Welcome to this Special Issue of the GC Executive Committee Newsletter, focusing on how God protects His Church and guides its resources for Mission.

We begin with a fascinating story that has gone around the world in various forms, showing how God sometimes intervenes in surprising ways.

Several pages are devoted to Spring Meeting Highlights, with a special emphasis on treasury and related resource ministries of the Church, including an interview with General Conference (GC) Treasurer Paul Douglas, and informative articles on Stewardship Ministries, Planned Giving and Trust Services, and the General Conference Auditing Services (GCAS).

Did you know that being in debt can seriously affect one’s health? Be sure to check out the article, “Debt and Your Health,” on the Health CheckUp page.

Also included is the “Reaffirmation of the Biblical Criteria for Pastoral Ministry and the Biblical Teachings on Human Sexuality: A Consensus Statement from the General Conference, Division, and Attached Union Officers.”

You’ll find information about the 160th Anniversary of the official establishment of the Seventh-day Adventist Church in 1863, as well as Inspired Counsel for leaders from the pen of Ellen G. White.

May you be blessed and encouraged to see how God is guiding His Church for mission!

ECN EDITORIAL TEAM

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THE DAY THE BANKS CLOSED
God used leaders to protect His church.

BY MERLE POIRIER, OPERATIONS MANAGER, ADVENTIST REVIEW

The lamp cast a slightly yellow hue across the desk reflecting on the ledger and papers. W. H. Williams, undertreasurer of the General Conference, rested his head in his hands as he stared at the figures on the page. Rubbing his eyes, he couldn’t shake the feeling that he wasn’t alone. It had been a nagging impression all day, actually causing him to look up occasionally wondering if someone was standing in the office with him. Maybe a walk would help clear his mind.

The financial situation in the United States in 1933 wasn’t good. In fact, it hadn’t been for quite some time. People struggled to make ends meet. Politics had gotten in the way, but the inauguration of a new president in a few days made some feel hopeful. The church was managing financially, but Williams couldn’t avoid the nagging impression that he should do something.

He stepped into the corridor of the General Conference building. It was after working hours and most of the building was dark. The sounds of a typewriter came from the direction of his assistant Chester Rogers’ office. Not really wanting to speak with anyone, he quietly passed by. The dark hallways seemed to calm him, but also to drive him forward. Reaching the stairway, he instinctively climbed to...
the upper floor. A light from under a doorway caught his attention. Elder Watson, president of the General Conference (GC), was still working. Williams decided to knock.

A STORY REVISITED

What you have just read is purely my imagining of a story I extensively researched almost 20 years ago. It all began with the arrival of a large manila envelope addressed to William (Bill) G. Johnson, then Adventist Review editor. The envelope’s contents troubled Bill immensely.

The writer had accused Johnson of dishonesty suggesting that the editor had misled Review readers. The 18-page research paper written in 1988, only now being sent to Johnson in 2003, focused on a story that had been published in the magazine four times. This, in itself, is unusual. The Adventist Review doesn’t, in general, reprint stories from other publications or its own archives. Occasionally perhaps, but not as a rule. But this story was so immensely popular with readers it had been requested again and again. The article, “God was Ready the Day the Banks Closed” first appeared in 1979. It was then reprinted in 1991, 1993, and 2000.

Notably distressed by the accusation, Johnson discussed it with the staff. Since I’m a lover of history, even more so church history, I asked if I could research to discover if the story was true or whether the author of the paper was correct—it was manufactured fiction. With his relief and approval, I began to investigate a story, which at the time was more than 70 years old. While some were still living at the time who remembered the story, most of the protagonists were long dead. It meant dissecting the story into individual pieces to see if the story could be verified. By February 2005, we were ready to publish my findings.

THE STORY

Before I reveal my conclusions, let me briefly relate the story as it has been told in the past, so one can appreciate why it is so treasured.

The year was 1933. In 1929, the stock market crash hurled the United States into what was called the Great Depression. Times were more than hard financially. Businesses closed, people were out of work, and the church wasn’t immune. People without jobs didn’t pay much tithe, and offerings were even less.

William H. Williams (W. H.) was the GC undertreasurer. He was a businessman, so much so that he refused ordination when it was offered. He saw himself primarily tasked with financial duties, not ministry, and desired to be known as such. It’s said that when people would address him as “Elder Williams,” he would politely correct them to “Mr. Williams.” He was a careful and conservative treasurer, but his assistant, Chester Rogers, noted Williams had given some unusual instructions of late. Each week the assistant was asked to place US$1,000 in an envelope in the vault. This was not usual practice, and while Rogers was concerned, he didn’t say anything.

On Thursday, March 2, 1933, Williams felt unusually impressed that something was to happen soon that would affect the financial situation for the country. Unable to shake this impression, including the distinct feeling of a hand on his shoulder, he left his office following what his heart and his head told him he must do without saying a word to anyone. He asked Chester Rogers to take him to the train, praying Rogers would ask no questions, which he did not. He bought a ticket for the midnight train to New York.

The train arrived in New York City on Friday morning, March 3.
Passing quickly past the Takoma Park Church where he heard the congregation singing during the vespers program. He didn’t want to see anyone because he didn’t want anyone to ask him where he’d been or what he’d done. Getting to his home, he went in, shut the door, and spoke to no one.

The next morning was Sabbath, but Williams stayed away from church for the same reason he hurried home the night before. While he felt at peace with what he had done, he knew he had made a significant decision without notifying anyone of his absence, transferring quite a bit of money also without instruction, permission, or vote. While home that morning, he heard a newsboy selling papers in front of his house. “Banks closed!” yelled the boy. “All banks closed!” Williams not believing what he was hearing did something uncharacteristic for him—he bought a paper on Sabbath.

