

# Living Church News

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## Are You “Watching”?

Dear Brethren and Friends,

In this open letter, I want to help you focus on the “*Big Picture*” of what is happening on the world scene. After describing the key events and prophecy preceding His Second Coming, Jesus instructed: “**Watch** therefore, and **pray** always that you may be counted worthy to escape all these things that will come to pass, and to stand before the Son of Man” (Luke 21:36).

Many of our writers try to keep you generally abreast of the prophetic events that are now occurring so rapidly. But perhaps I have a little longer overview, as I have been watching prophetic events unfold ever since I first came to Ambassador College nearly 55 years ago. Brethren, in all those years, I have *never* seen prophetic events unfold on such a broad scale as is the case today! I think it will be helpful to share this insight with all of you, so you can more fully grasp *how far* we have come and *how close* we must surely be to Christ’s return.

So many Protestant religious leaders and others have gone “off track” on prophecy in years past because they have focused on just one or two prophetic events that “seemed” to show that the end of this age was near. That is one reason I wrote the booklet *Fourteen Signs Announcing Christ’s Return*. For there are quite a number of key events that the Bible clearly indicates will precede the Second Coming of Christ.

With only a slight bit of elaboration and explanation, I want to list a number of prophetic events that have occurred—or are *now happening*—that clearly show we are **very** near the end of this present human society. I am not trying to be “encyclopedic” and collate *all of the possible* prophetic occurrences. I simply want to help you visualize *how much* has already occurred, or is occurring, to fulfill the biblical prophecies.

As a little background, remember the *many* biblical passages where God said He would *bless* the descendants of Joseph with tremendous wealth, power and the “gates” of their enemies as part of the “birthright” blessings (Genesis 12:1–3; 22:15–18; 28:1–4; 35:9–12; 48:14–20; 49:1–2, 22–26; 1 Chronicles 5:1–2). In Leviticus 26 and Deuteronomy 28, God clearly shows that He will replace these *blessings* with comparable *curses* if His people forsake Him.

God plainly told our peoples: “But if you do not obey Me, and do not observe all these commandments, and if you **despise** My statutes, or if your soul abhors My judgments, so that you do not perform all My commandments, but break My covenant, I also will do this to you: I will even appoint

terror over you, wasting disease and fever which shall consume the eyes and cause sorrow of heart. And you shall sow your seed in vain, for your enemies shall eat it" (Leviticus 26:14-16). God then said: "And after all this, if you do not obey Me, then I will punish you seven times more for your sins. I will break the pride of your power; I will make your heavens like iron and your earth like bronze. And your strength shall be spent in vain; for your land shall not yield its produce, nor shall the trees of the land yield their fruit" (vv. 18-20). We are now in this stage of prophetic events. Many of our political, educational and religious leaders do, in fact, "despise" God's laws and statutes, and constantly attack, deprecate and even vilify anyone who tries to uphold the sanctity of traditional marriage or who acknowledges that abortion is *murder*.

So the "terror" God said He would then appoint over us is now *just beginning* to occur. It may be difficult to imagine how many more *terrorist* attacks and other "terrors" will strike our people if *we do not truly repent*. And some of the "wasting disease" and "fever" is certainly *beginning* to be experienced by the millions who are coming down with AIDS and other "incurable" diseases. But, remember, this is only the *beginning*!

Let me now list just some of the major prophetic events affecting our peoples, which *have happened* or are *beginning to happen*. What is remarkable to me is how these events are occurring *all across the board*—affecting, for the first time, almost the entire spectrum of prophetic events.

1. The capacity to *annihilate* all life on this planet. Jesus indicated that this would be possible at the end of this age (Matthew 24:21-22).
2. The *loss* of major "sea gates." Many of the great sea passages controlling the movement of wartime ships and peacetime commerce—such as the Suez Canal, Bab el Mandeb, the Simonstown sea base (controlling shipping around the southern tip of Africa), the Strait of Hormuz, Singapore, the Malacca Strait, the Panama Canal and others—have been *taken away* over the last few decades by the God who controls world events.
3. The rise of a united Europe. Remember that Mr. Herbert W. Armstrong predicted this—over and over—way back in the 1940s and 50s. He described *in detail* how the prophesied "ten nations" would finally come together to make up the prophesied "Beast." Many thought that Germany would *never* rise again. But Germany has, in fact, risen to become the *most powerful* nation in Europe, both politically and economically. Events in Europe are now "setting the stage" for the final rise of this power. A *great deal* of preparation is already taking place for this to occur.
4. The fall of the Berlin Wall, and the liberation of the Eastern European nations formerly under Soviet domination. Mr. Armstrong predicted this many years *in advance*. No other

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# Stages of Faith

## Editorial

By Roderick C. Meredith

**B**rethren, I am starting this editorial the day before our Church fast. I am sure we have *all* been considering how to grow in the faith we need. For we want to complete Christ's Work in this age with power and with effectiveness, and we deeply understand that it must be *God's* power and not our own human efforts.

So we *all* need to think and pray about *faith*—and about how to *grow* in faith.

The Apostle Paul was inspired to tell us about the “gifts” of the Holy Spirit. He wrote: “But the manifestation of the Spirit is given to each one for the profit of all: for to one is given the word of wisdom through the Spirit, to another the word of knowledge through the same Spirit, to another *faith* by the same Spirit, to another gifts of healings by the same Spirit, to another the working of miracles, to another prophecy, to another discerning of spirits, to another different kinds of tongues, to another the interpretation of tongues. But one and the same Spirit works all these things, distributing to each one individually as He wills” (1 Corinthians 12:7–11). It is obvious from Paul's description that each of us has different *types*—or sometimes different *degrees*—of the spiritual “gifts” of God. But they are all to be used to serve the *entire* body of Christ—the true Church of God. Nevertheless, faith is a “gift” of the Holy Spirit.

We must always keep in mind Jesus Christ's very encouraging statement in Luke 11:13: “If you then, being evil, know how to give good gifts to your children, how much more will your heavenly Father give the Holy Spirit to those who ask Him!” God is *more than willing* to give us faith if we *ask* Him and, of course, if we sincerely try to *obey* Him and *honor* Him in our lives. We must never forget one of the basic *conditions* of answered prayer: “And whatever we ask we receive from Him, because we *keep* His commandments and *do* those things that are pleasing in His sight” (1 John 3:22). For, contrary to sentimental Protestant “reasoning,” the *entire Bible*—over and over and in example after example—makes it abundantly clear that God is *far more* likely to hear our prayers if we *obey* Him, *honor* Him and *walk* with Him with “all our hearts.” This deep, personal, *passionate* relationship between us and our God is the ultimate “key” to answered prayer!

This close, loving *relationship* with God obviously produces tremendous *faith*. As the end of this age approaches, each of us truly *needs* to build this kind of faithful relationship with our God and Father. “For yet a little while, and He who is coming will come and will not tarry. Now *the just shall live by faith*; but if anyone draws back, my soul has no pleasure in him.’ But we are not of those who draw back to perdition, but of those who believe to the saving of the soul” (Hebrews 10:37–39).

A little later, the Apostle 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” (Hebrews 11:6). As we increase in Christian maturity, there are various “stages of faith” most of us go through. We should meditate on them, understand them and be sure we genuinely *grow* in faith, if we want to have a good reward in the Kingdom of God.

The *first stage* involves the first “reality” surrounding each little child. That is his or her *family*. For a child normally looks up to his father, mother or other caregiver as the *ultimate authority*, and the one in whom to place his *trust*.

As a person grows older, the authority figures in his life also normally include his *church*, and his pastor or other religious teachers. Most young people will look up to and accept these religious “authorities,” and—to varying degrees—put trust in them.

The *third stage* normally involves—for most people—a larger group of “believers.” People in this confused world often speak about the “community of believers.” They will learn a bit here and a bit there from different religious books, articles, pastors and religious teachers. They will “pick up” various ideas and concepts from the wider world of religion. Gradually, they will begin to syn-

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# How Did Jesus *Fulfill* the Law?

By John H. Ogwyn

**A** central teaching common to many Protestant denominations is that Jesus Christ kept the law in our place. This teaching is then used as a way to discount the clear-cut biblical commands to keep the seventh-day Sabbath and the biblical Holy Days. Many who were once in God's Church, who should have known better, have fallen for this line of reasoning in the last decade.

What does it *really* mean when we are told that Jesus Christ came to *fulfill* the law (Matthew 5:17)? Does this mean that He kept it so we do not have to, or does it mean something far different?

It is important to understand the answer to this vital question. To help us do so, we will start by looking at an important prophecy contained in the Old Testament—Isaiah 42:21—a fundamental key to understanding what Jesus came to do regarding God's law.

## **A Prophecy of God's Servant**

The prophet Isaiah wrote at a very difficult time in his nation's history. He saw the rise of Assyrian power to the east and their subsequent invasion of the Promised Land. The northern ten tribes—the House of Israel—went into Assyrian captivity during Isaiah's ministry. Later, Assyrian armies advanced southward and threatened Isaiah's own nation of Judah; in fact, they overran most of the land and demanded Jerusalem's surrender. When King Hezekiah refused their demands, the Assyrians laid siege to the city. After Hezekiah's heartfelt prayer to the Creator, God sent an angel to destroy the Assyrian army in a single night, and the next morning a terrified King Sennacherib began a hasty retreat to Nineveh (Isaiah 37).

Isaiah realized, however, that not all of Judah's troubles were over. He recognized that the national repentance was shallow, and would therefore be short-lived. In this context, he prophesied of a future Babylonian invasion when Judah would *not* be spared. This time of future punishment would be the result of national sins, and idolatry was the fountainhead from which those sins would flow. Rejection of the Creator in favor of the gods of the surrounding nations leads to a rejection of the laws that the Creator God has given His people. This rejection of God's instructions leads into every imaginable sin.

Several chapters in the latter part of Isaiah lampoon idolatry, and hold it up to the ridicule it so richly deserves. Idols are contrasted with the Almighty God and shown to be useless. After all, idols are unable to declare the future in advance, or to bring to pass either good or evil (Isaiah 41:22–24). The idols are empty, and their works amount to nothing (v. 29). Yet because the human race has had a desire to trust in *what can be seen*, idolatry has held an almost universal allure.

God had called Israel as His special servant people (Isaiah 41:8–9), who entered into a covenant with Him at Sinai. However, idolatry led Israel of old to become a useless servant, no longer able to see or hear the Creator's instructions. Though Isaiah foresaw God's coming chastisement of the people, he also looked beyond to the time when the Creator would “give to Jerusalem one who brings good tidings” (v. 27)—a reference to Israel's coming Messiah, the righteous servant.

Isaiah 42 opens by describing Jesus, the Messiah, as the faithful servant whose example would contrast with that of Israel and Judah. Matthew 12:18–20 quotes the opening four verses of Isaiah 42, applying them directly to Christ. The true Messiah would not come as a rabble-rouser or would-be revolutionary, as did so many of Israel's false messiahs (vv. 2–3). However, He would succeed in what He set out to do (v. 4).

Ultimately the Eternal will come forth, after having held His peace, to punish the nations and bring His people back from captivity (vv. 13–17). His deaf and blind servant, Israel (vv. 18–20), would not recognize the significance of what God had entrusted to the nation at Sinai; in response, God contrasts their behavior with that of His true Servant, the Messiah, who would “magnify the law and make it honorable” (v. 21). Understanding this verse is vital to understanding Jesus Christ's relationship to the law.

