of financial mismanagement. The same has been said of the other religious luminaries named a few moments ago. A frequent theme heard then, and a theme heard among members of the aforesaid Cabalarian Society, was that moneys are given by donors and that is the end of donor responsibility. Can it be true that when we have given funds to a cause we bear no further responsibility? Have we no responsibility to review the work of those organisations to which we make donations? As Christians, do we bear any responsibility to insure financial integrity of charities to which we contribute? What responsibilities does God impose on those churches receiving contributions? If money represents the labours of those possessing it—money being a medium of exchange obtained through labour—it has an intimate attachment to those possessing it. Therefore, do we not bear responsibility for the ultimate employment, for the administration of our donated funds?

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Contrary to the speculation of man, the questions are consequential; in fact, they are central to wise giving. Christians are to be generous, and they are to support those institutions which contribute to their spiritual welfare and to the advance of God's Kingdom. However, not every religious society bears the blessing of God. Too many religious societies superficially appear to be Christian though they are actually false. Paul warned about such people when he cautioned the elders of Ephesus: "I know that after my departure fierce wolves will come in among you, not sparing the flock; and from among your own selves will arise men speaking twisted things, to draw away the disciples after them" [ACTS 20:29, 30].

In the study today, I ask you to note Paul's instructions concerning an offering for saints experiencing hardship in a distant location. He didn't set out to draft rules and regulations for administering congregation moneys, but in reading what he has written we can see some wise rules for administration of moneys. We must always bear in mind that the gifts entrusted to the church are given for Christ's glory; the moneys do not "belong" to the congregation—they are but administrators of the grace of God. Therefore, the people of God must act with discretion to avoid misuse of funds that actually belong to God.

ADMINISTRATORS OF CHURCH FUNDS MUST HAVE CLEAR CONCERN FOR THE LOCAL CONGREGATION.

"Thanks be to God, who put into the heart of Titus the same earnest care I have for you. For he not only accepted our appeal, but being himself very earnest he is going to you of his own accord. With him we are sending the brother who is famous among all the churches for his preaching of the gospel" [2 CORINTHIANS 8:16-18]

Paul has encouraged the Corinthians to collect gifts for the relief of the saints in Jerusalem who were suffering through a famine. The Apostle presented a plan to deliver these gifts to the needy saints in Jerusalem. Even a casual reading of what he wrote makes it obvious that he had great confidence in those whom he was sending to Corinth. These were individuals known to be concerned for the advance of the Kingdom of God, and especially concerned for the welfare of the saints in Corinth. Moreover, those whom he was sending were known to the Corinthians to be honourable and conscientious individuals.

Whenever we select and appoint those who are to administer the funds donated to the church, we must consider their spiritual qualifications. I insist on sound financial principles by administrators. I am equally convinced that we require skilled men and women trained in administering the funds entrusted to the congregation so that an accurate and honest report is always available to the people of God. Nevertheless, and this is vital to the spiritual advance of the congregation, the first criterion for individuals chosen by the congregation to perform this service is that they must be trustworthy, having the good of the Body uppermost in their minds.

Paul was concerned for the health of all the churches; and he was especially concerned for those churches he had visited and among whom he had invested service, prayer and tears. In demonstration of his concern he dispatched Titus, whom he trusted much as a father would trust a beloved son. Accompanying Titus were an undisclosed number of unnamed brothers who were nevertheless known to all the churches. Most importantly for our focus at this moment is the fact that these unnamed brothers were known to the Corinthian church and trusted as individuals who were concerned for the welfare of the congregation.

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Perhaps you are asking, “Who were these unnamed brothers?” We cannot say with certainty who these men were, but that has not stopped theologians and scholars from speculating. Probably as good a guess as any is that Luke was numbered among these men. Whoever the men may have been, they were well-known to the Corinthians. Their names may be included among a list of travellers who accompanied the Apostle as recorded in **ACTS 20:4**. The passage identifies “Sopater the Berean, son of Pyrrhus, accompanied him; and of the Thessalonians, Aristarchus and Secundus; and Gaius of Derbe, and Timothy; and the Asians, Tychicus and Trophimus,” and of course, Luke. These men were named as being with Paul in Ephesus following his service in Corinth. You will remember that he had spent eighteen months ministering in Corinth [see **ACTS 18:1-16**].

