

Living

Church News

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Walk With God and Think Like God!

Dear Brethren and Friends,

Greetings from Charlotte! Many outstanding expressions of love and loyalty were shown all through our Passover trip in late March and early April of this year. My wife Sheryl and I were able to travel to Houston and Austin, Texas and to my old home town of Joplin, Missouri. The brethren in both Texas and Missouri were extremely warm and dedicated—and I hear from our ministry that it has been the same across the United States and around the world. So, we are *very grateful* for the degree of unity and love we are experiencing in the Living Church of God. And He is now giving us *solid growth* in numbers for many months—as our attendance for the first three months of 2010 has been up an encouraging 8.6 percent over the same period a year earlier. Our *Tomorrow's World* television program continues to bring in wonderful results, and our impact through the Internet is growing.

But, as world events become more ominous, and as Satan will no doubt begin to attack God's people more and more, we all need *increased spiritual* strength! As some of our older members and loved ones *die*, and even if others we care about become spiritually disoriented or fall away from the Truth, we ourselves must build a depth of *understanding* and of *faith* so that we are—through God's help and His Spirit within us—virtually unshakable. Brethren, we *all* need to have the *mind of Jesus Christ* to go through the variety of trials and tests that lie just ahead.

God inspired the Apostle Paul to tell us, "Let this mind be in you which was also in Christ Jesus" (Philippians 2:5). Yes, we should all be willing to "give ourselves" to God and to our fellow man as Christ did. And the Bible is literally *full* of similar exhortations to *act* and to *think* like Christ and like God the Father.

So, a little later in his letter to the Philippians, Paul encouraged the brethren to forget "those things which are behind" and to "press toward the goal for the prize of the upward call of God in Christ Jesus." Then, Paul concluded, "Therefore let us, as many as are mature, have this mind; and if in anything you think otherwise, God will reveal even this to you" (Philippians 3:15).

Paul instructs us all, "If then you were raised with Christ, seek those things which are above, where Christ is, sitting at the right hand of God. *Set your mind on things above, not on things on the earth*" (Colossians 3:1–2). There are innumerable similar scriptures exhorting all Christians to "think like God." For God is now making us even more fully "in His image" in a profound way, by imparting to us—through His inspired word and His Holy Spirit—the very *mind* of Jesus Christ.

Putting it another way, the Apostle John quotes Jesus Christ saying, "He who eats My flesh and drinks My blood abides in Me, and I in him" (John 6:56). *To*

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the degree that Christ “lives” in each of us, we will have the mind of Christ. We will increasingly learn to think like God in every facet of our lives—in every area of our human experience.

Over the years, some of our brethren in Arkansas have told me about a remarkable lady—a true “mother in the Lord” to many—who helped them and was able to impart spiritual wisdom in a special way. Her name was Ms. Ethel Crotzer—and this dear lady recently died at age 86. My daughter, Elizabeth, and her husband served in that area with this lady for a few years, but have recently been transferred to Great Britain to serve the brethren there. Here is what Elizabeth wrote to me, just a short time ago, about some of the last words she heard this remarkable Christian woman speak: “I talked for almost an hour the week before Passover, then giving the phone to Rick so he could also visit with her. During that conversation, for the first time in my life I was motivated to grab my pen and write down a person’s actual words as they spoke. I don’t believe in premonitions, but two different things she said to me just struck me as being vitally important for me to meditate on before Passover. They are very simple, really—as “Granny” was a down-to-earth, practical woman of God. The first thing she said that I wrote word for word was, *‘If we’re not learning to think like God, then we’re wasting our time.’* The other quote I jotted down had to do with those who don’t believe in Church government: *‘If you don’t think Jesus Christ can run His Church, then you don’t know Jesus Christ.’*”

Dear brethren, I have to say a hearty “Amen” to those words from “Granny” Crotzer. It is vital for us to realize that if we are not learning to think like God, *we are wasting our time!*

As we learn to think like God, we will develop a more mature and balanced view of music, art, literature and every area of life. For instance—while I am writing this—the news is reporting about the terrible dust cloud, created by the erupting Eyjafjallajökull volcano in Iceland, which is covering western Europe and stranding *thousands* of airline fliers. Some of those affected almost seem to be crying out, “*This is the end!*” Yet, as most of you realize, *many, many* such events will occur with increasing ferocity over the next several years, **before** Christ returns. For the Bible states, “And there will be **signs** in the sun, in the moon, and in the stars; and on the earth distress of nations, with perplexity, *the sea and the waves roaring*; men’s hearts failing them from fear and the expectation of those things which are coming on the earth, *for the powers of the heavens will be shaken*” (Luke 21:25–26).

In an entirely different arena of life, many of our young people may be disoriented or led astray by the *constant bombardment* of misinformation by homosexual activists. One charge they commonly spout is that homosexuals are “born that way”—and that as a result *they have no choice but to commit homosexual acts!* Of course, if we *really* understand that God is wise and loving, we will **know** that this *cannot be true!* Otherwise, why would Jesus Christ—the “Rock” of Israel (1 Corinthians 10:4)—com-

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Servant Leadership Is Vital!

Editorial

By Roderick C. Meredith

One key way in which we in the Living Church of God fulfill the commission Jesus Christ gave to His Church is that we strive to: “Learn and practice servant leadership in all our dealings with others.” This is one of the seven elements of our commission that I described most recently in my article, “The PURPOSE for God’s Church” in the May-June 2009 issue of the *Living Church News*.

But are all of us, in every way, **truly** practicing servant leadership as we should?

In our previous association, some (**not most!**) of the ministers tended to act in a high-handed way. They often had the deacons and others waiting on them—looking after their children, mowing their lawns, cleaning their homes, etc. And they often would not really listen if someone had a problem, or expressed a concern about their approach. A few of these ministers were noted for strongly correcting anyone who “got in their way.” They were, sometimes, “little dictators!”

Then, there were the “super-deacons”—again a small *minority*, but hurtful just the same. They were also high-handed and bossy—constantly showing off the “great authority” they had as deacons. Because of all this, some of the brethren felt that the ministers and deacons were too heavy-handed, and that they did not

have a genuine *servant* attitude—and that, often, even older members could be unkind or uncaring to the newer or more sensitive brethren.

The Apostle Paul was inspired to tell us: “We who are strong ought to bear with the failings of the weak, and not to please ourselves; let each of us please his neighbor for his good, to edify him” (Romans 15:1–2, *RSV*). If *any* of us are placed in a position of authority within the church, we must always remember that it is for *service*—*not* to show how important we are. We should often remember to read and meditate on Jesus’ instruction to His disciples along these lines. After Jesus detected an attitude of self-exaltation and competition among some of His disciples, He called them to Himself and told them: “You know that the rulers of the Gentiles lord it over them, and those who are great exercise authority over them. Yet it shall not be so among you; but whoever desires to become great among you, let him be your **servant**. And whoever desires to be first among you, let him be your **slave**—just as the Son of Man did not come to be served, but to **serve**, and to give His life a ransom for many” (Matthew 20:25–28).

So the attitude and approach of **service** must be demonstrated in our dealing with others. Each of us in *any* position should try to use that position as an opportunity—**not** to aggrandize ourselves—but to genuinely help, encourage, strengthen and *serve* our fellow brethren. Often, this will involve exercising *patience* and *humility*

when those we are serving sometimes oppose us or sometimes “get their feelings hurt” too easily, or try to undermine us in some way. *Sadly, my dear brethren, human nature will always be with us!*

But we must learn to sincerely listen to others and try to respond to any reasonable suggestions and even learn from those we are serving.

Jesus Christ said that the second great commandment is: “*You shall love your neighbor as yourself*” (Matthew 22:39). We must constantly think on this command if we are to be genuine Christians. If we are in positions of authority, we should especially try to be sensitive to the potential, the plans, hopes and dreams of those who work under us. We should try to use them to the maximum of their human potential for the sake of the task at hand. At the same time, we should try to help and nurture them as human beings—not just “use them up” in doing a job to accomplish something *we* want done. We should try to “get inside their heads” to understand how they think—their problems at home, their health problems, their reactions to their fellow workers or supervisors and their ultimate goals in their career. As best we can, we should try to help them fulfill their hopes and, as stated before, their human potential.

Therefore, if we are “important” enough to be in a position of leadership, we had better learn to be “big” enough to *think through* all these things and try to *serve* those who are assisting us! Again, Jesus said: “It is more blessed to give than

to receive” (Acts 20:35). Brethren, if we are sincerely trying to *give* ourselves to others—to lay down our lives for our fellow man—we will always tend to reflect *servant leadership* in our relationships with others. If we are, in fact, their “leader” in the sense of being over some project, some committee or perhaps a deacon, deaconess or elder in the Church, we should always approach our responsibility with the thought: “How can I best *give* and *serve* the people who will be working with me in the project at hand?” In all that we do, we should be *reflecting the attitude of Jesus Christ*—the very One who gave Himself and even His life blood for all of us!

Jesus said: “A new commandment I give to you, that you love one another; as I have loved you, that you also love one another. By this all will know that you are My disciples, if you have love for one another” (John 13:34–35). This sign of genuinely loving and serving one another should be reflected whether we are “in charge” of a project, leading others, or if we are “under” someone else who is in authority. In any case, we should try to help each other, back each other up to the degree we can, and genuinely serve one another—as we are serving Christ.

Experiencing the interaction with fellow Christians in God’s Church—which is *Christ’s body*—and learning to occasionally lead or be responsible for others is part of our training to be kings and priests in Christ’s coming Kingdom. The Apostle Paul tells us: “Do you not know that the saints will judge the world? And if the world will be judged by you, are you unworthy to judge the smallest matters? Do you not know that we shall judge angels? How much more, things that pertain to this life? If then you have judgments concerning things pertaining to this life,

do you appoint those who are least esteemed by the church to judge? I say this to your shame. Is it so, that there is not a wise man among you, not even one, who will be able to judge between his brethren?” (1 Corinthians 6:2–5).

We are to learn to properly and fairly discern various situations in our interaction with others. We should constantly ask God to give us *wisdom*—and to help us be equitable and fair. We should study the *statutes* of God in the Old Testament. And

Human nature is still with us! So we must repent of our own mistakes, and we must constantly forgive each other along the way in an open and heartfelt way—not carrying grudges or hurt feelings. It is vital that each of us in any position of authority or leadership must try to carry out our responsibilities in the fear of God, and in an attitude of deep love and genuine service to those who are working with us or who are under our leadership in the project at hand.

certainly we should study and meditate upon the teachings and examples of Christ and the apostles as they *magnified* God’s law in the New Testament. Then, with God’s help, we can learn to rightly judge the situations that are presented to us in the Church and in the Work of God. But again, in all this, our attitude should be one of *servicing* in the fear of God.

Since *all* of us will eventually be kings and priests if we are counted worthy of the Kingdom of God, we should apply the *principles* of the Apostle Peter’s instruction to the elders. For we will be *far more* than human elders as we become kings in God’s Kingdom. Here is what God inspired Peter to write: “The elders who are among you I exhort, I who am a fellow elder and a witness of the sufferings of Christ, and

also a partaker of the glory that will be revealed: Shepherd the flock of God which is among you, serving as overseers, not by compulsion but willingly, not for dishonest gain but eagerly; nor as being lords over those entrusted to you, but being examples to the flock; and when the Chief Shepherd appears, you will receive the crown of glory that does not fade away. Likewise you younger people, submit yourselves to your elders. Yes, all of you be submissive to one another, and be clothed with humility, for ‘God resists the proud, but gives grace to the humble’” (1 Peter 5:1–5).

You will note that those in charge—“overseers”—are to serve eagerly and honestly and *humbly*. They are **not** to be “lords” over those entrusted to their care. In all things they should be “examples” to the flock. Each of us, fellow brethren and ministers, must apply these principles to *ourselves*. And we must certainly follow Peter’s instruction, “Therefore **humble** yourselves under the mighty hand of God, that He may exalt you in due time” (v. 6).

In all of this, we will make mistakes from time to time. *Human nature is still with us!* So we must repent of our own mistakes, and we must constantly **forgive** each other along the way in an open and heartfelt way—**not** carrying grudges or hurt feelings. It is vital that those of us in *any* position of authority or leadership must try to carry out our responsibilities in the fear of God, and in an attitude of deep *love* and genuine *service* to those who are working with us or who are under our leadership in the project at hand.

Let us all learn to reflect the mind and attitude of Jesus Christ in this way. Let us all learn to sincerely grow in and practice *servant leadership* to the glory and honor of the God we serve and the Savior who *gave* Himself for us. ■

Are You Too Busy for God?

By Scott D. Winnail

Our world today bursts with activity! Opportunities and expectations abound. Knowledge is constantly increasing, and the hustle and bustle of daily life keeps us constantly on the move, just as God prophesied would be the case at the end of this age (Daniel 12:4).

Do you ever feel overwhelmed by the pace of life today? Have you ever felt like a slave to your job or your daily grind? Do you sometimes feel that your life is controlling you, and that you have little or no control over your own life?

In short—is your life simply too busy? If so, is it possible that you have become “too busy for God”?

Maybe you have had the thought, “When things slow down, I will finally be able to...”? Do you find yourself wishing you could spend more time with family? That you could spend more time with God? That you could catch up on your Bible study? That you had more time to read Church literature? That you could pray more? That you could set aside some time to fast?

Whatever it is you want to be doing, are you “too busy” to do it?

If so, have you considered one sobering possibility—that in the midst of all your activity, you are neglecting your relationship with the Eternal, and that you may be dangerously close to being *too busy for God*?