What does it mean to “magnify” the law? The Hebrew word used in Isaiah 42, *gadal*, is used several times in the Old Testament. In Genesis 19:19 it describes God having magnified His mercy to Lot. In 2 Chronicles 1:1, we learn that God magnified, or enlarged, the scope of Solomon's kingdom. The word *gadal* carries the meaning of “making greater in size and importance.”

We are all familiar with how a magnifying glass enlarges print, or helps us to notice details that we had never seen before. Do you remember looking through a microscope in a high school biology class, and seeing things on a slide that had been invisible to your naked eye? That is what Jesus Christ would do to the *law*! He would bring things to light that had previously been overlooked or unnoticed.

to the Messiah's virgin birth, His birth in Bethlehem, Herod's slaughter of the infants, Christ's brief sojourn in Egypt with his parents, and His growing up in Nazareth, all in connection with the phrase "that it might be fulfilled which was spoken by the prophets" (Matthew 2:23). Jesus fulfilled the words of the prophets of old by doing what they had foretold centuries earlier.

**Jesus declared to His listeners: "Do not think that I came to destroy the Law or the Prophets. I did not come to destroy but to fulfill" (Matthew 5:17). Amazingly, in spite of Christ's plain statement, many professing Christians assume that Jesus in some way came to get rid of the Old Testament law and our need to actually *obey* it.**

Isaiah 42:21 also states that He would make the law "honorable." The Hebrew word *adhar* means to "make something glorious or more majestic." In the book of Exodus (15:6, 11) it is used to describe God in the aftermath of the great miracles by which He vanquished Pharaoh and the Egyptian armies, through which God's glory became more evident for all to see.

This is exactly what the Messiah would do. He would **magnify the law** to bring to light things previously overlooked. He would reveal its glory and splendor more fully. Understanding this prophecy from Isaiah helps us to grasp what Jesus Christ was revealing in the latter part of Matthew 5.

### **Not To Destroy, But To Fulfill**

Jesus declared to His listeners: "Do not think that I came to destroy the Law or the Prophets. I did not come to destroy but to fulfill" (Matthew 5:17). Amazingly, in spite of Christ's plain statement, many professing Christians assume that Jesus in some way came to get rid of the Old Testament law and our need to actually *obey* it.

This is ironic when you consider that Jesus said He *did not* come to destroy the law. The Greek word for "destroy" is *kataluoo*—a word used in Matthew 24:2 to describe the building blocks of the temple being thrown down in the coming Roman destruction. In other words, Christ did not come to cast down or destroy God's law, but to *fulfill* it.

Matthew's gospel uses the Greek word for *fulfill* more frequently than any other book in the New Testament. Most often, Matthew quotes from an Old Testament passage, and shows how a particular event in Christ's life fulfilled it—brought that prophecy to life. Matthew mentions Old Testament scriptures referring

What else can we learn from Matthew's use of the word "*fulfill*"? Matthew recounts Jesus giving a parable: "Again, the kingdom of heaven is like a dragnet that was cast into the sea and gathered some of every kind, which, when it was full, they drew to shore; and they sat down and gathered the good into vessels, but threw the bad away" (Matthew 13:47–48).

The Sea of Galilee was home to a thriving fishing industry with which Jesus' listeners were all familiar. Jewish fishermen drew ashore nets full of fish, and promptly separated those that were usable (the clean fish) from those that were unclean and had to be cast back into the water. The word Matthew used to describe a net full of fish is the same word he used in Matthew 5:17 to describe what Jesus intended to do to the law. Christ's explanations and actions were going to make the law full, just as the fish would make the net full.

Another example is found in Matthew 15:37: "So they all ate and were filled, and they took up seven large baskets full of the fragments that were left." This is the story of Jesus feeding a crowd of four thousand men (along with the women and children present) with seven loaves of bread and a few fish. After all had eaten their fill, the disciples gathered up seven baskets full of leftover food. Just as the people filled the baskets to the brim with physical food, so Jesus filled the law to the brim with His teaching and explanation.

Several other verses use that same word translated "fulfill" in Matthew 5:17. In John 12:3, we learn that when Mary, the sister of Martha and Lazarus, anointed Jesus' feet with precious ointment a few days before His crucifixion, "the house was filled with the fragrance of the oil." Later, in John 16:6, we find that when Jesus talked of going away to where His disciples could not come, sorrow filled their hearts. In Acts 5:28, the chief priests, who had earlier commanded the Apostles to cease

preaching in Jesus' name, angrily accused them of having "filled Jerusalem with your doctrine."

Jesus fulfilled the law by filling it full. Just as fish fill a net, food fills a basket, and a scent fills a room, so also did Jesus fill the law. How exactly did He do this?

### Filling up the Law

In Matthew 5:21–47, Jesus illustrated what He meant by filling up the law. He gave five illustrations from the law, and proceeded to magnify them and make them more glorious than ever. He quoted precepts from the law with which His hearers were familiar, and showed aspects of those precepts that his hearers had never considered before. In each case, He filled the law to the full by bringing out its full meaning and

Jesus continued with an illustration from the civil statutes: "An eye for an eye and a tooth for a tooth" (v. 38). This precept is repeated three times in the Torah (the first five books of the Bible), and emphasizes the importance of fairness in making the punishment fit the crime. In ancient Israel the judges were forbidden to mete out punishment more severe than the infraction that had been committed. This is the spirit of justice. In Jesus' day, the Jewish nation seethed with resentment against the unfairness of Roman rule. Roman authorities committed injustices almost constantly. Did this statute mean that the Jews should seek to retaliate and "get even" with the Romans in the spirit of "justice"? Jesus filled that injunction to the full by showing that His listeners should cheerfully submit to unfairness as individuals, and thereby leave justice to God.

**The scribes and lawyers of Jesus' day readily acknowledged that the only more important command was that we should love God with all of our heart and soul and strength (Deuteronomy 6:5). It is one thing to acknowledge a principle as true; it is quite another to practice it in your daily life.**

implication. In doing so, Jesus repeated the formula: "You have heard that it was said... but I say to you."

He began by quoting from the Ten Commandments: "You shall not murder" (v. 21). Jesus explained that this commandment encompassed the *spirit* of murder as well as the literal act. To hate someone, or to hold them in utter contempt, is the *attitude* of murder. Jesus magnified that commandment, and showed His audience that it contained far more than they had ever imagined.

Next, Jesus quoted another of the Ten Commandments: "You shall not commit adultery" (v. 27). He explained two different ways of violating that commandment: harboring lustful thoughts, or engaging in divorce and remarriage except upon narrow biblical grounds. Jesus' hearers could understand that the seventh commandment actually precluded far more than they had realized.

In verse 33, Jesus addressed the subject of oaths by referring to the injunction contained in Leviticus 19:12: "And you shall not swear by My name falsely, nor shall you profane the name of your God: I am the LORD." Many of the scribes and Pharisees of Jesus' day used very elaborate reasoning to identify which oaths were more binding than others. All of their legal sophistry missed the whole point of what God actually intended. Jesus filled that injunction of the law to full measure by explaining: "But let your 'Yes' be 'Yes,' and your 'No,' 'No'" (Matthew 5:37). God simply wants us to tell the truth!

Jesus' fifth example was the well-known injunction from Leviticus 19:18, exhorting us to love our neighbors as ourselves. The scribes and lawyers of Jesus' day readily acknowledged that the only more important command was that we should love God with all of our heart and soul and strength (Deuteronomy 6:5). It is one thing to acknowledge a principle as true; it is quite another to practice it in your daily life. Notice one lawyer's response to Jesus after acknowledging the importance of this injunction: "But he, wanting to justify himself, said to Jesus, 'And who is my neighbor?'" (Luke 10:29). Though all who attended the synagogue were familiar with the command to love their neighbor, they did not in fact "get the point" of what God had intended. Again, Jesus filled it to the full by magnifying the scope, and showing that there was far more contained in this vital precept than any of His audience had ever seen before.

### What Does God Truly Seek?

Did you know that one of the reasons for which Jesus Christ came was so that the righteous requirement of God's law might be fulfilled in us? Christ lived a life of perfect obedience to the Father during which "He condemned sin in the flesh" (Romans 8:3). Living for thirty-three-and-a-half years as a *real* human being, Jesus Christ

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# Ask God for *Real* Faith

By Douglas S. Winnail

**N**early 2,000 years ago, Jesus Christ asked a vital question: “When the Son of Man comes, will He really find faith on the earth?” (Luke 18:8). Jesus was speaking of our time today. The Bible indicates that as we approach the end of the age, real faith will be *in short supply*. When you look around, the reasons are not hard to find.

We live in a skeptical age, in which faith in God and obedience to His instructions are often ridiculed. Scholars question the existence of God, and theologians openly express doubts about the divine inspiration of the Bible. Educators promote secular ideas about history and morality that directly contradict God’s instructions found in Scripture. Ministers often lack the faith and confidence to preach what the Bible actually says. It is no wonder that many lack real faith today.

But personal experiences can also challenge and test our faith. When someone we love is not healed, when churches split apart, when we encounter difficult and unexpected trials and when our prayers are not immediately answered, doubts can flood into our mind and we wonder—Does God really hear our prayers? Does God actually exist? Is the Bible really the word of God? Is it really worth trying to live by every word of God? Does it matter if we “innovate” a bit with our faith, as long as we “love” God?

Sometimes we pass these “tests of faith” and our faith grows. Sometimes we make it

through a challenging experience, but our faith has been wounded or damaged in the process. Sometimes faith becomes a casualty and is discarded, as a result of a skeptical encounter, ridicule or pressure from others. Dealing with nag-

**What effect have the trials and challenges of recent decades had on your faith? Have the powerful forces in our secular, self-centered and materialistic society influenced your capacity to trust God, His word and His Church?**

ging doubts or disillusionment can have a withering effect on faith. Seeing others change, lose or give up their faith can also be devastating to our own faith.

What effect have the trials and challenges of recent decades had on your faith? Have the powerful forces in our secular, self-centered and materialistic society influenced your capacity to trust God, His word and His Church? Are you facing a “test” of your faith at this moment? As you wrestle with negative influences, do you see your faith growing stronger or weaker? Is it increasing or declining? What is the actual condition of your faith? In

this article we will examine the subject of faith from several vital perspectives: What is faith? How important is faith? Why do we need faith? How do you grow in faith, and what are the enemies of faith? The Bible provides answers to these vital questions.

## **What Is Faith?**

Before we can discuss faith, we need to understand what real faith is. Dictionaries define faith as *trust*, *confidence* and having a *strong conviction*. We exercise faith when we deposit our paycheck in a bank and we trust the bank teller to put our money into our account. Yet, when we read the Bible, do we have enough faith to follow God’s instructions? The Bible defines faith as “the *substance* of things hoped for, the *evidence* of things not seen” (Hebrews 11:1). This is not spiritual double-talk; it is an accurate description of important aspects of real faith. Real faith is based on *tangible evidence* and *solid substance*—not just warm, vague feelings in your heart.

We do not *see* God, but real faith in God is based on *evidence* that He exists. The popular notion that you cannot prove God’s existence, and that you just have to accept God and the Bible on faith, is simply not true—it is a lie! There is plenty of evidence at our fingertips (for more on this topic, please read the booklet *The Real God: Proofs and Promises*). Fulfilled prophecy is powerful proof that God exists, and that He inspired the Bible, *if* you know what is contained in

Bible prophecies. You *can* have faith that the kingdom of God is coming, *if* you can recognize the signs Jesus said would occur just before that kingdom would be established. You will understand the importance of following the laws of God, if you recognize the blessings that come from obedience—and the consequences of disobedience. These are specific items that form the *substance* [the solid assurance] of real faith.

