





Report of the
WAYS
&
MEANS
COMMITTEE

to the
117th General Assembly
of
The Church of God
August 7 – August 12, 2023



REPORT OF THE
WAYS AND MEANS COMMITTEE
TO THE
117TH GENERAL ASSEMBLY OF THE CHURCH OF GOD
2023

Introduction:

We, your Ways and Means Committee, bring greetings to this 117th World-Wide Annual Assembly of The Church of God, as well as greetings to our General Overseer, Bishop Oscar Pimentel, his wife, and his family. Thank you, Bishop Pimentel, members, and friends, for your love for Christ, and your love, labor, prayers, and support for His Church. May the Lord bless each of you in ways that surpass the mere return of the monetary value of your giving. May he also return blessings of physical health and spiritual prosperity. One of the aspects of God's giving program is rather spectacular: *"Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again"* (Luke 6:38). Let us keep in mind that our "giving" does not just include monetary gifts, but we can also give our time, our talents, and ourselves to Christ and His Church and to one another. *"For God is not unrighteous to forget your work and labour of love, which ye have shewed toward his name, in that ye have ministered to the saints, and do minister"* (Hebrews 6:10).

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

SECTION 1: COMMUNICATION DEPARTMENT FUNDING

RATIONALE

Media is one of the most powerful tools of communication when we consider the number of people that can be reached through the various social media output platforms available to us today. The Communication Department of The Church of God has played a very important role in getting the message out to the world for all to hear and see. While no single tool can be relied on to do all the work, the work of our Communication Department is certainly a big part of the outreach effort for Christ and His Church. Any of our Auxiliary Departments or Helps can tap into this valuable resource to assist them in promoting their purpose, vision, and message around the world. General Assemblies are being live-streamed and

recorded. The Church Website is up and running with access to various information and supplies. Messages are being recorded and produced. Special events such as recent HYPE and GO Rallies have been supported by the media team. The ability to perform these tasks efficiently and effectively requires computer and equipment upgrades. Our Communications Business Manager, and those assisting this department, have managed their existing resources well by taking advantage of discounted pricing.

In the 72nd Assembly the following section was accepted in regards to Radio Department funding:

“Since the Radio Department has been receiving an annual allotment from Free Literature funds and since the General Assembly Free Literature offering is now being used for translation and printing, we recommend that this annual Radio Department allotment be paid from the General Funds, and the allotment be \$16,000.00 for this next Assembly year” (72nd AM, 1977, p.157, WMC, Sec. 5).

RECOMMENDATION

With media being an outreach, and the consistent level of monies available in our Outreach Literature Fund, we recommend Section 5, 72nd AM, 1977, p.157, WMC, be superseded by:

In an effort to provide an avenue of funding for our Communication Department, we recommend that fifty percent of the Victory Leaders Band offerings that come to General Headquarters be placed in the Media Fund and fifty percent be placed in the Outreach Literature Fund.

SECTION 2 – PRESENT FINANCIAL SYSTEM

During the review of what was previously printed under the heading of “Present Financial System” located in the back of our Assembly Minutes, there were two items in our current practices that could not be referenced 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 fifth Sunday offerings are at the discretion of the local Church or State/Regional/National Headquarters where applicable.”

Since these items were never approved by the General Assembly,

we offer the following wording for your consideration:

RECOMMENDATION

SECTION 2-1

We recommend that the money received for Sunday School Literature be placed in a Sunday School Literature Fund to assist with printing and mailing Sunday School literature.