One of Satan’s most subtle deceptions is to keep us perpetually “busy.” He constantly bombards us with distractions that he hopes will ultimately prevent us from entering God’s Kingdom. Sometimes a “distraction” may not be wrong in and of itself, but it can divert our attention from more important matters—and, if we are not careful, can cause us to forfeit our opportunity to become one of the “firstfruits” in God’s soon-coming Kingdom.

Writing to brethren in Ephesus, the Apostle Paul describes spiritual armor that, when used, will allow us to successfully fend off the attacks of Satan and his “spiritual hosts of wickedness in the heavenly places” (Ephesians 6:11–13). Paul goes on to describe the “fiery darts” Satan uses to destroy the faith of God’s people (v. 16). But these “darts” are not burning arrows or laser-guided missiles! They are dastardly *spiritual* weapons employed by the prince of the power of the air (Ephesians 2:2). They consist of thoughts, feelings, emotions, urges and impulses through which Satan tries to enslave us.

And one of Satan’s most effective and frequently employed “fiery darts” is the lie that we must be forever busy, or always in a hurry! Satan delights in distracting us from

the things that really matter, by convincing us that nothing can wait, that everything is as important as everything else, and that we are failing or “missing out” if we are not constantly active.

So, it is important that we as Christians take inventory of our time. One way to do this would be to set aside a few minutes to reflect on the past week. Ask yourself what tasks you completed that were unnecessary, or perhaps even a waste of your time. Consider the opportunities you missed because you spent your time on something unnecessary or unimportant. And as you review your activities of the past week, ask yourself, “Was I too busy for God this week?”

God wants His people to “contend earnestly” for the faith He revealed to us (Jude 3–4). If we spend so much time on the unnecessary and the unimportant that we do not find time for Him, how can we expect to hold on to His Truth? In a world ruled by the “god of this age” (2 Corinthians 4:4), the Father knew we would be faced with difficulty as we try to stay on the straight and narrow way that leads to life (Matthew 7:13–14).

To help us stay close to Him in the midst of our busy lives, God has provided some vital “armor” that we must use. He charges us to put on our salvation as a helmet that will protect our mind and our grasp of His precious Truth (1 Thessalonians 5:8). Through Paul, God admonishes us to control our thoughts (2 Corinthians 10:3–6). Though we have many responsibilities in the world we live in, we need to work to become separate from that world, lest we unwittingly engage in its sins (Revelation 18:4).

How, then, can we avoid Satan’s “busy trap” and be sure that we are never “too busy for God”?

Avoid Society’s Deceptions

God warned, through the prophet Jeremiah, that His people would be led astray by their leaders (Jeremiah 50:6). When God’s Church fell into apostasy after the death of Mr. Herbert W. Armstrong, deceitful leaders convinced tens of thousands to turn away from God and worship Him in vain (Mark 7:7). Those who have looked to godly leadership have been spared, but thousands upon thousands have returned eagerly to a deceived world.

Do we look to the world for our examples of leadership and insight? Or do we look to the Bible and the Church? Do we look to society to determine what is right and good, or do we look to God?

As Christians, we live in the world—we must earn a living to feed, clothe and house our families, and we must learn how to interact with others in a Christian way. But we

must not let the world become our top priority, such that it draws us away from God's Truth and His way of life. Ask yourself, "Are my closest friends true Christians? Or do I prefer to spend most of my time with people immersed in the world?" It can be easy, and very tempting, to become caught up in worldly pursuits. But, if we do so, we may soon find our spiritual lives choked by the cares of this world (Luke 8:4–15).

Jesus Christ warned that, even for some in the Church, the *cares of the world* would choke out and override the truth that is imparted by God Himself (Matthew 13:22). This is a serious matter; God levels a weighty charge against His rebellious people when they choose to pursue their own ways of life and worship instead of what He has plainly outlined (Haggai 1:9).

Is your perspective shaped more by the world or by God's word? Are you trying to "fit your Christianity" into your activity in the world? Or are you a Christian first, willing to modify and cut back your involvement with the world to maintain your commitment to God? Here are a few signs that you may have fallen into the trap of worldly busyness, and that you may need to re-examine your priorities:

- Do you feel constantly busy, but wonder what you have accomplished for it—why you have nothing to show for all your activity?
- When sunset arrives on Friday evening, does it occur to you that you have done no meaningful Bible study since the previous Sabbath?
- When you arrive at Sabbath services, do you realize that you have had no contact with brethren—by phone, by computer, by card or letter, and maybe not even by prayer—since the previous Sabbath?
- When you look at your busy schedule to see where you could find the time for Bible study, prayer, and visiting with brethren, do you find that no matter how much you may want to do these things, you "don't have enough time in the day"?

If any of these apply to you, you are probably following the deceptive lead of society, allowing Satan to keep you "too busy for God." So, what can you do about it?

Control Your Time

God exhorts us to maximize—not to waste—the precious time with which He blesses us (Ephesians 5:16; Colossians 4:5). The Apostle Paul gave us this mandate because he knew that Satan has structured society in such a way that our activities will quickly absorb all our time, if we are not careful. To avoid squandering our time, in order to maximize it for our good, we must first take time for

our daily prayer, Bible study and meditation. "But I don't have time!" some may complain. In fact, the Bible explains that this daily contact with God actually "renews" the one who prays, meditates and studies (2 Corinthians 4:16)! Far from **taking** our time, contact with God establishes a **foundation** for effective use of our time as Christians! Connecting with our King and our Life-Giver each day renews us, rejuvenates us and helps us maintain perspective in a world that has turned its eyes away from God.

Regarding the use of time, parents and other adults have a special responsibility to set proper examples for children—and not only in how they schedule their own lives. When parents or guardians "overschedule" the young people in their care—filling their days with so many activities that little or no time is left for prayer and Bible study—what kind of message are they sending?

Control Your Thoughts

Wise use of our time also requires that we control our thoughts. Do you control your thoughts, or do you let others control your thoughts for you (2 Corinthians 10:5)? We must be aware of what we allow into our minds—what we think about, focus upon and contemplate. Our thoughts should be positive and productive, and must reflect God's nature rather than the nature of the adversary (Philippians 4:8–9).

By learning to control our thoughts and our minds, we are learning to avoid wasting time. God wants us to seek first His kingdom and righteousness (Matthew 6:33). Many of the activities that can fill our days may be putting something else ahead of God, and may be putting Satan's thoughts into our minds. How much of our God-given time do we waste? Ask yourself the following:

- How much time do I spend watching television or movies? How much of this time is drawing me closer to God? How much is pulling me further from Him? Would I watch the same television shows or movies if Jesus Christ were sitting in the room with me?
- How much time do I spend talking on the phone, chatting with co-workers or visiting Web sites? How much time do I spend playing video games, sending text messages or using "social media" sites like Facebook?
- How much of my "busy" life intrudes into the Sabbath? Are there things I should be doing on the preparation day to make the Sabbath more of a delight? Are there mundane tasks I do on the Sabbath that could just as easily be done before or afterward?

For most of us, if we really examine carefully our time and our priorities, we would have to admit that we could be spending more time in prayer and Bible study.

But are we willing to make the commitment to pull back, even just a little bit, from our worldly “busyness” in order to make time for God? If we are “too busy” for prayer and Bible study, we are probably cheating ourselves out of clear resolutions to trials we are now enduring.

In a powerful *Living Church News* editorial, Dr. Roderick C. Meredith observed: “Satan has organized this world so that—if you are not very careful—you will find yourself watching inane programs on the television, talking aimlessly on the telephone, reading things that do not help you grow toward your Christian goal and doing other things that simply “kill” your time. Satan knows that if he can simply “take your time” then he will end up taking your very life! Your life is your time” (“Give Your Life—Your Time—to God!”, July-August 2008, p. 3).

One way to master time is to schedule our days, rather than just “let things happen.” Sometimes, inevitably, we are caught off-guard by unplanned events. If we have not previously scheduled our time, and set certain unshakable priorities like prayer and Bible study, these most important priorities will be neglected when unforeseen events arise. So, we must prioritize how we spend our precious, God-given time.

Maintain Your Focus

As Christians, we must maintain a proper focus. Christ commanded us to *seek first* both His kingdom and His righteousness (Matthew 6:33). Notice that this scripture does not say “Seek first your worldly responsibilities. Then, *if there is time*, seek God’s kingdom and righteousness.” We will not make it into God’s Kingdom based solely on “good intentions” and the self-deception that “God understands how busy I am.” Can you honestly say that you think about God’s kingdom every day? Do you pray about, and consider how to grow in, God’s righteousness *every day*? What do you spend most of your day doing? What do you spend most of your time thinking about?

Distractions abound in the world around us, as we can understand from the Bible’s account of Christ’s friends Mary and Martha. Shortly before His death, Christ gathered with His disciples. Mary and Martha were both helping to serve the meal, but one of them fell into Satan’s “trap of busyness.” Mary made the most of her opportunity to hear from the Messiah one more time, while Martha was *distracted with much serving* (Luke 10:38–42).

Martha was showing “outflowing concern” for the dinner guests, lovingly serving them—right? Well, Martha became so “distracted with much serving” that she lost track of the **most important** aspect of the

evening—the opportunity to be taught by Christ—the *Teacher come from God!* Satan had deceived Martha into believing the lie, “I must be continually busy in order to please Christ.”

Christ was certainly very busy. Yet, as we look at His example, we find that despite His exhausting schedule, He took time each morning to *re-focus*—to reconnect with the Father (Mark 1:32–35). The Bible also shows us Daniel’s example. Even with the threat of death looming over him, he continued in his practice of praying three times each day (Daniel 6:10)!

If we do not begin each day with prayer and Bible study, and if we are not staying close to God throughout the day with meditation and additional prayer, we can go “off course” spiritually without even realizing it! If we go through life “busy”—focusing energetically on everything **except** what is most important to God—we will lose our focus and our spiritual trajectory will take us away from God and His kingdom, instead of toward it.

The Good News

We live in a fast-paced world where it is incredibly easy to stay incredibly busy. Distractions abound everywhere, and can easily creep into our lives. If we examine ourselves in the areas mentioned above, most of us can find “reasons” why we are not as close to God as we should be. Indeed, we may have some “very good reasons” as to why we “can’t” study, pray or fast as we should.

So, we need to ask a profound question: “If I am under so much pressure now, when will Satan let up the pressure so that I can focus on these important items?” The answer is obvious: “Never.” Satan wants us to be distracted. This means that in order to maintain our focus on God, we must control our time and make every effort to avoid following the world’s deceptive lead.

As we evaluate our lives, we need to look for areas in which we can “trim the fat”—cutting back on unnecessary and unwholesome activities and obligations that *pull us away* from God and put us in a position to compromise His Truth and way of life. We must learn to restructure our days so that we always begin with sincere, heartfelt prayer and Bible study—setting the trajectory of each day in the right direction from the beginning.

Satan knows that if he can keep us busily focused on the things of this world, we will easily lose our focus on God, His kingdom and His people. So we must resist him by taking control of our lives and our time—and yielding that control to our Savior, with the help of the Holy Spirit. If we do this, we can look forward to the day, coming soon, when God will welcome us into His eternal family forever. ■

Fostering Respect

Comedian Rodney Dangerfield's trademark was his complaint: "I get no respect!" Though he made a joke of it, his plight hits home with all of us. We have all been the victims of discourtesy at one time or another in our lives. Yet respect is one of the most important qualities God wants us to develop.

As we were growing up, perhaps strangers and older children did not show us respect, and although this sometimes hurt, we may even have learned to take it in stride. But if our parents failed to respect us, the hurt was far deeper. As we grew, if our peers did not hold us in high esteem, it could wound our self-image and challenge our attitude even more. Then, with age—just when we were hoping to come with maturity, we were crushed when younger people showed us disrespect.

Disrespect can hurt. But what is the real cause of disrespect between people? We all want to feel that we are worth something. We want to be loved, honored and respected for our contributions to family, school, workplace and community. So, what can we do to build other people's respect for us, and to learn how to cope when our respect for others is not reciprocated? We can glean from Scripture some basic principles to help us develop respect for others, and to earn respect in return.

Learn to Give and Get Respect

Children need to be taught to show respect. They must learn that God loves people of every race and color making up the human family, and that each individual has vast potential in His eyes. This is a lesson that every parent or guardian of a child

must teach personally—it cannot be left to a day-care provider or a school. A loving and nurturing home environment provides for each child a fundamental training ground for giving and receiving respect. "Correct your son, and he will give you rest; yes, he will give delight to your soul" (Proverbs 29:17). Children who do not learn early in life how to show respect to others are likely to face great difficulty receiving the respect that will help them thrive and grow.

Yet, in today's Western world, millions of children enter school without having received even the most basic lessons in giving and receiving respect—and, as a result, their teachers often must act more like wardens and truant officers than teachers. God powerfully exhorts all mothers and fathers: "Train up a child in the way he should go, and when he is old he will not depart from it" (Proverbs 22:6).

So, what can young people do if they grow up in a household where respect is not taught and nurtured—if the adults around them do not set the best examples, and do not seem "worthy" of respect? Although this may be a "hard saying" for some, God did not promise it would be easy when He commanded: "Honor your father and your mother, as the LORD your God has commanded you, that your days may be long, and that it may be well with you in the land which the LORD your God is giving you" (Deuteronomy 5:16).