There on the front page he saw the news—all banks in the United States had closed as of midnight, March 3, indefinitely as far as anyone knew. Everyone, including businesses, needing cash was reduced to whatever was in their pocket or hidden under their mattress. Williams then knew where the strong impression had come from. Because of his actions the day before, the mission fields would be financially supported. He also knew why he had felt impressed to put aside the $1,000 envelopes each week. Williams knelt down thanking God for using him to protect His Church.

As soon as the Sabbath closed, his phone rang. Answering it, Williams heard the frantic voice of J. L. Shaw, the treasurer, calling for an emergency office meeting. He hung up too soon for Williams to say anything. Arriving at the meeting, he found the officers distraught over the news of the day wondering where they would ever get funds to keep missionaries in the field as well as to pay employee salaries, recognizing no one knew when the banks would open again.

Williams then told them of his actions the day before. The funds he cabled overseas were enough to sustain the world field for three months. In addition, he told them of the envelopes each with $1,000 in the office vault. The money set aside was the exact amount to meet employee payroll for three months. Now, instead of planning for a financial emergency, the group had a prayer meeting. God had clearly used Williams to provide for His church.

**IS IT TRUE?**

As you can see, it’s a great story of God’s providence. A man is impressed to do remarkable things and we find that because he does, the church is saved. It’s a story that brings hope during dark
times, confidence during financial instability, and praise for a God who leads. But was it true? The author of the report sent to Johnsson wrote: “If God was really behind Elder Williams alleged actions on March 3, 1933, then it would only tend to show that God panicked along with Elder Williams and did not know that the banks were going back in business by the time that the money was normally supposed to be sent. Therefore, it is appealing to me to believe that God had nothing to do with what Elder Williams is alleged to have done on March 3, 1933.”

So, which was it? The author gave two choices—“providence or poppycock.”

To go through all my research would take too much space, but let me mention a few critical points.

**The Principals.** I shared earlier about W. H. Williams, but there were others I investigated including the author, Emma Howell Cooper, and assistant, Chester Rogers. J. L. Shaw is another that figures prominently toward the end.

John L. Shaw was the General Conference treasurer. He was an interesting choice, as he had spent most of his time in education. He served as a college dean, then principal of Claremont Union College in South Africa. Later he went to India to establish the Watchman Press. Back in the States for health reasons, he served as secretary of the department of Education. In 1922, he was elected as treasurer, which seemed like an unusual career move, but he served in this capacity until 1936.

**Vault or Safety Deposit Box?** The original story has Williams setting aside $1,000 in envelopes in the GC vault. From my research it would appear that these may have actually been placed in a safety deposit box in the bank. Even though the bank was closed, it would still allow people to access their boxes inside.

**In Their Own Words.** The Review carried several quotes between 1933 and 1936, that seem to reference that something happened.

“We at the General Conference headquarters have been wonderfully helped in the present situation. We are sure that it was the Spirit of God that led us, at the first indication of banking difficulties, to take steps, even before the national emergency became acute, to have sufficient cash funds so placed that our work has thus far suffered no hold up, even with all the banks closed” (C. H. Watson, 1933).¹

“Another provision of the General Conference which has helped much during the period of depression has been the reserve fund accumulated during more favorable years to meet the need of such emergency. According to this provision, a sum equal to three months’ salary and expense of the work and workers was put aside in readily convertible securities to tide over in an emergency. With this assistance, while other mission boards were borrowing money at the banks or recalling missionaries, or both, our Mission Board has called no missionaries home” (J. L Shaw, 1936).²

“Had I the time tonight to tell you the marvelous and providential ways in which we were led it would thrill your hearts, but let me say simply, without giving you the details, that entirely without any human wisdom or sacrifice and merely upon the impressions that were made upon our hearts by the Spirit of the Lord, the General Conference, when that moment of crisis and bank closure was reached, was financially prepared for it. We were led in that preparation definitely by the Spirit of God” (C. H. Watson, 1936)³

**The train ride.** Williams left New York City with plenty of time to get home before sundown, yet in the story he arrived after the sun had set. The reason given was a train delay due to an accident, but my research revealed no such accident. What I did discover was that Franklin Delano Roosevelt was to be inaugurated on March 4, as the next United States president. Williams couldn’t have chosen a worse day for train
When did the banks closed and for how long?
One of the chief accusations centered around the date the banks closed—arguing that the banks closed on March 6, not on March 3, as well as the fact that the banks weren’t closed for anywhere near three months, thus making Williams’ actions unwarranted.

The confusion of the dates was easily resolved. There actually were two closings related to banking. Banks had been struggling for a number of years. Since there was no action coming from the government, many banks took matters in their own hands by creating “holidays” to close the bank. These holidays went beyond those typically observed.

Banks across the country looked to New York for direction. Because President Hoover was an outgoing president, he refused to take action. Roosevelt had ideas, but wasn’t yet inaugurated. The banking crisis was reaching a crisis point when the New York banks finally decided to close the banks at midnight on March 3. As soon as this happened all banks across the United States closed, thus the headline that the newsboy shouted was true. Investigating newspaper headlines did not find large, bold, headlines on the front page, but the headlines existed and would have been something to cry on March 4, in order to sell more newspapers. After Roosevelt was inaugurated, one of his first actions was to proclaim a “bank holiday” closing all banks on March 6.

As for how long banks were closed, banks representing 90 percent of the nation’s funds were reopened by March 15. Many small banks, though, never reopened or continued to struggle for a much longer period creating a cash flow problem for many businesses, including the General Conference.

Family ties. W. H. Williams’ family said the story was true. His wife remembered him telling the story. But interestingly, the Shaw family held that the story was not true. They said they would certainly know of such a story if it had happened. What I didn’t know at the time was there was another player who was not included in the original story.

