

THE LIVING CHURCH NEWS

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A “Key” To Spiritual POWER

Dear Brethren and Friends,

Over the 36 years I knew him, Mr. Herbert W. Armstrong stated a number of times, “There is *no limit* to what men or women can accomplish if they turn their lives completely over to God!”

Dear brethren, we are right now facing a number of severe trials involving extremely serious illnesses among dozens of our brethren and loved ones. In addition, it certainly appears that this may be a pivotal year—one in which prophetic events speed up, the impact of the Work increases and Satan the Devil is therefore stirred and *attacks God’s people* and His Work more than ever. We need to soberly realize this, and to do all we can to prepare ourselves physically, mentally and spiritually. As the end of this age draws near, we *need* God’s power in our lives more than ever. And, remembering the lessons of the Pentecost season that has just gone by, we need to continue focusing on the power of God’s Spirit in our lives.

Throughout the Bible, God’s leading servants were led to “seek” Him with all their hearts at special times of need. Describing how His own people would turn away and finally be taken into slavery at the end of the age, God tells us, “But from there you will seek the LORD your God, and *you will find Him if you seek Him with all your heart and with all your soul*. When you are in distress, and all these things come upon you in the *latter days*, when you turn to the LORD your God and obey His voice” (Deuteronomy 4:29–30).

So we are told to “seek” God with *all* our heart and with *all* our soul! In all honesty, how many of us *really* do this?

Again, describing what our Father in heaven knows we *ought to do* in times of trial, He told the people of Judah that

they would finally “seek” Him at the end of their 70 years of captivity: “Then you will call upon Me and go and pray to Me, and I will listen to you. And you will seek Me and find Me, when you search for Me with all your heart” (Jeremiah 29:12–13).

It is not very complicated! If you and I—and *all of us* in the Living Church of God—are going to be used *powerfully*

in the months and years ahead, we need to go “all out” in *seeking* the Eternal God through earnest Bible study, meditation, fervent prayer and *fasting*. These are all vital “tools” for drawing closer to the Creator. We often take them for granted. *But we should not!* For they are absolutely *vital* for any human being who really wants to get close to His Creator and have the awesome *power* of God’s Spirit flowing through Him and intervening, when necessary, even in the events around him.

Even Jesus Christ—who had existed with the Father from eternity—knew what to do when He was called upon to *confront Satan directly* in the temptation at the beginning of His ministry. For Jesus knew that since He was in the human flesh it would not be “easy,” humanly speaking, for Him to overcome the extremely intelligent, charismatic, persuasive and powerfully dominant personality of Satan the Devil in a personal encounter. The Bible tells us clearly what Jesus did to prepare for this battle: “And when He had *fasted* forty days and forty nights, afterward He was hungry” (Matthew 4:2). As we all know, during this temptation, Satan twisted God’s word and tried to “use” scripture to convince Christ to do selfish things. For Satan is very clever at misguiding



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us and perverting the genuine meaning of God's word for those who are spiritually weak and still want to "hang on" to their vain human reasonings, the desire for self-exaltation, their desire for illicit sex, illegal drugs, and other such vices. In such circumstances, we all need a powerful force to help us overcome the master deceiver, Satan the Devil, and his demons.

When the man who became the Apostle Paul was struck down and completely blinded by the living Jesus Christ, he did *the right thing*! For he had, in fact, studied what we call the Old Testament and the laws and ways of God under Gamaliel, the great rabbinical teacher of that age. So Paul *knew what to do*: "He was three days without sight, and neither ate nor drank" (Acts 9:9). Paul completely devoted himself to **fasting**, and obviously to "*seeking God*" through meditation and prayer.

One of the great Bible heroes of all time, Moses, was also guided by God to **fast** when he was going to appear directly in the presence of Christ to receive the Ten Commandments. "When I went up into the mountain to receive the tablets of stone, the tablets of the covenant which the LORD made with you, then I stayed on the mountain forty days and forty nights. I neither ate bread nor drank water" (Deuteronomy 9:9). Then—after he found Israel in a sexual orgy when he came down from the mountain the first time and broke the tablets of stone, Moses once again went to see God and again receive the Ten Commandments. How did he approach God? "And I fell down before the LORD, as at the first, forty days and forty nights; I *neither ate bread nor drank water*, because of all your sin which you committed in doing wickedly in the sight of the LORD, to provoke Him to anger. For I was afraid of the anger and hot displeasure with which the LORD was angry with you, to destroy you. But the LORD listened to me at that time also" (vv. 18–19). Moses describes his attitude and approach before the great Creator of heaven and earth:

"Thus I prostrated myself before the LORD; forty days and forty nights I kept prostrating myself, because the LORD had said He would destroy you. Therefore I prayed to the Lord, and said: 'O Lord GOD, do not destroy Your people and Your inheritance whom You have redeemed through Your greatness, whom You have brought out of Egypt with a mighty hand'" (vv. 25–26).

When Jehoshaphat, the righteous king of Judah, was faced with absolutely overwhelming military forces arrayed against him, notice what he did: "And Jehoshaphat feared, and set himself to seek the LORD, and proclaimed a **fast** throughout all Judah. So Judah gathered together to ask help from the LORD; and from all the cities of Judah they came to seek the LORD" (2 Chronicles 20:3–4).

In answer to the earnest prayers and *fasting* of Jehoshaphat and the entire nation of Judah, the Eternal God nearly *wiped out* a whole group of armies that had been arrayed against them. It was *remarkable*! God turned these soldiers against each other until they were *totally destroyed*. "So when Judah came to a place overlooking the wilderness, they looked toward the multitude; and there *were* their dead bodies, fallen on the earth. No one had escaped" (v. 24).

Brethren, the Bible's record is very consistent in showing us that when we turn to God and **seek Him** with earnest *prayer* and **fasting**, the answer is sometimes **awesome**.

As we all know, the Bible tells us that God is always the *same* in the basic ways He approaches us and answers our prayers. He reveals to us, "Christ is the *same* yesterday, today, and forever" (Hebrews 13:8). There are some occasions in our lives when we may deeply need God to *directly show us* what to do and how to handle particular situations. Or we may need and deeply crave real *understanding* of His will or His purpose in key events in our nations or in our personal lives. The

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EDITORIAL

USE THE POWER OF PRAYER!

By Roderick C. Meredith

When you are sick or in trouble, you probably pray about it. But do you have the faith and the understanding to leave a matter *completely* in God's hands—to absolutely *know* that He will deliver His children from sickness and trials of every kind? Very few people do. When we seem to lack the wisdom or the power to solve our problems, we often become frustrated and unhappy. We may completely *forget* and *ignore* the fact that we have the *right* to call on the Supreme Creator of Heaven and Earth for help with all our problems. The greatest *wisdom* and *power* in all the universe will be with every one of us—if we will only do our part. Jesus Christ set a *perfect example* that we “should follow His steps” (1 Peter 2:21).

Jesus Christ lived a full and abundant life—a life filled with *love* and *power* from God. He knew how to keep in contact with, and draw upon, the *Supreme Power of the Universe*. Can you imagine Him acting as if the Father had “gone way off somewhere”?

Yet, that is the *exact attitude* displayed by most “Christians” today. Do they completely rely on God to *heal* them when they are sick, to *rescue* them from disaster, or to *bless* them in material as well as spiritual matters? Of course not! They do not have the same faith shown by Christ's apostles, who saw firsthand that Christ, unlike most people, actually *expected* God to intervene and heal the sick, cast out demons, and even to quiet a storm on the sea. They, too, wanted that kind of intimate contact with God.

By His fruits, they knew that Christ understood *the correct way* to draw close to the Eternal God, and to call upon His power to help in every pressing situation.

That *key*, the *correct way* to call upon God's power, is something you

and I should be utilizing *every day of our lives!* Its use can put new *meaning* and *power* into our lives!

But that “key” has been *incorrectly* employed by many people of many different religions—even many who call themselves “Christian.” Remember that Christ is *our example*. He knew how to use this “key” perfectly. His way *brings results!*

CHRIST TEACHES US

In Luke 11:1–4, we read that the disciples came and asked Jesus *the way* to establish right contact with God. “Lord, *teach us to pray*,” they asked. People do not know *how* to pray until they are properly taught. So Christ gave them a “type”—or pattern—of a prayer that will *get results*.

Let us analyze this *perfect example*. The prayer is addressed to “Our Father in heaven.” When you pray, think of God as your Father. Not *your* Father only, but “*Our* Father.” Remember that there are others who are trying to serve their Creator and Spiritual Father, and that God loves us all *far more* than a human Father would be capable of doing.

Moreover, He has power to help you in ways that would be *impossible* for a human father. Would your earthly father let you rot away and die of disease if he could possibly help it? But God *can* help it, and He has *promised to heal* (Psalm 103:3; James 5:14).

Claim God's *promises* when you pray, and always think of Him as *your Father*.

“In heaven,” reminds us that God is not an ordinary father, but One who has all power and should be worshiped. We must be humble and reverent when we pray to the true God.

“Hallowed be your name,” shows us that God's name—and *all that it*

stands for—is to be held in reverence. God's name will someday be *our name*, if we overcome and are *born of God*. That name carries authority to rule. It must always be respected.

WHAT TO ASK

“Your kingdom come,” is the first *request* of this perfect prayer. *First of all*, we should learn to pray for God's kingdom—His government, His *rule*—to come on this earth. *How many* so-called “Christians” really want God to *rule* their lives? Most carnal-minded people use every imaginable device to avoid the truth that God is *Supreme Ruler*. Christians should *pray* that God will *rule this earth*. Only His rule will bring about the peace and happiness that this world is striving in *vain* to achieve (Isaiah 11).

“Your will be done on earth as it is in heaven,” teaches us to *surrender our wills* to God as we pray—to acknowledge His rule—*His authority*. Remember that *God knows what is best*. You need to *study* God's word, in order to learn the principles of God's will, so you can pray accordingly. Paul wrote, “Therefore do not be unwise, but understand what *the will of the Lord* is” (Ephesians 5:17).

Drink in of God's word, so that you may begin to think as God thinks, and have His will made a part of your very character. “Let this *mind* be in you which was also in Christ Jesus” (Philippians 2:5). Then you will automatically pray according to God's will, as revealed in the Bible—and your *prayers will be answered*.

“Give us day by day our daily bread” certainly shows that God wants us to ask for our material needs. But notice that we are not to ask for great wealth, but rather

for our *daily bread*. God has *promised* to supply every *need* (Philippians 4:19). It is God's will that we prosper and be in health (3 John 2), but great wealth might become a stumbling block to our faith. So, remember Christ's example of asking only for our *daily bread*—not necessarily for several years of sustenance in advance.

RESIST THE DEVIL!

"And forgive us our sins, for we also forgive everyone who is indebted to us." You may ask God's forgiveness *only if you first forgive others*. When you kneel before God in prayer, never come before Him with feelings of bitterness, resentment or hate. If you cannot first rid yourself of those feelings, ask God to *clean you up* and replace the spirit of *hate* with His Spirit of *love*. That love is charitable and patient with others.

It is a wonderful feeling to know that you hate no one, and that in your way, however clumsily, you are trying to show love to everyone.

God *hears* and *answers* the prayers of those who are of this spirit.

"And do not lead us into temptation, but deliver us from the evil one." God himself tempts no man (James 1:13). However, He does permit us to be tempted by Satan and our own lusts. We should constantly pray that He would not permit us to be *brought into*, or *partake of*, any temptation—that He would give us the spiritual *power* to master any wrong desires. Ask God each day to give you the strength to "resist the devil, and he [the devil] will flee from you" (James 4:7).

"Be *sober*; be *vigilant*; because your adversary the devil walks about like a roaring lion, seeking whom he may devour" (1 Peter 5:8). Satan the devil will try his best to upset you day and night! Ask God for strength and faith.

ASK FOR WHAT YOU NEED

Jesus continued teaching His disciples about prayer by giving them a parable (Luke 11:5–13). He showed that if we are in truly dire *need*, as was the man who had an unexpected guest, we can be sure that

God will answer our prayer if we throw ourselves completely on His mercy.

The disciples were still unconverted, because the Holy Spirit had not yet been given. So Jesus told them, "If you then, *being evil*, know how to give good gifts to your children, *how much more* will your heavenly Father give the Holy Spirit to those who ask Him!" (v. 13). God is *totally willing* to give us His Spirit.

Do you need wisdom, knowledge, faith, and love? These are all *gifts* of the Holy Spirit (1 Corinthians 12; 13). Ask

THE BIBLE RECORDS MANY DIFFERENT POSITIONS FOR PRAYER. BUT IT ALWAYS SHOWS THAT IN PRIVATE, PERSONAL PRAYER, YOU SHOULD KNEEL ON BOTH KNEES. IT HAS ALWAYS BEEN A CUSTOM TO KNEEL ON ONE KNEE TO A KING OR OTHER RULER AS A SIGN OF RESPECT AND ESTEEM. YET THE BIBLE ALWAYS RECORDS THAT WE SHOULD BOW BOTH KNEES TO GOD IN REVERENCE AND WORSHIP.

God for these gifts. He is more willing to give you these things than you are to feed *your own hungry child*.

This is *His will*, so *ask in faith*!

TWO MISTAKES TO AVOID

During His "Sermon on the Mount," Christ showed that He *expects* His true followers to pray (Matthew 6:6–8). He did not say, "If you pray," but rather "*when* you pray." He *knew* that anyone who was truly serving God would be *praying often*.

Are you?

He cautioned the disciples never to pray "to be seen of men," but instead to enter into a closet or "secret place," and there commune with their Heavenly Father. Christ taught that it is *wrong* to make long prayers in front of others to

"show off" (Matthew 23:14). Those who delight in this sort of showmanship are *disobeying God*.

Also, you have probably heard members of some religions, and even some "Christian" denominations, repeating the same prayers over and over again. But Christ said, "And when you pray, *do not use vain repetitions as the heathen do*. For they think that they will be heard for their many words" (Matthew 6:7).

Memorized prayers—including the "Lord's Prayer"—soon lose their meaning and sincerity.

Nowhere in the entire New Testament is the "Lord's Prayer" repeated. The Apostles did not repeat it over and over again. Jesus gave it as a pattern or example after which we could fashion *our own* prayers.

The world's churches are in *error* when they practice repeating *any* prayer over and over again each week. Avoid this error. *Also, try not to offer thanks in the same way at the table every meal*.

When you pray, do not just "rattle off" so many words. Think about your blessings and your needs, and pray from the *heart*.

NEVER BE ASHAMED

We should be careful not to pray "to be seen of men." *But* does this mean that we should be overly secretive—as if we were ashamed—when we pray?

Absolutely not!

Many "babes in Christ" are faced with this problem. Some are afraid to pray as often as they should *because they are afraid other people will know about it!* Have no such fear! Should the nearness of your wife, husband or children prevent you from maintaining an intimate contact with your Creator and God? Of course not!

In Luke's gospel, we find two examples where Christ—our *perfect example*—prayed a short distance from His disciples and they knew *where* He was and *what* He was doing (Luke 9:18, 28).

So *do not* be ashamed if anyone knows you are praying! Just be careful not to pray "to be seen of men," and try

hard to find a closet or “private place” where you will not be disturbed.

When Jesus was staying at Peter’s home with His disciples, “having risen a long while before daylight, He went out and departed to a solitary place; and there He prayed” (Mark 1:35).

You *can* be alone with God if you will follow Christ’s example and *make a way!*

POSITION FOR PRAYER

The Bible records many different positions for prayer. But it *always* shows that in private, personal prayer, you should *kneel* on *both* knees. It has always been a custom to kneel on *one* knee to a king or other ruler as a sign of *respect and esteem*. Yet the Bible always records that we should bow *both* knees to God in *reverence and worship*.

1 Kings 8:54 and Ezra 9:5 show an example of a very suitable position in prayer. Notice that Solomon and Ezra kneeled upon *both* knees and spread out their hands—upward—toward God. This is a position of humility and supplication. You will come more nearly praying *fervently* if you are in such a position.

God may not answer “sleepytime prayers” that you mumble to yourself in bed just before dropping off to sleep. If you truly want an answer, you should be willing to *get out of that bed* and kneel to pray *fervently* before your Creator.