Whoever was counted among these brothers, it is evident that all were recognised by the Corinthians, just as they would be recognised among other churches in Macedonia and Achaia. Take note of what is recorded in the text—it leads me to speculate that all were noted for their evangelistic zeal. The Apostle wrote, “We are sending along with [Titus] the brother who is praised by all the churches for his work in spreading the gospel” [**2 CORINTHIANS 8:18 NET BIBLE**].

The brothers were chosen by the churches to administer the funds. This does not describe a situation in which the Apostle appointed people to perform the services required, though he undoubtedly would have had authority to do so. Rather, Paul encouraged the churches to choose the individuals who would serve them in this capacity. Undoubtedly, the churches acted to select individuals who were trustworthy.

However, from the eighteenth verse, it is also apparent that these men were likely noted for their evangelistic fervour. Among the churches, we are quick to appoint zealous soul-winners to evangelism committees or to other such committees that we associate with outreach and mission; and that is as it should be. However, I suggest that we would be well advised to insure that each person appointed to a finance committee—or to any church position itself—has an evangelistic heart. Those administering the funds of the church ought to be zealous for the spread of the Gospel and for winning the lost to the Faith. Those who have a heart to advance the Gospel will ensure that every available means is employed to accomplish the Great Commission we received from our Lord.

Failure to invest our funds in winning the lost is an offence against divine love. The church which fails to direct its moneys into evangelism and missionary enterprise is a church which has forgotten its purpose; and appointment of evangelists to the official boards of that church would go far toward rectifying the stupefying malaise which dulls the spiritual senses. The best means to fulfil the purpose of the church is to ensure that those providing guidance understand the mission of the church, sharing with their heart in the mission.

As a corollary to the matter of appointing those with evangelistic hearts to official positions within the congregation, I note that it is only individuals with a heart for evangelism who are capable of serving to please the Lord. Only those who desire the salvation of the lost can be said to be concerned for the welfare and the continued vitality of the local congregation. To neglect the salvation of the lost is to condemn the church to a hopeless future marked by an absence of fresh life and plagued with steady decrease—and ultimately death.

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ADMINISTRATORS OF CHURCH FUNDS MUST SEEK THE LORD'S GLORY IN EVERY ACTION. “Not only that, but he has been appointed by the churches to travel with us as we carry out this act of grace that is being ministered by us, for the glory of the Lord himself” [2 CORINTHIANS 8:19]. Is that not an arresting phrase, “for the glory of the Lord Himself?” The glory of the Lord Himself should be the goal in every act performed by and for the congregation.

Christ will advance His cause and His glory will be witnessed by all mankind. Those who would honour Him will seek His glory in every work they perform, and especially those labours performed among His churches. In seeking His glory, believers will align themselves with Him and with His cause, thus sharing in His glory. Earlier, Paul had written the Corinthians, “Since we have the same spirit of faith according to what has been written, ‘I believed, and so I spoke,’ we also believe, and so we also speak, knowing that he who raised the Lord Jesus will raise us also with Jesus and bring us with you into his presence. For it is all for your sake, so that as grace extends to more and more people it may increase thanksgiving, to the glory of God” [2 CORINTHIANS 4:13-15].

Ideally, we would hope that those individuals who are concerned for the welfare of the local congregation will also wish to honour the Lord Christ. This is not always the case; but it is our expectation. As a guiding principle to any congregation, and especially to our own congregation, determine that every service, that every ministry, that every act performed by the congregation or by individual members, must have the Lord's glory central to the planning and implementation. Paul boldly avers that the administration of funds received is designed “for the glory” of the Lord Himself.

I seriously doubt that anyone present today would dispute the thought that we ought to honour the Lord. However, I am equally confident that we hold differing ideas of how we may best honour the Lord. Ultimately, as a people of the Book, we must determine how to honour the Lord, not through listening to the most strident voices among us or through appeal to democratic methods, but through appeal to His revealed will in the Book. As we continue our study of this letter in the future, we will discover that we honour the Lord through the manner in which we administer donated funds, through adopting an attitude welcoming accountability and through insuring an environment that encourages and promotes generosity. Each of these actions must have the will of Christ central to both planning and implementation, and Christ's glory shall be ensured as we witness souls saved and lives transformed through our ministry.