NEW INFORMATION
We published my research in the February 2005 Review. In it I revealed that I strongly felt the story to be true although the author, Emma Howell Cooper, may have not relayed the details accurately from the version told by Williams. But I had yet to find conclusive evidence.

It was only a matter of days before the letters began to pour in. They came from all over the United States, but more importantly they began arriving from Australia. Interestingly, these letters referenced Elder Watson who I never researched because he was never mentioned. The original story focused entirely on Williams. He determined everything that was done, and complete credit went to him for following divine impressions. Shaw was mentioned at the end in a bit of a panic, but there was no mention of Watson. The Australians were somewhat indignant!

At the 1930 General Conference Session, delegates elected Australian Charles H. Watson as president. He had become an Adventist as a young man. Prior to his conversion, he’d been extremely successful in the wool business in
Australia. After his baptism, he felt called to the ministry. Since then, Watson had worked as a conference and union president in Australia, as well as a vice-president and associate treasurer of the General Conference. An experienced administrator, he was elected as president for his finance acumen. His task was to lead the Church through financially turbulent times.

This was the biggest breakthrough in my research. I visited the General Conference archives and read Elder Watson’s correspondence. There I found three similar letters written to three division presidents:

“We were fortunate here at General Conference headquarters in anticipating the difficulty by a few hours and in cabling out a half a million dollars to different parts of the world so as to keep the work in the divisions going. In addition to this, we drew out $150,000 in cash and placed it in vaults so as to keep ourselves in cash here at headquarters. These steps have enabled us to keep going at our own paying end without interruption, but of course, moneys of the cause have been locked up in banks here and there and yon all over the map. This has terribly affected our income, and what the result will be to our work we are quite unable to see.”

“The essential story has deep roots and, it now seems apparent, circulates in three traditions. In the “Williams tradition,” which Emma Howell Cooper followed, undertreasurer W. H. Williams plays the lead role. However, especially in Australia, a “Watson tradition” prevails; here the actions of General Conference president C. H. Watson form the centerpiece. A third tradition, flowing from GC treasurer J. L. Shaw seems unaware of the whole story. In my judgment the convergence of the Williams and Watson traditions, even though they differ in details, suggests high likelihood that what was regarded as a providential happening occurred in March 1933.”

RETELLING THE STORY

When a story has been around for almost 90 years, it’s hard to correct the telling. While many have not yet heard it, when financial issues either in society or in the church arise, those who remember share it again. My goal is to circulate the “corrected” story, which confirms Watson and Williams together acted on a deep impression to transfer funds which saved the church in perilous financial times.

So why were there two versions of the same story? I believe it was out of respect and protection of Elder Shaw. It has been documented that Elder Shaw didn’t always agree with Elder Watson when it came to financial decisions and direction. Watson and Williams appear to have been more in alignment and probably both deeply impressed that something needed to be done and soon. They made an executive decision to go forward without telling Shaw or the Executive Committee. While it had a providential ending, I believe Watson and Williams agreed to tell stories that wouldn’t

COULD THIS HAPPEN TODAY?

The short answer to this question is “No.” No treasurer, associate or assistant should ever believe this story offers license to move funds without permission. In fact, there are protocols in place making what the president and undertreasurer did impossible today. Working policy enforced by the General Conference Accounting Services (GCAS) requires internal controls that mandate committee votes along with multiple signatures to authorize moving or transferring funds.
shed negative light on Shaw’s views. In the Williams tradition, Williams took the sole blame for acting independently and shared his story in North America. In the Watson tradition, Watson accepted the administrative responsibility, but doesn’t share his detailed account until he moves back to Australia. In those days it was easier for two versions to exist without many knowing the difference. Shaw was allowed to speak of God’s providence freely, truthfully, and without anyone making assumptions on his competence.

Stories of God’s providence are important for they buoy us up when we are discouraged. They remind us that we serve a God who knows the future and cares not only for us as individuals, but also His church. God uses leaders to fulfill His plans. Let us continue to pray for our church leaders whether pastors, treasurers, secretaries, or presidents that they will stay in tune with God’s plan ready and willing to follow where He leads.

4 Letter to W. G. Turner, March 26, 1933, files of General Conference president, 1933, General Conference Archives.

Merle Poirier is the operations manager for Adventist Review Ministries.

By Today’s Calculations

The money set aside in the safety deposit box in 1933 equalled US$150,000. In 2023, this amount would be equal to **US$3,482,723.08**.

Watson revealed US$500,000 was sent overseas to supply the mission field for three months. Today this would be equal to **US$11,609,076.92**.

George W. Munson, retired pastor and missionary in Loma Linda, California, sent this comic to the Review after reading the February 2005 article. Here’s the story he shared:

“In 1931, just three years after the Great Depression of 1929, my father, Pastor Albert Munson, was acting president of the Malayan Mission with headquarters in Singapore, S.S. The treasurer, Elder Eric J. Johanson, who was from Australia, was struggling with the problems of a budget shortage. He asked my father to call the mission executive committee. They had some serious questions to discuss.

“The committee met that evening and struggled with a major problem. They had gotten their allotted funds from the Far Eastern Division, but it was very small, and in no way could the mission keep its staff. Some missionaries would have to be sent home. Many appropriations would have to be cut. What to do?

“Johanson suggested that the mission ask for volunteers to cease working in the mission field and return to their homeland. No one wanted to do this. Then the mission would have to cut all salaries 40 percent. Hours passed, and everyone was frustrated and the committee was unable to come to an agreement. Finally the chairman, Munson, took out a piece of paper and drew a cartoon illustrating one option they had discussed.

