

# THE LIVING CHURCH NEWS

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July–August 2015

## How to Face Trials

Dear Brethren and Friends,

In the early morning hours of June 16, 1976, my daughter Elizabeth came upstairs to wake me as I had requested. For I had wanted to “be there” if my dear wife, Margie, somehow awakened from her swoon and was able to briefly communicate with me before she died. The nurses and doctors had assured me that she was dying of cancer and she was not in a coma, but a “swoon”—wherein she did not suffer but was still basically asleep and only groaned when the ladies had to turn her over to bathe her, etc. Elizabeth came up quickly and said, “Mother has partially awakened and you might come down quickly.” So I put on a robe and went down to where she was lying on a hospital bed in the family room. But it was *too late*. She never came fully back to life and alertness, and she died even as I was holding her hand there on the bed. Up until that time, that was the very *worst* thing to “hit” me in my entire life. I was deeply upset, perhaps more than I should have been as one understanding God’s truth. But I was still *very human*.

My whole life passed before me in the early morning hours of the days and weeks following her death. I wondered: “Why?”

One morning, soon after Margie died, I was driving to Ambassador College. A young man roared down an onramp onto the 210 freeway and nearly hit me, then kept speeding on ahead. Being in a very unstable condition, emotionally, I started roaring after *him*—I was so upset that I thought for a moment I would ram him! Suddenly, though, God’s Spirit took hold of me—and I realized I had responsibilities to uphold. I had *four* children to take care of. I was a *minister* of Jesus Christ! So, *why* had I briefly become so upset? Thinking about this sobered me and helped me maintain my proper balance.



Brethren, at this time in the history of the Living Church of God, I know that many of you are facing *severe trials*. God does allow these things to come to “test” us. But, in the end, our trials are good for us—even though it may not seem like it at the time. Recently, we have experienced the death of Mr. Pieter van der Byl. Despite the loss we all feel, we can be comforted in knowing he was given 78 very productive years of life. Mr. Fitzroy Greeman, a wonderful elder in the Caribbean, was only in his 60s when he died recently. As most of you know, Messrs. Rod King, Sheldon Monson and Harold Way are going through severe health trials. Locally, Mr. George Webb is dealing with the effects of another stroke. All around the Church, there are men and women who are facing serious health trials, and who really *need our prayers*! We pray that God will give all of them more time to finish the course and to do the Work which God wants them to do in this life. But we know—as I understand in my *own life*—that God does **not** give us eternal life *in this flesh*. A few days ago, I had a routine physical and was pleased to find out that, overall, I was in very good shape for someone who has my various health issues. I hope and pray that God will keep me able to serve you brethren for many more years. But I know that it is up to Him, not to me! Over the years, more and more, I have come to see the “Big Picture” as I often say.

It was the “Big Picture” that helped me keep my balance after Margie’s death. As I meditated and studied and prayed over and over, I realized more than ever that:

- God was still on His throne! The sun was still coming up every morning and the moon every night. The major prophetic events were still unfolding just as we had been

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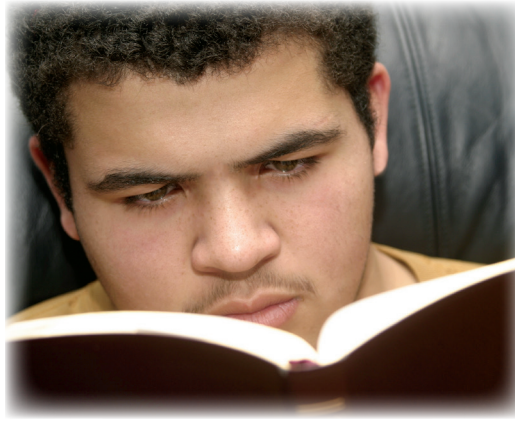


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preaching for decades. God was *still* hearing our prayers in many particular ways. God’s Spirit was still available.

- God’s perspective was bigger than mine! Despite my personal grief, I knew that multiple thousands were still dying all over—some of them in very brutal and painful circumstances. My wife, Margie, did not die in that way. Rather, she died peacefully in her own home with her own family nearby who loved her and prayed for her.
- The Resurrection, not the length of our physical life, is our hope! As I studied, it became all the more clear that God does **not** promise eternal life in the flesh! Yet there I was, still alive, and I still had the strength and the ability to give much knowledge and understanding of God and His plan to others. So I realized that I *must* carry on to do what I could. I found that my greatest *help* in this trial—as in *any trial*—is focusing on **God** and on **giving** myself to His very Work in every way I could! As we do so, in whatever circumstance God has placed us, we are fulfilling the very *purpose* for which we are called and for which we are drawing breath. This understanding helps us get our minds off the “self” and focus instead on things that are really important. I found that if I really tried to get in *extra* Bible study and *saturate* my mind with God’s Word, it gave me understanding and strength beyond anything else I could do to help me gain **God’s** perspective on past, present and future trials.



In Philippians 1:6, the Apostle Paul writes about his personal faith, “being confident of this very thing, that He who has begun a good work in you will complete it until the day of Jesus Christ.” So it is God’s will that *each of us* will be able to do our part to *complete* the Work that God has given us to do. If we do our part, He will **keep us alive** until we have “finished our course” and *learned the lessons, done the Work* and are **ready** for the resurrection to the degree we remain faithful.

Again, in Philippians 1, the Apostle Paul writes about being in “chains” and being tried and tested in many ways. He asks: “What then? Only that in every way, whether in pretense or in truth, Christ is preached; and in this I rejoice, yes, and will rejoice. For I know that this will turn out for my deliverance through your prayer and the supply of the Spirit of Jesus Christ, according to my earnest expectation and hope that in nothing I shall be ashamed, but with all boldness, as always, so now also Christ will be magnified in my body, whether by life or by death. For to me, to live is Christ, and to die is gain. But if I live on in the flesh, this will mean fruit from my labor; yet what I shall choose I cannot tell. For I am hard-pressed between the two, having a desire to depart and be with Christ, which is far better” (vv. 18–23).

In the many **dozens** of trials I have had to face during my 65 years in God’s Church, I have learned that the **only** way to **face** the trials successfully—and to **conquer** them—is to have *Christ in me* giving me the strength to do so. For the Apostle Paul stated: “I know how to be abased, and I know how to abound. Everywhere and in all things I have learned both to be full and to be hungry, both to abound and to suffer need. *I can do all things through Christ who strengthens me*” (Philippians 4:12–13). No matter how many ups and downs we may go through, we **must** come to the profound realization that **nothing** can turn us aside from God and from ultimate success *if* we walk with Christ and are able to do “all things” through Christ who strengthens us!

It is extremely broadening and encouraging to read over the examples of how God dealt with His servants down through the ages. You will see that even the most *faithful* patriarchs and servants of God had seemingly “bad things” happen to them. After describing how “God appeared to Jacob” and blessed him, the Bible tells us: “Then they journeyed from Bethel. And when there was but a little distance to go to Ephrath, Rachel labored in childbirth, and she had hard labor. Now it came to

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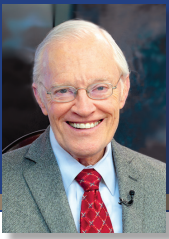
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## GROW CLOSER TO GOD!

As most of you certainly know, we are clearly drawing close to the very **end** of this present age. Yet we do seem to be in a sort of “transition period”—trying and testing our patience—before things speed up to the grand-smash climax of world events. At this point Satan will naturally try to intervene and test the faith and stability of many of us. He will try to get us doubting and questioning God, His laws, His promises and many of the basic premises we have understood.

So, how can we *know* that we can have absolute **faith** in God? There are many factors involved here. God’s way of life “works”—as thousands of you know. God does intervene and heal His people supernaturally—again, as thousands of you know. But one of the obvious ways we can and should know is that the “Big Picture” events of prophecy have been, or are now being, *fulfilled* even as I write!

The nations of the modern ten-tribed “house of Israel”—*especially* Ephraim and Manasseh, the “house of Joseph”—are definitely going *down* as God prophesied. The British Empire *is no more!* The power and prestige of the United States is quickly diminishing. The vitally important sea-gates which God gave Britain and America have mainly been taken away already—and a few others will probably be taken away soon! Suez is gone. The Simonstown base controlling the tip of South Africa is gone from British control. The Bab-el-Mandeb—the *southern* entrance to the Red Sea—is also gone from British control. Singapore and the Malacca Straits are gone from British control. America’s greatest sea-gate—the Panama Canal—is gone from American control. Two of the other major sea-gates on earth—still critical to world trade and wartime supplies and troop shipments—Gibraltar and the Falkland Islands, are even now subjects of controversy and agitation to remove them from British control. How long until they, too, are gone?

As Mr. Herbert W. Armstrong was virtually *alone* in predicting, the nations of Eastern Europe broke away from Soviet control. This dramatic upheaval back in 1988–89 was sudden and *totally unexpected*

by the so-called “experts”! Yet God made it clear to Mr. Armstrong that this had to happen to lay the groundwork for the complete ten-nation European Union which would follow. Remember, *no one else taught this as he did!*

Now, as Mr. Armstrong had long understood would happen, a German-dominated European Empire is *definitely taking shape!* Also, as very few (if any) others have understood, Britain will **not** be part of this final union of European nations! Why? Because Britain is “Ephraim” and is prophesied to be the target of devastation *by* this very union in years to come! The so-called “Bible scholars” of this world simply do **not** understand this vital key to Bible prophecy. *We do.*

But, brethren, as we see the Great God whom we serve intervening in world events, it should inspire us more than ever to *trust* Him

to back up His inspired Word in *every area* of life. If we want to have greater **power** in the Work, *we need more faith!* If we wish to have more healings and miracles in the church, *we need more faith!*

In Hebrews 11:6, God tells us, “But without faith it is impossible to please Him, for he who comes to God *must believe* that He is, and that He is a rewarder of those who diligently seek Him.” Certainly the attitude of absolutely *trusting* and *believing* in God, in His *Word*, in His *way* and in His *promises*—is the basic foundation for *real* Christianity—the kind of Christianity preparing us to live for eternity in the Kingdom of God. As I have said so many times, we must “walk with God” in this attitude of faith and certainty. And to build this kind of faith, we must “feed” on God’s Word as Jesus indicates in John 6:56–57: “He who eats My flesh and drinks My blood abides in Me, and I in him. As the living Father sent Me, and I live because of the Father, *so he who feeds on Me will live because of Me.*”

Jesus said, “Ask, and it will be given to you; seek, and you will find; knock, and it will be opened to you. For everyone who asks receives, and he who seeks finds, and to him who knocks it will be opened” (Matthew



7:7–8). As these verses clearly indicate, we have to *keep coming* to God in faith in order to get the answers to our prayers. We do not merely just “ask” one time. We **cry out** to God and keep coming back over and over again as the importunate widow did as described by Jesus Christ in Luke 18:1–5. And in verses 6–8, notice what Jesus tells us: “Hear what the unjust judge said. And shall God not avenge His own elect who **cry out** day and night to Him, though He bears long with them? I tell you that He will avenge them speedily. Nevertheless, when the Son of Man comes, will He really find faith on the earth?” In Mark 11:21–24, we read of Peter’s surprise when a fig tree that Jesus had cursed had withered away very quickly. Jesus answers, “Have faith in God!” Then He instructs the disciples (and also us today), “For assuredly, I say to you, whoever says to this mountain, ‘Be removed and be cast into the sea,’ and does not doubt in his heart, but believes that those things he says will be done, he will have whatever he says. Therefore I say to you, whatever things you ask when you pray, **believe that you receive them**, and you will have them.”

Through constant study, fervent prayer and consciously directing our minds to **trust** in God, we must, as Jesus said, “believe” that we have received what we ask for, *and then we shall receive it!* It is true that you cannot just “work up” faith. But it is *equally true*, my dear brethren, that by *doing your part* as I have just described—fervently *studying* for faith, *praying* for faith and then doing your best—with God’s Spirit—to **exercise** faith in all types of daily situations both great and small, greater faith *will* be manifested in your life! That is what I mean by telling you from time to time, “We must build an *atmosphere* of faith within the Living Church of God!” Yet, as the Apostle Paul explained, “It is God who works in you both to will and to do for His good pleasure!” (Philippians 2:13).

Jesus again emphasized the vital key of “*drinking in*” of the Word of God in regard to faith when He instructed us, “If you abide in Me, and My words abide in you, you will ask what you desire, and it shall be done for you” (John 15:7). For Jesus’ words to “abide in us” we certainly do have to study them over and over, drink in of them, meditate on them and *put them to work* in our lives. Then we will literally *think* like Jesus thinks. We will, more and more, have the *mind* of Jesus Christ and the mind of God. Then, as Jesus said, “You will ask what you desire and it **shall** be done for you.” And then Jesus continued to say, “By this My Father is glorified that you *bear much fruit*, so you will be My disciples” (v. 8). So the faith we receive and the answers to our prayers should all have a part in *accomplishing the*

*very Work of Christ* which He is doing through us as His human instruments today!