In private Jesus “knelt down, and prayed” (Luke 22:41). In your personal prayers, you should often kneel before God and pray *fervently* (James 5:16).

HOW OFTEN TO PRAY?

In Acts 13:22, we read that David was a *man after God’s own heart*. Many of the Psalms are simply David’s prayers. He prayed to God in time of trouble, for guidance and in thanksgiving. In *every circumstance*, David went to God in prayer.

Never think you are “bothering” God by sharing your joys and your problems with Him. *Talk to God often—in every circumstance*. That is undoubtedly one of the main reasons why David was a man after God’s own heart.

If you want to be a child of God, then “become acquainted” with your Heavenly Father. Talk to Him *often*. *Share your life* with God. David wrote, “*Evening and morning and at noon I will pray, and cry aloud, and He shall hear my voice*” (Psalm 55:17). David went to God in prayer *three times a day*.

We read that God’s prophet Daniel “knelt down on his knees *three times that day*, and *prayed* and gave thanks before his God, as was his custom since early days” (Daniel 6:10). These examples are not commands, but they certainly show that to kneel in prayer *three times a day* is a good way to bring God into our lives. “He that has an ear, *let him hear*.”

The Apostle Paul was inspired to instruct the Thessalonians, “Pray without ceasing” (1 Thessalonians 5:17). This means we are never to *discontinue* our prayer life. It also—along with many other scriptures—shows that we should be *constantly* in an attitude or spirit of prayer. Talk to God as you go about your work or play. Ask Him to direct your *every thought and action*.

When you seem to be losing your temper—or when you are in doubt about a certain course of action—*stop and think*, “Would Jesus do that?” Ask God to show you the answer, and *study* your Bible so you will *know* what God would have you do. Then ask God for the *wisdom*, the *faith* and the *power* to carry out what you know is right.

This simple process will *change your life!* Your life will then have more *meaning*, and more *real happiness*, than you have ever before experienced.

HOW LONG TO PRAY?

Prayer should be one of the most important and *most enjoyable* activities of your life. If you really love God as your Father, you will *want* to spend a great deal of time talking to Him. Your spiritual food is obtained by contact with God through Bible study and prayer. Preparing and eating your material food takes most people at least two hours each day. Is your “spiritual food” *any less* important? Spend *more time* acquiring it!

Time is precious. Use your time where it *counts*. It is better to miss a few *physical* meals—to *fast* once in a while—than to grow “too busy” to drink in the spiritual things of God.

That is the very *purpose* of your life!

Sometimes you will need to spend a *long session* with God. Christ prayed *all night* before choosing His twelve disciples. When you have a tremendous decision to make, or when facing serious trouble, remember that example. In such a crisis, spend a *long time* in God’s presence. Pray with all your might. God *will hear*, and it will be an experience that you will never forget.

WHAT TO PRAY?

Do you have trouble knowing what to pray about? First of all, “count your blessings” and thank God for “every good and perfect gift.” How little most appreciate God’s boundless love!

Then *study* your Bible and find what God’s true servants prayed about. Get your mind *away from self* once in a while. Paul asked the Ephesians to pray for the saints and for him, God’s servant (Ephesians 6:18–20). He wrote that he remembered the Philippian church in every prayer (Philippians 1:4). Apply these principles to God’s true ministers, His Work and His true Church.

Each of us has a part in God’s great Work by contributing what we should in tithes and offerings, but also in *crying out* to God day and night to guide and protect His servants. God’s ministers are only human, but we have a job beyond our human power to perform. *We need your prayers!*

Finally, when a crisis comes, when you are sick or afflicted, *know* that God is a God of *power!* You can tap the supreme source of all *power just by getting down on your knees in a private place and fervently beseeching God to intervene and help you*.

Learn to *expect* an answer. God reveals Himself as *real*—a *living, acting* God. *Take Him at His word!* ■

THE GREATEST LOVE

By Gerald Weston

The words of a famous song composed by Burt Bacharach tell us, “What the world needs now is love sweet love, it’s the only thing that there’s just too little of.” As trite as those words may appear, no truer words could be spoken. The world had far too little love back in 1965 when the song was first sung, and the world has even less today. No matter where we look, there seems to be a lack of this precious commodity—with one extraordinarily important exception.

The Apostle John penned in a very few words the story of the greatest act of love in all the known history of the universe: “For God so loved the world that He gave His only begotten Son, that whoever believes in Him should not perish but have everlasting life” (John 3:16).

But what is love?

The New Testament primarily uses two different Greek words that are translated into English as *love*. *Agape* or *agapao* (found in John 3:16 and 1 John 4:9) describes the kind of love God has for man, and that is also the kind of love we are commanded to show toward God and our neighbor (Matthew 22:37, 39). *Phileo* refers to *tender affection* or, as it is more popularly rendered, *brotherly love*.

A famous and classic example of the difference between the two types of love is found in Jesus’ question to Peter, “Do you love (*agapao*) Me?” Peter replies, “Yes, Lord; You know that I love (*phileo*) You” (John 21:15–17).

Though *agape* implies a deeper level of love than *phileo*, both words imply caring for the well-being of another.

John wrote in his first epistle that “God is love”—a statement he made twice in the same chapter (1 John 4:8, 16). And he stated in the most unambiguous terms that we, though human, must grow to love as God does: “He who does not love does not know God, for God is love” (v. 8) and “God is love, and he who abides in love abides in God, and God in him” (v. 16).

Many professing Christians today make the mistake of pitting *love* against obedience to God’s law, as if these were conflicting ideals. No doubt this is partly because people often view love simply as an emotion. Yet, although most people think of love as *how they feel*, the fact is that *godly love requires action*. “Love is very patient and kind, never jealous or envious, never boastful or proud, never haughty or selfish or rude. Love does not demand its own way. It is not irritable or touchy. It does not hold grudges

and will hardly even notice when others do it wrong. It is never glad about injustice, but rejoices whenever truth wins out. If you love someone you will be loyal to him no matter what the cost” (1 Corinthians 13:4–7, *The Living Bible*).

Note that the word used for *love* in this passage is *agapao*. While emotion may *accompany* some aspects of love, here we see that love is defined by the way we *treat* others and the way we *react* to others. Love requires *action* on the part of the one showing love. Love is not how we feel, but rather *what we do* to serve the other person. Love is never self-centered. Love is *outgoing concern*.

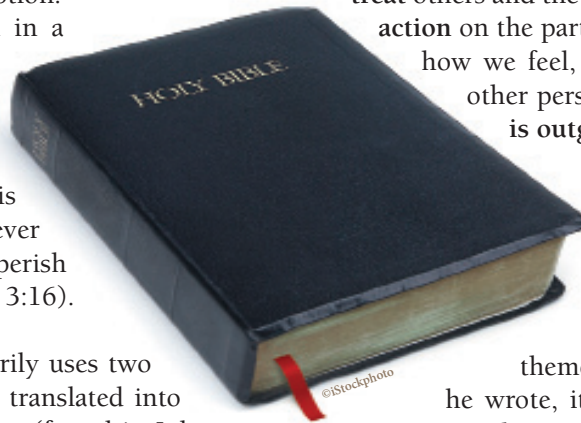
LOVE AND THE LAW

John is often described as “the Apostle of love” because love—especially the love of God—is a key theme in his writings. Considering what he wrote, it may seem odd that so few readers recognize the connection John makes between God’s love and His law. For example, it is John who records Jesus’ explanation of how we show love to Him. On the night He was betrayed, Christ said: “If you love Me, keep My commandments.... He who has My commandments and keeps them, it is he who loves Me” (John 14:15, 21). John also recorded these comments of Jesus: “If you keep My commandments, you will abide in My love, just as I have kept My Father’s commandments and abide in His love” (John 15:10).

Some professing Christians sincerely believe that Christ did away with His Father’s laws, including the Ten Commandments, and substituted a new set of laws that are sometimes referred to as “the Law of Christ.” What does this change amount to? When you boil down all the mental gymnastics, it is basically another way of saying: “Throw out the Ten Commandments, and resurrect nine of them.”

Few professing Christians are willing to argue that it is acceptable to have other gods before the true God, that it is fine to bow down to images and idols, and that it does not matter if you take God’s name and run it through the gutter, or dishonor your parents, kill, commit adultery, steal, lie or covet. Only if you insist on treating the Fourth Commandment like the other nine, and assert that we must observe the seventh-day Sabbath as instructed in Scripture, **then** you are accused of “legalism.”

Opponents of the seventh-day Sabbath reason that if you try to keep the Sabbath, you are trying to save yourself



by your works. But do they honestly use the same logic regarding any of the other commandments? If you honor your parents, are you trying to save yourself by works? What if you do not commit murder? If you refrain from adultery or stealing, are you trying to save yourself apart from God's grace? If one insists that keeping **one** commandment is an attempt at "salvation by works," then how can one avoid applying the same reasoning to the other nine?

Very clearly in his writing, John disagrees with those who would try to reason around God's law. In his first epistle, he writes plainly about the connection between law-keeping and love, and he shows that we cannot separate the two: "Now by this we know that we know Him, if we keep His commandments. He who says, 'I know Him,' and does not keep His commandments, is a liar, and the truth is not in him. But whoever keeps His word, truly the love of God is perfected in him. 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 2:3–6).

So, how did Jesus walk? What commandments did He keep? *The New Bible Commentary Revised* (Third Edition) makes these interesting comments about 1 John 2:3–6: "3 Next comes a test by which men can know whether, in spite of their failures, they are in right relationship with God, and walking in fellowship with Him. The test is whether they *keep his commandments*. It is impossible for men who really know God to be unaffected in their daily living by this knowledge.... For John the knowledge of God is not some mystic vision or intellectual insight. It is shown *if we keep his commandments*. Obedience is not a spectacular virtue, but it is at the basis of all true Christian service. 4 The man who claims to have this knowledge but *disobeys his commandments*, John says forthrightly, *is a liar*. He underlines this with the addition, *the truth is not in him*. 5 By contrast, *love for God is perfected* in the man who *keeps his word*. Word signifies God's commandments in general."

In two short verses, the Apostle of love defines *the love of God*, explains how we can know that we love the children of God, and refutes the fallacy that the law of God is burdensome. "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" (1 John 5:2–3).

Has someone told you that God's laws are burdensome? If so, which laws are such a burden? The ones against idolatry, murder and adultery? Or is it that one about

remembering the day God sanctified and blessed at creation (Genesis 2:1–3)? If you have not already done so, please read our booklet, *Which Day Is the Christian Sabbath?* to learn more about this vital commandment. John makes **no distinctions** between the commandments when he declares: "And His commandments are not burdensome." So, whom should we believe: the Apostle John or some modern cleric?

LOVE, LAW AND SIN

It is only in understanding sin and its relationship to God's law that we can fully understand John 3:16. John wrote: "Whosoever committeth sin transgresseth also the

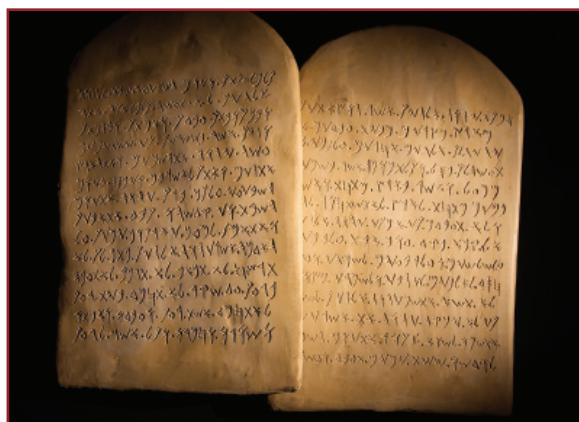
law: for sin is the transgression of the law" (1 John 3:4, KJV). Consider a powerful comment on this verse from *The New Bible Commentary Revised*: "The false teachers seem to have held that knowledge is all-important, and that conduct does not matter. So John insists that sin is evidence of wrong relationship to God. Sin, he tells us, is *lawlessness*, the Greek construction implying that the two are interchangeable. The law in question is, of course, the law of God. The essence of sin, then, is disregard for God's law. It is

the assertion of oneself against God's revealed way for man."

What do love, law, and sin have to do with John 3:16? Everything! Love is defined by the way we live, and the law defines how we are to live. Sin is the transgression of the law, and its transgression brings about a penalty: death. Christ paid that death penalty on our behalf. Now, consider: if Christ died to pay the death penalty for you—a penalty imposed for transgressing His law—could He apply that sacrifice to you if He knew you would continue disregarding that law? When we understand what sin is, this comment on 1 John 3:5–6 makes perfect sense: "5... Christ came *to take away sins*, which indicates complete hostility to evil. *In Him there is no sin*. 6 This has effects in the Christian, for *no one who abides in Him sins*. We must not water down statements like this. The Christian has no business with sin and he must never be complacent about it, even about occasional sin" (NBCR).

Our sins have cut us off from God, who told mankind from the very beginning that death would be the penalty for those who might choose to live according to the dictates of the heart (symbolized by partaking of a tree that represented both good and evil), apart from God's holy and righteous law (Genesis 2:17). Romans 6:23 confirms this: "For the wages of sin is death."

For a law to be effective, there must be a penalty for its violation. The penalty for breaking God's laws is death. Sin



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also cuts us off from God: “But your iniquities have separated you from your God; and your sins have hidden His face from you, so that He will not hear” (Isaiah 59:2).

Christ’s sacrifice resolves both problems. First, He willingly gave His life in exchange for ours. He paid the penalty that we had earned through sin. “For I delivered to you first of all that which I also received: that Christ died for our sins according to the Scriptures” (1 Corinthians 15:3). And, “For when we were still without strength, in due time Christ died for the ungodly” (Romans 5:6). Christ paying the penalty for us is what we call justification. Second, through Christ’s sacrifice, the breach between man and God has been repaired. We are reconciled to God through Jesus’ sacrifice. “And you, who once were alienated and enemies in your mind by wicked works, yet now He has reconciled in the body of His flesh through death, to present you holy, and blameless, and above reproach in His sight” (Colossians 1:21–22; 1 Peter 3:18).

SAVED BY HIS LIFE

The words *justification* and *reconciliation* are widely misunderstood. *Justification* is the forgiveness of our sins, and is the result of our faith in Jesus’ having given His life in exchange for ours. One easy way to understand justification is to see how it is used in word processing. The margins on this page, for example are lined up on both the right and left sides. This is called *full justification*. In the theological sense, justification involves being “lined up” with God. Our sins took us out of line with Him, but we are brought back into line through faith in Christ’s shed blood.

Because our sins are forgiven, we are now reconciled with God. But what does this mean? The blood of Christ is essential for us, yet salvation is not just a past event. Salvation is past, present and future! You can read it for yourself in your own Bible: “But God demonstrates His own love toward us, in that while we were still sinners, Christ died for us. Much more then, having now been justified by His blood, we *shall be saved* from wrath through Him. For if when we were enemies we were reconciled to God through the death of His Son, *much more, having been reconciled, we shall be saved by His life*” (Romans 5:8–10).

We shall be saved by His life! Consider again Colossians 1:21–22, but complete the thought with verse 23: “And you, who once were alienated and enemies in your mind

by wicked works, yet now He has reconciled in the body of His flesh through death, to present you holy, and blameless, and above reproach in His sight—if indeed you continue in the faith, grounded and steadfast, and are not moved away from the hope of the gospel.”

Yes, we must “continue in the faith.” We are reconciled to God by the death of His Son, by faith in His shed blood. We can **never** earn that reconciliation. It is God’s **free gift**, which we often describe as *grace*. Yet that reconciliation is not the final matter, as “much more, having been reconciled, we shall be saved by His life” (Romans 5:10).

So, what does this mean? In what way are we *saved by His life*? Romans 6:1–7 shows us that through baptism we enter into a covenant with God, to put to death the old ways and begin living a new way of life, thinking like Christ (Philippians 2:4–5), and walking as He walked (1 John 2:6). The Apostle Paul explains how we are given help in this, through Christ dwelling in us by the power of the Holy Spirit: “I am crucified with Christ: nevertheless I live; yet not I, but Christ liveth in me; and the life which I now live in the flesh I live by the faith of the Son of God, who loved me, and gave himself for me” (Galatians 2:20, KJV).

