



MT. ROSE REFORMED
ORTHODOX PRESBYTERIAN CHURCH

A Special Offering

Reverend Scott Johnson | April 12, 2026 | Exodus 25:1-9

Old Testament Reading

The Old Testament reading is Exodus chapter 25, verses one through nine. Exodus 25, one through nine. This is the infallible and inerrant word of God.

The Lord said to Moses, speak to the people of Israel that they take for me a contribution from every man whose heart moves him, you shall receive the contribution for me. And this is the contribution that you shall receive from them. Gold, silver and bronze, blue and purple and scarlet yarns and fine twine linen, goat's hair, tanned ram's skins, goat skins, acacia wood, oil for the lamps, spices for the anointing oil and for the fragrant incense, onyx stones and stones for setting, for the ephod and for the breast piece. And let them make me a sanctuary that I may dwell in their midst, exactly as I show you concerning the pattern of the tabernacle and all of its furniture, so you shall make it.

New Testament Reading

Let's turn now to 2 Corinthians chapter nine for the New Testament reading. 2 Corinthians nine verses six through nine. I decided to shorten the New Testament reading from what's printed there in the bulletin, Second Corinthians chapter 9 verses 6 through 9.

The point is this, whoever sows sparingly will also reap sparingly and whoever sows bountifully will also reap bountifully. Each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to make all grace abound to you, so that having all sufficiency in all things at all times, you may abound in every good work. As it is written, he has distributed freely, he has given to the poor, his righteousness endures forever.

The grass withers, the flower fades, but the word of our God endures forever. So you can turn back to Exodus chapter 25 for our sermon text this morning.

Introduction: From Resurrection to Giving

Last week for Easter Sunday, we took a break from the book of Exodus so that we could focus our thoughts on the resurrection of Christ and the hope that we have for our own resurrection when the Lord Jesus returns from heaven. And so today we are returning to our study of the book of Exodus. And we are considering a subject this morning from our passage, and it may feel like something of a letdown after having just celebrated the glorious truth of the resurrection of Christ.

And that's because our subject today is our giving to the church. It is though we're going from the sublime to the mundane, from the hope of the resurrection, the glorious reality of the resurrection, to the Christian's responsibility to give to the church.

And I had that thought in my mind this past week, and I noticed that there was actually good biblical precedence for the seemingly abrupt transition from the resurrection glory to the much more prosaic subject of giving. In first Corinthians, the apostle Paul, he spends all the chapter 15 unpacking the wonders, the glories of the resurrection of Jesus and declaring that because of his resurrection, we have this promise, this hope of victory over death.

And so he extols the wonders of the resurrection of Jesus. And then immediately at the beginning of chapter 16, he starts to give instructions to the Corinthians about their giving to the church. And so in one moment, Paul takes us up to heaven, so to speak, and then the next moment, he brings us back down to earth, as if he were saying, and speaking of the resurrection of Christ, by the way, set aside some money every Sunday so that when I come, I'm ready to pick it up to take it to Jerusalem.

But the fact that Paul doesn't hesitate to deal with the subject of giving in virtually the same breath in which he deals with the subject of the resurrection shows us that in God's eyes, our giving to the church has everything to do with the grace and the salvation that God has given to us. In other words, the Bible doesn't treat the topic of giving as something that is less spiritual or less spiritually significant or important than any other truth that is connected with our salvation and our worship of God. And so our giving to the church has very much to do with our redemption, with our knowing God, serving him, worshiping him as our God.

The Context of Exodus 25

You see this truth also in the context of our passage this morning. A few weeks ago, for a few weeks, we were in chapter 24 of Exodus. And if you remember, that chapter describes for us a very, very important event in the history of Israel. That was this worship service in which God made his covenant with his people Israel at Mount Sinai. And as part of that covenant making worship service, the Lord called the leaders of Israel up to Mount Sinai and he revealed his glory to them. He gave them a vision of himself, of his heavenly majesty to the elders of Israel.