“He passed the cartoon around, and everyone had a hearty laugh. They all said, “Let’s do it!” So it was agreed to take 10 percent cuts each year for four years!”
The means in our possession may not seem to be sufficient for the work; but if we will move forward in faith, believing in the all-sufficient power of God, abundant resources will open before us. If the work be of God, He Himself will provide the means for its accomplishment. He will reward honest, simple reliance upon Him. The little that is wisely and economically used in the service of the Lord of heaven will increase in the very act of imparting. In the hand of Christ the small supply of food remained undiminished until the famished multitude were satisfied. If we go to the Source of all strength, with our hands of faith outstretched to receive, we shall be sustained in our work, even under the most forbidding circumstances, and shall be enabled to give to others the bread of life.”
—The Desire of Ages, p. 371

God marks and remembers every act of liberality performed by his people. Every effort we make for Christ will be rewarded by him. If the means intrusted to our keeping is employed for his glory, to save souls, he will give more into our hands. Every ray of light shed upon others will be reflected upon our own hearts. Every act performed, every gift bestowed, with an eye single to the glory of God, will result in blessings to the giver. No joy can equal the assurance of being an instrument in the hands of God of saving souls.”
—Signs of the Times, December 8, 1887

A solemn responsibility rests upon those who receive the liberal donations of the church, and administer the means in God’s treasury. They are to study carefully the providences of God, that they may discern where there is the greatest necessity. They are to be co-laborers with Christ in establishing His kingdom on the earth, in harmony with the prayer of the Saviour, ‘Thy kingdom come. Thy will be done in earth, as it is in heaven.’ [Matthew 6:10].”
—Gospel Workers, p. 454

Liberality both in spiritual and in temporal things is taught in the lesson of seed sowing. The Lord says, ‘Blessed are ye that sow beside all waters.’ Isaiah 32:20. ‘This I say, He which soweth sparingly shall reap also sparingly: and he which soweth bountifully shall reap also bountifully.’ 2 Corinthians 9:6. To sow beside all waters means a continual imparting of God’s gifts. It means giving wherever the cause of God or the needs of humanity demand our aid. This will not tend to poverty. ‘He which soweth bountifully shall reap also bountifully.’ The sower multiplies his seed by casting it away. So it is with those who are faithful in distributing God’s gifts. By imparting they increase their blessings. God has promised them a sufficiency that they may continue to give. ‘Give, and it shall be given unto you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom.’ Luke 6:38.”
—Christ’s Object Lessons, pp. 85, 86
During the Monday morning devotional, Dawn Jacobsen Venn, GC Family Ministries, shared her journey of caring for her aging mother, Marilyn, while being part of the “sandwich generation” of those who also have young adults in the home. “The most challenging jobs are often the most rewarding because that’s when God shows up,” she said. “That’s when His power shines brightest.” Venn stressed the importance of daily worship: “When we meet God ‘at the altar,’ He reminds us of His promises and He equips us so we can be confident that He will give us the power, the wisdom, the endurance, and the patience to complete the mission He has called us to do.”

In the GC Treasurer’s Report, Paul Douglas, GC Treasurer/CFO, stated “the financial position of the General Conference in 2022 is strong.” He reported $222 million in net assets, with 98% in the form of cash and investments. “This is by God and God alone,” he said. “We are reminded once again that in times we consider troubling, God is in control, and He will supply all we need in order for us to do what He asks us to do.”

For a full report on the Treasurer’s Report, go to page 14. To read an interview with Paul Douglas, go to page 17.

Introducing the Adventist Chaplaincy Ministries (ACM) report, Ivan Omana, director of ACM, reminded Spring Meeting attendees that “we have more than 2,000 chaplains around the world who, every single day, respond to the call, ‘I Will Go.’” Adventist chaplains are “compassionate, committed, and competent, serving on the frontline in a world that needs a listening ear.” These chaplains fulfill their calling outside church walls and receive specialized training to serve as spiritual care providers in education, healthcare, military, corrections,
and law enforcement. Their compassionate work of bringing hope and comfort in challenging situations opens doors that might otherwise remain closed.

The Southern Africa-Indian Ocean Division (SID) KPI report explained how creative ways of outreach are positively impacting people from non-Christian backgrounds. In addition, according to Harrington Akombwa, SID president, the division is also moving forward with traditional evangelism. Recently, Cape Town, South Africa, hosted 93 evangelistic meeting sites with tremendous results.

In their video report, the team of the GC Ministerial Association, led by Ramon Canals, explained the history of the Ministerial Association and its purpose “to assist and support those who have been called to serve Jesus in their ministry.” The three priorities of the association include: Spiritual Revival, Study of God’s Word, and Disciple-Making Evangelism. “We are called to pray and work diligently to win people for eternity to Christ,” Canals explained. “We emphasize that every member is to be a follower of Jesus and participate in the mission of saving souls. . . . Our ultimate purpose is to serve Jesus and fulfill our role as His messengers, proclaiming his everlasting gospel with urgency and passion.” Resources prepared by the Ministerial Association were also featured, including Ministry magazine, Elder’s Digest, and Stronger Together, the newly named magazine for ministerial spouses.

Information was given regarding the newly formed Human Sexuality Taskforce, chaired by GC vice president Maurice Valentine. The taskforce’s primary purpose is to help Seventh-day Adventist church members understand what the Bible says regarding human sexuality. “We recognized we need to be much more proactive in helping our world church and especially for our young people to understand what the Bible says,” said GC president Ted N.C. Wilson. The Seventh-day Adventist Church uses the historical-biblical approach to studying the Bible, as documented in the officially voted Methods of Bible Study document. “We want to do our work with the heart of God and reach as many as possible with a message that is reflective of God’s heart,” said Valentine. On April 4, 2023, a Consensus Statement, “Reaffirmation of the Biblical Criteria for Pastoral Ministry and the Biblical Teachings on Human Sexuality,” was released by the General Conference, Division, and Attached Union Officers. It is also available on pages 26-28 of this issue.