### The Importance of Faith

Scripture reveals the vital importance of real faith. The Bible states that solid teachings about faith in God, and looking to Scripture as the source of truth, are fundamental doctrines that identify God's true Church (Hebrews 6:1–2; John 17:17). This is vital today, as more and more liberal-minded clergy simply do not believe or teach that the Bible *says what it means*. As a result, the watered-down theology of many professing Christian churches is actually turning off, undermining and misdirecting the faith of millions of sincere people. While we live in multi-cultural and *multi-faith* societies, where people go to the church of their choice—if they choose to go anywhere—the Bible actually speaks of *one faith*, of maintaining the *unity of the faith* and of *earnestly contending for the faith* that was once delivered to the saints (Ephesians 4:3–16; Jude 3–4). The Bible also warns that at the end of the age there will be serious attempts to dilute and misdirect the faith of sincere people (2 Peter 3:17–18).

Real faith is an absolutely essential quality for true Christians. The Bible plainly states that “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” (Hebrews 11:6). Without real faith in God and His word, we simply will not follow God's instructions as they are revealed in Scripture. According to the Bible, we must have real faith—which leads to true obedience—if we hope to please

**Scripture reveals the vital importance of real faith. The Bible states that solid teachings about faith in God, and looking to Scripture as the source of truth, are fundamental doctrines that identify God's true Church.**

God and be in His kingdom. But how do you develop this kind of faith?

### Building Real Faith

We are not born with real faith. It is a quality that must be developed—with considerable effort—over time. Unless we cultivate real faith, our lives will be filled with cynicism, doubt, worry and frivolous concerns. Jesus frequently commented on the lack of faith He encountered (Matthew 6:25–34; 13:53–58) even among His own disciples (Matthew 17:14–21; Mark 16:11–14). Yet Jesus spoke of the potential power of real faith (Matthew 17:20), and He noted the *remarkable faith* of a Roman centurion, “I have not found such great faith, not even in Israel” (Matthew 8:5–13).

To understand how we can gain this kind of faith, we will examine

seven steps that we can take to begin building *real* faith:

### 1. Ask God for Real Faith

Jesus told His disciples to approach God as their Father when they had needs, and to ask, seek and knock persistently (Matthew 7:7–12). The Bible provides examples of people who asked God for faith. Jesus' disciples came to Him with a specific request: “Increase our faith” (Luke 17:5). A man who knew Christ could heal, yet who also struggled with doubts, said: “Lord, I believe; help my unbelief!” (Mark 9:24). When Christ's disciples asked why they could not heal, Jesus said that the faith required to do miracles comes as the result of earnest prayer and fasting (Mark 9:28–29). Ask God for the gift of His faith (1 Corinthians 12:9; Ephesians 2:8). We need to ask for the faith of Christ (Galatians 2:20; Revelation 14:12), which will enable us to be patient in trials and to know that God acts in His time and in His way—not always according to our desires.

### 2. Add to Your Faith

The Apostle Peter advised that if we want to grow in faith, we must diligently add specific qualities to our faith: virtue, knowledge, self-control, perseverance, godliness, brotherly kindness and love—unselfish outgoing concern for others (2 Peter 1:5–10). We may believe that it is right to keep the Sabbath or the Holy Days or tithe. However, we must also develop the courage and conviction to act on our beliefs and not compromise. The more knowledgeable we are about what we believe, the stronger our convictions will be—which will help us step out in real faith. But merely knowing, believing and obeying the laws of God is not enough. If we want to



develop real faith, we must also learn to control our emotions so we can show genuine love, concern and understanding for others—because these are also qualities that a person who desires to live by faith must cultivate (Galatians 5:22–26).

### 3. Prove All Things

The Apostle Paul wrote that we should “test [carefully examine] all things” and “hold fast what is good” (1 Thessalonians 5:21). It is important to get crucial facts before we act on an issue. If you have *proven* that Christ, the Apostles and the early Church kept the Sabbath (Luke 4:16; Acts 13:42; 17:2) and the Holy Days (Luke 2:41–42; John 7:7–10; Acts 18:21; 1 Corinthians 5:7–8) according to the commands of God (Exodus 20:8–11; Leviticus 23), and that these days will be observed in the coming kingdom of God (Isaiah 66:23; Zechariah 14:16–19), you can keep these days with faith and confidence. It is also important to know that history records how anti-Jewish sentiments—three centuries after the days of Christ and the Apostles—persuaded the (essentially pagan) Roman Emperor Constantine to outlaw observance of the Sabbath and the Holy Days in an attempt to make Christianity more acceptable to his pagan subjects. If you *prove* these things to yourself, you will not be deceived by arguments appealing to our desire to “fit in with the crowd,” which have undermined the faith of so many.

### 4. Know the Bible

To build real faith in God and His word, we must *know* what the Bible says. Paul told Timothy to “be diligent [study] to present yourself approved to God, a worker who does not need to be ashamed, rightly dividing [correctly understanding]

the word of truth” and to *avoid* endless arguments and foolish disputes that can overthrow people’s faith (2 Timothy 2:14–26). Jesus told an astonished group of religious leaders that some of their questions indicated that they simply *did not know the Scriptures* they claimed to believe in, and assumed that they were able to teach (Matthew 22:23–33). The Bible clearly warns that in the last days misguided teachers claiming to be Christians will deceive many, by promoting fables and false teachings

**If you *prove* these things to yourself, you will not be deceived by arguments appealing to our desire to “fit in with the crowd,” which have undermined the faith of so many.**

(Matthew 24:3–5, 11, 24; 2 Timothy 4:3–4). Scripture indicates that many will follow erroneous teachings because they do not have a love for the truth (2 Thessalonians 2:9–12)—they do not know what the Bible says, or they have forgotten the truth they once knew—which means their faith is in vain. If we want to grow in real faith, and avoid being deceived, we must *know* Scripture and remain faithful to the truth.

### 5. Believe the Bible

When Jesus began preaching about the coming kingdom of God, he said: “Repent [change your life], and *believe in* the gospel” (Mark 1:14–15). It is one thing to *know about* the kingdom of God, to know that Christ died for our sins and to

know that we should love God and our neighbors. But it is something else to *understand* that in order to be in the kingdom of God, we need to do what the Bible says. If you love God, *do you believe* that you must obey the commandments, as Scripture teaches (John 14:15)? *Do you believe* that Jesus Christ will return to this earth (Zechariah 14:4), and that we will reign with Him on earth as kings and priests (Revelation 1:6; 5:10)? Or do you believe that you will go to heaven—in spite of what is recorded in Acts 2:29–34 and John 3:13? Do you believe that the Church of God is God’s true Church (1 Corinthians 1:2; Galatians 1:13), and that it exists today (Matthew 16:18)? Do you believe it is the responsibility of the Church to establish doctrine, or do you believe it is the prerogative of individuals to establish doctrine (1 Timothy 3:15; Proverbs 3:5–7)? If we have real faith that God inspired the Bible (2 Timothy 3:16), we will *believe and do* what we read in its pages—we will not play games trying to reason around Scripture!

### 6. Expect, Accept and Endure Trials

God uses tests and trials to develop within us qualities of His own righteous character. Peter tells us not to be surprised when trials arise: “If you are reproached for the name of Christ [for what you believe] *blessed are you*” because Jesus was tested in a similar manner (1 Peter 4:14). James writes that we should “count it all joy when you fall into various trials, knowing that the *testing of your faith* produces patience. But let patience have its perfect work, that you may be perfect [spiritually mature] and complete, lacking nothing” (James

*continues on page 20*



# International Corner...

## Canada Update

by Gerald Weston

I have made several trips since the last International Corner update. The first was to Vancouver, British Columbia where we held Public Bible Studies on the evening of April 30 and the Sabbath of May 1. Invitations were sent to 1,480 *Tomorrow's World* subscribers, and 32 (a little over 2 percent) attended at least one of the two studies. Most were very new to the truth, having had little or no contact with the Church of God. Mr. Norman Aitchison reports that three of those who attended have since come to Sabbath services.

My next trip was to Edmonton, Alberta, where we had a Public Bible Study on Friday night, May 28. We invited 780 subscribers, and 29 came. Twelve of these returned the next day for a Public Bible Study on the Sabbath, and were joined by 10 other visitors, giving us a total of 39 (a 5 percent response). The next day was Pentecost. Mr. Stuart Wachowicz took the oversight of our combined Edmonton, Red Deer and Calgary congregations in the small town of Lacombe, 90 minutes south of Edmonton. Five of those who attended the Public Bible Studies made the trip to keep Pentecost with us, ten new people have checked out our Edmonton congregation since we held the Public Bible Studies.

Mrs. Weston and I kept Pentecost in Grande Prairie, a five-hour trip to the northwest of

Edmonton. I was surprised by the excellent road that connects these two cities. Most of it is divided four lane, with broad open spaces on either side, which makes it easier to see wildlife approaching. We saw many deer and elk, and one moose. This trip brought out a little nostalgia, as the last time I traversed the route between Grande Prairie and Edmonton was in November 1951, when my family was moving south from Alaska. Back then, that stretch of highway was nothing more than gravel, paved with snow and ice. Most of our trip from Alaska was in the dark, but on this summer trip I noted that the sun did not set until 10:10 p.m. Grande Prairie might seem pretty far north for some, but the Driedger family has to drive five hours south from High Level to attend services. Despite the remoteness of Grande Prairie, we had 22 in attendance for Pentecost—and several others would have been there except for health and other considerations. This congregation is only able to meet once a month, but if everyone makes it we can have almost 30 in attendance.

Our most recent trip was to Kelowna, British Columbia, located about 45 minutes north of Penticton. We had just one Public Bible Study there, on Friday evening, June 11. We were not expecting a large turnout (only 280 people were invited) but were pleasantly surprised when 21 showed up—an excellent 7.5 percent response. It is still too early to know how many

may actually come along, but three attended Sabbath services the next day, and there are several others who are in contact with Mr. Eldon Davis.

In summary, we were very encouraged by the response rates to the letter of invitation, especially in Edmonton and Kelowna. We see some good fruit from these efforts, and will continue to hold Public Bible Studies when church visits are made. New people are already attending services and some are asking for baptism. We will be watching to see how many actually follow through, and what the long-term impact will be of Public Bible Studies such as these.

## Kenya Update

by Ernest Owino

The Work in Kenya has seen significant growth in the last few months. In April, I responded to a request for a visit by a group in Embu, Central Kenya. Since the individuals comprising the group in Embu had not studied much of our literature, my first visit basically dealt with the basics, with an exhaustive Q & A session.

I have been visiting the new group in Embu once every month, and they are very enthusiastic about the Work of the Living Church of God. Of the existing groups, Opoya congregation (a recent addition) has seen phenomenal growth. From Sabbath attendance of 18 in October of 2000, Opoya has grown to an average Sabbath attendance of 36. This has been God's doing, and not of our own human effort.

Because I am spread so thin over a large area, I try to schedule my visits once or twice a month. With the exception of the Nairobi church, other groups rely on translations into either their dialects or Swahili. This obviously presents challenges. Nevertheless, I have been able to cope with this need over the years, and everyone feels well-served; I normally have simultaneous translations as I speak. With five congregations not able to communicate effectively in English, it becomes a monumental task, but we thank God for His guidance over the whole affair.