Ask yourself, then, what kind of a life would Christ live in us? Would it be a life rejecting the very life He said He lived (John 15:10)? Or will Christ live in Christians today the way He lived on this earth, developing in them the same

character, based on God’s law, which the Apostle Paul calls *spiritual, holy, just, and good* (Romans 7:12, 14, 16)?

God gave His Son on our behalf because He loved us. There is nothing we can do to earn that love or repay God for that precious sacrifice (1 Peter 1:17–19). Yet we should not despise that sacrifice by failing to take seriously the law that brought the penalty upon us in the first place. To do so would be like walking out of the courthouse, after being pardoned, and thinking you were now free to commit the same crime that put you in the courthouse!

John records these words of Jesus on the night in which He was betrayed: “Greater love has no one than this, than to lay down one’s life for his friends” (John 15:12–14). John 3:16 reminds us that God the Father loved us so much that He voluntarily gave His Son to be our Friend—to empty Himself of His divine privileges that we might escape death and have eternal life. Could there be any greater love in all the universe than what was expressed on that Passover Day nearly 2,000 years ago? ■

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SACRIFICING THE PRESENT FOR THE FUTURE

By Bob G. League

When the late Senator Hubert Humphrey (D-MN) was told by his doctors that he had terminal cancer, he said it was the worst day of his life. He wrote an article in the *Reader's Digest*, in which he made two profound statements that I have not forgotten. He said, "In life it isn't what you've lost, it's what you've got left that counts." He also observed, "How long should a person live? I don't know. What's more important is how you live and what you live for." Senator Humphrey was taking stock of his life.



However true this may have been for Senator Humphrey, it is all the more true for Christians today. Some of us have a lot, and others relatively little. Yet we all have been given the most precious, stupendous and awesome gifts from God. We have the gift of Jesus Christ's sacrifice. We have God's way of life. We have knowledge of God's plan. And we have a purpose that gives our lives meaning that the world cannot even begin to understand.

As a Church, we practice the "way of give" on a large scale, through television, the Internet, booklets, magazines, DVDs and other educational materials, all given away free of cost or obligation. To the world, this may look like foolishness. But we understand that it is God's way. Instead of focusing on present gain, we know that by preaching the Gospel of the Kingdom of God we are sowing seeds for the future—not just our future as individuals supporting the Work, but the future of the world, which is receiving our warning message and bringing to repentance a few whom God is calling.

Like the patriarchs of old, God's people today are called to sacrifice the present for the future. We are future-oriented people, and our first priority is to seek God's Kingdom and His righteousness (Matthew 6:33). Why? We did not "choose to join" God's Church. As Mr. Herbert Armstrong put it, "We have been drafted." We did not volunteer, but it is our voluntary choice to accept God's calling and be living sacrifices for others, just as Christ was for each of us.

It is a high calling, and awesome in what it demands of us. The great God of the entire universe, who created all that is, was or ever will be—the ever-living Almighty God—has a plan for each of us. He wants us to become full members of His Family. But what must we do in response to His calling? "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). God is calling us to total obedience!

Jesus Christ set the example and the standard. "If anyone desires to come after Me, let him deny himself, and take up his cross daily, and follow Me. For whoever desires to save his life will lose it, but whoever loses his life for My sake will save it. For what profit is it to a man if he gains the whole world, and is himself destroyed or lost?" (Luke 9:23–25).

COUNT THE COST

When I counsel people for baptism, I remind them, "You are making a

covenant with God, and that covenant has terms and conditions, laid out in the Bible. Before you become a Christian, God wants you to understand what it will cost you. You must be willing to obey God at all costs." I ask them to consider these powerful instructions from Scripture: "Now great multitudes went with Him. And He turned and said to them, 'If anyone comes to Me and does not hate his father and mother, wife and children, brothers and sisters, yes, and his own life also, he cannot be My disciple'" (Luke 14:25–26).

As we know, the word translated "hate" in this passage is a relative term; it means that we must love our physical family less than we love God. We must have our eyes on eternity—on our incredible future destiny. When there is a conflict, we must be willing to sacrifice present comfort—it may be family, friends or social acceptance—for the future. It is easy to rejoice when we learn the Truth, but counting the cost can be very difficult, because we come to understand that the Christian life requires us to sacrifice the present for the future.

I experienced this firsthand when I came into God's Church. In 1963, my wife and I and our three children lived in Huntsville, Alabama, where I worked for the United States space program. I was also a well-known athlete in the region. We had been involved in a mainstream religion, and any non-mainstream religion was derided as a "cult." So, you can imagine what we went through when we came into the Truth, leaving behind not just our mainstream church but also the practice of Sunday worship and false holidays such as Christmas and Easter. It was especially difficult for our children. We were persecuted by family

members, schoolteachers, neighbors, friends, coworkers and others. But we were committed to our calling; we had counted the cost. We endured the trials. We sacrificed the present for the future.

Many of you reading this article have had similar experiences. To follow Christ, we must take up our cross daily (Luke 9:23). Whatever difficulties we face in the present, we must look to the future, loving God and putting Him first always.

What does Satan's world offer in the long run? Nothing of value. On the surface it may seem enticing, but there is ultimately little more than heartache and misery. Yet people today are being conditioned to accept the prophesied "mark" of the Beast. If we are not careful, we can find ourselves softened, swayed and eventually conditioned by the prince of the power of the air (Ephesians 2:2) to go along with the crowd and accept sinful practices. Eventually, as we have even seen from the example of former brethren who were drawn away into apostasy, people can be tempted to go along with the world until they "can't see anything wrong" with the sinful practices they once knew were against God's way.

THE BOOK OF LIFE

What about you? Will your name be found written in the Book of Life? Or are you letting yourself become conditioned to accept the "mark" of the Beast? "All who dwell on the earth will worship him, whose names have not been written in the Book of Life" (Revelation 13:8). Unless your name is written in the Book of Life, you will be deceived into worship of the Beast power.

This is a serious matter. "And anyone not found written in the Book of Life was cast into the lake of fire" (Revelation 20:15). This means eternal death. Or will you be an overcomer? "He who overcomes shall be clothed in white garments, and I will not blot out his name from the Book of Life" (Revelation 3:5).

Notice that a name can be "blotted out" from the Book of Life. We cannot assume "once saved, always saved." Overcoming is a life-long process. But it is not some insurmountable ordeal that we must face alone. Jesus Christ reminds us, "For My yoke is easy, and My burden is light" (Matthew 11:30). When we wear the yoke of Christ, He will give us the wisdom and strength to persist in overcoming. We can take comfort in the words of Daniel, "At that time Michael shall stand up, the great prince who stands watch over the sons of your people; and there shall be a time of trouble, such as never was since there was a nation, even to that time. And at that time your people shall be delivered, every one who is found written in the book" (Daniel 12:1).

So, how can we be sure that our names will remain written in the Book of Life? "Let this mind be in you which was also in Christ Jesus" (Philippians 2:5). Christ was a living sacrifice. "By this we know love, because He laid down His life for us. And we also ought to lay down our lives for the brethren" (1 John 3:16).

With Christian love, we can serve one another. "And let us not grow weary while doing good, for in due season we shall reap if we do not lose heart. Therefore, as we have opportunity, let us do good to all, especially to those who are of the household of faith" (Galatians 6:9–10).

We are being tested now to see whether or not we are obeying and inculcating into our minds the mind of Christ (1 Peter 4:17; 1 Corinthians 2:15–16). Christ had the Father's mind. And what did He do? How did He act? How did He treat people? Christ showed compassion to the educated and the uneducated, the rich and the poor. Consider His response to the thief who was crucified beside Him (Luke 23:42–43). Even while suffering excruciating pain, Christ was compassionate to others.

CHRIST'S EXAMPLE

Christ is not just our ideal; He must be our example. "But whosoever keeps His word, truly the love of God is perfected in him. By this we know that we are in Him [if we keep His word]. He who says he abides in Him ought himself also to walk just as He walked" (1 John 2:5–6).

For three-and-a-half years of His ministry, Christ showed what it meant to be a living sacrifice. He did not try to please Himself. He did not mope about and think, "Oh, woe is Me." He was always thinking about the Father, and about the job He was given to do—the divine mission He was carrying out. He did not worry about having a comfortable present; He sacrificed His present for the future—for our future!

Again, "By this we know love, because He laid down his life for us. And we also ought to lay down our lives for the brethren" (1 John 3:16). We must have that same attitude that Christ had. So, are we really willing to lay our lives down by acts of kindness, good deeds—even just a pat on the back and a word of encouragement when needed? When we display that Christ-like attitude, we help those around us see the Church as the source of refuge and uplift that it should be. It should be a place of rest.

Christ said, "Come unto me, all ye that labour and are heavy laden, and I will give you rest" (Matthew 11:28, KJV). Each week, at Sabbath services, God's people should be able to find rest and encouragement in the house of God among



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An Abomination to God?

Throughout the Bible, we find certain activities and practices condemned as “abomination” in the eyes of our Creator. But what does this word mean, and why should we avoid at all costs the activities to which God gives this label?

We can begin by looking at the *Strong's Exhaustive Concordance* definitions of those words translated into our English-language Bible as “abomination.”

H887: to *smell* bad; figuratively to be *offensive* morally: to be abhorred, had in abomination, loathsome, odious, cause to utterly stink.

H8262: to be intensively *filthy*, to *loathe*, *pollute*: abhor, make abominable, have in abomination, utterly detest.

H8441: properly something *disgusting* (morally), that is, (as noun) an *abhorrence*; especially *idolatry* or an *idol*.

G946: a *detestation*, that is, (specifically) *idolatry*.

Clearly, those who are truly seeking to follow Jesus Christ will not want to involve themselves in situations or activities that God calls “**abominations**.” Yet, the fact remains that in the course of our lives, many if not all of us have engaged in some practices that God has labeled an “**abomination**”—and that greatly displease our Father in heaven.

WE ARE WHAT WE EAT

The eleventh chapter of Leviticus gives us clear instructions about the food that is fit to take into our human

bodies. It is plain common sense that not everything we could put in our mouths is actually good for us or appropriate to be eaten. Would we put arsenic on our food instead of salt? Would we eat berries we knew were poisonous? Of course not! And since God is our Creator,

He knows even better than we do what is actually good and right for us to eat.

Not every creature that lives in the seas and rivers was meant to be food for mankind: “These you may eat of all that are in the water: whatever in the water has fins and scales, whether in the seas or in the rivers—that you may eat. But all in the seas or in the rivers that do not have fins and scales, all that move in the water or any living thing which is in the water, they are an **abomination** to you. They shall be an **abomination** to you; you shall not eat their flesh,

but you shall regard their carcasses as an **abomination**. Whatever in the water does not have fins or scales—that shall be an **abomination** to you” (Leviticus 11:9–12).

Human activity on the land generates a great deal of pollution that finds its way into the rivers and eventually the oceans. So, it is no surprise that God made many creatures whose purpose is to feed on the after-effects of man’s activity, allowing the ecosystem to flourish.

Just as there are various kinds of

sea life that serve as a “cleanup crew” for our rivers, lakes and oceans, so too are there various birds that feed on dead animals whose carcasses would otherwise carry diseases that could imperil human society. Regarding these, God tells us: “And these you shall regard

as an **abomination**

among the birds; they shall not be eaten, they are an **abomination**: the eagle, the vulture, the buzzard, the kite, and the falcon after its kind; every raven after its kind, the ostrich, the short-eared owl, the sea gull, and the hawk after its kind; the little owl, the

fisher owl, and the screech owl; the white owl, the jackdaw, and the carrion vulture; the stork, the heron after its kind, the hoopoe, and the bat” (vv. 13–19).

Even if you live in a developed part of the world, you may occasionally see vultures circling overhead, awaiting the imminent death of a creature below. You may have seen a flock of buzzards feeding on the carcass of a deer or other animal at the side of the road, or crows picking at “road kill” in the middle of a busy street. It is easy to see why birds that eat the flesh of animals are unfit for human consumption, and fall under the proscription of God’s law regarding unclean meats.

What about insects? God tells us: “All flying insects that creep on all fours shall be an **abomination** to you. Yet these you may eat of every flying insect that creeps on all fours: those which have jointed legs above their feet with which to leap on the earth. These you may eat: the locust after



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its kind, the destroying locust after its kind, the cricket after its kind, and the grasshopper after its kind. But all other flying insects which have four feet shall be an **abomination** to you” (vv. 20–23).

You may have watched a television show in which contestants were challenged to consume a large number of very unappealing bugs. It may be hard to believe that insects are used as a major source of protein in some cultures around the globe. Flies and mosquitos are among the many insects that can carry and transmit diseases. A colony of ants can reduce a dead animal to a picked-clean skeleton in a surprisingly short span of time. Yet there are a few insects, like those described in the above scripture, that feed strictly on vegetation and can be healthful food for human beings.

UNCLEAN MEAT

Verses 24–47 of Leviticus 11 go on to describe animals that God intended to be used for human food, and others that were not. Around the world, pork is one of the most popular meats, as pig farming is relatively inexpensive and does not require a high standard of cleanliness. Yet, even the prestigious *New England Journal of Medicine* has reported that this meat which God has prohibited can be very dangerous to consume (“Clinical Features of Nipah Virus Encephalitis among Pig Farmers in Malaysia,” April 27, 2000). Not only does its high fat content bring risks of heart and artery problems; it can be contaminated with nematodes, a parasitical worm that causes the disease trichinosis. Other carnivores’ meat can also be contaminated with this organism, and even potentially “clean” meats can be rendered dangerous when greedy farmers change their livestock’s diet for the worse. Cows are normally herbivores, but can contract a disease known as bovine spongiform encephalopathy (BSE) when they are fed a diet that includes the flesh of dead cattle. A related syndrome, Creutzfeldt–Jakob Disease, can then

occur in human beings who eat the flesh of cows afflicted with BSE.

God made human beings in His image (Genesis 1:27). Our Creator knows which foods He designed for our nourishment and the maintenance of our health. If “we are what we eat,” we can appreciate that when we consume the flesh of unclean mammals, birds, insects and sea creatures, we are



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ingesting not only meats that God did not intend for us, but indirectly all the poisons and garbage that those creatures had taken into themselves.

Indeed, much human illness and disease is a direct result of people failing to live by God’s clear instruction to avoid the abomination of unclean foods. For a more in-depth study on this subject, request our free reprint article, *Don’t Eat the Cleanup Crew!*

SEXUAL ABOMINATIONS

God gave men and women a natural physical attraction to one another, and when a husband and wife join together as “one flesh” (Genesis 2:24), their union is a God-ordained blessing—not only for the two of them, but for the family they will create and nurture. We read: “But did He not make them one, having a remnant of the Spirit? And why one? He seeks godly offspring. Therefore take heed to your spirit, and let none deal treacherously with the wife of his youth” (Malachi 2:15).

Sadly, in our present day, the bond between husband and wife is increasingly belittled. Men and women often expect to be “sexually active” before marriage, and society is becoming more and more accepting of same-gender sexual relations, even though God calls it an **abomination** (Leviticus 18:22).

How widespread are these attitudes? An April 2011 CNN poll disclosed, “A majority of Americans now believe that same-sex marriages should be legal.... the first time that a CNN poll has found majority support for same-sex marriage.... Sixty percent of Americans under 50 support same-sex marriage, but only four in ten of those over 50 feel the same” (“More Americans Favor Same-Sex Marriage,” April 19, 2011). Politicians are aware of this change in attitude, and same-sex marriage is becoming a contentious issue fought at the ballot box and in the courts.

How far we have drifted from the simplicity of God’s word, which reveals to us: “And Adam said: ‘This is now bone of my bones and flesh of my flesh; she shall be called Woman, because she was taken out of Man.’ Therefore a man shall leave his father and mother and be joined to his wife, and they shall become one flesh. And they were both naked, the man and his wife, and were not ashamed” (Genesis 2:23–25).

God flooded the entire earth in Noah’s day, and His displeasure with Sodom and Gomorrah led to their destruction. How much longer can society continue on its present course without God’s intervention? God the Father and His Son are not “asleep at the wheel.” Scripture attests to God’s resolve in the face of evil. “But as for those whose hearts follow the desire for their detestable things and their **abominations**, I will recompense their deeds on their own heads,” says the Lord God” (Ezekiel 11:21).

