

THE

LIVING

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NEWS

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Two Vital Aspects of the Gospel

Dear Brethren and Friends,

Are we in the Living Church of God preaching the *true* Gospel?

Most of us understand that Gospel, and understand that we are truly preaching it. But a number of our newer members, and even some of our older brethren, sometimes become very mixed up about this *absolutely vital* topic! It seems difficult for some to understand that there are **two** major aspects of the true Gospel.

Remember, linguists acknowledge that our modern English word “gospel” originates from the Old English word “*godspell*”—meaning “good news” or “glad tidings.”

After Jesus’ crucifixion and resurrection, He appeared to His Apostles and commissioned them to, “Go into all the world and preach the gospel to every creature. He who believes and is baptized will be saved; but he who does not believe will be condemned” (Mark 16:15–16). Christ later inspired the Apostle Paul to pronounce a double curse on *anyone* who would dare preach a different Gospel. He told the Galatian Christians, “But even if we, or an angel from heaven, preach any other gospel to you than what we have preached to you, let him be accursed. As we have said before, so now I say again, if anyone preaches any other gospel to you than what you have received, let him be accursed” (Galatians 1:8–9).

So, our very **salvation** depends upon our willingness to believe in and respond to the *true* Gospel. Again, we need to realize that and be willing to *prove to ourselves* that the Gospel is

the message Jesus preached about the coming Kingdom of God. And it is **also** the good news that the King of that Kingdom has died for our sins so that you and I can be part of that coming Kingdom! Without the King, there would be no Kingdom, nor could you or I take part in it! The true Gospel is comprised of both of these vital aspects. Either one without the other is **in-complete**.



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It is just as silly to say that the true “Good News” is *only* about one part or the other as to say that “mankind” consists **only** of *men*—leaving out the female of the species. When we read that “God created *man* in His own image” (Genesis 1:27), we need to read and acknowledge the *rest of the verse* which states that “male **and** female He created them.” Either

one without the other is **in-complete**. And *either* part of the Gospel without the other is **not** the complete Gospel! We need to understand that there are **two** fundamental parts of the true Gospel:

First, the **good news** is that the Christ of the Bible really is coming back to set up the Kingdom of God on earth and to bring genuine *peace* and *joy* to all humanity (Revelation 11:15; Psalm 72).

Second, this includes the **good news** that Jesus Christ of Nazareth came into this world to **die** for our sins and to make it possible for us to be forgiven for those sins. And also it involves the wonderful promise of receiving the Holy Spirit—thus making it possible for us to **grow** in grace and in knowledge and to be those “overcomers” to assist Jesus

Volume 13, No. 4



Inside This Issue...

We Must Be Christ-Minded, Not Double-Minded!.....page 3 • Our Christian Priorities...page 5 • Preparing a Place...page 8 • Audit 2010: The Widow's Mite...page 10 • Body Ink: What Does God Think?.....page 21 • Where Is Your Allegiance?....page 23 • "And on this rock...".....page 26 • Local Church News.....page 30 • Commentary..... page 32

Christ in ruling this entire world when the Kingdom of God is set up on this earth.

Think!

What part of the Gospel did the Apostles primarily preach as the inspired New Testament Church of God began? Scripture makes this plain. At their very first service on Pentecost, in 31AD, the Apostle Peter told the assembled crowd, “Men of Israel, hear these words: Jesus of Nazareth, a Man attested by God to you by miracles, wonders, and signs which God did through Him in your midst, as you yourselves also know—Him, being delivered by the determined purpose and foreknowledge of God, you have taken by lawless hands, have crucified, and put to death; whom God raised up, having loosed the pains of death, because it was not possible that He should be held by it” (Acts 2:22–24).

Later, Peter cried out, “Therefore let all the house of Israel know assuredly that God has made this Jesus, whom you crucified, both Lord and Christ.’ Now when they heard this, they were cut to the heart, and said to Peter and the rest of the apostles, ‘Men and brethren, what shall we do?’ Then Peter said to them, ‘Repent, and let every one of you be baptized in the name of Jesus Christ for the remission of sins; and you shall receive the gift of the Holy Spirit. For the promise is to you and to your children, and to all who are afar off, as many as the Lord our God will call.’ And with many other words he testified and exhorted them, saying, ‘Be saved from this perverse generation’” (vv. 36–40).

This powerful message of Christ’s sacrifice and the “gift” of the Holy Spirit was *wonderful good news*! Still later, the Jewish authorities were disturbed about the message the Apostles were preaching. Notice how the Apostle Peter responded when the Jews challenged them about this message. “Then Peter, filled with the Holy Spirit, said to them, ‘Rulers of the people and elders of Israel: If we this day are judged for a good deed done to a helpless man, by what means he has been made well, let it be known to you all, and to all the people of Israel, that by the name of Jesus Christ of Nazareth, whom you crucified, whom God raised from the dead, by Him this

man stands here before you whole. This is the “stone which was rejected by you builders, which has become the chief cornerstone.” Nor is there salvation in any other, for there is no other name under heaven given among men by which we must be saved” (Acts 4:8–12).

So, the very “cornerstone” of our salvation is belief in the “name” of Jesus Christ! All of this is an *absolutely vital* part of the “Good News” of the New Testament message.

The Apostles were brutally beaten for their preaching. And what was the *main emphasis* of their inspiring preaching? “And daily in the temple, and in every house, *they did not cease teaching and preaching Jesus as the Christ*” (Acts 5:42).

In Acts 8:5, we read that the evangelist Philip went down to Samaria and preached Christ to them. And verse 12 shows that Philip preached **both** elements of the true Gospel:

“But when they believed Philip as he preached the things concerning the kingdom of God and the name of Jesus Christ, both men and women were baptized” (v. 12).

So, the true Gospel is about the work and sacrifice of Jesus Christ to reconcile us to God through His death, **and** Christ’s message of the coming Kingdom of God on earth. Probably because the Kingdom was not to come for another two millennia, the original Apostles’ *main emphasis* was frequently on the tremendous recent event that had just taken place: the *death* and the startling *resurrection* of Jesus Christ!

Later, when God first sent the Apostle Peter to preach the Gospel to the Gentiles, notice what Peter was inspired to preach. “The word which God sent to the children of Israel, preaching peace through Jesus Christ—He is Lord of all—that word you know, which was proclaimed throughout all Judea, and began from Galilee after the baptism which John preached: how God anointed Jesus of Nazareth with the Holy Spirit and with power, who went about doing good and healing all who were oppressed by the devil, for God was with Him. And we are witnesses of all things which He did both in the land of the Jews and in Jerusalem, whom they killed by hanging on

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TESTAMENT MESSAGE.

Continued on page 29

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EDITORIAL

WE MUST BE CHRIST-MINDED, NOT DOUBLE-MINDED!

By Roderick C. Meredith

Many years ago, I saw a film revealing the double life of its leading character. This character went to church from time to time, and practiced various rituals of his religion to please his family. Yet he was actually a vicious gangster, who would—without any scruples—kill, maim and torture his enemies. He was so “smooth” in dealing with his family that they were not fully aware of the depth of his degradation. Certainly, very few people go to that extreme. But, regrettably, even many of God’s people to some extent live a “double life.”

We all know that most people put on their “church face” as they walk in the door of the Sabbath meeting hall. A couple may have been arguing, or even disagreeing violently, but as soon as they step out of the car or enter the hall, they immediately start smiling and warmly visiting with others. That is to be expected. We are all human. We all want to put our “best face forward” in public. But the “double life” I am talking about goes much deeper than that. It involves our daily priorities—what we *really* put first throughout our lives. It involves how we actually treat others—not just in words, but even in our thoughts. It involves whether we are *totally committed* to God and His way, or whether we are, in fact, constantly developing “backup systems” in which we put our trust, just in case God “fails.”

Brethren, each year we take the Passover after having deeply and sincerely evaluated where we are—individually, and as a member of a family and a Church. But we should also be engaging in a kind of self-examination year-round, not only in the special way we emphasize before the Passover. In His inspired word, God tells us to do this. He inspired the Apostle Paul to write: “Examine

yourself as to whether you are in the faith. Test yourselves. Do you not know yourselves, that *Jesus Christ is in you?*—*unless indeed you are disqualified*” (2 Corinthians 13:5). We need to honestly and fully examine ourselves as to whether Christ truly dominates our thoughts, our words, our actions—and our entire lives. For I think virtually all of us genuinely want to do God’s Work, and to have a vital part in preparing for the Kingdom of God, which is soon coming. We earnestly desire to be used by Christ, as kings and priests in His coming Kingdom, in straightening out the mess on this earth. *We want to fulfill the purpose for which God created us and made us in His image.*

Yet, because we are human, and because Satan the Devil is *always* trying to undermine our faith and our commitment, we often tend to “hold back” and not make the *total commitment* toward becoming the kind of Christians we should be.

PUT GOD FIRST

Remember Luke 14:31: “Or what king, going to make war against another king, does not sit down first and consider whether he is able with ten thousand to meet him who comes against him with twenty thousand?” Have you so dedicated your life—put your faith and trust and **entire being** into God’s hands—that you will go “all out” in being willing to battle an army that you know is **twice** your size?

Or, do you and I sometimes establish—mentally, at least—certain

“backup systems” so that we can try to “wimp out” or “protect” ourselves at the last minute by *human* means, because we are *not fully prepared* to put our *absolute trust* in God?

Brethren, we need to “*get real*” about all these matters as the end of this age approaches!

Jesus Christ said: “But seek **first** the kingdom of God and His righteousness, and all these things shall be added to you” (Matthew 6:33). Do you put God **first** when you get out of bed in the morning? Do you drop to your knees and **pray** to your Creator early in the day—before *anything* else can interfere to



distract your mind or take up your time? Is God important enough to *you* to put Him **first** in this way? Do you make sure that you really do **study** His inspired word regularly, so you are continually “drinking in” of His mind, His thoughts, His ways? Do you genuinely **meditate** on God’s word and on His way—taking time to carefully *think through*, in detail, how to apply His law, His word and His ways to every phase and facet of your life? Do you meditate on where you have *gone wrong* and *how* you should do better? Do you take time regularly, throughout the year, to **fast** before your Creator and to genuinely **seek** God throughout a day of fasting, prayer and meditation? Is eternal life in the very Family of God important enough to you to do these things? Is it important enough that you seek **first** God’s Kingdom?

Mr. Herbert W. Armstrong said he felt that the greatest lack among God’s people in their prayer lives was that they did

not put their “hearts” into their prayers. Mr. Armstrong quoted the *Moffat* version of Hosea 7:13–14, which is a prophecy describing this lack among God’s people, Israel: “Though it was I who redeemed them, they have lied to me; they never put their heart into their prayers.”

BECOME MORE LIKE CHRIST

Dear brethren, most of you are deeply sincere and growing in grace and in knowledge. I am sure that God is well pleased with that—though you and I can always do better. I know I want to do better myself, and need to do better continually. But there are quite a number of you who are “holding back” in your total commitment to God, and to Jesus Christ your Lord. You have not *fully surrendered* to let Christ live His life in you. And, perhaps without even realizing it, you are “drifting” along with one foot in the Church and *one foot in the world*! God tells all of us: “Therefore, my beloved, as you have always obeyed, not as in my presence only, but now much more in my absence, **work out** your own salvation with fear and trembling” (Philippians 2:12). Each of us needs to make a *conscious effort* to profoundly *surrender* even our thoughts—as well as our words and actions—to the God who made us—to the Jesus Christ who died for us, in whom “we live and move and have our being” (Acts 17:28). Even though we may have been hurt or disillusioned by problems in the past—sometimes even *very real* problems in God’s Church—we must “go on to perfection” and set ourselves to *go all out* to make it into God’s Kingdom. That is not surrendering to *man*—or even to the Church—but to **God Himself**!

So, each of us needs to “get serious” about becoming more and more like Jesus Christ in every way. As the Great Tribulation approaches, let us each focus more than ever before on letting Him truly live His life within us through the Holy Spirit. We *must*, therefore, begin fervently to *use* the “tools” of Christian living that I have described above—fervent *study*, deep *meditation*,

passionate *prayer* and regular *fasting* in order to truly draw close to God. However, even then, you and I **cannot** do it on our own. As Paul explains in the very next verse of the above passage of Philippians: “it is **God** who works in you both to will and to do for His good pleasure” (v. 13).

We cannot just say: “I’ll *force* myself to pray more, to grow more

AS ALL OF US IN GOD’S CHURCH
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AND TEACHINGS THAT SHOULD BE
APPLIED TODAY?

and to overcome no matter what!” Our own willpower may produce a short-term change. But we human beings, of ourselves, do **not** have the spiritual strength to become like Christ—to *genuinely overcome* and to honor God in the way we should—without the *powerful* additional help of God’s Holy Spirit. Remember God’s promise, “For God has not given us a spirit of fear, but of **power** and of love and of a sound mind” (2 Timothy 1:7).

We truly need, therefore, to “burn our bridges” with the carnal distractions that have held us back, and *passionately* seek God—and to determine to *give* our lives to God in a way that we may never have done before! It is very obvious to most of us, I am sure, that this present society is soon coming to an end—whether in ten years, or 25 years. In any case, we *individually* need to be prepared to meet God at *any time* because we do not know the day of our death. We need

to show our Creator *now* that He can fully *rely on us* to do *exactly* as He says in ruling over our “ten cities”—or perhaps even an entire planet later on—as full members of His family.