Notice that God promises a physical blessing in this life to those who obey His commandment. It is worth the effort! It is not that we should look the other way if ungodly parents pull their children into activities that would destroy their relationship with God; rather, we must simply show every bit of right respect that is owed to the "office" of parent. Young peo-

ple are often surprised to discover how differently the adults around them behave when they hear a sincerely spoken "Yes, sir" or "No, sir"—or "Yes, Ma'am" and "No, Ma'am"—in response to a question or request. The simple act of listening to an adult attentively, and responding with courtesy, will often gain a young person great favor with the adults in his or her life.

Better yet, when you start to treat others with that kind of simple respect, you will usually find, over time, that they learn by your example to return the respect! And once you have learned to show consistent courtesy to your parents, whom you know so well, it will be that much easier to extend respect to others—teachers, bosses, cashiers—whom you do not know very well. As you do this, you will develop a reputation for responsiveness and courtesy, and you will be setting an example that will encourage others to rise to your level! Try this, and see for yourself that God was not kidding when He promised that it will "be well with you" when you obey His commands—including His instruction to honor the hoary head (Leviticus 19:32, *KJV*).

Respect should not just flow between adults and young people; it is a vital part of every healthy marriage! Some married couples may have forgotten, or become lax in fulfilling, the obligations into which they entered upon taking their marriage vows. "Nevertheless let each one of you in particular so love his own wife as himself, and let the wife see that she respects her husband" (Ephesians 5:33). Indeed, respect has sometimes repaired even the most difficult marital situations. Unconverted mates have occasionally been so impressed by the respectful example of a converted spouse that they have chosen to respond to God and enter His Church.

Do not underestimate the value of common courtesy in a marriage. Husbands, praise and encourage your wives regularly—not just when they do something you think is extra-special. Say, “I love you.” Demonstrate by your words and deeds that you respect and deeply value your wife’s role in the household—maybe even doing some of the household chores from time to time. Wives, if your husband is not as respectful or responsive as you think he should be, take the first step and find a sincere compliment you can give him. If he barks at you in anger, surprise him by responding with love instead of anger (Proverbs 15:1). No, this may not be a panacea for every troubled marriage—but many underestimate the immense healing that can come as a result of sincere respect, consistently shown.

Many of the same principles discussed above also apply in the workplace. Notice: “Servants, be submissive to your masters with all fear, not only to the good and gentle, but also to the harsh. For this is commendable, if because of conscience toward God one endures grief, suffering wrongfully. For what credit is it if, when you are beaten for your faults, you take it patiently? But when you do good and suffer, if you take it patiently, this is commendable before God” (1 Peter 2:18–20).

Do you ever catch yourself acting like a “prima donna” instead of a team member? Remember: “But now indeed there are many members, yet one body. And the eye cannot say to the hand, ‘I have no need of you’; nor again the head to the feet, ‘I have no need of you.’ No, much rather, those members of the body which seem to be weaker are necessary... But God composed the body, having given greater honor to that part which lacks it, that there should be no schism in the body, but that the members should have the same care for one an-

other. And if one member suffers, all the members suffer with it; or if one member is honored, all the members rejoice with it. Now you are the body of Christ, and members individually” (1 Corinthians 12:20–27). Do you show due respect to all the fellow members of your office “team”—from the CEO to the most junior employee? The team with the greatest prospects for winning the game is the one in which each player is willing to play his or her role at full capacity, and to let others play their roles with full support from every team member. “Hogging the ball” or “second-guessing the coach” is not a winning team strategy.

Pride and Respect

No matter our best intentions, disrespect will occasionally intrude into our families, our teams and our workplaces. Why does this happen? One fundamental reason is pride. What does God say? “Likewise you younger people, submit yourselves to your elders. Yes, all of you be submissive to one another, and be clothed with humility, for ‘God resists the proud, but gives grace to the humble.’ Therefore humble yourselves under the mighty hand of God, that He may exalt you in due time, casting all your care upon Him, for He cares for you” (1 Peter 5:5–7).

Do you think you know better than your parents? Do you think, “My boss is an idiot”? God does not list either of these as valid excuses for failing to show proper respect. Yes, we have all fallen short (Romans 3:23). But God makes His expectation plain: “‘For all those things My hand has made, and all those things exist,’ says the LORD. ‘But on this one will I look: on him who is poor and of a contrite spirit, and who trembles at My word’” (Isaiah 66:2). Hard as it may sometimes be, God expects us to be humble in dealing with a proud parent or a difficult boss—or an unresponsive mate. And He promises a

great reward to those who faithfully display this character trait: “But Jesus called them to Himself and said, “You know that the rulers of the Gentiles lord it over them, and those who are great exercise authority over them. Yet it shall not be so among you; but whoever desires to become great among you, let him be your servant. And whoever desires to be first among you, let him be your slave—just as the Son of Man did not come to be served, but to serve, and to give His life a ransom for many” (Matthew 20:25–28).

How can we maintain a respectful attitude of service to those around us? The Apostle Paul gives a valuable formula: “Let nothing be done through selfish ambition or conceit, but in lowliness of mind let each esteem others better than himself. Let each of you look out not only for his own interests, but also for the interests of others. Let this mind be in you which was also in Christ Jesus” (Philippians 2:3–5).

We all want respect, just like Rodney Dangerfield. But in order to receive it, we must give it to those around us—not just to those whose favor we seek. We must do unto others as we would have them do unto us (Leviticus 19:18; Matthew 7:12). As we develop the habit of giving right respect to all of our fellow human beings—individuals created in God’s image as potential members of His Family, and for whom Jesus Christ was willing to sacrifice His life—we will find that our relationships will improve. In humility we will demand less respect from others, yet by our fruits we will gain more respect than ever before. And we will serve as living testimonies of God’s way, as beacons of light in a coarsening world. “Those who are wise shall shine like the brightness of the firmament, and those who turn many to righteousness like the stars forever and ever” (Daniel 12:3).

—LCG Editorial Staff

Audit 2009:

“Prove Me Now Herewith...”

By J. Davy Crockett, III

We began the year of 2009 with much uncertainty in the economy of the United States and most other developed nations as one financial crisis after another unfolded in a downward spiral. In our financial planning for the work of the Church we recognized these conditions and trends early and made a drastic change of direction in delivering our message on television. We made the decision to cancel 38 commercial television stations, which greatly reduced our expense. This was very painful, since we had been on some of these stations for years and had built up an established audience.

At the same time, we also carefully analyzed the budget and put several projects on hold such as hiring and moving ministers, office staff and expanding the University. We also took a close look at the *Tomorrow's World* subscription list and initiated an annual renewal program to drop subscribers who have not responded to any offer for more than one year. Travel, regional conference plans and many other expense categories were scaled back or postponed. We cancelled a planned cost-of-living pay increase for our employees. Though painful, these cuts—which, when annualized, amounted to more than \$500,000—allowed us to conduct the Work within budget and to end the year with a small surplus, which is vital to the financial stability of the organization.

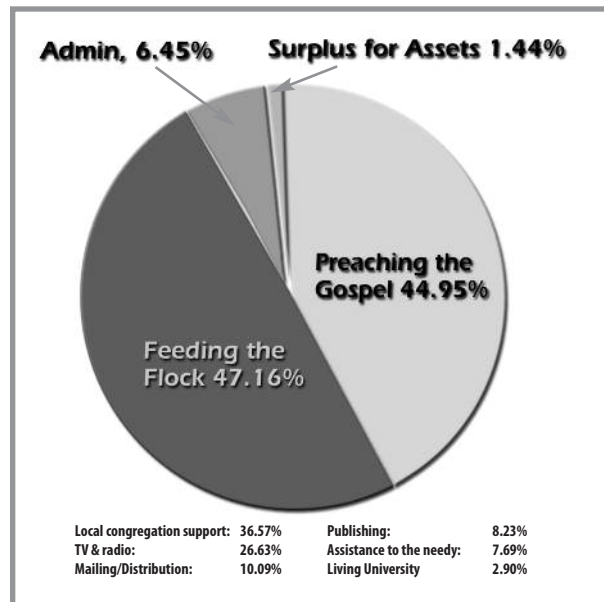
Such drastic reductions might be expected to have a negative impact on the Work and the preaching of the Gospel message. But God had other ideas. Doors opened for the Church

to go on two national networks, the ION Network and the CW Network. These networks actually **extended** our reach by adding more stations than we had cut—allowing us to reach an even larger audience. As our program has established a presence on these networks, our audience has grown and continues to increase. Our responses to the television program for 2009 were up 4.7 percent over 2008. Through April 2010, our responses are up 7.1 percent over the same period in 2009.

It seems that when we made the painful decisions required by good stewardship in a down economy, our Heavenly Father blessed the decisions by giving us an increase that we could not have anticipated. The promise remains today which God made long ago through the prophet Malachi, “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*” (Malachi 3:10, KJV).

As we reflect on the Church's operations in 2009, and analyze the report of the voluntary independent audit which was conducted by Cherry, Bekaert & Holland, L.L.P., Certified Public Accountants and Consultants (a well-known regional accounting firm that specializes in non-profit organizations), there are some observations to be made.

Our support from members and co-workers is phenomenal. This faithful support makes possible the globe-circling Work that Jesus Christ is accomplishing through His Church. Think of it! A small band of about 8,000 people undertakes, with God's help and direction, to reach the whole world with the Gospel message. It is a huge and challeng-



ing task indeed, but we remain undaunted in our determination to get the job done.

Sometimes a dry exposition of numbers can seem quite dull. But if we can relate those numbers to our personal circumstances, they can become much more meaningful. With that in mind, consider the question: “Where does the Church's income go?” The chart above may help put this into perspective.

Church expenditures can be divided into three broad categories, reflecting our commission: Preaching

Continued on page 17



Report of Independent Auditors

Board of Directors
Living Church of God (International), Inc. and Affiliates
Charlotte, North Carolina

We have audited the accompanying consolidated statements of financial position of the Living Church of God (International), Inc. and Affiliates (the "Church") as of December 31, 2009 and 2008, and the related consolidated statements of activities and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Living Church of God (International), Inc. and Affiliates as of December 31, 2009 and 2008, and the changes in its consolidated net assets and its consolidated cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Cherry, Bekaert & Holland, L.L.P.

Charlotte, North Carolina
April 15, 2010

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Consolidated Statements of Financial Position

	December 31,	
	2009	2008
Assets		
Current assets		
Cash and cash equivalents	\$ 1,947,523	\$ 1,624,274
Investments	209,041	307,981
Receivables, net	344,302	444,263
Inventory	348,410	294,918
Prepaid expenses	302,804	341,825
Deposits	25,880	11,036
Total current assets	3,177,960	3,024,297
Property and equipment, net	3,438,093	3,456,202
Other assets, net	2,911	3,655
Total assets	\$ 6,618,964	\$ 6,484,154
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 294,245	\$ 296,657
Accrued wages and other liabilities	235,606	223,181
Mortgage payable, current portion	110,856	63,026
Capital lease obligations, current portion	33,165	53,563
Total current liabilities	673,872	636,427
Long-term liabilities		
Mortgage payable	2,142,172	2,251,974
Capital lease obligations	33,743	22,843
Total long-term liabilities	2,175,915	2,274,817
Total liabilities	2,849,787	2,911,244
Net assets		
Unrestricted net assets	3,607,804	3,498,797
Temporarily restricted net assets	161,373	74,113
Total net assets	3,769,177	3,572,910
Total liabilities and net assets	\$ 6,618,964	\$ 6,484,154

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Consolidated Statements of Activities

	Year Ended December 31, 2009		Year Ended December 31, 2008			
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Temporarily Restricted	Totals
Revenue and support						
Tithes and contributions	\$ 10,564,020	\$ -	\$ 10,564,020	\$ 10,344,403	\$ -	\$ 10,344,403
Holy Day offerings	2,458,628	-	2,458,628	2,358,079	-	2,358,079
Investment income and other revenue	398,903	-	398,903	703,674	-	703,674
Special project donations	-	130,337	130,337	271	68,532	68,803
Tuition and fees	37,240	-	37,240	38,884	-	38,884
	13,458,791	130,337	13,589,128	13,445,311	68,532	13,513,843
Net assets released from restrictions due to satisfaction of restricted purpose	43,077	(43,077)	-	71,293	(71,293)	-
Total revenue and support	13,501,868	87,260	13,589,128	13,516,604	(2,761)	13,513,843
Expenses						
Feeding the Flock:						
Support of local congregations	4,968,269	-	4,968,269	4,718,116	-	4,718,116
Assistance to the needy	1,045,037	-	1,045,037	990,525	-	990,525
Living University	395,153	-	395,153	174,487	-	174,487
Preaching the Gospel:						
Television and radio	3,618,720	-	3,618,720	3,705,272	-	3,705,272
Publishing and editorial	1,117,937	-	1,117,937	1,114,364	-	1,114,364
Mail processing and distribution	1,371,117	-	1,371,117	1,385,217	-	1,385,217
General and administrative:						
Support services and other	876,628	-	876,628	900,217	-	900,217
Total expenses	13,392,861	-	13,392,861	12,988,198	-	12,988,198
Change in net assets	109,007	87,260	196,267	528,406	(2,761)	525,645
Net assets						
Beginning of year	3,498,797	74,113	3,572,910	2,970,391	76,874	3,047,265
End of year	\$ 3,607,804	\$ 161,373	\$ 3,769,177	\$ 3,498,797	\$ 74,113	\$ 3,572,910

The accompanying notes are an integral part of these consolidated financial statements.