THE ABOMINATION OF IDOLATRY

False religion is, of course, an

abomination in the eyes of God. “Then He said to me, ‘Have you seen this, O son of man? Turn again, you will see greater **abominations** than these.’ So He brought me into the inner court of the LORD’S house; and there, at the door of the temple of the LORD, between the porch and the altar, were about twenty-five men with their backs toward the temple of the LORD and their faces toward the east, and they were worshiping the sun toward the east. And He said to me, ‘Have you seen this, O son of man? Is it a trivial thing to the house of Judah to commit the **abominations** which they commit here? For they have filled the land with violence; then they have returned to provoke Me to anger. Indeed they put the branch to their nose. Therefore I also will act in fury. My eye will not spare nor will I have pity; and though they cry in My ears with a loud voice, I will not hear them’” (Ezekiel 8:15–18).

No one who calls himself a Christian would dare even to **think of** bowing down before an idol. But how many of us, even after baptism, are holding on to “idols” that we maintain in our hearts (Ezekiel 14:3–7)? Are we allowing the pursuit of wealth to come between us and our Creator? Are we loving God less than we love our family, our work or our leisure time? God is real, and His power is real, and we need to put Him first in our lives in order to receive what He wants to give us. If you have not already done so, read our booklet, *The Real God: Proofs and Promises* to learn more about the true God and how He wants to intervene in your life.

ABOMINATIONS OF THE MIND

If, physically, we are what we eat, then mentally we are what we allow into our minds. The Apostle Peter told Christians to “gird up the loins of your mind” (1 Peter 1:13). Our thoughts lead to actions. As Jesus Christ warned, “out of the heart of men, proceed evil thoughts, adulteries, fornications, murders, thefts, covetousness, wickedness, deceit, lewdness, an evil

eye, blasphemy, pride, foolishness. All these evil things come from within and defile a man” (Mark 7:20–23).

We may make a great effort to deceive others about the condition of our heart. But Scripture admonishes us: “He who hates, disguises it with his lips, and lays up deceit within himself; when he speaks kindly, do not believe him, for there are seven **abominations** in his heart; though his hatred is covered by deceit, his wickedness will be revealed before the assembly” (Proverbs 26:24–26). And, long before our wicked thoughts have become known to those around us, God will have seen them for what they are. “But Jesus, knowing their thoughts, said, ‘Why do you think evil in your hearts’?” (Matthew 9:4).

There came a time, earlier in the history of mankind, when human hearts had become so wicked that God felt He had no other choice than to intervene and stop the wickedness. God inundated the earth with water, and “started over” with Noah and his immediate family. “Then the LORD saw that the wickedness of man was great in the earth, and that every intent of the thoughts of his heart was only evil continually. And the LORD was sorry that He had made man on the earth, and He was grieved in His heart” (Genesis 6:5–6).

Jesus Christ warned that, at the end of this age, mankind will again be full of wickedness “as the days of Noah were” (Matthew 24:37). Are we doing all we can to keep our minds free of the **abominations** God hates? Or are we going along with a world rushing headlong into such evil that only Christ’s return will be able to put an end to it?

THE END IS NEAR!

Is society reaching a point of collapse? How long will it be until these words of the prophet Ezekiel come to pass: “Moreover the word of the LORD came to me, saying, ‘And you, son of man, thus says the Lord GOD to the land of Israel: “An end! The end has come upon the four corners of the land. Now

the end has come upon you, and I will send My anger against you; I will judge you according to your ways, and I will repay you for all your **abominations**. My eye will not spare you, nor will I have pity; but I will repay your ways, and your **abominations** will be in your midst; then you shall know that I am the LORD!’” Thus says the Lord GOD” (Ezekiel 7:1–5).

The world’s society, under the sway of Satan, the “god of this age” (2 Corinthians 4:4), has given itself over to false anti-God values. Our world is so upside down that, as Christ described, “what is highly esteemed among men is an **abomination** in the sight of God” (Luke 16:15).

Scripture records the prophecy that, at the end of this age, a great false religious system will expand its power over the earth. That power is described as “Mystery, Babylon the Great, the mother of harlots and of the **abominations** of the earth” (Revelation 17:5). That power will be the force behind a great desecration known as the “**abomination** of desolation” (Daniel 11:31; Matthew 24:15).

Thankfully, there is hope! Even if society continues to decline and decay, we as Christians must resist this downward slide. But do we have the power to resist? By ourselves, our strength would not be sufficient, but as Christians we have the power of God’s Holy Spirit within us. Even as society becomes more and more satanic, we can individually (and as a Church) become more Christ-like.

A time is coming when God the Father will descend to the earth with the New Jerusalem. Who will be able to inhabit that glorious city? God tells us that “there shall by no means enter it anything that defiles, or causes an **abomination** or a lie, but only those who are written in the Lamb’s Book of Life” (Revelation 21:27). Let us all strive to avoid **abominations** in our lives, and remain obedient to our Savior, that we may have a part in that glorious future!

—LCG Editorial Staff

The Quarry of Living Stones

By Dexter B. Wakefield

A quarry is a place where stone is mined for construction purposes. For instance, in the United States, South Carolina, North Carolina and Georgia are known for their high quality granite quarries. Many other places have high quality stone as well. A fine home may have a granite counter top from Brazil or travertine floors from Italy or Turkey. Stone is quarried for construction purposes all over the world.

Most residents of Anderson, South Carolina are not aware of it, but downtown, there is a different kind of quarry under one of the office buildings. The Living Church of God meets in a basement hall there every Sabbath, and the members of that congregation call their hall, “*The Quarry*.”

What do the members mean when they call their meeting hall “The Quarry”? To understand, let us consider some of the history of God’s quarry work, and see what it means for us as we progress on our Christian journey.

QUIET CONSTRUCTION

The first Temple—the one Solomon built—was very unusual in how it was constructed. “Then King Solomon raised up a labor force out of all Israel; and the labor force was thirty thousand men. And he sent them to Lebanon, ten thousand a month in shifts: they were one month in Lebanon and two months at home; Adoniram was in charge of the labor force. Solomon had seventy thousand who carried burdens, and eighty thousand who quarried stone in the mountains, besides three thousand three hundred from the chiefs of Solomon’s deputies, who supervised the people who labored in the work. And the king commanded them to quarry large stones, costly stones, and hewn stones, to lay the foundation of the temple. So Solomon’s builders, Hiram’s builders, and the Gebalites quarried them; and they prepared timber and stones to build the temple... *And the temple, when it was*

being built, was built with stone finished at the quarry, so that no hammer or chisel or any iron tool was heard in the temple while it was being built” (1 Kings 5:13–18; 6:7).

When you visit a normal construction job, to build a house for instance, there is plenty of noise. Hammers are slapping on boards, and there is a general cacophony of sounds coming from the activities of



the workmen. In ancient times, it was no different. Stonemasons had to cut the building blocks to fit, and in Solomon’s day—the early Iron Age—skilled workmen used iron hammers and chisels to cut and shape the building material—much of which was stone. Stone would be rough-cut at the quarry and then trimmed and finished on the site. The Bible records that there were tens of thousands of workmen involved, but the construction management was different from the standard practice of their day. The stone was not only cut out at the quarry, but it was finished there as well. This would have required that the workmen finishing the large stone blocks have precise measurements to work from. Then the finished stone could be transported to the temple site and put into place without further work by hammer, chisel or other tool. The construction site for Solomon’s temple was a quiet site compared to most projects in his day and ours.

A THIRD TEMPLE?

The glorious temple that Solomon built was destroyed by the Babylonians around 586BC. “And all the articles from

the house of God, great and small, the treasures of the house of the LORD, and the treasures of the king and of his leaders, all these he took to Babylon. Then they burned the house of God, broke down the wall of Jerusalem, burned all its palaces with fire, and destroyed all its precious possessions” (2 Chronicles 36:18–19).

When Judah returned to Jerusalem in the time of Ezra and Nehemiah, they built a second temple that was far from as glorious as the first one. “But many of the priests and Levites and heads of the fathers’ houses, old men who had seen the first temple, wept with a loud voice when the foundation of this temple was laid before their eyes. Yet many shouted aloud for joy” (Ezra 3:12). The second temple was greatly expanded by Herod in Jesus’ day but was destroyed by the Romans in 70AD. The western retaining wall of the temple mount still exists in the form of huge stones put there by Herod the Great, and the “Wailing Wall,” as it is often called, is a very special location for the Jews.

Some have asked whether there will be a third temple built in the Temple Mount before Christ comes. The Bible gives indications that it will be—although it does not have to be built for the sacrifices to begin. In Ezra’s day, the sacrifices were resumed as soon as the priesthood was sanctified—which occurred before the foundation of the second temple was laid. “From the first day of the seventh month they began to offer burnt offerings to the LORD, although the foundation of the temple of the LORD had not been laid” (Ezra 3:6).

But it took years to build the first and second temples. Is it possible that the third temple could exist in parts already? Some think that it does and could be assembled very quickly from already completed components. Organizations such as the “Temple Mount Faithful” have cut large cornerstones and have prepared bowls, robes and other items necessary for the service of the temple

to begin. They have even attempted to take a cornerstone to the Temple Mount. In order to begin the sacrifices, it would be necessary for the priesthood to be reestablished and sanctified. The process of sanctification is described in Numbers 19. But whether the entire Third Temple already exists in parts across Israel is unknown to the world.

THE TEMPLE OF GOD EXISTS NOW!

“Now, therefore, you are no longer strangers and foreigners, but fellow citizens with the saints and members of the household of God, having been built on the foundation of the apostles and prophets, Jesus Christ Himself being the chief cornerstone, in whom the whole building, being fitted together, grows **into a holy temple** in the Lord, in whom you also are being built together for a dwelling place of God in the Spirit” (Ephesians 2:19–22).

“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. Therefore it is also contained in the Scripture, ‘Behold, I lay in Zion a chief cornerstone, elect, precious, and he who believes on Him will by no means be put to shame.’ Therefore, to you who believe, He is precious; but to those who are disobedient, ‘The stone which the builders rejected has become the chief cornerstone’ and ‘A stone of stumbling and a rock of offense.’ They stumble, being disobedient to the word, to which they also were appointed. But you are a chosen generation, a royal priesthood, a holy nation, His own special people, that you may proclaim the praises of Him who called you out of darkness into His marvelous light; who once were not a people but are now the people of God, who had not obtained mercy but now have obtained mercy” (1 Peter 2:4–10).

God has His building plans. Christ is the Chief Cornerstone, and the apostles and prophets are the foundation. And

God’s children are “living stones,” each having a place in the structure, “fitted together.” But we must take care as to what kind of stones we are.

The Apostle Paul cautioned the Church in Corinth. “For we are God’s fellow workers; you are God’s field, you are God’s building. According to the grace of God which was given to me, as a wise master builder I have laid the foundation, and another builds on it. But let each one take heed how he builds on it. 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 3:9–15).

What will your place be? Those of the Philadelphia era of the Church are described as having a very specific function. “He who overcomes, I will make him *a pillar in the temple* of My God” (Revelation 3:12).

We are all being shaped and polished for our place in that ultimate temple as living stones—away from the final site in Jerusalem. What about us is being shaped? Every trial we have, every difficult choice, every act of love or mercy matters to us and to God. That is because what we do changes us. The choices we make change us and affect our character. We need to have the will and character of our Father and Jesus Christ.

Your will is your power to choose. When a child is told to do something he does not want to do—say clean up his room—he must obey and in doing so, subordinates his will to his parent’s will. The child’s preferred choice was to continue playing, but the parents’ choice was for him to clean up his room. But when that same child is told to do something he actually wants to do—say have a bowl of ice cream—he complies of his own will. When that child grows

up, being trained properly, he will desire and choose to have a clean, neat home. Similarly, when you have to obey God, you subordinate your will to His. But if we allow God to convert our wills, then we begin to choose as He does. Our wills are becoming like His. God is building his holy, righteous character in each of us. Every time we exercise our wills as He would have us to—obeying His law of love—we are being changed and His Holy Spirit works in us daily to transform us. Even our trials can benefit us. “And we know that all things work together for good to those who love God, to those who are the called according to His purpose” (Romans 8:28).

Think of a master builder working on a block of stone with his chisel and hammer. Chip, chip, chip on one side—and polishing on the other. Sometimes the process may be uncomfortable for a “living stone,” but the process is productive!

WHERE IS THE TEMPLE TODAY?

In “quarries” all over the world! These living stones are being finished and ready for final transportation and assembly in Jerusalem. The temple of God exists wherever God has called out His people.

The stones of the first temple were shaped in quarries all around Judea, but the living stones for the ultimate temple of God are being shaped all around the world. Christ will come and *gather* His elect—His resurrected and immortal brethren from all the places He has been working with them—from the utmost parts of the earth.

Christ is working with each of us, chipping a piece here, polishing some there. He does it with every sermon we hear and every trial we have. Think about what kind of stone you were last year—what kind of stone you are *this* year—and what kind of stone you will be *next* year. Will you be a precious stone and a pillar in that temple? Are you submitting to the will and skill of the Master Builder, Jesus Christ, who is Himself the Chief Cornerstone? ■

AUDIT 2011: BY THE NUMBERS

By Dexter B. Wakefield and D. Jerry Ruddlesden

In the following pages, we are reprinting the 2011 audit received for the Living Church of God and its combined entities. The Church voluntarily goes through the audit process each year, to verify the accuracy of our financial statements and the completeness of our internal accounting procedures.

The audit, done by Cherry, Bekaert & Holland, L.L.P., is performed using auditing standards accepted in the United States. The independent auditors were able to make the following statement (see paragraph three of their letter): “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, 2011 and 2010, and the changes in consolidated net assets and its consolidated cash flows for the year ended, in conformity with accounting principles generally accepted in the United States of America.”

As you will see, these audited statements include a balance sheet, an income statement, an accounting of cash flow, and supporting notes. Taken together, these give a “snapshot” of the Church’s finances at the end of 2011.

Who else sees these statements? Many of the Church’s vendors look at the audit when deciding whether to extend us business credit. We also provide the information to insurance companies and various state agencies. But our most important audience is you, the reader of the *Living Church News*, who as a faithful supporter of this Work can see that we are indeed striving to be profitable servants and faithful stewards, carefully managing the tithes and offerings of our members, co-workers and other donors who give generously to support the Work of the living God.

The Work, of course, is more than just numbers, but we hope that you will appreciate the charts included with this article, as well as some statistics to give you the

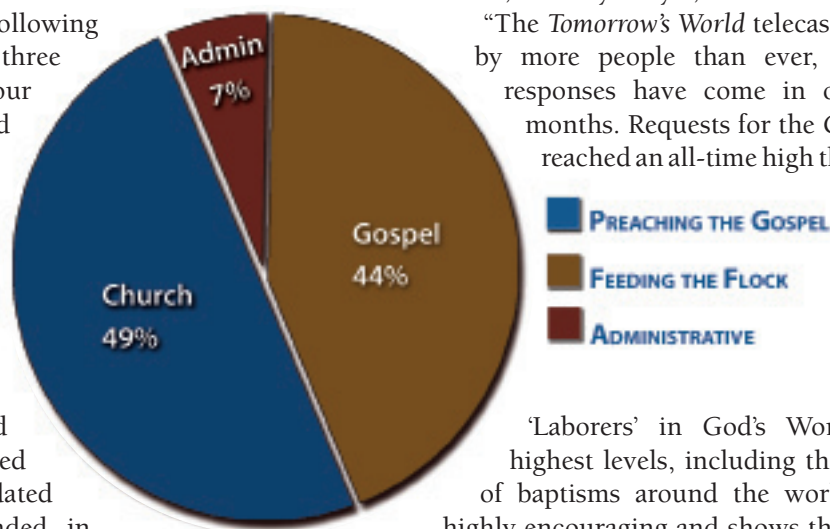
“big picture” of what God is doing through the Living Church of God. Statistics may not seem an exciting topic to you, but they can be at headquarters in Charlotte—particularly when they show that God’s Work is growing steadily. Maybe they can be for you also. So, in this brief article we will “do the numbers” and see how this involves all of us together.