And after that, God called Moses back up to Mount Sinai. And Moses describes that the appearance of the Lord was like a devouring fire on the top of the mountain. And then out of the

cloud, God calls Moses to come into his very presence. And as we'll see in the weeks to come, as the Lord speaks to Moses face to face, he tells him about all of the details of this tabernacle that the Israelites are to construct so that God can dwell among them.

But the very first thing that the Lord says to Moses after he calls him into his presence, the very first thing that God says after he has revealed his covenant or made his covenant with Israel, after he has revealed his glory to the elders of Israel, the very first thing Moses or that God says to Moses is this, Moses, I need you to take up a special offering.

So giving is something that is very important to God. God has a great concern that his people should give of their resources to him and to the work that he is doing in the world, his work of salvation. And God has a great concern for the way in which we are to give our wealth to him. Giving to the church, giving to the Lord is not supposed to be a burden, a grim duty, a joyless sacrifice. Rather, there are many blessings that come to us as we willingly, joyfully, generously give to God some of the wealth that he has first given to us. And as we look at this passage this morning, we'll consider several of the blessings, of the benefits that come to us as we give to the Lord.

Bearing Witness to Faith

First of all, when you give to the church, you bear witness to your faith in Christ. One way in which you bear witness or testify to your faith in Christ as you give to the church is that in giving to the church, you are saying, you are testifying that you belong to God, that you belong to Christ, that Jesus is your Lord and Savior. Notice in this passage in verse 2 that twice the Lord says that these contributions are for him. He says in verse 2, speak to the people of Israel that they take for me a contribution. From every man whose heart moves him, you shall receive the contribution for me.

This was a special offering that God commanded the Israelites to give. And they were to give these offerings, these contributions to the Lord himself, to him. I'm always a little nervous when it comes to preaching on the subject of giving to the church, especially if we happen to have visitors coming to the church, and that's because in the minds of many people, what the church really wants, or even worse, what the pastor really wants is other people's money. And when you consider how many corrupt ministers or preachers or televangelists there have been who have enriched themselves from what the people have given to their churches or organizations, it's understandable that a lot of people think that way. A lot of people have this idea that the church is mostly interested in their money.

But when you give to the church and the church is faithful with those offerings, you are really giving to God. You are not giving to man, but you are giving to God. The Lord commanded the Israelites to give their contributions to him. And that's because they belong to the Lord. The Israelites did not belong to Moses. They did not belong to the elders, but they belonged to God. He was their Lord. He was their savior. He was the God who created them. He was the God who saved them from their bondage in Egypt. He was the God who entered into covenant with

them. He was the God who promised to be their God and to make them his people forever and ever.

And so by giving their contributions to the Lord in response to this call, the Israelites were confessing that truth that the Lord is my God. All that I am is due to Him. All that I have, I have received from Him. He is God. He is my God. And in the same way, when you give to the church, you are confirming and expressing this truth that God is your God and your Savior. You are acknowledging as you give to the church that you belong to the Son of God, the Lord Jesus Christ, that you have been purchased by His blood shed on the cross, that you are His by virtue of His saving work, that you have been adopted by God as His son or daughter. And you bear witness to all of those truths when you give to God through giving to the church.

And also when you give to Christ in that way, as a demonstration of your trust in Him, as a confession that He is your Lord and Savior, as a acknowledgment that all that you have, you have first received from Him, this pleases the Lord. This pleases God when you give to Him in this way.

Trusting in God's Provision

And so that's one way in which you bear witness to your faith in Christ when you give to the church. Another way is that by giving to the church, you demonstrate, you show that you trust in His promises to provide for you, that you believe, you have confidence in what He has said in His word, that He will give you in this life all that you need.

Let's look at what the Lord called the Israelites to give to Him. So I'm gonna read verses three through seven. And this is the contribution that you shall receive from them. Gold, silver and bronze, blue and purple and scarlet yarns and fine twine linen, goat's hairs, tan ram skins, goat skins, acacia wood, oil for the lambs, spices for the anointing oil and for the fragrant incense, onyx stones and stones for setting for the ephod and for the breast piece.

