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HOSE WHO attended the Church of God International General Assembly, July 31–August 3, in Orlando know it was a time filled with fellowship, worship, and progress. Although there were no changes in the Executive Committee or elected department leaders, there were hundreds of appointments of overseers, chaplains, missionaries, and country leaders around the globe. In the weeks following the Assembly, other posts, such as Youth and Discipleship directors, committees, and boards were filled. State and regional leaders were on campus at the International Offices for a Leadership Conference that took place September 12–14.

The two-year “General Assembly periods” that have evolved over the 132 years of the Church of God are snapshots of our history that have presented portraits of progress, change, and passage. Between 1906 and 1946, with a couple of exceptions, those periods were every year. We derive our General Assembly “number” (this time it was 77), from those annual or biennial gatherings of this movement.

Speaking from a background of being around the International Offices since 1996, I can vouch for the feeling of “a new day,” or a “fresh slate” going into the next Assembly period. For the state-level leaders, there is a similar sense of that new beginning. To a certain extent, pastors and even laypersons get it. My prayer is that everyone in the Church of God embraces these new beginnings, pursuing every opportunity to embrace the challenge of FINISHing the Great Commission.
CHIZOPHRENIA was a member of my family before I was—but while I had a name from the day I was born, my mother’s illness went unnamed for decades. In fact, it went largely undetected until I was 13. A year later, at 14, I made my first visit to see my mom in a psychiatric hospital. At 18 I still thought Mom was simply going through a rough patch. At 22, I began to understand a bit about what I, as well as the rest of my family, was going through. At 30, I realized my mom’s illness still had the power to hurt me. At 35, I realized it would always hurt. I’m still learning that God can heal us without closing our wounds. And, I have begun to understand how much God can use pain when it’s placed in His hands.

I’ve been part of the church my whole life. In fact, I spent 10 years as a pastor’s kid—so I very much had a front-row seat. I wish I could say that the church was an integral part of my healing. While God was the most important part, the church didn’t play that role. Like so many people whose families are disrupted by serious mental illness, I felt the church was a place where our struggle must be kept out of sight and out of mind.

You don’t have to send that same message to your church. In fact, you have a responsibility to contradict it. Here are seven ways you can help, starting now.

**GET PAST STIGMA**

With the possible exception of Alzheimer’s disease, all forms of mental illness...
are plagued by a terrible sense of stigma and shame that accompanies both their symptoms and their diagnosis. People who experience mental health problems are subject to all kinds of judgment—if only they had more faith, ate more nutritiously, prayed more, lived a better life, stopped being so selfish, or simply got over it. They are treated like outcasts, feared, laughed at, or simply ignored. In churches, they are singled out for exorcisms, special religious requirements, or exclusion from ministry. Most people show a shocking lack of understanding of mental illness compared to other forms of disorder and disease. You will be on great footing to help people affected by mental illness if you get past this stigma and approach them in the same way you would approach any other person with a significant health problem. If you find you can’t quite get past your fears, hurtful ideas, impulse to avoid people with mental illness, please pretend you can. Fake it and pray for God to change your heart and your mind.

GET EDUCATED

You probably don’t realize this: you’re on the front lines of mental health care. Historically, when people seek help for mental illness, they go first to a member of the clergy. Most church leaders are very poorly equipped to offer the help they need, either directly or through appropriate referral. You have a responsibility to educate yourself, so you can better understand the needs of a great many people who are coming to you for ministry. Some will tell you they’re struggling with mental health; others will not. Your understanding of signs and symptoms and available resources may make the difference between life and death for that person, between a ministry opportunity and a shameful episode for you. If you have mental health professionals and people who openly admit to mental illness in your congregation, ask both to help educate you on various forms of mental illness, a working knowledge of appropriate responses, the difference between various types of mental health professionals, and what people need from the church. You can also spend a little time on the websites for the National Alliance on Mental Illness (NAMI) and the National Institute of Mental Health (NIMH).

PRAY FOR THEM

I hope you already know about the power of prayer to help and heal, and to comfort those who know someone is bringing their concerns before God. But if your church is like most, you never pray publicly for people affected by mental illness. Please pray privately with people who come to you with their needs, please bring them before God in your own prayer time, and please also remember how much it can mean to hear requests lifted up before the congregation. Unless you receive permission from someone to name them publicly, do this in general terms rather than naming names. Chances are, by praying for those
affected by depression, anxiety disorders, or mental health struggles in general, you will be engaging in powerful ministry to several people in your congregation.

**CONNECT THEM**
You probably know other people who have walked through mental health problems and related crises. Or if you don’t already, you will when you make yourself a safe person for people to approach when they’re struggling. Instead of allowing people to persist in their belief that they are alone in their struggle, help them find others who can relate to what they’re walking through. Even better, connect them with people who have already learned to navigate the mental health care system—a huge challenge no one is born equipped for—and may be willing to mentor them as they seek care.

**GET (OR STAY) CLOSE**
When people are experiencing any kind of crisis, the last thing they need is for people they rely on to distance themselves. When people are dealing with a mental health problem, they may feel abandonment even more acutely because they’re extra sensitive to rejection, thanks to stigma, and because their emotions can be overwhelming. Resist the impulse to pull away or to believe that you are inadequate because you don’t know what to do to help them. You can’t cure cancer either—you’re probably not even qualified to administer chemotherapy—but that probably doesn’t stop you from staying in the lives of people who are diagnosed with it. You do know what to do—be a friend and be a spiritual leader. But don’t forget to exercise healthy boundaries. You are not the complete answer to anyone’s problems. Do what you can and be honest about what you can’t.

**GIVE THEM SPIRITUAL ASSURANCE**
Spiritual crisis nearly always accompanies a mental health crisis. One of the greatest gifts you can give a family in this kind of crisis is assurance that God loves them, He has not walked away from them, He has not abandoned them, and a mental health problem does not indicate they have not done enough for God. Unfortunately, churches often reinforce the opposite message and allow religious legalism to condemn people for their health problems (in a way we would never tolerate in reference to other health problems). Even when church leaders don’t send these messages, their silence can reinforce the shame and self-blame that tend to fill people’s heads. As a representative of God’s love and grace, you have a responsibility to actively contradict these ideas and to remind them how precious they are to God in their suffering.

**LET THEM DO MINISTRY**
You may be tempted to believe that people affected by mental illness can’t serve in the church. But mental illness
does not take God by surprise, cancel people’s spiritual gifts, or make a person’s life worthless or even purposeless. God always has a purpose for everyone, and God can and will redeem our most painful experiences for his glory. Refuse to stand in the way of God’s work. When individuals and families are stable and caring for their health, encourage them to serve according to their gifts. And be ready to let them off the hook, without judgment, on the days when they don’t have the capacity to give. This will be a tremendous blessing to your church, and it can provide an important piece of structure and motivation to help a person maintain health.

As a church leader, you represent Christ to suffering people. God draws such people to Himself, and they often come to the church looking for help. Please take this responsibility seriously and be the leader that people walking in darkness need.

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You can find her at AmySimpson.com and on Twitter @aresimpson.
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BILLY GRAHAM once told the story about a man who was looking for his wallet one night under the glow of a streetlight. A friend joined the man and they searched and searched, but to no avail. The wallet was nowhere to be found. Finally, the friend asked if he was certain that he had lost the wallet in that area. The startling reply was, “no, I dropped it a half block back that direction.” Confused, the friend asked why in the world they were not looking where he lost the wallet. The reply—“because there’s no streetlight over there.”

We can laugh about that story, but it conveys a very deep reality—when it comes to money, people want to be in the light!! This is especially true when we talk about money that is being given, managed, and spent by a local church, a state/regional office, or a denominational headquarters. If there is no transparency, everyone will jump to the conclusion that something “shady” is going on.

In a time when every thought that someone has gets posted on social media, the church must be more open in making donors aware of how their donations are managed and used. No longer can the church just expect donors to give—and then just trust the church to do the right thing with those funds.

While baby boomers gave to local churches and charitable organizations out of “obligation” and “duty,” that generation is rapidly moving into retirement and their charitable giving is dropping off substantially. Churches are the first to begin to see this trend as it impacts the offering plate receipts. Baby boomers have been Fed to “places”—and churches were places that they enjoyed attending and supporting. While the boomers did not give as much per capita as their parents, the surge in wealth by their generation allowed them to give less of their total income, but still meet the obligations of the charitable organizations in grand style.
Now a massive shift in giving is starting to occur. As noted, baby boomers are moving into retirement and seem to be more focused on surviving for another 30 years on limited savings. So, their giving is declining. Further, the new generations, primarily Millennials and those identified as Generation Z, seem to have little to no commitment to “places,” totally unlike their parents. Mega-churches and stained-glass windows are not nearly as important to them, if at all. They are comfortable with concrete floors, coffee shops in the church, a more casual Sunday a\re, and believe that they are “regular” attenders if they make it to church once a month.