In his introduction to the South American Division KPI video report, Stanley Arco, SAD president, highlighted four emphases the division has established with their unions, fields, and institutions in relation to the I Will Go initiative: 1)To challenge the pastoring to the eldership; 2)To involve, nurture, and challenge the new generations; 3) To more fully develop the Sabbath School and small groups; 4) To help members commit to giving more Bible studies.” “These are only the highlights,” Arco said. . . We are worried about people’s salvation. It is not only about projects and programs, but the real perception that such initiatives are touched by God to impact thousands of lives spiritually.”
During the Tuesday morning devotional, Dennis Carlson, Director of Planned Giving and Trust Services, spoke about “God’s Amazing Planned Gift” in his presentation, “Jesus Alone is Lord.” Pointing out the vastness of space, Carlson referred to his key text, Nehemiah 9:6—“You alone are the Lord. You made the heavens, even the highest heavens, and all their starry hosts, the earth and all that is on it, the seas, and all that is in them. You give life to everything, and the multitudes of heaven worship you.” Emphasizing the power of God and the wonder of His creation, Carlson explained how one’s worldview affects every aspect of life. “How big are your problems is not the right question to ask,” he pointed out. A better question would be, “How big is your God? How capable is your God?” What you think about those questions will affect your ability to trust God in all areas,” he said.

The Nominating Committee report was presented by Erton Kohler, GC Executive Secretary, and the following positions voted: Socrates Quispe, associate director, GC Education Department; Oleg Voronyuk, Treasurer, Euro-Asia Division; John Peckham, recommended by the Adventist Review Ministries board to the nominating committee, for associate editor, Adventist Review/Adventist World. Read more about these new appointments here.

A brief report was given by Duane McKey, AWR president and assistant to the GC president for TMI evangelism, on the outreach initiative, “Christ for Europe.” This outreach was initiated by a leading lay person in Europe, explained Ted Wilson, GC president. “There are many different ways to reach people, and God will use those ways,” said Wilson, “but one of those [ways] is through public meetings.” McKey explained that 30 unions representing 38 countries are involved with “Christ for Europe.” The event will feature 1,514 evangelism sites across Europe, including the Euro-Asia Division hosting 747 sites, and the Ukrainian Union hosting 419 sites.

Understanding the importance of transparency and accountability, it was voted at the 2022 Spring Meeting...
“to establish a Compensation Review Committee so there can be full information about compensation practices within the General Conference and ensure compliance with applicable policies,” announced Elie Henry, president of the Inter-American Division and chair of the Compensation Review Committee. The committee met to review the compensation and allowances benefits paid to all officers and board appointed personnel for the year ending December 31, 2022. “Based on our work, we can report that all compensation was provided within the parameters of applicable policies,” Henry announced.

Refocus on Mission, highlighted at the 2022 Annual Council and launched in January 2023, continues to be a major theme for the world church. At this year’s Spring Meeting, Erton Kohler, GC Executive Secretary, gave the first Mission Refocus report, stating that “Mission Refocus is a project . . . an initiative . . . a movement, but more than everything, Mission Refocus is a call for integration.” Explaining further, he stated, as “our world is falling desperately apart, God is raising up a movement where we are working in an integrated way—everybody together going beyond their borders, going beyond the institutions that we have and recognizing that if the world is falling apart, we need to reach the world for Jesus.” He reminded leaders that Mission Refocus has “two wings”: 1) Reorganization of Code 1 ISEs; 2) Adoption of non-reached and low-reached countries, urban areas, and people groups. To read more on this report, click here.

The North American Division (NAD) KPI video report was introduced by Randy Robinson, NAD Treasurer. “Our mission is, of course, to support and benefit the outreach efforts in the territory of the NAD,” he said, “but also to be partners in ministry around the world.” At the beginning of the video, Alexander Bryant, NAD President, noted that while the “North American Division is totally and completely committed to the mission of the Seventh-day Adventist Church,” their work “must be done in a North American context. So, the methods of reaching people may be a little different,” he said. “The philosophy may be a little different. The strategies may be a little different. But the mission is still the same.” The NAD has determined three areas of focus for mission: 1) Multiply; 2) Media; 3) Mentorship, which the video report showcased.

Global Disciple-Making Evangelism, a worldwide Total Member Involvement initiative was presented by Ramon Canals, GC Ministerial Association Secretary, and Jim Howard, Director of GC Sabbath School and Personal Ministries. Their presentation focused on the I Will Go Strategic Plan’s KPI 1: “To revive the concept of worldwide mission and sacrifice for mission as a way of
life, involving not only pastors but every church member, young and old in the joy of witnessing for Christ and making disciples.” The highly interactive plan introduces a framework and model for every congregation worldwide to be involved with effective soul-winning and disciple-making efforts and culminates in worldwide “reaping” evangelism in 2024. Howard summarized Global Disciple-Making Evangelism, stating: “Every Seventh-day Adventist division, union, conference, and local church is invited to launch this ongoing, culture-changing evangelistic strategy within the same 12-month period, which begins in May 2024, and goes up to just before GC Session in 2025.” Howard pointed out two keys to the Global Disciple-Making Evangelism Strategy: 1) It follows the full disciple-making process; 2) It involves every member in personal ministry. “This is an emphasis on people, not on activity,” he said. For a full report on this dynamic presentation, click here.