SAUL’S EXAMPLE

Remember the example of ancient King Saul. He was *very humble* at first, but gradually began to take matters into his own hands and also to drift away from the wholehearted fear of God and dedication that he had expressed at the beginning of his reign. Finally, in a display of vanity and self-will, Saul refused to obey God’s *command*, given through His human servant Samuel, to *completely destroy* Amalek and its animals as well. Even when confronted with his obvious rebellion, Saul tried to “reason” with Samuel. “So Samuel said: ‘Has the LORD as great delight in burnt offerings and sacrifices, as in obeying the voice of the LORD? Behold, to obey is better than sacrifice, and to heed than the fat of rams. For *rebellion is as the sin of witchcraft, and stubbornness is as iniquity and idolatry*. Because you have rejected the word of the LORD, He also has rejected you from being king’” (1 Samuel 15:22–23).

As all of us in God’s Church know, and should fully understand, we are now “in training” to become “kings and priests” under Jesus Christ and to judge the world (1 Corinthians 6:1–3). Do you honestly feel that Jesus Christ will put you over a city or an entire nation if you “reason” around obeying some of His laws and teachings that should be applied today? If you drift back into the world in certain areas of your life, and *refuse* to put your **trust** in God—refuse to *fully* serve Him and His people, and refuse to *fully* support His Work in preparing for the coming government of God on this earth—what *should* your reward be?

Think!

We need to face these questions honestly and directly, brethren! As

Continued on page 28

Our Christian Priorities

By Richard H. Sedliacik (1934–2010)

Setting the right priorities is vital for our success as Christians, yet even some very zealous Christians are surprised by what the Bible really teaches on this subject.

As God's Spirit-begotten children, we are preparing to enter the Kingdom of God. We are about to graduate and be inducted into God's Family to help rule the world under Jesus Christ. But each of us must *qualify* for a position of rulership. To help us qualify, we need to prioritize our time.

The Apostle Paul knew how important it is to recognize the value of our time: "And do this, knowing the time, that now it is high time to awake out of sleep; for now our salvation is nearer than when we first believed" (Romans 13:11).

The less time there is, the more valuable it becomes. And, since time is running out for every one of us, we must be careful to prioritize and use it wisely.

PRIORITIZING PREVENTS "SHIPWRECK"

Satan goes about as a "roaring lion" seeking to devour us spiritually (1 Peter 5:8). Some have already been devoured—"shipwrecked" (1 Timothy 1:18–19).

We must not allow Satan to cause us to be disqualified in this way (Titus 1:15–16)!

How can a Christian suffer spiritual shipwreck? A physical example shows that it is rather easy. The captain of the Exxon Valdez that ran aground and spilled millions of gallons of oil off the coast of Alaska, did not have his priorities right.

What should have been his priorities? To keep the ship on course by following all of the instructions the navigator laid out in the channel; to keep himself sober; to be on deck; to be watching; to be totally in charge of his ship and himself.

Because he was not in charge of his life, his ship ran aground and caused an enormous amount of monetary damage and the death of large numbers of wildlife, as well as extensive pollution of the coastline.

In like manner, some suffer shipwreck spiritually by *taking their eyes off the goal!* They get their priorities mixed up and soon find themselves run aground. They took their eyes off the spiritual lighthouse and hit the rocks. Their bows split open, the water rushed in, and down they went—*shipwrecked!*

PRIORITIES FOR BUILDING SPIRITUALLY

God tells us through the Apostle Paul that each of us is building a spiritual edifice. Notice how he describes the way various Christians are going about its construction.

"For no other foundation can anyone lay than that which is laid, which is Jesus Christ. Now if anyone builds on this

foundation with gold, silver, precious stones, wood, hay, straw, each one's work will become clear; for the Day will declare it, because it will be revealed by fire; and the fire will test each one's work, of what sort it is. If anyone's work which he has built on it endures, he will receive a reward. If anyone's work is burned, he will suffer loss; but he himself will be saved, yet so as through fire" (1 Corinthians 3:11–15).

So the foundation is already laid for each of us. But what is the plan we are using to build our spiritual structure? What are the priorities we have set?

To be successful, we have to put our priorities in the right order and pay close attention to each one. Otherwise, when fiery trials come, our spiritual house may be burned up. Perhaps we will be left standing on the foundation, and that will just barely ensure our salvation.

There are four vitally important priorities in a Christian's life. The first is God—and our personal relationship with Him. If we put any one of the other three priorities first, it is like putting the cart before the horse. So, this is where we will start.



PRIORITY #1: PUT GOD FIRST

"And God spoke all these words, saying: 'I am the LORD your God, who brought you out of the land of Egypt, out of the house of bondage. You shall have *no other gods before Me*'" (Exodus 20:1–3).

God thundered those words from Mt. Sinai. He further commanded: "You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the water under the earth; you shall not bow down to them nor serve them. For I, the LORD your God, am a jealous God..." (vv. 4–5).

God does not want us to worship any other god or put anything else ahead of Him! God says we are to worship Him, and Him alone. He has to be first in our lives.

Notice further: "And behold, a certain lawyer stood up and tested Him [Christ], saying, 'Teacher, what shall I do to inherit eternal life?' He said to him, 'What is written in the law? What is your reading of it?' So he answered and said, 'You shall love the LORD your God with all your heart, with all your soul, with all your strength, and with all your mind, and 'your neighbor as yourself.' And He said to him, 'You have answered rightly; do this and you will live'" (Luke 10:25–28).

Clearly, we must put God *first*—in our minds, our hearts and our lives.

Now how do we put God first? How do we show God that we truly love him? The Apostle John tells us: "For this is

the love of God, that we keep His commandments. And His commandments are not burdensome” (1 John 5:3).

Day by day we are learning how to love God, and we love him more and more as we strive to keep His commandments. “...By this we know that we are in Him. He who says he abides in Him ought himself also to walk just as He walked” (1 John 2:5–6).

The way to walk with Christ is to imitate Him—even in our thinking. This can only be done through *daily Bible study and prayer*.

We need to ask ourselves if we are putting our personal relationship with our Creator *first*. Or do we allow other things in our lives to come before the true God? Are we striving to keep God’s commandments every day with the help of the Holy Spirit?

Now, if we are putting God first through Bible study and prayer, if we are setting our sights on the Kingdom of God (Matthew 6:33), we will be growing in the character of Almighty God, our heavenly Father. We will be preparing to be born into His Family!

PRIORITY #2: PUT FAMILY SECOND

We know that “family” is extremely important to God because He is in the process of preparing to expand His divine Family. So it follows that our *physical* families should be priority number two.

Our family relationships begin with our parents. The fifth commandment tells us, “Honor your father and your mother, that your days may be long upon the land which the LORD your God is giving you” (Exodus 20:12). This applies to all parents, deserving or not. God did not say, “If they are worthy of it.” Some have had good relationships with their mothers and fathers; some have not. We are still commanded to honor them!

God considers honoring our parents so important that during the Old Testament dispensation, He pronounced the death penalty on any who would strike their fathers or mothers, or even curse them (Exodus 21:15, 17). That is how seriously God looks at honoring our parents! We must not lift a hand against them, either physically or psychologically.

Some of our parents are dead now. There is nothing more we can do for them except clean up our attitude toward them. Of course, our family relationships will also include love and respect toward our other relatives by blood or marriage.

Part of our second priority in life includes love and respect toward our mates. The Apostle Paul instructs husbands and wives, “Let the husband render to his wife the affection due her, and likewise also the wife to her husband” (1 Corinthians 7:3).

If we affirmed before God that we were going to take this man or this woman, and God solemnized that service and that wedding, are we going to break our word before God by not loving them, or by putting our mate away? We promised to take our mate until death do us part, through both sickness and good health.

Paul further states, “And a woman who has a husband who does not believe, if he is willing to live with her, let her not divorce him. For the unbelieving husband is sanctified by the wife, and the unbelieving wife is sanctified by the husband; otherwise your children would be unclean, but now they are holy” (vv. 13–14).

Devastation occurs within families broken by divorce. Those who have come from divorced homes know the hurt, the pain and suffering they went through as children. How can parents do that to their little innocent babies that come out of their own bodies? It is because of *selfishness* that they do not want to keep the family together any longer!

The big problem in marriage is that when a husband and wife come together and live with each other for a while, and the “honeymoon is over,” suddenly one or the other mate realizes that this person is not really the way she, or he, thought they were. Then the mate goes to work in an attempt to change the other.

This is entirely the wrong approach! We must never forget what marriage symbolizes: two becoming *one—one flesh!*

“So husbands ought to love their own wives as their own bodies; he who loves his wife loves himself. For no one ever hated his own flesh, but nourishes

and cherishes it, just as the Lord does the church. For we are members of His body, of His flesh and of His bones” (Ephesians 5:28–30).

When a husband and wife become “one flesh” and produce children from this union, these children belong to both parents. They are part of our physical families, and sometimes our spiritual families, when they are converted.

Children grow up so quickly! We need to love them, frequently picking them up and hugging them. Let them know they are really loved. Let them know you are first in their lives.

Sometimes there has to be a little correction to help channel a child in the way he or she should go. But Paul warns fathers, “...do not provoke your children, lest they become discouraged” (Colossians 3:21).

Do not discourage your children by demanding perfection. When God first called us and we realized He is our heavenly Father, were we able to suddenly be perfect? The answer is a resounding “no”! Rather, we should be patient with our children, just as our heavenly Father is patient with us—His Spirit-begotten children. Again, fathers are told, “do



not provoke your children to wrath, but bring them up in the training and admonition of the Lord” (Ephesians 6:4).

Children have an important obligation within the family as well. Notice Paul’s instruction directed to them: “Children, obey your parents in the Lord, for this is right” (v. 1). Yes, they should obey their parents—“*in the Lord*.” Once again Paul instructs children, “‘Honor your father and mother’, which is the first commandment with promise: that it may be well with you and you may live long on the earth” (vv. 2–3).

PRIORITY #3: WORK DILIGENTLY

The Apostle Paul gave greetings to, “The elder, to the beloved Gaius, whom I love in truth: Beloved, I pray that you may prosper in all things and be in health, just as your soul prospers” (3 John 1–2). God inspired these words. He wants us to prosper. But in order to prosper, we must be diligent in our work.

Solomon said: “Whatever your hand finds to do, do it with your might; for there is no work or device or knowledge or wisdom in the grave where you are going” (Ecclesiastes 9:10). Solomon also said: “He who has a slack hand becomes poor, but the hand of the diligent makes rich” (Proverbs 10:4).

“Here is what I have seen,” says Solomon. “It is good and fitting for one to eat and drink, and to enjoy the good of all his labor in which he toils under the sun all the days of his life which God gives him; for it is his heritage” (Ecclesiastes 5:18).

The opportunity to work is a gift from God. “As for every man to whom God has given riches and wealth, and given him power to eat of it, to receive his heritage and *rejoice in his labor*—this is the gift of God. For he will not dwell unduly on the days of his life, because God keeps him busy with the joy of his heart” (vv. 19–20).

Yes, we must work. We must provide for our families and help support the Work of the Church. That is a requirement of God, but it has to be in the *right priority* and in *proper balance*.

This life is our opportunity to make good. As firstfruits, this is our day of salvation. And that day is running out! So, always remember to put God first, and family next, then exercise due diligence on the job, and God will make up the difference. He promises, “...seek the Kingdom of God, and all these things shall be *added to you*” (Luke 12:31).

PRIORITY #4: SERVE THE SPIRITUAL FAMILY

Service to our *spiritual* brothers and sisters in Christ is our fourth priority. It is important that we pay attention to

our relationship to the various members of the spiritual body of Christ—the Church of God.

“Therefore, in all things He [Jesus Christ] had to be made like His brethren...” (Hebrews 2:17). We are Christ’s brothers and sisters because we were all begotten by the same Spirit from the same Father. If the Holy Spirit dwells within you, you are a spiritual brother or sister of Jesus Christ, King of the Universe!

Someone told Christ, “Look, Your mother and Your brothers are standing outside, seeking to speak with You.’ But He answered and said to the one who told Him, ‘Who is My mother and who are My brothers?’ And He stretched out his hand toward His disciples and said, ‘Here are My mother and My brothers!’” (Matthew 12:47–49).

As a Christian, your mothers and fathers and your brothers and sisters are all those who believe and obey the truth and have received the same Spirit from God. They are our *spiritual family*, and the tie is much closer than blood ties. “For whoever does the will of My Father in heaven is My brother and sister and mother” (v. 50).

As we become more and more attuned to God’s will and follow His commandments, we bond together with others who are doing the same, even if we do not know them, because that bond is through the Holy Spirit.

We love one another, we grow together, we support one another and we aid one another within the body of Christ. God’s Church cannot function without the willing support, labor and love of its members.

SERVING ON THE SABBATH

“Let us hold fast the confession of our hope without wavering, for He who promised is faithful. And let us consider one another in order to stir up love and good works, *not forsaking the assembling of ourselves together*, as is the manner of some, but exhorting one another, and so much the more as you see the Day approaching” (Hebrews 10:23–25).

Although the Sabbath gathering is a commanded assembly, a number of brethren do not attend Sabbath services every week. Some are burdened by a physical illness that prevents their attendance. Others may have difficulty with transportation. Many of these brethren would very eagerly attend Sabbath services regularly, if they could.

But what about those who could attend weekly, but frequently choose not to do so? Some few may be unaware of God’s admonitions about assembling together. Others

AS A CHRISTIAN, YOUR MOTHERS AND FATHERS AND YOUR BROTHERS AND SISTERS ARE ALL THOSE WHO BELIEVE AND OBEY THE TRUTH AND HAVE RECEIVED THE SAME SPIRIT FROM GOD. THEY ARE OUR SPIRITUAL FAMILY, AND THE TIE IS MUCH CLOSER THAN BLOOD TIES. “FOR WHOEVER DOES THE WILL OF MY FATHER IN HEAVEN IS MY BROTHER AND SISTER AND MOTHER” (v. 50).