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Consolidated Statements of Cash Flows

	Years Ended December 31,	
	2009	2008
Cash flows from operating activities		
Change in net assets	\$ 196,267	\$ 525,645
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	337,034	302,728
Net unrealized/realized (gains)/losses on investments	(66,242)	53,814
Loss on disposal of property and equipment	(1,048)	-
Provision for uncollectible receivables	-	7,344
Change in operating assets and liabilities:		
Receivables	99,961	(1,910)
Prepaid expenses	39,021	(44,133)
Inventory	(53,492)	(1,466)
Deposits and other assets	(14,847)	(3,685)
Accounts payable	(2,412)	(11,135)
Accrued expenses	12,425	29,899
Net cash provided by operating activities	<u>546,667</u>	<u>857,101</u>
Cash flows from investing activities		
Purchases of property and equipment	(317,130)	(962,765)
Proceeds from sale of investments	220,855	408,454
Purchase of investments	(55,673)	(278,170)
Net cash used in investing activities	<u>(151,948)</u>	<u>(832,481)</u>
Cash flow from financing activities		
Principal payments on mortgage	(61,972)	(1,638,801)
Proceeds from issuance of long-term debt	-	2,315,000
Principal payments on capital lease obligations	(9,498)	(90,176)
Net cash provided by (used in) financing activities	<u>(71,470)</u>	<u>586,023</u>
Increase in cash and cash equivalents	323,249	610,643
Cash and cash equivalents		
Beginning of year	<u>1,624,274</u>	<u>1,013,631</u>
End of year	<u>\$ 1,947,523</u>	<u>\$ 1,624,274</u>
Supplemental disclosure of cash flow information		
Cash paid during the year for interest expense	<u>\$ 77,225</u>	<u>\$ 102,357</u>
Equipment acquired through issuance of capital lease	<u>\$ 53,461</u>	<u>\$ -</u>

The accompanying notes are an integral part of these consolidated financial statements.

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Notes to Consolidated Financial Statements
December 31, 2009 and 2008

Note 1 – Organization and summary of significant accounting policies

Organization and nature of activities – The Living Church of God (International), Inc. and Affiliates (the "Church"), a North Carolina nonprofit religious corporation, is involved in preaching the Gospel of the Kingdom of God and providing for the spiritual and material needs of its members. The Church is primarily funded by unrestricted tithes and offerings. Its worldwide headquarters are in Charlotte, North Carolina.

Consideration of reporting entity – The Church is comprised of various legal entities in the United States. Entities controlled by the Church have been included in the accompanying consolidated financial statements. These entities include Living Church of God, Inc., Tomorrow's World, Inc., Tomorrow's World, LLC, and Living University. The operations of foreign affiliates are not included in the accompanying consolidated financial statements as they are independent entities in which the Church does not hold a controlling interest.

Living University – The consolidated financial statements include the accounts of the Church, including affiliates, and its wholly-owned subsidiary, Living University (the "University"). The University was established in 2007 to initially offer online course work for the development of the whole person by educating men and women in the skills, concepts, and values that lead to success in life, while helping them prepare for leadership and worthwhile service to God and humanity. The University began offering online study in the fall semester of 2007.

All significant intercompany balances and transactions have been eliminated in consolidation.

Basis of presentation – The accompanying consolidated financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are both undesignated and designated in nature. Undesignated unrestricted net assets are those currently available for use in the day-to-day operations of the Church and those resources invested in property and equipment. The Church may designate certain amounts to be utilized/invested to meet specific objectives of the Church.

Temporarily restricted net assets - Net assets subject to donor-imposed restrictions that may or will be met by specific actions of the Church and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restriction.

Permanently restricted net assets - Net assets that are subject to donor-imposed stipulations that they be maintained permanently by the Church. Generally, the donors of these assets permit the Church to use all or part of the income earned on any related investments for general or specific purposes. As of December 31, 2009 and 2008, the Church had no permanently restricted net assets.

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Notes to Consolidated Financial Statements
December 31, 2009 and 2008

Note 1 – Organization and summary of significant accounting policies (continued)

Reclassifications - Certain reclassifications were made to the prior year consolidated financial statements to conform to the current year's consolidated presentation.

Contribution revenue – Tithes and offerings are recorded as revenue in the year the contribution is pledged. Members of the Church practice tithing, the donation of ten percent of one's income for the Church's unrestricted use. These tithes (known as first tithe), plus unrestricted offerings given at each of seven annual Holy Days, comprise the majority of Church support and revenue.

In addition to first tithe and offerings, members save a second tithe for personal use to be able to attend the annual Holy Days. Those who are able give ten percent of this personal second tithe and/or excess second tithe to the Church. The Church uses these funds to help pay for expenses incurred by the Church to conduct the Holy Days and assist the needy members to be able to attend the Church festivals. These contributions are known as second tithe.

Members, who are financially able, also contribute a third tithe in the third and sixth years of every seven year cycle. These contributions are used first, to assist widows, orphans and the poor; and secondly, for retirees and missionary support.

Restricted donations are received for the purchase of media time, the operation of the Church's summer youth camps, buildings and facilities maintenance, disaster relief and assistance to foreign affiliates in need.

Cash and cash equivalents – The Church considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Inventories – Inventories consist of various books and publications and are stated at the lower of cost (first-in, first-out method) or market. A physical inventory of the publications is taken semi-annually (mid-year and year-end).

Investments – Investments consist of certificates of deposit, equities, preferred stock and mutual funds stated at fair value. Realized and unrealized gains and losses are included in the Statements of Activities.

Receivables – Receivables consist of contributions receivable, amounts due from foreign affiliates, employees, the state of North Carolina for sales tax paid and vendor receivables. Management's determination of the allowance for doubtful accounts is based on an evaluation of the receivable, past experience, current economic conditions, and other risks. Accounts receivable are written off when, in the opinion of management, such receivables are deemed to be uncollectible.

Contributions receivable consist of current year tithes and offerings received in January of the subsequent year.

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Notes to Consolidated Financial Statements
December 31, 2009 and 2008

Note 1 – Organization and summary of significant accounting policies (continued)

Prepaid expenses and deposits – Prepaid expenses consist of television time, publications, vehicle leases, Church meeting hall rentals, insurance and other, which includes postage paid in advance. Deposits include funds to secure hall rentals, youth camp and festival sites.

Programming costs of television time are paid in advance of the scheduled air date. The expense is recognized in the month that the program is aired.

Prepaid church meeting hall rentals are expensed in the month the meeting is held. Virtually all of the church hall rentals are on a month to month basis.

Prepaid vehicle lease costs are paid at the inception of the lease and amortized over the term of the original lease, usually 12 to 48 months.

Property and equipment – Property and equipment is stated at cost. Depreciation of property is computed on the straight-line method over the estimated useful lives of 30 years for buildings and improvements and 3 to 5 years for office furniture and equipment. The costs of major improvements are capitalized, while the costs of maintenance and repairs, which do not improve or extend the life of the respective properties, are expensed when incurred. The cost and accumulated depreciation of property are eliminated from the accounts upon disposal, and any resulting gain or loss is included in the Statements of Activities.

Other assets – Other assets include "The World Ahead" trademark and "Global Church of God" copyrights, other trademarks, trade names and all intellectual property rights. The intellectual property rights are amortized over 7 years. Amortization expense for the years ended December 31, 2009 and 2008 amounted to \$744 and \$747, respectively. Accumulated amortization of these assets was \$31,690 and \$30,946 at December 31, 2009 and 2008, respectively.

Accrued wages and other liabilities – Accrued liabilities primarily pertain to amounts accrued for compensated absences, salaries and wages.

Income taxes – The Church and the University are exempt from income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code. The Church's controlled entities are non-profit organizations with no taxable activity. During the year ended December 31, 2009, the Church adopted the Financial Accounting Standards Board ("FASB") guidance on Accounting for Uncertainty in Income Taxes. The guidance clarifies the accounting for uncertainty in income taxes recognized in an entity's financial statements by prescribing a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The Church's policy is to record a liability for any tax position taken that is beneficial to the Church, including any related interest and penalties, when it is more likely than not the position taken by management with respect to a transaction or class of transactions will be overturned by a taxing authority upon examination. Management believes there are no such positions as of December 31, 2009 and, accordingly, no liability has been accrued.

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Notes to Consolidated Financial Statements
December 31, 2009 and 2008

Note 1 – Organization and summary of significant accounting policies (continued)

Tuition and fees – The University charges tuition and fees for online study courses. Revenue is recognized pro-rata over the time that the online course is offered. Payments received for future study courses are reported as other liabilities in the accompanying Statements of Financial Position.

Programs and support services – The Church sponsors a number of programs and support services. Those programs and services consist of the following:

Support of local congregations - Represents the cost incurred and paid by the Church at the local congregation level to provide for the spiritual needs of its members. Included are pastoral expenses such as salaries, health care, vehicles and other travel related costs; as well as weekly meeting hall rentals, mailing of DVD sermons, expenses to conduct the annual Holy Days, youth programs, the direct support of foreign affiliates and other support.

Assistance to the needy - Provides for the material needs of Church members primarily as assistance for widows, orphans and the poor; including assistance to enable some members to attend the annual Holy Days. Assistance to foreign affiliates in need is also included.

Living University – The University was established in 2007 to initially offer online course work for the development of the whole person by educating men and women in the skills, concepts, and values that lead to success in life, while helping them prepare for leadership and worthwhile service to God and humanity. The expenses represent the costs to operate the University.

Television and radio - Primarily represents the cost of purchasing air time for the Church's weekly television program, *Tomorrow's World*. Also included are the production costs associated with creating the program and costs for video tape and answering service.

Publishing and editorial - Includes editorial and publishing costs of the Church's bi-monthly magazine, *Tomorrow's World*, and an array of booklets, primarily intended for non-members. Also included are costs of printing all other Church materials.

Mail processing and distribution - Represents the costs of fulfilling literature, audiotape and compact disk requests generated by preaching the Gospel of the Kingdom of God through television, radio and publishing. Computer support of mailing lists is also included.

Support services and other - Includes administrative expenses not directly attributable to specific programs. This includes the full cost of all finance, accounting, purchasing, human resources and legal support. It also includes general insurance and other miscellaneous expenses.

Functional expenses - The costs of providing programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Notes to Consolidated Financial Statements
December 31, 2009 and 2008

Note 1 – Organization and summary of significant accounting policies (continued)

Advertising expense – Advertising costs are expensed as incurred. Total advertising expense for the years ended December 31, 2009 and 2008 was \$159,941 and \$193,092, respectively.

Donated services - No amounts have been reflected in the financial statements for donated services. The Church pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that include assisting the Church with specific programs and service on various committees. Such donated services have not been quantified and do not meet the criteria for recognition in financial statements.

Use of estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 – Investments

The fair market value of investments at December 31, 2009 and 2008 is summarized below:

	2009	2008
Certificates of deposit	\$ -	\$ 98,000
Equities	43,092	42,050
Mutual funds	1,632	956
Preferred stock	89,200	77,600
Gold shares	75,117	89,375
Total investments	<u>\$ 209,041</u>	<u>\$ 307,981</u>

Investment return is included in investment income and other revenue on the accompanying Statement of Activities and consists of the following at December 31, 2009 and 2008:

	2009	2008
Interest and dividends	\$ 12,894	\$ 27,705
Unrealized and realized gains (losses)	66,242	(53,814)
Total	<u>\$ 79,136</u>	<u>\$ (26,109)</u>

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Notes to Consolidated Financial Statements
December 31, 2009 and 2008

Note 3 – Receivables

Receivables at December 31, 2009 and 2008 are as follows:

	2009	2008
Contributions receivable	\$ 208,007	\$ 301,177
Other receivables	146,870	156,086
	354,877	457,263
Less allowance for uncollectible receivables	10,575	13,000
Total receivables	<u>\$ 344,302</u>	<u>\$ 444,263</u>

Note 4 – Prepaid expenses

Prepaid expenses at December 31, 2009 and 2008, consist of the following:

	2009	2008
Prepaid insurance	\$ 15,101	\$ 14,193
Prepaid vehicle lease	15,058	11,713
Prepaid building rent	6,129	8,500
Prepaid church hall rent	48,583	48,755
Prepaid television	195,566	227,621
Prepaid postage	9,957	12,842
Prepaid other	12,410	18,201
Total prepaid expenses	<u>\$ 302,804</u>	<u>\$ 341,825</u>

Note 5 – Property and equipment

The following is a summary of property and equipment at December 31, 2009 and 2008:

	2009	2008
Land	\$ 517,100	\$ 415,000
Land improvements	10,870	10,670
Building and improvements	3,047,690	2,215,424
Equipment, furniture and software	1,307,805	1,109,177
Automobiles	314,023	296,779
Construction in progress	20,604	881,942
	5,217,892	4,928,992
Less accumulated depreciation	1,779,799	1,472,790
Property and equipment, net	<u>\$ 3,438,093</u>	<u>\$ 3,456,202</u>

Depreciation expense, including amortization on equipment and vehicles under capital lease, was \$336,287 and \$301,981 for the years ended December 31, 2009 and 2008, respectively.