More concerning, Millennials and “Gen Zers” see no obligation to support “places”—and want all of their giving to go towards “causes.” They are very cause-oriented and will give generously to support a summer feeding program for at-risk kids—but see no benefit in giving undesignated funds for “tithes” to pay the utility bills or designated funds to pay towards a building program. Most of these young adults do not own a home—and many have no desire to because they think it would Fe them down. They tend to exhibit the same feelings towards church buildings. A rented “sacred space” works just fine for them. They are not attracted to vaulted ceilings, tall steeples, and expansive buildings. Instead, they are looking for authenticity, transparency, and relevance in the church, and in church leaders, at all levels. The shift is certainly not complete, and we are only in the early stages of this transformation. But change is coming!! Like it or not. We must ask ourselves whether we, as the church, are ready to be transparent with this new group of givers. If not, they are more than likely going to take their giving elsewhere. So, what can we do to be more relevant, authentic, and most importantly, transparent? The task is big, but God has called us “for such a time as this.”

Some of you, like me, recall the days when the amount given by all church members was posted on the bulletin board. Further, all the weekly expenses, including the pastor’s salary, was included on that list. Don’t get me wrong, I’m not necessarily advocating that because I can just imagine the “invasion of privacy” lawsuits that we would face. However, we must come up with a plan that allows the local church and the denomination to be both financially transparent, but still protect the privacy of those who contribute to the work of the Lord.

TRANSPARENCY IS BIBLICAL

There are multiple scriptures that confirm that we, as stewards of the resources that God has gifted to us, should be transparent and open in how we deal with those funds. Consider 2 Corinthians 8:20-21 (NIV): “We want to avoid any criticism of the way we administer this liberal gift. For we are taking
pains to do what is right, not only in the eyes of the Lord but also in the eyes of man.” The Apostle Paul understood that not only was God watching how they managed the “gift,” but that men were also watching.

In a time when the media seems to be looking under every bush, trying to expose bad things on politicians, celebrities, and athletes, they certainly are looking for opportunities to take down ministries and churches. So, we must do “what is right, not only in the eyes of the Lord but also in the eyes of man.”

**TRANSPARENCY IS DEMANDED**

Outside of a few loose coins, have you given to anything lately that you did not have a clear understanding where the money was going and what is was going to be used for? Donors today want to know what they are giving to, what the money will be used for, how it will be rationed out across different competing needs, and what the results will be from their giving. If that all cannot be explained – or is not explained, you can count on giving to drop off. Even news reports over the recent Christmas season indicated that giving to the Salvation Army was down. Benevolent organizations like the Salvation Army and the local United Way organizations are struggling to maintain giving in a new, more open environment. And as mentioned earlier, as Millennials and Gen Zers move into their prime earning years, all charitable organizations are going to struggle if they are not “cause” oriented—and if they cannot track every dollar that is given.

In addition, givers are not only demanding that the church and other organizations be transparent, they are asking for a say in how those organizations are run. They want to be directly involved in the decision-making process. Generally, it is not a quid pro quo situation where the donor is suggesting that they will only give if the organization allows them to determine how the money is spent, simply because they understand the tax implications of such a requirement. But instead, the donors are wanting to offer their assistance in making sure that their donation, and the donations of others, are managed and spent properly.

While we want to encourage donor participation, we must never allow the “strings” attached to a gift to determine the mission and destiny of the church. We want to be open and responsive to donors, but we don’t ever want to forget that our mission is to see souls won into the Kingdom of God. Can we be open and transparent as a church and still fulfill our mission? Absolutely. We must.

**TRANSPARENCY WILL INCREASE DONATIONS**

Various studies and research projects have proven that openness about how donor dollars are spent increases donations, whether it is in a church or some other charitable organization. But even in light of
that information, many groups find it hard to be open about their financial business, relying on the adage continuing to do business like it has always been done.

Let me give you a challenge to try in your church. If you only give charitable contribution receipts to the donors at your church once a year, try giving them two times a year instead. If you provide charitable contribution receipts twice a year, go to four times a year. Or pick an amount—say $1,000—and anyone that gives at least that much, consider writing them a personal note and thanking them for their gift to Kingdom ministries?

Research proves that the more contact you have with donors, the more likely they are to give. And don’t just acknowledge their generous gift and provide a tax receipt for such, but include in your letter information on how the church has been able to reach more people and tell them of the saving grace of our Lord and Savior. I think that you will be surprised at how your church’s donors will respond to your openness.

TRANSPARENCY CREATES FREEDOM

Too many churches and pastors are afraid to be transparent about financial matters because they are concerned that they may offend someone because “they are talking about money all the time.” In his great book, The Blessed Life, Robert Morris points out that the scriptures record more than 2,000 instances where money and possessions are mentioned. One of the most illustrative was the Parable of the Talents, recorded in Matthew 25. Two of the servants in the parable took what was presented to them, invested their talents, and actually doubled their resources. But what did the third one do? He hid what was given to him. When the master returned, he blessed those that had faithfully protected and grown his investment, but he rebuked the third servant that had hidden his talent, calling him wicked and slothful. By being open and transparent with the resources God has provided your church, you will experience a freedom to talk about money, encourage giving, and reduce the opportunity for those within or outside your church to talk about financial mismanagement or malfeasance. Transparency can truly be liberating.

PRACTICAL STEPS TO FINANCIAL TRANSPARENCY

Outside of changing the culture of your church to being more transparent, there are also some practical steps that you can take to create an atmosphere of more openness when it comes to financial matters. Consider the following:

• Church Conference—You must provide financial information, including annual financial reports, to your membership. The Church of God Minutes at S50 calls for an annual conference of the church to discuss these matters. Use that opportunity to be totally transparent with your membership. Show them how much came in, how
much was spent, and how those numbers compare to the last three to five years. The comparison charts are valuable in that you are not just showing the current year in a vacuum. Take the opportunity to explain why revenue was down and expenses were up, or vice versa. And don’t just assume that the explanations of the financial reports are understood by everyone in attendance. Give them an opportunity to ask questions about the financial statements.

- **Staff Compensation**—The biggest secret in most churches is how much the pastor and other staff members make. Of course, that applies to every level of the church. A number of years ago, the Church of God International Office addressed this matter by including the compensation of all departmental leaders and Executive Committee members in the annual audit of the denomination. The audit is made available to all credentialed ministers annually and is placed for viewing on the denomination’s ministerial reporting portal.

  I would encourage each church to similarly report the compensation package for all senior staff, including the lead pastor, annually. The openness of reporting such tends to tamp down most speculation and rumors that circulate within a church.

- **Policies and Procedures**—Churches should understand and closely follow the rules, regulations, and the law concerning accountable reimbursement expense plans, fringe benefits, and ministerial housing allowance. While these rules can be complicated, resources exist to help guide you through setting up and managing these accounts for ministers and church-related employees. The Church of God Benefits Board (www.benefitsboard.com) makes available a series of free manuals to help in this process. Having written procedures and policies that conform to the law will alleviate many concerns that donors might raise.

  - **Professional Review**—Some donors, familiar with how other non-profit organizations work, may request or even demand that the church have an annual audit. Professionals that I have discussed this issue with point out that churches are very different even from other charitable organizations. An “audit” of a church is really an in-depth review of the income and expenditures of the church, instead of an all-out financial audit. Unless the church has multiple facets of operations, an outside review of the income and expenditures, and the procedures and policies governing such, is probably sufficient to assure that the church’s financial house is in order. And for churches with annual budgets under $1 million, even an outside review may be cost-prohibitive.

  However, every church, large and small, should invite a professional from outside the church to look over their financial “books.” At the denominational level, the Church of God not only has an annual audit that is performed (and that is available on the ministerial reporting portal), but we are also
a member of the Evangelical Council of Financial Accountability (www.ecfa.org)—an organization that reviews the accounting and disclosure requirements of church and para-church organizations.

- **Peer Review**—As a minimum step, I encourage each church to have a “peer review” of how you handle and disclose financial information in your church. Speak with other pastors in your area. Talk with your state/regional treasurer. Get ideas from financial training at “Tools” conference and other training events. The bottom line is that you should seek to gather ideas and information from your colleagues on how they are promoting financial transparency in their church. We need to work together to promote openness and to eliminate any distractions that would hinder the church from being about its’ primary business of winning soul into the Kingdom.

**CONCLUSION**

Let’s be honest. Transparency for some can be a difficult thing to accomplish. It is hard for a local church, a state office and a denomination. However, just because something is difficult does not mean that we shouldn’t do it.