Preparing a Place

By Fritz Winnail

As Christians, we learn to accept good times with times of trials, knowing that this testing produces patience (James 1:2–3).

Christ's disciples were young in the faith and needed to be taught how to handle trials. Like us, some of their troubles were real and some of their troubles were imagined. Their arguments as to which one of them would be the greatest in the coming Kingdom of God were very unrealistic (Matthew 18:1). However, their fears of the Pharisees were well-grounded (John 5:16). So, Christ instructed them by saying, "Let not your heart be troubled; you believe in God, believe also in Me. In My Father's house are many mansions; if it were not so, I would have told you. I go to prepare a place for you" (John 14:1–2).

Similarly, God is preparing a place of safety for Philadelphian Christians, where they will be protected from the coming tribulation (Revelation 12:14). But we are also being prepared, individually and collectively, to be ready for that place of safety—as well as for the coming Kingdom of God.

Do we expect to make it to the prophesied place of safety? Christ is preparing us right now for exactly that. He would not be doing so if He did not expect us to make it. Right now, He is giving us the opportunity to build into our own character the very holy and righteous character of God, so we can qualify for a position in God's coming world-ruling Kingdom and can help others He will later call to do the same.

When the Father and Jesus Christ look at us, called by name out of this evil world for their purpose, they see the person we are now, but they also see the person we can potentially be upon maturity if we use the Holy Spirit that we have received. In order for us to reach our potential, we need to examine the person we are now, and to examine the gap

WHEN THE FATHER AND JESUS CHRIST LOOK AT US, CALLED BY NAME OUT OF THIS EVIL WORLD FOR THEIR PURPOSE, THEY SEE THE PERSON WE ARE NOW, BUT THEY ALSO SEE THE PERSON WE CAN POTENTIALLY BE UPON MATURITY IF WE USE THE HOLY SPIRIT THAT WE HAVE RECEIVED.

between that person and what we will become when we are born into God's Family as Spirit beings when Jesus Christ returns. For us as human beings, this gap is so huge that it is very hard to fully comprehend.

THREE CHARACTERS?

It has been said that each of us has three characters: the character we show to other people, the character we privately think we possess, and the character we actually possess. The difference between these can tell us much about our need to grow as Christians.

Another way to look at our character is to think about our

different personas—the identities we now have or that we want to have in the future. Just as in a novel not all personas are real, some of our own self-assessment about our personas may not be real. Others may only exist in other people's minds as they look at our conduct. It is up to each of us, using God's Spirit, to discern reality and develop God's character in our own lives.

What are some of the main personas we need to consider?

- There is the person other people say we are.
- There is the person other people think we are. This is our real reputation, regardless of what people may or may not say to our face.
- There is the person we want others to think we are. This is an area where we need to be on guard for "wishful thinking."
- There is the person we think we are. If we are plagued with self-doubt we may underestimate ourselves, but if we are prideful we may overestimate ourselves.
- There is the person we really are. This can be the hardest persona to discern, but if we are really humble and strip away all facades, being totally honest with ourselves in our hearts, this is the person the Father and Jesus Christ see as we strive to overcome.
- There is the person we want to become. There should be some "wanna-be" in each of us, not in a self-deceptive way, but in the sense that we should aspire to become better than we now are.
- Finally, there is the person God calls us to become. This is the person who, having overcome

carnal human nature through the help of the Holy Spirit, has qualified for a position in the Kingdom of God.

God the Father and Jesus Christ see all these personas—the real ones and the unreal ones. They want us to grow from the person we are now—likely a person with some unrealistic ideas about self—to the person we can become as a future member of the God Family. Thankfully, we know from many accounts in Scripture that God can see us not just as we are, but as what He wants us to become, and knows we can become. Consider these biblical examples:

- Hannah brought young Samuel to train under Eli, the high priest. Though the world saw Samuel as a mere altar boy, God could see a mighty prophet for Israel.

- Even when David was a mere shepherd boy, God could see him as a king.

- Though the people of Nazareth saw only a carpenter of no reputation, the Father could see the Savior of mankind.

- Where the early Christians saw Saul, persecutor, oppressor and tormentor of God's people, God saw a powerful Apostle.

Regarding this last example, consider that even after Paul's conversion, many were at first afraid of him and did not believe what had happened. Ananias was fearful about visiting Paul, even after God instructed him in vision to do so: "But the Lord said to him, 'Go, for he is a chosen vessel of Mine to bear My name before Gentiles, kings, and the children of Israel'" (Acts 9:15).

NEVER UNDERESTIMATE POTENTIAL!

One lesson we can take from this is that we should never underestimate the potential of one whom God has called, with whom He is working through His Holy Spirit. This also applies to our own potential! Remember, even before we recognized God's call, long

before our minds were opened, the Father and Christ were watching us for years, reviewing events and influences in our lives. They could see what each of us would be able to bring to God's Church. With God's Spirit working in each of us, we can individually and as a Church bring something unique to God's Kingdom.

Think about it! If God did not believe we could make it, why would we have been called? Why would God work with us so long—



answering our prayers and giving us what we need to build our spiritual character? Many times it seems that God has more faith in us than we have in God!

How, then, do we cope with the vast gap between what we are now, and what we can eventually become? We need to realize that if we do not make a consistent plan to grow and to accomplish, our spiritual growth will stagnate. Godly character does not grow by itself. In fact, if we leave it alone, it shrinks away and is replaced by carnality. As we know, carnal nature by itself is a terminal disease. "To be carnally minded is death, but to be spiritually minded is life and peace" (Romans 8:6).

Many people we meet in the world will say, "Have a nice day!" Of course, we know that often they could not care less about our day. But we, as

Christians, cannot settle for an ordinary day. To do so can become a deadly habit. Rather, we need to maintain a prayerful attitude each day and continually put into practice what we are learning. "Therefore we do not lose heart. Even though our outward man is perishing [each day, we age physically], yet the inward man is being renewed day by day" (2 Corinthians 4:16).

Day by day, we must grow in spiritual character. We can start each day by praying that God will teach us something new, like cutting a new facet on a diamond. The more facets there are on a diamond, the more it increases in value. The same is true with our spiritual character. We may gain inspiration for growth during our Bible study, or in our meditation, or in a conversation with a fellow Church member. One way or another, we must always be learning, and applying what we learn in our lives.

God wants us to write on our hearts and minds His laws, statutes and teachings. Anciently, the Kings of Israel did this physically. Notice: "Also it shall be, when he sits on the throne of his kingdom, that he shall write for himself a copy of this law in a book, from the one before the priests, the Levites. And it shall be with him, and he shall read it all the days of his life, that he may learn to fear the LORD his God and be careful to observe all the words of this law and these statutes, that his heart may not be lifted above his brethren, that he may not turn aside from the commandment to the right hand or to the left, and that he may prolong his days in his kingdom, he and his children in the midst of Israel" (Deuteronomy 17:18–20).

Jesus Christ told us, "I go to prepare a place for you" (John 14:2). God sees us as we are, right now, needing to grow more deeply in holy and righteous character. But He also sees us as what we can become. Are we doing our part to prepare, so that when the time comes we will be ready to receive what He has in store for us? ■

Audit 2010: The Widow's Mite

By D. Jerry Ruddlesden

Although 2010 was a year of challenges for the world economy, God's people remained committed to supporting the Work of His Church.

Here in the United States, the job market remained stagnant, and energy and food prices rose due to inflationary pressures. Yet supporters of the Living Church of God remained very generous, allowing overall income for 2010 to increase by 5.54 percent over 2009. We thank all you faithful brethren, co-workers and donors for your generous support, and we remain committed to careful oversight of the funds God has provided through His blessings.

This growth has allowed the Work to take advantage of newly opened doors for preaching the gospel. By the end of 2010, as it became clear that our income was picking up, we began to look again to increase our TV time and since then we have been able to add an additional time on the WORD Network, and to go on the Discovery Channel, WRBU (St. Louis), KASW (Phoenix), and most recently KCAL (Los Angeles).

Another exciting development in 2010 was the continued growth in our *Tomorrow's World* Special Presentations. These topical and timely events, to which our *Tomorrow's World* subscribers are invited, have not only energized subscribers to learn more about the Truth, they have resulted in small-but-significant numbers of new attendees at Sabbath services.

In 2010, we also began a major project to assess our long-term information analysis needs. As the Work continues to grow, we need more than ever to be able to make complex business decisions quickly with the best information available. Many of our internal records have been stored in separate databases that have been in place for ten years or more. To help us better integrate our information—particularly to connect our television response data and our financial records with our subscriber database—we have migrated our accounting software to Microsoft GP. Already this is saving our staff several hours of work per month. As new data analysis tools are added and as the different databases finish being integrated into the system, our information needs for many years to come should be well-met as never before.

One significant expense item that should be noted is our Sabbath hall rental. Hall rental pricing is affected by

higher energy costs and by the growing numbers of brethren attending in our congregations. On the one hand, it is exciting that many local congregations are outgrowing their former meeting halls. Yet, on the other hand, this brings increased costs for which we must be ready. Although Church attendance in the United States increased by about 8 percent in 2010, hall rental costs increased by about 15.6 percent—about \$78,000. Please remember to pray that God will show us favor as we negotiate for hall space in the months and years ahead.

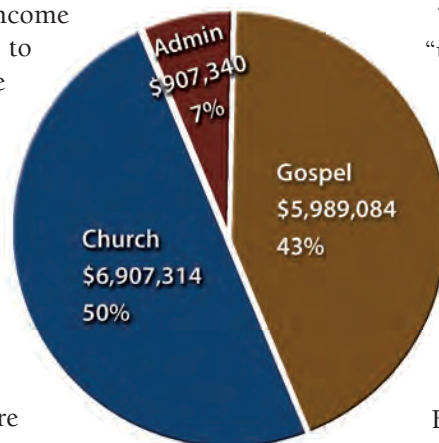
"UNQUALIFIED" OPINION

To non-accountants, receiving an "unqualified" opinion may sound like something negative. In fact, it does not mean that either we or the auditors are unqualified. The fact that we received an "unqualified" opinion means that the auditors placed no "reservations" or "qualifications" to downgrade their positive report.

The audited financial statements you will find in this issue of the *Living Church News* were prepared by Cherry, Bekaert & Holland. Paragraph three of their report states, "In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Living Church of God (International), Inc. and Affiliates as of December 31, 2010 and 2009, 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."

A brief review of our finances shows that overall revenue this year was \$14,341,826, which compared to 2009 was an increase of \$752,698 or 5.54 percent. Expenses were \$13,803,739 in 2010, which compared to 2009 was an increase of \$410,878 or 3.07 percent.

Traditionally, the Church has broadly defined its commission as to "Preach the Gospel" and to "Feed the Flock" (Matthew 28:18–20; John 21:15–17). With this in mind as we budget and review our expenses, we classify our programs into these categories, or into a "General and Administrative" category for those expenses that are not directly related to Christ's commission but that are necessary for us to function as a business.



Preaching the Gospel: Includes the cost of television airtime and responses, Internet activities, and all printed materials (magazines, booklets, reprints, etc.). Also includes the *Tomorrow's World* Special Presentations in cities across the United States and across the globe. In 2010, we spent \$5.99 million in this category.

Feeding the Flock: Includes ministerial expenses, hall rental, third tithe expenses, Festival expenses, support of overseas offices and of youth programs. In 2010, we spent \$6.9 million on these programs.

General and Administrative: In 2010, we spent \$900,000 on support services.

As you can see from the chart on page 10, in 2010 we spent about 43.39 percent of our income on preaching the Gospel, 50.04 percent on feeding the flock, and 6.57 percent on administration.

We constantly evaluate our processes to stretch our funds by working more efficiently. We strive to identify and take advantage of all potential discounts offered to non-profit organizations. Also, as we grow, we are able to take advantages of price breaks that come with increasing volume. For example, our very first issue of the *Tomorrow's World* magazine, released in May 1999, cost about 70 cents per copy to print. By comparison, the May-June 2011 issue will cost about 16.4 cents per copy to print, largely because of our print run of 331,000 copies. So, instead of your \$100 printing 140 magazines, it can now print 609!

- Your \$100 offering can now:
- Answer 80 phone calls responding to the *Tomorrow's World* telecast
 - Allow 680 advertising “click-throughs” on the Web
 - Mail 430 magazines
 - Print 250 booklets
 - Print 160 4-in-1 sets of *Bible Study Course* lessons

Your tithes and offerings are truly changing people's lives! How exciting it is when even one new person writes a letter, or phones or sends e-mail to express gratitude or to ask for a ministerial visit. How wonderful when even *one* of the “lost sheep” who had left the Church years ago comes back to us! That is what it is all about! Do you rejoice when you hear of people's lives being changed by the Work, or when you hear of the lost sheep being found? I hope so. I thought I would share with you just a couple of the hundreds of comments that come into the office every week:

From Arizona: “I absolutely love *Tomorrows World* magazine. I was looking for information on the tribulation so I could prepare and hide when that day came, and I came across your booklet *Fourteen Signs Announcing Christ's Return* online. I was fascinated with what I was reading. I stayed online all night reading other booklets. I couldn't sleep at night because I couldn't wait to read more. I was raised Pentecostal and baptized at age 12, but I found out that everything I believed and was taught was a lie. I started attending Sabbath services for the first time in April 2009 and was baptized in March 2010. But I feel so very blessed to be called by God to understand His precious truth. In my 1½ years in the church I have already completed the *Bible Study Course* and read all the booklets. I even went back and started listening to Mr. Armstrong's old sermons and radio programs, read several of his booklets and magazine articles and his books. *Mystery of the Ages* and others are amazing. I can't get enough of learning the truth and I am so grateful to Mr. Armstrong for restoring these truths and to Mr. Meredith for continuing the truth of God.”

