

SUMMARY

The General Conference, Tithe and the Storehouse

What it means to return a tithe

God says:

Leviticus 27:30

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD's: it is holy unto the LORD.

Malachi 3:7-10

Even from the days of your fathers ye are gone away from mine ordinances, and have not kept them. Return unto me, and I will return unto you, saith the LORD of hosts. But ye said, Wherein shall we return? Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

Manuscript Releases, Vol. 12, p. 228

Have you confessed Christ by faithfully tithing the mint, the anise, and the rue? When we give the Lord the tithe, we are only giving Him that which is His own, to withhold which is theft and robbery. When we withhold the tithe we keep back that which God designs shall sustain His work on the earth. For this work of redemption God gave the richest gift of heaven; can we not give one tenth of what we have? Many have forgotten God, and have kept back the tithe. Does your account book reveal that you have dealt faithfully with your Lord? Are you poor? Then give your little. Have you been blessed with abundance? Then be sure to lay aside that which the Lord registers as His own.

Summary

It is important to return a tithe.

Conclusion

God owns everything and we own nothing. If we return a tithe, “we are only giving Him that which is His own, to withhold which is theft and robbery.”

What the tithe is to be used for

God says:

1 Corinthians 9:14

Even so hath the Lord ordained that they which preach the gospel should live of the gospel.

Testimonies for the Church, Vol. 9, p. 250

God has not changed; the tithe is still to be used for the support of the ministry.

Manuscript Releases, Vol. 1, p. 189

God's ministers are His shepherds, appointed by Him to feed His flock. The tithe is His provision for their maintenance, and He designs that it shall be held sacred to this purpose. . . .

Counsels on Stewardship, p. 93

The tithe is sacred, reserved by God for Himself. It is to be brought into His treasury to be used to sustain the gospel laborers in their work.

Ibid., p. 71

In the tithe, with gifts and offerings, God has made ample provision for this work. He intends that the ministry of the gospel shall be fully sustained. He claims the tithe as His own, and it should ever be regarded as a sacred reserve, to be placed in His

treasury for the benefit of His cause, for the advancement of His work, for sending His messengers into "regions beyond," even to the uttermost parts of the earth.

Testimonies for the Church, Vol. 4, p. 472

In commissioning His disciples to go "into all the world, and preach the gospel to every creature," Christ assigned to men the work of spreading the gospel. But while some go forth to preach, He calls upon others to answer to His claims upon them for tithes and offerings with which to support the ministry and to spread the printed truth all over the land.

Ibid., Vol. 6, p. 215

Light has been plainly given that those who minister in our schools, teaching the word of God, explaining the Scriptures, educating the students in the things of God, should be supported by the tithe money. [Bible teachers only]

Medical Ministry, p. 245

Some, who do not see the advantage of educating the youth to be physicians both of the mind and of the body, say that the tithe should not be used to support medical missionaries, who devote their time to treating the sick. In response to such statements as these, I am instructed to say that the mind must not become so narrowed down that it cannot take in the truth of the situation.

Ibid., p. 250

No line is to be drawn between the genuine medical missionary work and the gospel ministry. These two must blend. They are not to stand apart as separate lines of work. They are to be joined in an inseparable union, even as the hand is joined to the body. Those in our institutions are to give evidence that they understand their part in the genuine gospel medical missionary work. A solemn dignity is to characterize genuine medical missionaries.

Summary

It is important to know what our tithe should be used for.

Conclusion

The tithe is to be used to support the preachers and to entertain gospel workers. The tithe is to be used to spread the gospel to the world and to help Bible teachers, as well as medical missionaries.

What the tithe should not be used for

God says:

Counsels on Stewardship, p. 102

One reasons that the tithe may be applied to school purposes. Still others reason that canvassers and colporteurs should be supported from the tithe. But a great mistake is made when the tithe is drawn from the object for which it is to be used-- the support of the ministers. . . .

Ibid., p. 103

The tithe is set apart for a special use. It is not to be regarded as a poor fund. It is to be especially devoted to the support of those who are bearing God's message to the world; and it should not be diverted from this purpose.

I was shown that it is wrong to use the tithe for defraying the incidental expenses of the church.

Summary

It is important to know what our tithe should not be used for.

Conclusion

Tithe is not for school purposes, with the exception of Bible teachers. In addition, it is not for colporteurs. Tithe is not a poor fund; neither should it pay for church expenses. Since it is to support the ministry, it stands to reason that it should not be invested in worldly enterprises, stock markets, etc. where it can lose its value.

Exception

Manuscript Releases, Vol. 1, p. 191

There are exceptional cases, where poverty is so deep that in order to secure the humblest place of worship, it may be necessary to appropriate the tithes.

Kingly power?

The GC exercises "kingly power" by telling the preachers what they should believe.

God says:

The Review and Herald, December 14, 1905

In the valley of humiliation, where men depend on God to teach them and to guide their every step, there is comparative safety. But let every one who has a living connection with God pray for the men in positions of responsibility,--for those who are standing on a lofty pinnacle, and who, because of their exalted position, are supposed to have much wisdom. Unless such men feel their need of an Arm stronger than the arm of flesh to lean upon, unless they make God their dependence, their view of things will become distorted, and they will fall.

Spalding and Magan Collection, p. 368

The kingly power formerly exhibited in the General Conference is not to be perpetuated.

Testimonies to Ministers and Gospel Workers, p. 362

The spirit of domination is extending to the presidents of our conferences. If a man is sanguine of his own powers and seeks to exercise dominion over his brethren, feeling that he is invested with authority to make his will the ruling power, the best and only safe course is to remove him, lest great harm be done and he lose his own soul and imperil the souls of others. "All ye are brethren." This disposition to lord it over God's heritage will cause a reaction unless these men change their course. Those in authority should manifest the spirit of Christ. They should deal as He would deal with every case that requires attention. They should go weighted with the Holy Spirit. A man's position does not make him one jot or tittle greater in the sight of God; it is character alone that God values.

Summary

Does the GC exercise "kingly power"?

Conclusion

Does the GC have the right to dictate to pastors? Whom do the “leaders” allow to speak in the churches? Should this not be the decision of the individual churches? Pray for the Church leaders that they will depend only on God and not use “kingly power” to dictate to others.

Tithe counsel

The GC says:

“We do not tolerate someone giving ‘tithe counsel’ directly contrary to what we already know to be true.”

God says:

Testimonies to Ministers and Gospel Workers, p. 294

There are those who are today doing the very same things. In their counsels they venture to pronounce judgment upon the work of God; for they have become trained in doing that which the Lord has never required them to do. They would better humble their own hearts before God, and keep their hands off the ark of God, lest the wrath of God shall break forth upon them; for if God has ever spoken by me, I testify that they have undertaken a work in criticizing and pronouncing unsound judgment which I know is not right. They are but finite men and, being befogged themselves, suppose that other men are in error.

Conclusion

Again, should we not go to the Bible and Spirit of Prophecy to find the truth on tithe instead of going by what the GC “already knows to be true”? The GC further uses kingly power to instruct that it has the last word on tithe counsel. Who will you listen to? The GC, an organization infiltrated by Jesuits? Or God, the author of all!