So these are all the materials that would be needed in the construction of the tabernacle. And as we'll see in the chapters to come, the tabernacle had various kinds of furniture in it. There was the Ark of the Covenant. There was the golden lamp stand. There was the table for the showbread. There were curtains in the tabernacle. There were frames and bars that supported it. There were different kinds of coverings that went over the top of it. There was the whole courtyard with the curtains that went around the courtyard. In all of that, there was also the garments that would be made for the priests. And all of that was to be made from these various materials.

And you'll notice that almost everything that is listed here was truly valuable. Of course there is gold, silver, and bronze. There is, we may not think much of it, blue and purple and scarlet yarns, but in fact these things were also extremely valuable at that time. And that raises the question, well, how in the world did these Israelites who just weeks ago were slaves in Egypt, how is it that they have become so wealthy with all of these nice and expensive items?

Well, it's because the night that they left Egypt, at the Lord's command, they asked the Egyptians to give them their valuables, their treasures, and the Lord gave them favor in the sight of the Egyptians, so they let them have what they asked for. It was probably the case that after the 10 plagues, the Egyptians were so happy to see the Israelites go that they were more than willing to give them their gold and silver and all of this stuff. It wasn't so much of a goodbye gift as it was a good riddance gift. Please don't come back.

But these were basically all the wealth that the Israelites had in the world. These things that they received from the Egyptians. They wouldn't have had very much else because they were impoverished slaves. But now the Lord is saying through Moses to his people, give me your gold, your silver, your bronze, your blue and purple and scarlet yarns, your fine twine linen, all of these expensive, valuable things that you have received from the Egyptians. Now I want you to give them back to me.

And the typical Israelite probably would have thought at that time, but wait a minute, this is all the wealth that I have in the world. This was my savings for getting my family's feet on the ground once we got into the promised land. And so the Lord was calling his people to give sacrificially. This was not an easy thing for the Israelites to give up these expensive items that they had received from the Egyptians. But as they did so, they were showing that their trust was in God. They gave sacrificially of what they had received, trusting, believing that God would provide for them, that they would not go hungry, that they would not go unclothed, that they would not go without shelter. And so as the people gave up their wealth in response to this call, they were showing forth their belief, their trust that God would provide for them.

In the teaching of our Savior Jesus, he said that one of the true distinguishing marks between one of his disciples, a Christian, one thing that would separate a believer in Christ from a pagan, from a Gentile, would be that the Christian would trust in the care of his heavenly Father for the things that he needed for this life. And so Jesus taught this in Matthew 6, therefore do not be anxious, saying, what shall we eat or what shall we drink or what shall we wear? For the Gentiles seek after all these things, and your heavenly Father knows that you need them all, but seek first the kingdom of God and his righteousness, and all these things will be added to you. Therefore do not be anxious about tomorrow, for tomorrow will be anxious for itself. Sufficient for the day is its own trouble. Jesus says, God will provide for you. Do not be anxious.

Do not be anxious about tomorrow. How many of you have mastered that one? Not to be anxious, not to worry, not to be concerned how you'll make ends meet, how you'll provide for yourself and so on. I certainly haven't mastered that, but Jesus gives us every reason why we can give to the church with perfect confidence, perfect trust that he will give to us, he will provide for us everything that we need in this life. And because our giving is an exercise of our trust in Christ, our faith in his promises, one indication of our spiritual health is how faithful we are to give to the church.

A healthy Christian is a giving Christian. He gives as he is able. He gives cheerfully, sacrificially, generously. On the other hand, a Christian who holds everything back, who gives nothing to the

church except maybe a small pittance, a nominal amount, that is an indication of a real spiritual problem. His heart or her heart is not in the right place.

