Seventh-day Adventist Church world headquarters  
April 12, 2011

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Wilson opens Spring Meeting sermon with call to Christ's righteousness

'Our only hope' at history's close, Adventist world church leader says

9 Apr 2011, Huntsville, Alabama, United States
Mark A. Kellner, Adventist Review
Capping a morning of joyous singing, scripture contemplation and heartfelt prayer, Pastor Ted N. C. Wilson, president of the Seventh-day Adventist world church, delivered a call to seek Christ's "all-encompassing righteousness" at the Oakwood University Seventh-day Adventist Church in Huntsville, Alabama, United States today.

The message came during Sabbath worship at the start of the Adventist world church's spring leadership meetings, being held at the Oakwood campus this year, instead of its usual location at the church's Silver Spring, Maryland, headquarters.

"Christ's all-encompassing righteousness is our only hope as we rapidly come to the close of earth's history," Wilson said to an onsite congregation of approximately 2,100 as well as a live global television and Internet audience. "Seventh-day Adventists have been called to proclaim the truth as it is in Jesus. He and He alone is our salvation," he added.

Wilson said Christ "calls us to accept His righteousness and to be empowered by the Holy Spirit to accomplish the last great work of proclaiming Christ, His righteousness, and His soon coming. This is the message that has been entrusted to the Seventh-day Adventist Church as His last-day remnant people."

He added, "At this critical moment in earth's history, with the world collapsing around us, let us humble ourselves before the Lord realizing that our only hope is in Christ and His righteousness."

Wilson quoted Ellen G. White, a pioneering co-founder of the Seventh-day Adventist movement and the founding influence behind the establishment of what is now Oakwood University, who wrote, "A revival of true godliness among us is the greatest and most urgent of all our needs. To seek this should be our first work." (Selected Messages, Book 1, page 121)

Referring to the Church's current theme, Wilson said, "This call for revival and reformation is not some legalistic, 'pull-yourself-up-by-your-bootstraps' kind of religion. It is centered in Christ and Him alone."

He added, "The voices of Seventh-day Adventists should be the foremost in proclaiming that salvation is
through Christ and Christ alone! The two great provisions of salvation -- justification and sanctification -- cannot be separated for they constitute the fullness of Christ's all-encompassing righteousness."

The message followed a service that highlighted the musical talents of many Oakwood University students and staff, particularly its orchestra and the Aeolians, the school's renowned choral group. Following a scripture reading in English and Koine Greek, the latter by a student, the Aeolians presented a praise number, "It Pays to Serve Jesus," which brought many in the congregation to their feet praising God at its conclusion.

"We've already had the sermon," Wilson said as he took to the podium following the rousing musical appeal, offering affirmation to the University and its constituency: "Here at Oakwood University, you are a vital part of God's worldwide family."

That "worldwide family" was also a key target of Wilson's message, with the leader telling his hearers the conversion process "is only something that God can produce."

When conversion happens, Wilson added, that is "why drunkards become sober. That's why loose-living people become moral. That's why mean-spirited individuals become peacemakers. That's why liars become honest. That is why selfish, self-centered people become selfless, generous benefactors. That is why the unconverted become converted. ...[I]t is all due to the power of God."

Again quoting Ellen White, this time from her book Steps to Christ, Wilson read, "Each morning consecrate yourself to God for that day. Surrender all your plans to Him, to be carried out or given up as His providence shall indicate. Thus day by day you may be giving your life into the hands of God, and thus your life will be molded more and more after the life of Christ." (Steps to Christ, page 70)

The church leader cautioned his hearers against any sense of spiritual superiority apart from God's grace: "Let no one in the Seventh-day Adventist Church think of themselves as better than anyone else. Let no one accuse others of not being holy or perfect. We are all sinners at the foot of the cross in need of a Savior who provides for us His all-encompassing righteousness in justification and sanctification. We owe everything to Jesus and our relationship with Him."

He added, "The character of Christ is perfectly reproduced in our lives when we lean completely on Christ alone. It is not in ourselves to accomplish this."

Asking how Adventists are to understand the plan of salvation, Wilson supplied several possibilities.

"Cheap grace will not do it. It denies the power of the Holy Spirit to change the life day by day to become more and more like Christ," he said. "Legalism will not do it. It blocks the only way to salvation -- total dependence on Jesus Christ, our only way to salvation. An intellectual, higher critical approach will not. It destroys the very miracle of conversion and sanctification and strips God's salvation of its power to change lives."
The answer, Wilson declared, "is [that] only Christ's all-encompassing righteousness of justification and sanctification ... will save you, change you, and nurture you into a true disciple of Christ. It is something that Jesus does both for you and in you."

Click here to read the full text of Wilson's sermon

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Evangelism reports begin Spring Meeting business sessions

 Council on Evangelism and Witness highlights regional outreach; Great Controversy book distribution preview

12 Apr 2011, Huntsville, Alabama, United States
Ansel Oliver/ANN

Top regional leaders of the Seventh-day Adventist world church shared reports on evangelism efforts in their territories during the Council on Evangelism and Witness, which lasted throughout the first morning of business at Spring Meeting on April 10.

Adventist evangelist Mark Finley leads the Council on Evangelism and Witness at Spring Meeting in Huntsville, Alabama, United States on April 10. [photos: Ansel Oliver]

Presidents of many of the denomination's 13 world divisions highlighted how coordinated outreach approaches are leading people to join the church, while others supported an initiative to widely distribute versions of the book The Great Controversy, written by church co-founder Ellen G. White.

One president shared the results of a public perception survey in his region. "That's risky if you're not secure," said Mark Finley, assistant to the president for evangelism.

Finley led the presentations at McKee auditorium at Oakwood University in Huntsville, Alabama, United States, where some 130 members of the world church's Executive Committee met for two days of business meetings.

Finley reiterated the concept that evangelism should be a "process, not an event," a point he and other leaders have repeated in recent years. Indeed, most presentations highlighted month's-long small-group ministry leading up to public evangelism or large-scale meetings instead of a one-time public event. Leaders have said a "process" system of evangelism leads to greater retention of new members.

Israel Leito, president of the church's Inter-American Division, shared how a recent division-wide program lead to 15,000 baptisms in one day last month. More than 60,000 people have joined the Adventist Church in the division so far this year, he said.
Finley said slower-growth areas are also seeing renewed support for evangelism.

Dan Jackson, president of the North American Division, said a recent initiative comprising 130 small groups in the city of Houston in Texas led to 400 baptisms there in February. A similar meeting series will launch in New York soon and will include some 400 small groups leading up to a September decision invitation meeting.

"We're hoping to generate a huge blessing, a huge reaping for God," Jackson said.

He added that having more lay members supporting pastors in evangelism yields greater success.

Because of that, the Sabbath School/Personal Ministries department announced the launch of "Go 7 Million," a name reminiscent of the discontinued initiative "Go One Million." The initiative encourages the denomination to identify 7 million lay members to get involved in local outreach programs.

Sabbath School/Personal Ministries leaders from the Inter-American Division, left, and the world church lead some 130 members of the denomination's Executive Committee in shouting "Go Seven Million," the name of an initiative they hope will motivate 7 million church members to volunteer for frontline outreach. "Shout it so loud they can hear you in Papua New Guinea in the South Pacific Division," they said.

Leaders of the Miami-based Inter-American Division hope to reach a target of 1 million people for Go 7 Million. The division's Sabbath School/Personal Ministries associate director Samuel Telemaque even led the committee in chanting "Go seven million for Christ," the third time telling the group, "shout it so loud they can hear you in Papua New Guinea in the South Pacific Division."