With very poor and heavily potholed roads, the car we use in service to God is almost becoming a wreck. Our roads and paths are real car wreckers! So we request everyone's prayer along these lines. Famine is also biting very hard here. Many of our members are affected and are, hence, going hungry.

In all, we have average weekly attendance of 169. Please do not forget to give some thought to the Feast site in Kenya. We will be conducting the Feast in a remote but well-equipped site, Homa Bay, a short distance from Lake Victoria. There is adequate security in the locality, so brethren need not worry about that.

## South Africa Update

by Syd Hull

My wife and I recently completed a trip to the Eastern and Western Cape Provinces. We left Johannesburg on Wednesday, May 26, and slept in Aliwal North, where we counseled two ladies. They are far out of the way, but have been on our mailing list for a couple of years and have been imploring us to visit them. This was a very good visit. It was obvious that they were called.

Since getting back home, one of them has phoned and is very excited about the truth of God! It is just a matter of time before she is baptized. It seems as though the penny has dropped at last.

We then proceeded to Port Elizabeth, 700 kilometers away, in order to spend the weekend of Pentecost with the young congregation down there. We brought them a lectern and a public address system. We had 21 in attendance for the Sabbath, and on Pentecost we had 23 in attendance. The brethren are very positive, and are already looking forward to the Feast of Tabernacles.

As we were already in the Eastern Cape, I availed myself of the opportunity to visit the congregation in the Western Cape. This congregation is 900 kilometers from Port Elizabeth. We left Port Elizabeth on Monday May 31, and we traveled to Kleinmond, a city on the Indian Ocean about two hours drive from Cape Town, in order to visit and to counsel a member for baptism; we baptized her the next morning in the hotel swimming pool. It was freezing cold, but she was determined to be baptized. Her husband will be baptized in due time. They are both going to attend the Feast of Tabernacles with us in Glentana, near George, about 550 kilometers from Cape Town. That same morning, we had another visit with a man who had read Mr. Armstrong's books years ago. We then completed the last lap to Cape Town.

We spent some time with Pieter and Pat van der Byl on their farm,

discussing the Work in that area, and what we could do to get on a radio station and to do some additional advertising. We also discussed details concerning the Feast of Tabernacles. We saw all the brethren there on the Sabbath of June 5, when I gave the sermon.

This was a very profitable trip, because we are reaping the fruit of our previous visits to that area. Last year, our Feast of Tabernacles attendance was just about 100. This year it will exceed 120. God has blessed us with growth in 2003, and in 2004 so far. We must continue to build on that in the future.

## Caribbean Update

by Jonathan McNair

As the summer goes by, excitement about the upcoming Fall Feast Days is beginning to stir. We have made our housing arrange-



Members of the LCG congregation in Zurich, Switzerland, gather for a group photo after services on the Sabbath of May 8, 2004.

ments, and are thinking about renewing acquaintances and meeting new brethren. This same excitement is stirring in the Caribbean. But while you may be having visions of the Poconos, Panama City Beach or Kauai, here is what the Feast is like for our brethren in the Caribbean.

Many of us in the United States have grown accustomed to the opportunity of choosing from a variety of Feast site locations to attend. We can attend our assigned site, or can transfer to other locations quite easily. We can go to a different Feast site every year, meeting brethren from all over,

*continues on page 21*

# Audit Report 2003: A Transition Year

By Richard F. Ames

**O**ur 2003 audit, included in full after this brief article, has once again affirmed that faithful financial stewardship is a top priority for the Headquarters administrators and financial staff. As our auditors (Maginnis, Knechtel & McIntyre Certified Public Accountants and Consultants) reported: “In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Living Church of God in the United States of America as of December 31, 2003 and 2002, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.”

The 2003 audit, reproduced below, documents Living Church of God corporate activities in a year that saw many transitions. After months of planning and preparation, the Work in 2003 moved its Headquarters operations from San Diego, California to Charlotte, North Carolina. As you may remember from the 2003 “Behind the Work” video, shown at the Feast of Tabernacles, it was a major project. We moved more than 60 tons of office furniture, equipment and supplies, while more than 30 employees and their families also relocated their households, moving tons of personal effects more than 2,400 miles across the country. As part of upgrading our new 38,000-square foot Headquarters facility to better meet our needs, we built an in-house television studio, which served us well for the 2003–2004 *Tomorrow’s World* broadcasting season.

How was this significant move made possible? As Mr. Meredith has previously mentioned, it was due to the generous offerings of the brethren. Without the tremendous generosity of Mr. Earl Jorgenson, who willed his estate to the Church in 2002, the move would not have been possible in 2003. Other especially generous givers, such as Mrs. Olga Bennett and Mrs. Laura Webster, also played a vital role in helping the Work make this major move forward. We thank God for all His people who support His Work with their hearts and minds, and we are deeply grateful for those who have been especially blessed financially and can remember the Work in their wills as a final legacy of love and service.

Because of these especially generous donations in 2002, you will notice one major decrease in funds between 2002 and 2003. In 2002, the category of “estate

donations and other revenue” totaled almost \$1.1 million. In 2003, that figure dropped to \$144,443.

As a result, *total* income in 2003 was down by \$357,248 (or 3.8 percent) compared to 2002. However, in 2003 our “regular income”—tithes, donations and Holy Day offerings—*increased* by 7.2 percent over 2002. In other words, God is responding to our prayers, and is sending more “laborers into His harvest” (Matthew 9:38) to support the Work financially.

You will also notice that our total assets in 2003 (see page 2 of the audit) were lower than in 2002. As was reported in the March-April *Living Church News* (“2003 Year-End Financial Report,” pp. 16–17), this occurred because we chose to pay off our relocation costs in 2003, carrying no unsecured debt into 2004.

However, thanks to increased property valuations (reflected in Note 5 at the top of page 11, but not in the figures at the bottom of page 10), our *equity* in the Headquarters building has *more than doubled* in the last year! Of the three appraisal figures we received, \$2.718 million is the lowest, and does not reflect building improvements made since the assessment, but even this conservative figure represents a major blessing for the Work.

Remember, too, that in San Diego we were paying \$26,000 monthly rent for 14,906 square feet of facilities. Now, our monthly mortgage payments are below \$10,000 for 38,000 square feet! Of course, we also set aside funds for maintenance of the building and the property, but our net saving is substantial.

Another blessing is that North Carolina reimburses sales tax paid by the Church. Sales tax reimbursements are included on page 2 of the audit, under “Current Assets: Receivables (Note 3).” These “receivables” were just recently (in 2004) refunded to the Work, so we have already begun to experience this benefit of the move.

God expects us all to be faithful in the responsibilities He has given us. In Luke 12:42, Jesus said: “Who then is that faithful and wise steward, whom his master will make ruler over his household, to give them their portion of food in due season? Blessed is that servant whom his master will find so doing when he comes.” We should all take our responsibilities—including financial accountability—very seriously. The Work is constantly striving to adhere to strict internal accounting controls and princi-

ples. Our accounting firm has affirmed this with our 2003 audit. But let us also strive as individual stewards of God’s blessing to be faithful, even with our personal finances.

Accounting firms are now operating under stricter standards than before, both for themselves and for the corporations they audit. The Sarbanes-Oxley Act of 2002, a newly enacted federal law in the United States, has put “new teeth” into fiscal reporting and enforcement, and requires that auditing firms evaluate how effective a financial department’s *internal controls* really are. Business activities are being held to greater accountability standards than in years past, thanks in large part to widespread corporate financial scandals. As the May 2004 issue of *Journal of Accountancy* reported: “The Sarbanes-Oxley Act of 2002 has ushered in a new era of reporting accountabilities for public companies. It requires man-

agement of such entities to certify the *effectiveness* of the *internal controls* that are the underpinning of financial reporting and a main tenet of the law is that auditors must [also] avoid conflicts of interest [with companies they audit]” (p. 55).

The Work, under Mr. Meredith’s careful direction, has diligently endeavored to capitalize on the benefits of owning our own Headquarters building in Charlotte, North Carolina. The Headquarters team is continually taking steps to improve our infrastructure, methods of operation and efficiency, as we prepare to go through more open doors to preach the gospel in the months and years ahead. Thank you for your prayers and support, as we anticipate being able to do the Work even more powerfully in 2004 and 2005, with God’s continuing guidance and blessing!



**LIVING CHURCH OF GOD  
IN THE UNITED STATES  
OF AMERICA**  
(A California Nonprofit  
Religious Corporation)

**FINANCIAL STATEMENTS**

December 31, 2003 and 2002

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**LIVING CHURCH OF GOD  
IN THE UNITED STATES OF AMERICA**

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December 31, 2003 and 2002

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Living Church of God  
San Diego, California

We have audited the accompanying statements of financial position of the Living Church of God in the United States of America (a California nonprofit religious corporation ) as of December 31, 2003 and 2002, and the related statements of activities and changes in net assets, and cash flows for the years then ended. These financial statements are the responsibility of the Church's management. Our responsibility is to express an opinion on these 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 audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Living Church of God in the United States of America as of December 31, 2003 and 2002, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

*Maginnis Knechtel + McIntyre*

Pasadena, California  
March 27, 2004

**LIVING CHURCH OF GOD**  
**IN THE UNITED STATES OF AMERICA**  
**Statements of Financial Position**  
**December 31, 2003 and 2002**

	<u>2003</u>	<u>2002</u>
<b><u>Assets</u></b>		
<b><i>Current Assets:</i></b>		
Cash and Cash Equivalents	\$ 1,110,107	\$ 1,570,446
Investments (Note 2)	101,501	103,456
Receivables (Note 3)	81,970	60,880
Prepaid Expenses (Note 4)	394,340	337,336
Deposits	4,000	31,204
	<u>1,691,918</u>	<u>2,103,322</u>
<b>Total Current Assets</b>	1,691,918	2,103,322
<b><i>Property and Equipment, Net (Note 5)</i></b>	2,587,538	2,524,163
<b><i>Other Assets, Net</i></b>	<u>15,247</u>	<u>19,660</u>
<b>Total Assets</b>	<u>\$ 4,294,703</u>	<u>\$ 4,647,145</u>
<b><u>Liabilities and Net Assets</u></b>		
<b><i>Current Liabilities:</i></b>		
Accounts Payable	\$ 158,289	\$ 189,166
Accrued Wages and Other Liabilities	170,819	147,283
Mortgage Payable, Current	36,356	21,756
	<u>365,464</u>	<u>358,205</u>
<b>Total Current Liabilities</b>	365,464	358,205
<b><i>Mortgage Payable, Non-Current (Note 6)</i></b>	<u>1,611,371</u>	<u>1,655,552</u>
<b>Total Liabilities</b>	1,976,835	2,013,757
<b><i>Commitments (Note 7)</i></b>		
<b><i>Unrestricted Net Assets</i></b>	<u>2,317,868</u>	<u>2,633,388</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 4,294,703</u>	<u>\$ 4,647,145</u>

**LIVING CHURCH OF GOD**  
**IN THE UNITED STATES OF AMERICA**  
**Statements of Activities and Changes in Net Assets**  
**For the Years Ended December 31, 2003 and 2002**

