

# Westwood Heights and Financial Integrity

“The Offering” is just that, a spiritual sacrifice, offered to God

- Philippians 4.10-19
- This is the spirit in which it must be given
- The Bible does not specify a payment method—although cash (or the precious metal equivalent) is all that is discussed
- The concept of the check began with Muslim traders, who used the sakk: a written bill of exchange

- The many advantages of electronic forms of giving raise a question:
- Is there any spiritual danger that comes from separating the act of giving from consciousness of that act?
- The Church has a responsibility to teach that giving is a spiritual act
- What responsibility (or ability in any way) to ensure that those who give, do so in a “worshipful” way?

The offering is God's, but it must be handled responsibly before men

- II Corinthians 8.16-23
- Not just in the sight of God, but in the sight of men
- All offerings are deposited into one account—what we call the General Fund
- Money that is designated for Missions is transferred to that account
- Tuition to the academy is separate from offerings

- Note: tuition is not a charitable gift, is not tax-deductible as such, and is not a part of your giving record
- The school maintains a separate checking account
- Since some people are paid from the Church budget, and others from the school budget, we also maintain a Payroll account from which paychecks are issued
- All appropriate taxes are withheld and forwarded to the proper government agency

- Records of what is given are kept.
- This is primarily for the personal tax filings of individuals/families
- The Church isn't trying to pry into people's personal finances, but it is helpful to know giving habits before people are given responsibilities

The offering is God's, but it is used  
on earth

- Acts 4.35
- I Corinthians 9.6-14
- The distribution of offerings must be handled responsibly
- We prepare an annual budget, and present it for Church ratification
- We prepare a monthly report of spending and post it publicly

- Payments that are not paid electronically require the signature of two deacons (Pastor and secretary cannot sign checks)

## 3 specific distribution questions

- At what amount should an expense be voted upon by the Church?
- If evangelism is one of the main two functions of a NT Church, should Missionary giving really be funded separately from the Church budget?
- In light of the present enrollment of WHBC students in the academy, what should the Church contribution to OBA be?