Even though the denomination makes the annual audit available (which includes my salary, as well as the salaries for all the other Executive Committee members and all departmental leaders) and even though the Church of God has been a member of the Evangelical Council of Financial Accountability for a number of years now, I personally contend that we must be even more open and transparent as a denomination. Please know that we are working at being transparent with you and our membership—and we are encouraging you to do the same on the local level.

In summary, here are some things we have been doing at the denominational level for a while and some things we’ve recently implemented:

1. An annual audit report is compiled by outside accountants, complete with salaries of all elected and appointed personnel, and is made available through the online minister’s reporting portal.

2. Biannually, a summary balance sheet and financial report is printed and available in the General Assembly Minutes.

3. The Church of God denominational headquarters is an active member of the Evangelical Council of Financial Accountability (ECFA) and must annually provide a current audit, financial statements, and other documents in order to maintain a good-standing status.

4. The Executive Council Budget Review Committee meets no less than three times per year to give guidance to budgetary and financial matters for the denomination.

5. In their meetings, the Executive Council as a whole reviews all budgetary and financial matters, including a review of the annual audit report.

6. The Executive Committee meets monthly with the Director of Business and
Records for a review of income, expenses, and budget projections.

7. The denomination’s audit is now a consolidated financial statement with Church of God World Missions. World Missions finances are reviewed by the World Missions Board in their regular meetings and then presented to the Executive Council.

8. Each department of the church must submit a detailed budget to the Executive Council Budget Review Committee annually, outlining their priorities for the fiscal year.

9. The Executive Council appoints ad hoc review committees, including outside professionals, to assist departments in staying within their designated budgets.

10. “Best practice” ideas are regularly discussed with leaders from other denominations, as well as in association settings, such as with the NAE (National Association of Evangelicals).

Is this enough? Certainly not. It is never enough as long as one question remains in the mind and heart of a Church of God tithe-paying and giving member. We must go the extra mile to satisfy the need for knowledge and transparency—and strive for ultimate accountability.

As one who has earned his living for a number of years by being on the denominational payroll, I can tell you that there are many days that I feel unworthy of the overwhelming graciousness and generosity of the church. While there have been a few times when I felt like I didn’t have to “back up” or “hold my hat in my hand” and blush to be paid, most paydays I honestly felt as if I didn’t do nearly enough or work hard enough to deserve any remuneration from the church. That’s one reason why I want to make sure that you know what you want to know and have the information that best satisfies your concerns.

The admonition from 2 Corinthians noted above rings clear: “We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of man.”

So, let’s talk about it. How can the denominational headquarters be more transparent? How can we better encourage churches to be more open? I look forward to hearing your thoughts.
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Holy Spirit baptism signals entrance into the Spirit-filled life. Jesus demonstrated a sense of urgency for His disciples to receive all that the Father had promised. He said, “And see, I am sending upon you what my Father promised; so stay here in the city until you have been clothed with power from on high” (Luke 24:49 NRSV). Further, He said, “But you will receive power when the Holy Spirit has come upon you” (Acts 1:8a NRSV). This is a spiritual imperative for the people of God.

Spirit Baptism is not a luxury for a few select individuals, nor a spiritual option for the super-spiritual. Spirit Baptism is the will of the Lord for every Christian believer. The promise is for you, for your children, and for all who are far away, everyone whom the Lord our God calls to Him” (Acts 2:39 NRSV). Every believer has the privilege, opportunity, and responsibility to pursue the Spirit-filled life.
of God for every believer in Christ. Just as Jesus was led and empowered by the Holy Spirit to fulfill His mission, believers in every generation need the same equipping of the Holy Spirit. Disciples of Jesus are empowered by the Holy Spirit to be Jesus’ witnesses (Acts 1:8). These Spirit-filled believers are being constantly shaped and molded into being Christlike in attitude and behavior. Spirit-filled believers are not victimized by the world-order, a hostile environment, or even sin’s allurements. The Spirit who creates those credible witnesses provides courage, boldness, and wisdom to proclaim the gospel of Christ. The Holy Spirit guides into all truth (John 16:13); teaches (John 14:26); and makes intercession through the Spirit-filled believer (Romans 8:26). He is empowering the people of God to be all they need to be and to do all they need to do. This charismatic endowment (Spirit Baptism) empowers the people of God to accomplish the Great Commandment (loving God supremely: Mark 12:29,30) and the Great Commission (making disciples, Matthew 28:18-20).

The emphasis on Spirit baptism was continued throughout the Book of Acts. Paul’s question to the disciples at Ephesus captures this emphasis and sense of urgency; “Did you receive the Holy Spirit after you believed?”; “Have you received the Holy Spirit since you believed?”; or “Did you receive the Holy Spirit when you believed?” (Acts 19:2). The question reveals several things. Paul accepted the fact that as “disciples” they were believers in Christ. He knew that in regeneration they would have been indwelt by the Holy Spirit. Paul stated, “If anyone does not have the Spirit of Christ, he does not belong to Christ” (Romans 8:9b). All believers are indwelt by the Holy Spirit, but not all believers are filled with the Holy Spirit. Paul also knew, however, of the possibility that they had not been baptized in the Spirit. His question relates to receiving the charismatic endowment of the Holy Spirit that is needed for effective witness. Paul would not have asked the question if it had been unimportant or unanswerable. He expected them to know and to be able to answer “Yes” or “No.” He did not expect, “We hope so,” or “We think so.”

Holy Spirit baptism is a spiritual imperative and the Scriptures show a sense of urgency concerning the baptism. How then can we have an assurance that we have received Spirit baptism and have entered the Spirit-filled life? The answer does not come from our own experience, others’ experiences, or our own faith tradition. The answer comes as Scriptures guide our spiritual journey.


Let us prayerfully consider the contexts and content of Holy Spirit baptisms in the Book of Acts. Luke uses different terms to describe this experience—baptized, filled, receive, come upon, poured out, promises, and gift. According to Acts chapters one and two, the persons gathered in the Upper Room in Jerusalem were disciples of Jesus Christ who were obeying His command to wait in Jerusalem until they had received the “promise” of the Father. They had received the Word of God, had been separated unto God and unto Christ and from the world-system (John 17.) As they were worshiping God, there was a sound from heaven as a rush of a mighty wind. Divided tongues as of fire appeared among them and rested on each one of them. These phenomena would remind them of Old Testament theophanies in which wind and fire indicated the presence of deity. The disciples were then all filled with the Holy Spirit and began to speak in other tongues as the Spirit gave them what to say. People who heard their speaking were bewildered and amazed. Some of the crowd showed a spiritual interest with their question, “What does this mean?” Others in the crowd sneered and said, “They are filled with a new kind of wine.” The Holy Spirit guides Peter’s understanding and response. He said that Joel’s prophecy was being fulfilled as recorded in Joel 2:28-29. He did not quote Jeremiah nor Ezekiel about a new heart and a new spirit but Joel who prophesied about the outpouring of the Spirit. Joel’s prophecy indicates that after lamenting, repenting, and restoring, the outpouring comes. The promise is being fulfilled and the pattern is being set. Believers in Jesus Christ, obedient to Christ’s command are worshiping with expectation and total submission. This submission includes speaking what the Holy Spirit gives—words different from their own language.

Acts 8 records the events in Samaria when Phillip the Spirit-filled evangelist proclaimed the gospel of Christ. There was wide-spread acceptance of the message. The people believed and were baptized to show their commitment to Jesus Christ. Many signs, wonders, and miracles were experienced in Samaria. Simon who practiced magic also believed and was baptized. He continued with Phillip and was constantly amazed at the signs and miracles.

The apostles in Jerusalem sent Peter and John to Samaria to pray for the believers to receive the Holy Spirit because He had not fallen upon any of them (Acts 8:16). They laid hands on the believers and they received the Holy Spirit (Acts 8:18-19). When Simon experienced what happened, he lapsed into his profit-seeking mentality and offered money to the apostles to have power to lay hands on people and they receive the Holy Spirit. Simon who had witnessed signs,
wonders, and miracles through the ministry of Philip, now saw and/or heard something extraordinary. Many scholars, even non-Pentecostals, conclude that “speaking in tongues” was the evidence observed. F.F. Bruce said, “The context leaves us in no doubt that their reception of the Spirit was attended by external manifestations such as had marked His descent on the earliest disciples at Pentecost.”

Greek scholar A.T. Robertson said, “This participle (second aorist active of horao) shows plainly that these who received the gift of the Holy Spirit spoke with tongues.”

Johannes Munck said, “Simon, who by virtue of his earlier life closely observed all wondrous faculties and powers, was struck by the apostles’ ability to make the baptized prophesy and to speak in tongues by the laying on of hands.”