	<u>2003</u>	<u>2002</u>
<b><i>Support and Revenue:</i></b>		
Tithes and Contributions	\$ 7,053,496	\$ 6,600,335
Holy Day Offerings	1,770,348	1,629,696
Estate Donations and Other Revenue	<u>144,443</u>	<u>1,095,504</u>
Total Support and Revenue	<u>8,968,287</u>	<u>9,325,535</u>
<b><i>Expenses:</i></b>		
<b><i>Feeding the Flock:</i></b>		
Support of Local Congregations	4,084,363	3,662,332
Assistance to the Needy	<u>548,639</u>	<u>679,158</u>
	<u>4,633,002</u>	<u>4,341,490</u>
<b><i>Preaching the Gospel:</i></b>		
Television and Radio	2,093,879	1,975,173
Publishing and Editorial	909,100	907,122
Mail Processing and Distribution	<u>882,528</u>	<u>733,595</u>
	<u>3,885,507</u>	<u>3,615,890</u>
<b><i>General and Administrative:</i></b>		
Support Services and Other	<u>765,298</u>	<u>773,567</u>
Total Expenses	<u>9,283,807</u>	<u>8,730,947</u>
<b><i>Excess (Deficiency) of Support and Revenue Over Expenses</i></b>	(315,520)	594,588
<b><i>Unrestricted Net Assets, Beginning of Year</i></b>	<u>2,633,388</u>	<u>2,038,800</u>
<b><i>Unrestricted Net Assets, End of Year</i></b>	<u>\$ 2,317,868</u>	<u>\$ 2,633,388</u>



**LIVING CHURCH OF GOD**  
**IN THE UNITED STATES OF AMERICA**  
**Statements of Cash Flows**  
**For the Years Ended December 31, 2003 and 2002**

	<u>2003</u>	<u>2002</u>
<b>Cash Flows From Operating Activities:</b>		
Ecess (Deficiency) of Support and Revenue Over Expenses	\$ (315,520)	\$ 594,588
Adjustments to Reconcile Ecess (Deficiency) of Support and Revenue Over Expenses to Net Cash (Used) Provided By Operating Activities:		
Depreciation and Amortization	165,077	132,271
(Gain) Loss on Investments	(17,955)	1,063
Loss on Disposal of Equipment	4,683	2,388
(Increase) Decrease in:		
Investments	19,910	(177)
Receivables	(21,090)	(11,656)
Prepaid Expenses	(57,004)	(67,970)
Deposits	27,204	(2,342)
Increase (Decrease) in:		
Accounts Payable	(30,877)	27,365
Accrued Liabilities	23,536	16,619
Net Cash (Used) Provided By Operating Activities	<u>(202,036)</u>	<u>692,149</u>
<b>Cash Flows From Investing Activities:</b>		
Purchase of Land and Building	-	(2,287,104)
Purchases of Property and Equipment	(228,722)	(70,823)
Increase in Other Assets	-	(4,799)
Proceeds from Sale of Equipment	-	4,600
Net Cash Used By Investing Activities	<u>(228,722)</u>	<u>(2,358,126)</u>
<b>Cash Flows From Financing Activities:</b>		
Proceeds from Mortgage Loan	-	1,682,000
Principal Payments on Mortgage Loan	(29,581)	(4,692)
Principal Payments on Capital Leases	-	(20,814)
Net Cash (Used) Provided By Financing Activities	<u>(29,581)</u>	<u>1,656,494</u>
<b>Net Decrease in Cash and Cash Equivalents</b>	<b>(460,339)</b>	<b>(9,483)</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>1,570,446</b>	<b>1,579,929</b>
<b>Cash and Cash Equivalents, End of Year</b>	<b><u>\$ 1,110,107</u></b>	<b><u>\$ 1,570,446</u></b>
<b>Supplemental Disclosures of Cash Flow Information:</b>		
Cash Paid During the Year for Interest	<u>\$ 89,151</u>	<u>\$ 16,704</u>

The accompanying notes are an integral part of these financial statements

## Audit Page 5

**LIVING CHURCH OF GOD  
IN THE UNITED STATES OF AMERICA**  
*Notes to the Financial Statements*  
December 31, 2003 and 2002

**1 Summary of Significant Accounting Policies****A. Organization**

The "Living Church of God in the United States of America", a California nonprofit religious corporation (the Church) is involved in preaching the Gospel of the Kingdom of God and providing for the spiritual and material needs of its members, principally in the United States of America (U.S.). The Church is primarily funded by unrestricted tithes and offerings. It maintains its worldwide headquarters in Charlotte, North Carolina. In March 2003, the Church relocated its worldwide headquarters from San Diego, California to Charlotte, North Carolina.

**B. Basis of Presentation**

The accompanying financial statements include the assets, liabilities, net assets and financial activities of the Church in the United States, at the level of administration above the individual congregations. Operations of foreign affiliates are not included.

**C. Financial Statement Presentation**

These financial statements have been prepared on the accrual basis of accounting.

Contributions are recorded when the funds are constructively received. Cash includes contributions received during the first part of January of the subsequent year, but postmarked prior to January 1. The Church uses no formal pledging activity. Services and publications provided by the Church are free of charge.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**D. Designated or Restricted Funds**

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 tithes), plus unrestricted offerings given at each of seven annual Holy Days, comprise the majority of Church support and revenue.

## Audit Page 6

**LIVING CHURCH OF GOD  
IN THE UNITED STATES OF AMERICA**  
*Notes to the Financial Statements*  
December 31, 2003 and 2002

**1 Summary of Significant Accounting Policies (continued)****D. Designated or Restricted Funds (continued)**

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

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 those performing the Church's work in various ministerial functions.

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

Statement of Financial Accounting Standards (SFAS) No. 116, "Accounting for Contributions Received and Contributions Made", dictates that contributions with donor-imposed restrictions be reported as permanently restricted or temporarily restricted. However, SFAS No. 116 also states that "donor-restricted contributions whose restrictions are met in the same reporting period may be reported as unrestricted support provided that an organization reports consistently from period to period and discloses its accounting policy."

In management's opinion, at December 31, 2003 and 2002, all contributions received for specific purposes had been spent for their intended purposes.

**E. Cash**

Cash consists of demand deposits in various accounts at commercial banks and money market funds at a securities firm. Due partially to outstanding checks at December 31, 2003, the deposits in the commercial banks were in excess of FDIC insurance limits by \$304,794. To limit its risk, the Church performs regular evaluations of these banks.

**Cash equivalents**

The Church considers all highly liquid debt instruments purchased with a maturity date of three months or less to be cash equivalents.

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**1 Summary of Significant Accounting Policies (continued)****F. Investments**

Investments consist of stocks and mutual funds stated at fair market value. Unrealized gains and losses are included in the change in net assets. The amount of net unrealized gains (losses) at December 31, 2003 and 2002 were \$16,485 and \$(1,470).

**G. Receivables**

Receivables at December 31, 2003 consisted of amounts due from foreign affiliates, employees, the state of North Carolina for sales tax paid and other vendor receivables. Receivables are stated at the amount expected to be collected.

**H. Prepaid Expenses and Deposits**

Prepaid expenses consist of television time, publications, vehicle leases, Church meeting hall rentals, insurance and other including postage paid in advance. Deposits include funds to secure office space, festival sites and vehicle lease contracts.

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

Prepaid publications are expensed as they are used in mailings to members and prospective members. A physical inventory of the publications is taken at year-end.

Prepaid Church meeting hall rentals are expensed in the month the meeting is held. All of the Church hall rentals are on a month to month basis.

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

**I. Property and Equipment**

Property and equipment is recorded at cost. Depreciation is computed on a straight-line basis over the estimated useful lives, principally 30 years for buildings and capitalized improvements, over the term of the lease for leasehold improvements and 3 to 5 years for equipment and furniture.

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**1 Summary of Significant Accounting Policies (continued)****J. Other Assets**

Other assets include purchased copyrights, trademarks, trade names and all the intangible intellectual property rights of "Global Church of God" and "The World Ahead". The intellectual property rights are included in Other Assets and are amortized over 7 years. Amortization expense for the years ended December 31, 2003 and 2002 amounted to \$4,413 and \$10,032.

**K. Accrued Liabilities**

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

**L. Components of Programs and Support Services****Support of Local Congregations**

Represents the costs 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 video tapes, expenses to conduct the annual Holy Days, the direct support of foreign affiliates and other support provided by headquarters.

**Assistance to the Needy**

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

**Television and Radio**

Primarily represents the cost of purchasing air time to air the Church's weekly television program, Tomorrow's World. Also included are the production costs associated with creating the program and costs for videotape and answering service.

**Publishing and Editorial**

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

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**Summary of Significant Accounting Policies (continued)**

**Mail Processing and Distribution:**

Represents the costs of fulfilling literature and audiotape 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.

**M. Contributed Services**

Contributed services are not recorded for volunteers since it is not practical to calculate the monetary value of the benefits received. Such services might constitute a significant factor in both local Church and headquarters operations.

**N. Income Taxes**

The Church is an exempt organization for federal income tax purposes under Section 501(c)(3) of the Internal Revenue Code and is exempt from California and North Carolina income tax.

**Investments**

Investments at December 31, 2003 and 2002 consist of:

	2003		2002	
	Cost	Market Value	Cost	Market Value
Certificate of deposit	\$ -	\$ -	\$ 99,926	\$ 99,926
Stocks	80,016	97,060	-	-
Mutual fund	5,000	4,441	5,000	3,530
	<u>\$ 85,016</u>	<u>\$ 101,501</u>	<u>\$ 104,926</u>	<u>\$ 103,456</u>

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**3 Receivables**

Receivables at December 31, 2003 and 2002 are as follows:

	2003	2002
Amounts due from foreign affiliates	\$ 49,634	\$ 35,779
Due from others	18,537	19,596
Employee receivables	3,798	5,225
Accrued interest receivable	-	280
	<u>\$ 81,970</u>	<u>\$ 60,880</u>

**4 Prepaid Expenses**

Prepaid expenses at December 31, 2003 and 2002 are as follows:

	2003	2002
Prepaid publications	\$ 139,405	\$ 110,800
Prepaid insurance	-	12,251
Prepaid vehicle leases	38,814	43,777
Prepaid church hall rental	28,937	22,999
Prepaid television	139,295	127,585
Other prepaid expenses	2,477	19,824
	<u>\$ 388,928</u>	<u>\$ 327,336</u>

**5 Property and Equipment**

Property and equipment at December 31, 2003 and 2002 are as follows:

	2003	2002
Land	\$ 415,000	\$ 415,000
Building and improvements	2,034,898	1,872,104
Equipment, furniture and software	425,620	483,906
Automobiles	12,678	12,678
Capitalized leases	-	66,659
Leasehold improvements	-	24,718
	<u>2,887,396</u>	<u>2,875,065</u>
Less: accumulated depreciation	<u>(2,099,838)</u>	<u>(2,048,902)</u>
	<u>\$ 787,558</u>	<u>\$ 826,163</u>

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**5 Property and Equipment (continued)**

Depreciation expense was \$160,664 and \$122,239 for the years ended December 31, 2003 and 2002. The land and building comprising the Charlotte, North Carolina headquarters was appraised at \$2,718,000 (unaudited) in July 2003. This amount does not include selling costs or building improvements made after the date of the appraisal.

**6 Mortgage Payable**

The terms of the mortgage payable to the Bank of Stanly is 30 years, with a variable interest rate based on 1% below the Bank of Stanly base rate. The mortgage is collateralized by the Church's new headquarters in Charlotte, North Carolina, with principal and interest payable in monthly installments of \$9,839 through October 2032. The final payment of the balance plus accrued interest, if any, is due in November 2032. The interest rate at December 31, 2003 and 2002 was 5.00% and 5.60%.