Accountability for the use of tithe

The GC says:

“To say that the individual donor of tithe and offerings is responsible for any mismanagement on the part of church leaders is totally false.”

God says:

The Kress Collection, p. 120

The churches must arouse. The members must awake out of sleep and begin to inquire, How is the money which we put into the treasury being used? The Lord desires that a close search be made.

Testimonies for the Church, Vol. 1, p. 261

There are fearful woes for those who preach the truth, but are not sanctified by it, and also for those who consent to receive and maintain the unsanctified to minister to them in word and doctrine. I am alarmed for the people of God who profess to believe solemn, important truth, for I know that many of them are not converted nor sanctified through it. Men can hear and acknowledge the whole truth, and yet know nothing of the power of godliness. All who preach the truth will not themselves be saved by it. Said the angel: "Be ye clean, that bear the vessels of the Lord."

Sermons and Talks, Vol. 2, p. 74

If the Conference business is not managed according to the order of the Lord, that is the sin of the erring ones. The Lord will not hold you responsible for it, if you do what you can to correct the evil. But do not commit sin yourselves by withholding from God his own property. "Cursed be he that doeth the work of the Lord negligently," or deceitfully.

Testimonies for the Church, Vol. 7, p. 176

God desires to bring men into direct relation with Himself. In all His dealings with human beings He recognizes the principle of personal responsibility. He seeks to encourage a sense of personal dependence and to impress the need of personal guidance. His gifts are committed to men as individuals. Every man has been made a steward of sacred trusts; each is to discharge his trust according to the direction of the Giver; and by each an account of his stewardship must be rendered to God.

Testimonies to Ministers and Gospel Workers, p. 361

Do we individually realize our true position, that as God's hired servants we are not to bargain away our stewardship? We have an individual accountability before the heavenly universe, to administer the trust committed us of God. Our own hearts are to be stirred. Our hands are to have something to impart of the income that God entrusts to us. The humblest of us may be agents for God, using our gifts for His

name's glory. He who improves his talents to the best of his ability may present to God his offering as a consecrated gift that shall be as fragrant incense before Him. It is the duty of everyone to see that his talents are turned to advantage as a gift that he must return, having done his best to improve it.

Testimonies for the Church, Vol. 3, p. 553

It would be poor policy to support from the treasury of God those who really mar and injure His work, and who are constantly lowering the standard of Christianity.

Ibid., Vol. 5, p. 103

Those who give their influence to sustain an evil work are doing Satan's drudgery.

Manuscript Releases, Vol. 17, p. 305

Properly done, the work of the gospel minister will add many souls to the fold. Many have made a mistake in receiving credentials. They will have to take up work to which they are better adapted than the preaching of the Word. They are being paid from the tithe, but their efforts are feeble, and they should not continue to be paid from the tithe. In many ways the ministry is losing its sacred character.

Series A, No. 1, p. 13, Feb. 1990 by Leaves of Autumn Books (copies of original pamphlets)

There are ministers, and not a few, either, that have carried credentials for years, and yet they do not give evidence of being converted men, either in their personal experience or in their labors. Their labors do not benefit the church, but in many instances are a positive injury. Many of our brethren have expressed themselves to the effect that if their Conference continues to pay money to such ministers, they will withhold their tithes. We do not say that it would be right for individuals to withhold from the Lord that which is his; but, on the other hand, it certainly is very wrong for the Conference to give credentials to such men, and it is nothing less than sin to take the Lord's money to pay for such labor. There must be earnest labor with such men; and if they will not reform, there can be no reason why they should continue to hold credentials.

Then there are many that are even light and frivolous, and by this course they do more harm than good. These, too, should be labored with faithfully, and if they do

not give evidence of reform, they should certainly not be continued in the ministry; for only evil can result from their work.

Although the following statement does not use the word “tithe,” the principle stated is that we are accountable to God alone.

Spalding and Magan Collection, p. 176

The people to whom God has given his means are amenable to him alone.

Summary

As we can see from God’s words, for the GC to say that the individual donor of tithe and offerings is not responsible for any mismanagement on the part of church leaders is false.

Conclusion

Are we accountable? God says, “The Lord will not hold you responsible for it, if you do what you can to correct the evil.” Are we then responsible if we know our money is being used for evil and do not do what we can to correct the evil? According to Ellen White’s counsel, we are responsible and the GC is wrong. We are accountable to God alone. However, it is interesting to note that when individuals try to correct the evil in the Church by speaking out, they are usually disfellowshipped and the evil not only continues but also worsens. As Ellen White stated in the *Spalding and Magan Collection*, p. 498, “Send no statement of the situation through our religious papers; because it will not be honored.” Has the GC used its position to share only half the truth? God has told us each to study. If we only go by what the GC says instead of looking at the whole statement for ourselves, God will hold each of us accountable.

The use of tithe

The GC says:

“There is no place in the Bible – Old or New Testament – where God has told His followers to withhold or redirect their tithes when they feel that they are being misused by the church leaders.”

Ellen White’s use of tithe

Did Ellen White always pay her tithe to the local conference? Were there circumstances when she redirected it to support those working in the ministry and spreading the gospel? Especially when the conference would have hindered proper support of those involved in ministry?

Spalding and Magan Collection, p. 117

There are ministers' wives, Sisters Starr, Haskell, Wilson and Robinson, who have been devoted, earnest, whole-souled workers, giving Bible readings and praying with families, helping along by personal efforts just as successfully as their husbands. These women give their whole time, and are told that they receive nothing for their labors because their husbands receive their wages. I tell them to go forward and all such decisions shall be reversed. The Word says, "The laborer is worthy of his hire." When any such decision as this is made, I will in the name of the Lord, protest. I will feel it in my duty to create a fund from my tithe money, to pay these women who are accomplishing just as essential work as the ministers are doing, and this tithe I will reserve for work in the same line as that of the ministers, hunting for souls, fishing for souls. I know that these faithful women should be paid wages proportionate to the pay received by ministers.

Special Testimonies, Series B, No. 11, pp. 31-32

Many obstacles have been placed in the way of the pioneers at the Madison school of a nature to discourage them and drive them from the field. These obstacles were not placed there by the Lord. In some things the finite planning and devisings of men have worked counter to the work of God.

Let us be careful, brethren, lest we counterwork and hinder the progress of others, and so delay the sending forth of the gospel message. This has been done, and this is why I am now compelled to speak so plainly. If proper aid had been given to the school enterprise at Madison, its work might now be in a far more advanced stage of development. The work at Madison has made slow advancement, and yet, in spite of the obstacles and hindrances, these workers have not failed nor become discouraged; and they have been enabled to accomplish a good work in the cause of God.

The Lord does not set limits about His workers in some lines as men are wont to set. In their work, Brethren Magan and Sutherland have been hindered unnecessarily. Means have been withheld from them because in the organization and management of the Madison school, it was not placed under the control of the conference. But the reasons why this school was not owned and controlled by the conference have not been duly considered.