The following points come from a recent report by our statistician, Mr. Wayne Pyle, and from the financial area:

“The *Tomorrow’s World* telecast has been viewed by more people than ever, and the highest responses have come in over the past 12 months. Requests for the Church’s literature reached an all-time high this past year. More

Internet users have viewed the *Tomorrow’s World* Web site than ever before.

‘Laborers’ in God’s Work reached their highest levels, including the highest number of baptisms around the world. All of this is highly encouraging and shows that mighty prayers are going up to God’s throne and those prayers are being continually answered.



PREACHING THE GOSPEL
FEEDING THE FLOCK
ADMINISTRATIVE

- The *Tomorrow’s World* telecast around the world brought in 2.5 million new viewers since the Passover season last year. Between the new and “old” viewers, the telecast generated a record 278,000 responses for the Church’s literature, CDs, DVDs, Bible lessons and magazine subscriptions.
- The Church’s presence on the Internet brought in 1.4 million unique visitors viewing the Church’s Web publications or watching the Church’s videos and *Tomorrow’s World* telecasts.
- Thanks to the faithful tithes and offerings from our Church members and co-workers, the Work was able to mail out 2 million magazine copies since last year’s Passover season. And since this Work began in 1999, a total of 16 million magazine copies have been sent to nearly every country in the world.
- Literature requests reached new highs since last year. In the past 12 months more than 814,000

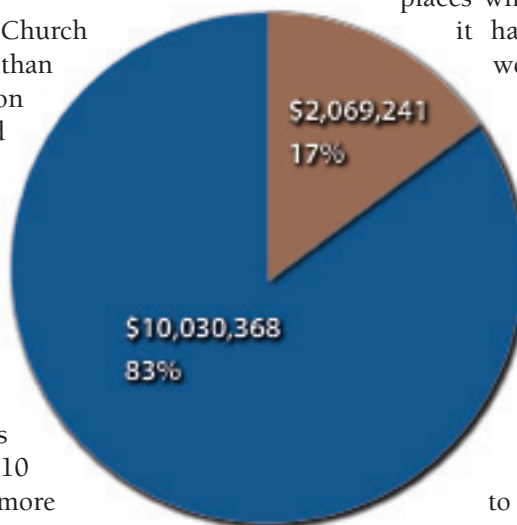
booklets, reprints, Bible lessons and other items were sent upon request, which is a new record for the Church. Since 1999, 5.3 million items were sent around the world.

- The Church's public presence with *Tomorrow's World* Special Presentations keeps improving and increasing. Since last year's Days of Unleavened Bread, the Church conducted 120 presentations in countries around the globe.
- Thanks to your prayers and the Church feeding and nourishing more than 300,000 subscribers and television viewers, the number of donors and co-workers surpassed 10,000, the highest number yet. In 2011, donor and co-worker donations accounted for 17.6 percent of all donations received.
- Church growth has been upward and most encouraging. This past year, *nearly 400 individuals were baptized*. Since 1999, baptisms have been increasing on average 10 percent each year. We now have more than 8,000 in attendance."
- Total income for 2011 was \$15,409,000, which is an overall 7.4 percent increase over 2010.

An interesting trend is the continued shift of donations via the Internet and online banking. Just a few years ago, no one would ever have thought that they would send money over the Internet. Our postal system was reliable, postage was inexpensive and banks did not charge for checks. Today, we find almost the opposite being true with the Post Office continually shifting the way that mail moves around the country and the costs of postage increasing on a regular basis with no end in sight.

As we began to receive more requests to receive donations online, in late 2005 the Church contacted several

of our banking partners to begin the process of designing a solution for us. We did not know at the time how many would want to take advantage of online donations but we knew we should move forward with the idea. Online donations have now grown to a monthly average of over \$200,000 per month just using the online banking tool hosted by Bank of America. We also have added PayPal to the mix to enable donations to be received from outside the United States in places where we do not have regional offices and



it has grown to approximately \$2,000 per week. Later this year, we plan on a major upgrade to our online donation system, taking into consideration many of the suggestions we have received to improve usability of the system for donors and automating the entry of individual donations into our computer system for receipts. We thank you for your patience as we work toward that goal.

Expenses also grew from \$13,804,000 to \$15,018,000, which is an increase of 8.8 percent. As the Church has grown in members, the hall rental and other expenses associated with the local congregations had to be increased to keep up with the real and expected growth. We also began to add more local television stations and infrastructure for the Internet. We expect the area of "Preaching the Gospel" to expand greatly in 2012 as we begin to implement Internet strategies planned over the last couple of years.

With all these new baptisms and the growth in literature requests, prospective members and Church attendance, who can possibly say that the Work is over? The numbers show that Christ is moving His Work forward, and our ministry and members are at the forefront!

Continued on page 24

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

CONSOLIDATED FINANCIAL STATEMENTS AND ACCOMPANYING INFORMATION

Years Ended December 31, 2011 and 2010

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

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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, 2011 and 2010, 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, 2011 and 2010, 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 11, 2012

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

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2011 AND 2010

	December 31,	
	2011	2010
Assets		
Current assets		
Cash and cash equivalents	\$ 2,704,467	\$ 2,101,585
Investments	291,751	394,889
Receivables, net	501,509	449,246
Inventory	364,021	262,654
Prepaid expenses	232,026	236,633
Deposits	13,580	16,374
Total current assets	<u>4,107,354</u>	<u>3,461,381</u>
Property and equipment, net	3,425,817	3,623,843
Other assets, net	<u>1,425</u>	<u>2,169</u>
Total assets	<u><u>\$ 7,534,596</u></u>	<u><u>\$ 7,087,393</u></u>
Liabilities and Net Assets		
Current liabilities		
Accounts payable	\$ 415,947	\$ 205,941
Accrued wages and other liabilities	271,368	255,973
Mortgage payable, current portion	118,605	114,774
Capital lease obligations, current portion	54,583	55,405
Total current liabilities	<u>860,503</u>	<u>632,093</u>
Long-term liabilities		
Mortgage payable	1,910,627	2,028,359
Capital lease obligations	65,094	119,677
Total long-term liabilities	<u>1,975,721</u>	<u>2,148,036</u>
Total liabilities	<u>2,836,224</u>	<u>2,780,129</u>
Net assets		
Unrestricted net assets	4,570,684	4,182,025
Temporarily restricted net assets	127,688	125,239
Total net assets	<u>4,698,372</u>	<u>4,307,264</u>
Total liabilities and net assets	<u><u>\$ 7,534,596</u></u>	<u><u>\$ 7,087,393</u></u>

The accompanying notes to the consolidated financial statements are an integral part of this statement.

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

CONSOLIDATED STATEMENTS OF ACTIVITIES

DECEMBER 31, 2011 AND 2010

	Year Ended December 31, 2011			Year Ended December 31, 2010		
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Temporarily Restricted	Totals
Revenue and support						
Tithes and contributions	\$ 12,099,609	\$ -	\$ 12,099,609	\$ 11,352,584	\$ -	\$ 11,352,584
Holy Day offerings	2,719,080	-	2,719,080	2,603,312	-	2,603,312
Investment return	(37,315)	-	(37,315)	101,917	-	101,917
Other revenue	527,915	-	527,915	172,885	-	172,885
Special project donations	-	48,964	48,964	-	57,081	57,081
Tuition and fees	50,710	-	50,710	54,047	-	54,047
	15,359,989	48,964	15,408,953	14,284,745	57,081	14,341,826
Net assets released from restrictions due to satisfaction of restricted purpose	46,515	(46,515)	-	93,215	(93,215)	-
Total revenue and support	15,406,514	2,449	15,408,963	14,377,960	(36,134)	14,341,826
Expenses						
Feeding the Flock:						
Support of local congregations	5,585,665	-	5,585,665	5,251,573	-	5,251,573
Assistance to the needy	1,305,607	-	1,305,607	1,218,759	-	1,218,759
Living University	446,353	-	446,353	436,982	-	436,982
Preaching the Gospel:						
Television and radio	4,163,355	-	4,163,355	3,629,309	-	3,629,309
Publishing and editorial	1,034,675	-	1,034,675	1,038,284	-	1,038,284
Mail processing and distribution	1,435,027	-	1,435,027	1,321,511	-	1,321,511
General and administrative:						
Support services and other	1,047,173	-	1,047,173	907,340	-	907,340
Total expenses	15,017,855	-	15,017,855	13,803,739	-	13,803,739
Change in net assets	388,659	2,449	391,108	574,221	(36,134)	538,087
Net assets						
Beginning of year	4,182,025	125,239	4,307,264	3,607,804	161,373	3,769,177
End of year	\$ 4,570,684	\$ 127,688	\$ 4,698,372	\$ 4,182,025	\$ 125,239	\$ 4,307,264

The accompanying notes to the consolidated financial statements are an integral part of this statement.

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

CONSOLIDATED STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2011 AND 2010

	Years Ended December 31,	
	2011	2010
Cash flows from operating activities		
Change in net assets	\$ 391,108	\$ 538,087
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	389,933	378,355
Net unrealized/realized losses/(gains) on investments	45,277	(91,763)
Loss on disposal of property and equipment	2,948	14,666
Change in operating assets and liabilities:		
Receivables	(52,263)	(104,944)
Prepaid expenses	4,607	66,171
Inventory	(101,367)	85,756
Deposits	2,794	9,505
Accounts payable	210,006	(88,304)
Accrued expenses	15,395	20,367
Net cash provided by operating activities	908,438	827,896
Cash flows from investing activities		
Purchases of property and equipment	(250,964)	(396,106)
Disposals of property and equipment	56,853	-
Proceeds from sale of investments	98,880	12,014
Purchase of investments	(41,019)	(106,099)
Net cash used in investing activities	(136,250)	(490,191)
Cash flow from financing activities		
Principal payments on mortgage	(113,901)	(109,895)
Principal payments on capital lease obligations	(55,405)	(73,748)
Net cash used in financing activities	(169,306)	(183,643)
Increase in cash and cash equivalents	602,882	154,062
Cash and cash equivalents		
Beginning of year	2,101,585	1,947,523
End of year	<u>\$ 2,704,467</u>	<u>\$ 2,101,585</u>
Supplemental disclosure of cash flow information		
Cash paid during the year for interest expense	\$ 76,192	\$ 80,397
Equipment acquired through issuance of capital lease	\$ -	\$ 181,922

The accompanying notes to the consolidated financial statements are an integral part of this statement.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

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. Tomorrow’s World, Inc. and Tomorrow’s World, LLC are included in the financial information of Living Church of God, Inc. 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 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 Consolidated Statement of Activities as net assets released from restriction.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

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

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.

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 Consolidated Statements of Activities.

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, 2011 and 2010 and, accordingly, no liability has been accrued. Tax returns filed subsequent to the year ended December 31, 2008 are subject to examination by the tax authorities.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

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

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, 2011 and 2010, the Church had no permanently restricted net assets.

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 as investment income in the Consolidated Statements of Activities.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

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

Donated services – No amounts have been reflected in the consolidated 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 consolidated financial statements.

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 Consolidated Statements of Financial Position.

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

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

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

Living University - Includes direct financial support, allocated facility costs, studio time and church employee personnel costs associated with operating the University.

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

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

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

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

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

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 Consolidated 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, 2011 and 2010 was \$182,324 and \$133,827, respectively.

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 consolidated 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 value of investments at December 31 is summarized below:

	2011	2010
US equities	\$ 27,563	\$ 19,726
International equities	85,586	122,770
US mutual funds	1,600	2,308
US preferred stock	-	98,880
Platinum coins	6,773	-
Gold shares	170,229	151,205
Total investments	<u>\$ 291,751</u>	<u>\$ 394,889</u>

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

	2011	2010
Interest and dividends	\$ 7,962	\$ 10,154
Unrealized and realized gains (losses)	(45,277)	91,763
Total	<u>\$ (37,315)</u>	<u>\$ 101,917</u>

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

Note 3—Receivables

Receivables at December 31 are as follows:

	2011	2010
Contributions receivable	\$ 378,156	\$ 317,283
Other receivables	137,353	145,963
	515,509	463,246
Less allowance for uncollectible receivables	(14,000)	(14,000)
Total receivables	<u>\$ 501,509</u>	<u>\$ 449,246</u>

Note 4—Prepaid expenses

Prepaid expenses at December 31 consist of the following:

	2011	2010
Insurance	\$ 13,417	\$ 14,508
Vehicle lease	7,058	11,481
Building rent	1,080	1,915
Church hall rent	52,198	48,751
Television	141,896	139,621
Postage	11,308	11,308
Other	5,069	9,049
Total prepaid expenses	<u>\$ 232,026</u>	<u>\$ 236,633</u>

Note 5—Property and equipment

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

	2011	2010
Land	\$ 517,100	\$ 517,100
Land improvements	10,670	10,670
Building and improvements	3,143,675	3,061,377
Equipment, furniture and software	1,788,189	1,603,583
Vehicles	313,952	372,161
Construction in progress	11,059	80,045
	5,784,645	5,644,936
Less accumulated depreciation	(2,358,828)	(2,021,093)
Property and equipment, net	<u>\$ 3,425,817</u>	<u>\$ 3,623,843</u>

Depreciation expense, including amortization on equipment and vehicles under capital lease, was \$389,189 and \$377,613 for the years ended December 31, 2011 and 2010, respectively.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

Note 6—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. The costs and respective accumulated amortization follows:

	2011	2010
Copyrights and trademarks	\$ 34,601	\$ 34,601
Less accumulated amortization	(33,176)	(32,432)
	<u>\$ 1,425</u>	<u>\$ 2,169</u>

Amortization expense for the years ended December 31, 2011 and 2010 amounted to \$744 and \$742, respectively.

Note 7—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 \$390 to \$652 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:

	2011	2010
Vehicles and equipment	\$ 251,716	\$ 256,964
Less accumulated amortization	(78,596)	(72,230)
	<u>\$ 173,120</u>	<u>\$ 184,734</u>

Required minimum lease payments as of December 31, 2011 are as follows:

2012	\$ 54,583
2013	48,942
2014	16,152
	119,677
Less current maturity	(54,583)
	<u>\$ 65,094</u>

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

Note 8—Mortgage payable

The Church has a mortgage outstanding which is summarized below:

	December 31,	
	2011	2010
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.	\$ 2,029,232	\$ 2,143,133
Less current portion	(118,605)	(114,774)
	<u>\$ 1,910,627</u>	<u>\$ 2,028,359</u>

Future maturities of the notes payable are as follows:

2012	\$ 118,605
2013	122,669
2014	126,880
2015	1,661,078
	<u>\$ 2,029,232</u>

Total interest expense for the years ended December 31, 2011 and 2010 was \$76,192 and \$80,397, 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, 2011.

Note 9—Temporarily restricted net assets

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

	2011	2010
Disaster relief	\$ 124,348	\$ 122,551
International assistance	3,340	2,688
	<u>\$ 127,688</u>	<u>\$ 125,239</u>

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

Note 10—Commitments

The Church leases fleet vehicles and equipment under various non-cancelable operating leases. These leases require monthly payments varying from \$504 to \$1,995 and extend through 2015. Lease expense for vehicles and equipment under various operating leases amount to \$159,113 and \$145,382 at December 31, 2011 and 2010, respectively.

Required minimum lease payments on items under operating leases as of December 31, 2011 are as follows:

2012	\$ 164,462
2013	78,483
2014	23,168
2015	<u>7,431</u>
	<u>\$ 273,544</u>

Note 11—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. There were no contributions made by the Church for the years ended December 31, 2011 or 2010.

Note 12—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, 2011 and 2010, the Church expended payments for this purpose totaling approximately \$237,000 and \$193,000, respectively.

Note 13—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 and temporarily provides unlimited coverage through December 31, 2012 for certain qualifying and non-interest bearing transaction accounts.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

Note 13—Concentration of credit risk (continued)

The Church may from time to time have amounts on deposit in excess of the insured limits. At December 31, 2011, the Church had cash and cash equivalents and money market funds in excess of these insured amounts.

Note 14—Related party

The Church has affiliated entities throughout the world that are related by some common board members. For the years ended December 31, 2011 and 2010, the Church expended \$587,320 and \$421,354, respectively, related to these affiliates. In addition, the Church had accounts receivables of \$57,747 and \$50,521 due from affiliated entities at December 31, 2011 and 2010 (included in other receivables as described in Note 3).