Maturities of long-term debt are as follows:

2004	\$ 36,356
2005	38,226
2006	40,186
2007	42,246
2008	44,406
Thereafter	<u>1,490,387</u>
Total	<u>\$ 1,687,727</u>

**7 Commitments**

The Church leases fleet vehicles and equipment under various operating leases. For the year ended December 31, 2003 and 2002 rent expense for the office facilities, which terminated in March 2003, amounted to \$133,507 and \$150,391, lease expense for vehicles amounted to \$285,920 and \$221,150 and lease expense for equipment amounted to \$10,377 and \$16,786 for the years ended December 31, 2003 and 2002.

Future minimum lease payments under operating leases are as follows:

	Vehicles	Equipment	Total
2004	\$ 180,430	\$ 9,803	\$ 190,233
2005	87,538	9,803	97,341
2006	<u>22,084</u>	-	<u>22,084</u>
	<u>\$ 289,052</u>	<u>\$ 19,606</u>	<u>\$ 308,658</u>

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**8 403b Tax-Deferred Annuity Plan and Simplified Employee Pension Plan**

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

The Church has a Simplified Employee Pension Plan (SEP) covering all eligible employees. The Church's contribution is based on 2% of eligible participants' compensation for the year ended December 31, 2003 and 1% of eligible participants' compensation for the year ended December 31, 2002. The contributions made by the Church for the years ended December 31, 2003 and 2002 amounted to \$36,370 and \$17,351.

**9 Line of Credit**

The Church has an unsecured \$100,000 line-of-credit from Branch Banking and Trust Company expiring June 15, 2004. Interest is payable monthly at the bank's prime rate. Interest expense on the line of credit for the year ended December 31, 2003 was \$658. The interest rate at December 31, 2003 was 4%. No amounts were outstanding at December 31, 2003.

**10 Moving expenses**

Employees were reimbursed for costs incurred to move from Rancho Bernardo, California to Charlotte, North Carolina. Non-recurring moving expenses which include packing and moving of all office equipment, furniture, materials and employee households amounted to \$379,363 for the year ended December 31, 2003. These expenses were paid from existing cash flow and not financed.

## How Did Jesus Fulfill the Law?

(continued from page 6)

set us a perfect example as He totally exercised the power of God's Holy Spirit—the same Spirit available to you and to me—to completely overcome the pulls of human nature.

The righteous requirement of the law will be fulfilled in us if we walk

“God is love,” the scripture tells us (1 John 4:16). We are to respond to God's love for us by loving Him and loving others. This love will be demonstrated by our obedience to His commands (1 John 5:3) and by the way that we treat others (1 John 4:20–21). When Jesus fulfilled the law, He filled up the injunctions that God had previously given His peo-

just like our Father in heaven (Matthew 5:48). Jesus Christ in no way “did away with” or even “watered down” God's law. Rather, He filled up the law by revealing its fullness and glory to us. Not only that, but just as He demonstrated the full intent of God's law by the life He lived on earth 2,000 years ago, so also will He live that same kind of

**When Jesus fulfilled the law, He filled up the injunctions that God had previously given His people, by showing their full scope and intent both through His example and by His explanations. We are to mature and develop spiritually, growing toward Christ's fullness (Ephesians 4:13).**

according to the Spirit rather than the flesh. If we follow the lead of the Spirit rather than the pull of the flesh, we will truly be the sons of God (Romans 8:14). It is through the Holy Spirit that the love of God is poured out in our hearts (Romans 5:5). This love is what enables us to fulfill God's law (Romans 13:8–10).

ple, by showing their full scope and intent both through His example and by His explanations. We are to mature and develop spiritually, growing toward Christ's fullness (Ephesians 4:13).

Jesus told His followers that the ultimate purpose of obedience from the heart is so that we might become

life in each of us today through the power of the Holy Spirit (Galatians 2:20).

Jesus Christ fulfilled the law when He walked the earth as a human being. He will also fulfill it over and over again—in your life and mine—if we will let Him live in us! ☞

## Ask God for Real Faith

(continued from page 9)

1:2–4). This is why Jesus said that “he who *endures to the end* [does not compromise or give up] shall be saved” (Matthew 24:13), and that those who “overcome” trials will receive a reward (Revelation 3:5, 12, 21). Just as building muscles requires lifting weights, and winning races requires endurance, building real faith requires time—and learning to trust and work with God to overcome trials.

## 7. Gain a Godly Perspective

Real faith is based on more than just emotional feelings. The examples of faith recorded in Hebrews 11 describe events in the lives of real people. Abraham and Sarah developed real faith as they saw God working in their lives. They were promised a child that came only after Sarah had aged beyond normal childbearing years. Moses gave up his privileged status as a prince in Egypt because he believed God's promises about a greater reward in the future, and he saw God work powerfully in his life. Stephen was calm in the face of death, because he

had experienced God's power in his lifetime (Acts 6:8; 7:59–60). Paul remained confident to the end of his life: “I am already being poured out... and the time of my departure is at hand. I have fought the good fight, I have finished the race, I have kept the faith... there is laid up for me the crown of righteousness” (2 Timothy 4:6–8). Paul's faith was based on the evidence that God had definitely been at work in his life. Paul was blinded and his sight was restored (Acts 9:17). He was jailed and released several times. He was shipwrecked, yet survived (Acts 27–28). Although God used Paul to heal a number of people (Acts 19:11), Paul was not healed of an affliction even though he beseeched God earnestly (2 Corinthians 12:7–10). Paul's faith remained strong because he trusted God. He understood *God's perspective* that “all things work together for good to those who love God, to those who are the called according to His purpose” (Romans 8:28), and that God promises to see us through trials we encounter (1 Corinthians 10:13). Paul also realized that God was working out a purpose in his life that was more important than physical healing. That purpose was building real faith and the very character of God. We need to understand that God will do the same in our lives. This is the essence of real faith.

## Enemies of *Real Faith*


Building *real faith* is not a casual venture for the faint-hearted. There are powerful forces arrayed against anyone who embarks on this mission. The Bible reveals that our major adversary in the process of building faith and godly character is Satan the Devil. He is described as one who “walks about like a roaring lion, seeking whom he may devour” (1 Peter 5:8). We are told that Satan uses a series of devices [schemes, strategies, deceitful maneuvers] that we cannot afford to ignore, or be ignorant of, lest he take advantage of us (2 Corinthians 2:11).

Satan used lies, and reasonable-sounding yet deceptive arguments, to undermine Adam and Eve’s faith in God (Genesis 3:1–13). He plants doubts (Hebrews 3:12, 19; James 1:5–8) that erode faith, and he uses trials, temptations and the enticements of this world to distract the unwary from walking in faith (Matthew 13:18–23). Satan stirs up social pressures to poison minds and discourage people from following the true faith (Acts 14:1–2). Not only does he employ scoffers and critics to

ridicule the faith of believers (2 Peter 3:1–9); he even uses professing Christian ministers and teachers, *who are themselves deceived*, to draw others away from the true faith (2 Corinthians 11:1–4). If we want to build real faith, we must be constantly alert to these *enemies of faith* that threaten our quest, because Satan uses these same tactics today.

**Real faith is not a vague hope or a nebulous concept. When we study what the Bible reveals about faith, we can begin to understand what real faith actually is, and why it is necessary to have faith.**

Real faith is not a vague hope or a nebulous concept. When we study what the Bible reveals about faith, we can begin to understand what real faith actually is, and why it is necessary to have faith. The Bible reveals how to build real faith, and exposes the devious schemes and strategies that Satan uses to undermine and destroy our faith. So ask God for the gift of His faith (1 Corinthians 12:9; Ephesians 2:8), and by following the biblical principles mentioned in this article you will find your faith

increasing. We must use the information that God provides in His word to grow in faith, so that when Christ returns to this earth He will find *real faith* in each of us—and in His Church! 

## International Corner

*(continued from page 11)*

seeing and experiencing different places.

Our brethren in the Caribbean do not have this option. It is very expensive to travel from one island to another, and the vast majority of members cannot afford to. The choices we take for granted are simply not an option for them.

Because of this, overseas visitors who make the trip to the Caribbean are deeply appreciated. They provide the “spice” to the Feast in the Spice Islands—new faces, new brethren, new friendships to build. Brethren with the resources to travel to international sites and spend time with our local brethren give a gift of fellowship to our brethren in these local areas. And the benefit goes both


ways; the experience of seeing a different culture firsthand, and seeing how our brethren live within that culture, is hard to measure.

Since our brethren generally cannot travel to other places, the selection of the local site is based first and foremost upon the needs and resources of our local brethren. While some of our overseas brethren might have the resources to stay in first-class accommodations, that is usually not an option for our brethren in-country. Often, a more “upscale” hotel is available nearby for those who can afford it, but we look toward providing reasonable accommodations for our local brethren as the first priority. This has the benefit of making a Caribbean Feast more affordable than many overseas guests might think.

Another criterion for selecting a Feast site is that it should provide a

quiet and peaceful atmosphere, geared toward families and fellowship rather than “shopping and nightlife.” This makes it easier for everyone to keep a proper focus.

When we add to this the need to have a good meeting location, and reasonable transportation to and from, and at the site, it makes finding the perfect site a real challenge. God always shows where He will place His name for the Feast, however, and the Feast is enjoyable and profitable year after year.

Perhaps you have never thought about what the Feast is like for our brethren in the Caribbean. I hope that this gives you a glimpse. Perhaps as you imagine the Feast of Tabernacles for your family in the next few years, you might even include a Caribbean backdrop to your picture! 

## Stages of Faith

(continued from page 3)

thesize and put together their own idea of “true religion.”

Finally, the **fourth stage** is when one deeply *evaluates*, *meditates upon* and *internalizes* his concept of God—and of the right relationship he ought to have with his God. At this point, one should genuinely **prove** to himself the existence of the real, personal God, and **prove** that the Bible is the *ultimate authority*—the *inspired revelation* of that God to humans as the “Instruction Book” telling mankind how we ought to live. For a *true* Christian, this is absolutely **vital**! Then, as a genuine babe in Christ begins to drink in of the “milk” of the word, he will come to see—more and more—the *mind of God* and how it affects every phase and facet of his life. He will sincerely attempt to **surrender** his thoughts and actions to “live by every word of God” (Luke 4:4).

In 1 Corinthians 3, the Apostle Paul revealed that the Church of God at Corinth had *many* of the same problems that we sometimes have today in the Church of God! He said he could not speak to the Corinthians “as to spiritual people but as to *carnal*, as to **babes** in Christ” (v. 1). He demonstrated their carnality by describing the “envy, strife and division” among them and how they tended to use carnal reasoning in preferring one minister over the other, rather than looking to **God** who was to guide the Church overall. Paul explains how each of us will have our life’s work *evaluated* by God, “for the Day will declare it, because it will be revealed by fire; and the fire will **test** each one’s work, of what sort it is” (v. 13).

As with the Corinthians, it seems difficult for many of God’s people today to trust fully that **Christ** is, indeed, the living **Head** of the Church of God, and that **He** is guiding, lead-

ing and orchestrating His Church and His Work today. People often “reason around” the spiritual instruction they are given, and sometimes “minister-shop” to get the answers they prefer. Rather than looking to where **Christ** is obviously doing most of His Work, many will “church-shop” until they find a group where they can have their **own** way, or obtain some office. Some will strive to be a “big shot” by starting their own little group, even though this obviously *diminishes* and *greatly weakens* the opportunity to do a truly powerful Work of God through a **unified** Church, as during the days of the original Apostles!