The lack of interest in this work, by some who should have valued it highly, is decidedly wrong. Our brethren must guard themselves against the repetition of such experiences.

The Lord does not require that the educational work at Madison shall be changed all about before it can receive the hearty support of our people. The work that has been done there is approved of God, and He forbids that this line of work shall be broken

up. The Lord will continue to bless and sustain the workers so long as they follow His counsel.

Brethren Sutherland and Magan are as verily set to do the work of the Lord at Madison as other workers are appointed to do their part in the cause of present truth. The light given me is that we should help these brethren and their associates, who have worked beyond their strength, under great disadvantages. Let us seek to understand the situation, and see that justice and mercy are not forgotten in the distribution of funds.

The leaders in the work of the Madison school are laborers together with God. More must be done in their behalf by their brethren. The Lord's money is to sustain them in their labors. They have a right to share the means given to the cause. They should be given a proportionate share of the means that comes in for the furtherance of the cause. June 18, 1907.

Document file 213

On May 9, 1907, Charles E. Stewart of Battle Creek sent to Ellen White a compilation of charges and questions which cast doubt on her writings. In October of that year, the same material was put into a small book. Later it was published by E. S. Ballenger, another of Ellen White's critics. Because of this, W. W. Prescott, A. G. Daniells, and Willie White (Ellen White's son and secretary) wrote a document to refute charges made against Ellen White. Among other things, it was charged that Ellen White's counsels and practice in regard to the tithe were not consistent, that she did not always follow her own recommendations. The following statement written by Prescott, Daniells, and Willie White comes from Document File 213, which is located in the White Estate Office in Loma Linda. It reveals how they completely understood Ellen White's teachings in regard to tithe paying. Here is what it states. "As to the proper use of the tithe: The outline of a statement on this subject which was agreed upon was briefly this: To give extracts from Sister White's writings as to the tithe and its use; to show that her testimony and her own usual practice was in favor of paying the tithe into the regularly designated treasury, to be used under the counsel of the committees appointed for such purposes; to show further from her writings that when those who have charge of the expenditure of the tithe so far fail in the discharge of their duty that the regularly organized channels for the distribution of tithe become hindrances to its proper use, then in order to carry out the divine plan that the tithe should be expended in the wisest manner for the furtherance of the work, individuals have the right to pay their tithes direct to the needy fields; but that this involves a considerable degree of personal responsibility, which must be assumed by those who decide to follow this plan. It was thought that this matter could be handled in a way to show that the departure from the regular plans was authorized only when the regular plans failed to be carried out by those in

positions of responsibility.” (This statement may be ordered from the following address: Department of Archives & Special Collections, Del E. Webb Memorial Library, Loma Linda University, 11072 Anderson Street, Loma Linda, CA 92350/(909) 558-4942.)

Fact

We agree that God’s people should not withhold tithe. However, on the matter of redirecting tithe, the GC leaves out the fact that Ellen White did this herself under certain circumstances and worked with others to do so. Circumstances alter the situation. See [The Truth Book of the ForMyPeople Ministry, Appendix B](#) regarding the Watson letter.

The widow’s mites

The GC says:

“In fact, the only offering that Jesus ever commended was when a poor widow gave two mites (apparently all she had) to a church that was just about to crucify Him! (See Mark 12:41-44).“

God says:

Luke 21:1-4

And he looked up, and saw the rich men casting their gifts into the treasury. And he saw also a certain poor widow casting in thither two mites. And he said, Of a truth I say unto you, that this poor widow hath cast in more than they all: For all these have of their abundance cast in unto the offerings of God: but she of her penury hath cast in all the living that she had.

Lesson taught

What was the lesson Jesus was teaching? “For all these have of their abundance cast in unto the offerings of God: but she of her penury hath cast in all the living that she had.” Was the widow even aware of the corruption? Evidence shows that this was not a call to give to a corrupt Church, but rather a lesson regarding the heart of the giver. On another note, nowhere in the above verses does it state that she was placing “tithe” in the treasury.

Summary

Again, the GC goes against inspiration by saying that one cannot redirect tithe when there is misuse.

Conclusion

We are to be cheerful givers to God’s storehouse, supporting effective ministry wherever that may be.

The storehouse

Malachi 3:10

Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.

Where is the storehouse?

The GC says:

“Only conference organizations are authorized to make allocations from tithe funds. The tithe is the Lord's and should be returned to the storehouse, the conference treasury, through the member's home church.”

These guidelines were adopted and voted by the General Conference of Seventh-day Adventists Executive Committee at the Annual Council Session in Washington, D.C., October 14, 1985. General Conference Guidelines on the Use of Tithe.

God says:

Testimonies for the Church, Vol. 6, p. 447

There are only two places in the world where we can deposit our treasures -- in God's storehouse or in Satan's, and all that is not devoted to Christ's service is counted on Satan's side and goes to strengthen his cause.

The Review and Herald, December 17, 1901

This earth is the Lord's storehouse, from which we are ever drawing. He has provided fruits and grains and vegetables for our sustenance. For us He makes the sun to shine and the rain to fall. The whole human family, good and evil, are constantly drawing from God's storehouse. It makes every difference with those so highly privileged how they receive the Lord's gifts, and how they treat the contract the Lord has made with them. He has made them His almoners, directing them to draw from His storehouse, and then make a return to Him in gifts and offerings, "that there may be meat in mine house," He says.

Summary

The General Conference is mandating that tithe is to only go into the church offering plate. We have the choice to deposit our tithe in either God's storehouse or Satan's storehouse.

Conclusion

We should never withhold from God His tithe. Everything we have and are comes from His

treasury, and we have no right to withhold anything from Him—let alone the tithe. However, does this mean that the Conference treasury created and owns everything we have and are? Does it have a right to require us to return a tithe to itself? How can we return something to them, if they never had it in the first place? Would not this be a virtual claim to deity by the Conference? Any power that would interpose itself between the soul and God, any power that puts the commandments of man ahead of the commandments of God is a false god. We do believe in church organization, but we repudiate the Church's taking of kingly power, which is idolatry (substituting its will in place of God's will). Let us remember that the formation of the Beast involved transferring faith from Christ to the Church. Today we see the same thing happening in Adventism.

Baptismal vows: then and now

The baptismal vows of 1874, 1931, and 1990 regarding tithe demonstrate the view of the Church on where tithe is to go. Look at the changes in each vow to see how the Church has redirected the tithe to itself as the only place where it must go.

1874: Vow 8: Will you practice the Bible plan for the support of God's work by rendering unto Him first the tithe, or one tenth of all your increase (Lev. 27:30; Mal. 3:8-10); and then offerings as you may be able, according to His prospering hand? Deut. 16:17; Luke 6:38.

1931: Vow 11: Do you recognize the fact that God claims one-tenth of all our substance as His for the support of His work in advancing the Gospel of Christ; and will you faithfully render to Him His own - the tithe and offerings in the support of the world-wide work of the church?