I am concerned by a tendency among our churches to appoint individuals charged with administration of church funds that seem to know the cost of everything but know the value of nothing. I am concerned, not by legitimate questions which challenge the congregation to weigh the most effective tasks to perform and that seek the most efficient distribution of funds; but I am concerned for that view which sees only the bottom line on the finance sheet. Such a view exchanges the eternal for the temporal. That view exchanges true wealth for earthly trinkets and ephemeral baubles. That view devalues Christ through attempting to place a price on the priceless message of life and salvation of souls. The ultimate appeal as each Christian determines the validity of any given action is whether Christ is glorified, whether souls are confronted with the love of Christ and whether lives are transformed by the grace of God. In the salvation of souls and in the building up of the Body of Christ our Lord is glorified.

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ADMINISTRATION OF CHURCH FUNDS MUST ALWAYS BE CONDUCTED OPENLY BEFORE GOD AND MAN.

“We take this course so that no one should blame us about this generous gift that is being administered by us, for we aim at what is honorable not only in the Lord’s sight but also in the sight of man” [2 CORINTHIANS 8:20, 21]. From earliest days as a minister of the Gospel I have insisted on biblical principle that the business of the church ought to be open before all mankind. A full accounting of receipts and of the distribution of the gifts received ought to be rendered to the congregation on a regular basis. The surest guard against error in administration of funds is to provide regular reports to the people who are giving the gifts. The surest means to engender suspicion and to raise questions about the administration of funds is through concealment.

The human mind naturally wonders about what is done in the dark. Since we are children of the light, our work and the distribution of gifts received must always be performed in the light. This is in keeping with the Word of God. In **1 JOHN 1:9** we discover: “Light has come into the world... Whoever does what is true comes to the light, so that it may be clearly seen that his works have been carried out in God.” Let this word serve to guide our actions.

In **EPHESIANS 5:8**, we have received the admonition: “Walk as children of light.” While the context clearly demands that we make every effort to foster “the fruit of the light” within the church (“all that is good and right and true”), it involves as well every effort to nurture unity and to dispel doubt. That statement instructing that “the fruit of the light is found in all that is true” is applicable to the instruction given the Corinthians in the text. Consequently, his same emphasis is provided to all saints.

The dangers associated with secret administration of received goods are severalfold.

- The great danger of secret disbursement of received funds, besides denying that we live in the light, lies in the fact that those donating the funds lose any sense of ownership.
- Those giving gifts receive a message that they are untrustworthy, that they are not capable of making decisions concerning distributing donated funds.
- Secrecy in accounting ensures that the membership of the assembly is reduced to a mere source of moneys and is thus devalued and treated with disdain.
- Donors themselves become disconnected and ultimately begin to respond solely to emotional appeals instead of applying reason and forethought to giving.
- Secrecy in administration of church funds insures that the people degenerate into giving by rote—a pernicious expression of legalism.
- At the last, generosity is stifled and compassion is silenced and the church grows cold and uncaring.

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In contrast to this attitude of secrecy that is found far too often among the churches of our Lord, an attitude of openness honours God and has a positive impact on the life of the congregation.

- An attitude of openness values individuals as gifted members of the Body of Christ and admits the dignity of the individual within that Body.
- Openness seeks participation in the planning of and in disbursement of funds, thus advancing compassion and responsiveness to genuine needs among the membership of the church.
- Those giving become partners sharing in the advance of Christ's Kingdom because they are encouraged to think how best to distribute church funds and because they are invited to participate in the work.
- Openness in administering church funds encourages thoughtful partnership in the work of the church, being foundational for evangelism and missionary advance.
- Openness encourages generosity because the people see how their funds are used and gives them opportunity to ensure that funds are employed wisely.
- Openness transforms the members from a mere source of money to partners in the advance of the Gospel.
- Openness in financial matters is not a uniquely Baptist principle—it is a biblical principle.

I was asked to pastor a congregation in serious decline on one occasion. I won't say it was a happy situation—it was not. The small band of determined zealots sought to rebuild the church, not for God's glory, but to continue to hold power in a small corner of God's Kingdom. They really didn't want to see new people; they just wanted whatever moneys new people might contribute.