One major obstacle to faith is the attitude of “guilt.” A very helpful biblical passage regarding what we might call this “guilt syndrome” is found in 1 John 3:18–22: “My little children, let us not love in word or in tongue, but in deed and in truth. And by this we know that we are of the truth, and shall assure our hearts before Him. For if our heart condemns us, God is greater than our heart, and knows all things. Beloved, if our heart does not condemn us, we have confidence toward God. And *whatever we ask we receive from Him, because we **keep His commandments** and do those things that are pleasing in His sight.*”



Through the help of Christ *living within us*, each of us must “grow in grace and knowledge” (2 Peter 3:18). We must, year by year, overcome and begin to reflect Jesus Christ more and more in obedience to God’s law, in the attitude of love and out-flowing concern to God and to neighbor, and in literal service to God and to others in the things we do. Lacking this, of course we will realize that we have “let down” and this will hurt our feeling of closeness to God. We must understand, however, that God does **not** expect us to be perfect, but merely to be

“growing” to the best of our ability. Therefore, we read in the above passage in 1 John 3, “God is greater than our heart and knows all things.” But we should be growing *toward* the state described in verse 22 wherein we receive from God powerful answers to prayer—“whatever we ask”—“because we *keep His commandments* and do those things that are pleasing in His sight.”

Since so many of us are getting older in the faith, we *should*, dear brethren, truly be drawing closer and closer to God in everything we think, say and do. If we, through God’s Spirit, so *discipline ourselves* to do this, and specifically **cry out** to God for more faith, *He will certainly give us that faith!*

Then, those of us who do this will have a profound peace of mind, a sense of confidence and assuredness in God and in His will for us and we will **know** that God will do *what He says*—in *His* time and *His* way. This *living* faith will enable us to become far more powerful instruments of God and to be truly “ready” to be His instruments when it is *His* time to pour out the spiritual power and the gifts of His Spirit on His Church at the very end of this age. May God help all of us catch this vision and learn to walk with our Father—in **faith**—in the way I have tried to describe to all of you in this letter. May God be with you and help each of you to build this profound relationship with God and with Jesus Christ in your daily lives. ■

# “EVERY MAN PERFECT...”

By Gary F. Ehman

Recently—while conducting a funeral before a group consisting mostly of members of a prominent Southern Protestant denomination—it occurred to me as I spoke that most of the audience had no clue as to what I was talking about. The strange part was that they thought they knew the subject better than I did, believing I was the one who did *not* know what I was talking about. There was a nagging feeling deep within me, difficult to identify, as I looked out over the obviously hostile gathering.

At this service in a small, secluded, backwoods church building, I stood in front of a group of people who had sorrow in their hearts because of the loss of a dear loved one. To them, I delivered the wonderful scriptural truths of life, death and the resurrection that we in God’s Church often take for granted. I tried to make those truths real to my audience—backed with emotion and concern—but from their facial expressions alone it was a bit unsettling to recognize that these people simply did not understand.

This was one of those moments that makes plain to true Christians the wide gulf between us and the rest of the world, and which reveals the monumental task facing God and His future Family in implementing the plan of salvation—reconciling mankind back to Him.

Pondering that rather surreal experience reminded me of a sermon on Colossians I had recently given, in which I talked about our deliverance from the world’s ways and our former ignorance of God’s word. In that sermon, I quoted the Apostle Paul describing what Christ has done: “He has delivered us from the power of darkness and conveyed us into the kingdom of the Son of His love, in whom we have redemption through His blood, the forgiveness of sins” (Colossians 1:13–14).

To emphasize this deliverance, Paul stated: “For this reason we also, since the day we heard it, do not cease to pray for you, and to ask that you may be filled with the knowledge of His

will in all wisdom and spiritual understanding; that you may walk worthy of the Lord, fully pleasing Him, being fruitful in every good work and increasing in the knowledge of God” (vv. 9–10).



## REACHING OUT

This is what was nagging me, while giving that funeral message in front of a mostly unconverted audience. I did not want just to bring words to them; I wanted to reach out and help them to understand. We are not isolationists as Christians; we are called to proclaim the truth, to witness with our very lives, lifting up our voices in preaching God’s soon-coming Kingdom, witnessing to and warning others. What came back starkly, from their expressions, was confusion and no small amount of hostility. Many in that room did not want to hear the truth, read right from the Bible.

I was not delivering a message about going to heaven, which is what most in that audience wanted to hear. As Christians, we preach the truth. That is what Paul reminded the Colossian Christians: “To them God willed to make known what are the riches of the glory of this mystery among the Gentiles: which is Christ in you, the hope of glory. Him we preach, warning every man and teaching every man in all wisdom, that we may present **every man perfect** in Christ Jesus” (vv. 27–28). Did you notice verse 28? We are to “preach Jesus”—the same Jesus mentioned in verse 27. Later in this article we will look at this a bit more closely.

Reading Paul’s letter to the Colossians, one gets the definite feeling that Paul was passionately concerned that these former ascetic pagans—now Christians—understood what he was talking about. These people, recently converted, were being troubled by their family and friends and, even worse than that, the Hellenistic Jewish community and their version of

Christianity. He was talking about the truth, not pagan beliefs or Messianic Jewish superstition.

To get the full impact of what Paul was saying, it is necessary to put it into context, as he wrote in verses 3–6: “We give thanks to the God and Father of our Lord Jesus Christ, praying always for you, since we heard of your faith in Christ Jesus and of your love for all the saints; because of the hope which is laid up for you in heaven, of which you heard before in the word of the truth of the gospel, which has come to you, as it has also in all the world, and is bringing forth fruit, as it is also among you since the day you heard and knew the grace of God in truth.”

These Colossian Christians heard and reacted to Paul’s preaching the gospel message and became converted. Paul’s letter to them was to encourage them to grow in that understanding. It will be helpful for you to go back and put it all in context, reading verses 4–14.

### KNOWLEDGE, WISDOM AND UNDERSTANDING

We need to understand what Paul presented to the Colossians. Please excuse my brief trip into the technical, but we need to consider the meanings of words—the words that my audience at the funeral did not understand, but that *we must understand*.

Note Paul’s special concern for his audience: “For this reason we also, since the day we heard it, *do not cease to pray for you*, and to ask that you may be *filled* with the knowledge of His will in all wisdom and spiritual understanding” (v. 9). Paul’s earlier reference (v. 3) to praying for them appears to grow in urgency as he progresses in the letter.

He uses three vital aspects of human existence: “knowledge,” “wisdom” and “understanding.” All three are *connected to God’s will*. The Greek word for “knowledge” is *epignōsis* (ip-ig’-no-sis) meaning precise recognition, or full discernment *of His will*. The word “wisdom” is *sophia* (sof-ee’-ah) the skill of using or managing this knowledge *of His will*. Now “understanding” in the Greek is *sunesis* (soon’-es-is) meaning flowing together, or full comprehension *of His will*; the reasons behind it. Paul is saying that Christians should have precise knowledge, put it into practice, and know *why* they know and *why* they are doing it.

All three are qualified with the word “spiritual,” and we need to look at that aspect, because *it is key* for us to understand our mission to this world today. The word “spiritual” is *pneumatikos* (pnyoo-mat-ik-os’), belonging to the Spirit, higher than man—of God. Without God’s Spirit in us, we cannot fully discern, apply or comprehend His will.

But what is His will? The Greek word is *thelēma* (thel’-ay-mah), which can mean commands and precepts, but it can also mean the purpose of His good pleasure. Paul clarifies this in his letter to the Ephesians: “having made known to us the mystery of His will, according to His good pleasure which He purposed in Himself, that in the dispensation of the fullness of the times He might gather together in one all things in Christ, both which are in heaven and which are on the earth—in Him” (Ephesians

1:9–10). God has made known His will. He has declared it to us, but to the world it is a mystery.

It is necessary to explore this mystery a bit more. Just what is that mystery? The word is *mustērion* (moos-tay’-ree-on); hidden, not obvious to understanding. Paul develops this truth throughout his epistles: “and for me, that utterance may be given to me, that I may open my mouth boldly to make known the mystery of the gospel” (Ephesians 6:19). “Now to Him who is able to establish you according to my gospel and the preaching of Jesus Christ, according to the revelation of the mystery kept secret since the world began...” (Romans 16:25).

You will note that the mystery is *linked to the gospel*, the Kingdom of God, in, and through, Jesus Christ and His work of redemption. That is what Paul was reminding the Colossians about “the mystery which has been hidden from ages and from generations, but now has been revealed to His saints. To them God willed to make known what are the riches of the glory of this mystery among the Gentiles: which is Christ in you, the hope of glory” (Colossians 1:26–27).

But notice, again, Paul’s declaration in v. 28: “Him we preach, warning every man and teaching every man in all wisdom, that we may present *every man perfect* in Christ Jesus.” We are to preach, or proclaim, this message and give “warning” to *noutheteō* (noo-thet-eh’-o), or reprove gently: *every man*; “teaching” *didaskō* (did-as’-ko), imparting instruction to: *every man*; that we may then “present” *paristēmi* (par-is’-tay-mee), meaning to substantiate, exhibit, to: *every man*. What is the reason for this? That they may “become perfect” *teleios* (tel’-i-os), complete in Christ—*every man!*

And, as Paul said in verse 9, all this is done in “wisdom,” *sophia*, which is the skill of using or managing this knowledge *of His will*, so *all men* will—someday—be delivered back to God. God’s Work is not just all about us, brethren. It is all about what we must be doing for them. That is what Paul meant by making known the “mystery among the Gentiles” (v. 27).

### TO THE WORLD

Christians do not preach the gospel to one another; they preach it to the world: “Now all things are of God, who has reconciled us to Himself through Jesus Christ, and has given us the ministry of reconciliation, that is, that God was in Christ reconciling the world to Himself, not imputing their trespasses to them, and has committed to us the word of reconciliation” (2 Corinthians 5:18–19). That is the message we must preach to the world: it involves the life, death and resurrection of not only Jesus, but of every human being who has lived, is living and will live on this planet. It is the gospel of the Kingdom of God.

Was Paul simply “talking down” to the Colossians, as many over the years have believed? No! Notice that while gently correcting them—reminding them that the gospel had to be preached to the Gentiles—he was also co-opting them in the preaching of that gospel. To understand this, return to Colossians 1:26–27, and examine “the mystery which has been

hidden from ages and from generations, but now has been revealed to His saints. To them God willed to make known what are the riches of the glory of this mystery among the Gentiles: which is Christ in you, the hope of glory.”

The context of this thought begins in verses 24–25: “I now rejoice in my sufferings for you, and fill up in my flesh what is lacking in the afflictions of Christ, for the sake of His body, which is the church, of which I became a minister according to the stewardship from God which was given to me for you, to fulfill the word of God.” Paul clearly shows that preaching the gospel to the Gentiles fulfills God’s word.

His preaching also had another motive. Ancient Israel had rejected God’s desire that they demonstrate His plan to the world; the Jewish establishment of Christ’s time compounded the error by rejecting Him. But God wanted the Colossians—and the rest of the Church, Jew and Gentile alike—to become that demonstration, by preaching the gospel to the world. This is what Paul wanted the Colossians to understand.

Therefore, Paul said God’s purpose would be demonstrated through the Gentiles. We see this in Paul’s words to the Church of God in Rome, to whom he expressed his hope “that I might be a minister of Jesus Christ to the Gentiles, ministering the gospel of God, that the offering of the Gentiles might be acceptable, sanctified by the Holy Spirit” (Romans 15:16). This inclusion of the Gentiles was accounted an “offering” to God. The word “offering” is *prosphora* (pros-for-ah’); bringing to or presenting, such as a gift. It signifies *every man* brought back, returned to God, as a sweet-smelling savor made acceptable to God through Christ’s sacrifice and the giving of His Holy Spirit.

### THE RIGHT APPROACH

So what has this to do with us, here, today—those of you who are reading this article? It has to do with *knowledge*, *wisdom* and *understanding* that we examined back in Colossians 1:9–10. Paul prayed for this to become part of every Christian’s mental approach in regard to the worship of God. God’s Work is not just for or about us—it is for a far bigger purpose that includes all of mankind. Christians must become more focused on the around, not just the within.

Paul preached the gospel message of hope to all the Gentile congregations, and to the entire world through those congregations. He was energizing these Christians, stressing the importance of their involvement in the message, both then and for a future time, as he stated to the Gentile Corinthians: “Therefore, if anyone is in Christ, he is a new creation; old things have passed away; behold, all things have become new. Now all

things are of God, who has reconciled us to Himself though Jesus Christ, and has *given us the ministry of reconciliation*, that is, that God was in Christ reconciling the world to Himself, not imputing their trespasses to them, and has *committed to us* the word of reconciliation” (2 Corinthians 5:17–19).

The conclusion here is that Christians *can succeed in this purpose*. If we can yield to the Spirit of God, then we will fulfill Paul’s prayer, “that you may walk worthy of the Lord, fully pleasing Him, being fruitful in every good work and increasing in the knowledge of God; strengthened with all might, according to His glorious power, for all patience and longsuffering with joy” (Colossians 1:10–11) and fulfill the reason for our calling. God wants us to do this and He wants us to succeed in doing it; He gives us His strength so we may be able to do it.

Three words in verse 11 need to be defined here: “strengthened,” “might” and “power.” The word “strengthened” is *dunamoō* (doo-nam-o’-o), meaning to make strong or to enable. The word “might” is *dunamis* (doo’-nam-is), inherent power, which one puts forth by virtue of one’s nature. Now notice “power” or *kratos* (krat’-os), meaning “dominion”—a position of power referring to God.