From California: “One day I accidentally picked up your TV program, which was about the seventh-day Sabbath. I

Continued on page 18

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

Consolidated Financial Statements
and
Accompanying Information

Years Ended December 31, 2010 and 2009

LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES	
Contents	
	Page
Report of Independent Auditors	2
Consolidated Statements of Financial Position	3
Consolidated Statements of Activities	4
Consolidated Statements of Cash Flows	5
Notes to Consolidated Financial Statements	6 - 15
Accompanying Information:	
Consolidating Statement of Financial Position	16
Consolidating Statement of Activities	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, 2010 and 2009, 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 audits.

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 consolidated financial position of the Living Church of God (International), Inc. and Affiliates as of December 31, 2010 and 2009, 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.

Our audits were conducted for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The accompanying consolidating statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic consolidated financial statements. These consolidating statements are the responsibility of the Church's management. Such consolidating statements have been subjected to the auditing procedures applied in our audit of the basic consolidated financial statements and, in our opinion, are fairly stated in all material respects when considered in relation to the basic consolidated financial statements taken as a whole.

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

Charlotte, North Carolina
April 8, 2011

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

Consolidated Statements of Financial Position

	December 31,	
	2010	2009
Assets		
Current assets		
Cash and cash equivalents	\$ 2,101,585	\$ 1,947,523
Investments	394,889	209,041
Receivables, net	449,246	344,302
Inventory	262,654	348,410
Prepaid expenses	236,633	302,804
Deposits	16,374	25,880
Total current assets	<u>3,461,381</u>	<u>3,177,960</u>
Property and equipment, net	3,623,843	3,438,093
Other assets, net	<u>2,169</u>	<u>2,911</u>
Total assets	<u><u>\$ 7,087,393</u></u>	<u><u>\$ 6,618,964</u></u>
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 205,941	\$ 294,245
Accrued wages and other liabilities	255,973	235,606
Mortgage payable, current portion	114,774	110,856
Capital lease obligations, current portion	55,405	33,165
Total current liabilities	<u>632,093</u>	<u>673,872</u>
Long-term liabilities		
Mortgage payable	2,028,359	2,142,172
Capital lease obligations	119,677	33,743
Total long-term liabilities	<u>2,148,036</u>	<u>2,175,915</u>
Total liabilities	<u>2,780,129</u>	<u>2,849,787</u>
Net assets		
Unrestricted net assets	4,182,025	3,607,804
Temporarily restricted net assets	125,239	161,373
Total net assets	<u>4,307,264</u>	<u>3,769,177</u>
Total liabilities and net assets	<u><u>\$ 7,087,393</u></u>	<u><u>\$ 6,618,964</u></u>

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

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

Consolidated Statements of Activities

	Year Ended December 31, 2010			Year Ended December 31, 2009		
	Temporarily		Totals	Temporarily		Totals
	Unrestricted	Restricted		Unrestricted	Restricted	
Revenue and support						
Tithes and contributions	\$ 11,352,584	\$ -	\$ 11,352,584	\$ 10,564,020	\$ -	\$ 10,564,020
Holy Day offerings	2,603,312	-	2,603,312	2,458,628	-	2,458,628
Investment income and other revenue	274,802	-	274,802	398,903	-	398,903
Special project donations	-	57,081	57,081	-	130,337	130,337
Tuition and fees	54,047	-	54,047	37,240	-	37,240
	14,284,745	57,081	14,341,826	13,458,791	130,337	13,589,128
Net assets released from restrictions due to satisfaction of restricted purpose	93,215	(93,215)	-	43,077	(43,077)	-
Total revenue and support	14,377,960	(36,134)	14,341,826	13,501,868	87,260	13,589,128
Expenses						
Feeding the Flock:						
Support of local congregations	5,251,573	-	5,251,573	4,968,269	-	4,968,269
Assistance to the needy	1,218,759	-	1,218,759	1,045,037	-	1,045,037
Living University	436,982	-	436,982	395,153	-	395,153
Preaching the Gospel:						
Television and radio	3,629,309	-	3,629,309	3,618,720	-	3,618,720
Publishing and editorial	1,038,264	-	1,038,264	1,117,937	-	1,117,937
Mail processing and distribution	1,321,511	-	1,321,511	1,371,117	-	1,371,117
General and administrative:						
Support services and other	907,340	-	907,340	876,628	-	876,628
Total expenses	13,803,739	-	13,803,739	13,392,861	-	13,392,861
Change in net assets	574,221	(36,134)	538,087	109,007	87,260	196,267
Net assets						
Beginning of year	3,607,804	161,373	3,769,177	3,498,797	74,113	3,572,910
End of year	\$ 4,182,025	\$ 125,239	\$ 4,307,264	\$ 3,607,804	\$ 161,373	\$ 3,769,177

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,	
	2010	2009
Cash flows from operating activities		
Change in net assets	\$ 538,087	\$ 196,267
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	378,355	337,034
Net unrealized/realized gains on investments	(91,763)	(66,242)
(Gain)/loss on disposal of property and equipment	14,666	(1,048)
Change in operating assets and liabilities:		
Receivables	(104,944)	99,961
Prepaid expenses	66,171	39,021
Inventory	85,756	(53,492)
Deposits and other assets	9,505	(14,847)
Accounts payable	(88,304)	(2,412)
Accrued expenses	20,367	12,425
Net cash provided by operating activities	827,896	546,667
Cash flows from investing activities		
Purchases of property and equipment	(396,106)	(317,130)
Proceeds from sale of investments	12,014	220,855
Purchase of investments	(106,099)	(55,673)
Net cash used in investing activities	(490,191)	(151,948)
Cash flow from financing activities		
Principal payments on mortgage	(109,895)	(61,972)
Principal payments on capital lease obligations	(73,748)	(9,498)
Net cash used in financing activities	(183,643)	(71,470)
Increase in cash and cash equivalents	154,062	323,249
Cash and cash equivalents		
Beginning of year	1,947,523	1,624,274
End of year	<u>\$ 2,101,585</u>	<u>\$ 1,947,523</u>
Supplemental disclosure of cash flow information		
Cash paid during the year for interest expense	<u>\$ 80,397</u>	<u>\$ 77,225</u>
Equipment acquired through issuance of capital lease	<u>\$ 181,922</u>	<u>\$ 53,461</u>

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

5

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

Notes to Consolidated Financial Statements
December 31, 2010 and 2009

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 “University”), its wholly-owned subsidiary, 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.

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, 2010 and 2009, the Church had no permanently restricted net assets.

6

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

Notes to Consolidated Financial Statements
December 31, 2010 and 2009

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. The majority 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, 2010 and 2009 amounted to \$742 and \$744, respectively. Accumulated amortization of these assets was \$32,433 and \$31,690 at December 31, 2010 and 2009, 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 and applicable state statutes. The Church’s controlled entities are non-profit organizations with no taxable activity. The Church and the University are liable for federal and state taxes on any unrelated business income, as defined in the Code. 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, 2010 and 2009 and, accordingly, no liability has been accrued.

6

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

Notes to Consolidated Financial Statements
December 31, 2010 and 2009

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

Contribution revenue – Tithes and offerings are recorded as revenue in the year the contribution is paid. 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 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.

7

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

Notes to Consolidated Financial Statements
December 31, 2010 and 2009

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.

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.

Advertising expense – Advertising costs are expensed as incurred. Total advertising expense for the years ended December 31, 2010 and 2009 was \$133,827 and \$159,941, respectively.

8

LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATESNotes to Consolidated Financial Statements
December 31, 2010 and 2009

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

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 is summarized below:

	2010	2009
Equities	\$ 142,496	\$ 43,092
Mutual funds	2,308	1,832
Preferred stock	98,880	89,200
Gold shares	151,205	75,117
Total investments	<u>\$ 394,889</u>	<u>\$ 209,041</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:

	2010	2009
Interest and dividends	\$ 10,154	\$ 12,894
Unrealized and realized gains	91,763	66,242
Total	<u>\$ 101,917</u>	<u>\$ 79,136</u>

10

LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATESNotes to Consolidated Financial Statements
December 31, 2010 and 2009

Note 3 – Receivables

Receivables at December 31 are as follows:

	2010	2009
Contributions receivable	\$ 317,283	\$ 208,007
Other receivables	145,963	146,870
	463,246	354,877
Less allowance for uncollectible receivables	14,000	10,575
Total receivables	<u>\$ 449,246</u>	<u>\$ 344,302</u>

Note 4 – Prepaid expenses

Prepaid expenses at December 31 consist of the following:

	2010	2009
Insurance	\$ 14,508	\$ 15,101
Vehicle lease	11,481	15,058
Building rent	1,915	6,129
Church hall rent	48,751	48,583
Television	139,621	195,566
Postage	11,308	9,957
Other	9,049	12,410
Total prepaid expenses	<u>\$ 236,633</u>	<u>\$ 302,804</u>

Note 5 – Property and equipment

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

	2010	2009
Land	\$ 517,100	\$ 517,100
Land improvements	10,670	10,670
Building and improvements	3,061,377	3,047,690
Equipment, furniture and software	1,603,583	1,307,805
Automobiles	372,161	314,023
Construction in progress	80,045	20,604
	5,644,936	5,217,892
Less accumulated depreciation	2,021,093	1,779,799
Property and equipment, net	<u>\$ 3,623,843</u>	<u>\$ 3,438,093</u>

Depreciation expense, including amortization on equipment and vehicles under capital lease, was \$377,613 and \$336,290 for the years ended December 31, 2010 and 2009, respectively.

11

LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATESNotes to Consolidated Financial Statements
December 31, 2010 and 2009

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 \$426 to \$666 and extend through April 2014. The cost of equipment and vehicles under capital leases is included as property and equipment and is summarized at December 31, as follows:

	2010	2009
Vehicles	\$ 256,964	\$ 204,533
Less accumulated amortization	72,230	136,386
	<u>\$ 184,734</u>	<u>\$ 68,147</u>

Required minimum lease payments as of December 31, 2010 are as follows:

	2010
2011	\$ 56,830
2012	54,890
2013	48,942
2014	14,418
	175,082
Less current maturity	55,405
	<u>\$ 119,677</u>

Note 7 – Mortgage payable

The Church has a mortgage outstanding which is summarized below:

	December 31,	
	2010	2009
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.	\$ 2,143,133	\$ 2,253,028
Less current portion	114,774	110,856
	<u>\$ 2,028,359</u>	<u>\$ 2,142,172</u>

12

LIVING CHURCH OF GOD (INTERNATIONAL), INC.
AND AFFILIATESNotes to Consolidated Financial Statements
December 31, 2010 and 2009

Note 7 – Mortgage payable (continued)

Future maturities of the notes payable are as follows:

	2010
2011	\$ 114,774
2012	118,598
2013	122,669
2014	126,880
2015	1,660,213
	<u>\$ 2,143,133</u>

Total interest expense for the years ended December 31, 2010 and 2009, was \$80,397 and \$77,225, 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, 2010.

Note 8 – Temporarily restricted net assets

Temporarily restricted net assets are restricted for the following purposes at December 31:

	2010	2009
Disaster relief	\$ 122,551	\$ 132,033
International assistances	2,688	14,801
TV Station KOCB	-	14,000
Other projects	-	439
	<u>\$ 125,239</u>	<u>\$ 161,373</u>

Note 9 – Commitments

The Church leases fleet vehicles and equipment under various non-cancelable operating leases. These leases require monthly payments varying from \$141 to \$1,995 and extend through 2015. Lease expense for vehicles under various operating leases amount to \$145,382 and \$147,014 at December 31, 2010 and 2009, respectively.

Required minimum lease payments on items under operating leases as of December 31, 2010 are as follows:

	2010
2011	\$ 197,325
2012	104,527
2013	52,391
2014	11,740
2015	7,431
	<u>\$ 373,414</u>

13

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

Notes to Consolidated Financial Statements
December 31, 2010 and 2009

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, 2010 and 2009 amounted to \$322 and \$15,954, 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, 2010 and 2009, the Church expensed payments for this purpose totaling approximately \$350,000.

Note 12 – Concentration of credit risk

The Church places its cash and cash equivalents on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation (FDIC) covers \$250,000 for substantially all depository accounts. The Church may from time to time have amounts on deposit in excess of the insured limits. At December 31, 2010, the Church had approximately \$1,325,000 of cash and cash equivalents and money market funds in excess of these insured amounts.

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, 2010 and 2009, the Church expended \$421,354 and \$327,809, respectively, related to these affiliates. In addition, the Church had accounts receivables of \$50,521 and \$102,933 due from affiliated entities at December 31, 2010 and 2009 (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 balance of the note was \$32,349 and \$61,062 at December 31, 2010 and 2009, respectively, and is included in other receivables as described in Note 3. The note was paid in full in January 2011.

14

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

Notes to Consolidated Financial Statements
December 31, 2010 and 2009

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 \$394,889 and \$209,041 shown as investments in the accompanying Consolidated Statements of Financial Position at December 31, 2010 and 2009, respectively, (see Note 2).

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, 2010 or 2009.