One of the first requests I made was for the Treasurer to provide a regular report of giving and disbursements. After several promises to providing what was requested, I suggested that she provide the accounting to the chair of the deacons who would share it with the deacons. At this, the woman exploded, "When we need money, I will tell you and you can get it from the people." Would it surprise you when I tell you that congregation is no longer in existence. She, and the deacons, I might add, had no respect for the congregation and no desire to glorify God. They would have argued that they wanted to honour God; but in reality the church had become a small cliché of people intent on fleecing those coming into the Faith in order to promote a few pet projects.

ADMINISTRATION OF CHURCH FUNDS MUST ALWAYS INSURE ACCOUNTABILITY. “[Together] with [the designated brothers] we are sending our brother whom we have often tested and found earnest in many matters, but who is now more earnest than ever because of his great confidence in you. As for Titus, he is my partner and fellow worker for your benefit. And as for our brothers, they are messengers of the churches, the glory of Christ” [2 CORINTHIANS 8:22, 23].

Those who handle moneys in the world are held to strict principles of accounting. The Canada Revenue Agency sets conditions that are considered minimal for those institutions registering as a charity. In short, this agency has established a minimal code of ethics for charitable organisations. I want to go on record at stating my personal conviction that churches, and more particularly our own congregation, ought to view government standards as a minimum. That which is set by government should be seen as a mere starting point. While we ought to determine that we will be accountable for every coin passing through our treasury, the accountability of this assembly exceeds the accountability demanded by any human government. The accountability of this congregation is rendered to the Risen Christ as we speak to the people of God who give of their goods week-by-week. As a church, we receive a sacred trust from those donating their gifts; and we must ensure that we fulfil that trust by administering the funds entrusted to our oversight in a conscientious and honourable fashion.

Consider the issue of accountability to the people of God for employment of church funds. We who are leaders administering the funds donated by the congregation, ought not only to be able to detail where the funds are employed, but we must also justify that such employment is in accord with the desires of the congregation and according to the revealed will of God. Though we seek the mind of the Spirit and though we seek unity in the Spirit, it would be exceptional if everyone in the congregation was in total agreement with the disbursement of congregational funds at any given time. Nevertheless, no conscientious, God-honouring Christian will dissent from using church funds in a manner that builds the people, advances the cause of Christ and wins the lost—and this is always our goal as a congregation. In short, we are obligated as leaders to ensure that church funds are employed in a moral and ethical manner, meeting Scriptural expectations. One reason it is vital that we maintain an air of openness in distribution of church funds is that the leaders must have the pulse of the congregation demonstrating that the funds are used according to the revealed will of God.

Consider the matter of our accountability before our God for the administration of funds. We are convinced that each believer is accountable to Christ for what is done with what has been entrusted to him or her. We have no problem admitting that each Christian is responsible to exercise wisdom in administering the wealth entrusted to her oversight. However, we often fail to acknowledge that each of us is equally responsible to ensure that those to whom we donate funds as a gift are worthy of receiving our trust. Underscore in your mind that as a Christian, you are responsible that those to whom you donate your moneys are worthy of your trust—and that includes our own congregation! We cannot, as appears to be true of so many others, shrug off this responsibility with the claim that once a gift has been given we have no further responsibility for the funds we donated. We are responsible to exercise oversight.

Individual responsibility for administration of church funds is multifaceted, including:

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- insuring that the sources from whom funds are solicited and received are honourable individuals;
- insuring that recipients of funds deserve the assistance received;
- insuring that administrative costs for distributing funds are reasonable and not excessive;
- insuring that any individuals handling the funds donated adhere to biblical principles and standards.

As a general guideline for determining the worthiness of those whom we entrust with administrative responsibilities, we should ask: *would Jesus distribute these moneys in the manner reported.*

It is vital to report to the congregation on a regular basis the receipts and expenditures, not in order to indulge the prurient interest of inquisitive souls, but to permit members to assess how well leadership is fulfilling the task that God assigned. The task we have received includes evangelism of the lost, building the Body of Christ and honouring Christ Jesus as Lord. While accountability to God may be assessed in part through reviewing the teaching and outreach ministries of the church, other areas underwritten by the gifts of the people may be harder to assess if there is no opportunity to review distribution of donated funds. Those administering church funds must be above even a hint of scandal and they must enjoy reputations as honest men and women. In this respect, leaders responsible for handling moneys fall under similar guidelines set down for deacons of the church, although they need not necessarily be deacons.