On the road to Damascus according to Acts 9, Saul of Tarsus became convinced that Jesus is Deity. He committed himself to Jesus and obeyed His instructions. In convincing Ananias of his mission, God said that Saul is praying, that he is God’s chosen instrument and he has been given a vision. Ananias greeted Saul as “Brother Saul” and said that the Lord Jesus had sent him so that Saul may receive sight and be filled with the Holy Spirit. The Scriptures do not say that Saul spoke in tongues, but later he said, “I thank God that I speak in tongues more than all of you” 1 Cor. 14:18.

In light of Paul’s statement to the Corinthian church, “I thank God, I speak in tongues more than you all” (1 Corinthians 14:18, NASB), speaking in tongues must have been a part of his experience in Damascus. Luke’s primary concern was with God’s calling and empowering of Saul for his apostolic ministry. So, Paul’s experience was consistent with the purpose of the outpouring of the Spirit on disciples at Pentecost and at Samaria. They too were equipped to bear the name of their Lord.

Acts 10 records the filling of the Spirit at Cornelius’ house. Cornelius was a devout man, a generous man, a praying man, and one to whom God communicated instructions. He obeyed God and sent for Simon Peter.

As Peter was preaching, he said, “The word which God sent to the children of Israel, preaching peace through Jesus Christ—His is Lord of all—that word you know, which was proclaimed throughout all Judea, and began from Galilee after the baptism which John preached.” (Acts 10:36, 37). “A strong case can be made that Cornelius and company were members of the people of God as defined by Luke.”

While Peter was still speaking, the Holy Spirit came upon all who were hearing his message. The six Spirit-filled men who had accompanied Peter were astonished and knew that these had been baptized in the Holy Spirit because they heard them speaking in tongues and praising God (Acts 10:44-46).

Peter went to Jerusalem and gave his report of what God did with the believers.
at Cornelius’ house. He said, “And as I began to speak, the Holy Spirit fell upon them, as upon us at the beginning. Then I remembered the word of the Lord, how He said, “John indeed baptized with water, but you shall be baptized with the Holy Spirit” (Acts 11:15-16). “That tongues are the normative evidence of the baptism of the Spirit is unmistakably clear in this place.”

Paul’s concern that every believer be Spirit-filled was shown in his question to the disciples. The question “Have you received the Holy Spirit since you believed?” was referenced earlier in this paper. The disciples to whom the question was asked had become believers through the ministry of John the baptizer. John preached the baptism of repentance and announced and introduced Jesus Christ. John also said, “I have baptized you with water, but He will baptize you with the Holy Spirit” (Mark 1:8). Through the ministry of John these were believers in Jesus Christ, but they did not know of the spiritual dimension of the operation of the Holy Spirit that was available. Paul explained the way more fully showing the connection of John and Jesus. They were then baptized in the authority of Jesus Christ. Acts 19:6 states, “When Paul had laid his hands on them, the Holy Spirit came upon them, and they spoke in tongues and prophesied.” No further questions were asked. Speaking in tongues was the sign that these had been baptized in the Holy Spirit.

From studying the Book of Acts, it is undeniable that the one repeated pattern, initial evidence, or first sign that Spirit baptism has occurred is speaking in tongues as the Holy Spirit gives the utterance. This is the reason that speaking in tongues is viewed as normative evidence of the baptism in the Holy Spirit. This pattern was not culturally engineered nor personally manipulated but divinely set. Some would say, “We cannot put God in a box,” but if God chooses to give assurance to believers that they have entered into the Spirit-filled life by their speaking in other tongues, who are human beings to attempt to withstand God? The prevalence of and encouragement of speaking in tongues according to 1 Corinthians 14 give evidence that the believers in the Early Church put emphasis on the Spirit-filled life. While Paul gave guidelines concerning prophecy, speaking in tongues and interpretation of tongues in corporate worship, he also extolled the blessings of speaking in tongues, in individual worship of God. The person is speaking to God, articulates praises to God, and is being built up spiritually in the process. Paul encourages all to speak in tongues and emphasizes the importance of interpretation of tongues in corporate worship. So, speaking in tongues signals the entrance into the Spirit-filled life and continues in individual worship thereafter.

An atmosphere of trust and expectation in the community of believers helps believers to submit fully to the work of God in their lives, even to allowing the Holy Spirit to guide what they say. Cornelius told Peter,
“Now we are all here in the presence of God to listen to everything the Lord has commanded you to tell us” (Acts 10:33). In that atmosphere, “While Peter was still speaking these words, the Holy Spirit came on all who heard the message” (Acts 10:44).

May God guide each of us to seek Him and to accept all His provisions!


ENDNOTES


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EPHESIANS 4:12 NIV

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FROM ACADEMICS and elites to blue-collar workers and even students, the term “social justice” is becoming, if not already, among the lexicon of phrases most frequently utilized when discussing contemporary issues related to race, ethnicity, gender, class, sexual orientation, immigrant status, and what is seemingly an endless litany of other personal qualifying characteristics. So, what is social justice exactly and why should it matter to the believer? In today’s culture, there are two basic perspectives on social justice: progressive and religious.

A STORY

In my secular capacity as a school district administrator, I recently encountered a very troubling situation. A Christian teacher approached me very concerned about a potentially controversial situation where state expectations were conflicting with her religious beliefs. A first grade student (to be crystal clear: a six-year-old) female student was dressing, acting, and portraying herself as a boy. In fact, the parents were supportive of the action by calling the student by a male name and using male pronouns. The expectation of the school was to follow suit. The teacher indicated to the principal that while she would comply with calling the student by her chosen name, because it is not unusual for all children to prefer middle names or nicknames, she could not refer to the female child with male pronouns. To do so would violate her natural sensibilities.
given she is female and that cannot change and would, in effect, require her to lie to herself and her students while projecting an acceptance of this action to all of her students.

Tearfully, she explained the principal would not support her and exclaimed, “This is not about what you want and need; this is about the student.” Finally, she asked how she should conduct herself with this student. My first point of explanation to her was that the parents should lose custody of the child for child abuse—a first grade student! Second, I explained to her that it is her right not to refer to her as “he, him, or his.” She then replied, “how am I supposed to refer to the student in class then?” I responded, “Call the student by name every time rather than use pronouns at all. Yes, it will sound silly but if the situation were not so unfortunate, it would be silly itself.” In short, the situation was political correctness and progressive, postmodern social justice run amok.

**PROGRESSIVE, POSTMODERN PERSPECTIVE**

Social justice, in a progressive, postmodernist sense is necessary to ensure the historically repressed and oppressed are provided an equal opportunity. This sounds pretty good, right? Did not Jesus command we serve the “fatherless and widows” (James 1:27); “rescue the poor” (Job 29:12); “uphold the cause of the oppressed” (Psalm 82:3); and “lift up the downtrodden” (Psalm 147:6)? So then, what is wrong with this perspective? Simply put, nothing if it is a perspective rooted in the teachings of Jesus and actively implemented based on the Scriptures. However, the progressive postmodernist perspective is inherently so because of a central tenet antithetical to the gospel: pluralism at best (the belief in multiple valid methods to reach God) and, at worst, atheism (the doctrine that God does not exist nor has He ever existed).

Inherent to progressivism is the belief that morality is relative; meaning one’s definition of moral behavior can be vastly different from another, and depending on one’s general sincerity in adherence to moral behavior makes the behavior valid. In essence, amorality, or the utter lack of morals, from the progressive postmodern perspective can be considered valid moral underpinning should one sincerely believe amorality is the appropriate course of behavior for oneself. This, of course, is illogical and senseless.

A Christian bases his or her morality on the Word of God. The Scriptures are not some simple scribbles from first-century fanatics but are the literal, inspired words of the Almighty God (2 Timothy 3:16). They are, according to 2 Timothy, to be utilized, quite literally, for doctrine, reproof, correction, and instruction. The God-breathed words of life are a lamp unto feet and lights unto pathways (Psalms 119:105). For the Christian, morality is based on something higher than man, immutable and inerrant.
For the progressive postmodernist, social justice is a punitive measure designed to exact a measure of retribution for past sins. The dogma entails that an immoral and unjust majority has illegitimately repressed certain segments of society characterized by a defined characteristic or quality most often dispossessed of the conceptualized majority. Terms such as “equality” and “equity” are routinely and often inappropriately utilized to justify behavior that is designed to not only ensure “repressed” voices are amplified, but also other voices deemed “of a majority” perspective must be repressed. While this, in and of itself, is contrary to the Word of God, the progressive postmodernist takes it to another level by validating and legitimizing all philosophy and perspective deemed not “of the majority.” This is no more evident than in how modern society has legitimized all religious and irreligious contradictory to Christianity. The homosexual agenda, transgenderism, and socialism are universally legitimized in the progressive postmodern society with no supplementary qualifications while scripturally based counterpoints and dissents are relegated, and often ostracized, as biased, intolerant, antiquated, and dubious.