1990: Vow 9: Do you believe in church organization? Is it your purpose to worship God and to support the church through your tithes and offerings and by your personal effort and influence?

The Twenty-eight Fundamentals, By Russell R. Standish, Ch. 22, p. 100.

Seventh-day Adventist Church Manual, Revised 2005, 17th Edition, p. 34.

Summary

As time passed, the baptismal vows reflected a change in truth. Has an enemy done this?

Conclusion

In 1874, the baptismal candidate was asked to support "God's work."

In 1931, this was changed to "the world-wide work of the church."

In 1990, it was changed to "the church."

With this vow, the Church now states that it alone is to receive the tithe from God's people. New members are now being mandated as to where to pay their tithes.

Independent ministries

The GC says:

“So what about the needs of the ‘supporting independent ministries’ and other phases of God’s work? . . . ‘Provision is to be made for these other lines of work. They are to be sustained, but not from the tithe. God has not changed; the tithe is still to be used for the support of the ministry.’ ” --IN SEARCH OF THE STOREHOUSE. Some Key Questions on Tithing.

Fact

The GC contradicts itself in the above statement. If tithe is “for the support of the ministry,” and independent ministries are a ministry, why should they not have support from tithe as well?

God says:

In the following verses, Paul, as a self-supporting minister, gives evidence that the Philippians provided for his necessities.

Philippians 4:14-17

Notwithstanding ye have well done, that ye did communicate with my affliction. Now ye Philippians know also, that in the beginning of the gospel, when I departed from Macedonia, no church communicated with me as concerning giving and receiving, but ye only. For even in Thessalonica ye sent once and again unto my necessity. Not because I desire a gift: but I desire fruit that may abound to your account.

History says:

In the past, many self-supporting ministries were accepted by the General Conference as appropriate channels for receiving tithe. These included such ministries as 3ABN, Adventist Frontier Missions, Amazing Facts, Breath of Life, Faith for Today, The_Desecrated_Vessel Institute, It Is Written, Quiet Hour, Voice of Prophecy, and Weimar Institute. (See *Tithes & Offerings – Trampling the Conscience* by Colin and Russell Standish)

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Misapplied by many

The following quote has been misapplied by many to say that tithe is to be paid to only one ministry and not to other ministries.

Testimonies for the Church, Vol. 9, p. 247

Let none feel at liberty to retain their tithe, to use according to their own judgment. They are not to use it for themselves in an emergency, nor to apply it as they see fit, even in what they may regard as the Lord's work.

However, what Ellen White meant is made clear if the reader continues on to the following quote.

Ibid., pp. 248-249

One reasons that the tithe may be applied to school purposes. Still others reason that canvassers and colporteurs should be supported from the tithe. But a great mistake is made when the tithe is drawn from the object for which it is to be used-- the support of the ministers.

Summary

With the facts from God's words and the history of self-supporting ministries regarding tithe, it is clear that the GC has again contradicted itself.

Conclusion

Inspiration plainly states that self-supporting ministries are part of the ministry, which God's people should also support by tithes. It is dangerous for anyone to say that tithe should always go to a certain place no matter what is done or taught. Tithe is to go for those who do God's bidding.

Offerings also to go to the storehouse or Lord's treasury

God says:

Evangelism p. 252

We are to give the message of warning to the world, and how are we doing our work? Are you, brethren, preaching that part of the truth that pleases the people, while other parts of the work are left incomplete? Will it be necessary for someone to follow after you, and urge upon the people the duty of faithfully bringing all the tithes and offerings into the Lord's treasury? This is the work of the minister, but it has been sadly neglected. The people have robbed God, and the wrong has been suffered because the minister did not want to displease his brethren. God calls these men unfaithful stewards.

The Acts of the Apostles, p. 338

As God's work extends, calls for help will come more and more frequently. That these calls may be answered, Christians should heed the command, "Bring ye all the tithes into the storehouse, that there may be meat in Mine house." Malachi 3:10. If professing Christians would faithfully bring to God their tithes and offerings, His treasury would be full. There would then be no occasion to resort to fairs, lotteries, or parties of pleasure to secure funds for the support of the gospel.

The Review and Herald, December 8, 1896

The Lord declares that what a man sows he shall also reap. Shall we not, then, by our good works, seek to sow the very best quality of seed? In the last days of the old year shall we not make our account right with God by bringing all the tithes into his storehouse? Will any venture longer to rob God in tithes and offerings? In the coming holidays, let our gifts be not to one another, but to the house of God, "that there may," he says, "be meat in mine house." In place of spending our time and means in getting up something to surprise and gratify our friends, shall we not turn all our offerings into God's treasury? Shall we not make a thank-offering to the Lord? Will those who profess to be Christians see this matter in its true bearing? Will they awake to a sense of their obligation to God, and render to him his own?" Every man as he purposeth in his heart, so let him give; not grudgingly, or of necessity: for God loveth a cheerful giver."

Ibid., September 12, 1899

Money is a talent, which is to be placed in God's treasury, for investment in his cause. But many are robbing God in tithes and offerings. "Will a man rob God? Yet ye have robbed me," God declares. "But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation.

Manuscript Releases, Vol. 19, p. 376

The time has come when the tithes and offerings belonging to the Lord are to be used in accomplishing a decided work. They are to be brought into the treasury to be used in an orderly way to sustain the gospel laborers in their work.

Pacific Union Recorder, October 10, 1901

If all the tithes were brought into the storehouse, God's treasury would not be empty.

Fact

The storehouse and treasury are used interchangeably. Not only tithe, but our offerings are also to be returned to the Lord's treasury or storehouse.

Summary

The Church is not consistent because it says all tithes must go to the storehouse or conference treasury but our offerings can be used to support what we like.

Conclusion

If we understand the storehouse to refer to the Conference only, then to be consistent, all our offerings must also be returned to the Conference. How then would independent ministries and other phases of God's work survive without the support of offerings if it was returned only to the Conference? The truth is, the storehouse is not just the Conference treasury, but includes those who are doing God's bidding as gospel workers.

Misappropriation of tithe

The GC references the following quotations:

Testimonies for the Church, Vol. 9, p. 249

Some have been dissatisfied and have said: "I will not longer pay my tithe; for I have no confidence in the way things are managed at the heart of the work." But will you rob God because you think the management of the work is not right? Make your complaint, plainly and openly, in the right spirit, to the proper ones. Send in your petitions for things to be adjusted and set in order; but do not withdraw from the work of God, and prove unfaithful, because others are not doing right.

Testimonies for the Church, Vol. 9, p. 249

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Fact

The above refers to the issues of poor management of tithe by leaders and the withholding of tithe from the work of God. Nowhere does it state that tithe is not to go to self-supporting gospel workers. Additionally, have any of you, who have made your complaint, seen any change in the questionable management of tithe usage by the leaders?

Conference investments

"Of the approximately \$295 million invested, the net return, including market fluctuations, dividends and interest, was a decrease of \$7.6 million or approximately

2.7%.” (See [The Truth Book of the ForMyPeople Ministry, Appendix C](#), in particular: slides 7, 8, and 37. Notice on slide 37 that \$11 million dollars of tithe funds was lost in 2008.)