The Three Angels’ Messages Committee Report, introduced by GC Vice President Billy Biaggi, featured presentations by Sam Neves, associate director, GC Communication; Vyacheslav Demyan, vice president of programming, Hope Channel International; and Jim Howard, director, GC Sabbath School and Personal Ministries, who interviewed several people involved in practical ways of sharing the three angels’ messages. In communicating these important messages today, Neves stressed the importance of leveraging social media. “Our websites and social media channels for the world church are evangelistic first and foremost,” he said. “Your social media channels, your websites, are tools for mission. That means you have a relationship with people that is mission-centered, that bring them to an awareness of the three angels’ messages. Demyan emphasized “our message is not determined by marketing; it is determined by heaven.” He listed multiple resources made available by HCI and the world church for use in proclaiming the three angels’ messages, including Bible study courses on their website, hope.study, which currently has more than 700,000 students enrolled in their courses! Howard interviewed several involved with “sidewalk evangelism,” a practical way of involving church members to share God’s Word and the three angels messages. Neves ended with a personal testimony from being part of the Three Angels’ Messages committee. He stated how, when faced with challenges, “this committee says, ‘but the mission is more important than that problem. Let’s find a way to go through it.’”

In the South Pacific Division KPI report, Glenn Townend, SPD President, explained the SPD Mission Statement is the same as the General Conference Mission Statement since it is a division of the GC. “A disciple is a person who, in every way, is becoming more like Jesus Christ,” he said. “Our whole focus is that everyone becomes like Jesus in every particular way.” Townend then outlined seven specific areas the SPD is targeting in its strategic plan: church ministry, community development ministry, health and lifestyle ministry, education ministry, people and culture, communication and media, governance, and administration support. Three “big themes” from the I Will Go strategy that SPD is emphasizing include: spirituality, leadership, and mission. “SPD says, ‘We Will Go!’” he said.

“Healthy organizations move forward looking through the windshield while at the same time looking at the rearview mirror,” Erton Kohler, GC Executive Secretary announced while outlining plans to celebrate the 160th anniversary of the official organizing of the Seventh-day Adventist Church on May 21, 1863. “When we look at our past, we receive new commitment, new energy, new vision for the future, he said. David Trim, Director of the GC Office of Archives, Statistics and Research, presented a brief history of that momentous day. The main point of organizing, said Trim, was for the purpose of unity, identity, and mission. These three points will be the emphasis for the 160 year celebration. For more on David Trim’s presentation, see pages 29 and 30 of this issue.

Former GC president, Jan Paulsen, offers prayer during one of the meetings.
MOBILIZING RESOURCES FOR MISSION:  
TREASURER’S REPORT EMPHASIZES MISSION REFOCUS

By Anais Anderson, ANN

Paul H. Douglas, treasurer, General Conference (GC), presents the financial report for 2022 during the 2023 Spring Meeting on Monday, April 10, 2023, at Silver Spring, Maryland, USA [Denis Peniche/AME (CC by 4.0)

“...in times we may consider as turbulent, in times we may consider as troubling – God is in control and He will supply all that we need for us to do what He has called us to do.” Paul H. Douglas, General Conference treasurer, opened his report during the 2023 Spring Meeting highlighting the strong financial position of the General Conference as of December 31, 2022.

Douglas’ report went on to emphasize how, in spite of prevailing negative economic conditions around the world, God continues to financially sustain His church for mission.

MOBILIZING RESOURCES FOR MISSION

Using the pre-Covid year of 2019 as a reference point for the last “normal” financial year, tithe income over the past three years has consistently exceeded budgeted expectations, except for the year 2020 which saw the biggest financial impact as a result of the pandemic. Nonetheless, the year 2021 saw an immediate rebound as tithe income surpassed the income received in the reference year of 2019 by $1 million (see Image 1). Offerings, too, have continued to exceed budgeted expectations and, in 2022, offerings were $11 million more than the reference year of 2019, a direct result of increased support from church members everywhere. Undoubtedly, this increase allows the Church to allocate funds to focus even more heavily on reaching “every nation, tribe, tongue, and people” with the everlasting gospel” (Revelation 14:6) (see Image 2).
Douglas pointed out the realization of the anticipated pattern of funding the General Conference and its activities from tithe (50%) and world mission offerings (50%) that is now evident due “in large part to the generosity of our members to support our global mission and not just the local mission that is administered by the churches where they fellowship.” (see Image 3)

COMMITTED TO INVESTING IN MISSION

As Douglas reminded GC Executive Committee members of the Church’s commitment to invest in mission, he recapped the changes in financial reporting announced during the treasurer’s report at the 2022 Annual Council. “As part of our commitment to invest in mission, the new descriptions [on financial statements and reports] provide better information on how we are focusing the use of resources towards mission.”

Taking these new descriptions into consideration, the year 2022 saw the majority of program expenses (43%) spent on mission strategy and support, clearly representing the Church’s emphasis on supporting the mission and intentionally aligning its financial resources to focus on our calling as Seventh-day Adventists to proclaim the “gospel of the kingdom [to]... all the world as a witness to all the nations” (Matthew 24:14) (See Image 4).

Douglas went on to discuss the current positive condition of available working capital and liquid assets, the biblically-centered investment strategy of the Church, and the remaining allocations of the extraordinary tithe fund, before turning to Ray Wahlen, undertreasurer, to report on the operating expense cap.

“This report is a testimony to the power of God and the faithfulness of Christian stewards around the world.” Wahlen took the stage as he addressed General Conference Executive Committee members to highlight the continued pattern of the General Conference to operate under the operating expense cap. Due to an increased tithe income of over $400 million above the budgeted amount, vacant positions were able to be filled and cost-of-living increases for existing personnel were put into place.