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 has no assets or liabilities subject to Level 3 valuations at December 31, 2010 or 2009.

Note 15 – Subsequent events

The Church has evaluated subsequent events through April 8, 2011, in connection with the preparation of these consolidated financial statements which is the date the consolidated financial statements were available to be issued.

15

The Widow's Mite

Continued from page 11

loved it and got all excited thinking, 'Oh! Our church has a new program on TV!' (You see, I am a Seventh Day Adventist). Back in the 1950s, my husband and I used to listen to Herbert Armstrong on our car radio. Then, for many years, we couldn't find his program. In the meantime, since we were searching for Truth, we were re-baptized in another church, and baptized again when we learned the Truth about the seventh-day Sabbath. That happened in 1958. My husband, now deceased, and I were so happy to find a church that agrees with the Bible! Thank you so much for your *Tomorrow's World* magazine. I have thoroughly enjoyed it!"

YOUR PART IN THE "WORK"

How often do you consider the part you have in the "work" of the Church? As you look over the auditors' report, this is a good time to consider the part that we have in the Work both individually and collectively. Individually, we are admonished to pray for one another and for the Work (2 Thessalonians 3:1; James 5:16). Dr. Meredith often reminds us that the Church collectively moves forward on its knees, and that we should include the Work of the Church in our prayers.

Another important part we play individually is our example. Christ said that the sign of His disciples is that we would have love for one another (John 13:35). Our families, neighbors and co-workers see how we live our lives every day, and we are a light—for good or bad (Matthew 5:14–15).

It may be easy to think that we can do very little on our own. But together, as a body, our collective tithes allow us to do a powerful Work. "Though one may be overpowered by another, two can withstand him. And a threefold cord is not quickly broken" (Ecclesiastes 4:12).

So, let us remember that we all have vital parts to play in the Work of the Church—and that even the widow's mite is spent carefully to preach the Gospel and feed the flock. Let us all pray that God will bless our collective work, so that we will continue to make a difference in the lives of people all around the world, thankful with a cheerful heart knowing that our efforts are changing lives one person at a time. Just as it was the faithful tithes and offerings of brethren in times past that allowed the Work to witness to you—whether last month or last century—today your tithes and offerings are reaching a new generation with the message of the Gospel.

We hope that you are encouraged as you read the financial statements printed in their entirety in this issue of the *Living Church News*. We are the light of the world; let us be about our Father's business! ■

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

Consolidating Statement of Financial Position

Assets

December 31, 2010

	<u>Living Church of God</u>	<u>Living University</u>	<u>Eliminations</u>	<u>Consolidated</u>
Current assets				
Cash and cash equivalents	\$ 2,071,768	\$ 29,817	\$ -	\$ 2,101,585
Investments	394,889	-	-	394,889
Receivables, net	447,584	1,662	-	449,246
Inventory	262,654	-	-	262,654
Prepaid expenses	236,633	-	-	236,633
Deposits	16,374	-	-	16,374
Total current assets	<u>3,429,902</u>	<u>31,479</u>	<u>-</u>	<u>3,461,381</u>
Property and equipment, net	3,535,633	88,210	-	3,623,843
Other assets, net	<u>2,169</u>	<u>-</u>	<u>-</u>	<u>2,169</u>
Total assets	<u>\$ 6,967,704</u>	<u>\$ 119,689</u>	<u>\$ -</u>	<u>\$ 7,087,393</u>

Liabilities and Net Assets

Current liabilities				
Accounts payable	\$ 202,738	\$ 3,203	\$ -	\$ 205,941
Accrued wages and other liabilities	239,958	16,015	-	255,973
Mortgage payable, current portion	114,774	-	-	114,774
Capital lease obligations, current portion	55,405	-	-	55,405
Total current liabilities	<u>612,875</u>	<u>19,218</u>	<u>-</u>	<u>632,093</u>
Long-term liabilities				
Mortgage payable	2,028,359	-	-	2,028,359
Capital lease obligations	119,677	-	-	119,677
Total long-term liabilities	<u>2,148,036</u>	<u>-</u>	<u>-</u>	<u>2,148,036</u>
Total liabilities	<u>2,760,911</u>	<u>19,218</u>	<u>-</u>	<u>2,780,129</u>
Net assets				
Unrestricted net assets	4,081,554	100,471	-	4,182,025
Temporarily restricted net assets	125,239	-	-	125,239
Total net assets	<u>4,206,793</u>	<u>100,471</u>	<u>-</u>	<u>4,307,264</u>
Total liabilities and net assets	<u>\$ 6,967,704</u>	<u>\$ 119,689</u>	<u>\$ -</u>	<u>\$ 7,087,393</u>

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

Consolidating Statement of Activities

Year Ended December 31, 2010

	Living Church of God		Living University		Consolidated	
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Temporarily Restricted	Totals
Revenue and support						
Tithes and contributions	\$ 11,352,584	\$ -	\$ 11,352,584	\$ -	\$ -	\$ 11,352,584
Holy Day offerings	2,603,312	-	2,603,312	-	-	2,603,312
Investment income and other revenue	217,445	-	217,445	450,397	-	274,802
Special project donations	-	57,081	57,081	-	57,081	57,081
Tuition and fees, net	-	-	-	54,047	-	54,047
	14,173,341	57,081	14,230,422	504,444	57,081	14,341,826
Net assets released from restrictions due to satisfaction of restricted purpose	93,215	(93,215)	-	-	(93,215)	-
Total revenue and support	14,266,556	(36,134)	14,230,422	504,444	(36,134)	14,341,826
Expenses						
Feeding the Flock:						
Support of local congregations	5,644,613	-	5,644,613	-	-	5,251,573
Assistance to the needy	1,218,759	-	1,218,759	-	-	1,218,759
Living University	-	-	-	436,982	-	436,982
Preaching the Gospel:						
Television and radio	3,629,309	-	3,629,309	-	-	3,629,309
Publishing and editorial	1,038,264	-	1,038,264	-	-	1,038,264
Mail processing and distribution	1,321,511	-	1,321,511	-	-	1,321,511
General and administrative:						
Support services and other	907,340	-	907,340	-	-	907,340
Total expenses	13,759,797	-	13,759,797	436,982	(36,134)	13,803,739
Change in net assets	506,759	(36,134)	470,625	67,462	(36,134)	538,087
Net assets						
Beginning of year	3,574,795	161,373	3,736,168	33,009	161,373	3,769,177
End of year	\$ 4,081,554	\$ 125,239	\$ 4,206,793	\$ 100,471	\$ 125,239	\$ 4,307,264

Body Ink: What Does God Think?

By Scott D. Winnail

Last summer, I had the privilege of taking an international trip in which I spent time in four nations. As modern travel dictates, I also spent countless hours in the airports of these nations, watching people come and go from across the globe. It was July—one of the warmest months in much of the Northern Hemisphere, and I was visiting Florida and the Caribbean. So, the passengers I watched wore less clothing than during cooler parts of the year in order to be more comfortable in the tropical climates.

During this trip in particular, I was struck by the overabundance of body art that I witnessed. I live in the United States and have been watching the advancing trend of tattoos for years. However, most of the travelers I watched on this recent trip were not Americans, but were of British, Eastern European, Asian, Latin-American and Caribbean descent. As I paid closer attention, I was amazed at the age-range of tattoo recipients—from teenagers to grandparents. I was astounded at the sheer number of bodies covered by multiple tattoos! If I knew no better, I would have felt *left out* because my skin was unmarred by needle and ink. Overall though, I was sobered by what I witnessed.

Tattoos have existed for thousands of years, and are referenced in histories around the globe. They have been used as decorations, brands of identification during times of enslavement and imprisonment, signs of social status or accomplishment, and symbols of individuality and personal freedom. The 21st century has seen a global resurgence of tattooing, but tattoos have been long-present—especially in some segments of society such as the military, gangs and organized crime groups. We

now see the emergence of so-called “*Christian tattooing*”—an attempt to justify tattooing by using what are considered “Christian images.” Today, tattoos are also made more popular and are even glamorized by reality television shows featuring tattoo parlors.

Considering the increasing popularity, the improvements in design intricacy, and much-increased availability, we should ask: What does our Creator think about body ink? Does the axiom, “It’s my body and I can do to it whatever I want” really fit with God’s way of life? What does Scripture tell us?

In Leviticus 19:28, God gave the following command to His people—a people He intended to be His model nation: “You shall not make any cuttings in your flesh for the dead, nor tattoo any marks on you: I am the LORD.” Although the original Hebrew does not have a *single* word that can be directly translated “tattoo,” virtually all translators agree that the words describing the process in Leviticus 19:28 can only accurately be translated in this way—“tattoo.” Sadly, many professing Christians today dismiss this command as being from the “old covenant” and thus “nailed to the cross.” Many others do not even know that this Bible verse exists! However, taken in the context of the entire Bible, why would God make such a statement—one that He never rescinded in the New Testament?

God created our bodies “fearfully and wonderfully,” as wise King David observed (Psalm 139:14). We are formed after the “image and likeness” of the Creator Himself (Genesis 1:26). But understanding God’s perspective on tattoos requires that we recognize the

true purpose for the human body. At first, in ancient Israel, God dwelt *among* His people by pillar of cloud and fire. However, once the physical tabernacle and then the temple were built, the Holy of Holies within was the only place on earth where God consistently resided. At the death of Christ, the heavy blue and scarlet curtain that separated the Holy of Holies from the rest of the temple was torn in half (Matthew 27:51), symbolizing the reality that God no longer chose to exist separated from mankind, but that He intended instead to reside with and *within* mankind through the Holy Spirit.

Through the miracle on the Day of Pentecost in 31AD, when the Holy Spirit was poured out and made available to all whom God would choose to call (see Acts 2), God showed that the body of a Christian is the “temple” in which God, through His Spirit, will dwell. The Apostle Paul warned of the serious consequences that would befall those who defile this temple. “If anyone defiles the temple of God, God will destroy him. For the temple of God is holy, which temple you are” (1 Corinthians 3:17). And just as the collective “body”—the Church—is holy to God, so too are the individual bodies of those who are part of His Church!

But what about the idea that we can nevertheless treat our own bodies however we choose to, because they belong to us? In that same letter to the Corinthians, Paul also taught: “Or do you not know that your body is the temple of the Holy Spirit [which] is in you, [which] you have from God *and you are not your own*?” (1 Corinthians 6:19). God made our bodies. He blessed us with them—and, when we are baptized, He actually *also* lives in them through His Spirit. God has every right to dictate how we treat and take care of the bodies He made, gave to us, and desires to reside



within through His Spirit. Keeping this in mind, then, when we really think about tattoos, we realize that they are a type of *graffiti* that mars the exterior of God's Holy Temple. If God's physical temple still stood in Jerusalem today, none of us would consider using a chisel or can of spray paint to etch our name or a unique image into its hallowed walls. Likewise, we need also to revere the condition of the body as God's temple on earth today. Aside from some of the health risks, is it any wonder, then, that God forbade the use of tattoos?

A NEW WAY OF LIFE

One of the incredible blessings of God's calling is that He allows us to repent when we sin. Baptism is the ultimate experience of forgiveness, allowing our past, repented-of-sins, to be washed away in a watery grave. Christians who obtained tattoos prior to their conversion were forgiven of this "destruction of the flesh" when they were baptized.

What about the many brethren who have no tattoos, but who sometimes become uncomfortable seeing tattoos on their brethren at services? We must remember that conversion is a process whereby God calls sinners—not perfect people—to repentance. He calls sinners to cease from their sins and walk in newness of life (Romans 6:4). Although tattoos are essentially a permanent reminder of past sins, we must remember that when people truly repent and turn from their worldly ways, God has not only forgiven them; He has also "blotted out" or forgotten their past sins (Psalm 51:1–2)—despite the permanent "outward" reminder of sin that may remain. A true Christian must never hold the past against his brother or sister in Christ, but instead must bestow the outgoing love of Christ toward them (John 13:35), emulating Christ's command to forgive. *If* we want to be personally forgiven, we must also forgive others. "Judge not, that you be not judged. For with what judgment you judge, you will be judged; and with

the measure you use, it will be measured back to you" (Matthew 7:1–2).

Certainly, repentant Christians bearing tattoos should no longer feel guilty for their past transgressions. But neither should they proudly display their tattoos so as to show them off as a mark of God's forgiveness. The Apostle Paul commented that although it is not a sin to eat meat previously offered to false gods, he would personally stop eating meat entirely in order to avoid offending some of God's people (see 1 Corinthians 8). The point is that we must avoid placing a "stumbling block" before other brethren. When I was a boy, I recall watching one minister in God's Church play basketball. He always wore a long-sleeved shirt and long sweat-pants when playing, and I wondered why, since it looked like he would be very hot as he played. I used to go to the locker room with my father and the other players after the ball games, which made me feel all grown up. When I saw this minister remove his clothes to shower, I saw that his body was covered with tattoos. He had been in the military before his conversion, and had tattooed much of his flesh. God allowed him to repent and even to be placed into the ministry. Although he knew he had been forgiven, this minister worked hard to avoid putting a stumbling block before many who might not be as forgiving as God. That example of "love for the brethren" sticks in my mind more than 30 years later.

We all have sins in our past. Many sins leave non-physical "scars" that cannot be removed surgically—consequences that must be lived with. Similarly, many Christians with tattoos will find that surgical removal is not an option, whether because of the high cost, lack of availability, or the pain and side-effects involved. It is important to remember that there is no biblical "command" to cover every inch of tattooed flesh. However, out of love for the brethren, those bearing tattoos may want to consider covering as much of their tattooed flesh as they *practically* can when in public settings. Although a converted Christian can view tattoos on another converted person in light of

God's power to forgive, there remains the risk that some observers could easily mistake tattoos on a Church member as *license to "sin and then repent."* As ambassadors for Christ and His way of life (2 Corinthians 5:20), we do not want to set an example that the world might view as "endorsing" a sinful behavior.