The word “glorious,” *doxa*—majesty—makes it God’s power, His Holy Spirit. However, please understand that it is “according” to His power that we are able to do this. The Greek is *kata* (kat-ah’) meaning down from God and through us. “According” implies that we *are* to do it through the Holy Spirit; Christ living in us. The individual Christian is now a vital part of the process: “...that He would grant you, according to the riches of His glory, to be strengthened with might though His Spirit in the inner man, that Christ may dwell in your hearts through faith; that you, being rooted and grounded in love...” (Ephesians 3:16–17). Is there an expected result from this? “Now to Him who is able to do exceedingly abundantly above all that we ask or think, according to the power that works in us” (v. 20).

Paul is simply saying, we can do this task—help these people return to God—because we ourselves have been returned to Him. He *has empowered us* through His Holy Spirit to go into the entire world and preach the gospel. We must cast off the restraints of our own prejudices, and fully realize the absolutely amazing responsibility we have to help God get the job done.

Why is it doable, for us, not only as a Church, but individually? “I can do all things through Christ who strengthens me” (Philippians 4:13). Jesus is the reason for our being filled with knowledge, all wisdom and spiritual understanding of God’s will for us to preach a message of hope to this world. This is the message I wanted my funeral audience to understand—a message of “*every man perfect...*” ■



# Blessed Are the Pure in Heart

By Peter Nathan



Jesus Christ taught us: “Blessed are the pure in heart, for they shall see God” (Matthew 5:8).

What did He mean by that? Far from being simply a feel-good platitude, this single verse contains a profound understanding of our human condition and the change God wants to see within us. Yet we cannot effect this change by accident; it requires our action. So, let us examine some of Jesus’ related teachings on this vital organ in order to gain a deeper understanding of this profound instruction.

The Gospel of Matthew deals extensively with the heart. In fact, Jesus described Himself as our role model in terms of the heart: “Come to Me, all you who labor and are heavy laden, and I will give you rest. Take My yoke upon you and learn from Me, for I am **gentle and lowly in heart**, and you will find rest for your souls. For My yoke is easy and My burden is light” (Matthew 11:28–30).

But why is the heart so important that Jesus would describe Himself in this way? A “pure heart” is essential for knowing and understanding the will and purpose of God. Jesus understood His Father’s will and frequently mentioned His total harmony with that will. Referencing Isaiah 6:9–10, Jesus showed how lacking natural human beings are in terms of the will of the Father, highlighting the place of the heart: “For the hearts of this people have grown dull. Their ears are hard of hearing, and their eyes they have closed, lest they should see with their eyes and hear with their ears, lest they should understand with their hearts and turn, so that I should heal them” (Matthew 13:15).

On the other hand, an “impure” heart is the seat of sin! Hence, He was able to tell us: “But I say to you that whoever looks at a woman to lust for her has already committed adultery with her in his heart” (Matthew 5:28). As such, an impure heart has become the natural condition of humanity that is cut off from its Creator. Speaking to an audience that included the religious leaders of His day, Jesus stated: “These people draw near to Me with their mouth, and honor Me with their lips, but their heart is far from Me. And in vain they worship Me, teaching as doctrines the commandments of men” (Matthew 15:8–9).

Later in the same chapter, we read of the sinfulness that comes when one is detached from the heart of the Creator: “But those things which proceed out of the mouth come from the heart, and they defile a man. For out of the heart proceed evil thoughts, murders, adulteries, fornications, thefts, false witness, blasphemies” (Matthew 15:18–19).

Our heart, then, can be said to indicate our orientation in life. Is it inclined toward matters of God, or toward matters of physical gain? Jesus taught us: “Do not lay up for yourselves



treasures on earth, where moth and rust destroy and where thieves break in and steal; but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also” (Matthew 6:19–21).

Jesus established a standard of heart—a standard He requires of us as well. Asked to name the greatest commandment, He told His inquisitor: “You shall love the LORD your God with all your heart, with all your soul, and with all your mind.’ This is the first and great commandment. And the second is like it: ‘You shall love your neighbor as yourself’” (Matthew 22:37–39).

Matthew shows us how clearly Jesus defined the natural state of humanity cut off from God, and how He emphasized the change that must take place for humanity to leave behind that natural state and to see God—literally to be accorded a place in the Kingdom of God.

### SEEING WITH THE HEART

“And now here is my secret, a very simple secret: It is only with the heart that one can see rightly; what is essential is invisible to the eye.”

—Antoine de Saint-Exupéry, *The Little Prince*

The result of a pure heart is the ability to see our Father. To the Semitic mind, the heart was not just an organ—an essential pump to maintain human life. It was considered the seat of vital force, of feeling and emotion, of inclination, disposition, determination, courage, will, intention, attention, consideration, reason, strength and conscience (*halot*, 513). Jesus’ first-century audience referred to “heart” in the way people today would refer to “mind”—metaphorically, “heart” referred “to the entire person” (*tlot*, 639).

Even today, how often is someone asked to “have a heart”—simply to show some feeling in a situation? The children’s tale *The Little Prince* shows how this idea still exists in contemporary culture. Then, even as now, “heart” was at the center of the human problem. Consequently, a change in heart was essential for a proper relationship with God. Thus, King David, a man known by the Eternal for a different heart, could be inspired to write: “Create in me a clean heart, O God, and renew a steadfast spirit within me. Do not cast me away from Your presence, and do not take Your Holy Spirit from me. Restore to me the joy of Your salvation, and uphold me by Your generous Spirit” (Psalm 51:10–12).

David understood that to maintain a close relationship with his Creator, he needed to keep a clean and pure heart. The Holy Spirit cannot work effectively with or in an unclean and impure vessel.

### MATTHEW’S PERSPECTIVE

When we look at Matthew’s spiritual discussions of the heart—which are more common in his gospel than anywhere else in the New Testament—we should consider how the early Christians

would have approached his writings. As Dr. Douglas S. Winnail has pointed out in his booklet, *The Bible: Fact or Fiction?*, the book of Malachi was not the final book in the original Bible compilations. Rather, the “Old Testament” books ended with Chronicles. As a result, it should be no surprise that we find a profound continuity of message between that of the Chronicler and Matthew. Each addresses the question: How can we have a pure heart?

God’s Church recognizes that Ezra wrote Chronicles after the return from Babylonian captivity. He wrote looking back over the history of Judah, and forward in a prophetic sense to the coming of the Messiah as Son of David and High Priest, to rule the Kingdom of God from Jerusalem. Chronicles, along with the books of Daniel and Ezra-Nehemiah was part of the “Restoration” section of Scripture, referring to the restoration of the Kingdom of God.

Though many overlook it, the heart was one of Ezra’s major concerns. Take a concordance and examine the occurrence of the term “heart” in the two books of Chronicles—there are at least 40 instances in some 36 verses, well worth studying!

This reminds us that when Jesus Christ spoke of the need for a pure heart, He was repeating something that had been emphasized long beforehand. God had inspired David as the Psalmist to speak of the need for this condition (Psalm 24:4; 73:1). Later, Ezra expounded on this understanding, as he was inspired to identify Judah’s problem—the lack of a pure heart.

Jeremiah also wrote of this: “The sin of Judah is written with a pen of iron, and with the point of a diamond: it is graven upon the table of their heart, and upon the horns of your altars” (Jeremiah 17:1, *KJV*). The Eternal needed an iron pen with a diamond stylus to write on such an impure heart, hardened by sin! Jeremiah then wrote of Judah’s waywardness and the problem of the human heart. He contrasted the aridness of such behavior with the fruitfulness of dependence on God (vv. 5–8). His climax stated memorably how the Eternal sees the human condition, and reveals the part of the anatomy He examines to determine our orientation toward Him: “The heart is deceitful above all things, and desperately wicked: who can know it? I the LORD search the heart, I try the reins, even to give every man according to his ways, and according to the fruit of his doings” (Jeremiah 17:9–10, *KJV*).

Here we are given a warning: our heart is naturally deceitful. It needs to be tried as a precious metal for purification. The refining process used to attain purity is the concept being conveyed here.

### TO BE PURE IN HEART

From the verses given above, we can see the need for the heart to become pure. We can also appreciate the sacrifice of Jesus Christ as the payment for sins to enable that purity. But, what do we mean by being pure?

The word translated as “pure” in Matthew 5:8 is the Greek *katharos*, from which we derive our term “catharsis.” It relates to purging, but the Greek term had a wider application than our

English term and relates to two separate aspects of cleanness or purity that we need to consider.

The first aspect involves ritual purity, a matter that may seem far detached from our lives today until we consider the matter closely. Remember, a person who was ritually unclean or impure was not allowed into the Tabernacle or Temple to worship, no matter how much they desired to do so. The New Testament offers many examples of people whose physical state denied them access to the Temple. In healing them, Jesus Christ removed a level of impurity so they could appear before God.

Likewise, the calling of our Father and the sacrifice of Jesus Christ have enabled us to become pure in this regard, and to have access to the very presence of God. Paul expressed this when he wrote: “Seeing then that we have a great High Priest who has passed through the heavens, Jesus the Son of God, let us hold fast our confession. For we do not have a High Priest who cannot sympathize with our weaknesses, but was in all points tempted as we are, yet without sin. Let us therefore come boldly to the throne of grace, that we may obtain mercy and find grace to help in time of need” (Hebrews 4:14–16).

At the end of the chapter containing the Beatitudes, we see another facet of purity. Matthew records the instruction of Jesus that we are to become “perfect, just as your Father in heaven is perfect” (Matthew 5:48). The concept of perfection speaks to a moral state and that of spiritual maturity. It does not directly relate to the ritual aspect of purity discussed above, but can only come about because of that purity (Philippians 3:15; Colossians 1:28). Interestingly, the Hebrew equivalent for the Greek term used in Matthew 5:48 is the term *tom*. In the Scriptures, this term is linked with the word for heart. So we find expressions such as “integrity of heart” or a “perfect heart” (1 Kings 9:4; Psalm 78:72; 101:2).

This purity is not a state that comes immediately upon washing or bathing; it is the consequence of a growth process as we learn to live according to God’s way. Interestingly, Psalm 101:2 refers to a “perfect way”—the way we have been called to live. It is a way of life in which the impurities of this world are removed from our thinking and behavior. The Scriptures portray both the Father and Jesus Christ as being pure in this way (Daniel 7:9; Revelation 1:13–15). Their environment also exemplifies this purity (Exodus 24:9–10; Revelation 21:17–21).

### HOW DO WE BECOME PURE?

Most people are concerned about their outside appearance. People dress, even informally, to convey a message. That message reveals how we would like others to think of us and relate to us, rather than who we really are. The God Family appearance, on the other hand, is a true reflection of their innermost being. How do we achieve this true reflection in our own appearance? The inspired writers of Scripture tell us that the Father has a process to bring this about, a process of “trying” that we as followers of Jesus Christ must undergo.

The Apostle Peter describes this process at length in his first epistle. He tells us that our calling is to a pure inheritance—one that lacks defilement or any form of impurity or uncleanness (1 Peter 1:3–22). He writes about the trials of life as a process of purification—the fiery trial that tests the genuineness of our faith and is incomparable even with gold, which decays (vv. 6–7). The ultimate aim of this purification and our salvation is an eternal relationship with our Father and His Son Jesus Christ.

The analogy of refining is not amiss, as the purpose of refining is to remove any impurities that exist in precious metals. Likewise, we experience trials so that we can become pure throughout our entire being—to our very core. Peter also uses the term “holy”—which is also related to the concept of purity. He writes of our purifying ourselves with the aid of God’s Holy Spirit, so the impurities of our previous life are removed and we can be considered holy. In so doing, he addresses the two facets of a “pure heart” we have considered above: Since you have purified (facet 1) your souls in obeying the truth through the Spirit in sincere love of the brethren, love one another fervently with a pure (facet 2) heart (1 Peter 1:22). In other words, we must obtain and maintain a pure heart as we pursue our calling in preparation for the return of Jesus Christ and the establishment of His Kingdom (1 Peter 4:1–14).

That process of trying involves the heart as well. Paul speaks to the Hebrews about how the Word of God is able to separate the good and evil that reside within our hearts (Hebrews 4:12–13). This echoes the Psalmist’s instruction that purity is achieved by harmonizing our actions and thoughts with the Word of God (Psalm 119:9). John wrote to the churches of Asia Minor about the power of Jesus Christ to search our hearts and minds, and His ability to reward us accordingly (Revelation 2:23).

So, the importance of a “pure heart” is not a platitudinous or pious statement made by Jesus Christ. It is not something we should expect to come as a future blessing without effort. Rather, it goes to the very core of our calling and purpose, why humanity was created and the goal and purpose our Father has in store for us. If we do our part, we will be blessed. Having been called and brought into a relationship with the God Family, we have a responsibility to be involved in a purification process that encompasses our whole being. As the Apostle Peter noted in the verse quoted above, a pure (*katharos*) heart (1 Peter 1:22) is our goal. The Apostle John reiterated this using terms similar to Peter’s: “Beloved, now we are children of God; and it has not yet been revealed what we shall be, but we know that when He is revealed, we shall be like Him, for we shall see Him as He is. And everyone who has this hope in Him purifies himself, just as He is pure” (1 John 3:2–3).

Ultimately, those with pure hearts will see our Heavenly Father. But even now, we should see in ourselves and one another the elements of our Father’s character as we strive toward purity of heart. ■

# Unclean Spirits: Past, Present and Future

By Dexter B. Wakefield

The Apostle Paul and Silas were in Philippi when a strange series of events began. Here is the account of what occurred:

“Now it happened, as we went to prayer, that a certain slave girl possessed with a spirit of divination met us, who *brought her masters much profit by fortune-telling*. This girl followed Paul and us, and cried out, saying, ‘These men are the servants of the Most High God, who proclaim to us the way of salvation.’ And this she did for many days.