“The General Conference’s funds are conservatively invested with approximately 12% in equities (stocks) and 88% in fixed income (government securities, bonds, time deposits, etc.). The North American Division retirement funds which do not belong to, but are held in trust by, the General Conference have a much higher percentage in equities due to the longer time frame for use of these funds.” Reflections - The BRI Newsletter, Number 25, January 2009

Example of tithe misused

“With the election of Luther R. Palmer as president of Lake Region Conference (LRC), North American Division and Lake Union officers hope to shut the door on a difficult era.

The former Columbia Union Conference secretary took over his new position on April 9, replacing Dr. Charles D. Joseph, who resigned as chief executive and spiritual leader of the 19,000 predominantly Black and Hispanic worshipers...

On July 28, 1986, the North American Division committee approved the formation of a survey team to study Lake Region's finances. The study centered on four areas:

- Delinquent tithe payments.
- Use of tithes for nontithe purposes.
- The Continental Plaza Project.
- Financial stability of the Lake Region Conference.

The survey team found that Lake Region began falling behind in its regular tithe remittances to the Lake Union in 1982. The pattern continued over the next three years, with \$1,119,996.40 owed at the end of 1985. Even though a five-year repayment agreement was reached between the local and union conferences, the remittances continued to lag behind. As of May 31, 1987, the unremitted funds totaled \$1,464, 611.93.

During the investigation, Joseph said he had allowed more than \$1 million in tithe to be used for nontithe purposes since 1982.

Some of the tithe funds were used to pay interest on a \$765,000 mortgage taken out on the Shiloh church in Chicago. Even though the mortgage was taken out on the church in 1983 by the conference, the congregation was not informed of this action until June 14, 1986.” Adventist Review, August 6, 1987, p. 23

(Source: http://www.adventistarchives.org/docs/RH/RH19870806-V164-32_B.pdf)

God says:

Malachi 3:8

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings.

Can the Church rob God?

God says:

Manuscript Releases, Vol. 11, p. 102

The great worker of evil is on the track of every soul. Unfair dealings, the misappropriation of the Lord's funds, the investing of money in worldly projects, is holding back work which the Lord designs shall be done.

Thus Satan inspires men to block the way of the advancement of God's kingdom. God sees every deed done, and He sees also the outcome of that deed. Those who have done deeds which have hedged up the way of the work of salvation are weighed in the balances and found wanting.

Ibid., Vol. 8, p. 8

It should not be the chief consideration of conference officers to collect and save up money, for then the real work of the conference, the salvation of souls, will become a matter of secondary importance. Our people should never be permitted to lose sight of a world shrouded in darkness, waiting for the light of the gospel message.

What a change would have been seen in this conference, if all its laborers, with truly converted hearts, had worked with zeal and sanctified ability! Men and women would have been converted to the truth through the preaching of the Word, and these would have reached out for others. Many souls would have been converted, and these new converts would have brought additional revenue to the cause of God in their tithes and offerings.

The character of the economy which has often been revealed in the effort to save up means, is an offense to God. He says, "The gold and the silver is Mine." Religious and spiritual interests must not be narrowed down and subordinated to the accumulation of means in the conference treasury, that the officers may stand high in the estimation of the people as good financiers. The Lord looks beneath the surface to the outcome, and He does not approve of such financiering.

Gospel Workers, p. 456

In some conferences it has been considered commendable to save up means, and to show a large surplus in the treasury. But in this God has not been honored. It would have been better if the money thus laid by had been wisely expended in supporting diligent, efficient laborers in needy fields.

The Upward Look, p. 21

Financial speculations are Satan's snares, laid to catch souls. . . . Satan engrosses men's minds with dreamlike prospects of great gain, and in their greed for gain, those who yield to him make representations which are positively untrue. God and the truth are forgotten. . . . The effort to make money fast enough to meet their extravagant expenses, draws many into the gambling hell. . . .

The Review and Herald, April 14, 1903

Regarding investment in bonds, I am instructed to say farther that if no voice were raised against this arrangement, if our people should tie up their money in such investment, when it became necessary to call for means for aggressive missionary work, it would be found that there was a greater dearth of means among us than there is now.

This Day With God, p. 280

Men feverishly invest their capital of money in bonds and stocks, become wealthy in a day, and yet are unsatisfied. They continue to invest with insane expectancy.

Counsels on Stewardship, p. 242

In the night season I was instructed to tell God's people that it is not according to His will that those who believe in His near coming should invest their means in mining stock. This would be burying our Lord's talent in the earth.

This Day With God, p. 130

Ellen White's Investments

Sell that ye have, and give alms; provide yourselves bags which wax not old, a treasure in the heavens that faileth not, where no thief approacheth, neither moth corrupteth. Luke 12:33.

We are all well this morning. Last night, Mr. and Mrs. A called. We had a good visit. The conversation ran on bank stock, how many were getting rich from investing their means. Some also were meeting with loss. Thus losses and gains were discussed by Mr. and Mrs. A and Sister B and C.

"Now," Mrs. A said, "Mrs. White must say something. She must tell us what she thinks. She has not said a word yet."

"Well," said I, slowly, "I have been many years investing in bank stock, and met with no loss. It has yielded me back all the principal and heavy interest."

All looked up with surprise. C smiled. Mr. A asked, "Where have you invested?"

"In heavenly stock. I have been sending my treasure before me into heaven. The owner in this heavenly stock had warned me, 'Lay not up for yourself treasures upon the earth,' and told me the danger I should incur of great losses; but He had counseled me, 'Lay up for yourselves treasures in heaven, where neither moth nor rust doth corrupt, and where thieves do not break through nor steal.' This investment is certain, and will yield immense profits."

Pacific Union Recorder, March 27, 1902, par. 15

The ardor of the youth is now needed. They should put away vanity and restrict their wants. I would urge upon them and upon all our people that the money usually invested in unnecessary things be put to a higher, holier use. Do what you can toward creating a fund for the aged ministers, worn out with constant labor and care. Consecrate all that you have to the Lord. Do not use your money to gratify self. Put it into the Lord's treasury. Do not allow means to pass recklessly out of your hands merely to gratify the wishes of yourselves or others. In your expenditure of means consider that it is the Lord's money which you are handling, and that you must render to Him an account for its use.

Lack of faith?

Is it not a lack of faith on the Church's part to "save up means" by investing rather than trusting that God will provide as needed?

God says:

Matthew 6:19-21

Lay not up for yourselves treasures upon earth, where moth and rust doth corrupt, and where thieves break through and steal: But lay up for yourselves treasures in

heaven, where neither moth nor rust doth corrupt, and where thieves do not break through nor steal: For where your treasure is, there will your heart be also.

Other Misappropriations

Included below are statements from three books regarding financial failures within Seventh-day Adventist institutions. Each author attempts to provide solutions to the financial problems.