MOVING FORWARD WITH CONFIDENCE

While every World Church Division has reported increases in their local currencies for tithe and offerings, and most have reported increases surpassing 2019 levels, we can be confident that God is in control. Yet, though God continues to sustain His church as we engage in
fulfilling the Great Commission, we are not immune to the economic turbulence facing the world around us. Douglas reminded church leaders of five challenges the Church is facing and will continue to face as we near the Second Coming of Jesus:

- Balancing growth and stability
- Ensuring sufficient working capital and liquidity
- Moving towards higher levels of self-support
- Dealing with uncertainties due to geo-political conflicts, currency volatility, and changes in regulatory environments
- Understanding paradigm shifts brought about by crisis events, new technologies, and changes in generational thinking

Douglas emphasized that, as we move forward with a focus on mission, we must recognize that “The Lord desires to see the work of proclaiming the third angel’s message carried forward with increasing efficiency.

As he has worked in all ages to give victories to his people, so in this age he longs to carry to a triumphant fulfillment his purposes for his church. He bids his believing saints to advance unitedly, going from strength to greater strength, from faith to increased assurance and confidence in the truth and righteousness of his cause” (*Testimonies for the Church*, vol. 9, p. 9).

**MISSION REFOCUS**

As he concluded, Douglas took the time to motivate and encourage church leaders everywhere to remain focused on the mission God has given for this time as they continue to move forward with placing every component of ministry under the umbrella and true emphasis of “Mission Refocus.”

Mission Refocus includes assigning missionary personnel to move to the frontlines of mission work; supporting the entry of church organizations into non-entered and low-entered places in the world; aligning financial resources towards mission impact; and establishing and applying a digital strategy that “facilitates the effective use of technology for mission.” Said Douglas, “Mission Refocus is not a slogan. Mission Refocus is about analysis and it is about action. Mission Refocus is not just about a set of criteria, but a culture of thinking to ensure that everything and everyone is aligned to the urgent and end-time mission for which God has called His Church.”

Douglas challenged leaders to engage in the necessary critical thinking to make everything about mission. Besides simply analyzing, he called them to take action with the assurance that, “As we go about this work, God is on our side! Let us be positive, let us be purposeful, and let us be prudent!”

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MOBILIZING RESOURCES FOR MISSION: 
AN INTERVIEW WITH PAUL H. DOUGLAS 
General Conference Treasurer and Chief Financial Officer 
with Gina Wahlen, Editor, GC Executive Committee Newsletter 

ECN: Your Treasurer’s Report today was very positive, and yet there are always challenges. What are some challenges you see ahead?

Paul H. Douglas: Five challenges that I see we will continue to face in the future include:

- Balancing growth and stability
- Ensuring sufficient working capital and liquidity
- Moving towards higher levels of self-support
- Dealing with uncertainties due to geo-political conflicts, currency volatility and changes in regulatory environments
- Understanding the paradigm shifts brought about by crisis events, new technologies, and changes in generational thinking.

How do you propose we meet these challenges?

We will meet these challenges by maintaining our trust in God and keeping our focus on mission. Right now, we have been emphasizing Mission Refocus. This is not a slogan; it is about analysis and action. It’s not just a set of criteria, but a culture of thinking to ensure that everything and everyone is aligned to this urgent end-time mission for which God has called His Church. This includes missionaries on the front line, missionaries in un-entered and low-entered territories in the world. Mission Refocus will also look at the appropriations we make from the General Conference and how we seek to achieve the best and highest mission impact. As part of keeping our focus on mission, we need to engage as leaders in the critical thinking that...
is necessary to make everything and everyone about mission. Yes, there are challenges. However, we will meet these challenges with God and by focusing on the mission to which He has called us.

**What is the most challenging part of preparing the Treasurer’s Report?**

The most challenging part of preparing the Treasurer’s Report is to take what is otherwise technical and complex information and making it clear and understandable for the entire audience. For example, in my last report there was a significant unrealized loss reported on the financial statement that related to the pricing of bonds and how the market value of our investment portfolio is presented in the financial statements. Without a clear explanation, a person in the audience might have had difficulty understanding a loss being reported of such a large sum when the investment portfolio of the GC is very conservative. I believe the objective was achieved in explaining the complex issue of bond pricing and their market values, especially in times of fast-rising interest rates, so the wider audience could understand.

**How do you deal with highly concerning situations?**

There are some alarming things from time to time, but I have this position in my mind—that, if we are in God’s work, there is really no need to be afraid. Turbulence will come, trouble will come, but I have the confidence in knowing God is on our side. I think it was at last year’s Spring Meeting where I drew the analogy that in these turbulent times the greatest danger really is not the turbulence itself, but forgetting that the Master of the Sea is in the boat with us. When I made this statement, I was extending a thought from a quotation from a business writer who indicated that the greatest danger in turbulent times is using yesterday’s logic to address today’s challenges. Though the business writer is correct, for us there is an even greater danger when we forget the Master of the Sea as we know Him—our God, our Savior—is in the boat.

**In your report today you mentioned the three “P’s.”**

Yes—Positive, Purposeful, and Prudent.

**Can you unpack that for us?**

As I was constructing the presentation for today [Spring Meeting], I appreciated that the financial picture was rebounding since the impact of COVID. God once again showed us, “Why were you worried?” He was there. These things are going to happen. They have happened before, they are going to happen again, multiple times. God has called us to a purpose and if we really believe in His power and His ability to guide us, to give us wisdom we need, then there is no reason for us to fear. So therefore, we need to be positive. God wants yet again to provide for His children so His church can be triumphant in fulfilling His will. So, we need to be positive.

He is the One who called us to this mission—it is His mission. We are just privileged to be partners with Him. It is His mission and it is our calling. Through our cooperation with God and through the power of the Holy Spirit, we are empowered to fulfill our calling. So, again—positive.