Note 15—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 \$291,751 and \$394,889 shown as investments in the accompanying Consolidated Statements of Financial Position at December 31, 2011 and 2010, 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, 2011 or 2010.

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, 2011 or 2010.

Note 16—Subsequent events

The Church has evaluated subsequent events through April 11, 2012, in connection with the preparation of these consolidated financial statements which is the date the consolidated financial statements were available to be issued.

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Audit 2011: By the Numbers

Continued from page 17

BUILDING A HOUSE

Do you think of yourself as a part of the Work of Christ in these times? You should. Christ is taking the gospel to the world as a witness and a warning, and He is also building His spiritual house. But every member of the body is an important part in bringing those "living stones" to the temple, the body of Christ.

The Apostle Peter explained, "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).

Christ uses the tithes and offerings of His faithful called-out ones to accomplish His "construction" work. It is something He has done before through faithful King David of Israel. In that day, King David and the Israelites gave with a very *willing heart* for the construction of the temple in Jerusalem, which would be done by his son, Solomon. "With a willing heart..." means that they *wanted* to give for that

purpose. If you read David's prayer to God on the matter, it is obvious that it was something that they were *glad to do*.

"Now therefore, our God, We thank You and praise Your glorious name. But who am I, and who are my people, that we should be able to offer so willingly as this? For all things come from You, *and of Your own we have given You...* O LORD our God, all this abundance that we have prepared to build You a house for Your holy name is from Your hand, and is all Your own" (1 Chronicles 29:13–14, 16).

God is still building a holy temple—this time from living stones! And, as with King David, everything we give for God's Work is His own in the first place. But all this brings up the question: "If God's already got it all, why does He *command* us to give?" In His law, He said, "And all the tithe of the land, whether of the seed of the land or of the fruit of the tree, is the LORD'S. It is holy to the LORD... These are the commandments which the LORD commanded Moses for the children of Israel on Mount Sinai" (Leviticus 27:30, 34). He also said regarding Holy Day offerings, "Three times a year all your males shall appear before the LORD your God in the place which He chooses: at the Feast of Unleavened Bread, at the Feast of Weeks, and at the Feast of Tabernacles; and they shall not appear before the LORD empty-handed. Every man shall give as he is able,

according to the blessing of the LORD your God which He has given you” (Deuteronomy 16:16–17).

FOR OUR GOOD

Here is why He commanded these things: “And now, Israel, what does the LORD your God require of you, but to fear the LORD your God, to walk in all His ways and to love Him, to serve the LORD your God with all your heart and with all your soul, and to keep the commandments of the LORD and His statutes which I command you today *for your good?*” (Deuteronomy 10:12–13).

So, the answer is, *He does it for us.* God is love—outgoing concern. *Give—not get*—is His way of life. He is constantly giving, upholding, blessing. We must have a giving, loving character also in order to have the family characteristics of our Father and Elder Brother. When we put on immortality,

God changes *what we are*—physical to spiritual—*not who we are.* Inward change is very important.

The Apostle John told us, “God is love” (1 John 4:8). That means that our Father in heaven is a giver—giving is what He does—and He does it in many, many ways. In an important sense, **our Father is teaching us—His children—the family business of the God Family—giving!** God is transforming our wills so that we choose like He does—and we will choose

“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, 2011 AND 2010, 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.”

to joyfully give as He does—for all eternity. *Giving joyfully is an essential skill in the Family business of the God Family.*

We learn giving in many ways—such as serving at Church or caring for the brethren. *But an important way that we learn giving is through God’s Work.* God has all the money that there is—all the gold, all the precious metals—even all the galaxies of space. God could thunder the gospel as a witness to the world with such volume that He would break everyone’s eardrums. But He does not do it that way. He uses frail, imperfect human instruments in offices He sets up in accordance with His perfect, divine plan.

Then He uses those whom He calls to provide a loving service—from the heart as David did—to support the Work He is doing. To be a part of what God is doing is to allow Jesus Christ to provide a service through us—and this is a great privilege—a *privilege of service.*

A GREAT PRIVILEGE

That is how we should think about our giving. It is a *service* that we are *privileged* to do. And as Christ works *through us*, He works *in us*. Mr. Herbert W. Armstrong used to say, “You are growing spiritually to the extent that your heart is in the Work.” God gives us the privilege of being part of what He is doing. Someone who gives grudgingly simply does not understand God’s purpose, and defeats the purpose of giving to the Work. This is why God loves a cheerful giver—one who gives *from the heart*. That person *chooses to be a giver*. It is a cheerful giver’s *will* to be a giver.

Thank you, brethren and co-workers, for your faithfulness in giving. As we continue to support God’s Work, let us be thankful for the *privilege* of giving—and, like King David, do it *from the heart*. Giving joyfully is an essential skill in God’s family business! ■

LCG 2011 WORLDWIDE DONATIONS	
USA	\$15,275,100
CANADA	\$2,554,254
AUSTRALIA	\$910,371
UNITED KINGDOM	\$461,423
SOUTH AFRICA	\$276,472
TRINIDAD	\$130,454
BELGIUM	\$123,474
BARBADOS	\$104,725
JAMAICA	\$91,005
PHILIPPINES	\$75,297
MEXICO	\$51,038
IRELAND	\$35,506
MALAYSIA	\$32,557
FRANCE	\$29,741
COSTA RICA	\$21,357
GERMANY	\$21,357
HOLLAND	\$15,493
ARGENTINA	\$7,948
SPAIN	\$4,548
TOTAL	\$20,230,089

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

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2011

	Assets			
	Living Church of God	Living University	Eliminations	Consolidated
Current assets				
Cash and cash equivalents	\$ 2,655,039	\$ 49,428	\$ -	\$ 2,704,467
Investments	291,751	-	-	291,751
Receivables, net	504,002	35,254	(37,747)	501,509
Inventory	364,021	-	-	364,021
Prepaid expenses	232,026	-	-	232,026
Deposits	13,580	-	-	13,580
Total current assets	4,060,419	84,682	(37,747)	4,107,354
Property and equipment, net	3,332,461	93,356	-	3,425,817
Other assets, net	1,425	-	-	1,425
Total assets	\$ 7,394,305	\$ 178,038	\$ (37,747)	\$ 7,534,596
	Liabilities and Net Assets			
Current liabilities				
Accounts payable	\$ 451,513	\$ 2,181	\$ (37,747)	\$ 415,947
Accrued wages and other liabilities	252,708	18,660	-	271,368
Mortgage payable, current portion	118,605	-	-	118,605
Capital lease obligations, current portion	54,583	-	-	54,583
Total current liabilities	877,409	20,841	(37,747)	860,503
Long-term liabilities				
Mortgage payable	1,910,627	-	-	1,910,627
Capital lease obligations	65,094	-	-	65,094
Total long-term liabilities	1,975,721	-	-	1,975,721
Total liabilities	2,853,130	20,841	(37,747)	2,836,224
Net assets				
Unrestricted net assets	4,413,487	157,197	-	4,570,684
Temporarily restricted net assets	127,688	-	-	127,688
Total net assets	4,541,175	157,197	-	4,698,372
Total liabilities and net assets	\$ 7,394,305	\$ 178,038	\$ (37,747)	\$ 7,534,596

See report of independent auditors.

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

CONSOLIDATING STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2011

	Living Church of God		Living University		Eliminations		Consolidated	
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Unrestricted		Unrestricted	Temporarily Restricted
Revenue and support								
Tithes and contributions	\$ 12,099,609	\$ -	\$ 12,099,609	\$ -	\$ -	\$ -	\$ 12,099,609	\$ -
Holy Day offerings	2,719,080	-	2,719,080	-	-	-	2,719,080	-
Investment return	(37,315)	-	(37,315)	-	-	-	(37,315)	-
Other revenue	433,074	-	433,074	452,369	(357,528)	-	627,915	-
Special project donations	-	48,964	48,964	-	-	-	-	48,964
Tuition and fees, net	-	-	-	50,710	-	-	50,710	-
	15,214,448	48,964	15,263,412	503,079	(357,528)	-	15,359,969	48,964
Net assets released from restrictions due to satisfaction of restricted purpose	46,515	(46,515)	-	-	-	-	46,515	(46,515)
Total revenue and support	15,260,963	2,449	15,263,412	503,079	(357,528)	-	15,406,953	2,449
Expenses								
Feeding the Flock:								
Support of local congregations	5,943,193	-	5,943,193	-	(357,528)	-	5,585,665	-
Assistance to the needy	1,305,607	-	1,305,607	-	-	-	1,305,607	-
Living University	-	-	-	446,353	-	-	446,353	-
Preaching the Gospel:								
Television and radio	4,163,355	-	4,163,355	-	-	-	4,163,355	-
Publishing and editorial	1,034,675	-	1,034,675	-	-	-	1,034,675	-
Mail processing and distribution	1,435,027	-	1,435,027	-	-	-	1,435,027	-
General and administrative:								
Support services and other	1,047,173	-	1,047,173	-	-	-	1,047,173	-
Total expenses	14,929,030	-	14,929,030	446,353	(357,528)	-	15,017,855	-
Change in net assets	331,933	2,449	334,382	56,726	-	-	388,659	2,449
Net assets								
Beginning of year	4,081,554	125,239	4,206,793	100,471	-	-	4,182,025	125,239
End of year	\$ 4,413,487	\$ 127,888	\$ 4,541,175	\$ 157,197	\$ -	\$ -	\$ 4,570,884	\$ 127,888
								\$ 4,698,372

See report of independent auditors.

Joy, Peace and Thankfulness... or Murmuring?

By Wyatt Ciesielka

In addition to powerful prophecies, profound psalms and proverbs, and the very laws of God, the Bible also records *awesome* historic events. We read about the story of creation, the fall of Lucifer, the great flood and Israel's exodus from Egypt. We read of divine intervention, the rise and fall of kingdoms, great miracles, details about Christ's life, death and resurrection, original Christianity, the Second Coming and the Kingdom of God.

When considering the vastness of what God has provided for our instruction, have we ever wondered *why* God inspired so much to be recorded about the national and individual lives of ancient Israel during the Exodus, through their desert wanderings, and specifically up to the time of Samuel? *Why* was God so careful to give us such insight into *the Israelite mindset* prior to the kingdom years?

A major reason is that there are very *serious lessons* God wants us to learn from ancient Israel's example during those times. And, there was one attitude in particular that they *grossly* exhibited and *never* overcame. This problem would be cause for God altering their national destiny multiple times. Eventually, this problem would become a cause for ancient Israel losing their special relationship with God as their direct King!

Thankfully, we as Christians today have tools at our disposal to help us set aside this problem, learn from the Israelites' mistakes, and go forward with a joy, peace and thankfulness far beyond what ancient Israel ever experienced.

A PROBLEM WITH ANCIENT ROOTS

If someone asked us to list a few of the negative characteristics ancient Israel displayed during the time of Moses, the fact that they *continually murmured against God* would surely rank toward the top. In ancient times, murmuring was a chronic problem among God's people, and it remains a problem in God's Church today.

Sometimes, when brethren hear messages (or read articles) that warn against murmuring, they may take offense, thinking they are being told to "shut up, pray and pay" or to act as "yes men" to the ministry. It is important to understand that having a thoughtful opinion and expressing it respectfully does *not* constitute murmuring. Scriptural admonitions against murmuring **do not** require us to "follow blindly" or to have no opinion. The key is our *attitude*, and *how* we express ourselves.



Consider Moses' encounter with God in the burning bush (Exodus 3:4). Moses understood Pharaoh's power; he was understandably worried about confronting Pharaoh and bringing Israel out of Egypt. Moses' enemies saw him as an oppressor at best, and as a murderer and a traitor at worst (Exodus 2:11–14), and Moses recognized his own limitations in this regard, asking God: "Who am I that I should go to Pharaoh, and that I should bring the children of Israel out of Egypt?" (Exodus 3:11)?

Moses' initial questions *did not* anger God, who reassured Moses of His presence and promised to give him powerful signs (Exodus 3:20; 4:2–8). However, instead of being thankful for God's assurances, Moses *disputed* God's words (Exodus 4:10). God *then rebuked* Moses (vv. 11–14)!

Compare this to the account of Moses' father-in-law. Jethro advised Moses to select capable men to help him with his responsibilities of judging the people. Jethro's good and respectful advice was *not* complaining or murmuring. Moses took Jethro's advice, and he and the people benefited from it (Exodus 18:12–26).

So, we can see that asking a respectful question or offering a thoughtful opinion is not necessarily murmuring. Murmuring is a matter of motive, attitude and underlying lack of *faith*. God *knows* our motives and our attitudes. And God *requires* us to build faith to trust Him to lead us, provide for us, and to direct His Church (Romans 10:17; Hebrews 11:6). God criticizes the Laodiceans for lack of faith (Revelation 3:18). Faith is the "gold" that all of God's people must "buy" (1 Peter 1:7).

We may put up a façade to fool others. We may justify our complaining... *but God knows our hearts* (Jeremiah 17:10; Romans 8:27).

No, a true *Philadelphian* Christian will **not** be a "yes man" or a "blind follower." Absolutely not! There is a right way to give input. Instead of complaining, a *Philadelphian* Christian's focus will be to zealously and lovingly work *within* God's organized Church (John 13:34–35) to support the Work (Mark 16:15; Revelation 3:8). It is the chronic complainers, those who reject authority, and those who cannot work within God's Church who are *not* displaying the fruits of the Spirit (Galatians 5:22). Similarly, those who create or preach hatred are showing neither *Philadelphian* characteristics *nor conversion* (Jude 19).

A contentious attitude is simply contrary to a converted, or a *Philadelphian*, spirit. *Philadelphia* means "brotherly love." And, as we will illustrate later, a *Philadelphian* Christian will not condone divisiveness, but rather will show "brotherly love" toward his fellow man, and toward *all* of God's people (1 Peter 3:8; 1 John 3:14–16). Brotherly love is

not reserved only for those we think are worthy of our love (James 5:19–20). And brotherly love **does not** condone murmuring.

CHRIST'S EXAMPLE

Jesus Christ confronted murmuring during His ministry on the earth. He strongly warned that this problem would persist, and that it should be overcome (Matthew 20:11; Luke 5:30; John 6:43). Later Peter, Paul, and the other Apostles continued to fight this same phenomenon (1 Corinthians 10:10; Philippians 2:14; Jude 1:16; 1 Peter 2:1).

Murmur in the Old Testament is usually translated from the Hebrew root *luwn*, which carries two general meanings; the first being “to lodge” or “to stay” in a place (as in to camp somewhere overnight, or to dwell somewhere), as in Genesis 32:13 where Jacob “lodged” (KJV, NKJV, RSV, RSV and others), “stayed” (NLT, ESV), “spent the night there” (NIV), or “remained” (Moffatt).

The other general meaning of *luwn* conveys *obstinacy*, a *state of complaint*, or *grumbling*. For example, we see *luwn* translated as *murmur* and *murmured* in Numbers 14:27–29 in the KJV, and as *complain* and *complained* where God asks, “How long shall I bear with this evil congregation who complain [murmur] against me? I have heard the complaints [murmurings] which the children of Israel make against me. Say to them, ‘As I live,’ says the LORD, ‘just as you have spoken in My hearing, so I will do to you: The carcasses of you who have complained [murmured] against Me shall fall in this wilderness, all of you who were numbered, according to your entire number, from twenty years old and above’” (NKJV).

Another Hebrew word translated *murmur* in the KJV, but as *complain* in the NKJV, or as *grumble* in the NLT or NIV, etc. is *ragan*. The Hebrew word *ragan* (Deuteronomy 1:27; Psalm 106:25; Isaiah 29:24) conveys a similar meaning to *luwn* but with the additional implication of “whispering in disapproval.”

Murmuring (or “complaining,” to use NKJV English) was so pervasive during

ancient Israel’s time in the wilderness, that of the 19 KJV Old Testament uses of *murmur*, *murmured* or *murmurings*, 16 occur in the *Pentateuch* (Genesis through Deuteronomy) while describing Israel’s attitude toward God, Moses or Aaron!