At least in this point in the history of Israel, the Israelites, their heart was in the right place. Later in Exodus, we read that the people responded so generously, so positively to this call for this special offering, that the workmen who were building the tabernacle, they told Moses that they were receiving too many materials, that the people were giving too much. And so Moses had to announce to everyone, stop giving, nobody give anything anymore. We have everything we need for building the sanctuary, we can't handle anymore.

Have you ever been in a church, or have you ever heard a pastor say that? Stop giving, you're overwhelming us with your generosity. I haven't heard that before. Unlike with Israel, the church today usually doesn't struggle with an overabundance of offerings. In fact, if you look online, the different kinds of studies and surveys show that typically the average Christian or churchgoer gives somewhere between two, to 4% of his income to the church. That's not a huge amount, to put it mildly, at least for most people, that would be far below what they could really give if they were giving as generously as they should.

But how is your spiritual health in this area? How are you doing in this way? If someone was able to see all of your resources, your finances, how you handle your money, and not just your money, but your possessions, your time, your energy, all your resources, would they say of you, here is someone who truly believes what he says, that he believes in the Lord, he trusts in God to provide for him. Look how he gives himself, herself, look how he gives his resources to the church. Or would they say, well, he says he belongs to Jesus, but he spends all of his money on himself. He spends all of his time on his own interests and hobbies and pursuits. And that seems strange to me. How important really is his faith to him if he's wholly devoted to serving and pleasing himself with what he has? And so giving to the church is a way for you to bear witness to your faith and trust in Christ.

Giving as an Expression of Joy

Secondly, when you give to the church, you give expression to your joy in Christ. You'll notice in this passage that strictly speaking, the Lord did not command anybody to give him anything. Rather, Moses was to tell them this. Verse two, from every man whose heart moves him, you shall receive the contribution for me. And throughout Exodus, we see this idea that the people were to give from a willing heart as their heart moved them. Moses says in chapter 35 verse five, whoever is of a generous heart, let him bring the Lord's contribution. In chapter 35 verse 21, and they came, everyone whose heart stirred him and everyone whose spirit moved him and brought the Lord's contribution. And so this was a truly, this was a free will offering.

But compare that with the other Old Testament teaching about giving, which is the tithe. The tithe was the rule that the Israelites were to give a 10th or 10% of their produce to the Lord. When it came to the tithe, that was something that was strictly commanded. That was the law. There was no language like every man whose heart moves him shall bring the tithe. Now, of course, the Israelites were to bring the tithe with glad hearts, with generous hearts as well, but

the tithe was a law that they were to obey. It was not something like, if you feel like it, if your heart moves you, if you are stirred to give, then give.

And when the New Testament addresses this issue of a Christian's giving to the church, the Old Testament model that the New Testament looks to is not the giving of the tithe, the 10% law, a rule that 10% is the standard for giving for Christians, but the New Testament looks to this other principle that we see here in Exodus, that people are to give, God's people are to give to God freely, generously, joyfully, as their heart moves them. And so Paul had this passage in mind. He had other passages from the Old Testament in mind when he says in 2 Corinthians 9, 7, each one must give as he has decided in his heart, not reluctantly or under compulsion, for God loves a cheerful giver. And so it's not 10%, but it's give cheerfully, give generously.

When I lived in the state of Montana in the mid 1990s, for a few years, there was no numerical speed limit. On the highways, at least during the daytime, the speed limit was literally reasonable and prudent. And so when you saw a highway sign, there was no number on it. It just said, daytime speed limit, reasonable and prudent. Now, unfortunately, or fortunately, depending on your point of view, that didn't last too long because, surprise, surprise, people who like to drive really fast and the police had different interpretations of what reasonable and prudent actually meant.

But when it comes to our giving to the church, as Christians living in the new covenant age, in the same way, God has not given us a numerical standard as the rule for our giving. Now, 10%, the tithe, that is a good rule of thumb to be sure, but many people could give more than 10%, and there may be some people who cannot give as much as 10%. But the standard that God gives us is not a number. It's not reasonable and prudent, but it's something like joyful and sacrificial. That's the rule for God's giving for his people, joyful and sacrificial.

