



CHURCH *of* GOD *of* PROPHECY

**FINANCE &
STEWARDSHIP
COMMITTEE
REPORT**

to the

2026 INTERNATIONAL ASSEMBLY

FINANCE & STEWARDSHIP COMMITTEE REPORT TO THE 2026 INTERNATIONAL ASSEMBLY

Introduction

1 “Each of you should use whatever gift you have received to serve others, as faithful
stewards of God’s grace in its various forms ” (1 Peter 4:10 NIV).

2 Generosity is not merely about finances; it is a lifestyle grounded in the truth that all we
possess belongs to God. From our money to our time, talents, and relationships, we are not
owners but stewards. A steward manages what belongs to another, and Scripture calls us to
manage faithfully what God has entrusted to us.

3 Peter reminds us that the gifts we receive—both spiritual and material—are for the
service of others. This is the heart of generosity. Stewardship calls us to hold resources loosely
while holding responsibility firmly. We are not reservoirs to store God’s blessings but rivers
through which his provision flows.

4 As part of this calling, congregations and individuals who have been entrusted with
property or facilities are encouraged to view these as instruments for mission. Where possible,
church buildings may be shared or used to plant and host congregations serving other language
or cultural groups. In this way, what God has entrusted to us continues to multiply for the sake of
reaching all nations with the gospel.

5 True generosity flows from faith and love, not abundance. The widow who gave her two
small coins (Mark 12) was commended because her trust rested in God rather than in her limited
means.

6 Stewardship aligns our hearts with God’s priorities. It shields us from idolatry and
selfishness, while enabling us to participate in God’s mission—caring for the poor, supporting
the Church, and advancing the gospel.

Section 1: Flexibility in Designating Stewardship Month

Context and Recommendation

7 In the 1998 International Assembly, October was designated as Stewardship Month
across the Church of God of Prophecy.¹ This brought unity and focus, encouraging biblical
stewardship of time, talent, and treasure.

8 However, as the Church has expanded in diversity and global reach, it is evident that one
designated month may not serve every cultural and pastoral context.

Rationale

9 This recommendation aligns with current COGOP values of missional flexibility and
empowerment of local leadership.² Stewardship is a lifelong practice of discipleship, not simply
a financial emphasis.

10 The Minister’s Development Program (MDP) affirms stewardship as a mark of mature
Christian leadership (*MDP Foundations, Lesson 6: Living as a Steward*). Allowing churches to
determine the best timing encourages spiritual ownership and relevance in local ministry.

11 We affirm the original 1998 ruling but recommend that the designation of the specific
month be left to local churches. Annual observance is strongly encouraged, but contextual
flexibility will enhance effectiveness and global unity in principle, if not in calendar.

¹ *Minutes of the 90th General Assembly of the Church of God of Prophecy* (Cleveland, TN: White Wing Publishing House, 1998), 75.

² “It is clear that we need to periodically review the guidelines that direct this body. . . . The International Presbytery (IP) has the responsibility to amend procedures no longer helpful or effective. . . . Regardless how well any group writes this governance document, this body must always rely on Holy Spirit discernment.” *Governance Document of the International Presbytery* (Church of God of Prophecy, 2016), Introduction, paragraph 5.

Recommendation

12 We therefore recommend reaffirming Stewardship Month as a vital season of discipleship while allowing local churches, in consultation with their pastor and leadership team, to designate the month most effective for their setting.

Section 2: The Global Stewardship Initiative

13 The Finance and Stewardship Committee reaffirms its long-standing conviction that stewardship is a holistic lifestyle—one that originates in the heart and extends beyond finances to encompass every aspect of our existence. True stewardship involves the faithful management of our time, talents, resources, relationships, and influence. This conviction is grounded in the biblical principle that everything we possess is a gift from our generous God. As the psalmist declared, “The earth is the Lord’s, and everything in it; the world, and all who live in it” (Psalm 24:1 NIV). We are not owners, but entrusted caretakers called to manage God’s blessings with wisdom, gratitude, and joy.

14 With this biblical foundation in mind, the Committee is pleased to affirm its strong support of the Global Stewardship Initiative, launched under the leadership of our executive director of Finance & Administration during the last International Assembly. This initiative embodies our shared vision of stewardship as a joyful act of worship and a vital expression of discipleship.

15 Significant progress has already been made, including

- the establishment of a Global Stewardship Council to unify and guide this work;
- a growing series of stewardship podcasts reaching a global audience;
- the creation of accessible online resources for churches and leaders; and
- the StewardShift Conference, which equips church administrators and leaders to manage with excellence through a strong biblical foundation and practical tools.

16 These efforts align with the initiative’s three strategic pillars: Rediscovering the Biblical
Concept of Stewardship, Increasing Stewardship Capacity, and Creating a Stewardship
Community. Together, they demonstrate our commitment to advancing stewardship education
and practice with both depth and sustainability.