Telemaque said the division has set a target of 1 million new members by 2014 through Go 7 Million.

It was undetermined how many other divisions will join in the initiative.

Committee delegates also received reports on outreach in large cities, where most initiatives are conducted through media.

"This is almost impossible to do without communication," said Erton Kohler, president of the South American Division.

Church officials in South America are conducting outreach in Sao Paulo, Brazil -- at 20 million people, the world's 3rd largest city.

There, the denomination has set up a media center in a rented facility on Paulista Avenue, one of the wealthiest commercial areas of the city, similar to New York's Times Square. A small congregation has also been established. Still, about U.S. $40 million is still needed to purchase the property, Kohler said.

The church in Brazil has some 400 broadcast television channels in cites throughout the country, as well as channels on a major cable delivery system. The Adventist Church will soon launch a television channel in Buenos Aires, Argentina, Kohler said.

Finley said the church has grown through deliberate planning in Chennai, India, the world's 4th largest city.
There are now 23,000 members worshipping in 166 churches there, up from 750 members in 12 churches 10 years ago, he said. Tithe in that region has also increased, nearly U.S. $30,000 a month, up from $1,000 a month.

A media center in Chennai is producing programming, mainly sermons, which match programming commonly found on network television, said Kandus Thorpe, a vice president for Hope Channel. The Adventist Church has taken this approach because of the abundance of television in homes. The government distributes small televisions in the region, Thorpe said.

Hope Channel is also expanding its operations in Asia, with increased programming in local languages.

In Australia and New Zealand, a public survey of perceptions of the Adventist Church revealed how traditional methods of outreach may need further re-adjustment.

The survey, coordinated by the South Pacific Division Communication department, reported that Adventists were seen as the "go-to people for health and well-being" and those who promoted Sabbath rest. The majority of survey respondents, however, had no perception of the church. Division President Barry Oliver said leaders are expected to follow up with plans based on the survey later this year.

Committee delegates also received a report on the church's Great Controversy Project, designed to distribute copies of the book beginning in 2012.

Versions of The Great Controversy will be printed for less than one U.S. dollar, and leaders hope that some members will sponsor distribution in certain world regions.

"The world is desperate for answers now. ... Years from now these books will do the work we cannot do," said Delbert Baker, a world church general vice president.

Baker said project leaders were "sensitive" to concerns in some regions; two cover options will be available -- one cover features a portrayal of the Second Coming of Christ, while another is designed for those less familiar with religion.

The South American Division is already running with the project. Already, 30 million copies of the book have been committed and 1 million copies were distributed in Sao Paulo the previous day, Kohler said.

One local conference has ordered 1.7 million copies and has begun fundraising for the initiative, with pastors showing their support by each donating a month's salary.

"This is a special opportunity to do something special for God," Kohler said.

Many church leaders were featured in a video presentation about how the book had personally influenced their
lives, as well as people who converted to the Adventist Church after reading the book.

Clinton Wahlen, a member of the denomination's Biblical Research Institute said he was an atheist before he read The Great Controversy to learn about Christianity.

Paul Ratsara, president of the church's Southern Africa-Indian Ocean Division, said he believed The Great Controversy Project was a "God-sent initiative."

Ratsara said a Johannesburg, South African influential businesswoman of another Christian denomination was given a copy of the book and chose to join the church through baptism in October.

"We're passionate about this in [our division]," he said.

The book will be released in several versions, including the original, an abbreviated version, one for kids, and an additional version that includes excerpts from another of the author's books, Steps to Christ. Parts of the initiative will also be promoted on social media, Baker said.

Two project websites are expected to launch as distribution plans progress, leaders said.

Adventist leaders stress follow-up in unresolved audit findings, transparency in administration

*Discussion begins, to be continued in October; 2010 tithe tops $2 billion*

12 Apr 2011, Huntsville, Alabama, United States
Mark A. Kellner, News Editor, Adventist Review

Adventist world church Treasurer Robert E. Lemon reports that tithe topped $2 billion for the first time in 2010. The announcement came during his report at the denomination's Spring Meeting at Oakwood University in Huntsville, Alabama, United States. [photos: Ansel Oliver]

World leaders of the Seventh-day Adventist world church stressed a continuing need for transparency and accountability in financial reporting during an April 10 business session of the denomination's Spring Meeting.

"We need to be united and set the right tone as officers ... we must work together as a team, all the way through the system," said Adventist world church President Ted N.C. Wilson, responding to a report presented by world church Treasurer Robert E. Lemon and General Conference Auditing Services (GCAS) director Paul H. Douglas.

The 12-page document on transparency -- the product of a task force composed of Lemon, Douglas, North American Division Treasurer Tom Evans and GCAS associate director Robyn W. Kajiura -- stressed concerns raised by the GCAS Board and its chairman, Jack L. Krogstad. Krogstad, a layman who holds the Union Pacific Endowed Chair in Accountancy at Creighton University in Omaha, Nebraska, is presently an Academic Fellow
in the Office of the Chief Accountant at the United States Securities and Exchange Commission. Those concerns followed a GCAS report "which included the frequency of certain audit findings and the recurring unresolved nature of those findings," as stated in the document.

The GCAS document, "Transparency and Accountability in Financial Reporting," suggested a need to improve church leadership culture at all organizational levels, that better controls result from a better culture, that "communication is at the core of effective governance," and that the result would be greater confidence from all church stakeholders, or constituents.

"It's not an auditing issue; it's a character issue," said Juan Prestol, Adventist world church undertreasurer, during discussion of the matter. "An audit is too late," he explained to Adventist Review after his remarks, since audits only discover issues after the fact.

What is needed, he added, are "changes in the DNA of Adventist leadership."

Wilson said board members should be unafraid to question items presented to them. "On committees, ask questions. Don't assume somebody else is going to take care of it," he said.

![World church Undertreasurer Juan Prestol addresses the chair at Spring Meeting on April 10 during a discussion of auditing issues left unresolved. "It's not an auditing issue; it's a character issue," he said.](image)

Added North American Division President Dan Jackson, "There ought not to be friends in boardrooms ... if I sit on that board and respond to issues on that board because I'm a friend, I really have no business being on that board. You need to challenge me and do it with a smile."

Ella Simmons, a world church general vice president, stressed the need for an even higher approach. "I would challenge us to total commitment to holistic stewardship. Of course we focus on financial operations; but how can we operate [with] integrity and [in] ethical ways if we do not value ethical behavior in every area of our work, of our being, our relationships, our quality in performance. It must be holistic," she said.

Wilson promised further discussions on the subject at the 2011 Annual Council, to be held in October in Silver Spring, Maryland.
In an earlier address, Lemon said the church's finances showed improvement in 2010.

"Worldwide tithe passed the US$2 billion mark in 2010," Lemon said. "In spite of the recession and slow recovery of the economy in the U.S., the economies of most of the countries of the world have continued to be strong," he said.

That strength is reflected in tithe and offering figures, he added. Worldwide tithe rose 8.2 percent, totaling U.S. $2.002 billion. Tithe in the North American Division increased 1.1 percent over 2009, totaling U.S. $887 million in 2010 compared to U.S. $877 million the previous year. Tithe from divisions outside of North America rose 14.6 percent and totaled U.S. $1.114 billion compared to U.S. $972 million.

The exchange rate to the U.S. dollar explains some of the increase, but "much of it was from increases in local currencies," Lemon said.