Well, what does that mean for you in particular? How much should you give? Well, to answer that question, the first thing you do is by the grace of God, you fill your heart with the truth of what God has given to you. You fill your heart with the truths of God's saving grace to you, how he has loved you, how he has redeemed you, that he has given you his son. You rejoice in the forgiveness of your sins, the new life that he has given you, the hope of glory.

And then having your heart filled with thanksgiving and gratitude to God for what he's given to you, you give to God what you want, what you want. But you will give joyfully and sacrificially from that frame of mind, from that heart, and if you are giving out of a genuine spirit of joy and gratitude, the amount that you give will take care of itself. But if you are really giving out of a joy or out of joy and thankfulness, it's not going to be a token amount. It's not going to be a pittance, a small amount, because how can that be when you consider all that God has given to you, all that Jesus has given to you as your savior? And so giving to the church is a way for you to express your joy in Christ.

Investing in the Work of Christ

Thirdly, when you give to the church, you are investing yourself in the work of Christ in the world. To me, one of the really remarkable things about this passage is that God involved the Israelites in building the tabernacle in the first place. Think about that. God is God. He is able to do all things, he could have easily constructed a tabernacle or spoke a tabernacle into being in heaven, a prefab tabernacle, if you will, and simply plopped it down in the midst of the Israelites, and they would have a perfectly constructed, God-constructed tabernacle in their midst.

But that's not how God chose to do it. Instead, He calls his people to give of their resources, give of their wealth, take up a collection of all of this different material. And then as we'll see, he gives Moses detailed instructions on how this tabernacle is to be built. And so God used his people to build this tabernacle for him. And God works in the same way today.

As he is establishing his kingdom, the kingdom of Jesus Christ, the kingdom of God's redeemed people, as he is building this new tabernacle of the saved people of God, God continues to use human means to accomplish his purposes. He uses preachers of the gospel, very human preachers. He uses very human people to serve and minister in his church. And he continues to use the giving of his people to support the ongoing work of the ministry of preaching and proclaiming Jesus Christ.

Again, God does not have to work this way. God is God. He could miraculously fill the bank accounts of all the missionaries and churches and pastors in the world. But instead, he doesn't do that, he calls his people, he calls us, you and me, to support the work that he is doing through his church in bringing his people to salvation.

Jesus said in Matthew 6, 21, for where your treasure is, there your heart will be also. If you give nothing to the kingdom of God, if you give too little or nothing to the work that Christ is doing through his church, if you give no time on your parts, no efforts on your part, no energy on your parts, it's no wonder if your heart then will be far from where God's heart is. Your heart will be far from the kingdom of God. But that is not God's will for you as a Christian.

God's will for you as a Christian is that you would delight in the very things that God delights in, that your heart would be filled with love for the very things that God delights in and that he loves. And the way to do that, the way to cultivate a heart like that is to invest in the work of the kingdom of God, to invest yourself in the work that Christ is doing through his church, to give not just of your money, your wealth, but your talents, your time, your resources, in order to see the work of the church to advance. And so giving to the church is a way for you to invest yourself in the work of Christ in the world.

Confirming the Truth of the Gospel

Fourthly and finally, when you give to the church, you confirm the truth of the gospel. As we go on in our study of Exodus, we'll be looking at the tabernacle and we'll be considering all of, perhaps not all of the details, but many of the details of the construction of the tabernacle, how it

was to be made, what all of those details signify. But the primary significance, the primary meaning of the tabernacle is actually given to us here in this passage, and that's in verse eight.

In verse 8, the Lord says to Moses, let them make me a sanctuary that I may dwell in their midst. That I may dwell in their midst. So it was God's will to dwell among his people, that his presence would be there among the Israelites. Now, of course, it's not as though the sanctuary would somehow enclose God or contain him as though he were there but nowhere else. We know that can't be true. God cannot be limited to one place or one point in his creation. He is infinite in his being. Even the entire creation itself cannot contain God.