But Paul, greatly annoyed, turned and said to the spirit, ‘I command you in the name of Jesus Christ to come out of her.’ And he came out that very hour. But when *her masters saw that their hope of profit was gone*, they seized Paul and Silas and dragged them into the marketplace to the authorities” (Acts 16:16–19).

There are some unusual things about this particular slave girl—apart from her fortune-telling. She was owned by multiple masters—a “syndicate” of sorts—and she was very profitable to them. Apparently, this was no ordinary fortune-telling, because she was actually able to “add value” for her clients—so much so that they were willing to pay her masters “much profit” for her information. When Paul removed her familiar spirit, her angry owners thought that he had damaged a very valuable asset, prompting them to take legal action.

It seems that the unclean spirit not only recognized Paul and Silas, but told the truth about them. And this spirit of divination also made a lot of money for the girl’s investors. Are all unclean spirits bad for you? Yes, **very** bad for you! Is it possible to profit from such a spirit—or at least, to get useful information? It may seem so, but it **will** be bad for you. In recent times, we have seen an increase in demonic activity in the U.S. and abroad. The Roman Catholic Church is reporting a “surge” in demonic possessions, particularly in Rome.

Rome is gearing up for what it sees as an impending major conflict. We read, “The Catholic Church is quietly preparing for an **unparalleled episode of spiritual warfare**, training more clergy to meet the inexplicable but steadily increasing demand for exorcisms. Church officials say a rise in materialism and pop obsession with the occult is to blame” (“Worldwide Demonic Possession on the Rise, Church Prepares for Spiritual Warfare.” *Catholic.org*, January 7, 2014).

The Vatican also reports, “The Pope continues to complain about the problem of the devil, and incidents of demonic possession are on the rise, especially in Rome” (“Reports of Demonic Possession Increasing Since ‘New Rite’ of Exorcism.” *The Remnant*, May 19, 2014).



Dr. Roderick Meredith has said that he expects that we will see increasing activity by unclean spirits in the future (see “Coworker Letter,” July 14, 2014).

One wonders about the slave girl in the account in Acts. Having lost her usefulness to her masters, was she eventually freed? And since she knew who Paul and Silas were, was she eventually converted to Christianity? The Bible does not say. But we do know that while Paul, Silas and the slave girl died long ago, *the unclean spirit she was familiar with is still around!*

The world may not realize it, but there are real spiritual influences at work in the world today and have always been. And they will play a prominent role in the events of the world just ahead—and may produce challenges in your life. It is important to know what God says we are to do—and not do—with regard to them.

## UNCLEAN SPIRITS IN THE PAST

What is an unclean spirit? What the public is presented in the movies by Hollywood screenwriters is usually quite different from what the Bible reveals about unclean spirits. The word “unclean” in this usage is translated from the Greek, *akatharton*, which means *inherently* unclean—like pork. This is contrasted with the Greek word, *koinos*, which refers to things that are *ceremonially* unclean—such as a lamb that was sacrificed to an idol. There is *nothing* you can do to an unclean spirit to make it acceptable. Everything that comes from it—especially “information”—is *unacceptable* and to be avoided.

Unclean spirits are angels that rebelled along with Lucifer, the Adversary. “And another sign appeared in heaven: behold, a great, fiery red dragon having seven heads and ten horns, and seven diadems on his heads” (Revelation 12:3).

The next event described in Revelation may happen in the near future. “Then war broke out in heaven. Michael and his angels fought against the dragon, and **the dragon and his angels** fought back. But he was not strong enough, and they lost

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# AUDIT 2014: The Year in Review

By Jerry Ruddlesden

As technology continues to develop at a faster pace than ever, we can see methods of delivering media multiplying exponentially before our eyes. Each “gain” in technology makes it more clear that Daniel’s vision is being fulfilled in our lifetimes: “But you, Daniel, shut up the words, and seal the book until the time of the end; many shall run to and fro, and knowledge shall increase” (Daniel 12:4). For the watchful, we also see world events aligning themselves to make way for end-time events that God’s Church has been proclaiming since its foundations.

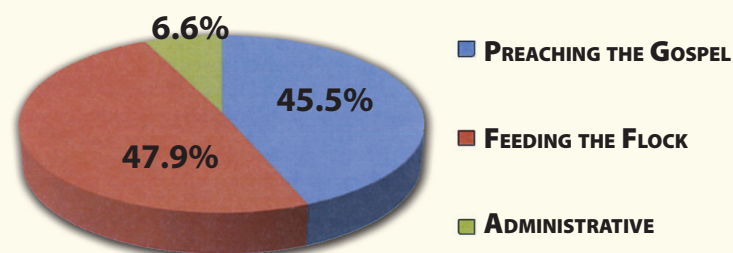
As members of the Living Church of God, under the faithful leadership of Dr. Roderick Meredith, we understand our duty at this vital point in history. Dr. Meredith has called us the “spear point” of the Work. With our collective resources, we seek to preach the Gospel of the Kingdom of God, and to feed the little flock whom God calls, fulfilling the commission that He set before us with all of our being.

How do we do this? As individuals, our example—our personal conduct in our families, neighborhoods and work places—speaks loudly about who we are. God has called many by the example of the faithful. However, that alone does not satisfy the great commission we have been given, to preach the Gospel of the Kingdom of God and the true name of Jesus Christ to the world. One key aspect of our personal example involves how we support the preaching of the end-time prophecies and the Ezekiel warning to the Israelite-descended peoples. Additionally, we understand the importance of feeding the flock and helping to build all of our members to the stature of Jesus Christ as best we can. As individuals, we simply cannot do these things on our own, with just our personal resources.

This means we have a job to do—and our collective resources allow this little flock, led by the ministry He has raised up, to do the job with a power far beyond our individual means. Yet, as we do, we are humbled to recognize that it is God who gives us the real power to do His will and Work.

God purposed to set up a body of believers, His Church, and organize its members into an effective structure (Matthew 16:18; Ephesians 4:11–12). He gave us all the tools we would need—including its name, how it was to be governed and what it should be doing

until Jesus Christ’s return. By setting this structure in place, He gave us the mechanism to collectively fulfill the missions He set before us. One aspect of that structure involves how the Church relates to the governments of this world. As a result, the Church in the United States, as in many other nations, is organized as a non-profit religious organization, which confers tax benefits and protections under current U.S. law. This form of organization also dictates how our financial information must be recorded and presented under Generally Accepted Accounting Principles and Generally Accepted Auditing Standards.



## STRIVING TO BE GOOD STEWARDS

It should be noted that, while the law requires us to follow GAAP and GAAS regulations, the law does not require us to submit to an outside independent audit each year. We voluntarily undergo an annual audit as a means to ensure ourselves, and to demonstrate to Church members and potential donors, that we are striving to remain good stewards of our financial information and controls. Even though these accounting details may bore some readers, and may tempt uninformed critics to launch unjust attacks, we stand firm in our desire to do the right thing and share this information regularly and straightforwardly.

So, on the following pages, you will find the 2014 consolidated audit report for Living Church of God (International), Inc. and Affiliates including

Continued on page 20



## Report of Independent Auditor

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

### Report on Financial Statements

We have audited the accompanying consolidated financial statements of Living Church of God (International), Inc. and Affiliates (the "Church"), which comprise the consolidated statements of financial position as of December 31, 2014 and 2013, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Living Church of God (International), Inc. and Affiliates as of December 31, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matter**

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The information contained in the consolidating statements of financial position and activities (“Accompanying Information”) is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information in the Accompanying Information has been subjected to the auditing procedures applied in the audits of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information in the Accompanying Information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

*Cherry Bekaert LLP*

Charlotte, North Carolina  
April 22, 2015

**LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

DECEMBER 31, 2014 AND 2013

	December 31,	
	2014	2013
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ 1,965,915	\$ 3,720,319
Investments	430,728	217,261
Receivables, net	702,590	2,030,150
Inventory	452,167	371,076
Prepaid expenses	266,207	312,762
Deposits	14,370	12,070
Total Current Assets	3,831,977	6,663,638
Property and equipment, net	3,641,395	3,627,456
<b>Total Assets</b>	\$ 7,473,372	\$ 10,291,094
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Accounts payable	\$ 512,356	\$ 884,230
Accrued wages and other liabilities	360,747	344,677
Notes payable, current portion	163,132	129,342
Line of credit	288,288	299,267
Capital lease obligations, current portion	23,465	36,247
Total Current Liabilities	1,347,988	1,693,763
Noncurrent Liabilities:		
Notes payable	1,663,822	1,681,815
Capital lease obligations	12,986	36,452
Total Noncurrent Liabilities	1,676,808	1,718,267
<b>Total Liabilities</b>	3,024,796	3,412,030
Net Assets:		
Unrestricted net assets	4,251,417	6,702,829
Temporarily restricted net assets	197,159	176,235
<b>Total Net Assets</b>	4,448,576	6,879,064
<b>Total Liabilities and Net Assets</b>	\$ 7,473,372	\$ 10,291,094

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

YEARS ENDED DECEMBER 31, 2014 AND 2013

	Year Ended December 31, 2014			Year Ended December 31, 2013		
	Unrestricted	Temporarily Restricted	Totals	Unrestricted	Temporarily Restricted	Totals
Revenue and support						
Tithes and contributions	\$ 13,037,877	\$ -	\$ 13,037,877	\$ 12,663,571	\$ -	\$ 12,663,571
Holy Day offerings	3,226,974	-	3,226,974	3,005,202	-	3,005,202
Investment return	(64,800)	-	(64,800)	(90,539)	-	(90,539)
Estate gifts	-	-	-	4,301,040	-	4,301,040
Other revenue	613,953	-	613,953	256,068	-	256,068
Special project donations	-	60,618	60,618	-	100,733	100,733
Tuition and fees	163,434	-	163,434	85,922	-	85,922
Net assets released from restrictions due to satisfaction of restricted purpose	16,977,438	60,618	17,038,056	20,221,264	100,733	20,321,997
Total revenue and support	39,694	(39,694)	-	59,049	(59,049)	-
Total revenue and support	17,017,132	20,924	17,038,056	20,280,313	41,684	20,321,997
Expenses						
Feeding the Flock:						
Support of local congregations	7,362,031	-	7,362,031	6,291,742	-	6,291,742
Assistance to the needy	1,194,581	-	1,194,581	1,964,609	-	1,964,609
Living University	762,681	-	762,681	649,474	-	649,474
Preaching the Gospel:						
Television and radio	5,529,123	-	5,529,123	4,958,465	-	4,958,465
Publishing and editorial	1,523,046	-	1,523,046	1,381,939	-	1,381,939
Mail processing and distribution	1,799,826	-	1,799,826	1,600,758	-	1,600,758
General and administrative:						
Support services and other	1,297,256	-	1,297,256	1,271,482	-	1,271,482
Total expenses	19,468,544	-	19,468,544	18,118,469	-	18,118,469
Change in net assets	(2,451,412)	20,924	(2,430,488)	2,161,844	41,684	2,203,528
Net assets						
Beginning of year	6,702,829	176,235	6,879,064	4,540,985	134,551	4,675,536
End of year	\$ 4,251,417	\$ 197,159	\$ 4,448,576	\$ 6,702,829	\$ 176,235	\$ 6,879,064

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



**LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**

YEARS ENDED DECEMBER 31, 2014 AND 2013

	Years Ended December 31,	
	2014	2013
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ (2,430,488)	\$ 2,203,528
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation and amortization	389,099	505,031
Net unrealized/realized losses on investments	70,634	91,630
Loss (gain) on disposal of property and equipment	8,217	(9,753)
Change in operating assets and liabilities:		
Receivables	1,327,560	(1,374,921)
Inventory	(81,091)	136,436
Prepaid expenses	46,555	49,545
Deposits	(2,300)	2,750
Accounts payable	(371,874)	318,739
Accrued wages and other liabilities	16,070	10,155
Net cash (used in) provided by operating activities	<u>(1,027,618)</u>	<u>1,933,140</u>
<b>Cash flows from investing activities:</b>		
Purchases of property and equipment	(561,368)	(508,490)
Disposals of property and equipment	150,113	76,347
Proceeds from sale of investments	-	14,001
Donated investments	(284,101)	(7,503)
Net cash used in investing activities	<u>(695,356)</u>	<u>(425,645)</u>
<b>Cash flow from financing activities:</b>		
Changes on notes	15,797	(115,084)
Draws from line of credit	578,288	300,000
Payments on line of credit	(589,267)	(733)
Principal payments on capital lease obligations	(36,248)	7,606
Net cash (used in) provided by financing activities	<u>(31,430)</u>	<u>191,789</u>
(Decrease) increase in cash and cash equivalents	(1,754,404)	1,699,284
Cash and cash equivalents		
Beginning of year	3,720,319	2,021,035
End of year	<u>\$ 1,965,915</u>	<u>\$ 3,720,319</u>
<b>Supplemental disclosure of cash flow information:</b>		
Interest paid during the year	<u>\$ 66,895</u>	<u>\$ 70,308</u>

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

5

**LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

**Note 1—Organization and summary of significant accounting policies**

*Organization and Nature of Activities* – 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 headquarters are in Charlotte, North Carolina.