All these attitudes describe a **lack of faith**, a lack of genuine *humility* and a lack of **fear** of the great God! It is obvious that God is not truly *real* to many of these people, and that they indeed have a very *limited* faith in **Christ** as the living Head of His Church.

Notice James 1:2–3: “My brethren, count it all joy when you fall into various trials, knowing that the testing of your faith produces patience.” Certainly, each of us should be prepared for the “testing” of *our* faith. We should learn to see the “Big Picture” and know that **God** is ultimately in charge and that “in Him we live and move and have our being” (Acts 17:28).

In Luke 17, the Apostles implored of Jesus: “Increase our faith” (v. 5). Jesus answered: “If you have **faith** as a *mustard seed*,” and went on to describe the attitude of **service** they would have if they had true faith in God as their Head and Rewarder. But notice the verses *just before* the Apostles’ request for faith. Jesus said: “Take heed to yourselves. If your brother sins against you, rebuke him; and if he repents, forgive him. And if he sins against you seven times in a day, and seven times in a day returns to you, saying, ‘I repent,’ you shall forgive him” (vv.

3–4). It seems obvious that the Apostles realized the great need for *faith* that would be required if they kept *forgiving* their brother over and over. They would have to **trust God** to take care of it. They would have to *trust God* to help them have a truly forgiving spirit, and trust *Him* to deal with the other party (whom Jesus’ instruction forced them to *forgive*)—even though they still might have hurt feelings over the matter!

*Think about it*, brethren! It does take a great deal of humility and **faith**, if we are to forgive one another genuinely, again and again, in spite of real slights and hurts. We must truly **believe** that **God** is *Judge*, and that He will make all things right in the end! There are many, many areas like this in everyday Christian living, where absolute **faith** in the *reality* of God is required. So if God is “not real” to some of us, we will continually *slip up* and **not** be able to forgive one another as we should. We will **not** be able to trust Christ to guide His Church, as we should. We will **not** put our whole hearts in His Work, as we should. We will always be looking for a *back-up system* to “take care of number one”—*just in case* God is not really there, and is not on the job as our **living** God and the **living** Head of His Church! Brethren, *please think on these things*.

God inspired Paul to tell us: “So then **faith** comes by hearing, and hearing by the **word** of God” (Romans 10:17). The more we truly “feed on Christ” (John 6:57), the more God becomes **real** to us, and the more we tend to reflect Christ’s attitudes of *love*, of *obedience* and of **faith** in every situation.

Although he was not *called* to understand all that we do about obedience to God and the full understanding of genuine Christian life, famous Protestant evangelist Dwight L. Moody did get it right in this col-

orful statement about building faith: “One day I read in the tenth chapter of Romans, ‘Now Faith cometh by hearing, and hearing by the Word of God.’ I had closed my Bible, and prayed for Faith. I now opened my Bible, and began to study, and Faith has been growing ever since” (*Halley’s Bible Handbook*, p. 4).

In Luke 18, Jesus gave the parable of the “unjust judge.” He described the poor widow, who with her “continual coming” finally persuaded him to hear her case. Then Christ said: “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?” (Luke 18:6–8).

It is more important than many of us realize to focus on Jesus’ description of the “elect who cry out day and night to him.” Most of us in God’s Church today do not have a **passionate** desire to serve God, to *worship God* and to totally **surrender** our hearts and minds and wills to God in every possible way! We must come to the point of learning to obey **fully** the first and “great commandment.” As Jesus stated it: “You shall love the LORD your God with all your heart, with all your soul, and with all your mind” (Matthew 22:37). Then, we will build a genuinely *heartfelt* and even **passionate** relationship with God—as Abraham, Moses and King David certainly did. Then we

will, indeed, “cry out” to God day and night—truly “walking” with God, *fellowshipping* with Him and **growing** in *powerful faith* in God’s Word and in His promises.

At this point, each of us will begin to be more and more *empowered* by the Holy Spirit in our daily lives. And as we **grow** in this as a Church, the **power** of God’s Spirit will be more fully manifest in every phase and facet of the Church, the Work, the ministry and in the manifestation of the “accompanying signs” of which Jesus spoke in Mark 16:20. May God help each of us to go *all out* to build this kind of **living faith** and extremely close relationship with our Father and with our personal Savior and Head, Jesus Christ! ☞

## Are You “Watching”?

(continued from page 2)

church, other than the Church of God led by Mr. Armstrong, could go “out on a limb” and predict these events, because of our understanding of the Beast’s two “legs” prophesied in Daniel 2.

5. The fall of the United States dollar, and the *massive* U.S. trade and budget deficits, which are greatly harming America’s financial prestige and putting the nation in a very precarious position. As the dollar continues to drop—with both ups and downs along the way—this will be a continuing fulfillment of God’s promise. For God said to our forefathers: “The LORD will open to you His good treasure, the heavens, to give the rain to your land in its season, and to bless all the work of your hand. You shall lend to many nations, but you shall not borrow. And the LORD will make you the head and not the tail; you shall be above only, and not be beneath, if you heed the commandments of the LORD your God, which I command you today, and are careful to observe them” (Deuteronomy 28:12–13). God said that if we **disobeyed** and turned away from Him, the “alien who is among you shall rise higher and higher above you, and you shall come down lower and lower. He shall lend to you, but you shall not lend to him; he shall be the head, and you shall be the tail. Moreover all these

curses shall come upon you and pursue and overtake you, until you are destroyed, because you did not obey the voice of the LORD your God, to keep His commandments and His statutes which He commanded you” (vv. 43–45).

6. The massive borrowing that the U.S. has had to encourage via the *enormous* foreign purchases of our government bonds and other debt instruments. We are now at the mercy of Germany, Japan, China and other Gentile nations because of this. Though a couple of decades ago we were the world’s greatest lender, we are *now* the *world’s greatest debtor*!
7. The *continuing drought* over most of the western U.S., vast portions of Australia and other modern-day Israelite lands. News reports describe these developments practically every week, and we continue to keep you updated on this ominous problem.
8. The growing threat of AIDS, Epstein-Barr, “mad cow” and other “incurable” diseases. Remember, the appearance of these particular diseases is *only the beginning* of God’s promise to bring disease upon our people if we turn away from Him.
9. A growing and pervasive **animosity** against America and Britain from most of the *more than 1 billion* Muslims, 1.3 billion Chinese and hundreds of millions

of people in continental Europe, Africa, and Central and South America! As primarily Muslim and Roman Catholic nations continue to turn against us, this will indeed be **ominous**. For nearly 200 years, Britain and the U.S. (alone or combined) have been the “top dogs” in world affairs. Many other nations have been—and are now—jealous and resentful. In the course of human events, the dominant power is **always** brought down eventually. Our strong backing of the nation of Israel has been turning the entire Muslim world against us for decades. Now, our attack on and occupation of Iraq is **infuriating** most of these Muslims even more.

10. On the moral front, prophecy directly indicates that the **depravity** of the House of Israel would be **disgraceful** at the time of the end. *This is certainly occurring!* The tremendous upsurge in support for the homosexual “lifestyle” even among professing Christian ministers is **absolutely unprecedented** in the U.S., Canada and Britain. Many professing Christian “leaders” are backing the idea of so-called “marriage” between these individuals, even though they must know that some homosexual leaders seek the **total abolition** of traditional marriage and the family as we have known it. In due time, as this trend is allowed to continue, “group marriages” and other “non-traditional” living arrangements will likely be approved by liberal activist judges, and then by many mainstream ministers as well.
11. The *continuing slaughter* of **millions** of unborn children by the “abortion industry.” Someday, after Christ returns, the people involved in this savage practice of killing other human beings made in God’s image will be **aghast** when they fully comprehend the extent of this modern **holocaust**. *No wonder* God prophesies of our people soon after Christ returns: “Then you will remember your evil ways and your deeds that were not good; and you will **loathe yourselves** in your own sight, for your **iniquities** and your **abominations**” (Ezekiel 36:31).
12. Continuing blows at the “pride” of our power. One recent example is the Abu Ghraib scandal, which is reverberating around the world. Though *not nearly* as bad as Saddam Hussein’s treatment of his own people, this scandal nevertheless makes the U.S. look extremely bad because it has **professed** to be following a higher standard of behavior! However, in all honesty, what should we expect from these young soldiers who grew up watching hour after hour of violence and pornography on television and on the Internet? *Think about it!* Remember, brethren, that **all** of these actions involving homosexuality, abortion, prison abuse and other vile practices are simply a fulfillment of the Apostle Paul’s prediction for the end-time: “But know this, that in the **last days** perilous times will come: For men will be lovers of themselves, lovers of money, boasters, proud, blasphemers, disobedient to parents, unthankful, unholy, unloving, unforgiving, slanderers, without self-control, brutal, despisers of good, traitors, headstrong, haughty, lovers of pleasure rather than lovers of God, having a form of godliness but denying its power. And from such people turn away!” (2 Timothy 3:1–5).
13. Earthquakes and wildfires are increasing. Some of the most **powerful** earthquakes in modern history have occurred just within the last decade or two. Untold **thousands** of people have perished—and many more **will perish**—as God literally “shakes” the earth in an unprecedented manner! Also, concurrently with drought, some of the worst **firestorms** in modern history have been sweeping across the western U.S., parts of Canada, Australia and other areas of modern Israel. These will definitely grow **much worse** before Christ’s coming.
14. The city of Jerusalem is **profoundly divided**, even though currently under Israeli control. For hundreds of years, Jerusalem was controlled by either one nation or another, and not contended over by warring peoples within the city. But the great God inspired His prophet Zechariah, *thousands of years ago*, to indicate clearly that this historic city would be a **divided** city at the time of the end. For God stated: “Behold, the day of the LORD is coming, and your spoil will be divided in your midst. For I will gather all the nations to battle against Jerusalem; the city shall be taken, the houses rifled, and the women ravished. **Half** of the city shall go into captivity, but the **remnant** of the people shall not be cut off from the city” (Zechariah 14:1–2). How could the prophet Zechariah *possibly know*, way back then, that the city of Jerusalem would today be filled with **both** Jews and Palestinians, with each side claiming the right to control the city—precisely setting the stage for “**half** of the city” to go into captivity when the “Beast” power takes over? When you think about it, it is **remarkable** how detailed some of these biblical prophecies are!
15. The great False Prophet is “waiting in the wings.” Whether people realize it or not, the current world stage is being carefully set by the “god of this world” (2



Corinthians 4:3–4) for the great false religious leader to appear. Even in the “mainstream media” many Europeans have openly stated that they are waiting for a powerful religious-political leader to appear on the scene. One of the most remarkable statements came from former Belgian Prime Minister Paul-Henri Spaak, who said: “We do not want another committee. We have too many already. What we want is a man of sufficient stature to hold the allegiance of all people, and to lift us out of the economic morass in which we are sinking. *Send us such a man and, be he god or the devil, we will receive him!*” This statement could be applied either to the coming False Prophet or the political leader. Since these two figures will certainly work together as a *team* for a time, this is indeed a prophetic indication of what lies ahead. Among major international figures, many feel that *only* the Pope is *standing firm* against abortion, homosexuality, hedonism and the absolute *trashing* of the traditional “Christian” way of life by the British, Canadians, Australians and U.S. Do not think that European Catholics are unaware of this. For they are “watching” from an entirely *different* point of view! A few years from now, *millions* of Catholics in Europe, Mexico and Central and South America will turn toward the final False Prophet with a fervor that may *astonish* many Protestant ministers and leaders. As a result, many professing Christian ministers will simply “go along for the ride” and fully cooperate with this satanic system, for they will have already shown the peoples of Britain, Canada and the U.S. that they “stand firm” for *nothing!*