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Notes to Consolidated Financial Statements
December 31, 2009 and 2008

Note 6 – Capital lease obligations

The Church leases certain equipment and vehicles under agreements that are classified as capital leases. These obligations require monthly payments varying from \$428 to \$667 and extend through August 2013. The cost of equipment and vehicles under capital leases is included as property and equipment and is summarized at December 31, 2009 and 2008, as follows:

	2009	2008
Equipment	\$ -	\$ 98,000
Vehicles	204,533	296,779
	204,533	394,779
Less accumulated amortization	136,386	316,426
	<u>\$ 68,147</u>	<u>\$ 78,353</u>

Required minimum lease payments as of December 31, 2009 are as follows:

2010	\$ 34,480
2011	15,187
2012	13,159
2013	6,754
	69,580
Less amount representing interest	2,652
	66,908
Less current maturity	33,165
	<u>\$ 33,743</u>

Note 7 – Mortgage payable

The Church has a mortgage outstanding which is summarized below:

	December 31,	
	2009	2008
Mortgage payable – bank; variable interest rate based on 7/8% below the bank's prime rate to a maximum fixed rate of 6.375% and a minimum fixed rate of 3.375%. First year was an interest only loan with a payment of \$6,521. Starting June 2009, principal and interest is payable in monthly installments of \$15,439 through April 2015 with the final payment of the balance plus accrued interest, if any, due May 2015. The mortgage is collateralized by the Church's headquarters and studio located in Charlotte, North Carolina.	\$ 2,253,028	\$ 2,315,000
Less current portion	110,858	63,026
	<u>\$ 2,142,172</u>	<u>\$ 2,251,974</u>

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Notes to Consolidated Financial Statements
December 31, 2009 and 2008

Note 7 – Mortgage payable (continued)

Future maturities of the notes payable are as follows:

2010	\$ 110,856
2011	114,661
2012	118,598
2013	122,669
2014	128,880
Thereafter	1,659,364
	<u>\$ 2,253,028</u>

Total interest expense for the years ended December 31, 2009 and 2008, was \$77,225 and \$102,357, respectively. The Church is subject to certain financial covenants under terms of this agreement and was in compliance with all such covenants as of December 31, 2009.

Note 8 – Temporarily restricted net assets

Temporarily restricted net assets are restricted for the following purposes at December 31, 2009 and 2008:

	2009	2008
Disaster relief	\$ 132,033	\$ 69,974
International assistances	14,901	4,000
TV Station KOCB	14,000	-
Other projects	439	139
	<u>\$ 161,373</u>	<u>\$ 74,113</u>

Note 9 – Commitments

The Church leases fleet vehicles and equipment under various non-cancelable operating leases. These leases require monthly payments varying from \$112 to \$1,995 and extend through March 2013. Lease expense for vehicles under various operating leases amount to \$147,014 and \$122,240 at December 31, 2009 and 2008, respectively.

Required minimum lease payments on items under operating leases as of December 31, 2009 are as follows:

2010	\$ 219,469
2011	132,531
2012	52,120
2013	5,984
	<u>\$ 410,104</u>

**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Notes to Consolidated Financial Statements
December 31, 2009 and 2008

Note 10 – Benefit plan

The Church has a 403(b) Tax Deferred Annuity Plan for all eligible employees. Eligible employees may elect to exclude up to the maximum contribution permitted by the Internal Revenue Code. The Church does not contribute to this plan.

The Church has a Simplified Employee Pension Plan (SEP) covering all eligible employees. The Church's contribution is based on 2.5% of eligible participants' compensation. The contributions made by the Church for the years ended December 31, 2009 and 2008 amounted to \$15,954 and \$62,837, respectively.

Note 11 – Contingencies

The Church provides discretionary post-employment retirement payments and healthcare benefits to select ministers' widows and retired employees that meet certain objective and subjective criteria. Although one of the criteria includes an employee's years of service (with the Church and its predecessors), an accrual for these future benefits has not been recorded due to the Church's ability to deny payments at its sole discretion. For the years ended December 31, 2009 and 2008, the Church expensed payments for this purpose totaling approximately \$320,000.

Note 12 – Concentration of credit risk

The Church places its cash and cash equivalents on deposit with financial institutions in the United States. In 2008, the Federal Deposit Insurance Corporation (FDIC) temporarily increased coverage to \$250,000 for substantially all depository accounts and temporarily provides unlimited coverage for certain qualifying and participating non-interest bearing transaction accounts. The increased coverage is scheduled to expire on December 31, 2013, at which time it is anticipated amounts insured by the FDIC will return to \$100,000. During the year, the Church from time to time may have had amounts on deposit in excess of the insured limits.

Note 13 – Related party

The Church has affiliated entities throughout the world that are related by some common board members. For the years ended December 31, 2009 and 2008, the Church expended \$327,809 and \$298,078, respectively, related to these affiliates. In addition, the Church had accounts receivables of \$102,933 and \$86,634 due from affiliated entities at December 31, 2009 and 2008 (included in other receivables as described in Note 3).

During 2006, the Church granted a note to one affiliate to finance the purchase of their building. Advances to the affiliate were made over a series of payments in 2006 totaling \$61,062. The note is to be repaid over a seven year term with payments scheduled to begin November 1, 2008. Interest on the note accrues annually at 5%. The total amount of the loan was outstanding at December 31, 2009 and is included in other receivables as described in Note 3.

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**LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATES**

Notes to Consolidated Financial Statements
December 31, 2009 and 2008

Note 14 – Fair value measurements of assets and liabilities

The Church utilizes fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. Under the fair value guidance, the Church groups assets and liabilities at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. These levels are:

Level 1: Financial instruments with unadjusted, quoted prices listed on active market exchanges. The Church has Level 1 assets of \$209,041 and \$307,981 shown as investments in the accompanying Consolidated Statements of Financial Position at December 31, 2009 and 2008, respectively.

Level 2: Financial instruments valued using inputs that include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. The Church has no Level 2 assets or liabilities at December 31, 2009 or 2008.

Level 3: Financial instruments that are not actively traded on a market exchange and require using significant unobservable inputs in determining fair value. The Church's has no assets or liabilities subject to Level 3 valuations at December 31, 2009 or 2008.

Note 15 – Subsequent events

The Church has evaluated subsequent events through April 15, 2010, in connection with the preparation of these consolidated financial statements which is the date the consolidated financial statements were available to be issued.

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Audit 2009

(Continued from page 10)

the Gospel, Feeding the Flock, and Administration.

In 2009, the Church received 77.8 percent of its income through tithes and regular donations. Another 18.1 percent came from Holy Day offerings. Just under 1 percent came from restricted donations. Less than 0.3 percent came through tuition and fees. About 2.9 percent came from investment income. The pie chart on page 10 shows how that income was spent carrying out the commission Christ gave His followers.

The year 2009 was a time of innovation and progress on many fronts. We completed our television production equipment upgrades in the new studio facility. Not only did our television efforts thrive, but our Web sites increased in traffic—in the numbers of unique

visitors, downloads of literature and videos, video streaming, and the use of the social media such as Facebook and Twitter to reach new audiences.

As we go forward in 2010, we find that many of our costs of operation are increasing, such as hall rental expense. We are also monitoring travel costs, including air travel for our traveling ministers, as well as fleet vehicle costs (e.g. lease expense, maintenance costs, fuel) for the field ministry. Necessary travel will certainly continue, but we are looking for ways to reduce these costs wherever possible.

We welcome suggestions and recommendations from our members and ministers, as we constantly seek ways to improve and to make the funds that God provides go even further in accomplishing His will and Work. Your prayers for God's guidance in these important matters are deeply appreciated.

As we go forward in the Living Church of God, it becomes very clear that we can count on God to “pour... out a blessing, that *there shall not be room enough to receive it.*” Our job is to be faithful in matters financial at every level and phase of the Work, using the resources that God provides in the most effective way possible to carry out the Great Commission (Matthew 28:19–20).

The independent audit is only one factor in our efforts to be certain that we are good stewards in carrying out the responsibilities we have been given at the headquarters of the Work. If you have questions or comments about any aspect of the audit or this report, you may direct them to dcrockett@lcg.org.

All of us here in Charlotte offer our gratitude and heartfelt thanks for the faithful, prayerful support of our members, co-workers and donors. ■

Ministerial Conference 2010

By Douglas S. Winnail

During the last week of April, more than 230 ministers and wives from 18 countries gathered at the University Hilton Hotel in Charlotte, North Carolina for three days of informative meetings and inspiring fellowship.

Presiding Evangelist Roderick C. Meredith began the morning sessions each day with a special message. On Monday, he reviewed the history and mission of the Church of God. He stressed that we are a continuation of the Church founded by Jesus Christ, and that our mission is to preach the gospel of the Kingdom of God, warn this world of prophetic events that are beginning to unfold and restore original Christianity. On Tuesday, he discussed aspects of powerful preaching, practical principles of pastoring and ways to unify congregations. On Wednesday, he emphasized servant leadership, and outlined many ways in which ministers can follow the example of Jesus Christ in serving people. He stressed the importance of humility, patience, wisdom, concern and learning from past mistakes.

Reports from Regional Directors around the world, and from Headquarters administrators, gave inspiring insights into how God is reaching people around the world. The Living Church of God has ordained more than 80 ministers in the last decade, and more than 170 Living



Ministers and wives gathered outside the University Hilton

Church of God ministers are now serving the 7,000+ brethren who attend Sabbath services around the globe each week. In 2009, more than 8,000 people kept the Feast of Tabernacles with the Living Church of God. The *Tomorrow's World* telecast is on more than 300 television stations around the world, and now draws an average of 5,200 responses per program. In 2009, Living Church of God ministers conducted 52 Bible lectures (now promoted as "*Tomorrow's World* Special Presentations") in the United States, Canada, UK and South Africa—sending out more than 73,000 invitations and receiving nearly 2,000 guests. These numbers should double in 2010.

more than 1,300 brethren and *Tomorrow's World* subscribers now number about 10,000. In the UK, Ireland and Europe, attendance has increased nearly 200 percent in the last four years. In South Africa, attendance has doubled in the last few years, and *Tomorrow's World* subscribers now number about 13,000. Around 170 brethren attend 13 congregations in Kenya and Tanzania. In Mexico, Central and South America more than 300 brethren attend in 26 congregations. In the Caribbean, more than 400 brethren attend in 12 congregations.

One Conference highlight occurred on Monday, when British author and lecturer Adrian Hilton gave a presentation and answered questions about political developments in the UK and the European Union. He mentioned the challenge Christians face today in an increasingly secular and anti-Christian society. He also observed that the UK is witnessing the re-emergence of Roman Catholicism in a once-predominantly-Protestant country. Mr. Hilton is the author of the book *The Principality and Power of Europe*, which discusses the role of religion in events that have and will occur in Europe. His visit provided an opportunity for several lively and informative discussions.

On Tuesday, Evangelists Richard Ames and Douglas Winnail discussed the importance of maintaining professional standards for the ministry. Mr. Ames emphasized the importance of personal conduct and appropriate dress, thorough preparation of sermons and Bible studies, obtaining accurate information, improving as a speaker and maintaining consistent congregational procedures. Dr. Winnail stressed the importance of *continuing education* in the professional development process for ministers and wives. He urged everyone to read widely, review booklets, articles and training materials that have been developed and take advantage of Living University classes—so we can follow the biblical admonitions to “grow” and “add to our faith” (2 Peter 1:5; 3:18) and become more effective servant leaders. Along with Dr. Michael Germano and Dr. Scott Winnail, he also presented information about



Plaque for Mr. & Mrs. Apartian



Dr. Meredith with Dr. Winnail and Mr. Ames

the growth of Living University—which now enrolls more than 100 students on-line each semester and is attracting students for an on-site program in Charlotte. The Winnails and Dr. Germano urged ministers to encourage young people to consider Living University classes as an “investment” in their spiritual future and as an opportunity to lay a spiritual foundation that will help them deal with the challenges of secular education and prepare for the rest of their life. Some may want to plan to spend a year in Charlotte or another location between high school and college to work on this important foundation.

On Wednesday, Mr. Ames presented helpful tips for dealing with the press—including the im-



A Conference session underway

portance of being positive, and of having current information about Church membership, television stations and magazine circulation. He reminded us that our mission is to restore original Christianity as taught and practiced by Jesus Christ and His apostles. Mr. Jonathan McNair discussed Living Youth Programs and the challenges facing parents and young people growing up in a society that is rapidly discarding the moral values that have sustained Western civilization for centuries. Mr. McNair also coordinated an evening workshop, “The Use of Technology in Pastoring.” Mr. Stuart Wachowicz, an elder and educator from Canada, presented information that may be helpful in reaching China with the gospel. Mr. Ames and Dr. Fall discussed the challenging role of a minister’s wife, and Dr. Winnail covered important aspects of team-building—such as appreciating and using others’ different aptitudes and skills, including team members in discussions and decision-making, and not letting personal insecurities or interpersonal competition undermine working as a team.

