Introduction: Our title has two key words. New which can have a number of meanings. It can refer to something which had not existed before. Such as a new baby. It can mean taking something old and making something new out of it. Or new as in new to us. My parents would buy a new car and they would say “new to us.” The second word is gift. Which we realize is something you receive or offered. Some gifts are useful and some are not, some are kept and some are regifted, some show great insight and some show little thought put into the gift, some show personal involvement and some show little involvement. For this lesson I thought of our electronic picture frame and its multiple gifts.

**I) The Need for The Gift – Sin**

**A) Consequences of sin.**

1. Some people are a hard pass on a gift for the do not see the need for the gift. **Romans 1:28 And even as they did not like to retain God in their knowledge, God gave them over to a debased mind, to do those things which are not fitting;**

2.They feel they are all right with out God or His gift.

**Luke 18:9 Also He spoke this parable to some who trusted in themselves that they were righteous, and despised others: 10 "Two men went up to the temple to pray, one a Pharisee and the other a tax collector. 11 "The Pharisee stood and prayed thus with himself, 'God, I thank You that I am not like other men--extortioners, unjust, adulterers, or even as this tax collector. 12 'I fast twice a week; I give tithes of all that I possess.' 13 "And the tax collector, standing afar off, would not so much as raise his eyes to heaven, but beat his breast, saying, 'God, be merciful to me a sinner!' 14 "I tell you, this man went down to his house justified rather than the other; for everyone who exalts himself will be humbled, and he who humbles himself will be exalted."**

**B) The person who becomes a Christian understands the need for the gift.**

1. Sin destroys the relationship between man and God; resulting in “spiritual death.” Romans 6.23a.

2. Understands what it means to be “lost”, and the need to be saved.

**Acts 16:30 And he brought them out and said, "Sirs, what must I do to be saved?"**

3. The core of the Gospel concerns forgiveness of sin.

**Luke 24:46 Then He said to them, "Thus it is written, and thus it was necessary for the Christ to suffer and to rise from the dead the third day, 47 "and that repentance and remission of sins should be preached in His name to all nations, beginning at Jerusalem.**

**C) Even among Christians there is the need to emphasis the need for salvation.**

1. We may speak of being converted, convicted, but do we speak of being saved.

**II) God’s Gift Shows – His Love**

**A) The Christian Understands God’s love for mankind.**

1. God’s perfect justice is balanced with His perfect mercy.

**Romans 11:22 Therefore consider the goodness and severity of God: on those who fell, severity; but toward you, goodness, if you continue in His goodness. Otherwise you also will be cut off.**

2. God is willing to forgive man of his debt.

**Exodus 34:6 And the LORD passed before him and proclaimed, "The LORD, the LORD God, merciful and gracious, longsuffering, and abounding in goodness and truth, 7 "keeping mercy for thousands, forgiving iniquity and transgression and sin, by no means clearing the guilty, visiting the iniquity of the fathers upon the children and the children's children to the third and the fourth generation."**

**B) Just as we are often touched by the thought of the gift more than the gift itself.**

1. As said before this gift is the ultimate expression of love.

**John 3:16 "For God so loved the world that He gave His only begotten Son, that whoever believes in Him should not perish but have everlasting life. 17 "For God did not send His Son into the world to condemn the world, but that the world through Him might be saved.**

2. Our acceptance shows our gratitude.

**Luke 1:47 And my spirit has rejoiced in God my Savior.**

**III) The Result of The Gift- Forgiveness**

**A) Time after time the Bible speaks of forgiveness.**

1. God’s plan for man is contained in the Bible.

2. Jeremiah spoke of a time when sin would be remembered no more.

**Jeremiah 31:33 "But this is the covenant that I will make with the house of Israel after those days, says the LORD: I will put My law in their minds, and write it on their hearts; and I will be their God, and they shall be My people. 34 "No more shall every man teach his neighbor, and every man his brother, saying, 'Know the LORD,' for they all shall know Me, from the least of them to the greatest of them, says the LORD. For I will forgive their iniquity, and their sin I will remember no more.".**

3. Jesus came to save man from his sins. Matthew 1.21

4. The Gospel is the “Good News” of salvation. Romans1.16

5. The end result of faith, repentance, and baptism is forgiveness.

**Acts 2:38 Then Peter said to them, "Repent, and let every one of you be baptized in the name of Jesus Christ for the remission of sins; and you shall receive the gift of the Holy Spirit.**

**B) On the basis of Christ’s death, burial, and resurrection, the Christian can say he has died to sin.**

**Romans 6:3 Or do you not know that as many of us as were baptized into Christ Jesus were baptized into His death? 4 Therefore we were buried with Him through baptism into death, that just as Christ was raised from the dead by the glory of the Father, even so we also should walk in newness of life.**

1. Salvation from past sins. Acts 22.16

2. Salvation from sin in the present, power to overcome sin and to be forgiven if he does sin by confession. 1 John 1.7

3.Salvation eternally in the future. 1 Peter 1:5 who are kept by the power of God through faith for salvation ready to be revealed in the last time… 9 receiving the end of your faith--the salvation of your souls.

Conclusion: We may call this “the best gift ever”. Do you wish to share in this new gift? God has done His part by sending His Son to die on the cross for each of us. Our part is to obey His salivation, i.e. accept His gift. Mark 16.16