*Consideration of Reporting Entity* – The Church is comprised of various legal entities in the United States. Entities affiliated with the Church have been included in the accompanying consolidated financial statements. These entities include El Mundo De Mañana, LLC, Heads Up, LLC, Le Monde de Demain, LLC, Living Church of God, Inc., Living Youth Programs, LLC, Tomorrow’s World, Inc., and Tomorrow’s World, LLC. Pursuant to an analysis regarding indirect control and economic dependence, Living University is also included in the accompanying consolidated financial statements.

Living University (the “University”) 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. The University is a separate nonprofit educational corporation, with Regents appointed by the University Board and ratified by the Church. While several Board of Regents members are also members of the Church’s Board, the Church does not have direct control in the University and has no powers or duties over the affairs of the University. All transactions between the Church and the University, including facility rental and shared personnel are arms-length in nature. The Church provided 72% of the financial support to the University in 2014. Because of this economic dependence and indirect control in ratifying Board of Regent members, the University has been consolidated with the Church in these financial statements.

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.

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.

*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, 2014 and 2013, the Church had no permanently restricted net assets.

**LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

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

*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, 2014 and 2013 and, accordingly, no liability has been accrued. Tax returns filed subsequent to the year ended December 31, 2011 are subject to examination by the tax authorities.

*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.

**LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES**  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

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

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

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

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 primarily for disaster relief and assistance to foreign affiliates in need and are recorded as special project donations in the accompanying consolidated statements of activities.

*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.

*Investments* – Investments consist of equities, including precious metal equities, precious metals, preferred stock and mutual funds stated at fair value. Realized and unrealized gains and losses are included as investment return in the consolidated statements of activities.

*Receivables* – Receivables consist of contributions receivable, estates 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.

*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).

*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.

DECEMBER 31, 2014 AND 2013

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

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

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

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

*Functional Expenses* – The costs of providing programs and other activities have been summarized on a functional basis in the 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, 2014 and 2013 was \$384,516 and \$356,670, 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:

	2014	2013
Gold shares	\$ 165,755	\$ 163,210
Precious metals coins	149,498	8,093
US equities	84,202	8,594
Silver shares	29,518	33,973
International equities	1,138	2,644
US mutual funds	617	747
Total investments	<u>\$ 430,728</u>	<u>\$ 217,261</u>

Investment return on the accompanying consolidated statement of activities consists of the following at December 31:

	2014	2013
Interest and dividends	\$ 5,834	\$ 1,091
Unrealized and realized losses	(70,634)	(91,630)
Total	<u>(64,800)</u>	<u>(90,539)</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

**Note 3—Receivables**

Receivables at December 31 are as follows:

	2014	2013
Contributions receivable	\$ 275,512	\$ 321,919
Estates receivable	277,000	1,597,342
Due from affiliated entities	43,384	25,312
Other receivables	120,694	99,577
	<u>716,590</u>	<u>2,044,150</u>
Less allowance for uncollectible receivables	(14,000)	(14,000)
Total receivables	<u>\$ 702,590</u>	<u>\$ 2,030,150</u>

**Note 4—Prepaid expenses**

Prepaid expenses at December 31 consist of the following:

	2014	2013
Television	\$ 151,405	\$ 180,357
Church hall rent	85,725	72,821
Postage	22,962	32,027
Insurance	-	10,400
Vehicle lease	1,558	4,117
Other	4,557	13,040
Total prepaid expenses	<u>\$ 266,207</u>	<u>\$ 312,762</u>

**Note 5—Property and equipment**

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

	2014	2013
Land	\$ 517,100	\$ 517,100
Land improvements	10,670	10,670
Building and improvements	3,481,732	3,429,803
Equipment, furniture and software	2,624,987	2,301,403
Vehicles	459,481	400,532
Construction in progress	13,551	44,975
	<u>7,107,521</u>	<u>6,704,483</u>
Less accumulated depreciation	(3,466,126)	(3,077,027)
Property and equipment, net	<u>\$ 3,641,395</u>	<u>\$ 3,627,456</u>

Depreciation expense, including amortization on equipment and vehicles under capital lease, was \$389,099 and \$504,349 for the years ended December 31, 2014 and 2013, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

**Note 8—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 \$864 to \$956 and extend through June 2016. The cost of equipment and vehicles under capital leases is included as property and equipment and is summarized at December 31, as follows:

	2014	2013
Vehicles and equipment	\$ 71,001	\$ 322,717
Less accumulated amortization	(40,052)	(250,018)
	<u>\$ 30,949</u>	<u>\$ 72,699</u>

Required minimum lease payments as of December 31, 2014 are as follows:

2015	\$ 23,465
2016	12,986
	<u>36,451</u>
Less current maturity	(23,465)
	<u>\$ 12,986</u>

**Note 9—Mortgage payable**

The Church has a mortgage outstanding which is summarized below:

	December 31,	
	2014	2013
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 in April of 2013, escalating fixed principal and accrued interest is payable in monthly installments through February 2023 with the final payment of the balance plus accrued interest, if any, due April 2023. As of December 31, 2014 and 2013, the loan held an interest rate of 2.375%. The mortgage is collateralized by the Church's headquarters and studio located in Charlotte, North Carolina.	\$ 1,681,815	\$ 1,811,157
Vehicle loan payables to a finance company due in monthly installments ranging from \$498 to \$630, bearing interest rates ranging from 3.81% to 4.01%, maturing between July 2019 and November 2019, collateralized by vehicles with a total net book value of \$144,374.	145,139	-
	<u>1,826,954</u>	<u>1,811,157</u>
Less current portion	(163,132)	(129,342)
	<u>\$ 1,663,822</u>	<u>\$ 1,681,815</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

**Note 9—Mortgage payable (continued)**

Future maturities of the notes payable are as follows:

2015	\$ 163,132
2016	169,679
2017	176,488
2018	183,570
2019	181,329
2020 and thereafter	952,756
	<u>\$ 1,826,954</u>

In 2012, the Church entered into an interest rate swap on a bank note. The economic substance of the swap agreement was to effectively convert the variable interest rate on this debt to a fixed rate of 3.03%. The notional amount outstanding under the swap agreement equals the scheduled principal amount outstanding under the debt, through the expiration of the swap agreement. Any payments made or received under the swap agreement are recognized when due as an increase or decrease in the related interest expense. At December 31, 2014, the fair value of the interest rate swap was considered immaterial to the financial statements.

Total interest expense for the years ended December 31, 2014 and 2013 was \$66,878 and \$70,157, 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, 2014.

**Note 10—Temporarily restricted net assets**

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

	2014	2013
Disaster relief	\$ 188,796	\$ 172,953
International assistance	8,363	2,938
Other	-	344
	<u>\$ 197,159</u>	<u>\$ 176,235</u>

**Note 11—Commitments**

The Church leases fleet vehicles and equipment under various non-cancelable operating leases. These leases require monthly payments varying from \$477 to \$847 and extend through 2017. Lease expense for vehicles and equipment under various operating leases amount to \$259,443 and \$161,347 at December 31, 2014 and 2013, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

**Note 11—Commitments (continued)**

Required minimum lease payments on items under operating leases as of December 31, 2014 are as follows:

2015	\$ 215,751
2016	105,350
2017	33,307
	<u>\$ 354,408</u>

**Note 12—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. Matching contributions have been at the discretion of the Church and have been 2.5% of eligible participants' compensation. There were no contributions made by the Church for the years ended December 31, 2014 and 2013.

**Note 13—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, 2014 and 2013, the Church expensed payments for this purpose totaling approximately \$377,000 and \$343,000, respectively.

**Note 14—Concentration of credit risk**

The Church places its cash and cash equivalents on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation ("FDIC") covers \$250,000 for substantially all depository accounts. The Church from time to time may have amounts on deposit in excess of the insured limits.

**Note 15—Related party**

The Church has affiliated entities throughout the world that are related by some common board members. For the years ended December 31, 2014 and 2013, the Church expended \$252,445 and \$1,123,135, respectively, related to these affiliates. The Church also had accounts receivables of \$43,384 and \$25,312 due from affiliated entities at December 31, 2014 and 2013 as well as due to affiliated entities of \$129,000 and \$453,900 at December 31, 2014 and 2013, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

**Note 16—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 \$430,728 and \$217,261 shown as investments in the accompanying Consolidated Statements of Financial Position at December 31, 2014 and 2013, 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, 2014 or 2013.

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, 2014 or 2013.

**Note 17—Subsequent events**

The Church has evaluated subsequent events through April 22, 2015, in connection with the preparation of these consolidated financial statements which is the date the consolidated financial statements were available to be issued.

our duty to be good stewards of our finances, and that the presentation of our financial information is performed honestly and transparently.

In the Report of Independent Auditor, once again the Church received an Unmodified Opinion as noted by the following statement: “In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Living Church of God (International), Inc. and Affiliates as of December 31, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.”

As we have noted before, “Unmodified” in this context does not mean that we or the auditor lack ability or standing. It means that the audit is delivered without any reservations or objections concerning the information we have provided or its meaning.

As the accompanying statements will demonstrate, the Living Church of God in 2014 spent 45.5 percent of its income on preaching the Gospel. About 47.9 percent was spent on feeding the flock, and another 6.6 percent went to administrative overhead costs.

They also show that our “regular income” in 2014 was up 3.8 percent from 2013—a great blessing during these times of economic difficulty in our nation. Note that we define “regular income” as tithes and donations, plus Holy Day offerings.

We do, however, have other sources of income, such as estate donations. It is the estate donations in 2013 that have caused some to be confused by our reports. GAAP reporting required us in 2013 to book a total of \$4.3 million in estate donations as 2013 income, because estates are recorded at the time of probate, even though they are not necessarily settled or disbursed until months or even years afterward. In our circumstance, nearly \$1.6 million in estate donations were booked as “expected future cash” or estate receivables, as you can confirm in Note 3—Receivables on page 10 of the audited financial statements. Even though that was “on the books” at the end of 2013 as income and a receivable, we still have \$277,000 of that figure yet to be received.

**Audit 2014  
Continued from page 12**

Living University. These financial figures are for the U.S. only; they do not include our growing Work outside the United States.

In 2014, the independent firm of Cherry Bekaert LLP, a large Certified Public Accounting firm ranked in the top 30 accounting firms in the country with over 950 associates, once again audited our operations. Cherry Bekaert LLP has been in business for more than 65 years, and is a member of the respected Baker Tilley International group. We have an outside independent audit performed on our financial information each year to issue standard reports that can be helpful to prospective donors, vendors, suppliers, banks and others doing business with the Church. The independent audit allows those who use our financial statement to know that the information we present is accurate, that we take seriously

**SIGNIFICANT 2014 ASSET PURCHASES**

<b>TV EDITING SOFTWARE</b>	<b>\$93,712</b>	<b>REMODEL, OFFICE EXPANSION</b>	<b>\$51,929</b>
<b>TV MEDIA STORAGE</b>	<b>\$34,060</b>	<b>KWIKTAG—PAPERLESS OFFICE</b>	<b>\$22,472</b>
<b>TW WEB SITE UPGRADE</b>	<b>\$45,400</b>	<b>FIVE AUTOMOBILES FOR FLEET</b>	<b>\$158,499</b>

The result of all this is that, despite an actual increase in daily income and overall “cash flow,” our stated 2014 total income was down 16.15 percent compared to 2013, and we had an overall “book loss” for 2014. This large income one year and large loss the following was an unusual occurrence. We do not expect the Church’s audited financial to show such large variations in 2015.

That may seem complicated, but it simply means that we planned to spend those estate funds that are over and above our regular income. Because of the estate donations, book income was extraordinarily high in 2013 and we had a corresponding “book loss” for 2014 as we spent those same estate funds. Remember, despite the “book loss,” our regular income for 2014 was actually up 3.8 percent over 2013, as noted above.

### DOING THE WORK

In last year’s audit article, we mentioned the media campaign fund that was set in place to manage the large special offerings such as the above-mentioned estate donations. The practical effect of the campaign and the estates that funded it was that from late 2013 through the first quarter of 2015, we were able to go on additional TV stations for a while, to expand Internet development and advertising, and to let the *Tomorrow’s World* magazine circulation increase to more than 500,000 subscribers. To the extent that similar future donations may help us expand the media fund, as God moves the heart of other faithful contributors, we look forward to further TV expansion and even greater Internet outreach. Our goal, of course, is to reach the whole world.

One highlight of what we were able to accomplish in 2014 included a General Conference of 287 ministers and their wives, along with some ministerial widows, who came to Charlotte from 20 countries. Along with some follow-up regional conferences, these meetings cost \$252,743. Because of the increasing cost of travel, this General Conference is only convened every other year or so as finances permit.

Other significant purchases include an upgrade of the *Tomorrow’s World* Web site for \$45,400, \$22,472 for a KwikTag paperless system for accounting, \$51,929 to finish a

remodeling project that began in 2013 and added offices to allow for additional staff, and \$133,405 for television studio editing upgrades to replace aging AVID editing equipment with updated software and media storage. We had delayed this upgrade for as long as we could until we were notified that the old system was no longer eligible for technical support and we had completely run out of space to edit in HD or future required versions of the programs.

One other significant program change is the way we manage our fleet program. We have contracted with the bank for a much lower interest cost for fleet vehicles and are phasing out the lease program for one that we will internally purchase and maintain. We will save a few thousand dollars over the life of each vehicle with this change.