17 To further nurture this biblical lifestyle among believers, this Committee has developed
a 28-day devotional focusing on stewardship in all areas of life. This resource invites individuals
and groups to explore biblical principles surrounding the management of all that God has
entrusted to them. Each devotion provides a scriptural meditation, a journaling prompt, and a
guided prayer—helping participants live authentically, serve sacrificially, and inspire others
through faithful discipleship.

18 In connection with the emphasis established in Section 1, local churches are encouraged
to incorporate this devotional during their designated Stewardship Month, selecting the month
that best aligns with their ministry calendar. This shared focus will allow congregations
worldwide to engage together in a unified season of reflection, renewal, and recommitment to
biblical stewardship. The devotional may also serve as a personal study guide, a family teaching
tool, or a resource for small groups and congregations seeking to grow together in stewardship.

19 The Committee further encourages and recommends that the executive director of
Finance & Administration integrate this *28-Day Focus on Biblical Stewardship* devotional into
the Global Stewardship Initiative as an official discipleship and engagement component. Its
inclusion will strengthen the Initiative’s reach by providing a practical, spiritual tool that
connects global vision with local application, helping believers everywhere cultivate a lifestyle
of faithful stewardship.

20 Looking ahead, we anticipate continued growth and broader engagement in these
stewardship efforts. We believe this initiative will expand its impact through increased
participation, deeper collaboration, and new opportunities that will strengthen the stewardship
culture of the Church worldwide. We encourage everyone to visit cogopstewardship.org to
access resources and updates.

21 As a committee, we wholeheartedly endorse both the Global Stewardship Initiative and
the devotional entitled *28-Day Focus on Biblical Stewardship*. We further commit our ongoing
prayer, active support, and participation, being confident this movement will continue to inspire
God’s people to embrace stewardship not merely as a responsibility, but as a joyful act of
worship to him who owns all things.

Section 3: Biblical Admonition—Stewardship, a Matter of the Heart

22 From Genesis (1:28), where God entrusted creation to humanity, to Revelation (2:26;
3:12), stewardship is affirmed as part of God’s eternal plan.

23 Stewardship is not only about what we manage but about the posture of our hearts toward
God. Accepting Christ entrusts us with salvation, eternal life, and every blessing he places in our
care.

24 Jesus taught, “For where your treasure is, there your heart will be also” (Matthew 6:21
NIV). Our giving, serving, and management reflect our heart condition before God.

25 Faithful stewardship requires us to do the following:

1. Be faithful in small things (Luke 16:10).
2. Be generous, giving freely in trust of God’s provision (2 Corinthians 9:7).
3. Serve with joy, remembering stewardship is worship (Colossians 3:23–24).
4. Invest in the eternal, directing time, talents, and treasure toward God’s kingdom
(Matthew 6:19–20; 2 Corinthians 5:19).

26 Stewardship is a matter of the heart. God looks not only at what we give but at the spirit
with which we give it.

Section 4: Faithful Stewardship in a Changing Structure

27 The Present Financial System was officially adopted by the General Assembly in 1994 and
implemented progressively over a seven-year period (1994–2000). It was introduced as part of a
comprehensive restructuring initiative designed to streamline operations at the International
Offices and to decentralize ministry and resources to local churches.

28 After careful review, this Committee acknowledges that the Present Financial System is no
longer sustainable in its current form. Rising general and administrative expenses—including
necessary compensation adjustments for those supported by the International Offices—combined
with tithes from local churches that have remained relatively unchanged for many years, have led
us to this conclusion.

29 The existing structure, though effective in guiding the Church through a previous era, was
designed for a context that has since evolved. Recognizing this reality, and with the full agreement
and approval of the presiding bishop and the general presbyters, this Committee suggested the
appointment of a representative study group, inclusive of all levels of church leadership, to
undertake a comprehensive structural analysis. This study should begin with the International
Offices and extend through the State, Regional, National Offices, and local churches, ensuring that
any proposed adjustments are both informed and equitable. If this study determines that structural
adjustments are necessary, the Finance and Stewardship Committee would then be tasked with
developing a financial model appropriate to the revised structure.

Conclusion

30 In past International Assemblies, this Committee has emphasized the principle of giving first. We again conclude that we must be “giving-first” people. Giving first means offering uniquely to another’s ministry or initiative without expectation of return. It is a demonstration of kindness, thoughtfulness, and selflessness. Giving first strengthens relationships and reflects the heart of Christ.

31 Our core value of Biblical Stewardship embodies three key principles:

1. Giving first
2. Giving from a grateful and sincere heart
3. Practicing individual accountability with all that God has entrusted to us

32 The Global Stewardship Initiative has become part of our teaching and training curriculum, providing biblical and practical tools to equip individuals for faithful stewardship. When God’s people walk in obedience, there will be more than sufficient resources to fund the gospel, and individuals will experience abundant blessings.

33 Therefore, we commend this International Assembly to embrace the calling to be faithful stewards and giving-first people, that God’s kingdom may be advanced with joy and generosity.

Respectfully Submitted,

Nathaniel Beneby

Ryan Napalo (Secretary)

Scott Gillum (Chairman)

Rupert Neblett

Clint Knowles

Paulette Wilbanks

Cynthia Lawrence-Harvey