

**Report of the
Ways
&
Means
Committee**
to the
119th General Assembly
of
The Church of God
July 28 - August 2, 2025

REPORT OF THE
WAYS & MEANS COMMITTEE
TO THE
119TH GENERAL ASSEMBLY OF THE CHURCH OF GOD
2025

Introduction:

We, your Ways and Means Committee, bring greetings to this 119th World-Wide Annual Assembly of The Church of God. We extend our love and appreciation to our General Overseer, Bishop Oscar Pimentel, and to his wife and family, and we appreciate the prayers, love and support from the members and friends of The Church of God.

We give thanks to the Lord for His divine blessings, mercies, and providence, without which our work cannot be completed. We also commend you for your faithfulness in contributing to the various funds in order to keep the present efforts moving forward, as well as looking toward future accomplishments, through your support for the Tabernacle Fundraising Campaigns. May *“The LORD bless thee, and keep thee: The LORD make his face shine upon thee, and be gracious unto thee: The LORD lift up his countenance upon thee, and give thee peace”* (Numbers 6:24-26).

If you have questions or feedback regarding this report, you are asked to please contact the committee in advance of the General Assembly. The committee can be reached by letter at P.O. Box 450, Charleston, TN 37310, or by email at wmcommittee@thechurchofgod.org.

We offer the following business for this Assembly’s consideration:

Section 1 – Present Financial System (Sunday School Fund)

RATIONALE

During the review of what was previously printed under the heading of “Present Financial System” located in the back of our Assembly Minutes, there was a reference to the Sunday School

Fund that could not be traced back to a General Assembly recommendation/acceptance:

“Money received for Sunday School Literature will be placed in the Sunday School Literature Fund to be used for printing and mailing Sunday School literature being sold.”

The Sunday School Fund currently operates under the General Fund to facilitate receiving funds from Sunday School Literature sales through the bookstore and paying the print shop for producing the literature. The need to officially designate how Sunday School literature proceeds should be handled, and to streamline internal operations, is the rationale for our below recommendation:

RECOMMENDATION

We recommend that Sunday School Literature proceeds be placed in the One Fold Bookstore to pay for the literature they purchased from the Print Shop. Monies currently held in the Sunday School Fund will be moved into the Publishing Fund (Print Shop), and the redundant Sunday School Fund dissolved.

Section 2 – Present Financial System (Fifth Sunday Offering Designation)

RATIONALE

During the review of what was previously printed under the heading of “Present Financial System” located in the back of our Assembly Minutes, there was a reference to the Fifth Sunday Offering designation that could not be traced back to a General Assembly recommendation/acceptance:

“The fifth Sunday offerings are at the discretion of the local Church or State/Regional/National Headquarters where applicable.”

RECOMMENDATION

We recommend that the Fifth Sunday offering designation be at the discretion of the local Church.

Section 3 – Authority to Transfer General Funds

RATIONALE

This committee understands the need to have ready access to funds when expenses arise of a timely nature. This is especially important when engaging in a major building project where funds have already been expended and more are expected to be needed for completion. We believe this assembly desires to see the Tabernacle Project move forward in a timely and responsible fashion.

Enabling the Administrative Committee to transfer general funds where needed would be a prudent measure this Assembly could take to ensure the Tabernacle Project continues to make progress. For example, the necessary infrastructure will require a number of preliminary steps the church could be taking now as we fundraise. While Tabernacle Funds will be the primary source for this project, the General Fund can help close any gaps where resources are available that would not pose a hardship to the church if utilized.

RECOMMENDATION

We recommend that this Assembly grant the authority to the Administrative Committee to make transfers from the General Fund to the Tabernacle Fund on an as needed basis; however, a minimum of four months average operating expenses shall be maintained in the General Fund, so that General Headquarters' budgets are preserved.