As you look at the accompanying numbers, please keep in mind that through your generous tithes and offerings we march forward one step at a time. When you hear an announcement about a new door being opened, or about helping our brethren and congregations around the world, do not forget that as a tithe-paying Church member you had a direct part in that announcement.

We are commanded to “seek first the kingdom of God and His righteousness, and all these things shall be added to you” (Matthew 6:33). It is how we approach that requirement that makes all the difference. Do we embrace this responsibility eagerly and with a cheerful heart? Do we marvel and give great thanks for the part we have in the Work? With all the wars and rumors of wars, increasing national unrest in almost every country, sickness, death, scoffers abounding and what seems like utter rejection of God all around us, we all are the light that cannot be hidden. The promise of the soon-coming Kingdom of God—and the return of its King—is the only true message of real hope for our world.

Thank God for giving our little flock increasing power and thank Him for blessing our collective efforts. We want to do even more, and prove that we are willing to live up to God’s marvelous hope: “Oh, that they had such a heart in them that they would fear Me and always keep all My commandments, that it might be well with them and with their children forever!” (Deuteronomy 5:29). Let us all have that heart! ■



## LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES CONSOLIDATING STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2014

	Living Church of God and Affiliates	Living University	Eliminations	Consolidated
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 1,769,369	\$ 196,546	\$ -	\$ 1,965,915
Investments	789,018	1,693	(359,983)	430,728
Receivables, net	714,220	9,180	(20,810)	702,590
Inventory	443,854	8,313	-	452,167
Prepaid expenses	266,207	-	-	266,207
Deposits	13,995	375	-	14,370
Total current assets	<u>3,996,663</u>	<u>216,107</u>	<u>(380,793)</u>	<u>3,831,977</u>
Property and equipment, net	<u>3,450,469</u>	<u>190,926</u>	<u>-</u>	<u>3,641,395</u>
<b>Total Assets</b>	<b><u>\$ 7,447,132</u></b>	<b><u>\$ 407,033</u></b>	<b><u>\$ (380,793)</u></b>	<b><u>\$ 7,473,372</u></b>
<b>LIABILITIES AND NET ASSETS</b>				
Current liabilities				
Accounts payable	\$ 511,931	\$ 21,235	\$ (20,810)	\$ 512,356
Accrued wages and other liabilities	334,932	25,815	-	360,747
Notes payable, current portion	163,132	-	-	163,132
Line of credit	288,288	-	-	288,288
Capital lease obligations, current portion	23,465	-	-	23,465
Total current liabilities	<u>1,321,748</u>	<u>47,050</u>	<u>(20,810)</u>	<u>1,347,988</u>
Notes payable	1,663,822	-	-	1,663,822
Capital lease obligations	12,986	-	-	12,986
Total long-term liabilities	<u>1,676,808</u>	<u>-</u>	<u>-</u>	<u>1,676,808</u>
<b>Total Liabilities</b>	<b><u>2,998,556</u></b>	<b><u>47,050</u></b>	<b><u>(20,810)</u></b>	<b><u>3,024,796</u></b>
Net assets				
Unrestricted net assets	4,251,417	359,983	(359,983)	4,251,417
Temporarily restricted net assets	197,159	-	-	197,159
<b>Total Net Assets</b>	<b><u>4,448,576</u></b>	<b><u>359,983</u></b>	<b><u>(359,983)</u></b>	<b><u>4,448,576</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 7,447,132</u></b>	<b><u>\$ 407,033</u></b>	<b><u>\$ (380,793)</u></b>	<b><u>\$ 7,473,372</u></b>

**LIVING CHURCH OF GOD (INTERNATIONAL), INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2014**

	Living Church of God and Affiliates			Living University	Eliminations	Consolidated Unrestricted	Consolidated Temporarily Restricted	Totals
	Unrestricted	Temporarily Restricted	Totals	Unrestricted		Unrestricted	Restricted	Totals
Revenue and Support:								
Tithes and contributions	\$ 13,037,877	\$ -	\$ 13,037,877	\$ -	\$ -	\$ 13,037,877	\$ -	\$ 13,037,877
Holy Day offerings	3,226,974	-	3,226,974	-	-	3,226,974	-	3,226,974
Investment return	(64,800)	-	(64,800)	-	-	(64,800)	-	(64,800)
Estate gifts	-	-	-	-	-	-	-	-
Other revenue	603,291	-	603,291	655,292	(644,630)	613,953	-	613,953
Special project donations	-	60,618	60,618	-	-	-	60,618	60,618
Tuition and fees, net	-	-	-	163,434	-	163,434	-	163,434
	16,803,342	60,618	16,863,960	818,726	(644,630)	16,977,438	60,618	17,038,056
Net assets released from restrictions due to satisfaction of restricted purpose								
Total revenue and support	16,843,036	20,924	16,863,960	818,726	(644,630)	17,017,132	20,924	17,038,056
	39,694	(39,694)	-	-	-	39,694	(39,694)	-
Expenses								
Feeding the Flock:								
Support of local congregations	7,950,616	-	7,950,616	-	(588,585)	7,362,031	-	7,362,031
Assistance to the needy	1,194,581	-	1,194,581	-	-	1,194,581	-	1,194,581
Living University	-	-	-	762,681	-	762,681	-	762,681
Preaching the Gospel:								
Television and radio	5,529,123	-	5,529,123	-	-	5,529,123	-	5,529,123
Publishing and editorial	1,523,046	-	1,523,046	-	-	1,523,046	-	1,523,046
Mail processing and distribution	1,799,826	-	1,799,826	-	-	1,799,826	-	1,799,826
General and administrative:								
Support services and other	1,297,256	-	1,297,256	-	-	1,297,256	-	1,297,256
Total expenses	19,294,448	-	19,294,448	762,681	(588,585)	19,468,544	-	19,468,544
Change in net assets	(2,451,412)	20,924	(2,430,488)	56,045	(56,045)	(2,451,412)	20,924	(2,430,488)
Net Assets:								
Beginning of year	6,702,829	176,235	6,879,064	303,938	(303,938)	6,702,829	176,235	6,879,064
End of year	\$ 4,251,417	\$ 197,159	\$ 4,448,576	\$ 359,983	\$ (359,983)	\$ 4,251,417	\$ 197,159	\$ 4,448,576

### Unclean Spirits: Past, Present and Future Continued from page 11

their place in heaven. The great dragon was hurled down—that ancient serpent called the devil, or Satan, who leads the whole world astray. He was hurled to the earth, *and his angels with him*” (vv. 7–9, *NIV*).

These rebellious angels are the ones who long ago followed Lucifer, who became Satan. These former angels are the beings we now call unclean spirits or demons. The word, “demon” comes from the Greek *daimonion*, which means “accuser.”

### IDOLATRY EQUALS DEMON WORSHIP

God reveals the nature of unclean spirits to us in His word and gives us instruction regarding them. In pagan societies, animals were sacrificed at a pagan temple, and then the meat was often sold in the marketplace. The Apostle Paul instructed gentile Christians in Corinth regarding eating meat that, though “clean,” had been sacrificed to an idol. “Do I mean then that food sacrificed to an idol is anything, or that an idol is anything? No, but **the sacrifices of pagans are offered to demons, not to God**, and I do not want you to be participants with demons. You cannot drink the cup of the Lord and the cup of demons too; you cannot have a part in both the Lord’s table and the table of demons. Are we trying to arouse the Lord’s jealousy? Are we stronger than he?” (1 Corinthians 10:19–22, *NIV*). So, idolatry can be dangerous. Whereas the physical idol



cannot see or hear, when an unclean spirit is involved, it may become quite engaged with its worshipper.

God’s word gives us instructions about dealing with unclean spirits. “When you come into the land which the LORD your God is giving you, you shall not learn to follow the abominations of those nations. There shall not be found among you anyone who makes his son or his daughter pass through the fire, or **one who practices witchcraft, or a soothsayer, or one who interprets omens, or a sorcerer, or one who conjures spells, or a medium, or a spiritist, or one who calls up the dead**. For all who do these things are an abomination to the

LORD, and because of these abominations the LORD your God drives them out from before you. You shall be blameless before the LORD your God. For these nations which you will dispossess listened to **soothsayers and diviners**; but as for you, **the LORD your God has not appointed such for you**” (Deuteronomy 18:9–14). Such practices are common in society today.

People who dabble in the occult or in paranormal experimentation do not realize the effect it has on them spiritually. God says they are **defiled and prostituted** by them. “Give no regard to *mediums and familiar spirits*; do not seek after them, **to be defiled** by them: I am the LORD your God” (Leviticus 19:31). “And the person who turns to mediums and familiar spirits, to **prostitute** himself with them, I will set My face against that person and cut him off from his people” (Leviticus 20:6).

### WHAT WAS THE ATTRACTION OF IDOLS?

So why would people—ancient or modern—prefer to worship a wooden or stone idol instead of the God of Israel, whom many knew to be real, active and powerful? Here are two possible reasons.

In the ancient world, the primary gods were often a male-female pair. Examples are Baal and Ashtoreth, which are mentioned in the Bible. Other cultures had different names for similar pairings. These deities were usually worshipped with fertility rites, and a trip to worship at the temple could be very similar to a trip to a house of prostitution. People *liked* the religious rites. Such things were unlawful for an Israelite, but since they were very appealing to carnal people the Israelites were often seduced into such practices, even though they knew of the existence and power of the one true God, the Eternal. Another tragic downside of promiscuity for religious purposes was the spread of sexually transmitted diseases.

Another reason is that they may have gotten a response from the unclean spirit associated with the idol. In 1 Kings 18, Elijah challenged the prophets of Baal to a contest.

“So Ahab sent for all the children of Israel, and gathered the prophets together on Mount Carmel. And Elijah came to all the people, and said, ‘How long will you falter between two opinions? If the LORD is God, follow Him; but if Baal, follow him.’ But the people answered him not a word. Then Elijah said to the people, ‘I alone am left a prophet of the LORD; but Baal’s prophets are four hundred and fifty men. Therefore let them give us two bulls; and let them choose one bull for themselves, cut it in pieces, and lay it on the wood, but put no fire under it; and I will prepare the other bull, and lay it on the wood, but put no fire under it. Then you call on the name of your gods, and I will call on the name of the LORD; and the God who answers by fire, He is God’” (1 Kings 18:20–24).



Of course, no matter how much the prophets of Baal solicited their god by crying out and cutting themselves (“as was their custom,” v. 28) there was no response. Finally, it was Elijah’s turn to call on the God of Abraham, Isaac and Jacob. “Then the fire of the LORD fell and consumed the burnt sacrifice, and the wood and the stones and the dust, and it licked up the water that was in the trench. Now when all the people saw it, they fell on their faces; and they said, ‘The LORD, He is God! The LORD, He is God!’” (vv. 38–39).

But why did the prophets of Baal think something would happen if Baal had never “responded” before? Perhaps it was because their familiar spirits sometimes did things. But, they did not respond that time.

The point is this: there **was** a connection between idolatry and demons back then, *there is one now...* and there **will be one in the future**.



There are lots of programs on TV that feature “paranormal” events, presented as fact for an evening’s entertainment. But anyone in the Church who has ever had an actual experience with an unclean spirit knows that they are not entertaining! It is certainly true that much of what is presented as paranormal or occult is fake. *But if it is phony, why be fooled? And if it is genuine, you really do not want to have anything to do with it.* Such occult practices as soothsaying, astrology, séances and the like are not where we get our spiritual information. What they offer might **seem** interesting or **seem** like valuable information, but the unclean spirit is not there to do you good—it is there to cause you to sin, to deceive you, to defile you and ultimately to destroy you. Such television programs are not good entertainment.

### A LESSON FOR BOTH YOUNG AND OLD

#### UNCLEAN SPIRITS PRESENT: MODERN IDOLATRY

When people visit a medium who actually has a familiar spirit, they go as supplicants seeking a favor. It is necessary to solicit the unclean spirit. Perhaps these people have been deceived into believing they can contact someone through the spirit. They may be seeking useful information, or just an unusual experience. This often involves an *offering* of some kind to appease or entice the spirit, but always includes some sort of obeisance—which is worship—of the spirit. The spirit’s goal is usually *to defile and prostitute* the person, even if it appears to help with a problem or a request. Whether invisibly or visibly, the contact leaves the supplicants much worse off than before, even if they may think they have been helped.

#### “GIVING PLACE”

Be careful about opening up your mind to wrong influences through entertainment featuring the paranormal or the occult. And *never* become involved in paranormal activities. Generally speaking, people in the Church are only affected by unclean spirits when they “give place” to them. After He had cast out a demon, Christ instructed the multitude, “When an unclean spirit goes out of a man, he goes through dry places, seeking rest; and finding none, he says, ‘I will return to my house from which I came.’ And when he comes, he finds it swept and put in order. Then he goes and takes with him seven other spirits more wicked than himself, and they enter and dwell there; and the last state of that man is worse than the first” (Luke 11:24–26). Never create a place for an unclean spirit by engaging in occult or paranormal activities. Rather, fill yourself with God’s Spirit and word.

Today’s entertainment is filled with heroic characters combating evil magic and mystic forces. It is **almost impossible to avoid**, especially for the kids. Even science fiction epics can integrate magical forces into an entertaining plot. But the basic plot vehicle is always the same. The hero or heroine uses good magic to defeat the bad guys and their bad magic. And guess who the kids identify with? *Star Wars* has the Jedi good guys using the good side of “the force” to battle the bad guys who have gone over to “the dark side of the force.” We, of course, are supposed to identify with the good side and those who use that power. Kids usually think it would be cool to be a Jedi knight.