The 17th account of *murmuring* in the KJV occurs in Joshua 9:18. The 18th occurs in Psalm 106:25, and simply recounts Israel’s murmuring against Moses as found in the first 16 accounts. And the final, 19th account is a profound warning in Isaiah that we will discuss later. Indeed, ancient Israel had a *big problem* with murmuring!

In the New Testament, derivatives of the word *murmur* come from the Greek word *goggyzō*, and occur in the *King James Version* 14 times. The term is pejorative, as are its Hebrew counterparts. Very tellingly, one meaning of the phrase *Laodicean* is that “the people” (*laos*) will be *critical*, *judgmental* and will “take vengeance” (*dikē*). This attitude is manifest through criticism toward others in general, toward authority specifically, and especially as we approach the end of the age, through inclinations toward democratic church governance where “the people” (*laos*) “pass judgment” (*dikē*) through balloting (voting). As we will see, this is not a new problem. *Both the attitude and the actions are a rejection of God’s authority and neither please Him.*

DIFFERENT KINDS OF MURMURING

Let us now consider *two distinct types of murmuring*. How often are we guilty of either?

Recalcitrance is a general state of mind. We do not have to necessarily take action or verbally complain to be guilty of recalcitrance. Remember, murmuring is not just about *verbally* expressing an idea—it is equally about our mental *attitude* and our *thoughts*.

Notice that in Numbers 14:27 and Deuteronomy 1:27, no real “action” or forceful rebellion is taking place. We simply find a recalcitrant, ungrateful *attitude*. “And you complained in your tents, and said, ‘Because the LORD hates us, He has brought us out of the land of Egypt

to deliver us into the hand of the Amorites, to destroy us’” (Deuteronomy 1:27).

Do we occasionally, “in the privacy of our homes,” complain? What is *our* attitude about how God is working with us personally? What is our attitude about how long God is allowing certain trials to continue in our lives? What about our attitude toward our spiritual brothers and sisters in our local congregations? Are we **thankful** for God calling us into His Church, and for Christ being our personal Savior? Or, do we sometimes find excuses to be grumpy, thankless and recalcitrant?

It is appropriate to have a respectful difference of opinion, and to discern what is right or wrong (1 Corinthians 6:2–3). But, do we ever fall into a wrong attitude of criticism and complaint toward God’s Church, toward our spiritual brothers and sisters, or toward His ministry? What is our attitude about the *Tomorrow’s World* telecasts, or the latest *Living Church News* and *Tomorrow’s World* articles? What about Living University? Or Feast site decisions, ministerial transfers and Living Youth Camp administration? What about our spiritual brothers and sisters in our local congregations? Perhaps we attempt to justify that we are only murmuring against *human* leadership or *people*. However, we must remember that if we murmur against God’s Church, then we in effect murmur against Christ, Who is the Head of the Church (Ephesians 5:23), and if we murmur against our brothers and sisters whom God has called, then we murmur against those whom God has placed in the body as pleases Him (1 Corinthians 12:18), and whom God considers His special treasures (1 Peter 2:9). Although we are now more *technologically* advanced than the ancient Israelites who murmured in their tents, the fact remains—if we murmur, whether in person, over the phone, via e-mail, or on Facebook, we are still murmuring!

Sedition is another distinct form of murmuring. It is disobedience *with intent*. This is what Lucifer was guilty of when he attacked God’s throne (Isaiah 14:12–15). If we ever undermine just and proper authority,

in action, in speech, or even if only in our own personal thoughts, then we are nourishing the seeds of sedition.

Korah's rebellion is one of the most famous examples of sedition. In Numbers 16, we see how Korah, Dathan, Abiram and On gathered leading men to oppose Moses and Aaron. Ultimately, as Numbers 16 shows, Korah was able to assemble 250 *princes and leaders* in rebellion. Notice, in verse 11, that Moses accurately chastened these rebels for *murmuring* (complaining) against God's established human leadership—murmuring that was, in fact, rebelling “*against the LORD.*” Moses understood Korah's rebellion for what it was. It was not “constructive input,” but rather was *sedition against God*.

Amazingly, this sedition was so infectious that, even after God destroyed the rebels and their entire households (vv. 32–33), the congregation *still* murmured against Moses and Aaron (v. 41). This is truly an amazing lesson for us, which demonstrates the contagiousness of what is fundamentally an attitude of rebellion. Murmuring is indeed infectious!

Korah's rebellion is a powerful example. But what about us today? We should always be willing to offer constructive criticism and thoughtful advice, in a respectful manner. But when we *murmur* against God's work, His ministry, His leadership of the Church, or about our own lives as Christians, in reality we murmur against God.

Years ago, Dr. Roderick C. Meredith wrote a powerful article titled “Whose Opinion Counts?” in which he made some very important points about the perils of murmuring and how we should respect God's appointed Church government.

“God's true ministers will be yielded and submissive to God's will. They will seek His will in diligent study and earnest prayer. They will confer with other true ministers and Bible scholars for, ‘in the multitude of counselors there is safety’ (Proverbs 11:14). In every way, they will seek God's will and His guidance through the Holy Spirit. But when God's true servants do make a decision based on His word, *IT IS TO BE RESPECTED*, for it

is BOUND IN HEAVEN. You are not showing respect to the man and his “opinion,” but to the OFFICE in which God has placed His ministers, and by which CHRIST RULES HIS CHURCH. When the Israelites refused to hearken to God's servant Samuel, God said, “they have not rejected thee, but have rejected Me, that I should not reign over them” (1 Samuel 8:7). If you take the decisions of God's ministers lightly, YOU ARE DISRESPECTING GOD HIMSELF!” (*Good News*, October 1957).

The attitudes of recalcitrance and sedition are sin founded in faithlessness, ingratitude and vanity. They must be overcome with attitudes of joyfulness, peacefulness (Galatians 5:22) and thankfulness (Colossians 4:2; Ephesians 5:20)

MURMURING SEPARATES US FROM GOD

Let us have no doubt about the origins of a contentious attitude. When the Jews accused Jesus of being born of fornication (John 8:41), notice His response. Christ pointed out that if His accusers were of God, they would not *attack or slander* Him, but rather would love Him (v. 42). Jesus understood that His accusers were speaking from a *Satanic* perspective (v. 44).

How does the “father of lies” influence us to become contentious and rebellious? We know that Lucifer was originally perfect and beautiful (Ezekiel 28:12–15) until *vanity* took root. Instead of being *grateful* for what God gave him, Lucifer became vain, thankless *and bitter*. Lucifer became Satan and led one-third of the angelic host in war against God (Isaiah 14:13; Revelation 12:4)! We know that this futile insurrection leads to his being cast down in fire and humiliation (Ezekiel 28:15–18)!

In the May-June 2009 *Living Church News*, Mr. Dibar Apartian wrote about how this same process can turn us against God. “The moment you stop being grateful, you put yourself on Satan's wavelength and become vulnerable to his attacks. Satan wants you to complain,

because that is one sure way of making you turn away from God” (“The Most Common Sin: Are You Guilty?”).

Since Satan's rebellion, he has continuously been a complainer and an accuser, and he often uses our vanity to create in us attitudes of ingratitude, resentment, complaint and discord. This separates us from God.

Years ago, God ruled ancient Israel as its King, and Samuel was His priest. However, Samuel's sons “did not walk in his ways; they turned aside after dishonest gain, took bribes, and perverted justice” (1 Samuel 8:3). Clearly Samuel's sons were evil and corrupt judges over Israel (v. 1). Clearly, something needed to be done! But, did the Israelites act *properly*?

Sadly, the Israelites did not *humbly suggest* a corrective action. In their vanity and ingratitude, they *demand* a corrective action (1 Samuel 8:5). Instead of being *thankful* for their personal relationship with God through His loyal priest, instead of *trusting* in God's governance, and instead of having *faith* that God would fix the problem, they trusted themselves. Claiming *human* wisdom, they displayed a lack of faith. Consequently, they *murmured*—which led to their rejecting God's governance (1 Samuel 8:7)! Consequently, from Samuel's time to our day, the Israelitish nations have lost God as their direct and personal King!

SEVEN KEYS TO OVERCOME MURMURING

The *first key* to overcome murmuring is *faithfully turning to God* for help when we are discouraged. God does not promise Christians an “easy life,” but He does know our wants and our needs, and He *promises* to provide for us if we seek His Kingdom, strive to live righteously, diligently seek Him, and really believe that He is a rewarder of good things (Matthew 6:33–34; Hebrews 11:6).

Regardless of the reasons for our discouragement or our complaints, and whether we complain in person, over

the phone, or the Internet, we should remember, when we are tempted to murmur, that Christ is a compassionate and loving High Priest. We should ask God to help us replace ingratitude with thankfulness, vanity with humility, discouragement with joy, discontent with happiness, irritability with patience, and divisiveness with peace (Galatians 5:22).

The *second key* to overcome murmuring is that we *must not attempt to justify* our murmuring. Remember that God did not object to Moses' initial questions. Jethro gave respectful advice, which God blessed. Our *attitude* is the key.

We are not to become "yes men," but neither are we to become critics seeking to exalt ourselves or to tear down others to whom God has given responsibilities. No matter how "good" our ideas may be, we are not to offer them in a wrong attitude.

Isaiah 29:24 contains the final, 19th instance of *murmuring* in the KJV Old Testament. This passage illustrates a *profound* point worth deep meditation. When we "err" in spirit, we do not have "understanding," but when we *cease murmuring*, God can *teach* us. Do we want God to teach us? Why are we not teachable when we are contentious? Because murmuring is not a fruit of the Holy Spirit; it is a sign of not using—and eventually even of not having—God's Holy Spirit (Jude 16–19)!

The *third key* to overcome murmuring is that we must *trust Christ to lead His Church*—and we must be active members *in the Church*! We do not please Christ or grow as we should *outside* of the Church of God! In chapter 9 of *The Incredible Human Potential*, Mr. Herbert W. Armstrong wrote, "...Christ also loved the church, and gave himself for it, that he might present it to himself a GLORIOUS CHURCH" (Eph. 5:25–27) in the resurrection... [But] what about the

member who GOES OUT OF THE CHURCH, to have his own relationship with Christ—to GET his own salvation? He is OUTSIDE the body of Christ!"

The *fourth key* to overcome murmuring is that, while we must never be hateful, and while we should practice love toward all, **we must love Christ the most.** Consequently, Scripture commands that we *separate ourselves* from people and situations where negativity and murmuring is prevalent. Not only is this biblical; it is spiritually healthy for all involved. Doing so protects us from sin, and decreases the virulence of the problem. If we have become comfortable with our murmuring,



this principle can be very difficult to uphold, as it can mean cutting ourselves off from those who have fed our own wrong attitudes.

Do we continually associate with dissentious people, or with those who have left God's Church in rebellion? Murmuring and discord will persist until the end of the age (Jude 16–19; 1 Corinthians 11:19), and God's Church has the responsibility to **mark and separate from the congregation** those whose divisiveness has become incorrigibly severe (Romans 16:17). While we should be kind and loving toward all, we should not be so proud as to think we are above being influenced by divisive enemies of God's Church. If we deliberately and continually associate with such people, *we will also become infected* (Galatians 5:9).

Matthew 11:6 contains the *fifth key* to overcome murmuring. God blesses us if we are not offended by the Gospel, by the Church, or by doctrine. It is vital to remember that *we please Christ when we do not murmur.*

The *sixth key* to overcome murmuring is found in Psalm 119:165. If we *truly love and meditate on God's law*, we will have *great peace*. If we love Scripture and internalize it in our

very character, we will not be easily offended.

The *seventh key* to overcome murmuring is *total surrender to God's will*. Dr. Meredith brings out this point in his May-June 2012 *Tomorrow's World* magazine "Personal." And we should all re-read his powerful article titled, "What Is Deep Conversion?" in the January-February 2009 *Living Church News*. Describing how a true Christian will be humble, repentant and not self-willed, Dr. Meredith writes, "This basic attitude of *total surrender* to God, of being willing to *admit it* and to *repent* when one is wrong—*this* is the key attitude of which I am speaking. Although keeping God's commandments and showing love to fellow man is the *way of life* that must be followed—this "key" attitude of self-abnegation and a *willingness to take correction* is something which 'separates the men from the boys,' so to speak, when it comes to truly discerning the depth of a person's conversion."

Why did God give us such insight into ancient Israel's problem with murmuring? He wants us to understand that to be truly close to Him means that we will *not* be easily offended and that we will *not* complain and murmur (Psalm 119:165). Murmuring literally cost the Israelites their personal relationship with God as their King. When we fall into attitudes of ingratitude, complaint, murmuring and self-will, we likewise weaken and endanger *our* relationship with our Father and our King.

The fruit of living the Christian way is joy, peace (Galatians 5:22) and thankfulness (Colossians 4:2; Ephesians 5:20). Through Christ in us, Christians will replace negativity with *joy*, complaining with *peace* and murmuring with *thankfulness*. And, with Christ living in us (Galatians 2:20), we *will triumph* over the human inclination to sometimes murmur. Let us learn to completely put aside "all malice, all deceit, hypocrisy, envy, and all evil speaking" (1 Peter 2:1), replacing these attitudes with faith, compassion, peace love and righteousness, "For the eyes of the LORD *are* on the righteous, and His ears *are open* to their prayers" (1 Peter 3:8–12). ■

Sacrificing the Present for the Future

Continued from page 10

the brethren. We can express interest and genuine concern for others. “How was your week? How are you doing?”

Those of us who are shy need to break out of that. It can be hard to overcome old habits, but when you see people coming through the door of the Sabbath meeting hall, think: “That is my brother. That is my sister.” Christ in them is coming into the building, and that is where God is. He is with us. There is no need to fear an outgoing expression of concern for a brother or sister in Christ (1 John 4:18).

ENDURANCE AND BLESSINGS

Yes, we must be willing to endure present discomfort at times to lay a foundation for the future. I remember receiving a letter from a member of God’s Church several years ago. It said, “Dear Mr. League, I would like to say it is a delight to serve God, for His promises of blessings are as sure as

the rising and setting of the sun. Just over a year ago, I was discouraged, no job, one eight-year-old suit of clothes, a one-room basement apartment, shared with my nephew and no automobile, a diet consisting mostly of soup and crackers, no one to turn to except to God. As a result of my prayers, as well as those of the brethren, God turned things around in one year’s time. I had a job, several suits, a nice apartment, a small car and good food.”

I think also of a Church member in Cincinnati, Ohio, who was asked to provide transportation for another family that lived 50 miles from services. Sadly, he could not fulfill the request, because he had a wife and two children and his car was far too small to hold eight people. But he really wanted to serve in this way, so he prayed to God for a larger car. One day, after Spokesman Club, he came to me and said, “Mr. League, come outside. I want to show you something.” He then proceeded to show me a large station wagon, and said, “This was a gift; it

didn’t cost me anything. God gave me this so I could bring those people to Church!” I said, “Don’t forget that God gave you this car—use it for His service.” God’s blessings may not always be as physical and as dramatic as this man experienced—but they will come to His obedient people without fail.

There are many ways we can serve—just a cup of cold water given to a Church member will not go unrewarded, a kind word, a sincere compliment, encouragement, an offer for transportation, taking someone to lunch for some interesting fellowship, cleaning someone’s house when they are sick—the list could go on. But it is of the utmost importance that we each become a living sacrifice—Christ in us, the hope of glory!

So, remember—if we sacrifice the present for the future, we can look forward to being born into the God family to live and rule forever, under Christ, as the very Sons of the supreme God of the universe. What a glorious future lies ahead! ■

A “Key” to Spiritual POWER

Continued from page 2

prophet Daniel faced such a time when his people had been in captivity for 70 years and began to wonder, “Is it ever going to end?”

Daniel’s response? “Then I set my face toward the Lord God to make request by prayer and supplications, with **fasting**, sackcloth, and ashes. And I prayed to the LORD my God, and made confession, and said, ‘O Lord, great and awesome God, who keeps His covenant and mercy with those who love Him, and with those who keep His commandments, we have sinned and committed iniquity, we have done wickedly and rebelled, even by departing from Your precepts and Your judgments’” (Daniel 9:3–5).