Section 4 – Womens Missionary Band Funding

RATIONALE

Our Womens Missionary Band holds an integral role in boosting and raising funds for the World Missions effort across the globe. Part of their missionary work includes the hosting of International Ladies Retreat functions, serving as a rallying point for our ladies. We believe these Spirit-filled events have helped encourage and mobilize the Womens Missionary Band effort around the world. Fundraising in recent years has seen a large and sustained boost.

This committee believes directing some of the Womens Missionary Band offerings back into putting on these retreats and other sponsored activities would help continue a vibrant women's auxiliary and support World Missions fundraising.

One offering that can be utilized without hindering our World Missions efforts is the offering received each year during the Womens Missionary Band program in our State/Regional/National conventions known as the Convention Missionary Offering. Currently, this "...offering is to be divided as follows: 50% to be placed into the State/Regional/National treasury to be used specifically for the mission efforts within the State/Regional/National areas where collected. The remaining 50% to be sent into General Headquarters and a report to be given to the Women's Missionary Band Coordinator at the next General Assembly" (98th AM, 2003, p. 44, WMC, Sec. 1). Presently these funds when received by General Headquarters are to be placed directly into our Missions Fund. A review of the monies coming in and going out reveals that half could instead be put into a Womens Missionary Band fund to support the activities conducted at a general level by the WMB.

RECOMMENDATION

We recommend that fifty percent of the Convention Missionary Offerings received at General Headquarters from State/Regional/National Conventions be placed into a Womens Missionary Band (WMB) Fund. The remainder of the Convention Missionary Offerings received at General Headquarters from State/Regional/National Conventions is to be allocated as presently set by the General Assembly.

The General Overseer and the General Womens Missionary Band Coordinator shall have oversight of disbursements from the Womens Missionary Band Fund. This will supersede any prior Assembly recommendation concerning the 100% allocation of these funds to Missions.

Section 5 - Evangelism Funding

RATIONALE

Part of the global missionary effort has been accomplished through the Evangelism Department which, among other activities, has conducted rallies, revivals, and evangelistic seminars and trainings across the US, as well as in other countries. Evangelism's goal is to win the lost by sharing the gospel both in the US and abroad, which closely aligns with the purposes of our World Missions department. The goals of both departments are interconnected in seeking to fulfill the great commission, making the sharing of mission funds with the Evangelism department a reasonable way to support global evangelism. This committee believes funds designated for missions may be directed to the evangelism department as needed and still accomplish the purposes for which they were given.

RECOMMENDATION

We recommend that monies received into the Mission Fund be made available for consideration of financial requests submitted to the World Mission Committee by our General Evangelism Coordinator and that fifty percent of the Convention Missionary Offerings received at General Headquarters from State/Regional/National Conventions be placed into the Evangelism Fund. The remainder of the Convention Missionary Offerings received at General Headquarters from State/Regional/National Conventions is to be allocated as presently set by the General Assembly.

The General Overseer and the General Evangelism Coordinator shall have oversight of disbursements from the Evangelism Fund. This will supersede any prior Assembly recommendation concerning the 100% allocation of these funds to Missions.

Section 6 – Composition of Church Publishing Committee

RATIONALE

In 1956, two committees responsible for Free Literature and

Publishing were combined into one committee of five members. This committee was called the Church Publishing Committee and its members were “the Editor and Publisher, Assistant Publisher and Business Manager, Assistant Editor, and two other members whom the General Overseer may appoint.” They were “authorized to disburse money from the proper funds, act in an advisory and policymaking capacity in the affairs of the Free Literature Department, the Publishing Department, the Radio Department and the White Wing Messenger,” and “empowered to draw up the proper measures to carry out the purposes and intent of this and subsequent recommendations...” contained in that year’s report, which involved bank account structure, financial reporting, and debts related to publishing (51st AM, 1956, p. 119, WMC, Items 12 - 15).