"It is inspiring to see the faithfulness of God's children in returning their tithes and giving offerings for the support of His work even in tough times," Lemon added.

Lemon also noted that costs to the world headquarters for the 2010 General Conference Session in Atlanta, George, though budgeted at US$6.2 million came in under budget at US$5.5 million.

Independent auditors for the General Conference, as well as the various pension plan funds associated with the world headquarters and the North American Division, gave all accounts unqualified positive opinions that generally accepted accounting principles were met across the board.

Undertreasurer Prestol added that the General Conference's balance sheet, for the first three months of 2011, "is $2.6 million to the good," which he said means the organization is "doing very well" so far.

Click here to read the full treasurer's report.

Mission focus highlight's Spring Meeting opening

Business session to address finances, including transparency in accounting

9 Apr 2011, Huntsville, Alabama, United States
Ansel Oliver/ANN

Seventh-day Adventist leaders highlighted church mission, both within and outside its own walls, at the Friday
night opening of Spring Meeting, one of the denomination's two major annual business meetings.

Delegates also approved the meeting agenda as Sabbath began, before holding a spiritual service at McKee Auditorium at Oakwood University in Huntsville, Alabama, United States.

Executive Secretary G. T. Ng called for mission efforts to not neglect people who are already members. Without many choosing to leave the church, world membership would now likely be 24 million instead of the nearly 17-million at present, Ng said.

"Nurture is part of our mission. We just read that in our mission statement, unless I need new glasses," Ng said.

Other leaders also challenged the church to include a variety of people in mission. Ministry magazine Editor Derek Morris and called for the church to increasingly include specialized professionals in assisting pastors with ministry. He read from the sixth chapter of Acts, in which a growing church called for other Spirit-filled people to assist with the work, allowing pastors to focus solely on ministering.

Friday night's service opened the weekend meeting of the denomination's Executive Committee. Business sessions will be held Sunday and Monday.

The committee is meeting this week at Oakwood University, an institution directly affiliated with the denomination's world headquarters.

The Friday evening service also featured testimonies and music from students of the University, a historically Black institution.

The service was broadcast on Hope Channel, the denomination's television network.

Business sessions are periodically held at sites away from the church's world headquarters in Silver Spring, Maryland.

Beginning Sunday, delegates are expected to address agenda items that include:

- Transparency and accountability measures in financial reporting.

- A review of compensation.

- Confirming upcoming international Bible Conferences.

- An update on a Middle East and Mediterranean Survey commission, which is studying a possible realignment of church administrative structure in the region.
-ELECTING AN ASSOCIATE DIRECTOR OF THE STEWARDSHIP DEPARTMENT AT THE WORLD HEADQUARTERS.

SPRING MEETING IS ONE OF TWO MAJOR ANNUAL MEETINGS OF THE EXECUTIVE COMMITTEE AND ADDRESSES BUDGET AND FINANCES. TOP LEADERS FROM EACH OF THE CHURCH'S 13 WORLD DIVISIONS ARE PRESENT. THE OTHER, ANNUAL COUNCIL, HELD EACH OCTOBER, TYPICALLY ADDRESSES A WIDER RANGE OF ITEMS, INCLUDING POLICY, AND ALSO INCLUDES PRESIDENTS OF EACH OF THE CHURCH'S UNION ADMINISTRATIVE UNITS.

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**Recommitment to freedom of belief urged at annual religious liberty event in Washington**

*Recent assassination of religious freedom advocate Bhatti a reminder for renewed support*

7 Apr 2011, Washington, D.C.
Bettina Krause/IRLA/ANN

Last month's assassination of Pakistani cabinet minister and religious freedom advocate Shahbaz Bhatti added a somber note to the April 5 Religious Liberty Dinner in Washington, D.C.

More than 200 government officials, ambassadors, religious leaders and religious liberty advocates stood for a minute of silence to honor Bhatti and the many others around the world who over the past year have suffered persecution, imprisonment, or death for their faith.


Bhatti, the only Christian in Pakistan's cabinet, was gunned down on March 2 by members of Pakistan's Taliban, who objected to his outspoken criticism of the country's discriminatory blasphemy laws.

In an emotional address, Knox Thames, a friend and colleague of Shabaz Bhatti, and director of policy and research at the United States Commission on International Religious Freedom, told the audience they could best remember this man of integrity by "making his death matter" and continuing his work.
Dr. Suzan Johnson Cook, U.S. President Barak Obama's nominee for the position of Religious Freedom Ambassador-at-Large, was the evening's keynote speaker. She praised the work of the IRLA and called on all those present to recommit themselves to the effort of protecting and preserving freedom of conscience worldwide.

Quoting Dr. Martin Luther King Jr., Cook said the path to living in peace with others involves learning to "listen to and learn from those who think differently from ourselves."

Ted N. C. Wilson, president of the Seventh-day Adventist Church, opened the evening, saying that religious liberty is part of the "DNA of the Adventist Church." He reaffirmed the church's longstanding commitment to promote such freedom for all people, no matter their faith tradition.

Three advocates of religious freedom were also honored at the dinner:

- Norway's former Bishop of Oslo Gunnar Stålsett received the Religious Liberty International Award for his lifetime of efforts in promoting peace and reconciliation between people of different faith traditions.

- Kit Bigelow, former external affairs director for the National Spiritual Assembly of Baha'is, for her 25 years of human rights advocacy, both at the United Nations and in Washington.

- Edwards Woods III, volunteer director of the Lake Region Chapter of the North American Religious Liberty Association, received this year's A.T. Jones medal for his grassroots activism in building up religious liberty support across Michigan, Illinois, Wisconsin, and Indiana.

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ADRA board studies agency's reorganization

*February cutbacks dropped 17 full-time positions*

6 Apr 2011, Silver Spring, Maryland, United States
Directors of the Adventist Development and Relief Agency voted April 6 to receive the Seventh-day Adventist Church-owned charity's leadership report on a February reorganization in which 17 full-time employees were terminated.

The February action sparked comment across ADRA's far-flung international operation and its in-building staff, as well as with some church leaders and lay members. On March 23, ADRA board's top leaders Chairman Geoffrey Mbwana and Vice Chair Ella Simmons -- both vice presidents of the denomination -- indicated the directors would review the recent reorganization at the April 6 meeting.

"After much prayer and deliberation about the future of ADRA and its ministry, the board of directors voted to receive ADRA President Rudi Maier's report on the recent changes and will continue to move forward and work with management in the development of the strategic mission of ADRA," a statement released by the agency said in part.

In the statement, Mbwana said ADRA's "administration and the board do not anticipate any further staff reductions in the foreseeable future."

He added, "The board of directors takes seriously its responsibility to ensure that the Agency operates with utmost transparency and integrity in all matters. As ADRA moves forward, we want to provide the staff all the necessary resources to help meet the needs of the millions of vulnerable women, children, and men around the world whom we serve."

The report was received during an eight-hour board of directors meeting in which Adventist Church president and ADRA board member Ted N. C. Wilson participated. The 37-member ADRA board includes 12 of the world church's 13 division presidents, and other Adventist leaders with experience in overseas development projects.

Presentation of the report took 90 minutes, with the remaining time devoted to a discussion of the report and other board matters, Mbwana said. A financial report was due to be presented, Mbwana said after the meeting, but time did not permit it. ADRA spokesman John Torres said the agency would release an audited financial statement in June 2011.