Another highlight during the Conference was the pair of presentations on Tuesday to Mr. & Mrs. Dibar Apartian and Mr. & Mrs. Gerald Weston. Dr. Meredith presented a plaque to Mr. & Mrs. Gerald Weston recognizing their 25 years of service to the young people of the Church of God. He also presented a plaque to Mr. & Mrs. Dibar

Conference Comments

“The Ministerial Conference... was a motivational and rewarding experience. We felt as if Jesus Christ was leading the ministerial agenda each day as the Head of the Church. God’s Spirit inspired Mr. Meredith, Mr. Ames and Dr. Winnail among other participants, as we heard important and necessary messages that contributed to the correct training and the Church’s efforts to fulfill the commission we have been given. The feeling of unity and brotherhood was felt during the whole conference... the unity in the Spirit of God by all the participants made us live as one; one people for God, where the differences by race, culture, language and geography don’t limit us to work together as a spiritual family in a coordinated and orderly way to carry out the Work and commission God has given to the Church unto all the world.” —*Armando Orrego, Colombia*

“Having attended conferences for the past 43 years, I can say this conference was most outstanding in the spectacular weather, beautiful facility/meals/dinner dance we enjoyed. However, even more impressive was the material presented to us, and finally the unity, focus and kind and loving spirit that dominated this event.” —*Renee Walden, Oklahoma*

“This truly was a most inspiring conference in every way. Especially to hear the powerful instruction from Dr. Meredith along with his encouragement to stay the course as we get closer to the end of the age. It was obvious to see the wisdom, comfort and unity that comes from God’s Spirit as Dr. Meredith, Mr. Ames, Dr. Winnail and others gave their reports of the positive growth in the work. Also of note was the growth and unity of the ministry and their wives who were in attendance.” —*Bruce Tyler, Australia*

“The Ministerial Conference was very informative and helpful in many ways... the unity of all involved shone brightly. Everything came across as a family team effort... The openness, sincerity and efforts to inform and help the field ministry were greatly appreciated.” —*Dale & Elizabeth Trenerry, Canada*

“A spirit of humility, unity and love pervaded the conference.” —*Rod King, UK*

“Our thanks to all involved in making this, our first General Ministerial Conference a most exciting and beneficial event. The unity and love combined with the FOT-type of atmosphere made it a memory that my wife and I will talk about for quite some time. It was quite impressive to see how much experience and wisdom was collected together in one room.” —*Barry & Jeanie Walker, Canada*

“There was a tremendous feeling of warmth and an inviting spirit exhibited by the leaders of the Living Church of God. The attitude of servant leadership was well demonstrated and exhibited for all in attendance to be able to imitate and take home... Sitting at breakfast and lunch with men and women of God from around the world, I was profoundly struck by the unity of the Work being conducted by the Living Church of God.” —*Richard Franz, Georgia*

“Jenny and I had a very inspiring and uplifting experience at the Ministerial Conference. The messages were very meaningful and filled with pertinent information. The fellowship and camaraderie were better than I could have imagined. There was so much unity among the ministers and wives no matter where they were from.” *Scott & Jenny Lyons, South Carolina*

“The conference... was a very successful event. The warm words of warning and direction from Dr. Meredith, Mr. Apartian and the leadership were uplifting and set the overall tone... The sessions were helpful, informative and appreciated, but the high-

Apartian, recognizing their five decades of service to God’s Church. Both awards were warmly acknowledged by all in attendance. Mr. Apartian delivered a very moving address at the Conference in which he reminded everyone that “America is changing and is drifting away from God,”



Conference in session

emphasizing that we need to *appreciate* what we have and the truth we have been given and finish the Work—realizing that God is the one who does it,

not us! Members of the Headquarters office staff joined the ministers and wives for a dinner-dance on the last night of the Conference, which provided a beautiful, pleasant and memorable setting for fellowship.

As this was the Living Church of God’s first General Ministerial Conference since 2006, it was especially encouraging to hear the positive feedback generated by the three days of meetings, as typified by comments such as those printed along with this article, which called attention to the tremendous sense of love and unity, the focus on our mission, and the excitement about the progress of the Work that permeated the Conference.

Dr. Meredith’s concluding comments at the Conference stressed that only God can help us finish the Work.

He reminded the ministers and wives that we must each build a strong, personal relationship with God through regular prayer, Bible study, meditation and fasting, and that we must each come to understand that God is real and is guiding His work. This is the only way we will be able to endure the challenges that will come in the years ahead—and never quit! We must remember that the gospel is a message about the coming government of God that will bring peace to this earth through the reign of Jesus Christ and the saints. We need to ask God to pour out the gifts of the Holy Spirit on His Church and pray for unity and for each other so we can finish His work together. We should walk with God with all our hearts! ■



Dr. Winnail with Mr. Adrian Hilton

light was the time spent with fellow ministers from around the world...the opportunity to see firsthand the attitudes of unity, and willing self-sacrifice of so many serving in the ministry around the world was inspiring and encouraging. In a time when the word “unity” gets overused, to witness the ministry truly united in the desire to put *God’s will* first and serve in humility cannot be overrated.” —*John & Linda Hunter, Massachusetts*

“Not only was the conference informative, but it seems to me to be the most unifying tool we have for the ministers and wives. It gives us direction, in that we all, at one time and setting, can feel the pulse and vision for God’s Work. I believe it will result in my having more zeal back in our home area.” —*Don Wood, Arkansas*

“The conference was a very positive and uplifting experience. The commonality and unity of purpose was certainly evident among the ministry.” —*Bob & Faye League, North Carolina*

“I thought the ministerial conference was extremely helpful and profitable to all who were present. I felt the theme of the conference was unity, loyalty and remaining close to the trunk of the tree, and that we should all speak the same thing and be on the same page.” —*Bill Whitaker, South Carolina*

“The conference was stimulating and exciting. The various sessions were informative, substantive, and relevant. They were also uplifting and inspiring, reasserting focus into why we are all here and motivating the ministry to charge forward with the Work God has given us to do... it was exciting to see firsthand how organized, unified and informed our leadership truly is. This was a hugely beneficial event. The fellowship was outstanding and exemplified “Philadelphia” love. There was a sense of togetherness and harmony not often felt in such a large and diverse gathering. While we had people from all over the world from many different backgrounds and languages, everyone was rooted in the same foundation and hope working, speaking and learning together as a family.” —*James Ginn, Georgia*

“The recently concluded Ministerial Conference was an outstanding example of the Church’s desire to move forward in the time remaining before our Leader, Jesus Christ, returns to lead us into the greatest time in human history. The ministry in the field is solidly behind Headquarters in this effort... We appreciate the work and attention to detail of our Headquarters Team.” —*Gerald & Margie Dulaney, Virginia*

“I emphasized in [my recent] sermon what seemed to be both the mood of the ministers and the underlying theme of the conference—UNITY. Sometimes we don’t notice what’s not there. I didn’t realize what was absent until the second day... any sign of disunity among the ministers and their wives. There was complete harmony and accord among all the men and women that I spoke with. We seem to have a ministry that is completely unified in its thinking and goals. What a blessing!” —*Dexter Wakefield, Florida*

“The 2010 General Ministerial Conference was a smashing success! Dr. Meredith set the tone exhorting all of us to remain UNIFIED toward the goal of building and strengthening God’s people—to prepare a people for God! He reminded us of our responsibility as the “Watchman” to warn the nations of Israel, to really understand the basics of doctrine and our ultimate destiny—that God is reproducing himself!...the Ministerial Conference was educational, edifying, enjoyable and balanced! The conference was high quality in every aspect where the presentations and presenters really made learning fun!... Thank all of you at Headquarters for the Conference. It was enjoyable being together again!” —*James & Connie Sweat, Tennessee*

Jurors, Soldiers— or Ambassadors?

By Wyatt Ciesielka

Jury duty and military service are two areas in which Christians often find their understanding of civic and spiritual duty to be at odds with the society around them. Approaching these areas properly requires faith, understanding—and, often, courage.

This article will discuss these points primarily from the perspective of United States citizens, but the principles we consider should be relevant for Christians in any country, and will surely become more important as God's people face increasing persecution as the end of this age approaches. What happens when Christians fulfilling their spiritual responsibilities come into conflict with government assertions of “civic responsibility”? What does the Church teach—and how must we, as individuals, apply that teaching personally so that we can benefit most fully from whatever religious freedom our nations may allow?

The *Constitution of the United States of America* acknowledges and protects citizens' rights to maintain their religious beliefs. Amendment 1—the first amendment in the “Bill of Rights”—specifically asserts freedom of religion, beginning with these words: “Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof.” Citizens of the U.S. should be very thankful that they live in a nation that acknowledges such religious freedom.

The Bible tells us that we are to submit to civil authority (Matthew 22:17–21)—*unless* doing so would be to disobey God (Acts 5:29). When civil law conflicts with God's law, God expects Christians to obey Him, recognizing that His authority is immea-

surably more important than civil authority. However—just as Christ and the Apostles demonstrated—Christians acknowledge that they are subject to whatever penalties God may allow civil authorities to impose after all appeals are exhausted.

Over the centuries, many faithful Christians have defended their beliefs before civil authorities, some *even to the point of martyrdom* (Hebrews 11:36–37), just as we may in the future be required to defend our faith (Daniel 7:25; Luke 21:12). Just as Christians in the past had to accept civil punishment for obeying God rather than man, so too may some of us in the future. So, it is each Christian's personal responsibility to take these matters seriously, and to understand what the Bible teaches (Acts 17:11; 1 Thessalonians 5:21) and to act on what we understand.

Ambassadors or Citizens?

As a minister of Jesus Christ, the Apostle Paul described himself as an “ambassador” (2 Corinthians 5:20; Ephesians 6:20). That metaphor can be extended to apply to all Christians, for “our citizenship is in heaven” (Philippians 3:20)—a status that should put our worldly civic responsibilities into perspective.

Why did God inspire this specific language to describe our status as Christians? What was Paul conveying? As followers of Christ, we are to submit to “the law of the land” so long as that law does not violate God's law. This is precisely how an ambassador functions! Worldly ambassadors are expected to submit to the laws of their host nation, as long as those laws do not compel them to violate the laws of their own nation.

Paul had been highly educated as a Pharisee; with his legal mind he very well understood the implications of the language he used. God inspired that language (2 Timothy 3:16)—and did so for a very specific reason! His specific terminology referenced a well-understood, *millennia-old* concept! While Christians (just like worldly ambassadors) are subject to our host nation's laws (Romans 13:1–2), Scripture *also* states that since we are citizens of heaven, God expects us to apply Acts 5:29 if there is a conflict between God's laws and our host nations' laws. We can be thankful that, if such a conflict occurs within the United States, there are avenues of judicial appeal, particularly on issues that impinge upon the First Amendment guarantees of religious freedom.

Ambassadors or Jurors?

Christians must strive to “do good” and to “seek peace” (Psalm 34:14). However, if there are conflicts *within* the Church, the Church has the authority to make judgments based on Scripture (1 Corinthians 6:1–6). God has given specific guidelines by which Church members and the ministry are to judge matters and resolve conflicts (Matthew 18:15–19). But what about judging outside the Church? Should a Christian—a “citizen” of heaven, acting as an ambassador—serve as a juror in his host nation?

Generally, because jury summons are issued based on driver's license registration and other public records, an adult living in the U.S. is likely to be called for jury duty sometime in his or her life, no matter what his or

her personal beliefs. But can a Christian serve on a worldly jury and be in harmony with God's law? No! There are many reasons why a true Christian would be violating God's word by doing so. Here are seven:

- Jesus Christ commands Christians, "Judge not, that you be not judged" (Matthew 7:1). The Greek word for "judge" in this passage is *krinō*, which would be more accurately rendered, "to condemn." To serve on a jury, one must be willing to condemn a defendant as "guilty" if the circumstances require it. Such condemnation is a core function of jury duty, yet is unacceptable for a Christian.
- Christians must be willing to grant mercy based on true repentance. Yet the world's court systems forbid this. Jesus taught that Christians *must* be willing to forgive others (Matthew 6:14–15). David wrote that God is "good, and ready to forgive, and abundant in mercy to all those who call upon [Him]" (Psalm 86:5). Christians are to be merciful, as our Father is merciful (Luke 6:36).
- All of God's commandments—instructions—are righteousness (Psalm 119:172), and *Christians must live by "every word of God"* (Luke 4:4). Yet a juror is simply not allowed to judge by all of God's commandments and His every word.
- The world's court systems can render verdicts upon the testimony of only one person, in violation of Deuteronomy 19:15.
- God requires those who judge to consider *all the facts* (Deuteronomy 13:14). By contrast, in today's court systems, a judge may choose to withhold evidence from jurors.
- Scripture warns us not to oppress the poor or the weak (Deuteronomy

24:14; Proverbs 22:22). Yet in today's judicial systems, the rich can often use their wealth to get "the best justice money can buy," hiring the best legal help to oppress those who lack such resources.

- The six reasons above lead naturally to the seventh. Scripture explains plainly the ways in which Christians should exercise proper judgment on matters within the Church, but we are not to become involved in judging worldly or secular matters (2 Corinthians 6:15–17). Jesus Christ Himself demonstrated this principle in action when He refused to judge a secular issue put before Him (Luke 12:13–14). As Christians, we must "imitate Christ" (1 Corinthians 11:1)—so we must not presume to violate His clear example in this regard.

How does this apply in practice? Like many who are reading this article, I have had to face a jury service summons. Since my summons was to serve in a federal court on a felony case, I was perhaps a little more anxious about the situation than I might otherwise have been.

After praying and fasting, I wrote a letter to the court, requesting excusal. My request was denied, so I had to schedule time off from work to spend an entire day at the federal courthouse as part of the jury selection process. Potential jurors arrived around 8:00 a.m., and after hours of waiting we finally came to the *voir dire*—the step at which the lawyers and the court question potential jurors to select the ones who will serve on the case. I was not released, and I knew that events were fast approaching a critical junction.

After the *voir dire*, the judge asked whether any of us had a problem with serving on the jury. Three or four other hands were raised in addition to mine. I was seated at the

judge's far left, so when he started calling on people to his right, I was able to hear three or four potential jurors stating their reasons for wanting to be dismissed. One by one, he listened to each plea for dismissal—and he rejected each one!

Finally, the judge called on me, asking me to state briefly why I wanted to be excused. After I explained my reasons, he indicated that he had the letter I had earlier submitted to the court. As he looked at me over the letter, he said something I will always remember. He said, "You have a problem." His declaration sounded somewhat ominous, but since it was neither a question nor a command, I simply remained standing and respectfully replied, "Yes, sir!"