CHRISTIAN PERSPECTIVE

There is no question generations, past and present, have committed abhorrent sins against humanity not just in the United States, but also all over the world. The simple fact is this world is sinful. As long as Satan is active, there will be atrocities committed every day. Past, present, and future atrocities are, by no means, justified by attributing them to Satan. On the contrary, it is a clarion call to reject Satan’s attempts at diverting attention away from his devious work by causing people to continually dwell on issues insoluble by man while simultaneously castigating one another rather than taking it to the Lord in prayer. Where progressive, postmodern social justice initiatives seek to punish and deliver retribution, Christ seeks to forgive and forget (2 Corinthians 5:17), bind up the broken-hearted, set the captive free (Isaiah 61:1), and bind believers together (Ecclesiastes 4:12).

Believers must not be deceived, however. The church at Thyatira (Revelation 2:18-29) “suffered that woman, Jezebel,” meaning the church tolerated sin. While the church must minister and exhibit love to all sinners regardless of sin, it is imperative the church not accept, justify, legitimize, or promote the sin by refusing to preach the unadulterated Word of God in a derisory effort to be “seeker sensitive” and “politically correct” for the sake of bolstering church statistics while positioning practitioners of sinful lifestyles in leadership. It is crucial the church tolerates the sinner but rejects the sin by preaching truth regardless of offense. To do otherwise would be tantamount to canceling the effectiveness and anointing of the church. This is a progressive, postmodern approach
to church fraught with political correctness and an ungodly social justice.

In closing, I am reminded of the song lyric, “The ground is level at the foot of the cross.” Equity and equality can only be achieved through the liberating power of what Christ did for all on Calvary. If we as Christians lift up Jesus so He can draw all men (John 12:32) while honoring one another above ourselves (Romans 12:10), proclaiming the gospel to every creature (Mark 16:15-16), and loving one another (John 13:34), we will not have cause to worry about social justice. To be clear: exhibiting true love is to provide the truth regardless of how offensive or politically incorrect it may be and irrespective of who it may upset. ■

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JUST SUPPOSE it is the middle of the worship service in your church when a man enters the sanctuary, walks to the front, and announces, “I am a prophet of the Lord with a message for you!”

He then proceeds to say:

*STOP everything!*

*Silence the singing!*

*Turn off the PowerPoint!*

*Shut off all the effect lighting and machines!*

*Store the electronic equipment!*

*Keep your offerings*

*Cancel all the services!*

*Lock the doors!*

More than likely there would be calls for security, ushers would attempt to escort him out of the building and members of the congregation would be aghast at what had just happened.

This extremely hypothetical example seems ludicrous. God wouldn’t do that, and we wouldn’t follow the previous directions.

But wait a minute. God did do that. And just maybe we should consider doing that as well. (Extreme! I know. Read on.)

Let’s consider what God says to His people Israel through the prophet Isaiah. In chapter 1, verses 10 through 17, God says STOP to all their worship practices. Read the verses carefully, and you will find no actions of idolatry. “In fact, quite the contrary appears to be true. They are following the prescribed actions of the Law by which they were to worship. So, what’s the problem? It’s a heart issue—more specifically, a sin issue.

Notice all the actions that the people were doing as a form of worship. They went to the temple bringing their sacrifices and offerings. They celebrated all the special occasions. They even lifted their hands and prayed. What more could be asked of them?

The answer is simply a heart of loyalty to God evidenced by righteousness and confessed sin.

**WORSHIP: A DEFINITION**

Worship is our response to God, declaring His worth as He has revealed Himself to us. It’s telling God’s story rather than an entertaining, religious experience in a preferred style.
More than likely the vast majority of individuals reading the previous statements would readily agree. However, simply agreeing doesn't make it a reality in our personal and corporate lives. It's vital for us to evaluate our worship. Is it an event of transformation or an act of treason?

Transformation appears to be a positive experience which promotes spiritual growth and a growing relationship with our Savior and Lord, Jesus Christ. Here is where a caution immediately must be inserted. Engaging in what we assume to be worship doesn't automatically promote spiritual transformation. It may look like worship and utilize some of the words and actions generally associated with it. Yet, the big question which must be answered is this: “Does God accept my worship?” Or, could it be that we are in a pattern of deception? (Remember Israel.)

Treason appears as a foreign concept when considering the subject of worship. Usually, we think of it in terms of political betrayal. In the broadest sense as applied here, it speaks of being involved or committed on the outside while harboring unacceptable views inside our hearts and minds as well as unacceptable actions when separated from the worship environment.

**WORSHIP: ACTS OF TREASON**

Actions without acceptable attitudes is first for consideration. An example is participating in worship out of a sense of duty. (“God you are fortunate I am here today.”) We do the right actions without adoration flowing from a responsive heart. Sometimes, the horizontal events of life—job, family, health, fatigue—tend to block out the reality of our salvation and the loving care of our Savior and Lord. This is when we must purposely pursue with passion and make that connect with Him.

A second act of treason involves our wanting to communicate in worship without confession. Going through the process of worship with unconfessed sin is totally unacceptable in the sight of God. His first desire isn't our worship; it is hearts striving for the holiness which He requires. The Lord’s words to Moses for the people of Israel apply to us today (Leviticus 19:1). It seems in light of this, worship leaders have an obligation to begin a service with leading the congregation in personal spiritual introspection prior to emphasizing the dimension of worship.

Another action of treason is when the emphasis is on “me’ and “my” or “us” and “our.” If the text of our songs repeatedly point to us (horizontally) and tend to minimize or neglect the adoration and glorification of God (vertically) that seems to be treason. Or, what about our prayers. Are there repeated requests to be blessed? The emphasis is pointed in the wrong direction! Energetic singing and physical expressions definitely have a place in our worship. Our
ongoing challenge is avoid treason and seek for transformation.

**WORSHIP: ACTIONS OF TRANSFORMATION**

“. . . it becomes so vital for individual believers and the corporate body to understand the nature of worship . . . It goes far beyond the issues of posture, gesture, and style. Worship radiates from the heart of the person who experiences the transforming power of the Holy Spirit that through Jesus Christ restores our relationship with the heavenly Father” (116).

Worship, which is transformational, evidences the fervor and passion of new believers regardless of how long it has been since individuals came to Christ. “Through a blend of experiential and factual knowledge, each believer and the congregation can maintain a vibrant worship. The factual includes the biblical knowledge of God and a constant picturing of what He has done, is doing, and will do. This means hearing the stories/testimonies of the people of God in community.

In too many churches, the ‘testimony segment’ in a Sunday or weekday service is either rare or nonexistent. A new generation comes forward never hearing the wonderful accounts of God’s intervention in people’s lives, which bring salvation, direction, and healing. And just as tragic is the development of the attitude of God’s not working or being as active as in the past” (117).

A second action of transformational worship is submission. “Genuine worship flows from a heart of submission to God. This in turn spurs obedience to God’s will as revealed in Scripture and through the Holy Spirit. Only as we yield our minds, wills, and emotions can we experience worship that magnifies God and reveals the marvelous transformation that submission demonstrates” (118).

The final consideration of transformational worship is service, doing God’s will. Worship isn’t limited to private devotions or the corporate activity in the sanctuary. Romans 12:1 emphasizes that “worship goes beyond prayer, meditation, and singing. It reaches outside the sanctuary and includes doing quality work on the job that in turn builds reputation and testifies of Christ . . . Worship incorporates giving a helping hand to the needy, speaking kindly even when frustrated with someone’s errors and refraining from appearing to be on the verge of ‘road rage’ to errant drivers” (119).

Claiming a personal relationship of submission to God without service reeks of ignorance at best and total deception at worst.

**BOTTOM LINE: IS OUR WORSHIP TRANSFORMATION OR TREASON?**

**Dr. Jerald Daffe** is professor of Pastoral Studies at Lee University. Portions of this article are excerpts from his book, Clothing a Naked Church, Pathway Press.
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MATTHEW TELLS US, “And Jesus came and spake unto them, saying, All power is given unto me in heaven and in earth. Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Ghost: Teaching them to observe all things whatsoever I have commanded you: and, lo, I am with you alway, even unto the end of the world. Amen” (28:18-20 KJV).

When we baptize in the name of the Father, Son, and Holy Ghost, we are no longer moving under our own authority but under the authority of Jesus who tells us all power has been given unto Him in
heaven and in earth! We are then charged to teach these same people to observe the life of Christ and His commands. As we teach, we are moved into a relationship with God the Father, God the Son, and God the Holy Spirit, and with that comes His empowerment. Our eyes and hearts are opened to see things and people as Christ sees them. Our faith is moved to a greater capacity to believe God for greater things as we no longer lean to our own understanding. Before we realize it, as we study His Word and more fully know the Lord, we have turned discipleship into a lifestyle.