1. *Fatal Accounts*, by David Dennis

David Dennis worked for the Church for nearly 35 years, 19 of which he was the director of internal auditing at the General Conference. He was fired from that position for being a “whistleblower” regarding the financial corruption as detailed below. He did what he could to correct the evil because it was the right thing to do. He also followed God’s counsel so that he would not share in the responsibility for the tithe’s misuse.

- “. . . we had to deal with embezzlement, misappropriation, and incompetent management at the highest levels of Church leadership.”
- In the Davenport bankruptcy scandal around 1979, the Church suffered the loss of millions of dollars.
- At a 1988 Spring Meeting, General Conference president, Neal Wilson, urged the removal of salary caps for Adventist Health executives. Union presidents received perks for their involvement in the health system, such as free cruises and other significant gifts.
- During Robert Folkenberg’s presidency, “. . . a \$150,000 ‘interest free’ home loan had been extended to the newly elected vice president for North America, Alfred McClure, Folkenberg’s long-time close personal friend. Further investigation revealed that money receipted to the ‘worthy-student fund’ had been used to provide salaries for both Folkenberg and McClure’s wives, though they were doing no work to justify the pay.” This scheme originated with Ronald Wisbey, then Columbia Union president. McClure also “sold his personal residence in Georgia for greater than market value to the health system, whose board he chaired.”
- On the topic of litigation: “. . . millions of dollars, tithe and non-tithe, spent so the Church would not have to defend itself in court.” “. . . such approval [millions for litigation] comes from a very tight circle of administrators . . . typically made by only two or three officers, in counsel with highly compensated GC-employed attorneys. They then engage prestigious law firms who, with carte blanche, charge unimaginably large sums. How can this kind of behavior be justified in a Church that forbids its own members from taking one another to court?” The following quote comes from Thomas E. Wetmore, a Church-employed attorney: “[Inviting Mr. Dennis to] dialog with anyone in Church leadership is very much like [asking] Osama bin Ladin to address the UN on topics of world peace, US government reform and global evangelical objectives and strategies for Christianity. . . . Whatever [Mr. Dennis] has to say on ANY topic will be viewed with the same degree of suspicion and skepticism as Osama bin Ladin. . . . I am not overstating the matter in the slightest. . . . Do you really expect anyone, except the lunatic fringe, to take [his] ideas seriously?”
- “. . . the Church also allows it [tithe] to be used to pay for janitorial services of the various conference offices and to subsidize church school teachers’ salaries.”

- “. . . the abuses in the use of tithe are even more egregious [glaring] than abuses in its collection. More disconcerting than any deception created in promoting the tithing concept is the typical lack of transparency in properly reporting how the tithe is actually used.”
- “It’s time for Adventism to turn from its hierarchical style of administration, modeled on the Roman Catholic, and seriously consider a more simplified method of leadership.”

Ordering information:

Adventist Today,

P.O. Box 8026, Riverside, CA 92515-8026

atoday@atoday.com

Tel. (503) 826-8600 oder (800) 236-3641

Please note that the movement of High Sabbath Adventists does not endorse everything that is on the Adventist Today website.

2. Truth Decay, by Albert C. Koppel, DDS

Albert Koppel spent his entire career as a dentist. Because of his experiences in donating to the Church, he wants to help rebuild problem areas where trust and faith among members has eroded, due to carelessness and mismanagement, particularly in the Trust Services area.

- “. . . business problems associated with handling large sums of money in the Church are significant.”
- “In my experience, the ‘primary goal’ of the Church’s Trust Services representatives has been to urge Church members to give most—if not all—of their assets to the Church’s general fund.”
- “As my wife and I pass from the scene, we want more—not fewer—Church members to feel comfortable entrusting their God-given assets to our beloved Church. But how can that happen when we see so many mistakes—so many variances from the line of ethical behavior among even our top Trust personnel?”
- “The simple solution is for Trust officials to seek first to minister to donors and their survivors as souls for salvation, rather than sources of cash for the Conference. If Trust officials could get this straight in their minds, I believe the Church would have 100 donated and entrusted dollars where today it has only one.”
- In dealing with one Union office regarding a large sum entrusted to it, Koppel states, “What we found was secrecy, non-answers, stonewalling, lack of information, and failure of Conference officials to show up at meetings they themselves had scheduled to supposedly discuss the situation.”
- To “some high Church officials . . . tithe is apparently no longer a sacred, separate fund worth honoring.”
- “My experience convinces me that Church administrators seem intuitively wary of informed lay involvement.”
- “Another thing I was learning about my Church is the competitive spirit among conferences and institutions. I have yet to see a Church administrator rejoice that another entity of the Lord’s vineyard has been blessed by the liberality of one of its saints.”

- “Our Trust leaders . . . know that the great equalizer in their calculations is time—as members age, they can be led to make commitments they might not have made at the height of their mental and physical powers. This needs to change! The Church cannot afford to be seen as pressuring the infirm and afflicted. Integrity demands that we come to terms with the questionable behavior of our past and take steps to change it.”
- “Kenneth Wood, former editor of the Review & Herald (now Adventist Review), had written me a letter in July 2001, warning me of the treatment I could expect from the ‘brethren.’ ”
- “The attorney immediately told me that, in his opinion, such investments could be considered ‘Self Dealing’ on the part of the _____ Union, and therefore illegal by Internal Revenue Service standards.”
- “. . . Adventist Review, and Ministry all stress the need for accountability, candor, openness, honesty, integrity, freedom of information, and transparency. Each of these journals also decries secrecy, conflicts of interest, inappropriate business associations, and misuse of office. How wonderful it sounds! But I simply don’t see the practice matching the preaching.”
- “After reading the story of my father’s experience with the Church, another denominational employee, an ordained minister with 20 years of service in mission and departmental work, wrote me: ‘The account of your father’s frugal life and extraordinary commitment to his Church is truly inspiring. That his faithfulness was not matched by the stewardship of ‘the brethren’ in whom he trusted is truly sad. I would like to believe that yours is just an isolated case. But unfortunately my own experience with ‘the brethren’ and their system leads me to suspect that it is not.’ ”
- “A senior General Conference officer recently wrote me: ‘I was not surprised, not in the least [by the account of your family’s experience with the Church.] Sadly, I could add to it.’ ”
- “I am further convinced that the Seventh-day Adventist Church is not ‘user friendly.’ My exposure to the gross inconsistencies between what is preached and what is practiced causes the deep respect for Church leaders that had been ingrained in me since childhood, to waver.”
- Loma Linda University Trust Foundation has a policy not to accept funds from gambling operations. However, I’m reliably informed that LLU recently found a way to work around that policy and accept a donation from such sources. I wish we could all learn that God really doesn’t need our money—the real blessing comes to us, the givers.
- “. . . while I was visiting the offices of the Loma Linda University Trust Services . . . I asked one of the auditors if I, the holder of several Trusts with the university, was entitled to receive a copy of the particulars of what the auditors discovered. He assured me that such information was not available to me and would be shared only with the boards of those being audited. ‘What a lack of transparency!’ I thought. ‘Their reports are of vital interest to me and my financial contributions help pay their salaries, yet I am not entitled to review their specific findings.’ ”
- “As long as a climate of secrecy persists and members are categorized as either ‘safe’ or ‘bone-pickers,’ the cycle of distrust and discontent will continue to roil and grow. More and more lay people will slowly stop giving to a denomination that once

enjoyed a level of per capita giving unparalleled in the history of Protestant denominations.”