At this point, I was praying yet another of my numerous silent prayers. I do not know whether the judge was still unsure of his course of action at that point, or whether a spiritual battle was being waged unseen at that very moment (Daniel 10:20; Hebrews 1:14). Finally, after what seemed like minutes but was surely just seconds, he simply stated, "You are dismissed. Leave my chambers."

Compared to what some brethren have experienced, my personal experience was quite mild. I remain thankful for how that judge treated me, but I am *most thankful* to Jesus Christ for being my Judge, High Priest and Advocate (Hebrews 4:14; 1 John 2:1)!

Church members in the U.S. have at least one resource today that I was not able to take advantage of when I received my summons. The Church makes available a "Jury Duty and the Church" packet (crafted by the Church's Legal Affairs Office, available from your area pastor). If you receive a jury summons, the guidance in this packet—combined with prayer, fasting, Bible study and counsel—may ease your experience in dealing with the U.S. court system.

The packet includes a form to be filled out by you and your pastor, for submission to the jury official from whom you received a summons. In some cases, this form may be enough to gain an excusal from jury duty. If your request is denied, you can send the Church Legal Affairs Office a copy of the original jury summons, a copy of the refusal to dismiss, and the first page of the Church's signed form (provided in the packet you requested). With this information, an attorney for the Church can write directly to the court that issued your summons—a step that in most jurisdictions has proved sufficient for receiving an excusal.

However, if this second appeal for excusal is rejected, you may have no responsible alternative other than to report for jury service—as I did—and speak directly to the judge. At that point, it is vital to remember that it is Christ who provides “grace to help in time of need” (Hebrews 4:16). Depending on the judge—and on how well you are able to demonstrate the sincerity and depth of your beliefs—you may be excused, or you may be held in contempt of court, which could result in a fine or even a brief imprisonment. This may be unpleasant, but being willing to accept the consequences of “obeying God rather than men” is part of being a *true* Christian. We are not to fear man, as David wrote: “The LORD is on my side; I will not fear. What can man do to me?” Psalm 118:6).

Ambassadors or Soldiers?

Jesus Christ prophesied that the end of the age would be filled with “wars and rumors of wars” (Matthew 24:6). The 20th century was by far the bloodiest in human history. Casualty estimates vary, but most historians agree that the cumulative combatant and non-combatant casualty count from wars, genocides, ethnic conflicts and political purges from

World War I to the present is around 241 *million* human beings!

We see Jesus' prophecy unfolding in our lifetime. We also know that conflicts will increase prior to Christ's return, culminating in “World War III” and the all-consuming Great Tribulation (Matthew 24:7–9; Revelation 6:4)! The time may come, sooner than many anticipate, when the U.S. will feel pressed to reinstitute “the draft”—conscription for military service.

The U.S. discontinued the draft in 1973, but all male U.S. citizens are required to register with the Selective Service System within 30 days of their 18th birthday. Non-citizen males between ages 18 and 25 who are living in the U.S. must also register, unless they are legally recognized as non-immigrants (e.g. international students, tourists or diplomatic personnel). Failure to register can bring a penalty of up to five years in jail or a fine of up to \$250,000. At present, women are not required to register, though some in Congress have openly proposed that women be included if a draft were to be reinstated. Several bills to that effect have been proposed, but have stalled before passage.

Christians understand that they are not to volunteer for military service, but what should be done if their nation's government tries to compel them to serve in the armed forces? Can a true Christian—a citizen of heaven, acting as an ambassador here on the earth—be a worldly *soldier* or participate in *military service*? Christ put it very plainly. He said, “My kingdom is not of this world. If My kingdom were of this world, My servants would fight” (John 18:36). As His servants, *we must not disobey or dishonor Him* by participating in war.

The Sixth Commandment is clear. It states, “Thou shalt not kill” (*KJV*). The *NKJV* and some other translations render it, “You shall not murder.” Some have tried to argue as to whether a soldier's government-sanctioned

infliction of death is covered by the biblical commandment, but the Hebrew makes it clear. The Hebrew word *ratsach* found in Exodus 20:13 is a very comprehensive term that prohibits “to kill, to slay, to assassinate” or “to murder”—and it covers both *premeditated* or *accidental* killing, whether *with* or *without* cause.

Furthermore, under the New Covenant, Jesus Christ *expanded* on the Ten Commandments to forbid the *attitude* of murder as well as the physical act (Matthew 5:21–22). Under the New Covenant, *to lust* is to commit adultery and *to hate* is to murder (Matthew 5:28; 1 John 3:15).—and murder is clearly sin (James 4:1–10). Jesus even tells us to “bless those who curse you,” and, if one cheek is struck, to “offer the other” (Luke 6:27–29)! The consistent teaching of Scripture, as upheld by the Church of God since the time of Christ, is that true Christians must be peacemakers (Matthew 5:9) and must abstain from military service.

So, if you are conscripted into military service someday, is it enough to assert, “This is what the Church teaches”? Not at all! Simply asserting that you are a conscientious objector (CO) is no guarantee that the Selective Service will grant you such status. According to the Selective Service, “In general, the man's lifestyle prior to making his claim must reflect his current claims” (www.sss.gov, “Conscientious Objection and Alternative Service”). In other words, if you have *not* been living as a real Christian and *then* try to claim CO status, be warned that your sin will find you out (see Numbers 32:23)! In this matter, as with any matter of Christian faith and obedience, “the Church” can teach, but “the Church's” faith and understanding cannot be substituted for the demonstrated faith and understanding of the individual.

What, then, are some practical steps that you can take if you adhere

to the doctrines of the Living Church of God and want to prepare yourself to receive CO status in the event of a possible future draft?

First, be a *true* Christian. Put God first. Pray. Do your Bible study. Keep the commandments. Attend Sabbath services and all of the Holy Days. Tithes. Live lawfully and peaceably. Do not be involved in violence or condone violence *in any way*, including violent entertainment, violent movies or television, or violent video games such as “first-person-shooter” games or violent “real-time-strategy” war games (Isaiah 33:15). Taking pleasure in violent pastimes of any sort is unbecoming of a true Christian, and will be *very hard to explain* to our High Priest and Judge—just as it will be hard to explain to the local draft board. True Christians and faithful ambassadors live *beyond reproach* (Colossians 1:22). They let their light shine (Matthew 5:16), and their faith is displayed in their life through their works (James 2:18).

Be sure to request a “CO packet” from the Church’s Legal Affairs Office at legal@lcg.org (U.S. only). This will include a “Military Service Exemption Request (Pronouncement of Conscientious Objector Status)” form, along with detailed information, instructions and support materials.

After sincere prayer and Bible study on the subject, write down your beliefs in a letter. Sign the letter and have your signature notarized, then send copies of it, along with the Church’s “Military Service Exemption” form, to trusted family friends. Send the letter return-receipt requested, and ask recipients not to open the letters. The letter will serve as evidence of your beliefs as of the date it was written—which could be very important for documenting your sincerity in the future if you are called before a draft board.

Whether or not you live in the U.S., the basic principle still applies—if you live by God’s law, and

do so in a way others can see for themselves, you are not only demonstrating the sincerity of your beliefs; you are preparing yourself to defend those beliefs before those who might challenge your conscientious objection to military service. If you prepare in this way, then—just as when summoned for jury service—you will also be developing the deep confidence, from personal experience, that you can rely on Jesus Christ to aid your defense in time of need (Luke 21:14).

Citizens of Heaven and Ambassadors of Christ!

We live in perilous times, and should take somber warning from the lessons of our spiritual predecessors—citizens of heaven who, when put to the test, chose death rather than compromise. Many before us have rejected the temptation to abandon their beliefs, and will receive eternal life as a result (Hebrews 11:36–39). Will we do the same?

As the end of this age approaches, Christians in every nation will increasingly face such tests. But whether dealing with jury duty, military service, *or any test*, we must never forget that Christ is our ultimate High Priest, Judge and Advocate (Hebrews 4:14–16; 1 John 2:1). He, not we, can ensure our safe passage through any trial (Psalm 23:4). *But*, we must also remember—Christ looks at our obedience, faithfulness and *good reputation* (John 5:22; James 2:18). God hears the earnest prayers *of the righteous* (Proverbs 15:29) that we may escape all these things (Luke 21:36), and “that we may lead a quiet and peaceable life in all godliness” (1 Timothy 2:1–2). By living in obedience to Him, by emulating Paul’s example as an ambassador of Christ, we show God that we are ready to receive our crown at Christ’s return (Revelation 3:11).

Doing all this requires faith, understanding and courage. Times are soon coming when we will need *more* courage. As long-time evangelist Mr. Dibar Apartian wrote in the July–August 2007 *Living Church News*:

“The prophets of old were men of courage. When God told Joshua to begin the battle to enter the Promised Land, He commanded, “Be strong and of good courage” (Joshua 1:6).

The apostles were also men of courage, particularly after they received God’s Holy Spirit. It was not easy for them to preach the Gospel amid continuous threats and persecutions. They had to choose between obeying God and obeying man—between entering the broad gate or the narrow one. The authorities told them, “Did we not strictly command you not to teach in this name? And look, you have filled Jerusalem with your doctrine, and intend to bring this Man’s blood on us!” (Acts 5:28). The answer Peter and the other apostles gave was one of faith and courage: “We ought to obey God rather than men” (v. 29). Do you realize that someday you may have to give the same answer to those who persecute you? (“It Takes Courage To Be a True Christian!”, p. 6).

Christians today are **not** called to be *worldly* jurors or *worldly* soldiers as we await the opportunity to assist our King in ruling His Kingdom (1 Corinthians 15:50–54). Rather, we are called to be “found by Him in *peace*, without spot and blameless” (2 Peter 3:14). Let us look forward to that soon-coming day when we will become glorified kings and priests under our Savior (Revelation 5:10)! Until that day, let us all strive to exercise our heavenly citizenship and live as worthy ambassadors here on earth! ■

Walk With God and Think Like God!*(Continued from page 2)*

mand His people, “You shall not lie with a male as with a woman. It is an abomination” (Leviticus 18:22)?

Would our Savior—who is “the same yesterday, today and forever” (Hebrews 13:8)—condemn disobedient people if He had made them *unable* to obey Him? That charge is *ridiculous* and *outrageous*! Yet it is the constant “mantra” of the homosexual activists, who are stridently promoting their lifestyle to undermine the understanding and gain the sympathies of people all around the world—an assault with which our *young people* are particularly bombarded.

Remember, too, that the Apostle Paul was inspired to write, “No temptation has overtaken you except such as is common to man; but God is faithful, who will not allow you to be tempted beyond what you are able, but with the temptation will also make the way of escape, that you may be able to bear it” (1 Corinthians 10:13). So, although many people may—for various reasons—feel that they have a “tendency” toward alcoholism, drug abuse, homosexuality and other sins, they are **not bound** to commit those sins. God will **always** provide a way of escape by giving those who truly seek Him the *understanding* and the *spiritual strength* to overcome sinful tendencies.

My daughter quoted Granny Crotzer as saying, “If you don’t think Jesus Christ can run His Church, then you don’t know Jesus Christ!” Regrettably, many of the “splits” from the Worldwide Church of God have come up with all kinds of democratic and worldly ways of governing their organizations. They seem *willingly to have forgotten* how God’s apostle, Mr. Herbert W. Armstrong, constantly reminded us how **vitaly important** it is to have the *right kind of government*. For carrying out the *true government* of God is **exactly** what God is training us to do, **right now**! Still, these various groups decide to go their “own way”—*losing faith* in the fact that Christ is **alive**, and that He is entirely capable of “running His Church” as “Granny” Crotzer said. Remember, Christ reveals in Scripture that He **always**—*with no exception whatever*—led His Church through a hierarchy, and **never** by the voting, politicking or popularity-seeking methods of the modern democratic system. There is simply **no exception** to this. This is the “mind of God” in regard to Church government.

In the book of Proverbs, God tells us, “Evil men do not understand justice, but those who seek the LORD understand all” (Proverbs 28:5). Indeed, God has *always* led His faithful servants to truly **understand** the basic issues of life from His point of view. So, as **each of us proves** where Christ is working—where the “fruits” of that understanding of Christ’s Truth are being taught, His Work is being done and His Government is being followed—there should

be *genuine faith* that Christ is in charge, and that His people should follow the decisions of those Spirit-led leaders whom Christ is using!

Certainly, in periods of great trial throughout the history of God’s Church, Jesus Christ has guided events to show His people clearly—*by the “fruits”*—where He is working, where His Truth is being most powerfully taught and His government most effectively practiced. But what does this mean for us? As God’s people, we must have **genuine faith** in His government, as we see His will being done, albeit imperfectly, by the human leadership of the Church under Jesus Christ. But, what must one do if leaders have completely departed from the Truth, rejected God’s form of government or minimized Christ’s commission to His Church to preach the true gospel to the world? Then—in such serious circumstances—one would need to find out where Christ is truly working, and then become a part of that Work! Indeed, this is what many of you readers have had to do—and is why you are now part of the Living Church of God.

As major prophetic events increasingly come to pass, we all need to “get our balance” in order to remain fully Christian and close to God. We may be tempted to *hate our enemies* if we are severely mistreated. We may be tempted to “revile” our national leaders, on occasion, if we see that they are making increasingly unwise and unchristian decisions. But, if we truly *study* the Bible, we will understand that although God allows us to **disagree** in our hearts with worldly leaders who are evil, we should never “revile” them (Acts 23:5). And we will see that, although we may be severely hurt or upset by persecution or harassment, we should be more than willing to **forgive** even as God forgave us!