**Turning discipleship into lifestyle** seeks to make disciples by learning what we believe to be truth . . . that is to say, our **head knowledge** of what the Word of God teaches. We must have an intellectual understanding of, and agreement with, our doctrine and of Christ himself.

However, we must move beyond **head knowledge** and proceed to our **heart knowledge**, which is the seat of our true affections, passions, and attitudes. Can others see Jesus Christ in my attitudes? If I hold my beliefs to be scriptural, I should have a passion for the truth they contain. We must be intentional about making discipleship and our love for Christ a lifestyle lived out each day of our lives. It is a blessed way of living, in which we find His joys truly are new every morning. We can find ourselves in a day-to-day relationship with our Creator, Savior, Healer, Deliverer, and soon coming King where the impossible becomes possible!

True discipleship which determines our **head** thoughts and our **heart** affections, must certainly become evident in our **hands actions**—how we live and interact with others every day. Our doctrine and more specifically, His Word, will become practice of how we live each day. To put it another way, the only authentic way to be a disciple of Jesus Christ is to literally turn our doctrine into our lifestyle!

A disciple’s lifestyle is a Christian following Jesus and embodying the “Christ-Spirit” in his or her thoughts, affections, and behavior. It is the Holy Spirit who assists the believer in holistically linking our head, heart, and hands together . . . to be mature, Spirit-filled disciples.

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LEADERS HAVE BEEN dropping like flies this week at Willow Creek, a megachurch that draws about 25,000 worshipers to eight Chicago-area sites each weekend.

Lead teaching pastor Steve Carter resigned in protest Sunday (Aug. 5) after The New York Times reported a former executive assistant’s allegations that Hybels, now retired, had engaged her in unwanted fondling, which constitutes a type of sexual assault. Three days later, lead pastor Heather Larson also stepped down, citing a need for a “fresh start” at the church. The entire elder board resigned, too. Outgoing elder Missy Rasmussen apologized that the church had not been more proactive when the allegations against Hybels first came to light in 2014.

“We are sorry that we allowed Bill to operate without the kind of accountability
that he should have had,” she said, according to Christianity Today.

This is a crucial moment for Willow Creek—and for myriad churches that follow its lead. It’s no exaggeration to say that Willow Creek sets the course for like-minded churches worldwide. Largely through the Global Leadership Network, which is supported by the Willow Creek Association, the church has modeled seismic growth using cutting-edge technology, the arts, and consumer comforts not found in traditional houses of worship. How it responds to the allegations now, with new leadership and an independent council, could change how scores of Evangelical churches respond to sexual misconduct in their midst.

I hope they get it right.

But I’m not sure Willow Creek can honestly evaluate itself without having to completely recast the way it operates as a church. The Hybels story is, of course, about sex—how sexual desire, left unchecked, damages relationships, marriages, and entire ministries. But it is, at a far deeper level, about power: how individuals wield it and how institutions protect it.

Leaders’ sexual impropriety breeds on a power that whispers in their ears: “You are too big to fail.” What Willow Creek, and all Christian communities, need in our #MeToo/#ChurchToo moment is a sober reckoning with power—what power is, how it works in institutions, and how to mitigate its subtle lure in churches led by magnetic men.

If money, sex, and power are the unholy trinity of spiritual temptation, arguably most Christians have a relatively paltry understanding of the third. Churches teach regular tithing and Dave Ramsey-style financial management. Scads of books and articles are written every year helping Christians practice sexual purity before marriage and sexual fulfillment within it. By contrast, little is taught and written about power and its corrosive effects.

Arguably no mortal soul can properly steward alone the amount of power Hybels held at Willow Creek. He had built it from the ground up, meeting in a theater and growing from 125 to 2,000 people in two years. Charismatic and entrepreneurial, Hybels befriended then-President Clinton, Bono, and Colin Powell, often appearing alongside them at the Global Leadership Summit—a two-day conference for church leaders.

According to Nancy Beach, one of Hybels’ accusers, he could be an exacting leader who didn’t tolerate imperfection among staff. Many of his best-selling books found success in the corporate business world. Over time, his name became synonymous with that of Willow Creek, which remains nondenominational and thus unaccountable to a larger denomination or governing body.

Hybels reported to a board of elders, but as The New York Times notes, oftentimes such boards are approved by the pastor, thus ensuring clergy can recruit friends
and otherwise malleable followers. The reaction of Willow Creek’s elder board to the allegations suggests that they were more concerned with protecting the church’s image than pursuing the full truth or justice for potential victims.

According to allegations from at least three women, Hybels used his power, and the trust extended by staff, to pursue sexually inappropriate contact. But Willow Creek leaders also played a role in allowing such behavior to fester.

What would a healthy reckoning with power in Christian communities look like?

1. Churches must seek leaders who are accountable and vulnerable, not just charismatic and driven. Every leader, no matter how spiritually mature, educated, and gifted, must submit to normal structures of unbiased accountability on multiple levels. This would mean, at least, a board of elders who are chosen independently of the pastor’s preference; a larger denominational body or regional pastors network that governs local affairs; and a supportive setting in which pastors can share vulnerably about all dimensions of their spiritual growth and challenges. Agreement to accountability should be part of the pastoral hiring process in every church. If an otherwise talented leader chafes against answering to other people, prepare for trouble.

2. Denominations should weed out power abusers. Research suggests a high number of people with narcissistic personality disorder end up in ministry. Narcissists are skilled power wielders, using manipulation, gaslighting, and deceit to consolidate power for selfish ends. Denominations should use vigorous, thorough psychological testing to weed out leaders who for various reasons can’t be trusted with that much power over people’s lives.

3. Empower the marginalized. If churches are really living out the faith they profess, they will do everything to share power with the powerless, including foremost those who have been sexually mistreated. After all, Christians believe that the kingdom of God brings a reversal of the world’s account of power. This means, for example, that people like Pat Baranowski—who shared a particularly heartbreaking account of Hybels’ behavior—will be believed, and that swift action will be taken to rectify wrongdoing against them.

If the church is worth its salt in the era of #MeToo, it will be the first, not last, place to believe women who come forward with painful stories—even if that means that our beloved pastors must come down off the pedestal.

Katelyn Beaty is former managing editor of Christianity Today and the author of A Woman’s Place. The views expressed in this opinion piece do not necessarily reflect those of Religion News Service.

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Send the Light to the Cities
Presents
NEW
Cities Added!

Dr. David M. Griffis, World Missions Director, and Dr. M. Thomas Propes, Assistant Director, have just announced the addition of Edinburgh, Scotland; Tokyo, Japan; and Buenos Aires, Argentina as cities of focus in the SEND THE LIGHT TO THE CITIES endeavor moving forward.

Join us as partners in bringing Light to these cities through a HUB center which will be a church, a training center, and a church planting base.

Let your light so shine before men, that they may see your good works, and glorify your Father which is in heaven (Matthew 5:16).

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The Division of Education
Gladly Welcomes
Dr. Michael Reynolds
as the
Director of Ministerial Development

An Introduction to Dr. Reynolds:

Family
- Erica, wife
- Four children
- Three grandchildren

Pastor at New Life Celebration in Dolton, Illinois
- Planted New Life Celebration in 1992
- President of New Life Urban Center, a discipleship program in the church
- Sent many people into clergy ministry
- Planted numerous churches
- Started an elementary school that went from preschool through the eighth grade
- Executive producer of two television programs produced in the church’s studios
- Provided community ministries, such as, FBI chaplaincy, local police department chaplaincy, and gymnasium ministry.

Professor at Trinity International University
- Joined Trinity International University in 1994
- Associate professor of Christian Ministries
- Affiliate professor of Practical Theology
- Director of the Master of Arts degree in Urban Ministry
- Executive director and associate dean at the South Chicago Regional Center
- Senior editor, Urban Devotional Bible (Crossway, 2007)

Studies
- BS, Illinois State University in sociology
- MAR, Trinity Evangelical Divinity School in religious studies with emphasis in urban ministry
- ThM, Trinity Evangelical Divinity School
- DMin, McCormick Theological Seminary
In a previous article I wrote concerning child-abuse reporting laws in the United States, I highlighted the increase of harsh penalties associated with failure to report child abuse. The gist of the message was that current laws now classify failure to report suspected child abuse as a much more precarious offense, specifically for pastors and church personnel. I receive approximately three calls a month regarding child-abuse reporting issues. The most frequent calls I receive involve youth pastors who have been confided in by a child in their ministry concerning possible abuse from parents, stepparents, or other authority figures. Thankfully, this issue is not as widespread in the Church of God as in other organizations. However, to maintain and protect the welfare of our churches, we must recognize that misconduct may occur within the church, even by church personnel. Our Minutes of the General Assembly specifically address this issue of child sexual abuse by ministers. Additionally, to grasp this subject further, I want to cover some possible scenarios which you might encounter.