The fictional character, *Harry Potter*, supposedly uses his magical powers for good, and most kids who watch those movies or read the books identify with Harry. (Of course, they think they, like Harry, would use such occult powers for *their idea of “good”*). Even some classic fairy tales share the same assumption—that **there is good magic and bad magic**, and we are supposed to identify with the hero or heroine who is doing the good magic. The God of Abraham, Isaac and Jacob has news for them—and for us. **There is no good occult. It is all bad.** Satan wants us to think of some forms of occult as “good”—but it is a deception. **It is a good idea to educate our children in this matter so they can identify this common theme when they are presented with it and reject the idea of “good occult.”**

These modern pagan practices demonstrate a *spiritual emptiness* in our secular society—a society that excludes the true God. They try to fill that emptiness in many ways, both spiritual and physical.

The Apostle Paul explained, “And even as they did not like to retain God in their knowledge, God gave them over to a debased mind, to do those things which are not fitting; being filled with all unrighteousness, sexual immorality, wickedness,

covetousness, maliciousness; full of envy, murder, strife, deceit, evil-mindedness; they are whisperers, backbiters, haters of God, violent, proud, boasters, inventors of evil things, disobedient to parents, undiscerning, untrustworthy, unloving, unforgiving, unmerciful...” (Romans 1:28–31). Sounds like a description of much of today’s pop culture.

*But such a society is ripe for spiritual deception.*

### SPIRITS AND IDOLATRY IN THE FUTURE

At the end of this age, Satan will deceive the whole world into a rebellion against every last vestige of reverence and respect for the things of God. We in God’s Church know what it is like to face Satan’s attacks. Paul wrote Timothy, “The Spirit clearly says that in later times [our time] some will abandon the faith [some nominal or former Church members] and follow deceiving spirits and things taught by demons” (1 Timothy 4:1, NIV). This describes someone pulling people out of God’s Church on the pretext of “new” prophetic information or teachings, heretical in nature and demonically obtained. How could *that* happen?

One source of concern is non-biblical prophets and mystics. For instance, there are dozens of mystics accepted by the Roman Catholic church—some from long ago and some relatively modern. Many of these mystics may be outright frauds, but what about those who seem to have genuine contact with the spirit world? What if they offer enticing information, or are restoring “lost knowledge” or make accurate predictions? Did the Spirit of God give them that information? Or an unclean spirit? The mystic may have died centuries ago, but any unclean spirit is still around. Be careful not to “give place.” Is there anything that an unclean spirit has to teach that you want to know? Certainly not—whether it originated long ago or today.

Also, problems can occur when some become involved in apocryphal texts and claim to have found “new truth” in addition to—or contradicting—“the faith once delivered.” But we must “contend earnestly for the faith which was once for all delivered to the saints” (Jude 3). All of God’s word is true, but a document that is not inspired by God may offer a deceiving mix. What was its inspiration, and how can you know what part is true and what part is not? You cannot outsmart an unclean spirit—just *get away*. And never follow people offering extra-biblical doctrines, especially if the individual causes division. God’s word gives us a warning, “do not touch what is unclean [akathartos]” (2 Corinthians 6:17).

We are aware of *no* prophets in the Church today or in Mr. Herbert W. Armstrong’s time—although God may reveal one or more in the future. Some have claimed to be prophets, and they usually cause division among God’s people. “Beloved, do not believe every spirit, but test the spirits, whether they are of God; because **many false prophets** have gone out into the world” (1 John 4:1). If the supposed prophet causes division, watch out!

### AN EXCITING SPIRITUAL EXPERIENCE!

God’s word tells us that, in the near future, a powerful figure will emerge on the world scene and give countless millions of his followers **an exciting spiritual experience**—but it is not one that Christians should be interested in! *A great religious leader will arise and do supernatural wonders.* He will use his deceiving wonders to cause the world to engage in an idolatrous experience that will include interacting with an unclean spirit.

Christ revealed through the Apostle John what will happen in the last days of this age. “Then I saw another beast coming up out of the earth, and he had two horns like a lamb and spoke like

**Those who obey God’s commandments in the end times will refuse to worship any image or to communicate with a familiar spirit. They will understand that unclean spirits and their wonders that are associated with the image are there to deceive us and deprive us of our place in the Book of Life.**

a dragon. And he exercises all the authority of the first beast in his presence, and causes the earth and those who dwell in it to worship the first beast, whose deadly wound was healed. He performs great signs, so that he even makes fire come down from heaven on the earth in the sight of men. And he **deceives** those who dwell on the earth by those signs which he was granted to do in the sight of the beast, telling those who dwell on the earth to **make an image** to the beast who was wounded by the sword and lived. He was granted power to give **breath to the image** of the beast, that **the image of the beast should both speak** and cause as many as would not worship the image of the beast to be killed” (Revelation 13:11–15).

Those who obey God’s commandments will not worship the image or interact with it in any way, and those who are faithful will suffer severe persecution—even death. Those in the place of safety should be excluded from many of these trials.

### PAST, PRESENT AND FUTURE

**Idolatry and unclean spirits** are phenomena that have been closely associated in the **past**, they are associated **today** and they will be in the **future**. So, members of God’s Church should never “give place” to an unclean spirit. Understanding this is important to God’s begotten children if we are to avoid being deceived and to continue to overcome. Those who obey God’s commandments in the end times will refuse to worship any image or to communicate with a familiar spirit. They will understand that unclean spirits and their wonders that are associated with the image are there to deceive us and deprive us of our place in the Book of Life. Do not be impressed by someone who does wonders, but denies the truths held firmly by God’s Church. And beware of anyone claiming to be one of us with “new or restored information” that causes division in the Church. And thanks to God for revealing these things to us in His word. ■

# LIVING UNIVERSITY: RECAPTURING TRUE VALUES IN EDUCATION!

By Scott Winnail

Eight years ago, on August 15, 2007, Living University began offering distance learning courses to students around the globe. In 2009, an on-site program began offering courses to a few students at LCG International Headquarters in Charlotte, North Carolina.

On May 18 of this year, Living University graduated its largest-yet number of certificate, diploma and degree recipients. Twenty-one students from around the world completed a course of study—including six who received the Bachelor of Theology, two who received the Associate of Theology and one who received the Diploma in Biblical Studies. Twelve also completed Certificates. Graduates traveled from across the United States and from as far as Belgium to receive their credential. Our first “Early College” graduate also earned a certificate this year—completing her LU study while also carrying out her high school duties.

All told, since Living University’s inception, more than a thousand students have taken one or more courses, to enrich their biblical understanding. Students have ranged in age from 15 to 92 years, proving that LU courses are accessible to virtually all ages—provided one has minimal computer skills and Internet access. Liberal arts courses support the University’s biblical orientation in areas ranging from accounting to health and nutrition, to computer science, to communications, to literature, to archaeology.

Have you ever considered taking a Living University class? If so, why not enroll this Fall? You can enroll in the university’s Open Learning Program and take several courses (up to 24 semester hours) before having to meet regular admission requirements. And you can take course “for credit” or as an “auditor” (if you prefer to avoid taking exams and writing papers). Even high school students can enroll in LU’s “Early College” program and take specific courses while completing their high school requirements. For “Early College” students, the tuition is also greatly discounted.

To enroll and to learn more about the full range of courses being offered, including some *brand-new* courses, go to [LivingUniv.com](http://LivingUniv.com). Several courses especially appropriate and manageable for a first-time Living University student include:

**THL 110A. *Tomorrow’s World Bible Study Course.*** This is the first semester of a two-semester sequence that covers the same material as the *Tomorrow’s World Bible Study Course*, but with a depth and focus and resources beyond what a self-study student will normally bring to the material. This course has *no tuition fee*.

**THL 135. *Life, Ministry and Teachings of Jesus.*** Featuring lectures recorded by Living Church of God Presiding Evangelist Roderick C. Meredith, this course covers the four Gospels in the context of the social, political and religious conditions of the first century. Students are exposed to the background, purpose, message and themes of the Gospels, and the significance of Jesus Christ in the first century and beyond.

**THL 200. *Principles of Christian Living.*** Featuring lectures by Evangelist Douglas S. Winnail, this course covers the purpose for human life, human nature, values, morality, ethics, marriage, family and career.

**THL 211. *Old Testament Survey I.*** This introduction to the Hebrew Scriptures focuses on the Pentateuch, the historical books and the poetical books. It emphasizes the background, content, structure, geography, teachings, and basic meaning of each book as well as outstanding people and events.

**HPRO 114. *Health and Wellness.*** This course filters the vast array of health-related knowledge available in the world today through sound biblical principles. Emphasis is placed on lifestyle-related wellness, health promotion, and disease prevention within the context of a range of health topics.

**BUS 223. *Personal and Family Finance.*** This course focuses on money management decisions in relation to personal and family finances. It emphasizes building useful skills in buying, budgeting, managing and tracking finances, increasing resources, and coping with current economic conditions.

**CIS 110. *Introduction to Computers.*** For those who are newer to using the computer, this class introduces computer concepts, including functions and operations of the computer. Students learn to identify hardware components, learn basic computer operations, security issues, and learn to use standard software applications.

If you are interested in learning more about Living University courses that may be right for you, visit our Web site or contact Assistant Registrar Mrs. Michelle Broussard, at [mbroussard@livinguniv.com](mailto:mbroussard@livinguniv.com) or by phone at (704) 708-2294. For 2015–16 the on-campus student placements have already been made, but if you are thinking about the possibility of on-campus Living University study in the future, do not hesitate to contact Mrs. Broussard as soon as possible. ■



### How to Face Trials Continued from page 2

pass, when she was in hard labor, that the midwife said to her, ‘Do not fear; you will have this son also.’ And so it was, as her soul was departing (for she died), that she called his name Benoni; but his father called him Benjamin. So Rachel died and was buried on the way to Ephrath (that is, Bethlehem)” (Genesis 35:16–19). Some might wonder: “**Why**—if Jacob was one of the leading ‘patriarchs’ in God’s service of all time—did God allow his wife to die in a *very inconvenient time* and had to be buried ‘on the way’ to Bethlehem?” But, in fact, she died peacefully, after just having given birth to a child and was encouraged, hopefully, by the realization that the son would still live and be able to serve God.

A little later in the book of Genesis, God described how Jacob gave a “final blessing” to his sons before he died: “And Jacob called his sons and said, ‘Gather together, that I may tell you what shall befall you in the last days: Gather together and hear, you sons of Jacob, and listen to Israel your father’” (Genesis 49:1–2).

Your Bible then reveals that after Jacob had given his sons awesome prophetic blessings: “Then he charged them and said to them: ‘I am to be gathered to my people; bury me with my fathers in the cave that is in the field of Ephron the Hittite, in the cave that is in the field of Machpelah, which is before Mamre in the land of Canaan, which Abraham bought with the field of Ephron the Hittite as a possession for a burial place’” (Genesis 49:29–30).

So, the elderly Jacob, as he died, calmly told his sons what to do with his body and instructed them to carry on, even as he breathed his last breath. What an example! Yet some of us may wonder, from time to time, why some of our own ministers or leading members die of disease—rather than peacefully of old age? One of the greatest prophets of all time was Elisha—as most of you know. Notice what God’s Word says: “Elisha had become sick with the illness of which he would die. Then Joash the king of Israel came down to him, and wept over his face, and said, ‘O my father, my father, the chariots of Israel and their horsemen!’” (2 Kings 13:14).

Even the great prophet Elisha died of an illness. We do not all just die of “natural causes” without any accompanying sickness or disease. In describing the men and women of great faith, the book of Hebrews tells us: “These all *died in faith*, not having received the promises, but having seen them afar off were assured of them, embraced them and confessed that they were strangers and pilgrims on the earth” (Hebrews 11:13).

We do **not** all die “peacefully” in our beds at home! Again God describes many things that happened to the most faithful men and women of ancient times: “Women received their dead raised to life again. Others were tortured, not accepting deliverance, that they might obtain a better resurrection. Still others had trial of mockings and scourgings, yes, and of chains and imprisonment. They were stoned, they were sawn in

two, were tempted, were slain with the sword. They wandered about in sheepskins and goatskins, being destitute, afflicted, tormented—of whom the world was not worthy. They wandered in deserts and mountains, in dens and caves of the earth. And all these, having obtained a good testimony through faith, did not receive the promise, God having provided something better for us, that they should not be made perfect apart from us” (Hebrews 11:35–40).

Brethren, we all need to realize that—on the whole—God allows most Church members to die rather peacefully and under normal circumstances. We are not subject to such great persecutions that we are tortured to death. We are not sawn in two as were some of those who opposed the Roman church in years past. So we must be grateful that God is being *very merciful* to those of us in this generation who perhaps do not have the total **faith** and **courage** to go through some of what our forefathers had to endure!

Yet, perhaps more than any previous generation, we desperately **need** to beseech God to put genuine **faith** within all of us as these trials increasingly begin to come upon us. For as God revealed through the Apostle Paul: “And shall God not avenge His own elect who cry out day and night to Him, though He bears long with them? I tell you that He will avenge them speedily. Nevertheless, when the Son of Man comes, *will He really find faith on the earth?*” (Luke 18:7–8).