- “Little seems to be done to change the status quo. At the 2005 General Session of the Church, hearings were held at great length, where lay persons voiced great dissatisfaction and impatience with the Church’s overall climate of leadership.
- “. . . little or nothing has been done in an overall institutional sense to open up the windows of Church administration and address those significant questions of accountability expressed by the 2005 delegates.

In this same book, the following statements are made by Norman Smith, Ph.D. who works in the aerospace industry. He has taught math and sciences in Adventist educational institutions and is the founding secretary-treasurer of Members for Church Accountability.

- “Here I wish to focus on the inadequate structure—a structure that leaves the Church highly vulnerable to the failings of its human leadership. I believe that one of the strongest evidences that the case is one of deep-seated dysfunction is the complete unwillingness on the part of higher conference leaders to engage in any meaningful dialogue with groups of members who are concerned about such problems.”
- “What is abundantly clear is that many Church leaders adamantly refuse to provide ways of assuring members in the pew that the Church is operated in an ethical manner.”
- “The time to put monitoring arrangements in place is now, before misbehavior in the ruling network of the Church becomes the accepted norm.”
- “Church auditors deserve credit for keeping the level of criminal fraud and embezzlement in the Church relatively low. But the current auditing arrangement and manner of Church governance leaves the denomination inadequately protected from conflict of interest, profiteering, bullying, and related conduct. . . . Unfortunately, the average member has very little insight into how business often gets done at the high conference levels. Worse still, there is no effective ‘supportive’ means for members to voice their discontent with the status quo. Those who do are labeled ‘rebellious’ or ‘troublemakers.’ ”

Ordering information:

LifeScape Publishing, 19291 SE 502nd Avenue, Sandy, OR 97055

Tel: 503-668-7956; 828-684-8343 (author’s phone)

3. Who Watches? Who Cares? by Douglas Hackleman

Douglas Hackleman taught for several years at La Sierra College and Loma Linda University before working independently as a consultant to publishers—freelancing as editor, author, and illustrator. The book covers the following financial failures between 1978 and 1999.

- Fuller Memorial Hospital (Massachusetts) and Pawtucket Nursing Villa
- Donald J. Davenport
- Harris Pine Mills
- Family Enrichment Resources
- Shady Grove Adventist Hospital and Adventist HealthCare

- James Moore, Kanaka Valley Associates and Robert S. Folkenberg's resignation
- Boston Regional Medical Center

Some excerpts from the book include:

- “. . . the fond hope of MCA's [Members for Church Accountability, Inc.] leaders—is to alert church members to a collection of symptoms that make up a syndrome that results in the repeated and ongoing losses of millions of dollars in tithe and offerings, institutions and reputation from what so many Adventists believe to be the object of our Heavenly Father's supreme regard.”
- “. . . And then there is always the ‘team player’ dynamic among a considerable proportion of institutional workers who view the warnings of onlooking realists as an improper form of negativity or disloyalty. History is riddled with the shattered lives of unappreciated whistle blowers. And some of the laymen who attempted to blow the whistle in the cases presented in this collection were vilified and even disfellowshipped.”
- “This much watching and caring is due to the proactive zeal of MCA. . . outraged by the scores of millions of denominational dollars squandered through the poor stewardship of tithes, offerings, institutions and investments.”
- “More obvious in their efforts to heal and to inoculate the church are the concluding essays that attempt to identify, understand and excise the malignant stewardship syndrome that contributed so much to these unnecessary losses.”

Comments follow by W. Arden Clarke who worked for the SDA Church for 43 years as school teacher, pastor and trust officer and director in two conferences.

- “I entered into denominational employment in 1939 amidst these clichés: ‘Trust the Brethren,’ ‘Don't upset the apple cart’ and decisions and policies are made by the ‘powers that be.’ ”
- “It took several years' experience before the scales fell from my eyes and I learned that there was no innocent reason for the power-centered structure.”
- “It takes not only courage but also definite and clearly understood plans to effect change in the entrenched practices and procedures of any organization—and moreso in a church because of its members' tendency to believe that God overrules in all it does, which definitely is not so.”
- “In my book, *And the People Said, ‘We Will Serve the Lord,’* I report on the officers of a local conference who had become flagrantly abusive of ministers and teachers, and woefully derelict in their expenditure of conference funds.”
- “So long as the local conference is responsible to the churches, the churches direct the affairs of the church at large for Christ under the guidance of the Holy Spirit. This can never be done by power-seeking dictators. A dictator directed church is not Christian; it never has been and never can be!”
- “‘The union is subordinate,’ Wilson [Neil] reminded the delegates; ‘[i]t must recognize us as the higher authority.’ (This is exemplary of the long-practiced arrogance of Adventist leadership.)”
- “I am convinced that the church is in crisis and needs every loyal and devoted member to be true and faithful at this time. Reforms and changes in church structure

must be made, and made with love for our brethren—but with a firm determination to be true to God and His truth.”

- “Is it not clear that God’s church today has rejected God and His message? They have chosen to obey and worship—by obedience—a mere man, or other men, just because they hold leadership positions. By comparing the votes of the General Conference of 1902 and the contradictory vote of 1903 . . . it is clearly revealed that the church officially rejected God. The Elijah message is God’s call to return to the worship of the true God.”

In this same book, comments follow by Stewart Shankel who is a clinical professor and director of clinical instruction in the Division of Biomedical Sciences at the University of California at Riverside.

- “If Elijah, Elisha, Isaiah, Jeremiah, Ezekiel (or many of the other minor prophets) were alive today, they would be roundly chastised for being so critical of “God’s chosen leaders.”
- “Implied in the giving of ourselves is that we require, and work to make certain—that those in charge of our church are accountable. Not only are they accountable to God, they are also accountable to every shareholder—you and me.”
- “Are we much different than literal Israel? How do we—you and I and those in leadership positions—deal with critics and criticism? Do we ignore, rebuke, chastise, and isolate those who present constructive criticism? Might this be why so few church members are willing to speak out and take a stand on problems that they see and know exist within the church?”

We conclude with Douglas Hackleman, the author.