As time goes on and we move closer to the end of the age, God's Church will witness increasing numbers of individuals being called from various backgrounds. We will see more people begin attending Sabbath services with tattoos, body piercings and other visible results of sin. Although those being called will need to learn to repent of—and even at times literally "cover up"—the results of their past sins, those of us in the body will also need to be loving, forgiving, patient, kind, and gentle (see 1 Corinthians 13; Galatians 5:22–23). Jesus Christ made a very powerful observation on the night before His crucifixion: "By this all will know that you are My disciples, if you have love for one another" (John 13:35). As Christ is willing to forgive any of *our* past sins as long as we genuinely repent, we too must do the same for others He calls, regardless of their past mistakes.

Those who come into God's Church with a tattoo are no less Christians than those who come into the Church with no ink on their flesh. Indeed, a repentant tattooed Christian may be far more deeply converted than a self-righteous and judgmental person who recoils at the tattooed. Even so, repentant Christians with tattoos understand that they have an extra burden to bear, in order not to send a wrong message. Conversely, if we see tattoos on our brothers or sisters in Christ, we should remember that it is not our place to condemn those whom God has forgiven. Their bodies may be scarred with regretted tattoos, but we must be sure that our attitudes toward them are not scarred with self-righteousness. Rather, with or without tattoos, we must be sure always to present ourselves to one another in humility, displaying true godly love for each other. **This** is what God thinks about body ink! ■

Where Is Your Allegiance?

By James Ginn

Every year, millions of people around the world take part in festivities honoring national pride and patriotism. Canadians celebrate Canada Day on July 1, while the United States celebrates its Independence Day on July 4. Many other nations hold similar celebrations of national pride at various times throughout the year.

People see these events as displays of loyalty to one's nation and an opportunity to express fondness for one's heritage. Some celebrations are flamboyant, while others are subdued, but each indicates an individual's special allegiance to a greater body to which he or she belongs.

Such allegiances separate peoples. National allegiances are often founded on nothing more than the circumstances of one's birth, yet national pride can be a powerful force in a person's life. People make judgments and form prejudices based on these allegiances. Those pledging allegiance to one body may even go to war against those who pledge their loyalty to another. Despite its damaging nature, propagandists and profiteers around the world routinely encourage such blind allegiance.

Although this is certainly not a new phenomenon, it will become even more prominent as we approach the end of the age. Jesus Christ foretold this while speaking with His disciples on the Mount of Olives, saying, "For nation will rise against nation, and kingdom against kingdom" (Matthew 24:7). The word "nation" in this verse comes from the Greek word *ethnos*, which refers to one's race or tribe. Put another way, it speaks of one's ethnicity. This gives a clearer meaning to the passage. Christ was warning that, along with international conflicts, the end of the age would be marked by racial or ethnic groups rising against one another.

Can we see such conflicts arising in the world today? How can these uprisings affect God's people? Can patriotism or ethnic pride fuel divisions in God's Church? Being a good citizen of our community or nation is important (Romans 13). But what does that mean? As citizens, should we side with political parties and their philosophies? Should we favor our own ethnic group? Should we give our nation blind allegiance, or should we show any national pride at all? Are such allegiances healthy for Christians? With the end of the age approaching, we need to recognize how allegiances can affect our relationship with God—and with one another.

ETHNIC ALLEGIANCE?

Sometimes an ethnic allegiance can drive a wedge between us and other members of God's Church. The ideas and even the physical items associated with a culture can generate a strong emotional attachment. In extreme cases, such attachment can even get in the way of doing God's will, and can ultimately cause strife and division among God's people.

In Canada, today, we often see ethnic tensions between "White" and "Asian" Canadians, or between "Francophone" and "Anglophone" Canadians. In the United States, tensions among "White" and "Black" and "Hispanic" Americans are evident.

But ethnic conflict does not only exist in the U.S. and Canada. In Iraq it is "Sunni" vs. "Shi'ite." In Rwanda we saw "Tutsi" vs. "Hutu." In the Middle East, it is "Jew" vs. "Arab." Across the European Union we can find "European" vs. "Arab" conflicts. Truly, where there are different ethnicities, there are almost inevitably ethnic conflicts to a greater or lesser degree.

As members of God's Church, we do not lose our ethnic identities. However, we need to realize that our goal is to come out of this conflicted world and its ways. As we embrace God's way of life, we must be able to leave behind old ideas that would wrongly separate us from our spiritual brothers and sisters in Christ.

For example, how do we approach the Church's teaching about the modern identity of the ancient tribes of Israel? Some people have difficulty with the fact that today's physical Israelites are identified with an ethnic group other than their own. And there are sometimes others, coming into the Church from physically Israelite backgrounds, who consider themselves somehow superior because God worked through their physical ancestors—and who forget that those ancestors were consistently rebellious and unfaithful to their God. Each of these perspectives is mistaken, because they place ethnic loyalties ahead of God's Truth. God shows no partiality, so today's spiritual Israelites should neither feel slighted if we are not physically Israelite, nor should we feel superior if we are (Acts 10:34). We should not judge God's Truth through the eyes of our ethnic pride. Instead, we should recognize His Truth, and yield ourselves totally to it, even when that Truth challenges our prior allegiances.

Even the Apostle Paul, as he traveled throughout Roman-occupied territories spreading the Gospel, had to deal with ethnic, political and national strife—sometimes even among



Christ's disciples. Paul recounts that the Apostle Peter "was to be blamed" for showing ethnic partiality in Antioch (Galatians 2:11–13). Although Peter was a mighty servant of God, he made the mistake of yielding to pressures from within his own ethnic group. For a short time, Peter considered his identity as a Jew more important than his identity as a Christian.

Notice, though, how Peter responded to correction. We find out elsewhere in Scripture that Peter learned to place his Christian identity above his ethnic identity when he mightily spoke out for Gentile Christians in front of the leaders at a conference in Jerusalem (Acts 15:7–11).

Scripture documents many contentions between Jews and Gentiles. Yet the Apostle Paul demonstrated that both were the same in the eyes of God (Romans 3:9, 23). In fact, the Bible is very clear that God "will render to each one according to his deeds": eternal life to those who by patient continuance in doing good seek for glory, honor, and immortality; but to those who are self-seeking and do not obey the truth, but obey unrighteousness—indignation and wrath, tribulation and anguish, on every soul of man who does evil, of the Jew first and also of the Greek; but glory, honor, and peace to everyone who works what is good, to the Jew first and also to the Greek" (Romans 2:5–10).

Certainly, God will fulfill all His promises to Abraham's physical descendants. But ethnic heritage is not a factor in His deciding who will be part of the Kingdom of God and who will receive eternal life in His Family. Rather, God looks upon our deeds and sees whether we will obey Him and yield to His Truth. Regardless of the circumstances of our birth, we will all be held accountable to the same standard: "For there is no partiality with God" (Romans 2:11).

It is not that we are to become entirely homogenous (1 Corinthians 12:18–20). God appreciates diversity, but wants it to be used with unity of purpose to serve Him according to His Truth. We cannot demand diversity on our own terms, in accord with our own political or ethnic biases. The Church cannot allow the diversity of its members to become divisive, as we so commonly see in the world. "Then Peter opened his mouth and said: 'In truth I perceive that God shows no partiality. But in every nation whoever fears Him and works righteousness is accepted by Him'" (Acts 10:34–35).

In this way, we can fulfill our purpose. "Coming to Him as to a living stone, rejected indeed by men, but chosen by God and precious, you also, as living stones, are being built up a spiritual house, a holy priesthood, to offer up spiritual sacrifices acceptable to God through Jesus Christ" (1 Peter

2:4–5). We must put aside the world's contentious ideas concerning diversity, and learn to function together as one body and in one mind to do the Work of God.

POLITICAL ALLEGIANCE?

Ironically, more often than not, political allegiances also derive from the circumstances of one's birth, much like national and ethnic allegiances. Growing up, children typically learn to go along with their parents' political philosophies, then eventually some may choose to rebel against their parents' ideology.

But is there any one "correct" political allegiance among mankind's many systems and ideologies? It is rare that any one political party is completely evil in its approach, but can we say that any particular worldly political party is entirely good? Many may try to side with the party they think is "best for" their nation, or that they consider "the lesser of two evils." *But the lesser of two evils is still evil*, and even a mostly-good mixture of good and evil is still evil in God's sight. This is why even the best-made plans of the most sincere and good-intentioned world leaders still fail, and is why God's people must fully repent of all worldly political allegiances.

We see the fruit of the world's political parties every day in the inefficient and ineffective operation of governments over which they rule. In these governments, there is strife followed by more strife. The political parties are incapable of getting along with one another, and seem to exist simply for the purpose of opposing other political parties—rather than doing what is in the best interest of the people they represent.

Even the names of the political parties often become antonyms for one another. In Canada, it is Tory versus Liberal versus NDP versus Bloc Québécois. In the United States it is Democrat versus Republican. In the United Kingdom, the Conservatives and Liberal Democrats oppose Labour. Australia's ALP is in opposition to its Liberals. Around the world, we see political parties that exist not because of attempts to unify the nations they serve, but because of the divisiveness of people who are unwilling to yield to one another or to God.

Because political loyalties can run so deep and even be unquestioned, just as with ethnic and national allegiances, it can be easy for Christians to forget to leave them behind when coming out of the world. This is important because they can cloud our judgment as Christians. No doubt you have heard members of God's Church debate with one another about who

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is the best candidate for a particular political office, though neither is a godly candidate. One will be quick to defend a candidate who supports a strong national defense while encouraging war and greed; another may defend a candidate who advocates care for the poor but also tolerates abortion and immoral sexual practices. Neither is right, and this is why God's people do not involve themselves in the politics of this world. We do not side with those who will not govern according to God's will, because we will then share blame for support of sin. Rather, we must yield to God's will, as He "rules in the kingdom of men, gives it to whomever He will, and sets over it the lowest of men" to accomplish His purpose (Daniel 4:17). We must not support one political party over another, but we must submit to whoever is the ruler, as long as we are not compelled to act against the law of God.

Not only can political advocacy risk bringing division in the Church; it can also get members into the habit of "thinking politically" and bringing a worldly political mindset into Church activity. Paul wrote: "For it has been declared to me concerning you, my brethren, by those of Chloe's household, that there are contentions among you. Now I say this, that each of you says, 'I am of Paul,' or 'I am of Apollos,' or 'I am of Cephas,' or 'I am of Christ'" (1 Corinthians 1:11–12). The members of the Corinth church were bringing worldly politics into the Church, and Paul plainly labeled this unacceptable. "Is Christ divided? Was Paul crucified for you? Or were you baptized in the name of Paul?" (v. 13).

Paul stressed that we must not allow worldly allegiances to divide us, and noted that God has made foolish the wisdom of this world (v. 20). "Now I plead with you, brethren, by the name of our Lord Jesus Christ, that you all speak the same thing, and that there be no divisions among you, but that you be perfectly joined together in the same mind and in the same judgment" (v. 10). God makes no room for worldly politics or political allegiances in His Church.

NATIONAL ALLEGIANCE?

Some members of God's Church have lived and worked for some time in a country other than the one in which they were born. For them, the concept of national allegiance has likely come into question. If you dwell in a foreign land, to whom do you owe your allegiance? What if your birth country is at war with your country of residence?

The question of national allegiance poses complex problems that, when understood, can help us develop the right attitudes toward one another. The biblical account of Jonah can help illustrate how national allegiance (or national pride) can tempt us to identify more closely with our national interest than with the will of God.

Jonah's story does not start well. God called him to a very difficult task—to go to Assyria and prophesy a warning. But there was a further problem—Assyria was at war with Jonah's own nation. Jonah did not care to go there, especially

to give a warning that might result in Assyria's national repentance. As an Israelite, Jonah would have preferred to see the enemy's capital, Nineveh, destroyed (Jonah 3:10–4:3). Jonah's national pride was so strong that he tried to flee the mission God had given him. His national allegiance diverted him from being mindful of God's will.

Today, we live in a world where kingdom is rising against kingdom. As Christian individuals residing in those kingdoms, we must be aware of the potential conflict between national allegiance and Christian commitment. Jesus Christ warned that, in the last days, "many will be offended, will betray one another, and will hate one another" (Matthew 24:10). Even in God's Church, some members of Arab appearance or origin experienced this firsthand in the days after the September 11, 2001 attacks on the World Trade Center and the Pentagon. Although these brethren had nothing to do with the tragic events, some people treated them with suspicion and scorn simply because of their birthplace or ethnic countenance. In a time when kingdom is increasingly rising against kingdom, we need to guard ourselves against letting these wrong attitudes enter God's Church.

At the same time, there is certainly nothing wrong with thanking God for the blessings He bestows upon the lands in which we live—including many blessings that extend also to Gentile residents of those lands. However, we must not forget that these blessings are a gift from God, and do not indicate any kind of national superiority or special ability inherent in a particular people. Whole books have been written classifying the modern Israelite nations as "accidental" empires, noting that it was not the specialness of the Britons or Americans that led to their national greatness. We in God's Church, however, know that the credit goes not to "accident" but rather to the fact that God keeps His promises.