God reveals that “when the Son of Man comes” it will be difficult to find people with **real faith** in God. Each one of us needs to **beseech** God with all our hearts! For we will **need** faith—desperately need *faith* and *courage*—in the trials just ahead. Remember God’s direct warning in Revelation 21:7–8: “He who overcomes shall inherit all things, and I will be his God and he shall be My son. But the cowardly, unbelieving, abominable, murderers, sexually immoral, sorcerers, idolaters, and all liars shall have their part in the lake which burns with fire and brimstone, which is the second death.”

Notice the first two of those qualities that God says we must overcome. We must not be “cowardly.” We must not be “unbelieving.” Are you boldly pressing forward with Bible study, prayer, meditation and occasional fasting, despite whatever distractions may tempt you to “take it easy”? Brethren, we must be willing to set ourselves to go through weeks or months with constant Bible study, prayer and fasting and the continual practice of “*seeking God*”—powerfully drinking in of His Word and **crying out** to Him for help and strength and guidance. Then, we must “renew” this contact with God throughout our lives. *Then*, and *only then*, will we “make it” through the trials and tests just ahead!

With Christian love,



# LOCAL CHURCH NEWS



Paris, France, congregation: Unleavened Bread 2015

## Upcoming **TOMORROW'S** WORLD Telecasts

<b>JULY 2-8</b>	<b>SPIRIT BATTLES AHEAD</b>
<b>JULY 9-15</b>	<b>PROPHETIC TRENDS FOR 2015</b>
<b>JULY 16-22</b>	<b>THE LOST EMPIRE OF ASSYRIA</b>
<b>JULY 23-29</b>	<b>WHY THE CHURCH?</b>
<b>JULY 30-AUGUST 5</b>	<b>HOW TO WATCH WORLD EVENTS</b>
<b>AUGUST 6-12</b>	<b>SEVEN SECRETS OF REVELATION</b>
<b>AUGUST 13-19</b>	<b>THREE HARD QUESTIONS ABOUT EASTER</b>
<b>AUGUST 20-26</b>	<b>GOD HEALS</b>

SCHEDULE SUBJECT TO CHANGE

For stations and times, check the Television Log on page 34 of your *Tomorrow's World* magazine.

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## In Loving Memory

**Mr. Bill Matherly**, 83, of the Crossville, Tennessee, congregation died on January 15, just one month after he and his wife Velma celebrated their 25th wedding anniversary. Mr. and Mrs. Matherly were baptized into God's Church on October 25, 2012. He had retired from the U.S. Army in 1971 with the rank of Master Sergeant. After retirement, he served as a city police officer and later owned and operated a movie theater in Dayton, Tennessee. Although Mr. Matherly suffered a stroke in 2002, which left him unable to speak, his magnetic personality always shone through and he continued to make lasting friends wherever he went. He was dearly loved and is terribly missed by his wife and other family and friends. Funeral services were conducted by Mr. Martin Fannin and Mr. Danny Baisley. Mr. Matherly was buried with military honors in the family cemetery.

**Mrs. Linda Kathleen Rand**, age 66, died on February 24, surrounded by family, from complications after a heart attack. She was a long-time member of God's Church, baptized in 1977. She attended the Dallas, Texas, congregation with her husband Mr. David Rand, a deacon, whom she met at the last dance of the 1979 Feast of Tabernacles in Biloxi Mississippi. Mrs. Rand was an active member in the congregation as well as a great housewife who cared for her husband of 36 years and her family. She is survived by seven children, 13 grandchildren (and one on the way) and five great-grandchildren (and one more on the way). Everyone is looking forward to the happy reunion that will happen at Christ's return and the first resurrection.

**Mr. Stephen K. Agyemang-Duah**, a member of the Church of God for about 50 years, died on March 12 in Kumasi, Ghana after a brief illness. He was 80 years old. Mr. Agyemang-Duah was a founding member of the Church of God in Ghana. When he moved to England in the early 1970s, he was a faithful, dedicated and quietly influential member of the West Croydon congregation in London and demonstrated courage and commitment to the truth of the Bible during the difficult years of the Church. He is survived by Beatrice, his wife of 57 years; three children, Audrey, Herbert and Loma (a member of the LCG congregation in London); grandchildren; great-grandchildren; and a host of family members and friends. After spending more than 30 years in England, Mr. Agyemang-Duah returned to his native country of Ghana, where he set up a small office in his home in Kumasi to distribute Church literature in his community. He was loved and respected by all who knew him. He will be greatly missed by his family, friends and the brethren, who knew him for his endearing kindness, gentleness and conviction. At his funeral service, conducted by Mr. Rees Ellis, Area Pastor for West Africa, leading members of his community came to show their respect for an individual they regarded as highly respectable and exemplary in his manner and lifestyle.

**Mr. Charles Gulley** of Opelika, Alabama, died on March 14 at the age of 77 years. He was a deacon and a pillar in God's Church, serving in the Columbus, Georgia, congregation. Mr. Gulley was a dedicated and faithful member who served with his whole heart and was known for his wonderful sense of humor and humble spirit. He is survived by Betty, his wife of 59 years, as well as four children and six grandchildren. His family and Church brethren will dearly miss him. Mr. Dan Hall conducted the funeral service on March 23.

**Mrs. Toni Williams** of El Paso, Texas, died at the age of 65 on April 10 following a nine-month battle with cancer. Our heavenly Father finished His work in her and she died peacefully in her home on the evening of the weekly Sabbath following the Last Day of Unleavened Bread. Mrs. Williams was able to keep the Passover and the Night to Be Observed one last time a week earlier. She began attending Church services in Las Cruces, New Mexico in 1972 and was baptized in 1973. After the birth of her first child, she remained a homemaker for the rest of her life and was an example to many, not only in the Church of God, but in the community. During her illness when she was receiving medical treatment in Phoenix, Arizona, she was a light and inspiration to other cancer patients and their caregivers in the Hope Lodge where she and her husband and daughter (who were alternating as her caregivers) were residing. She was very open and frank about Jesus Christ returning to this earth to, once and for all, rid the world of suffering from cancer and other illnesses. She did not let her own suffering prevent spreading the gospel through her example and the faith in God she exemplified. She will be greatly missed by Robert (Bob), her husband of 36 and a half years, sons Reuben, Simeon (Queen) and Lance and daughter Elva, three grandchildren, as well as her Church family and many others, too numerous to mention. Mr. Bob Rodzaj conducted the memorial service on April 16.

**Mr. Gilbert Leeroy Mattli**, 76, finished his race on April 11 after a long illness. Mr. Mattli has been a member of the Living Church of God since 2001 and attended the Columbia, Missouri, congregation. He will be remembered for his love of the brethren, his quick wit and a wonderful sense of humor. He always knew just the right thing to say, at the right time. He will be greatly missed by all who knew him. He is survived by his wife, Beverly. Mr. William Oswald officiated at his funeral.

The Columbia, Missouri, congregation has lost its oldest and very deeply cherished widow, **Mrs. Thelma Baker**. Mrs. Baker was born May 27, 1914 and died on April 14, almost 101 years of age. She was baptized March 2007 at the age of 93 and often expressed her deep respect and love for God, Dr. and Mrs. Meredith, and her Church brethren. She formed a special bond with Mr. and Mrs. Wallace Smith. We will miss her example of love, dedication, courage and faith.

## Weddings

Mr. Basilio Osillos performed the wedding of **Romel Grajo** and **Linaly Cajudo** after Sabbath services in the Tacloban congregation on May 24, 2014. Later in the evening, the new couple celebrated with relatives and friends at a reception held at the Leyte Park Hotel. Mr. and Mrs. Grajo attend the Cebu Cebu congregation in the Philippines.

Beautiful Ghyll Manor, a 17th century manor house set in the scenic West Sussex countryside, was the venue for the January 4 wedding of **Rafal Mariusz Gasiorek**, of Australia, and **Hayley Charmaine Michelson**, of the London congregation but originally from New Zealand. Misty, romantic weather enhanced the occasion as a small and intimate gathering of family and friends from the U.K., Germany, Poland, and the U.S. gathered for the ceremony conducted by Mr. John Meakin. Celebrations continued into the evening with speeches, messages from absent friends and a dance. The couple now resides in Melbourne, Australia.

Franz and Christina Boehm joyfully announce the marriage of their daughter, **Katelyn Anne Patterson** to **Timothy Joseph Stark**. The couple exchanged their covenant vows with God and one another on March 1 in the historic Kirkbride Hall in Traverse

City, Michigan. After the ceremony, guests from across the country enjoyed a cocktail hour and reception with live music and touching toasts, and closed out the evening with a snowy sparkler send-off. The couple is deeply grateful for and humbled by God's many answered prayers and blessings, and thankful to their families, friends and bridal party for their prayers and support through the years. The couple resides in Traverse City.

**Tyler Wayne** and **Michelle Meredith** were married on April 19 at Ocean Isle Beach, North Carolina. The ceremony, conducted on the beach by Mr. Richard Ames, was followed by a reception and dance at an oceanfront beach house. The groom is the son of Mr. and Mrs. Randy (Lyndee) Wayne of Cincinnati, Ohio and the bride is the daughter of Mr. and Mrs. Jim (Susan) Meredith of Charlotte, North Carolina. The couple reside in Cincinnati, Ohio.

**Lou de Jager** and **Alexandra Meredith** were married on May 10 in Roswell, Georgia. Lou is the son of Naas and Madeleine de Jager and Alexandra is the daughter of Michael Meredith and Triessa Meredith. The outdoor ceremony was conducted by Mr. Sheldon Monson. The reception, held in a historical antebellum home, included dinner and dancing. The couple reside in Broken Arrow, Oklahoma.

## Ordinations

**Mr. Anthony Collier** was ordained a deacon on the Day of Atonement, 2014 by Pastor Martin Fannin. Mr. Collier serves in the Knoxville, Tennessee, congregation.

**Mr. David Moore** was ordained an elder on April 4 by Area Pastor David Stiffler and Pastor Davy Crockett. Mr. Moore serves in the Memphis, Tennessee, congregation.

**Mr. and Mrs. Larry (Sandy) Rigling** were ordained deacon and deaconess on the Last Day of Unleavened Bread by Pastor Martin Fannin. Mr. and Mrs. Rigling serve in the Knoxville, Tennessee, congregation.

**Mr. Robert Goddard** was ordained an elder on the Sabbath of April 18 by Evangelist Gerald Weston and Area Pastor Jacques Secours. Mr. Goddard serves in the Ottawa, Ontario, Canada congregation.

## Birth

Mr. and Mrs. Bryan (Lisa) Pape of the Columbus, Ohio, congregation joyously announce the birth of their second son, **Micah Bryan Pape**. Micah was born on Wednesday, February 25. He weighed 8 pounds and measured 21.5 inches long. Older siblings Sophia and Isaac love helping take care of their new baby brother.

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 [lcnc@lcn.org](mailto:lcnc@lcn.org)).

# COMMENTARY

## Big, Beautiful Diamonds

Have you ever held a really big, beautiful diamond? A “GIA grade F” diamond is considered flawless. These are the rarest diamonds on earth, revealing no visible internal or external imperfections. Three to four carat “grade Fs” are valued at \$250,000 to \$300,000 or more. But these diamonds are unimpressive specks compared to the diamonds the Creator God possesses. His diamonds are thousands of miles across—and, they sing for Him!

A very large engagement-ring diamond may be two or three carats. The largest diamond on Earth is the brown-colored Golden Jubilee, which is 546 carats. But God’s celestial diamonds are greater than 10 billion, trillion, trillion carats!

A two-carat diamond is about eight millimeters across. But God’s celestial diamonds are about 2,500 miles across—roughly the size of the entire continent of Australia!

Earthly diamonds are weighed in fractions of grams. God’s celestial diamonds weigh more than two septillion tons! And there are trillions and trillions of them! These are real diamonds, the super-compressed cores of old stars. They are crystallized carbon. They are white dwarf stars. They are brilliantly radiant. And they do sing for their Creator – just as Scripture proclaims.

In Scripture, angels and stars are often represented together, and the terms are sometimes interchangeable. But the meaning of such passages may be more literal than many have long supposed. Job 38:7 reveals that when God laid the foundations of the earth, “the morning stars sang together, and all the sons

of God shouted for joy.” Indeed, mighty angels rejoiced when they witnessed God creating the physical universe. But what about the literal stars in heaven?

Modern astronomers have long understood that the stars “sing.” White dwarf stars are no different. These massive cosmic diamonds perpetually resonate unbelievably deep, subsonic “sound waves” throughout the universe, at frequencies of 0.01 to 0.001 cycles a second. This booming base reverberation is far deeper than what any human can hear. Scientists speed up two or three days of “sound” from these stars to produce just a couple seconds of audible sound.

Indeed, “the heavens (literally) declare His righteousness” (Psalm 97:6). The Hebrew word, “declare” in Psalm 97:6 is *nagad* and is the same word used in other Scriptures such as Psalm 9:11 to mean “sing praises.”

Isaiah 44:23 (“Sing, O heavens”) uses the Hebrew *ranan* which means to “shout for joy” and “to give a loud ringing of exaltation.” Indeed, the stars do “give a loud ringing of exaltation” (*ibid.*) as they “praise Him” (Psalm 148:3).

The heavens indeed declare God’s glorious handiwork (Psalm 19:1; 97:6). And all of this handiwork, including these majestic, celestial singing diamonds will one day be given as an inheritance to those who truly accept Jesus Christ as their living Lord and High Priest, who overcome, and who are given the gift of eternal life (Romans 6:23; 8:16-17; Hebrews 2:8).

—Wyatt Ciesielka