King Solomon acknowledged this truth in his prayer of dedication for the temple that would be built some 450 years after this. King Solomon said, but will God indeed dwell on the earth? Behold, heaven and the highest heaven cannot contain him. How much less this house that I have built. And the same is true with the tabernacle. This little tabernacle certainly could not contain God. However, in a very real way, this is where God would make his presence known. This is where he would dwell. He would be present in the tabernacle in a way that he was not present anywhere else on earth. So he truly would be with his people. This would be his tent.

And it's significant that his sanctuary was in the form of a tent, and that's because the Israelites themselves were living in tents in the wilderness. So the holy tabernacle was God's tent. And wherever he led them in the wilderness for them to set up their own tents, well, God himself, the Levites would set up his tent, his tabernacle, and he would dwell among them. In fact, you could say God tabernacled among his people.

In fact, that's exactly what the Apostle John says about Jesus. In John 1 14, he says, and the word became flesh and dwelt among us and we have seen his glory. Glory as of the only son from the father, full of grace and truth. The Greek word there that is translated dwell is literally the word to set up a tent. And so what John is saying is that Jesus, he tabernacled among his people when the word became flesh and dwelt among them.

It was the same Lord who dwelt in the tabernacle among the Israelites, that Jesus set up his tabernacle, his body, in the midst of his people. And for the Son of God to do this, the Son of God who himself is very God, the Son of God who shares with the Father in all of the divine attributes that makes him God, for him to set aside his outward divine glory, for him to give up for a time his divine prerogatives in order to take on our human nature, to dwell among us, to be with us in the person of Jesus Christ. This was an act of profound, profound condescension of self-abasements.

Our minds cannot really grasp in its entirety what it meant that God himself came to us in the man Jesus. And though Jesus was always God, he was never anything less than completely divine. Nevertheless, in his incarnation, in the life that he lived, a life of humility, of service, especially in his suffering, especially in his suffering, the curse of death of the cross and becoming sin for us. Jesus lowered himself, the son of God. He made himself nothing. And he did so for our sake, for our salvation.

Reflecting Christ's Sacrifice

And when you, as a believer in Jesus Christ, in the name of Christ, when you give to the work of the church, when you give to the Lord in a way that is sacrificial, you are showing forth that truth, that your Lord, your Savior, He sacrificed everything for you in coming down to us and in bringing us salvation, in dying for us.

Paul speaks to this in 2 Corinthians chapter eight. He says, for you know the grace of our Lord Jesus Christ, that though he was rich yet for your sake, he became poor so that you by his poverty might become rich. And so when you make yourself a little poorer, when you impoverish yourself a little bit and giving to the work of the church so that others may be enriched, you are reflecting in a small way the sacrifice of our Lord Jesus Christ. He gave up his life for you that you might live and you show forth that life giving death by your own willing and sacrificial giving, including your giving to the church.

And what greater privilege can there be as a Christian? What greater privilege can be yours as one who belongs to Christ that you can show forth in this way, that you can reflect a little bit of the wonderful thing that your Savior did for you and sacrificing everything, even his very life and making himself poor in order that you might become rich in him. J.C. Ryle said this, he said, a giving Savior should have giving disciples.

And so giving to the church is a way for you to confirm the truth of the gospel. And so giving is not a burden. It is not a grim sacrifice, a joyless duty. You shouldn't feel pain when you're writing out your check to the church, but it is a blessing. And when you give from the heart, when you give out of faith, when you give with joy, you will find that in giving, you are really receiving. You are receiving blessing from God.

And that was the lesson that the Lord was teaching the Israelites here in this passage, as he called them to give of their wealth, to build this tabernacle. And this is the same lesson that Paul would teach the Corinthians. This is the lesson that the Holy Spirit teaches us through his word. The point is this, whoever sows sparingly will also reap sparingly, and whoever sows bountifully will also reap bountifully. So God causes his grace to abound to those who give joyfully, who give sacrificially to him as they give to his church. Let's pray.