Notice Daniel’s heartfelt attitude, and what happened as a result of it: “Now while I was speaking, praying, and confessing my sin and the sin of my people Israel, and presenting my supplication before the LORD my God for the holy mountain of my God, yes, while I was speaking in prayer, the man Gabriel, whom I had seen in the vision at the beginning, being caused to fly swiftly, reached me about the time of the evening offering. And he informed me, and talked with me, and said, ‘O Daniel, I have now come forth

to give you skill to understand. At the beginning of your supplications the command went out, and I have come to tell you, for you are greatly beloved; therefore consider the matter, and understand the vision” (Daniel 9:20–23).

Here, as most of you know, God began to reveal to Daniel one of the most inspiring and encouraging prophecies anywhere in the Bible! He gave Daniel understanding of the actual number of years that would pass before the Messiah was to come to this earth. He let Daniel know that, afterward, Jerusalem would be destroyed, and he showed Daniel many other things as well. Also, most encouragingly, God told Daniel, “For you are *greatly beloved*; therefore consider the matter and understand the vision.”

What an inspiring and encouraging statement from Almighty God to Daniel!

We might not receive such hearty commendation every time we pray and fast. But Daniel was an unusual man—*profoundly* seeking God and walking with God even under difficult circumstances at the headquarters of the entire pagan empire of Babylon. He must have had *hundreds* of trials and tests there that we do not know about. Yet, God knew his heart, and He knew that Daniel needed *powerful encouragement* at that time. So, God indeed gave that encouragement and wonderful revelation about the coming of Jesus Christ to this earth to be our Savior.

All of this came in *response* to Daniel's *heartfelt prayers* and **fasting**!

Dear brethren, we are at a time when dozens and probably scores of our own brethren are facing extremely serious or even *terminal* illnesses! Some have already died. We are at a time when the most horrifying, world-shaking “tribulation” in human history is beginning to come upon us. As Jesus said, “For in those days there will be tribulation, such as has not been since the beginning of the creation which God created until this time, nor ever shall be. And unless the Lord had shortened those days, no flesh would be saved; but for the elect's sake, whom He chose, He shortened the days” (Mark 13:19–20).

We are also at a time when the *most powerful* Work of the true Church of God ought to begin to take place **soon**! For our peoples really **need** to be warned specifically about their national identity, about who we are as peoples, and about what is sure to happen within the lifetimes of many of us! So, it is absolutely vital—as the true Church of God—that we begin to **cry out** to God with **all our hearts** and “seek” the Eternal God in fervent *prayer* and **fasting**! And we should not wait to fast just once a year, on the Day of Atonement! As I have said so often, we certainly need to “go all out” in genuinely seeking God—even with tears in our eyes and with earnest prayer, meditation, and fasting. Our *attitude* during a fast is to be one of *deep humility*. The Bible tells us over and over how important it is that we realize our own “nothingness,” and **cry out** to God for the extra help we need. Jesus Christ stated, “And whoever exalts himself will be humbled, and he who humbles himself will be exalted” (Matthew 23:12). Any of us who begin to think that we are very “important,” or that we are more “righteous” than others, is in *deep spiritual trouble*! Each of us must realize *how very weak* we are in times of stress and trouble, and how **vital**ly important it is that we humble ourselves before God and get strength from Him and Him alone!

When you fast, you ought to be sure you are entering into your time of fasting with *an attitude* of deep humility and the awareness of how much you need to **seek God**. During your fast, as Mr. Herbert Armstrong explained in his *Autobiography*, it is good to devote yourself to *extra hours* of Bible study, of meditation and seeking God. Just “starving yourself” is **not** the kind of fast that will help you spiritually.

It is vital that you also prepare yourself *physically* for your fast. Learn to ease up on what you eat before your fast begins. Eat smaller portions. Have more bland food that will not upset you or give you water cravings during the fast, so use less salt and fewer spices. Get *plenty of rest* during your fast—taking naps or periods of rest if necessary. *Do not* do all of your normal work, but rather “cut back” on the number of hours you spend at work—even taking the entire day off, if that is convenient.

If you have any questions about your physical fitness before a fast, or if you have any unusual health problems or

issues, it is a good idea to seek the advice of a competent health professional *before* you embark on a complete fast. In a complete *spiritual* fast, as we have seen in all the Bible examples, **nothing** should be taken in the way of food or water—only fresh air and sunshine! This is the definite and consistent example of a *complete spiritual fast*. Of course, there are “juice fasts” and other partial measures that are certainly helpful in cleansing your system and even in seeking God—as long as they are not used as a **substitute** for the occasional complete spiritual fast. From time to time, you may wish to take only water—or perhaps fruit juices or warm chicken broth—and to use your time to seek God by drinking in of *His mind* through urgent, fervent Bible study and prayer and meditation. But God does not want us to neglect complete fasting as we are able!

If we—as a Church—begin to zealously **seek** God more than ever, in study, meditation, prayer and fasting, we **will** receive answers! God will begin to intervene powerfully and **heal** more of His people. He will empower us much more in His Work of reaching this confused world while there is still opportunity. He **will** intervene to stay the hand of Satan from hurting or destroying His Church and His Work.

We must **never** give up and quit! And we must *always* have the outflowing concern to want to reach out to our nations and to the *whole world* with the Truth of God—since we have both the opportunity and the responsibility. *God has specifically called us to this very task*! Our Father in heaven tells us in His inspired word, “Deliver those who are drawn toward death, and hold back those stumbling to the slaughter. If you say, ‘Surely we did not know this,’ does not He who weighs the hearts consider it? He who keeps your soul, does He not know it? And will He not render to each man according to his deeds?” (Proverbs 24:11–12).

So, let us all *surrender our lives* more fully to God and use the powerful **tool** of **fasting**—along with study, meditation and prayer. Fasting should not be a “once a year” event for true Christians. We **need** God's help and His intervention to supernaturally “heal” our brethren and loved ones. We need Him to deliver us from Satan and his terrible, divisive tactics meant to ruin us and destroy His Work. We **need** God's **power** to do this great Work, so that when the terrible events of the near future begin to happen in earnest, the people of our world will **know** that God has warned them *ahead of time*! This is our opportunity *and* our responsibility!

With Christian love,



LOCAL

CHURCH NEWS

Births

Mr. and Mrs. Mike Dickson (Lacie), of the Charlotte, North Carolina, congregation, are delighted to announce the birth of their second child and first son, *Josiah Malachi Dickson*, born March 24. He weighed 9 pounds, 6 ounces.

Mr. & Mrs. Joseph (Ashley) Meyer, of Lawrenceville, Georgia, are happy to announce the birth of Hayden Meyer's baby brother, *Logan Thomas Meyer*. Logan was born on March 8, weighing 8 pounds, 6 ounces, and measuring 21 inches long. Grandparents

Roger and Laurel Meyer of Columbus, Ohio, and Thomas and Rebecca Brooks of Athens, Georgia, are thrilled about this addition to the family.

Mr. and Mrs. Joshua (Jennifer) Beattie, of Charlotte, North Carolina, are delighted to announce the birth of their first child, *Benjamin Ryan Beattie*, on April 10. Benjamin weighed 8 pounds, 10 ounces, and was 20 inches long.

Ordinations

Mr. Gordon Baker was ordained a deacon on the Feast of Trumpets, 2011, by Area Pastor Ron Poole and elder Glen Harrison. Mr. Baker serves in the Braselton, Georgia, congregation.

Mr. Martin Montgomery was ordained an elder on March 17, by Regional Pastor Bruce Tyler and elders Robert Tyler and Michael Gill. Mr. Montgomery serves in the Adelaide, South Australia, congregation.

Mr. Wayne Tlumak was ordained an elder on the First Day of Unleavened Bread by Evangelist Douglas Winnail and Area Pastor Jonathan McNair. Mr. Tlumak serves in the Manhattan, New York, congregation.

Mr. Louis Marchand was ordained a deacon on the First Day of Unleavened Bread by Evangelist

Douglas Winnail and Area Pastor Jonathan McNair. Mr. Marchand serves in the Auburn, Massachusetts, congregation.

Mr. and Mrs. Darrell (Daina) Jakubowski were ordained as deacon and deaconess on the First Day of Unleavened Bread by Evangelist Douglas Winnail and Area Pastor Jonathan McNair. The Jakubowskis serve in the Albany, New York, congregation.

Mr. and Mrs. Randy (Jan) Moran were ordained as deacon and deaconess on the First Day of Unleavened Bread by Evangelist Douglas Winnail and Area Pastor Jonathan McNair. Mr. and Mrs. Moran serve in the Rochester, New York, congregation.

Mrs. Geneva Shelton was ordained a deaconess on March 31 by Area Pastor Martin Fannin. Mrs. Shelton serves in the Crossville, Tennessee, congregation.

Mr. James Baisley was ordained an elder on the First Day of Unleavened Bread by Area Pastor Martin Fannin. Mr. Baisley serves in the Crossville, Tennessee, congregation.

Mrs. Tina Stephens was ordained a deaconess on the First Day of Unleavened Bread by Area Pastor John Strain and elders Terrence Kennell and Richard Thomas. Mrs. Stephens serves in the Ft. Lauderdale, Florida, congregation.

Mr. Lave Baz was ordained a deacon on the Last Day of Unleavened Bread by Area Pastor John Strain and elders Randall Kobernat and Ron Peterson. Mr. Baz serves in the Tampa, Florida, congregation.

Mr. Lawrence Johnson was ordained a deacon on the Last Day of Unleavened Bread by Area Pastor Ed Breaux. Mr. Johnson serves the brethren in the Jackson, Mississippi, area.

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. Louis Edward Cooper, a longtime faithful member and elder in Nashville, Tennessee, died November 27, 2011, after a long debilitating illness. He is survived by his loving wife, Jackie, children, grandchildren, nieces and nephews. Most people outside the area knew him as “that pilot from Nashville.” He loved to fly—and actually piloted Mr. Herbert W. Armstrong on one occasion to the various Feast sites in the United States. Mr. Cooper was baptized in 1964, and was ordained an elder in 2001. He had been a loyal and faithful member of the body of Christ for almost 50 years. He will be sorely missed! The memorial service on December 2 was conducted by Area Pastor James Sweat.

Mrs. Lena Mildred Clancy, 96, died peacefully on December 9, 2011. Baptized in 1964, she was a long-time, very dedicated member of God’s Church who set a wonderful example of perseverance and kindness. As a young girl in the early 1920s, she went to school in New York City. She led a very happy life on the Clancy family farm in eastern Ontario for over 60 years. She first heard the *World Tomorrow* broadcast in the early 1950s. A true matriarch, she is greatly missed by her children, Eldon, Carson, and Bonnie Goddard, many grandchildren and great-grandchildren, and the Kingston, Ontario, congregation.

Mr. Jimmy Faulkner died December 26, 2011, at his home in Mt. Vernon, Arkansas, at the age of 77. Mr. Faulkner was a long-time member of the Church of God, going back to June 1962, and a member of the Little Rock congregation. He served in the army in his youth and was a printer by profession, founding several printing companies in the Little Rock area. Even in retirement, he continued to do some specialty printing

for his friends. Mr. Faulkner was a quiet, generous man who loved his family and his home in the country. He is survived by his wife of 55 years, Joy Mills Faulkner, and a brother and a sister. His funeral was conducted by Area Pastor David Stiffler in Alexander, Arkansas.

Mr. Richard Carl Myers of Little Rock, Arkansas, died on January 27 at the age of 87. Mr. Myers is survived by his wife of 65 years, Nona, two daughters, two grandchildren, a brother and a sister. He was predeceased by one sister and two brothers. Mr. Myers served as a Marine in the South Pacific in World War II and was retired from the U.S. Post Office. He was baptized in 1954. Though in declining health in recent years, and unable to attend services regularly, he was fervent about God’s Truth and was faithful to the end. His funeral was conducted by Area Pastor David Stiffler in Little Rock.

Mrs. Alta Lee Turner, of Jacksonville, Arkansas, died March 4 at the age of 87, of complications from a stroke suffered a few days before her death. Mrs. Turner was baptized in 1965 and was a member of the Little Rock congregation. She is survived by six of her seven children, whom she reared as a single parent. She is also survived by her eight siblings, 22 grandchildren, 42 great-grandchildren, and 5 great-great-grandchildren. She was a lively person who enjoyed Church activities, especially dancing. She greatly enjoyed studying her Bible and listening to sermons. Her funeral was conducted by elder Davy Crockett in Concord, Arkansas, near her birthplace.

Mr. Thomas Gossett, an elder serving in the Knoxville, Tennessee, congregation, died March 7 at age 77. He is survived by his wife Lisa (a deaconess), and

by several children, grandchildren and great grandchildren. He will be greatly missed by his family, friends and brethren. The funeral service was conducted by Mr. Martin Fannin.

Mr. Larry Summers of the Indianapolis, Indiana, congregation died at his home on March 12 at the age of 69, following a period of declining health. He was baptized in 1968. Mr. Summers was a program systems analyst for a local insurance company. He was preceded in death by a daughter, Lory, and is survived by his wife Pat, both members of the Living Church of God. Elder George Dellinger conducted the memorial service on March 17.

Mr. Evo Walker died on March 13 at the VA Medical Center in Jackson, Mississippi. He was 81 years old. Mr. Walker was baptized in 1968 and was a long-time faithful member of the Church of God, serving as an elder in the Columbus, Jackson, and Laurel, Mississippi congregations after his ordination in 1999. He was predeceased by his parents, two sisters, and three brothers. Mr. Walker is survived by his wife, Denise Ammons Walker, a son, two step-daughters, a step-son, four grandchildren, and a sister. Area Pastor Ed Breaux and elder Davy Crockett conducted his funeral on March 16.

Mr. Jackie Barnes, age 72, died on March 24 at his home in Beaverton, Alabama. He was a long-time, dedicated member of the Church of God. Mr. Barnes served in the U.S. Air Force and later worked as an appliance technician. He is survived by his wife, Charlene, also a long-time member of the Church, two sons, a step-son, step-daughter, and two brothers. Area Pastor Ed Breaux conducted the funeral service on March 27.

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COMMENTARY

A Friend in Need?

Who is a friend in need? There are few things as satisfying in life as a good friendship. Children crave friendships intensely, and we continue to cherish our friendships through life's waning years. The "texting" shorthand "BFF"—"Best Friend Forever"—speaks to a heartfelt desire that is almost universally felt. Who would not want a friend with whom we can share our days of happiness and joy, who will also be there for us when things are not going so well?

The Book of Proverbs offers many poignant thoughts on friendship. Many are familiar with this famous verse: "A man who has friends must himself be friendly, but there is a friend who sticks closer than a brother" (Proverbs 18:24). But how many realize that this is a mis-translation of the original Hebrew text? A better translation reveals another key principle: "He that maketh many friends doeth it to his own destruction; but there is a friend that sticketh closer than a brother" (ASV). Are our friendships "a mile wide and an inch deep"? Do we have so many superficial "friends" that we lose sight of true friendship? True friendship binds people together in good times and bad. "A friend loves at all times, and a brother is born for adversity." (Proverbs 17:17) And consider: "Ointment and perfume delight the heart, and the sweetness of a man's friend gives delight by hearty counsel" (Proverbs 27:9).

Throughout these verses and others, we see a common theme: friendship is a precious possession, treasured most dearly in times of need.

No matter how they came to become our friends, the ones to whom we are closest are those who remember us in our times of need. The Apostle James describes the biblical patriarch Abraham as a "friend of God" (James 2:23). How did Abraham and God "cement" that friendship? By God's presence during Abraham's times of need. God was there when Abraham was a stranger far from home, when he was in danger of losing his wife, when he was moments away from sacrificing his son, when he was racing to rescue his nephew from attackers, and when he needed direction in choosing a wife for his son.

Abraham certainly had a special relationship with God. But we can have a similar relationship, if we are willing to call on Him to be with us in our times of adversity—and if we follow the loving counsel He gives us, through Scripture, as our friend.

God made Himself available to Abraham as a friend. But, turn the table for a moment. Is there someone who needs your friendship, right now—someone who would really appreciate a phone call or a note, who needs your encouragement and support? Whose friendship can you "cement" with your love, concern and care? Maybe it is someone right next to you!

—Jonathan McNair