The board meeting was followed by a session between Mbwana and Simmons with approximately 40 ADRA employees. The meeting, which was closed to reporters, saw the staffers wearing large, yellow buttons reading "I am ADRA. Committed to our agency."

In speaking with reporters from Adventist Review and Adventist News Network, Simmons noted that the board established two committees: one is a working committee to "consider the defining elements of ADRA" and the
other a standing committee to oversee the group's bylaws.

Mbwana said new bylaws committee was deemed "appropriate" by the board since ADRA is "a dynamic organization."
CHRIST’S ALL-ENCOMPASSING RIGHTEOUSNESS

Sabbath Sermon, April 9, 2011

General Conference Spring Meeting

Oakwood University, Huntsville, Alabama

Ted N C Wilson

Christ’s all-encompassing righteousness is our only hope as we rapidly come to the close of this earth’s history. Make no mistake about it, Jesus is coming soon! The events taking place around us point to the fulfillment of the prophecies in Daniel, Matthew, and Revelation. Everything seems to be shaking.....political problems are evident around the world, moral and cultural decay is rampant, the economies of the world are a hairs-breadth away from collapse, natural disasters are increasingly horrific.....some may say, oh that’s just cyclical, you can believe what you wish, I believe they are signs of Christ’s soon coming.......ecumenical movements are underway to neutralize the plain “Thus saith the Lord.” Christ is preparing to return in the near future. Of course, Seventh-day Adventists should never predict the day or the hour, but we have been given the warnings in scripture to tell us it is soon.
What a day to be alive! What a time to be part of God’s remnant church proclaiming His three angels’ messages of Revelation 14:6-12 which portray Christ’s righteousness and an appeal to turn back to the true worship of God and to identify yourself with His Biblical truth!

This is no time for half-hearted faith or just church as usual… friends, it is time to plead to the Lord for genuine revival and reformation as we prepare to see Jesus come again very soon. This call for revival and reformation is not something invented by the 2010 Annual Council. It is not something that can be commissioned by a committee and pronounced done. We cannot produce revival and reformation----only the Holy Spirit can. This call for revival and reformation is not some legalistic, “pull-yourself-up-by-your-own-bootstraps” initiative. It is centered in Christ and Him alone. He calls us to accept His righteousness and to be empowered by the Holy Spirit to accomplish the last great work of proclaiming Christ, His righteousness, and His soon coming. This is the message that has been entrusted to the Seventh-day Adventist Church as His last-day remnant people. It is a heaven-borne call from God Himself found throughout the Bible in passages ranging from Joel 2, Acts 2, Hosea 6, and II Peter 3:14 which instructs—in the context of the second coming of Christ—, “Therefore, beloved, looking forward to these things, be diligent to be found by Him in peace, without spot and blameless”
In preparation for the second coming of Jesus, we, like ancient Israel, are to humble ourselves, seek God’s face, and turn from our wicked ways. We must give ourselves entirely to Christ for it is only in Him—as Paul declared in Acts 17:28—that we can truly “live and move and have our being”. At this critical moment in earth’s history, with the world collapsing around us, let us humble ourselves before the Lord realizing that our only hope is in Christ and His righteousness.

Addressing this need for entire surrender to Christ, we read in Selected Messages, Book 1, page 121, that, “A revival of true godliness among us is the greatest and most urgent of all our needs. To seek this should be our first work.” Let us make it our first work. Let us look only to Christ for our salvation and eternal life. Let us realize that He has provided for us His all-encompassing righteousness.

In the wonderful new Spirit of Prophecy compilation, True Revival, we read on page 15 that, “A revival and reformation must take place, under the ministration of the Holy Spirit.” The pen of inspiration continues by explaining that, “Revival and reformation are two different things. Revival signifies a renewal of spiritual life, a quickening of the powers of mind and heart, a resurrection from spiritual death. Reformation signifies a reorganization, a change in ideas and theories, habits, and practices. Reformation will not bring forth the good fruit of
righteousness unless it is connected with the revival of the Spirit. Revival and reformation are to do their appointed work, and in doing this they must blend.”

I am sure you know that some have accused Seventh-day Adventism of being legalistic—that we are a people who promote righteousness by works. But dear friends, nothing could be further from the truth! As we understand our need of revival and reformation in these last days of earth’s history, let us fully realize that the foundation of revival and reformation is nothing less than a full and correct acceptance of Christ and His all-encompassing righteousness. The voices of Seventh-day Adventists should be the foremost in proclaiming that salvation is through Christ and Christ alone! The two great provisions of salvation—justification and sanctification—cannot be separated for they constitute the fullness of Christ’s all-encompassing righteousness.

For various reasons and at various times, there seems to be confusion about justification and sanctification and how they relate to each other and our salvation. Rifts are created in churches and between members about this subject. Some promote justification to the exclusion of sanctification and
arrive at what has been termed “cheap grace.” Others focus almost exclusively on sanctification and arrive at what has been termed as “perfectionism” or a self-initiated form of legalistic salvation by works. At times there have been swings of emphasis from one component of salvation to the other. But God’s all-encompassing righteousness involves the completeness of both justification and sanctification. It is His plan, not ours. It is His way of bringing us into an immediate and long-term relationship with Him in preparation for spending eternity with Him. It is His divinely appointed means of not only calling us good but making us good; of changing both our standing in the books of heaven and our character in the life here on earth.

God’s plan of salvation is so marvelous and assuring and yet incomprehensible in every detail. It is so simple that a child can understand it yet so grand that we will be studying it throughout eternity. Jesus, the Son of God, came to this earth to become one of us, His creatures whom He created. He lived a perfect and sinless life on this earth, died for us, rose to life, intercedes for us in the Most Holy Place of the heavenly sanctuary, and will soon return to take us to be with Him.

But God has entrusted into the hands of His last-day people the awesome privilege of proclaiming those three angels’ messages of Revelation 14 which focus on Christ and His righteousness
and turning people back to the true worship of God. We are to be ambassadors for Christ proclaiming His all-encompassing righteousness. Testimonies for the Church, Volume 9, page 19, explains how, “In a special sense Seventh-day Adventists have been set in the world as watchmen and light bearers. To them has been entrusted the last warning for a perishing world. On them is shining wonderful light from the Word of God. They have been given a work of the most solemn import---the proclamation of the first, second, and third angels’ messages. There is no other work of so great importance. They are to allow nothing else to absorb their attention.”

We are to lift up the true worship of God, our Creator, giving glory to Him and proclaiming that His judgment has come. We are to proclaim that Babylon has fallen bringing spiritual confusion to people and that we are to return to a pure and simple understanding of God’s plan of salvation. We are to warn against worshiping the beast or his image and receiving the mark of the beast in your forehead or hand signifying that you have accepted the authority which has claimed to change God’s law and promote a false teaching of Biblical truth and Christ’s all-encompassing righteousness.

Seventh-day Adventists have been called to proclaim the truth as it is in Jesus. He and He alone is our salvation. Paul declares unequivocally in Ephesians 2:8-10, “For by grace you have been
saved through faith, and that not of yourselves; it is the gift of God, not of works, lest anyone would boast. For we are His workmanship, created in Christ Jesus for good works, which God prepared beforehand that we should walk in them.”

