

The Thirteenth Episcopal District's  
144<sup>th</sup> Session of the West Tennessee Annual Conference

Committee on Stewardship and Tithing

To: Bishop Jeffrey N. Leath, Presiding Prelate, Dr. Susan J. Leath, Supervisor of Missions  
Rev. Dr. C. Robert Finch, Host Presiding Elder, Rev. Linda F. Thomas-Martin, Presiding Elder  
Rev. Walter Henry, Host Pastor and the members of the 144<sup>th</sup> Session of the West Tennessee  
Annual Conference.

The committee on Stewardship and Tithing beg leave to make the following report.

A widespread skepticism toward giving exists in our culture. Some church organizations have mismanaged funds. Thus, many people are reluctant to support these organizations with their donations. But the skepticism extends even to the Christian community. Some unscrupulous televangelists have given tithing a bad name; so many believers do not contribute to the work of the church. This, I believe, is a significant error, for the Bible commands Christians to be good stewards of their resources for the sake of the kingdom of God.

The whole concept of stewardship begins with creation. God is the author of all things, the Creator of all things, and the owner of all things. Whatever God makes, God owns. What we own, we own as stewards who have been given gifts from God Himself. God has loaned these things to us and expects us to manage them in a way that will honor and glorify God.

Humankind's stewardship began in the Garden of Eden, where God gave Adam and Eve full dominion over the entire creation. Adam and Eve were not given ownership of the world; they were given the responsibility of managing it. They were to ensure that the garden was tilled and cultivated and not abused or exploited, and that the goods God provided were neither spoiled nor wasted.

Every time we use a resource, we make a decision, and that decision reveals what kind of stewards we are. That's where God holds us accountable. He held Adam and Eve accountable for how they took care of the garden. God is interested in how we take care of our ministries, personal lives, homes—every aspect of life. All of these areas deal with managing and allocating resources.

At the center of the biblical concept of stewardship is the tithe, which first appears in the Old Testament. The word *tithe* means "tenth." The basic principle was that every person was to return one-tenth of his increase to the Lord on an annual basis. Christian ministry depends upon Christian giving. Christian giving will either enhance or limit the work of ministry.

The most important investment we can ever make is in the kingdom of God, because it has eternal returns. These returns are not just for us but also for our family, our children, and our grandchildren. We know we cannot spend the tax the government takes out of our paycheck. We

must live on our “take home” pay. Our obligation to God takes precedence over our obligation to government. God should get paid first, “from the top.” If you want to know how serious you are about investing in God’s kingdom, look at your checkbook. It is an objective, concrete record of where your treasure is and where your heart is.

Jesus regarded stewardship of finances as an indication of trustworthiness with spiritual things (Luke 16:11), which were more important (Matt 6:19-20) and “Those who give can trust God as the source of all that is given (2 Cor. 9:10), to supply their needs (2 Cor. 9:8; Phil. 4:19)” Baker’s Evangelical Dictionary.

Recommendations:

1. Ask Presiding Elders to devote at least ten minutes of their Quarterly conferences to teaching on stewardship and tithing.
2. Ask pastors to preach and teach on stewardship and tithing at least quarterly.

Humbly submitted,

The committee on Stewardship and Tithing

The Reverend Quinten L. Smith

The Reverend Lula Martin-Sanderson

The Reverend Barbara S. Green

The Reverend Errol M. Thomas, Jr. MD

The Reverend Eugene Brooks, Sr.

The Reverend Stanley T. Richardson

Sister Tracy Hanes

Brother Addison McFarland

Brother Johnnie Dotson

Brother David Hampton