As noted earlier, Christians are to follow the rules of their host nations, so long as those rules do not conflict with God's law. Paul instructed Christians to "be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God. Therefore whoever resists the authority resists the ordinance of God, and those who resist will bring judgment on themselves" (Romans 13:1–2).

Christians must set an example of how to live an orderly life, cooperating with those in authority over us. However, we must realize that our kingdom is no longer of this world—and neither should be our allegiances (John 18:36). Christians are pilgrims and sojourners on the earth, and together as the Church of God we are waiting for the time when Christ will return with the Kingdom we are set to inherit with Him (Romans 8:16–17). Our ultimate allegiance should be to the Kingdom of God, for which we act as ambassadors to the nations of the earth, "as though God were pleading through us" (2 Corinthians 5:20).

Continued on page 29

“And on this rock...”

By John Wheeler

After Passover in 30AD, Jesus and His disciples walked from Bethsaida to Caesarea Philippi. Bethsaida was located on the northern shore of the Sea of Galilee. Caesarea Philippi was a long day's walk farther north, not far from the southern end of Mt. Hermon. Once in that area, Jesus found a place to pray by Himself (Luke 9:18).

After He was finished, Jesus asked His disciples a question. His discussion with them is found in full in Matthew 16:13–20 (cf. Mark 8:27–30 and Luke 9:18–21).

“Who do men say that I, the Son of Man, am?” So they said, ‘Some say John the Baptist, some Elijah, and others Jeremiah or one of the prophets.’ He said to them, ‘But who do you say that I am?’ Simon Peter answered and said, ‘You are the Christ, the Son of the living God.’ Jesus answered and said to him, ‘Blessed are you, Simon Bar-Jonah, for flesh and blood has not revealed this to you, but My Father who is in heaven. And I also say to you that you are *Peter* [Greek *Petros*], and on this *rock* [Greek *petra*] I will build My church, and the gates of Hades shall not prevail against it. And I will give you the keys of the kingdom of heaven, and whatever you bind on earth will be bound in heaven, and whatever you loose on earth will be loosed in heaven.’ Then He commanded His disciples that they should tell no one that He was Jesus the Christ.”

Traditional Catholic teaching interprets *Petros* and *petra* as standing for the same individual: Peter himself. Traditional Protestant teaching often has *petra* stand for Peter's *confession of faith* in Jesus Christ, the Son of God. God's Church understands, however, that Jesus was implying *neither* of these. Rather, He was pointing *directly*, not *indirectly*, to Himself. Faith in Him is *necessary*, but not *sufficient*—not even for justification from sin, the Protestant doctrine of “justification by faith *alone*” notwithstanding (Romans 2:12–13; 3:19–31; James 2:14–26; Psalm 24:3–6). The foundation of the Church is “the apostles and prophets, Jesus Christ Himself being the chief cornerstone” (cf. Ephesians 2:19–20; 3:5–7; cf. Acts 15:1–35).

What, then, was Jesus saying? Was He simply using “rock” as a symbol of Himself? Or could He have been making an even deeper point?

THE MEANINGS OF *PETRA* AND *PETROS*

Many dictionaries and concordances explain the meaning and usage of the Greek words *petra* and *petros* (the latter being

the same as the proper name *Petros*). These include not only the venerable *Strong's Concordance and Dictionary*, but also *Thayer's Dictionary*, the *Liddell & Scott Greek-English Lexicon Abridged* (for classical Greek) and the *Bauer-Arndt-Gingrich Greek-English Lexicon* (for biblical Greek).

Of the commonly available sources, *Vine's Expository Dictionary* perhaps gives the clearest definitions. *Petra* means “a mass of rock”; *petros* means “a piece of a rock, a detached stone or boulder.” Contrary to *Strong's Greek Dictionary*, *petros* is not necessarily larger than *lithos*. *Lithos* may refer (among other things) to cut building stones of



all sizes. In the Greek Septuagint version of the Old Testament, *lithos* is used to describe the great building stones of the First Temple. The Greek New Testament uses the same word to describe the great building stones of the Second Temple (e.g., Matthew 24:2).

On the other hand, *petros* does not necessarily mean a very small stone, such as a pebble. In classical Greek, *petros* means “a piece of rock, a stone” (*Liddell & Scott*). In New Testament Greek (as we have already seen), it means “a piece of a rock, a detached stone or boulder” (*Vine's Dictionary*). *Petros* is small in comparison to *petra*—not necessarily of itself.

When considering the meaning of *petra* and *petros* in Matthew 16:18, it is worth considering the language in which Jesus originally spoke. Jesus and His disciples normally spoke in a form of Aramaic. It is interesting, then, that a later Aramaic translation of the Greek New Testament text uses just one word—*kepha*—to translate both *petra* and *petros* in Matthew 16:18. This is in keeping with the incorrect Roman Catholic teaching that Jesus was referring to Peter in both

cases. But in the earlier Jewish dialect of Aramaic, which was Jesus' vernacular, *kepha* (a piece of stone) and *keph* (a large standing rock or cliff) conveyed the same sort of pun in both sound and meaning that *petros* and *petra* do in Greek. "You are *Kepha*, and on this *keph*" would be how Jesus made His declaration in the Jews' everyday tongue of His day.

WHY DID JESUS NAME SIMON "PETER"?

This leads to another question: why did Jesus name Simon "Peter" in the first place (John 1:42)? As God so often does, Jesus named Peter *what he was*—or rather, what he would *become* if he remained faithful (cf. Romans 4:16–17).

John 1:42 confirms that the name He gave to Simon originally was Aramaic: *Kepha* (transliterated into New Testament Greek as *Kephas*). That Aramaic word has a parallel in biblical Hebrew: *keph* (Job 30:6; Jeremiah 4:29). The Hebrew word (according to the *Brown-Driver-Briggs-Gesenius*

this *petra*. The water flowed south toward the Sea of Galilee, following a stream bed in which many a *petros* (loose stone) lay. These stones were of various sizes, from pebbles to boulders. All, however, were *very small* compared to the *petra* from which the water came.

"Living water" such as came from this *petra* is symbolic of the Holy Spirit (John 7:37–39). Simon Peter and the other disciples of Jesus (about 120 in all) received this Spirit on the Day of Pentecost (cf. Acts 1–2). Before that event, Peter was impetuous and unstable—even fearful and doubtful. After it, he was strong and courageous—truly like a *petros* in *quality* (cf. Acts 3–5). He was able to strengthen his brethren, as he could not have done before (Luke 22:31–34). He could nurture the brethren, following Jesus' own example—even to his own death (cf. John 21:15–19; 1 Peter 5:1–11; 2 Peter 1:12–21).

So, in Matthew 16:18, Jesus was in fact telling Peter something he would not fully understand until later. Picture

PETER WAS TO BE LIKE A PETROS: A PIECE OF A ROCK, HAVING THE IMPERTURBABILITY THAT A PETROS SYMBOLIZED. JESUS WAS TO BE LIKE A PETRA: A MASSIVE ROCK, WHICH IN BOTH SEMITIC AND GREEK THOUGHT SYMBOLIZED IMPREGNABLE DEFENSE. THANKS TO THE CHURCH'S FOUNDATION—JESUS CHRIST HIMSELF—NOT EVEN "THE GATES OF HADES" WOULD PREVAIL AGAINST IT (MATTHEW 16:18).

Hebrew-Aramaic Lexicon) means "rock, hollow of a rock" and carried the same sound and meaning in the Jews' Aramaic usage. In the Aramaic used by Jesus and His disciples, *kepha* meant a relatively small piece of stone, while *keph* meant a large rock or cliff. Jesus closely connected these two words when He spoke to Peter.

Interestingly, in certain plays of the major Greek playwrights Sophocles and Euripides, *petros* is used as a symbol of *imperturbability* (*Bauer-Arndt-Gingrich Greek-English Lexicon*, entry *Petros*). Jesus's listeners could have been aware of these plays, since the major Greek city Sepphoris was very close to Nazareth. Hebrew and Aramaic words translated "rock" or "stone" often symbolize that quality. Nevertheless, Peter (before his conversion) proved *anything but* imperturbable. In fact, just after Jesus acknowledged the Father's revelation to Peter in Matthew 16:17, Peter proved an "offense" (literally, a *stumbling block*—a rock that can be tripped over) to Jesus by being used of Satan to resist what Jesus was called to do (verses 21–23)!

Few realize that Jesus' exposition in Matthew 16:18 pointed symbolically to what Peter was *still lacking*. Once Peter gained it, he lived up to his name.

THE CONTEXT OF JESUS' WORDS

Jesus asked His original question when He and His disciples were near Caesarea Philippi. Just prior to entering the city, they would have encountered a *petra*—a massive, rugged cliff. In Jesus' day, this *petra* was one of the sources of the Jordan River. A major spring gushed out of the base of

Jesus and His disciples sitting by the very stream that flowed near Caesarea Philippi when He asked, "Who do men say that I am?" When Simon Peter answered correctly, Jesus could have pointed to one of the boulders in the stream, saying, "You are *petros*." He could then have pointed to the massive cliff and added: "And on this *petra*, I will build My church."

Jesus was showing by analogy that He, the Spiritual Rock (*pneumatike petra*) from which Israel drank in the wilderness (1 Corinthians 10:4), would play a similar role for the Church. From Jesus Christ (the *petra*), the Holy Spirit would flow to Simon Peter (the *petros*). Ultimately, that Spirit would come from God the Father (John 14:16–18, 26; 15:26; 16:7–11, 13–15). The same Holy Spirit had already revealed to Peter who and what Jesus was. In time, the Spirit would reveal much, much more—giving Peter, and all the Apostles, the authority to make binding decisions based on God's law and Christ's Gospel (Matthew 16:19; 18:15–20).

Peter was to be like a *petros*: a piece of a rock, having the *imperturbability* that a *petros* symbolized. Jesus was to be like a *petra*: a massive rock, which in both Semitic and Greek thought symbolized *impregnable defense*. Thanks to the Church's foundation—*Jesus Christ Himself*—not even "the gates of Hades" would prevail against it (Matthew 16:18).

As we consider our own spiritual gifts, let us consider their *source*. We have access to the same *Spiritual Rock* that empowered the original apostles. The same *living waters* flow out from that Rock to us as to them. Let us *live up* to our calling, whatever our roles in God's Work may be! ■

Our Christian Priorities

Continued from page 7

may underestimate the importance of receiving the vital instruction and correction they would gain at services. Perhaps they are not attending regularly because they have an unresolved grievance against the minister or some of the brethren. By staying away, they deprive themselves of opportunities to serve their brothers and sisters in Christ by sharing their fellowship!

It is not that we are necessarily sinning if we do not attend Sabbath services every week. But if we do not attend faithfully, we should examine our attitudes. Perhaps we live hundreds of miles from the nearest congregation, or perhaps a family member needs constant care and cannot travel long distances. Do we miss services because we have no other choice—or are we looking

for excuses as to why “it’s really OK” that we stay away, even when we know we could attend?

The Church of God is composed of many members, and we all have various abilities. We all have something that we can contribute in service to God and to one another on the Sabbath day, even simply by attending services! Paul stated: “I beseech you therefore, brethren, by the mercies of God, that you present your bodies a living sacrifice, holy, acceptable to God, which is your reasonable service” (Romans 12:1). Each of us, in coming before God on the Sabbath, is presenting to Him a body, a mind and a heart. If we willfully stay away from our brethren, we are not only disobeying God and depriving ourselves—we are acting selfishly toward those brethren who would benefit from our presence.

So, examine yourself and ask: “Am I doing all I responsibly can to take

part in Church services and activities?” God wants to see in us a track record of obedience to Him and love for the brethren—a firm, solid record built on the principles of Jesus Christ and His mind in us—before He will entrust us with the very powers of the universe! It is not too late to start.

KEEPING THE RIGHT ORDER

We have seen that the four imperatives, the four priorities, in order, are: 1) *God*, 2) *family*, 3) *work* and 4) *Church*. If we keep these priorities in balance—not neglecting any of them, and not putting them in the wrong order—we can look forward to the time when we will find ourselves standing before Jesus Christ as Spirit beings, glistening in glory, as He returns to earth to bring world peace, happiness and prosperity to all mankind! ■

We Must Be Christ-Minded, Not Double-Minded!

Continued from page 4

Paul commands all true Christians: “I beseech you therefore, brethren, by the mercies of God, that you present your bodies a **living sacrifice**, holy, acceptable to God, *which is your reasonable service*. And do not be conformed to this world, but be **transformed** by the renewing of your mind, that you may prove what is that good and acceptable and perfect will of God” (Romans 12:1–2). Each of us must genuinely be “transformed”—or **changed**—from the type of person we were before conversion. Each of us needs to ask ourselves: “How *much* have I really **changed** since my baptism?”

Throughout the years, I have found that even many brethren in God’s Church have “hidden corners” of their lives. They do not want God to “put His nose” in their sex life, or in their financial affairs, or in how they run their business, or in how they train their children, or in how they deal with the outside world and sometimes make “gods” out of their society, their careers, their friends and connections, their family—or whatever. We know that God is aware of even the thoughts that go through our minds. He is **not** out to “catch” us—I do not mean to imply that. But He is sincerely and earnestly concerned that—even in our thoughts and motivations—we learn to fully **trust** in Him, and in His ways!

THE MIND OF CHRIST

In Philippians 2:5, we are told: “Let this **mind** be in you which was also in Christ Jesus.” Dear brethren, I love you and want to help you. Please, for your own eternal life’s sake,

learn to be *unafraid* to fully *put your trust* in God, in *His ways*, and in the *leadership* of Jesus Christ as you know you should! Even when faced with terrible suffering and death, Jesus said, “Father, if it is Your will, take this cup away from Me; *nevertheless not My will, but Yours, be done*” (Luke 22:42).