Texting and Social Media

Society’s daily dependence on technological innovations has given rise to child-abuse issues. Texting and social media now serve as additional outlets for child abuse. Abusers may find technology as an attractive or safe outlet because there is no physical contact; however, child abuse assumes a larger role than physical contact alone. Furthermore, there is a lack of privacy from texting and social media sources, putting victims at the risk of being publicly exploited. It is necessary to implement regulations and policies regarding texting with minors and social media engagement in any setting where adults are in regular contact with minors, especially within churches (see my earlier Engage article on “Social Media Policies for Churches”). Texting and social media policies may be particularly helpful.
It is important for churches to understand the expansion of child abuse, so necessary boundaries and precautions can be put in place.

for youth pastors, so that clear boundaries are established.

It is necessary to recognize that child abuse is a subject which encompasses a wide spectrum of issues. For instance, “child-on-child” abuse is a growing issue which is often overlooked. Due to technology being substantially easy to access, texting and social media are common forms of child-on-child abuse. For example, in 2015, officials in Canon City High School in Colorado, dealt with hundreds of students who shared indecent images of themselves on social media. The way this scandal unfolded was through an application called “Photo Vault.” Photo Vault is an app which students at Canon City High used to store private photos, and the app was accessed through a shared password. Parents and authorities discussed the consequences of this scandal, questioning the possibility of criminal charges, or even possible placement upon sex registry lists for hundreds of students at the same time! This case reveals the vast occurrence of child-on-child abuse, as well as the secrecy often associated with this offense. Furthermore, this case highlights the necessity for clear social media policies to be established at your church.

CONCLUSION

In conclusion, my recommendation is that you should be alert! It is important for churches to understand the expansion of child abuse, so necessary boundaries and precautions can be put in place. Having discussed the prevalence and the severity this issue holds, in my next article I plan to discuss helpful steps to take and the “how-tos” of dealing with child-abuse reporting in your church.

Dennis W. Watkins is legal counsel for the Church of God. The writer is not engaged in rendering legal or other professional services herein. If legal advice or expert assistance is required, the services of a competent professional should be sought.
Much has been written and said about the tax reform legislation that passed in December 2017. Most people are knowledgable about the reduction in the tax rates, but few are aware of some of the changes to deductions. While all the changes could have some impact on ministers, two changes addressed below could directly alter the tax status of ministers.

**Elimination of Unreimbursed Business Expenses**

Many ministers have, for one reason or another, decided not to use an accountable reimbursement plan for business expenses. Under an accountable reimbursement plan, a minister submits his business expenses to the church, documenting such as to business purpose, time, date, and amount, and then is reimbursed for those expenses. Using such a plan, any reimbursement is not considered as taxable income for income tax purposes, nor is such taxable for Social Security/Medicare taxes.

Instead of using an accountable reimbursement plan, some ministers have simply saved up documentation of their business expenses throughout the year and then at year-end, they provided those receipts to their tax preparer. Historically, the tax preparer would calculate all those business expenses and then place them on Schedule A of the minister’s Form 1040. All the expenses were subjected to a two percent of adjusted gross income threshold, but anything above the threshold became an itemized deduction for the minister. For some ministers, this deduction amounted to multiple thousands of dollars annually, greatly reducing his/her tax liability.

The 2017 tax reform legislation eliminated this deduction, both for ministers and other business people. The more important fact is the elimination of the unreimbursed employee business expense
deduction, which took effect on January 1, 2018, meaning that ministers who are holding receipts to give to their tax preparer at year-end are going to be rudely surprised when they are told those receipts cannot be used.

So, what should ministers do to negate the impact of this major change in the tax code? Every minister and church should immediately create an accountable reimbursement plan to deal with business expenses of the pastor. This does not necessarily mean that the pastor must get an increase in salary to cover these expenses. Instead, a portion of his salary could be designated as expenses by the governing body of the church (generally the church council). For example, assume the pastor receives total compensation of $500 a week. To cover his expenses, the church could designate $100 of the $500 for expenses. The pastor would then owe taxes (income taxes, Social Security, and Medicare taxes) only on the $400. Of course, he would need to substantiate to the church treasurer how he spent the $100 on church business.

Too many people hear the words “accountable reimbursement plan” and decide immediately that such sounds too difficult to implement in their church. However, the Minister’s Compensation Manual and the Church Treasurer’s Manual (available without cost at https://www.benefitsboard.com/manuals) break it down and hopefully make it more understandable and more doable. So, take action today. It will help your tax situation.

**ELIMINATION OF MOVING EXPENSE DEDUCTION**

Previously, anyone moving more than 50 miles for a new principal place of work could claim an “above the line” deduction for moving expenses. Even travel costs associated with the move, such as looking for a new home, could be included in that calculation. Once all the costs were included, such could be deducted from your tax liability. Alternatively, if the employer paid or reimbursed the employee for the moving expenses, the tax code treated such as a tax-free fringe benefit. In other words, if the employer paid for you to move, you did not get taxed on it or if you had to pay for the move yourself, you were able to deduct the costs associated with such as a deduction against your tax liability.

Beginning on January 1, 2018, those scenarios are no longer applicable. Under the 2017 tax reform act, an employee can no longer deduct moving expenses, nor can an employer pay or reimburse an employee’s moving expenses on a tax-
free basis. While the new church can pay the expenses associated with the pastor’s moving to their church, such becomes taxable income to the pastor.

It should be noted that there is no exception for a minister or business person moving to an overseas post. Regrettably, those expenses would be treated the same way as moving across state would be treated. The only exception provided for under this provision of the tax code deals with military personnel.

CONCLUSION

As with most laws, the tax reform legislation passed in 2017 has some things that you will like and some things that may not be as palatable. However, we all should be aware of the changes that could potentially impact our ultimate tax liability. For ministers, the elimination of the tax deduction for unreimbursed business expenses and the change regarding moving expenses are two of the areas that could substantially change how your taxes are computed and filed.

Art Rhodes is president and CEO of the Church of God Benefits Board, Inc. The Board of Trustees and the staff of the Benefits Board are not engaged in rendering financial advice, legal advice, or other financial planning services.
Girls Ministries

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Teen Girls Ministries (YLM) is a club for teen girls (grades 9-12) meeting one or more times a month. The Teen Girls Book Club offers online Bible Studies (www.girlsministries.org/under Clubs) for groups or individual teen girls.

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THE PLENTIFUL HARVEST: Practices for Effective Ministry Among Latinos

The Plentiful Harvest, a recent Pathway Press release, subtitled Practices for Effective Ministry Among Latinos, is a practical guidebook providing strategies for reaching the abundant Latino harvest. Carlos S. Morán, writing in the Foreword, says, “This book will empower church planters, pastors, and local church leaders to embrace Latinos and strengthen their strategies, programs, and processes for reaching them with the gospel of Jesus Christ.”

A group of leading pastors, professors, and administrators collaborated in the writing of this book, which provides insightful, challenging, and practical information about reaching the Latino harvest. The book is divided into three sections.

Section 1: “From Awareness to Consciousness,” features chapters by José Raúl Febus, Catherine Gunsalus González, Aida Isela Ramos, and Eliezer Bonilla.


Section 3: “Love, Listen, and Learn,” is authored by Jennifer Contreras, Daniel Montañez, Luis O. Rodríguez, Fernando Cascante, and José Daniel Montañez.

Writing in the Preface, General Overseer Timothy M. Hill says, “The Plentiful Harvest is written by Pentecostals from various sectors of ministry in the United States. The book includes writers who lead churches with English-only ministries, administrators who have Latino-driven churches in their region, and leaders who engage Latinos of all generations in their everyday activities. These individuals are fulfilling the implementation of the letter H in the FINISH acronym: They are dedicated to reaching the harvest with a global church focus.”

“I am confident that together we can joyfully commit to reaching Latinos and people of other ethnicities, so that together with a full house, we can celebrate the “great fiesta” that Luke describes in 14:15-23. Let us go out of our buildings into our communities and compel people to come and experience Christ’s grace and love. God is offering this great dinner; let us honor Him with a full house!”

This book is a valuable resource for pastors and church planters who want to reach second- and third-generation Latinos who are English-dominant, multicultural, and bridge-builders to people of other ethnicities.

Pastor Tony Stewart, in the Introduction, says, “This book is a relevant, practical tool for leaders and churches who want to engage in reaching Latinos and incorporating them into their congregations.”