ADMINISTRATION ACCORDING TO CHRIST'S WILL HAVE WILL BLESS MANY BEYOND THE LOCAL CONGREGATION. "So give proof before the churches of your love and of our boasting about you to these men" [2 CORINTHIANS 8:24]. Paul was undoubtedly proud of the churches he had established. Although the Corinthian church was in many respects a problem church, they were still a people belonging to God. Because they belonged to God, Paul could take pride in what God had accomplished through him in that wicked city. Because of his labours, a witness for Christ existed in that great city. Souls had been saved and the promise of others being saved was lay before them. Though there were some dark blots on the record, there were some brilliantly, glowing saints to whom he could point and to whom he could lay claim as a spiritual father.

Do you love Christ? The surest evidence that you love Christ is that you want to honour Him as Lord. One visible way in which Christians honour Christ as Lord is through our participation in worship, including our worship in giving. Focus on Paul's plea to the Corinthians: "give proof ... to these men." The men to whom he asks the Corinthians to give proof were Titus and the unnamed brother, and perhaps some others. The Corinthians were to give proof of their love, especially their love for Christ, through providing a generous offering. Beyond this plea for proof of love for Christ, the Apostle pleads that the Corinthians will show these men why the Apostle boasted concerning their character. Paul wants these servants of the churches to see why he was proud of the Corinthians so that they in turn might report it to the churches. Thus, the Corinthians would be encouraging other believers through their obedience.

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As an obedient Christian encourages other Christians, so an obedient church encourages other churches. The impact of one obedient church extends farther than anyone could imagine. Because our ministries are not conducted in a corner, because the missionaries we support move far beyond our own doorstep, because the ministries we provide touch many lives, the witness of our love for Christ will be known far and wide. Because we love Christ, the evidence will be seen in our financial report with the result that many more are saved, brought into the fellowship of the assembly and built up in the Faith.

We cannot imagine what Christ will do through our congregation as we submit to Him. Though considered small by the standards of the world and perhaps no doubt viewing ourselves as stretched beyond our abilities, it has yet to be seen what Christ may accomplish through us. What astonishing ministries, what astounding outreach, what amazing impact this congregation shall have in our various communities will be witnessed once we discover the wonder resulting from the presence of the Risen Christ among His people. The giving of our church, generous as it is, has a glorious future. I think of giving not simply that we may boast of the amount, but giving which permits the advance of the work of Christ and makes His Name known everywhere. The giving of our church has the promise of laying such a foundation that many souls will be won to the Faith and the Name of Christ will become known throughout our world.

I know the majority listening this day professes to love Christ, but the challenge presented to each of us who profess Christ is to ensure that our giving speaks fully of our love. The message has focused on the mundane subject of administering the funds of the church. Those longing to see the church advance should await the financial report of the church as eagerly as any investor awaiting the report of the performance of invested funds. Christians must assume responsibility for sharing in the work of Christ, and we do so as we see that administering the funds is an expression of the collective will. Through this, the work of evangelism, the work of advancing the Kingdom of God, the work of building the Body, is accomplished. The mundane is transformed into the glorious; our giving becomes the means of honouring the Lord.

I invite you to share in the work. Pray for the gifts of God people to be employed wisely and to advance His Kingdom. Then, join in this glorious work through participating in the gifts. Is there not opportunity for each of us to share in this labour? Assuredly, there is opportunity for each Christian to glorify the Master through sharing in the act worship known as giving...

For any who share our service without knowing Christ as Lord, your giving cannot be pleasing to the Lord. You cannot give until you have received life in Christ, and our invitation to you is to receive Jesus as Master of life that you might have proper motives in your giving. We invite you to consider the love of God in Christ, submitting to Him as Master and believing the message of life. Listen to the Word of God in this passage from Paul's letter to the Romans.

"If you confess with your mouth that Jesus is Lord and believe in your heart that God raised him from the dead, you will be saved. For with the heart one believes and is justified, and with the mouth one confesses and is saved. For the Scripture says, 'Everyone who believes in him will not be put to shame.' For there is no distinction between Jew and Greek; for the same Lord is Lord of all, bestowing his riches on all who call on him. For 'everyone who calls on the name of the Lord will be saved'" [ROMANS 10:9-13]. Amen.