16. The final fulfillment of the prophecies about the coming King of the South are certainly yet to come. But, even now, it is obvious that *many events* now indicate that the stage is being set for the powerful Muslim leader indicated in Daniel 11:40–43. Our recent attack on Iraq, our constant backing of the state of Israel, and *many other acts* by the U.S. and Europe, have *infuriated* the Muslim world. The current situations in Israel and Iraq are causing the Arab world to *unite* in a manner unprecedented in recent times. This will certainly carry over into their backing for a truly *powerful* pan-Arab leader when God’s time comes.
17. The future direction of China is *ominous!* Because the U.S. likes to trade with China and enjoy the cheap products it exports, we often forget that China is now coming together as a major threat—economically, politically and militarily—against the U.S. and the West. The Chinese have *not* abandoned their hard-shell communist approach. They have *not* decided to

“love” America! Rather, China is preparing one of the most powerful military forces in modern history. And they are holding American debt totaling **hundreds of billions** of dollars, which they can decide to “cash in” at a time most catastrophic for America. Meanwhile, China also regularly threatens to cross the Taiwan straits and forcibly reclaim sovereignty over that island nation. As the *Stratfor Morning Intelligence Brief* reported on May 12: “Chinese Premier Wen Jiabao is studying a proposed law that would mandate the eventual reunification of China and Taiwan. If such a law is adopted, it would legally require Chinese leaders to comply with their longtime pledge to order the People’s Liberation Army to attack Taiwan if the self-ruled democratic island were to declare its independent statehood.” Yet the U.S. has *signed treaties* stating that it will not allow this to happen. These formal treaties could force the U.S.—*if it keeps its word—to go to war* with the 1.3 billion people of China!

Obviously, there are **dozens** of other events clearly showing us—directly or indirectly—that the very *end* of this age is truly at hand. Brethren, this ought to *inspire* us all, as our constant prayer should be: “Thy Kingdom come.” Jesus Himself told us what to do as we watch these end-time events: “Now when these things begin to happen, look up and lift up your heads, because your redemption draws near. Then He spoke to them a parable: ‘Look at the fig tree, and all the trees. When they are already budding, you see and know for yourselves that summer is now near. So you also, when you see these things happening, know that the kingdom of God is near. Assuredly, I say to you, this generation will by no means pass away till all things take place. Heaven and earth will pass away, but My words will by no means pass away’” (Luke 21:28–33).

End-time prophecy is certainly a “work in progress.” I hope this brief review of many of the “key” happenings affecting prophecy can help all of us realize the *tremendous breadth* of prophetic happenings across the entire spectrum of world events. May this help all of us to pray more fervently: “Thy Kingdom come.” And may it help all of us to “watch” more intelligently, to be more perceptive of how God is working out His great plan on this earth, and to realize *how very close* we are to the final realization of our hopes and dreams for Tomorrow’s World. As the Apostle John wrote: “He who testifies to these things says, ‘Surely I am coming quickly’” (Revelation 22:20).



## Ordinations

*Sergio Carvajal Arellano* was ordained as a deacon on the Last Day of Unleavened Bread, April 12, 2004, by Mr. Mario Hernandez. Mr. Carvajal Arellano is serving the brethren in Chile.

*Mrs. David (Rosemarie) Hilton* was ordained as a deaconess on the First Day of Unleavened Bread, April 6, 2004, by Mr. Carl Ponder. Mrs. Hilton serves the brethren of the LCG congregation in Montgomery, Alabama.

*Armando Orrego Gutierrez* was ordained as an elder on the First Day of Unleavened Bread, April 6, 2004, by Mr. Mario Hernandez. Mr. Orrego Gutierrez is serving the congregations in Colombia.

*Mrs. Carlos (Louise) McGuire* was ordained as a deaconess on the Last Day of Unleavened Bread, April 12, 2004, by Mr. Larry Solomon. Mrs. McGuire serves the brethren of the LCG congregation in Tulsa, Oklahoma.

## Marriages

*Mr. Matthew Ellison and Miss Teresa Harold*, of the Atlanta, Georgia congregation, were united in marriage on September 21, 2003. Friends and family gathered in Gainesville, Georgia for the ceremony, performed by Mr. Jack Lowe.

*Mr. Emil Deane Glatz and Miss Ryan Elizabeth Ruttencutter* were united in marriage on June 20, 2004. The wedding ceremony was held in Heath, Ohio (near Columbus), and was followed by a reception. The couple will be residing in Bozeman, Montana.



The Mid-Atlantic Spokesman Club includes members from the LCG congregations in Baltimore, Maryland and Winchester, Virginia. Front row: (left to right) Gary Vanderburg, Jim Yowell, Ray Kazmierski, Buzz Marvel (elder), Mr. Ken Frank (area pastor), Dell Annis, Bob Kelly, Jack Wilmot. Back row: Sam Patterson, Kent Henderson, Alan McVeary, Tom Benjamin, Larry Alverio, Ron Fitch, Ray Sersen, Alan Hood, Chris Jednorski. Insert: Bob Collins. Patsy Annis took the above photo.

## Anniversaries

*Mr. & Mrs. Lehman Lyons* celebrated their 50th wedding anniversary on May 28, 2004. The Walterboro, South Carolina congregation presented them with a gift and a cake after services on May 29. Mr. Lyons is an elder serving in Walterboro. Lehman and Nell Lyons have four

children: Kathy Lyons, Kitty Brinson, Lehman Lyons and Scott Lyons.

*Mr. & Mrs. Roy Monger* celebrated their 50th wedding anniversary on May 1, 2004. It was a joyous occasion for the entire Knoxville, Tennessee congregation, which

honored Mr. & Mrs. Monger with a meal and fellowship, and presented them with a clock inscribed, "Celebrating 50 timeless years." Mr. Monger is an elder in the Knoxville congregation; both he and his wife Betty have served God's Church faithfully for many years.

# In Loving Memory

*Mr. Dale Frye*, son of LCG elder Mr. Frank Frye, died in an automobile accident on May 13, 2004. He was 43 years old. Dale was active in his community, and was serving as booster club president at Edisto High School, where his children attended. He is survived by his wife Lisa, his children Shawn, Shalane and Shasey, his sisters Maureen Smith (an LCG member), Lynn Wood and Becky Grygier and by his parents Frank and Ella Frye of the LCG congregation in Walterboro, South Carolina. He was preceded in death by his brother Kerry.

*Mrs. Erma Jenkins* of Goshen, Indiana died on June 10, 2004, at age 93. A long-time Church member, Mrs. Jenkins was born in 1911 in Albion, Indiana. In 1943, she married Alfred Jenkins, who predeceased her in 1994. She is survived by one son, Larry Jenkins, of Las Vegas, Nevada. Another son, Victor, predeceased her. Funeral services were held in Goshen on June 13. She was buried near Manton, Michigan.

*Mr. Donald L. Morgan*, of the Portland, Oregon congregation, died on November 1, 2003, at age 73. Mr. Morgan

was an outstanding example and a long-time member of the Church of God, and was very loved by the brethren in Portland. He was a true servant of God.

*Mrs. Elereta Walker*, age 85, died on February 18, 2004. She had been suffering with Alzheimer's disease. She was predeceased by her husband Ray and her son Joe. Two children, eight grandchildren and 17 great-grandchildren survive her. Mrs. Walker was very dedicated to the Church, and concerned for the "lost sheep." She will be remembered for having her car brimming with tapes and booklets for anyone who was looking to find where the true Church was. She will be deeply missed by everyone in the Atlanta, Georgia congregation, which she attended until illness made her unable to attend.

*Mrs. Gladys Westernness*, age 87, died from heart failure on May 12, 2004, at her home in Arco, Idaho. She is survived by daughters Charline Oas (Minot, North Dakota), Bea Nelson (Arco, Idaho) and Jessie Paulsen (Cottonwood, California). Married in 1960 to Mr. Walt Westernness, she had nine children, 25 grandchildren, 23 great-grandchildren and four great-great-grandchildren. Funeral services were held in Arco, Idaho on May 17.

## Upcoming **Tomorrow's World** Telecasts

WGN: Sunday, 6:00 AM ET

VISION (Canada): Sunday, 5:30 PM & Thursday, 3:00 AM ET

Air Date	Broadcast Title
July 4	Will We Lose Our Liberties?
July 11	The Beast Is Rising Up!
July 18	The Harlot of Revelation
July 25	Do You Know the Real Jesus?
August 1	Where Are We Now in Prophecy?
August 8	Peace of Mind Through Prayer
August 15	Christ's Coming Government
August 22	God's True Sabbath
August 29	Will the Terrorists Win?

For additional stations and times, check the Television and Radio Log on page 31 of your **Tomorrow's World** magazine.

# Feast of Tabernacles Update

As of July 1, nearly 2,000 of the Pre-Registration/Transfer Request/Volunteer Service forms have not yet been received by the Festival Office. If you returned your form in the postage-paid envelope that was included in your Festival Planner 2004 mailing, we thank you for your promptness. However, if you have not yet sent in your form, please do so as soon as possible! Even if you plan to attend your assigned site, the Festival Office needs your returned form in order to determine how many transfers to allow in to each site. If enough people fail to return their Pre-Registration forms, several sites may end up as standing-room-only in the meeting hall, as the site coordinators will not have been provided with an accurate attendance count.

By returning your Pre-Registration form, you are also showing kindness to your brethren, as we have waiting lists of people wishing to transfer into several sites, but we cannot approve their transfers in unless we know about those who intend to transfer out.

If you do not have a Pre-Registration/Transfer Request form, please see your Area Pastor, or download the form from the Living Church of God Web site: [www.cogl.org/fot2004/transferequestform.pdf](http://www.cogl.org/fot2004/transferequestform.pdf).

If you would like to transfer within the United States, sites that as of July 1 still have ample space for incoming transfers are: Prescott, AZ; Kauai, HI; Poconos, PA and Corpus Christi, TX.

## **Festival Assistance Deadline:**

If you need to apply for Festival Assistance, please remember that your area pastor needs to have returned your application form to Headquarters by Monday, August 16.

## **Prescott Room Rates:**

Please note that hotel room rates at the Prescott Resort have changed from what was published in the *Festival Planner 2004*. The rate for suites has gone down, but the rate for deluxe rooms has increased slightly as a result of a contract revision that will save costs for many brethren overall. New rates for the deluxe rooms are \$85 for single or double occupancy, \$95 for triple, and \$105 for quadruple; for suites the rates are \$105 for single and double occupancy, \$115 for triple, and \$125 for quadruple. Children under 18 incur no additional occupancy charge for the room. Room tax is 7.325 percent per room per night. There is a wide range of affordable housing available in the Prescott area. To request a Visitor Information Packet, visit <http://www.prescott.org/visitorinfo.htm> or call the Prescott Chamber of Commerce at (800) 266-7534 or (928) 445-2000.

## **Taupo, New Zealand:**

The Taupo, New Zealand Feast site is full, and cannot accept any more transfers. The New Zealand brethren look forward to seeing the many overseas visitors who will be joining them for the Feast!

## **Cranbrook, BC, Canada:**

Some brethren have been unable to use the toll-free number provided for the Town & Country Hotel, where the Feast will be kept in Cranbrook this year. If you need to use the hotel's local number, it is (250) 426-6683.