Remember, Jesus said, “But I say to you, love your enemies, bless those who curse you, do good to those who hate you, and pray for those who spitefully use you and persecute you” (Matthew 5:44).

All of these examples, dear brethren, should make us want to get down on our knees and “cry out” to God for full understanding, wisdom and love, and to follow what Christ inspired John to record, “He who eats My flesh and drinks My blood abides in Me, and I in him. As the living Father sent Me, and I live because of the Father, so he who feeds on Me will live because of Me” (John 6:56–57).

May God help *all* of us to truly “feed” on Christ, to heartfully drink in of His word, to *cry out* to Him for understanding and to “walk with God.” And we must be sure that—as we walk—we will be correctly guided, because we are truly developing the **mind** of Jesus Christ.

With Christian love,



Local Church News

Ordinations

Mr. Lawdi Ferreira was ordained a deacon on February 20 by Regional Director Mr. Rod King, pastor Mr. Pieter Van der Byl and elders Mr. Louis Bouwer and Mr. Mansie Bouwer. Mr. Ferreira capably, faithfully, and diligently serves the congregation in Pretoria, South Africa.

Mr. Thomas Gossett was ordained an elder on March 20 by Pastor Mr. Martin Fannin. Mr. Gossett serves the congregation in Knoxville, Tennessee.

Mr. Barry Pierson was ordained a deacon on the First Day of Unleavened Bread by pastor Mr. Martin Fannin. Mr. Pierson serves the congregation in Asheville, North Carolina.

Mr. Scott Lyons was ordained an elder on the First Day of Unleavened Bread by pastor Mr. Bill Whitaker, Dr. Scott Winnail and elders Mr. Lehman Lyons, Sr., and Mr. Frank Frye. He serves the congregation in Walterboro, South Carolina.

Mr. Richard Ferguson was ordained a deacon on the First Day of Unleavened Bread by pastor Mr. Bill Whitaker, Dr. Scott Winnail and elders Mr. Lehman Lyons, Sr., and Mr. Frank Frye. He serves the congregation in Walterboro, South Carolina.

Messrs. Wade Brown, Daniel Dever, Shawn Dumas and John Robinson were ordained deacons on the First Day of Unleavened Bread by Presiding Evangelist Dr. Roderick Meredith, pastor Mr. Phil Sena and elders Mr. Ron McGowen and Mr. Bob Parker. Mr.

Brown, Mr. Dumas and Mr. Robinson serve in the Austin, Texas, congregation and Mr. Dever in the Houston, Texas, congregation.

Mr. James Ginn was ordained as an elder on the First Day of Unleavened Bread by pastor Mr. Joseph Brown and elder Mr. Gil Baust.

Mr. David Moore and Mr. James Brandon were ordained deacons on the Sabbath of April 3 by Director of Church Administration Dr. Douglas Winnail, pastor Mr. Wyatt Ciesielka and elder Mr. David Stiffler. These dedicated men serve the Memphis, Tennessee, congregation.

Mr. Ruben Lujan was ordained an elder on the Sabbath of April 3 by pastor Mr. Rodger Bardo and elders Messrs. James Nork, Gerald Shoquist and Joseph Lozano. Mr. Lujan serves in the Phoenix, Arizona, congregation.

Mr. Richard Sedliacik was ordained as a deacon on the Sabbath of April 3 by pastor Mr. Rodger Bardo and elders Messrs. Nork, Shoquist, Lozano and Lujan. He serves the congregation in Phoenix, Arizona.

Mrs. Sharon Staggs was ordained a deaconess on the Last Day of Unleavened Bread by pastor Mr. Wyatt Ciesielka and elder Mr. David Stiffler. Mrs. Staggs faithfully serves the Little Rock, Arkansas, congregation.

Mr. & Mrs. Michael (Linda) Riley were ordained as deacon and deaconess on the Last Day of Unleavened Bread by Regional Pastor Mr. Rod King and pastor Mr. John Meakin. Mr. and Mrs. Riley serve the congregation in Taunton, Somerset, United Kingdom.

Anniversaries

Mr. and Mrs. Vernon (Betty) Damron of the Russellville, Arkansas, congregation, celebrated 60 years of marriage this year. They were married February 23, 1950, and had four children—Deborah, Dusty, Madonna and David—seven grandchildren and nine great grandchildren. Mr. and Mrs. Damron were baptized in the early 1970s and have served God's Church faithfully through the years. Mr. Damron is an elder in the Russellville, Arkansas, congregation. They truly are a wonderful example of loyalty to God's Truth.

Mr. and Mrs. Kerwin (Karola) Hiltz celebrated their 50th wedding anniversary on March 25. They are members of the Chatham, Ontario, Canada, congregation. Congratulations to both of them for their wonderful example of commitment.

Wedding

Mr. Scott Bashus and Miss Brittany Danielle Vaux were joined in marriage under live oak trees in a millennial setting at Lange Farm in Dade City, Florida, on December 20, 2009. The ceremony was performed by Mr. Dexter Wakefield, pastor of the Ft. Lauderdale, Florida, congregation and a reception for many family members and friends was held in the Garden House. The bride's parents are James and Judy Vaux of the Ft. Lauderdale congregation; the groom's parents are Mark and Laura Bashus of the Omaha, Nebraska, congregation. The happy couple now resides in Plattsmouth, Nebraska.

In Loving Memory...

Mr. Ronald Harrod died Sunday, January 17, in Orville, Ohio, at the age of 76 years. He is survived by his wife of 37 years, Joan Swerens Harrod, also of the Akron, Ohio, congregation, as well as a brother and a sister. Mr. Harrod enjoyed farming and was a graduate of Penn State University with a degree in Agriculture. He was baptized in 1962 and enjoyed serving in God's Church. He will be missed by the Akron brethren and all who knew his dedication to God's way of life.

Mr. Herman Kesner, a Church deacon who had been baptized in 1964, died February 17, at the age of 77 years. He was born in Dawson, Maryland, in 1932, and married to his first wife, Ann Llewellyn from 1950 until her death in 1994. They had five children. He married Darlene Wells in 1996. They attended the Winchester, Virginia, congregation during the summer months and the Tampa, Florida, congregation during the winter months. Mr. Kesner was glad to serve in any way that was needed and loved working with the Church's youth. His life could be summed up by Colossians 3:23-24 – "And whatever you do, do it heartily, as to the Lord and not to men, knowing that from the Lord you will receive the reward of the inheritance; for you serve the Lord Christ." Besides his wife Darlene and his five children, he is survived by seven grandchildren and 3 great-grandchildren. He was buried in Dawson, Maryland, on February 28.

Rosemary Nash Wood of El Dorado, Arkansas, died Wednesday, March 3, at her home following a lengthy illness. Mrs. Wood was born in El Dorado in 1937 to Mr. Needham Albert Nash and his wife Opal Hall Nash. She was a member of the Church of God for 40 years. Mrs. Wood was a devoted wife, mother, grandmother and great-grandmother, an excellent homemaker and hostess, and an active member of the Union County Extension Club for many years. She also enjoyed reading and loved working in her flower garden. Besides her husband of 53 years, elder Mr. Donald E. Wood, Mrs. Wood is survived by a son, Steve, and his wife Ramona, of El Dorado, a daughter Jennifer Parnell and husband Mike of Jasper, Alabama, a sister Shirley Apartian and husband Dibar of Charlotte, North Carolina, four grandchildren, and two great-grandchildren. She is also survived by several cousins from the Nash, Hall and Wood families. Mr. Rod Reynolds and Mr. Steve Wood conducted her funeral on March 5.

Mrs. Irene Whiddon of the Laurel, Mississippi, congregation, died March 8, at the age of 85 years. Mrs. Whiddon was born Irene Elizabeth Lancaster in Kemper county, Mississippi, to Louis Alfonso Lancaster and Alice Johnson Lancaster. She was baptized in 1964. At the time of her death she was living in Meridian, Mississippi. She was predeceased by her parents, her brother and her two sisters. Mrs. Jacque Hay of the Thomasville, Georgia, congregation is her niece, and she remembers her warmly as a person who "was so full of life." A memorial

service was conducted on April 17 by Mr. Evo Walker.

Mr. Abraham David Miller, 77, died Wednesday, April 14, at his home in Robert Lee, Texas. Born in 1932 to Harold Joseph and Mary Lee Miller in Indiana, he was baptized into God's Church in 1971. He served in the United States army during WW II and afterward returned to Indiana. After his retirement he traveled around the United States and eventually settled in West Texas, where he attended the Abilene congregation. Mr. Miller loved studying the Bible and looked forward to the time of restoration in the Kingdom of God. He was an avid gardener, photographer, traveler and camper, spelunker, a carpenter and mechanic, and in younger days, a motorcycle and saddle club enthusiast. Mr. Miller is survived by a daughter, Tammera (James) Wine, a granddaughter, five brothers and three sisters. He was buried in Texas on Sunday, April 18.

Mrs. Ethel Crotzer, of Jacksonville, Arkansas, died Saturday, April 3, at the age of 86 years. Mrs. Crotzer, known by many as "Granny," was a long time Church member, baptized in the early 1970s, who loved the Church and was faithful to the end. Mrs. Crotzer was the matriarch of a large clan and is survived by eight children, twenty-seven grandchildren, forty-five great-grandchildren, and seven great-great-grandchildren. Her strength of character and sense of humor will be missed by all who knew her. Funeral services were conducted in North Little Rock by Mr. Davy Crockett and pastor Mr. Wyatt Ciesielka on April 7.

Births

Brian and Bethany McKenzie of the Adelaide congregation are happy to announce the birth of their daughter, **Danah Janine McKenzie** on October 29, 2009. She weighed 7 pounds, 9 ounces, and was 19 inches long. Big brother Benjamin (4) is thrilled to have a baby sister. It is the seventh grandchild for Mr. and Mrs. Bruce Tyler and also for Mrs. Barry McKenzie, of Australia, and the eighth great-grandchild for Mr. and Mrs. Harry Schaer, of West Richland, Washington, in the United States.

Craig and Elizabeth Jeschke of the St. Joseph, Missouri, congregation, were blessed with a son, **Luke Craig Jeschke** on January 21. He weighed 9 pounds, 4 ounces, and was 20 inches long. He was welcomed home by his big sisters, Annaliese (7) and Faith (4). Maternal grandparents Carl and Barbara Mueller and Great-

grandmother Alvera Glenn also attend the St. Joseph, Missouri, congregation.

Mr. and Mrs. Fitzroy Greeman (Doreen) have the pleasure to announce the birth of their grandson, **Theodore Nikolai Weekes**, born to Damian and Yonnette (Greeman) Weekes on March 9. The baby weighed 6.5 pounds and was 19 inches long. All the family are delighted.

David and Alison Poole of Barrie, Ontario, Canada, are very happy to announce the birth of their first child, **Mya Alison Poole**, born April 7. Mya's grandparents are Ken and Colleen Frank of Fredericksburg, Virginia, and Roger and Tricia Poole of Barrie, Ontario, Canada.

Commentary

A Game of Chance?

By Adam J. West

Millions of people spend untold hours in glitzy main halls of casinos, while many others play “friendly” games of “nickel” poker, gathered around octagon tables. Still others indulge in office sports pools, all the while hoping to cash in on the losses of others.

What about those who set aside a small amount of money for the occasional trip to the casino “just for entertainment?” What principles does God’s word contain in regard to gambling? Is gambling a sin?

By 1994, every American state except Utah and Hawaii had allowed some form of legal commercial gambling. But where did gambling in the United States come from? The original 13 colonies took differing approaches to gambling, based on two opposing views. The English view was open and supportive of gambling in its various forms. The Puritan view, by contrast, was staunchly opposed to gambling.

In evaluating these two opposing world views, we should remember the only view that truly matters. A number of verses in Scripture shed light on whether this ancient activity is, indeed, a sin. Jesus Christ stated, “But seek first the kingdom of God and His righteousness, and all these things shall be added to you” (Matthew 6:33). But what is God’s righteousness? How do we seek it?

King David of Israel plainly stated, “My tongue shall speak of Your word, for all Your commandments are righteousness” (Psalm 119:172). What commandment most aptly applies, then, to this subject of gambling? “You shall not covet...” (Exodus 20:17) comes readily to mind. What does it mean to covet? *Unger’s Bible Dictionary* defines covetousness as “inordinate desire for what one has not, which has its basis in discontentment with what one has... eager[ness] to obtain money.” This attitude is at the root of gambling.

Mr. Herbert W. Armstrong once stated that there were only two honest ways that a person could gain anything: through hard, honest labor, or through a gift given by another. People who are truly seeking to keep the law of God—to seek after righteousness—will not be trying to get something for nothing. They will not be trying to “get rich quick” at all. It is just that simple.

Those who set aside a certain amount of money to spend at the casino for occasional entertainment should consider whether this kind of activity demonstrates seeking the Kingdom of God. Are the places that offer gambling really places Christians should be supporting with their inevitable financial losses? Is this what Christ showed as the example in His life? Is it how He spent His time? Or, rather, did He seek to serve others with His whole being?

Those who indulge in gambling, regardless of the degree, may simply be taste-testing the fruit of this world. Are we willing to recognize covetousness in our human nature—and to root it out from our lives? The Apostle Paul taught plainly that Christians “should no longer walk as the rest of the Gentiles walk, in the futility of their mind” (Ephesians 4:17). So should those who seek righteousness avoid playing a dangerous game of chance.

The above is adapted from one of the many commentaries, discussing vital topics facing our world, available at the www.lcg.org and www.tomorrowworld.org Web sites.