Dear brethren, we in the Living Church of God must be “on fire” for the living God, His ways and His Work! Each of us had better quit “holding back” and being afraid to make a *total commitment* to our Creator. I do not know what may be holding some of you back. Perhaps you do not know what is holding *me*—or others—back, in **totally** giving ourselves to God as He would wish. But whatever it is, *we need to get over it!* The Creator God is looking down on earth to see which of His people are *truly surrendered* to Him as Jesus was. He wants to have totally dedicated instruments in His hands to complete His Work. He wants a people who *genuinely* realize that they are “bought at a price” (1 Corinthians 6:19–20), and will, therefore, *give their lives unreservedly* to God through Jesus Christ!

Let us fervently pray for one another that we may be instruments God can use to complete His Work! If not us, *who?* If not now, *when?* We must **never** take our eyes off the **Big Picture**—the realization that God has truly called us to become *just like He is*—**full** sons of God inheriting ineffable *glory* and *power* in His eternal Kingdom.

May God help each one of us fulfill our calling with **zeal**! And may He help each of us remember the awesome reward that this *total commitment*, which I have been describing, will bring. For God’s inspired word tells us that, at the time of the resurrection, “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). ■

Where Is Your Allegiance?

Continued from page 25

CHRISTIAN ALLEGIANCE

As members of the body of Christ, we must come out and be separate from this world (2 Corinthians 6:17). We cannot let ideas of patriotism, ethnic pride or political affiliation cloud our judgment. While it is not wrong to show affection for our homeland or our peoples, we cannot allow our identity with the physical to outweigh our identity as members of God's Church. Our ultimate allegiance should be to the Kingdom of God, and to the whole set of ideas, practices and

laws that govern it, which lead to unity of mind and purpose, not to the divisiveness of this world.

Today's Christians do not yet hold literal passports from God's Kingdom. We do, however, have an identifying sign that creates a borderless bond between us. Christ revealed this sign when He stated, "By this all will know that you are My disciples, if you have love for one another" (John 13:35). The Apostle John clarified this point even further when he wrote, "By this we know that we love the children of God, when we love God and keep His commandments. For this is the love of God, that we keep His commandments. And His commandments

are not burdensome. For whatever is born of God overcomes the world. And this is the victory that has overcome the world—our faith. Who is he who overcomes the world, but he who believes that Jesus is the Son of God?" (1 John 5:2–5).

Our allegiance is to Jesus Christ as our coming King of kings and Lord of lords—and to the Kingdom that He will soon set in place. When it is time for our nations' next great celebrations of national pride, we can be grateful for the blessings God has given us, but we should also remember that "our citizenship is in heaven, from which we also eagerly wait for the Savior, the Lord Jesus Christ" (Philippians 3:20). ■

Two Vital Aspects of the Gospel

Continued from page 2

a tree. Him God raised up on the third day, and showed Him openly, not to all the people, but to witnesses chosen before by God, even to us who ate and drank with Him after He arose from the dead. And He commanded us to preach to the people, and to testify that it is He who was ordained by God to be Judge of the living and the dead. To Him all the prophets witness that, through His name, whoever believes in Him will receive remission of sins" (Acts 10:36–43).

It should be obvious that Peter's Gospel message *had a great deal* to do with Jesus Christ and His sacrifice for our sins!

When the Apostle Paul reflected on the main emphasis of the "good news" he preached, he was inspired to write this to the Corinthians: "Moreover, brethren, I declare to you the gospel which I preached to you, which also you received and in which you stand, by which also you are saved, if you hold fast that word which I preached to you—unless you believed in vain. For I delivered to you first of all that which I also received: that Christ died for our sins according to the Scriptures, and that He was buried, and that He rose again the third day according to the Scriptures, and that He was seen by Cephas, then by the twelve" (1 Corinthians 15:1–5).

Indeed, were it not for Christ's death and resurrection, the coming Kingdom of God would have no meaning for us as Christians today. We cannot separate the two and have one aspect of the Gospel without the other. Neither could the Apostles. Near the end of Paul's life, as we read in the inspired book of Acts, Paul was certainly still preaching **both** aspects of the Gospel. "Then Paul dwelt two whole years in his own rented house, and received all who came to him, preaching the kingdom of God **and** teaching the things which concern the Lord Jesus Christ with all confidence, no one forbidding him" (Acts 28:30–31).

Dear brethren, I am sure that nearly **all** of you deeply understand from our telecasts, our dozens of magazine articles, our booklets, our messages on the Internet and our sermons, that we *nearly always emphasize* that part of the Gospel that has to do with Christ's Second Coming and the coming **Kingdom of God** to be set up on this earth! I would have to recite *hundreds* of instances of this to even begin to start to commence to give you the whole picture. But that is a fact. It should be obvious to anyone. We take this approach because most people in the world who call themselves "Christian" *already* understand at least part of the message about Jesus Christ's sacrifice for our sins. But we do not deny or negate the full Gospel message by emphasizing the part that is "new" to most of our viewers and listeners and readers. Of course, since God's intervention in human affairs is now speeding up in a powerful way, **now** is especially the time to emphasize Christ's Second Coming, and the wonderful Government of God soon to be set up to bring **peace** on this earth.

Still, for those who sometimes may become confused about the **two** vital aspects of the Gospel, I wanted to make it clear that just as God has made "mankind" *both* male and female, so the Gospel has *two parts*, or two aspects. One involves Christ's sacrifice that brings about our reconciliation to God, so we can receive the Holy Spirit and then *be able to participate* in the **second aspect** of the Gospel—the coming Kingdom of God in which we hope to be those "kings and priests" whom Christ is now preparing to assist Him in ruling in Tomorrow's World (Revelation 5:9–10). Let us believe "the **whole** counsel of God" (Acts 20:27). Let us deeply appreciate the *magnificent good news* of Christ's sacrifice for our sins. And let us equally appreciate God's love in sending His Son back to this earth as King of kings!

With Christian love,



LOCAL

CHURCH NEWS

Births

On Father's Day, June 20, 2010, Mr. and Mrs. Darren and Debbie Barilski, of the Winnipeg, Manitoba, Canada congregation, were blessed with the best Father's Day gift ever: a second healthy baby girl, *Robyn Mataya Barilski*. Her middle name is of Hebrew origin and means "gift from God." Big sister Katelyn and grandparents Mr. and Mrs. Bill and Kathy Barilski and Mr. and Mrs. Frank and Verna Froese have also embraced this new bundle of joy.

Alex and Jenelle Pomicter from the Omaha, Nebraska, congregation

announce the birth of their first child, *Abigail Temperance Pomicter*, born February 13. Abigail weighed 7 pounds, 11 ounces and was 21 inches long. All in the family are doing well. Grandparents Brian and Sue Ann Pomicter and Katherine Humphrey are thrilled about their first grandchild.

Jeffery John and Kokilavani of the Kuala Lumpur, Malaysia, congregation are very excited to announce the birth of their firstborn sons, *Jaymond Kenneth Kokilavani* (2.20 kg.) and *Jaydond Kenneth*

Kokilavani (2.26 kg.). The twins were born February 15. Both mother and babies are well.

Chad and Sarah Brinkman of Manassas, Virginia welcomed their second child, daughter *Arlee Anne Brinkman*, into the world on February 25. Arlee weighed 7 pounds, 2 ounces and was 20½ inches long. Grandparents Eugene and Teresa Brinkman, uncles Jonathan and Christopher Brinkman and big sister Ella of Manassas, Virginia all rejoiced in the new addition to the family.

Anniversary

Mr. and Mrs. Marvin and Edith Maney celebrated their 50th wedding anniversary on February 14. Mr. and Mrs. Maney have served as elder and deaconess for several years. On the Sabbath, the Asheville, North Carolina brethren honored them during a congregational meal with a special reception, anniversary cake, and gifts in acknowledgement of their wonderful example of a long, happy marriage and also thanking them for their very dedicated service to the Church.



MEMBERS OF THE NEW LIVING CHURCH OF GOD CONGREGATION IN SAN SALVADOR, EL SALVADOR.

We want to hear more about the happy milestones in the lives of our brethren. If your family has had a birth, marriage or major anniversary, please ask your local pastor to send word to the *Living Church News*, PO Box 3810, Charlotte, NC 28227-8010 (or to send e-mail to lcn@lcn.org).

In Loving Memory

Mr. J. D. McLain, a long-time member of the Monroe, Louisiana, congregation, died Tuesday, October 19, 2010, at the age of 84. Mr. McLain was a positive example to all the brethren as he continued to attend Sabbath services in spite of pain and suffering, as long as his strength permitted. He always had an encouraging word for the brethren and his quick wit and friendly smile will be missed. Mr. McLain was preceded in death by his wife, Gladys. Mr. Donald Wood conducted his funeral service.

Mr. Marion Branch, a long-time member of the Kalamazoo, Michigan congregation, died January 8 at the age of 85. Mr. Branch had been a member of God's Church since the 1960s and his smile and helpful attitude will be missed by all. He is survived by his wife, Mary, also a member in Kalamazoo.

Mr. Ralph Armand Cobb of Bedford, Indiana, died peacefully in his sleep on Friday, February 4, at the age of 78. He was a faithful member of God's Church and attended with the Terre Haute, Indiana, congregation. He was baptized in 1964. Mr. Cobb is survived by Peggy, his wife of 38 years, and by their

three children and nine grandchildren. A quiet, observant and kind man, Mr. Cobb looked forward to God's Kingdom and he will be missed until then. Mr. Lambert Greer performed his funeral on Sunday, February 6.

Mrs. Christine R. Adams, 86, of Warner Robins, Georgia, died February 8 after an extended illness. Mrs. Adams was born in Macon, Georgia, but moved to Chicago where she married and came into God's Church. After her husband's death, she retired and moved back to Georgia, where she lived until her death. She seldom missed attending Sabbath services, even during her illness. Because of her loving concern, she became a mother figure to many and she will be greatly missed. She is survived by four sisters and a host of nieces and nephews.

Mr. Sydney Hull died March 13, just a few days short of 81 years. Mr. Hull was baptized in 1964 and ordained an elder in 1974. He served as an evangelist and as the LCG Regional Director in South Africa for a number of years. Mr. Hull is survived by his wife, Mrs. Dot Hull.

Ordinations

Mr. Martin Montgomery was ordained a deacon on Sabbath, March 12, by Evangelist Bruce Tyler, Pastor Michael Gill, and Associate Pastor Robert Tyler. Mr. Montgomery serves in the Adelaide, Australia, congregation.

Mr. Robert Riggan was ordained an elder on the First Day of Unleavened Bread, by Area Pastor Gary F. Ehman. Mr. Riggan serves in the Statesville, North Carolina congregation.

Mr. Keith Greene was ordained as a deacon for the Statesville congregation on the Last Day of Unleavened Bread, by Area Pastor Gary F. Ehman. Also recognized as a deacon for the Statesville congregation was **Mr. Jerry Clevenger**. Mr. Clevenger was ordained as a deacon in 2003.

Matching Gifts

Many companies are willing to match charitable donations made by employees (and retirees) and their spouses. You may wish to check with your employer's Personnel office to determine whether your gifts qualify. Your employer's policy may significantly increase—or even double—your giving to the Living Church of God.

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COMMENTARY

The High Side

Have you noticed that folks love to collect stuff? In some parts of the country, searching for arrowheads, spear points, and stone or bone tools left centuries ago by “American Indians” (“Native Americans”, if you prefer) is a popular pastime. It is amazing that, after so many years, many specimens are still being found.

An avid and successful collector of these relics once told me that, when he is on the hunt, he likes to look along the banks of creeks and streams, since campsites were often located near the source of water. He told me: “Always look for arrowheads on the high side of the creek.” His explanation was that these savvy hunters had learned by experience to pick campsites that were not likely to be affected by flash floods or suddenly rising waters.

Basic stuff, you might say. But how often do we suffer loss, damage or injury because we fail to consider the basics and neglect planning for contingencies? Whether it is to prepare for potential natural disasters, like storms, floods, earthquakes, or other disruptions, wisdom dictates that we should not be caught unprepared.

Wise men in ancient Israel gave much sound advice on this important, but often overlooked subject. For example: “A prudent man foresees evil and hides himself, but the simple pass on and are punished” (Proverbs 22:3).

Whether the excuse is laziness, sloth or just procrastination, the results are the same: Disaster! The writer

of Proverbs refers us to an insect to learn a vital lesson: “Go to the ant, you sluggard! Consider her ways and be wise, which, having no captain, overseer or ruler, provides her supplies in the summer, and gathers her food in the harvest. How long will you slumber, O sluggard? When will you rise from your sleep? A little sleep, a little slumber, a little folding of the hands to sleep—so shall your poverty come on you like a prowler, and your need like an armed man” (Proverbs 6:6–11).

Finally, this sobering passage concludes: “Therefore his calamity shall come suddenly; suddenly he shall be broken without remedy” (v. 15).

Preparation is a godly principle that is emphasized throughout Scripture. While preparation for physical challenges is very important, spiritual preparation is also of utmost importance. To lose everything physically would be a tragic circumstance, but to lose out on the tremendous opportunity to be a part of God’s Family for eternity would be a much greater, more profound loss.

Learn from the Native Americans, who wisely knew where to pitch their tents to avoid danger and loss. Be savvy and wise in physical matters to protect yourself and your loved ones. And do not neglect spiritual preparation for the Kingdom of God, which is even more important. Stay on “the high side.”

—J. Davy Crockett, III