SECTION 2-2

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

SECTION 3 – EVANGELISM FUNDING

RATIONALE

“Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Ghost” (Matthew 28:19). The commission given to The Church of God is for all nations. The United States is one such nation among many, and not without the need for missionary work to spread the gospel. The current practice is for National Overseers to request funds from missions to support the expansion of the church work and gospel message in their country. The United States has no National Overseer, but it has State/Regional Overseers, who desire to see the missionary work done in their respective states and regions. Part of this 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. Because the goals of this department are so closely linked to World Missions, and indeed is interconnected with it, our General Evangelism Department needs to be able to request funds in the same manner as our State/Regional/National Overseers. Evangelism accomplishes the same purposes both in the US and abroad and is a part of our world mission endeavors. Moving forward, we would like to submit the following for your consideration:

RECOMMENDATION

We recommend that monies received into the World Mission Fund, from this point forward, be made available for consideration of financial requests submitted to the World Mission Committee by our General Evangelism Coordinator and State/Regional/National Overseers.

SECTION 4 – TABERNACLE FUNDS

RATIONALE

In 2022, the General Assembly passed a recommendation approving the purchase of a property suitable for a tabernacle. A price limit of five million dollars was set and a requirement given that a quarter of the purchase price must be secured before proceeding. Since that time, a great deal of funds has been received for this project, with donations being received from much sacrificial giving among individuals, and from local churches, states, regions, and nations desiring to give from their funds.

After a careful review of the available funds General Headquarters has in the treasury, it appears the general funds can support a transfer of \$150,000 from the general fund to the tabernacle fundraising campaign without negatively impacting present or future financial obligations. This would allow funds received from the field to General Headquarters to be directed towards this timely project, putting us even closer to our goal.

RECOMMENDATION

We recommend that this Assembly grant the authority to the General Treasurer to make a one-time transfer of \$150,000 from the General Fund to the Tabernacle Fund.

SECTION 5 – 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 policy-making 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 5-1: 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 Manager, Assistant Editor, and two other members whom the General Overseer may appoint” (51st AM, 1956, p. 119, WMC, Item 12).

RECOMMENDATION

We recommend the composition of the Publishing Committee be: The Editor and Publisher, Assistant Publisher, Assistant Editor, and two 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, and *The Evening Light*. This shall supersede all previous rulings related to the composition and responsibilities of the Publishing Committee.

SECTION 5-2: 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

Because this item had to do with the way publishing was set up previously, and is no longer applicable to current operations, we recommend this section be rescinded.

**SECTION 5-3: 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

We recommend that the sentence contained in this section:

"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" be amended as follows:

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 Outreach Literature expense and charged accordingly.

**SECTION 5-4: 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.

**SECTION 6 – FINANCIAL ASSISTANCE FOR FORMER
GENERAL OVERSEER’S WIDOW**

RATIONALE

In the 110th General Assembly (2015), a Benevolence Fund was established to offer some financial assistance for Sister Vicki Smith, our former General Overseer’s wife. This fund was to be established for one year and then have a recommendation from the Administrative Committee for the Ways and Means Committee to revisit this fund, based on their findings, to see if it was adequately accomplishing the aim or purpose that the membership desired. As stated in the report, it will then be in the hands of the Assembly again to determine if this Benevolence Fund should be continued, amended, or dismissed.

In the 111th Assembly (2016), the following determination was made by our General Overseer, Bishop Oscar Pimentel, concerning this item: “After sitting in counsel with the committee, I have determined that they will not come back before this assembly at this time in respect to their report. They will forego their report until another time at another assembly”

We would like to mention at this point, that the freewill offering given at the 2015 Assembly, and the freewill offerings that came in during the year, almost provided for the entire year’s amount that was dispersed. Your freewill offering is an avenue to show your love to Sister Smith.

According to the accepted recommendation in 2015, the action for the General Assembly in 2016 was to determine if the Benevolence Fund would be: continued, amended, or dismissed.

RECOMMENDATION

We recommend that the Benevolence Fund be amended, so that the authority is given to the Administrative Committee to provide necessary financial assistance, as funds are available, for any General Overseer's widow, as they see the need present.

HUMBLY SUBMITTED,
WAYS AND MEANS COMMITTEE 2022-2023
ALLARD SMITH, CHAIRMAN
JERRY COX, SECRETARY
BRAD ANDERS
JASON HILL
RODNEY MORROW
BRANDON SHAW