Make no mistake, it is the grace of God and His power alone that accomplishes this in us as we accept the justifying robe of Christ’s righteousness that proclaims us perfect before the eyes of God. Then, as we immediately accept the power that accompanies justification, Christ begins to sanctify us—transforming us into his glorious image. This entire change is the all-encompassing righteousness of Christ. That is why Paul, in Philippians 2, after describing the incredible humility of Christ in coming to die for us as a perfect substitute for us as sinners, proclaims in verses 12 and 13, “Therefore, my beloved, as you have always obeyed, not as in my presence only, but now much more in my absence, work out your own salvation with fear and trembling; for it is God who works in you both to will and to do for His good pleasure.” This is not a call for salvation by works. This is a direct call for righteousness by faith in God “who works in you both to will and to do...” It is tells us to focus on our relationship to Christ and allow His justifying and sanctifying power to bring us into a right relationship with Him so we can spend eternity with Him. When we accept Jesus into our lives, He does something miraculous and changes us into His likeness.
The miraculous Spirit-filled conversion process takes place. It is only something that God can produce. He justifies and allows us to connect with Him so that we become more and more like Him. That is why drunkards become sober. That is why loose-living people become moral. That is why mean-spirited individuals become peacemakers. That is why liars become honest. That is why filthy-minded people become pure. That is why evolutionists become creationists. That is why selfish, self-centered people become selfless, generous benefactors. That is why the unconverted become converted........it is all due to the power of God. God changes our lives and we begin to produce the fruits of the Spirit. As James declares in James 2:17, “Thus also faith by itself, if it does not have works, is dead.” By focusing our complete attention on Christ and His righteousness we are placed in a right relationship with Him and His power changes us from within.

The provision for this right relationship is described in one of the most fantastic verses of the Bible, II Corinthians 5:21, where Paul proclaims, “For He made Him who knew no sin to be sin for us, that we might become the righteousness of God in Him.” God, the Father, provided His perfect Son as a sacrifice for our sins that we would be able to take on the perfect righteousness of Christ. What an incredible plan of salvation.......no wonder we will be studying it throughout eternity! No wonder when
we get to heaven having been given crowns to wear that we will take them off and throw them at Jesus’ feet in complete gratitude and love for His saving power! No wonder we will sing His praises now and throughout eternity! No wonder we proclaim God’s unbelievable love by singing “Amazing grace how sweet the sound that saved a wretch like me. I once was lost, but now am found. Was blind but now I see.” This is the “born again” experience Jesus proclaimed in John 3:3, “......Most assuredly, I say to you, unless one is born again, he cannot see the kingdom of God.”

This born again experience, all through Christ’s power, makes of us an entirely new person. II Corinthians 5:17 states, “Therefore, if anyone is in Christ, he is a new creation: old things have passed away; behold, all things have become new.” Through the leading of the Holy Spirit, as we confess our sins and fall at the foot of the cross before Christ, we are cleansed of our sins and recreated into the image of God. John declares in I John 1:9, “If we confess our sins, He is faithful and just to forgive us our sins and to cleanse us from all unrighteousness.” John also declares in John 1:12 and 13, “But as many as received Him, to them He gave the right to become children of God, to those who believe in His name: who were born, not of blood, nor of the will of the flesh, nor of the will of man, but of God.” John further declares in 1 John 5:4, “For whatever is
born of God overcomes the world. And this is the victory that has overcome the world-----our faith.” This is God’s all-encompassing righteousness.......we are saved by grace and we live by faith.........all because of and through Christ Jesus our Saviour and Lord! That is why we can join Paul in proclaiming Galatians 2:20, “I have been crucified with Christ; it is no longer I who live, but Christ lives in me; and the life which I now live in the flesh I live by faith in the Son of God, who loved me and gave Himself for me.” Ultimately, Paul simply says in Philippians 1:21, “For to me, to live is Christ.......”

Turn with me to a remarkable explanation by Paul of God’s all-encompassing righteousness as he explained it to an uncircumcised pagan convert, Titus.

Titus, as a young pastor, was left on the island of Crete by Paul. Crete was the center of what had been the ancient and powerful Minoan civilization which had rivaled Mesopotamia and Egypt. It is a large island south of Greece. I remember as a small boy along with my mother, sister, and other missionaries that our ship stopped by Crete when we were evacuated from Egypt by the United States Sixth Fleet during the 1956 Suez Crisis. It is a mountainous island with Mt Ida, where according to legend and Greek mythology, the pagan god Zeus was born. The people on Crete at the time of Paul and Titus were untrustworthy and lazy. They were pagans. They were
influenced by half-converted Jews emphasizing myths and laws. Crete was a crossroads for trading with many visitors erupting into strong disagreements. In the book of Titus, Paul counsels Titus and fellow believers both then and now regarding practical Christian living.

In Titus 2:11-13 he writes, “For the grace of God that brings salvation has appeared to all men, teaching us that, denying ungodliness and worldly lusts, we should live soberly, righteously, and godly in the present age, looking for the blessed hope and glorious appearing of our great God and Savior Jesus Christ.” Oh, I am looking for that “blessed hope and glorious appearing” of Christ. Aren’t you?! About three months ago, I lost my precious father. He was a strong church leader, a wonderful father, and one of my best friends. Because of Christ’s grace and power and the promise of His soon return, I will see my father again! Praise God for Christ’s soon return.

Paul goes on in chapter 3 to explain about Christian living and supporting authorities. Verses 1 to 3 say, “Remind them to be subject to rulers and authorities, to obey, to be ready for every good work, to speak evil of no one, to be peaceable, gentle, showing all humility to all men. For we ourselves were also once foolish, disobedient, decided, serving various lusts and pleasures, living in malice and envy, hateful and hating one
another.” Notice what Paul says in verse 4, “But when the kindness and the love of God our Saviour toward man appeared........” God’s kindness and love is all-powerful and produces something marvelous in us. In verses 5 and 6 Paul indicates that it was “not by works of righteousness which we have done, but according to His mercy He saved us, through the washing of regeneration and the renewing of the Holy Spirit.” Paul shows that we are justified through Christ’s power alone---“according to His mercy He saved us, through the washing of regeneration” and sanctified through Christ’s power alone------the “renewing of the Holy Spirit whom He poured out on us abundantly through Jesus Christ our Savior.” All our righteousness, either in the books of heaven or in our lives on earth, comes through the grace and power of Christ alone.

Paul goes on to say in verse 7 “that having been justified by His grace we should become heirs according to the hope of eternal life.” We are justified by Christ. We are covered with His robe of righteousness. This is imputed to us. We appear perfect before the Father just as if we had not sinned. That is Christ’s righteousness.

In verse 8 Paul admonishes us by saying, “This is a faithful saying, and these things I want you to affirm constantly, that those who have believed in God should be careful to maintain good works. These things are good and profitable to men.”
The good works are the manifestation of the sanctifying power of Christ. The Holy Spirit works in us to make us more and more like Christ. We are totally dependent on our relationship with Christ for sanctification. That is Christ’s righteousness.

The Spirit of Prophecy points to the Biblical truth of Christ’s righteousness. It gives us some wonderful insights into a full understanding of Christ’s all-encompassing righteousness. I want to share some of these encouraging statements. Some of the most encouraging statements are in the marvelous little book, *Steps to Christ*. There are some wonderful sections that beautifully explain our relationship to Christ in justification and sanctification------all due to His all-encompassing righteousness.