- “Without including the value of the institutions that were lost to the church or the interest on investments that are no longer available, five of the stories represent a combined loss in the neighborhood of \$81 million. . . . At a minimum, the generosity of 87,852 North American Division Adventists for an entire year was simply thrown away. . . . five stories of institutional and investment loss is equivalent to setting fire to the sacrifices of 450,000 Adventist members.”
- “The Seventh-day Adventist Church appears much of the time to be a consequence-free zone that is often justified under the guise of mercy, forgiveness or the admonition to judge not. Only profound misunderstandings enable anyone to construe that mercy and forgiveness mean that failed duties are not met with reassignment and narrowed responsibility. And the admonition to judge not lest we be judged has to do not so much with job performance as it does with fitness for the hereafter—the Almighty’s sole prerogative.”
- “Since the culmination of these events that racked the church in the last two decades of the second millennium, there has been little apparent movement toward the corrective measures that could obviate future disasters. This torpor is a part of administrative human nature that beggars credulity, not to mention the patience of the saints.”
- “Not one person responsible for any part in these stories of administrative or fiduciary failure has come forward publicly to bewail his responsibility in the loss of

money, institutions or reputation; and to crusade for the kinds of changes that would help him and others like him to perform their work for the church in a way that the traveling Landlord required of his servants.”

- “Nevertheless, because these disasters were not due to flood, fire or earthquake (acts of God), they were not beyond our collective control. We the church members, acting as enablers, are by no means blameless—giving and give of our means without requiring accountability. The intention of MCA with this publication is to motivate every Adventist not only to watch and to care, but to agitate for those adjustments to policy, oversight and transparency that will preclude the need for a sequel to this publication.” –February 2008

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Tithe exchange

The following is taken from *Adventist Today*, Fall 2009 by J. David Newman:

“When I joined the Ministerial Association of the General Conference, I was soon appointed to a subcommittee on the use of tithe. There I learned about tithe exchange. This is where the richer conferences with too much tithe (that is, more than they need to pay their current pastors) send up their excess tithe to the General Conference, which then sends back to these conferences non-tithe money (taken from offerings like Sabbath School missions). Now they can use this money for whatever they want, whereas tithe spending is somewhat restricted. There was a lot of debate about this practice, with some of us arguing that it was immoral.”

Summary

The GC’s statements have not brought about a stop to the questions of tithe misappropriation.

Conclusion

As we can see from the above examples of investments, tithe exchange, litigation, etc., the financial accountability of the tithes in the SDA Church is not right. How many other examples are there that we are not even aware of that go against God’s words?

Hesekiel 8, 6-18

Ezekiel 8:6-18

He said furthermore unto me, Son of man, seest thou what they do? even the great abominations that the house of Israel committeth here, that I should go far off from my sanctuary? but turn thee yet again, and thou shalt see greater abominations. And he brought me to the door of the court; and when I looked, behold a hole in the wall. Then said he unto me, Son of man, dig now in the wall: and when I had digged in the

wall, behold a door. And he said unto me, Go in, and behold the wicked abominations that they do here. So I went in and saw; and behold every form of creeping things, and abominable beasts, and all the idols of the house of Israel, poured upon the wall round about. And there stood before them seventy men of the ancients of the house of Israel, and in the midst of them stood Jaazaniah the son of Shaphan, with every man his censer in his hand; and a thick cloud of incense went up. Then said he unto me, Son of man, hast thou seen what the ancients of the house of Israel do in the dark, every man in the chambers of his imagery? for they say, The LORD seeth us not; the LORD hath forsaken the earth. He said also unto me, Turn thee yet again, and thou shalt see greater abominations that they do. Then he brought me to the door of the gate of the LORD's house which was toward the north; and, behold, there sat women weeping for Tammuz. Then said he unto me, Hast thou seen this, O son of man? turn thee yet again, and thou shalt see greater abominations than these. And he brought me into the inner court of the LORD's house, and, behold, at the door of the temple of the LORD, between the porch and the altar, were about five and twenty men, with their backs toward the temple of the LORD, and their faces toward the east; and they worshipped the sun toward the east. Then he said unto me, Hast thou seen this, O son of man? Is it a light thing to the house of Judah that they commit the abominations which they commit here? for they have filled the land with violence, and have returned to provoke me to anger: and, lo, they put the branch to their nose. Therefore will I also deal in fury: mine eye shall not spare, neither will I have pity: and though they cry in mine ears with a loud voice, yet will I not hear them.

Grand Summary

In referencing John 3:10, we must ask the GC and its leaders, “Art thou a master of Israel, and knowest not these things?”

The reader may be asking, “But shouldn’t we listen to the educated and noble men of the Church?”

Manuscript Releases, Vol. 11, p. 102

When a man who has had great light, who is supposed to be led and taught by God, turns out of the way because of self-confidence, he makes false paths for his feet. He follows crooked practices, and many who have admired the supposed nobility and integrity of his character, follow his example, thinking that the Lord is leading him. The false step he took resulted in thousands of false steps.

Testimonies to Ministers and Gospel Workers, p. 109

We must study the truth for ourselves. No man should be relied upon to think for us. No matter who he is, or in what position he may be placed, we are not to look upon any man as a criterion for us. We are to counsel together, and to be subject one to another; but at the same time we are to exercise the ability God has given us, in order to learn what is truth. Each one of us must look to God for divine enlightenment. We must individually develop a character that will stand the test in the day of God. We must not become set in our ideas, and think that no one should interfere with our opinions.

The Kress Collection, p. 120

Our churches and institutions must return to where they were before the backsliding commenced, when they began trusting in man and making flesh their arm. Have we not seen enough of human wisdom? Shall we not now seek God in earnestness and simplicity, and serve him with heart and mind and strength?

The General Conference has presented itself as standing in the place of God. The General Conference position is no longer that "you practice the Bible plan of support for God's work by rendering unto Him," but rather, "it's your purpose to support the Church." Are we serving God or man?

Reflecting Christ, p. 369

Satan is constantly endeavoring to attract attention to man in the place of God. He leads the people to look to bishops, to pastors, to professors of theology, as their guides, instead of searching the Scriptures to learn their duty for themselves. Then, by controlling the minds of these leaders, he can influence the multitudes according to his will.

Can we continue to support conferences where not only they misuse funds, but also where leaders, pastors, and teachers promote doctrinal errors rather than the true gospel messages for these last days? Can we support the apostasy, spiritualism, and unholy worship practices that have entered our institutions and delayed Christ's return? Individually, we must decide through prayer and the evidence in the Bible and Spirit of Prophecy as to where our tithe and offerings should go to ensure we are not misled. Who will we serve--lying tongues that twist the truth or tell only half the truth? Or will we listen to that still small voice that wants us to know the TRUTH the whole TRUTH and nothing but the TRUTH?

Some fear that by supporting independent ministries, conference pastors will suffer financially. Would this not be a good situation if it caused the leadership to take notice and do something to remedy the apostasy? If they do not, will God have to visit with His judgments as in the past? Reference the Review and Herald building fire of December 30, 1902 and the Battle Creek Sanitarium fire of February 18, 1902. How soon we forget our own history.

We pray that all God's faithful people in the SDA denomination and in self-supporting work will unite on truth (not error) to reach the world in the power of the latter rain and loud cry.

Manuscript Releases, Vol. 15, p. 259

We are to unify, but not upon a platform of error.

The Great Controversy (1911), p. 45

If unity could be secured only by the compromise of truth and righteousness, then let there be difference, and even war.

*"Repent: for the kingdom of heaven is at hand."
(Matthew 4:17)*