In the Foreword to Paula Hill’s new devotional book, *Pot Holes, Stinky Stuff, and Thin Blankets*, Joni Lamb of Daystar Television Network writes:

Paula’s stories are as real as she is, as are stories written by her daughters, Melinda and Tara. The lessons from these two “next-generation” moms are just as genuine and filled with wisdom and insight. These three women of God invite readers into the living room of their hearts to see their families up close and personal and learn from their laughter and tears, mistakes and triumphs, and especially the miles and smiles of the long, long journey leading them home.

This third devotional book follows the same basic format as Paula’s earlier books, *Heart Songs: A Devotional Journal for Women* and *Grace Notes from a Singing Heart*. The book is composed of 52 devotionals, each containing a Scripture reference, a short devotional, a prayer, a seven-day Bible reading plan, and a prayer-journal page.

The book is suitable for daily use by the reader, and the devotionals give a down-to-earth view of life with its pot holes that sometimes shake us, the stinky stuff that often challenges us, and the thin blankets that seldom seem adequate. But in her inimitable style, Paula always shows the reader victory is possible over any circumstance of life.

Paula says in the Introduction,

My prayer is once again that you will see yourself in these devotions and situations, and I ask the heavenly Father to use them to bless you and speak directly to your heart. I believe most, if not all of you, could share powerful truths of your spiritual journey as well and even more succinctly than I have done. Sometimes, you don’t need to hear anything deep or theological—just real life, and that is what I’ve attempted to do with this book. Whether you read one devotion a week or the whole book at once does not matter. Just open your heart and pray to see my heart for the Father through the words written on these pages.

These lessons from life are written with candor and often with humor. They illustrate life’s ups and downs, yet always with a firm faith that God can take any situation and bring victory and deliverance if we will but trust Him.


“Sometimes, you don’t need to hear anything deep or theological—just real life, and that is what I’ve attempted to do with this book.”
International Offices Campus Marks 50 Years at Keith and 25th Location

May 22, 2018—Fifty years ago today, church leaders gathered on the current campus of the Church of God International Offices to dedicate and cut the ribbon on a new four-story “General Offices” building at Keith and 25th Streets in Cleveland, Tennessee.

Dedicated on May 22, 1968, the gleaming, contemporary edifice represented a new level of progress for the Church of God, which at the time, had a worldwide membership of less than a half million. The building, now named the World Evangelization Center, housed all departments and ministries of the denomination with the exception of Pathway Publishing, which remained, and is today, located at the previous headquarters building on Montgomery Avenue.

The property acquisition and construction process began with a decision at the 1964 General Assembly to build a new headquarters building. Between the four-year period of Assembly approval to dedication, the process was led by General Overseers Wade H. Horton and Charles W. Conn.

According to Like a Mighty Army, a history of the Church of God author Charles W. Conn stated that, “Not since 1937 had there been a more acute need than in the late 1960s, when enlargement became a critical necessity. It was a period of such goodwill and progress that growth demanded a fundamental replacement of facilities, including the site, and possibly even a change in the headquarters city. All things considered, the General Assembly of 1964 elected to keep the headquarters in Cleveland but to greatly expand the entire home base of its international organization.”

At the time of acquisition, the location for the new office building was considered far north of the city, exemplified by the termination of what is now Keith Street at 25th Street. In the 50 years since the dedication, growth of the city...
has progressed far north of the intersection. At the time, enough acreage was purchased to allow for future expansion. That expansion took place with the construction of the Leadership and Communications and Discipleship and Education Centers in 2002–2004. A complete renovation of the original four-story offices took place in 2004, with a rededication of the entire campus in September 2005.

World Missions Makes Appeal for Guatemala Relief

June 7, 2018—Church of God International director of World Missions, Dr. David M. Griffis, and assistant director, Dr. M. Thomas Propes, are making an appeal to members and friends of Church of God World Missions for emergency funds that are desperately needed to help the area surrounding the Fuego volcano in Guatemala.

The volcano is located very close to the Casa Shalom Orphanage. At present, the children of the Church of God home are safe, but are urged to stay inside due to the heavy ash that is falling across Guatemala. Thick columns of ash and flows of hot mixtures of gases, ashes, and rocks are a threat to the atmosphere.

Casa Shalom has sent this statement to World Missions: “Thank you to those who have inquired about the children after the eruption. All children and staff are safe; ash is still falling and the kids are in the dorms so they will not breathe the air full of pollutants. Please pray for those who have been evacuated, lost their properties, or who have lost a family member.”

Funds will be used to assist families with shelter, food provisions, and medical needs.

To donate, visit cogwm.org. When donating to assist in the tragedy, please refer to Project #765-0036-058.

Church of God Now in 185 Countries

June 8, 2018—Director of Church of God World Missions, Dr. David M. Griffis, and field director for Europe/CIS/Middle East, Dr. Stephen Darnell, have announced that a church has been started in the nation of Andorra. This is now the 185th country of the world in which the Church of God has a presence.

Andorra is located in Europe on the Iberian Peninsula and is bordered by France in the north and Spain in the south.

The addition of Andorra places the Church of God closer to establishing a presence in every country of the world. A presence usually entails at least the establishment of an official church, although some closed countries have congregations existing through house churches. For the security and safety of missionaries in restrictive
areas of the world, there is no published list of the countries.

“This is a great day in the Church of God as our global family has expanded once again,” stated General Overseer Tim Hill. “I truly appreciate the efforts of our Church of God overseer in Spain, Rev. Jaume Torrado Baquedano. His involvement was crucial in making this church plant possible.”

Griffis stated, “Church of God World Missions warmly welcomes this church and the Andorran people to our family.”

**Council of Eighteen Elected at Church of God International General Assembly**

July 31, 2018, Orlando, Fla.—Following General Overseer Hill’s opening address, the first order of official business for the International General Council was to elect the members of the Council of Eighteen, who will serve for the next two years.

Of the 18 men currently on the Council, five were ineligible to be reelected due to term limitations. After the nominating ballot and four subsequent ballots, the International General Council elected the eighteen who will be their representatives at the international level.

Elected first to the 2018–2020 Council was immediate past General Overseer Mark Williams. Since his term ended two years ago, Williams has been serving as senior pastor of the historic North Cleveland (Tennessee) Church of God. Following Williams was Gary Lewis, state overseer for South Georgia, who was first
elected two years ago. Pastor of the Charlotte Central Church of God Loran Livingston was returned to the Council for a second, two-year term. Others who were elected in 2016 and returned to the Council were: Kevin McGlamery, pastor of Life Church in Huntsville, Alabama; Ishmael Charles, field director for the Caribbean for the Church of God; Sean O’Neal, new state overseer of California-Nevada; Travis Johnson, pastor of Pathway Church in Mobile, Ala.; Timothy Oldfield, pastor of the Potter’s House in Columbus, Ohio; Gerald McGinnis, senior pastor of Park West Church in Knoxville, Tenn.; Eliezar Bonilla, pastor of Vida Abundante Church in San Antonio, Texas; Barry Clardy, senior pastor of Princeton Pike Church of God in Hamilton, Ohio; and Keith Ivester, recently appointed director of Vision 2020-Canada.

Joining the Council elected in the ninth position is T. Bryan Cutshall, president of Church Trainer Ministries. Cutshall returns to the Council after serving terms in the past. Also returning to the Council after a hiatus is Thomas Madden, who currently serves as state overseer for the Church of God in North Georgia. A third returning member of the Council is Pastor Niko Njotorahardjo, of Gereja Bethel Church in Indonesia. Pastor Niko, along with Ishmael Charles, satisfied the required representation of two members residing outside the United States.

Three members were elected for the first time to serve on the Council of Eighteen. Pastor Jerry Madden is pastor of Praise Cathedral in Greer, S.C. Also elected for the first time was T. Wayne Dority, who now serves as state overseer of Tennessee. Rounding out the Council elections on Tuesday afternoon was Terry Hart, who is state overseer of Alabama, also a newcomer to the Council.

The Council of Eighteen joins with the International Executive Committee to form the International Executive Council. Meeting with the group by virtue of established representation is South African representative Stafford Petersen and representing Indonesia, Japarlin Marbun.

The 2018–2020 edition of the International Executive Council will first meet the third week of September.

**General Assembly Coverage Available at GA18.org**

September 15, 2018—As the largest and most important meeting of the Church of God, the International General Assembly received complete coverage throughout the year, starting with the release of a website last January to the announcement of the location of the 2020 Assembly last week.

To access all press releases pertaining to the International General Assembly, visit ga18.org. Also located on the site are past issues of the daily publication GAToday, all items adopted (including resolutions) and the list of elections and appointments announced on August 3, 2018, (updated with boards and committees on August 20).

In addition to ga18.org, the Church of God Evangel has its own summary of the events of the 77th International General Assembly. Click here to view the article published in the October 2018 issue.
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