Two passages which are so helpful are found on pages 62-63 and 70-71. We have placed these beautiful quotations in your hands today. Let’s take the time to read them:

Pages 62-63---“The condition of eternal life is now just what it always has been,----just what it was in Paradise before the fall of our first parents,---perfect obedience to the law of God, perfect righteousness. If eternal life were granted on any condition short of this, then the happiness of the whole universe would be imperiled. The way would be open for sin, with all its train of woe and misery, to be immortalized.
“It was possible for Adam, before the fall, to form a righteous character by obedience to God’s law. But he failed to do this, and because of his sin our natures are fallen, and we cannot make ourselves righteous. Since we are sinful, unholy, we cannot perfectly obey the holy law. We have no righteousness of our own with which to meet the claims of the law of God. But Christ has made a way of escape for us. He lived on earth amid trials and temptations such as we have to meet. He lived a sinless life. He died for us, and now He offers to take our sins and give us His righteousness. If you give yourself to Him, and accept Him as your Saviour, then, sinful as your life may have been, for His sake you are accounted righteous. Christ’s character stands in place of your character, and you are accepted before God just as if you had not sinned.

“More than this, Christ changes the heart. He abides in your heart by faith. You are to maintain this connection with Christ by faith and the continual surrender of your will to Him; and so long as you do this, He will work in you to will and to do according to His good pleasure. So you may say, ‘The life which I now live in the flesh I live by the faith of the son of God who loved me, and gave Himself for me.’ So Jesus said to His disciples, ‘It is not yet that speak, but the Spirit of your Father which speaketh in you.’ Then with Christ working in you, you
will manifest the same spirit and do the same good works,---works of righteousness, obedience.

“So we have nothing in ourselves of which to boast. We have no ground for self-exaltation. Our only ground of hope is in the righteousness of Christ imputed to us, and in that wrought by His Spirit working in and through us.”

Pages 70-71—“By faith you became Christ’s, and by faith you are to grow up in Him,—by giving and taking. You are to give all,—your heart, your will, your service,—give yourself to Him to obey all His requirements; and you must take all,—Christ, the fullness of all blessing, to abide in your heart, to be your strength, your righteousness, your everlasting helper,—to give you power to obey.

“Consecrate yourself to God in the morning; make this your very first work. Let your prayer be, ‘Take me, O Lord, as wholly Thine. I lay all my plans at Thy feet. Use me today in Thy service. Abide with me, and let all my work be wrought in Thee.’ This is a daily matter. Each morning consecrate yourself to God for that day. Surrender all your plans to Him, to be carried out or given up as His providence shall indicate. Thus day by day you may be giving your life into the hands of God,
and thus your life will be molded more and more after the life of Christ.

“A life in Christ is a life of restfulness. There may be no ecstasy of feeling, but there should be an abiding, peaceful trust. Your hope is not in yourself; it is in Christ. Your weakness is united to His strength, your ignorance to His wisdom, your frailty to His enduring might. So you are not to look to yourself, not to let the mind dwell upon self, but look to Christ. Let the mind dwell upon His love, upon the beauty, the perfection of His character. Christ in His self-denial, Christ in His humiliation, Christ in His purity and holiness. Christ in His matchless love,—this is the subject for the soul’s contemplation. It is by loving Him, copying Him, depending wholly upon Him, that you are to be transformed into His likeness.”

No wonder Paul proclaims in Hebrews 4:14-16, “Seeing then that we have a great High Priest who has passed through the heavens, Jesus the Son of God, let us hold fast our confession. For we do not have a High Priest who cannot sympathize with our weaknesses, but was in all points tempted as we are, yet without sin. Let us therefore come boldly to the throne of grace, that we may obtain mercy and find grace to help in time of need.”
What a wonderful Savior who came to this earth to take our place and to provide a way of escape for us. What love and humility Christ demonstrated to come to die for us. Christ is our all in all. He has provided salvation for us through His all-encompassing righteousness. We are to depend totally and completely on Him and His righteousness and to look to Him. Selected Messages, Book 1, page 256, indicates that, “In taking upon Himself man’s nature in its fallen condition, Christ did not in the least participate in its sin…….We should have no misgivings in regard to the perfect sinlessness of the human nature of Christ. Our faith must be an intelligent faith, looking unto Jesus in perfect confidence, in full and entire faith in the atoning Sacrifice…..Divine power is placed upon man, that he may become a partaker of the divine nature, having escaped the corruption that is in the world through lust. This is why repenting, believing man can be made the righteousness of God in Christ.”

Let us never claim any righteousness of our own. Let us always look to Jesus. We cannot work our way to heaven by our own efforts or self-righteousness. It is all found in Christ and His all-encompassing righteousness.

In The Desire of Ages, page 310, we read, “The righteousness which Christ taught is conformity of heart and life to the revealed will of God. Sinful man can become righteous only as
they have faith in God and maintain a vital connection with Him. Then true godliness will elevate the thoughts and ennoble the life. Then the external forms of religion accord with the Christian’s internal purity.”

Let no one in the Seventh-day Adventist Church think of themselves as better than anyone else. Let no one accuse others of not being holy or perfect. We are all sinners at the foot of the cross in need of a Savior who provides for us His all-encompassing righteousness in justification and sanctification. We owe everything to Jesus and our relationship with Him.

In “True Revival,” page 50, we read, “This spiritual relation can be established only by the exercise of the personal faith. This faith must express on our part supreme preference, perfect reliance, entire consecration. Our will must be wholly yielded to the divine will, our feelings, desires, interests, and honor identified with the prosperity of Christ’s kingdom and the honor of His cause, we constantly receiving grace from Him, and Christ accepting gratitude from us.”

It is in this entire consecration to Christ and to allowing Him to work in our lives to help us stay close to Him and His Word that the beautiful quotation from Christ’s Object Lessons, page 69, can be realized, “Christ is waiting with longing desire for the manifestation of Himself in His church. When the character of
Christ shall be perfectly reproduced in His people, then He will come to claim them as His own.”

The character of Christ is perfectly reproduced in our lives when we lean completely on Christ alone. It is not in ourselves to accomplish this. We must daily allow the Holy Spirit to change us more and more into the likeness of Christ. This is the work of a lifetime. We are to ask for Christ’s character in our lives as we learn practical obedience to His Word through His power.

What a wonderful opportunity to allow God’s Spirit to work in our lives. We owe everything to Christ’s sanctifying power to change us into His likeness. He has an ideal for us and it is only possible through depending on His righteousness and work in our lives.

_The Desire of Ages_, pages 311-312 share some profound thoughts about our complete dependence on Christ and His character. “God’s ideal for His children is higher than the highest human thought can reach. ‘Be ye therefore perfect even as your Father which is in heaven is perfect.’ This command is a promise. The plan of redemption contemplates our complete recovery from the power of Satan. Christ always separates the contrite soul from sin. He came to destroy the works of the devil, and He has made provision that the Holy
Spirit shall be imparted to every repentant soul, to keep him from sinning. The ideal of Christian character is Christlikeness. As the Son of man was perfect in His life, so His followers are to be perfect in their life. Jesus was in all things made like unto His brethren. He became flesh, even as we are. He was hungry and thirsty and weary. He shared the lot of man; yet He was the blameless Son of God. He was God in the flesh. His character is to be ours. But Christ reaches us where we are. He took our nature and overcame, that we through taking His nature might overcome. Now by His divinity He lays hold upon the throne of heaven, while by His humanity He reaches us. He bids us by faith in Him attain to the glory of the character of God. Therefore are we to be perfect, even as our ‘Father which is in heaven is perfect.’”

In other words, we can only be perfect as we “by faith in Him attain to the glory of the character of God.” We must rely wholly upon His grace and character since we cannot produce that of ourselves. We lean completely on His power to change us to become more and more like Christ. He has that power to change lives and we are to allow Him to work in us so that His character becomes ours through His power.