Over the years, there have been various changes to names and offices, as well as to the structure of our publishing operations. To be in line with current Assembly rulings and titles used, the need has arisen to update the defined composition of the Publishing Committee and their responsibilities. We will address items 12 through 15 of the 51st Assembly Ways and Means Committee report.

Section 6-1: 51st Assembly Ways and Means Committee Report Item 12

“In order to expedite matters and provide for better operation of both the Free Literature Department and the Publishing Department, we recommend that the two committees now responsible for this work be combined into one committee of five members, who shall be authorized to disburse money from the proper funds, act in an advisory and policymaking capacity in the affairs of the Free Literature Department, the Publishing Department, the Radio Department and the White Wing Messenger, and who shall be empowered to draw up the proper measures to carry out the purposes and intent of this and subsequent recommendations contained in the next two sections. This committee will be called the Church Publishing Committee and its members shall be the Editor and Publisher, Assistant Publisher and Business Manag-

er, Assistant Editor, and two other members whom the General Overseer may appoint” (51st AM, 1956, p. 119, WMC, Item 12).

RECOMMENDATION

We recommend that this item be changed to read:

The composition of the Publishing Committee shall be: The Editor and Publisher (General Overseer), Publishing Manager, Assistant Evening Light Editor, Sunday School Editor, and other members whom the General Overseer may appoint. They will be authorized to request and approve expenditures from the proper funds, and act in an advisory and policymaking capacity in the affairs of the Outreach Literature Department, the Publishing Department, the Communications Department, and The Evening Light. This shall supersede all previous rulings related to the composition and responsibilities of the Publishing Committee.

Section 6-2: 51st Assembly Ways and Means Committee Report Item 13

“To assure that the work of the Church Publishing Committee may be properly carried out, we recommend that both the Publishing House and Free Literature funds be placed in one separate account at the bank, and that all checks drawn on this account go through the Publishing Department. A report of the financial condition of the Church’s publishing interest will be made each month to the General Overseer and to the General Treasurer so that they shall have full knowledge at all times of its financial standing.” (51st AM, 1956, p. 120, WMC, Item 13).

RECOMMENDATION

We recommend that this item be superseded by the following:

To assure that the work of the Church Publishing Committee may be properly carried out, a report of the financial condition of the Church’s publishing interest will be made each month to the General Overseer by the Publishing Department Manager so that the General Overseer shall have full knowledge at all times of its financial standing.

Section 6-3: 51st Assembly Ways and Means Committee Report Item 14

“Fully aware that the White Wing Messenger is a source of great financial loss to the Publishing Department and that much of the present financial difficulties can be traced to many years’ loss in this department, we recommend that all the Publishing House’s present indebtedness to the General Church funds be written off and that they be reclassified on the auditor’s report as capital surplus representing the amount of the General Church’s investment in the Publishing Department. We further recommend that the cash deficit now existing in the Publishing Department representing advances from the General Treasury be repaid over a period of five years in equal monthly installments in order that the Publishing Department may be enabled to get once more on a sound financial basis. We also propose that all future losses on publishing done specifically at the request of the General Assembly, or which is considered as official publication, be classed as Free Literature expense and charged accordingly” (51st AM, 1956, p. 120, WMC, Item 14).

RECOMMENDATION

Because this item had to do with the way publishing was set up previously, and dealt with prior publishing deficit, we recommend that this item be rescinded.

Section 6-4: 51st Assembly Ways and Means Committee Report Item 15

“We recommend that Self-Denial Day be changed to White Wing Messenger Day and that an offering be received in each local church on this day to be used in sending the White Wing to those who are not able to subscribe, and also for the purpose of assisting in taking care of the deficit in printing the White Wing Messenger. The offering to be sent to the White Wing Publishing House” (51st AM, 1956, p. 120, WMC, Item 15).

RECOMMENDATION

This is not a current practice and we recommend it be rescinded.

Please Note:

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Humbly Submitted,

THE WAYS AND MEANS COMMITTEE (2024-2025)

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Jerry Cox, *Secretary*

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