We are not to work towards what may be termed “perfectionism” reflecting a legalistic checklist or pulling ourselves up by our own power. We must not point out the
faults of others thinking that we are better than they are. We are not to bring about confusion and division within the church with accusations that we are more righteous than others. We are not to think of ourselves as perfect except that we are perfect in Christ’s righteousness----what He does for us justifying us and what He does through us sanctifying us. All of this is through the righteousness of Christ-----it is nothing of ourselves. We are to be unified in Christ in word and action.

Selected Messages, Book 1, page 259, tells us, “The secret of unity is found in the quality of believers in Christ. The reason for all division, discord, and difference is found in separation from Christ. Christ is the center to which all should be attracted; for the nearer we approach the center, the closer we shall come together in feeling, in sympathy, in love, growing into the character and image of Jesus.”

We are not to have any thoughts that we are righteous in our own right or that we can improve ourselves through our own efforts. We are completely dependent on Christ for any changes in our lives as we submit to Him. Let us never boast of being perfect or having attained perfection. Listen to what Ellen White indicates in that wonderful new compilation entitled, “True Revival,” page 62, “No one who claims holiness is really holy. Those who are registered as holy in the books of Heaven are not aware of the fact, and are the last ones to boast
of their own goodness. None of the prophets and apostles ever professed holiness, not even Daniel, Paul, or John. The righteous never make such a claim. The more nearly they resemble Christ, the more they lament their unlikeness to Him; for their consciences are sensitive, and they regard sin more as God regards it. They have exalted views of God and of the great plan of salvation; and their hearts, humbled under a sense of their own unworthiness, are alive to the honor of being accounted members of the royal family, sons and daughters of the King Eternal.”

I want to leave with you a beautiful little compilation of Spirit of Prophecy encouragement entitled “False Ideas on Justification by Faith.” The content is primarily from the book “Faith and Works” by Ellen White. It is a wonderful encouragement to read this booklet. It will not take you long. We are grateful for the supporting work of Light Bearers Ministry that has printed this very helpful booklet. Light Bearers does so much to share Christian literature around the world as do our wonderful denominational publishing houses. Read this booklet and be blessed by the marvelous messages such as found on pages 18 to 19:

“When men learn they cannot earn righteousness by their own merit of works, and they look with firm and entire reliance upon Jesus Christ as their only hope, there will not be so much
of self and so little of Jesus. Souls and bodies are defiled and polluted by sin, the heart is estranged from God, yet many are struggling in their own finite strength to win salvation by good work. Jesus, they think, will do some of the saving; they must do the rest. They need to see by faith the righteousness of Christ as their only hope for time and for eternity. God has given men faculties and capabilities. God works and cooperates with the gifts He has imparted to man, and man, by being a partaker of the divine nature, and doing the work of Christ may be an overcomer and win eternal life.”

On pages 20-21 we read about the all-encompassing righteousness of Christ: “The soul temple is to be sacred, holy, pure and undefiled. There must be a copartnership in which all the power is of God and all the glory belongs to God. The responsibility rests with us. We must receive in thoughts and in feelings, to give in expression. The law of the human and the divine action makes the receiver a laborer together with God. It brings man where he can, united with divinity, work the works of God. Humanity touches humanity. Divine power and the human agency combined will be a complete success, for Christ’s righteousness accomplishes everything.”

This is truly Christ’s all-encompassing righteousness. We have nothing of ourselves to boast. We are totally dependent on Christ.
So how should we live in these last days of earth’s history just before Christ’s soon coming? How should we understand the plan of salvation?

Cheap grace will not do it. It denies the power of the Holy Spirit to change the life day by day to become more and more like Christ. Legalism will not do it. It blocks the only way to salvation---total dependence on Jesus Christ, our only way to salvation. An intellectual, higher critical approach will not. It destroys the very miracle of conversion and sanctification and strips God’s salvation of its power to change lives.

It is only Christ’s all-encompassing righteousness of justification and sanctification that will save you, change you, and nurture you into a true disciple of Christ. It is something that Jesus does both for you and in you.

As that beautiful old hymn, “Nothing but the Blood,” found in the hymnal “Christ in Song” number 93 says, “What can wash away my sin? Nothing but the blood of Jesus; What can make me pure within? Nothing but the blood of Jesus. Oh, precious is the flow that makes me white as snow; No other fount I know, nothing but the blood of Jesus.”

In that wonderful second chapter of Philippians, God shared with us the incredible plan of salvation through Christ, our Righteousness. Paul writes in verses 3-11: “Let this mind be in
you which was also in Christ Jesus, who, being in the form of God, did not consider it robbery to be equal with God, but made Himself of no reputation, taking the form of a bond-servant, and coming in the likeness of men. And being found in appearance as a man, He humbled Himself and became obedient to the point of death, even the death of the cross. Therefore God also has highly exalted Him and given Him the name which is above every name, that at the name of Jesus every knee should bow, of those in heaven, and of those on earth, and of those under the earth, and that every tongue should confess that Jesus Christ is Lord, to the glory of God the Father.”

What a marvelous God! What a marvelous plan of salvation! What a blessing to obtain Christ’s all-encompassing righteousness. In True Revival we read on page 45, “There is no excuse for sin, or for indolence. Jesus has led the way, and He wishes us to follow in His steps. He has suffered, He has sacrificed as none of us can, that He might bring salvation within our reach. We need not be discouraged. Jesus came to our world to bring divine power to man, that through His grace, we might be transformed into His likeness.”

Through His grace we can have divine power. Through His grace we can have His character. Through His grace we can be made more and more like Him. Christ came to this earth. He
lived a sinless life, died for us, rose for us, intercedes right now for us in the most holy place of the heavenly sanctuary as our High Priest, and will soon put on His kingly robes and return to this earth at His second coming as the King of Kings and Lord of Lords. What a wonderful day that will be!----The culmination of all of earth’s history----The end of the great controversy----the reward of His wonderful plan of salvation----the ultimate revelation of His all-encompassing righteousness! We will go home to be with Him forever never to be tempted again.......never to be separated from our Lord! As Pastor George Brown said in his devotional at the 2005 General Conference session in St Louis, “When we get to heaven, we will be justified, sanctified, glorified, and satisfied!”

Will you accept Jesus anew today? Will you accept His justifying power to give you a perfect robe of righteousness? Will you receive His sanctifying power to change your life to become more and more like Him? Will you let Him work in you, as Paul says in Philippians 2:13, “to will and to do for His good pleasure?” Will you joyfully submit to Christ’s all-encompassing righteousness? If so, will you stand to your feet in commitment as you submit to His power and righteousness?
Treasurer’s Comments to the General Conference

Spring Meeting

April 6, 2011

Praise God for His Mercies Endure Forever

“O taste and see that the LORD [is] good: blessed [is] the man [that] trusteth in him” (Psalm 34:24). It is once again a privilege to bring a report of the goodness of the Lord in providing for His children.

2010 Operating Results

In spite of the severe recession and turbulence in the financial markets over the past three years and the continuing slow recovery of the U.S. economy, 2010 was a strong year financially for the world church and for the General Conference. It is inspiring to see the faithfulness of God’s children in returning their tithes and giving offerings for the support of His work even in tough times.

Worldwide tithe passed the US$2 billion mark in 2010. In spite of the recession and slow recovery of the economy in the U.S., the economies of most of the countries of the world have continued to be strong. This is also reflected in the tithe and offering figures. Worldwide tithe was up 8.2%, totaling US$2.002 billion. Tithe in the North American Division was up 1.1% over 2009 and totaled US$887 million in 2010 as compared to US$877 million in 2009. Tithe from divisions other than North American was up 14.6% and totaled US$1.114 billion compared to US$972 million. Some of the increase was due to changes in the exchange rate to the U.S. dollar, but much of it was from increases in the local currencies.
Mission offerings in the North American Division were up 1.4%, from US$23.3 million in 2009 to US$ 23.6 million 2010. Mission offerings from outside North America were up 15.8%, from US$ 40.9 million to US$47.4 million. As in the case of the tithe some of the increase is due to changes in exchange rates to the U.S. dollar, but the majority is from increases in local currency.

The tithe and mission offerings coming to the General Conference for the World Budget were up from US$153.9 in 2009 to US$164.4 in 2010. The graph to the right shows the share of the tithes and offerings received by the General Conference over the past six years. You can see that the portion coming from the divisions outside North America has been increasing rapidly meaning they are beginning to support a greater percentage of the World Budget.

Financial Markets

After having gone through some of the most turbulent times that the financial markets have experienced in the past 75 years, it is encouraging to see the extent of the recovery. But caution must continue to be exercised to be sure that the investment of church funds held to cover retirement obligations, working capital, and major projects that cover multiple years are protected as we can expect
more turbulent times ahead. Interest rates are low compared to recent years, and we need to take that into account and not take unwarranted risks in trying to achieve returns that we may have viewed as normal five or six years ago. The graph below shows the return on GC owned funds from 2005 through 2010 and includes earnings as well as realized and unrealized gains and losses for those years. We can see that much of the decrease in 2008 was recovered in 2009 and 2010. We praise the Lord for having watched over His funds.

![Net Return on Investments General Conference Funds](image)

**General Conference Operating Expenses**

In a General Conference Session year there are additional expenses relative to the cost of the session as well as the extra costs of duplicate salaries and expenses incurred in moving new individuals elected at session time and the costs associated with those retiring or not reelected. Although we set aside funds in an allocated function each year during the quinquennium to cover these additional costs, they show up as operating expenses in the year they are expended. We praise the Lord that in spite of those additional costs we had a strong financial year with an increase of US$21.2 million in the combined restricted and unrestricted fund balances of the General Conference. Our Working Policy calls for a certain level of working capital to allow for the smooth operation of the General Conference. We have the practice of voting at Spring Meeting time the allocation of any funds in excess of the recommended working capital so that the funds can be put to work in spreading the good news of Christ’s soon return. The amount available for Supplemental Appropriations from the excess working capital in 2010 is US$13.3 million.
Accounting for not-for-profit organizations is different than for commercial organizations. In a commercial setting there is normally a single bottom line number that gives you a picture of the operations for the year. Additional information on onetime items and revenue trends and expenses help to better understand that figure, but the bottom line is the most meaningful number. In not-for-profit accounting the objective is to be sure the funds have been spent in accordance with any restrictions put on them by the donor or allocated by the governing body. We use fund accounting to help us accomplish this. The unrestricted regular operating funds are the basis of the General Conference World Budget and are available to the Executive Committee to provide appropriations to the world field, support our interdivision missionaries, fund programs, and cover the operating costs of the General Conference headquarters. The other funds benefit the work but are not part of the regular operating budget because of their restrictions. The following breakdown helps to understand the components of the US$21.2 million increase in fund balances.

<table>
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<tr>
<th>Increase/Decrease 2010 Fund Balance In Millions</th>
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<tbody>
<tr>
<td>Regular Operating Fund</td>
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<tr>
<td>Donor Advised Fund</td>
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<tr>
<td>Extraordinary Tithe</td>
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<tr>
<td>Plant Fund</td>
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<tr>
<td>Charitable Gift Annuity and Endowment Funds</td>
</tr>
<tr>
<td>Total Increase in Fund Balances for the GC in 2010</td>
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*Donor Advised Funds*—When a donor provides funds for a specific purpose they are recorded as restricted funds and are used in accordance with the restriction. But sometimes individuals wish to make donations in a particular tax year for tax planning purposes but have not yet determined which projects they wish to support. If accepted by the General Conference these funds are placed in a donor advised fund and the General Conference works with the donor to understand his or her wishes, but before this happens they appear in our accounting records as unrestricted.
Extraordinary Tithe Fund—This fund has the extraordinary tithe received by the General Conference that was voted to be used over a five- to seven-year period. The fund balance should decrease each year as the funds are used to support the approved initiatives.

Plant Fund—This is the fund where we maintain the accounting for the land, buildings, and equipment belonging to the General Conference and includes the funded depreciation.

Charitable Gift Annuity Fund—This fund is used to account for gift annuities where the General Conference is a beneficiary.

Endowment Funds—These are funds where the principal is to be maintained but the income is available for specific purposes.

GC Session Costs

There are many different costs associated with the holding of a General Conference Session and we do not attempt to quantify and track all of them. The items paid directly by the General Conference are charged to the General Conference Session expense and had a budget for the 2010 session of US$6.2 million. Thanks to good management by the team of individuals involved in the planning and execution of the session, the costs came in under budget at US$5.5 million. We want to express appreciation to our associate treasurer, George Egwakhe, as well as Sheri Clemmer and Danny Orillosa who worked closely with him, and Pardon Mwansa who chaired the Session Planning Committee, and the hundreds of others who worked on the session.

Some have asked what the total cost is for putting on a session, and my estimate would be US$15–20 million. That would include all the General Conference’s costs, the costs to the divisions and other organizations for the delegate travel and accommodations, and all the other associated costs. It is a large sum of money, but we feel that it is important to the unity of the church. We do not often think of the cost of maintaining unity where we have a chance to discuss major issues and come together on where and how to move together as a church. Jesus in His prayer in John 17.21 prayed, “that they all may be one.”
Telling the World

The Gospel Commission seems overwhelming as we look at the great un-entered areas of the world. When I look back at the pioneers and think of the vision they had of a finished work, but realize the very limited resources and means they had and of the difficulty of travel and communications they experienced, I marvel. We know that the work will be finished by the power of the Holy Spirit but are glad to be allowed to have a little part by sharing the Good News. The Lord has inspired individuals over the years to have a vision of using modern technology to help in telling the world. We have watched as radio, local television, satellite television, and the internet have become major instruments in helping finish the work.

One of the most remarkable things to me has been to watch the rapidity of change in the last year or two. We have not only seen what the internet can do in helping reach places where we cannot go on the ground, but have the emergence of a whole new phenomenon in the internet social networking sites. News that used to come from reports through news broadcast now circles the globe in a matter of hours through individuals sharing it with their friends over Face Book, Twitter, and E-Mail. It is credited with bringing down governments. As things really come down to the end and people are looking for answers, it is incredible to think that just a few individuals sharing the answer—“Jesus is Coming, you need to get ready”—can circle the earth in hours. Receiving it from friends will have an impact that no broadcast can match. People can then share with their friends instantly all the promises from the Bible and the true behind-the-scenes picture of the great controversy between good and evil. We can now download all of Ellen White’s books free of charge over the internet. As people start to look for hope they will turn to anyone who has the answer. To realize that can now happen so rapidly thrills my soul.

Through personal revival and reformation let us all pray that we may “[be] ready always to [give] an answer to every man that asketh you a reason of the hope that is in you with meekness and fear” (1 Peter 3:15).