We need to be purposeful in this mission to which we have been called, whether in our local community, in our church, or around the world. As the GC, this for us is a global mission and we need to manage all of our resources, people, and activities centered from this global perspective. So, purposeful.

And then the last one, within the context of a financial report—we deal with the resources God has entrusted to us as stewards, and we need to be prudent with those resources. Just because God is with us, just because God has provided the resources, it is not an excuse for inefficiency, it is not an excuse for not being excellent. So, we have to be prudent, by understanding our priorities and aligning our resources with those priorities. We also have to identify and address to the best of our ability the risks that might emerge to disrupt the mission activities for which we are engaged. So, prudent.

Your theme is, “Mobilizing Resources for Mission.” Can you explain how you see the
mission of Treasury going beyond what some may consider the traditional role of this office?
I would argue that Mobilizing Resources for Mission is the role of Treasury and not something that is foreign or outside its traditional role. I need to give credit to Marlon Lopes, treasurer of the South American Division, for this phrase. While we were in a conversation, he described to me how he saw the role of Treasury as mobilizing resources for mission.

The phrase stuck in my mind, and I said to myself, “He is so right.” From a professional and financial perspective, we can think more about managing resources—doing the bank reconciliation, preparing the financial statements, making sure we have all the right internal controls, all the other processes that relate to managing the resources. But if that is all we do, then I believe we have failed because our mission is not to manage the resources. It is not to perform a bank reconciliation or prepare a financial statement, though all of those things are good and necessary.

Ultimately, we are here for a purpose, we have been called to a mission. A mission, at the level of the General Conference, to reach the world: a mission at the level of the division to reach a particular continent or group of countries; a mission at a particular union to reach a set of countries; a mission in a conference to reach a multiple of communities; a mission for the local church to reach a particular community; a mission for the member to reach their neighbor.

So, if we ultimately have a mission and have resources that God entrusts to us as stewards, it is not just to be managed; it is to be mobilized. Mobilized according to plans. Mobilized according to priorities. Mobilized with prudence.

What do you mean by “mobilization?”
Mobilization requires strategy. Mobilization requires prayer. Mobilization requires wisdom from on high. “This is what I will have you do.” “This is what is important now for God’s mission at this point in time.” That’s mobilization.

Mobilization also involves saying, rather than the General Conference just cutting up a pie of appropriations as it were, and just giving Division “A” a piece of the pie, Division “B” a piece, and Division “C” a piece. Mobilization would mean, “Well, let’s look more critically as to our strategic priorities and say to ourselves, for the next two or three years why don’t we as a body say, ‘Let us invest in this area for the next 3 to 5 years so we can begin to realize the expected impact in this area.’” And once that impact is realized, then we shift those resources to another area and say, ‘OK, we’re going to invest here for this next period of time.’”

This level of thinking is about mobilization and not just
If it’s not about mission, it doesn’t matter.

about the necessary routine of bank reconciliations. This level of thinking is about understanding our mission priorities. This level of thinking is about aligning all our resources—financial, people and technology—to the mission priorities that have been prayerfully agreed upon. Mobilizing resources for mission is about going further, going faster, being more effective and being more efficient.

Where are we mobilizing those resources today?

I would say right now our collective interest is the 10/40 window. But I would suggest that it’s not only about the 10/40 window; we have to reach the entire world. Right now, a key strategic priority of the General Conference for reaching the world is in the 10/40 window. Therefore, we need to mobilize our resources towards that priority. As we continue to evaluate and critically look at things, we might identify other geographical pockets where we recognize we need to have a presence, or even a more enhanced presence for that particular area.

We are also mobilizing resources in terms of personnel. A key element of Mission Refocus is in moving missionary personnel from primarily administrative positions to be more on the frontline. We are also mobilizing technology resources. Just the other day we voted a new committee that will address and enterprise Digital Strategy for Mission at the General Conference. This enterprise strategy allows us to focus on three domains—infrastructure, initiatives, and innovation—and how all these three domains work in concert to accelerate the mission of reaching the world with the eternal gospel.

What would you like to say to Adventist treasurers around the world—treasurers from the division level to the local church?

One simple sentence: If it’s not about mission, it doesn’t matter. Now, how do I unpack that sentence? I am saying, if you cannot find a direct line in terms of what expenditure you want to make and furthering the mission to which you have been called, then we need to ask some more questions. And so, every treasurer—whether they be my associate treasurers here at the General Conference, the division treasurers, the union treasurers, conference treasurers, local church treasurers—we should be single-minded in ensuring that we are aware of available resources—financial, personnel, as well technological—and be a key participant in terms of mobilizing these resources.

What do you mean by being a participant in mobilizing resources?

The treasurer alone, the treasury team alone, cannot singlehandedly mobilize resources. That has to be a collective effort of leaders—to understand who we are, where we are going, what we’ve been called to do, and committed to ensuring that resources are aligned towards that purpose. That’s a collective effort. That’s not a singular effort of a treasurer. However, the treasurer needs to be a key participant in that process.

Is there anything you would you like to say to the GC Executive Committee members as a whole?

First of all, they sit in a seat of governance of the church. They need to be involved in holding us accountable as church leaders, and ensuring we have developed a plan that is divinely inspired, that we are pursuing that plan, and expecting those plans to be relevant and have some return of results. So, they need to hold us accountable.

As they sit at the table in terms of this governance role, holding us accountable as God’s leaders for His Church at this time, they should also be capturing the information that is available, and using that information not only to inspire themselves to be involved in mission, but to be a source of inspiration for others at the places where they lead and where they fellowship in their local church.

Beautiful. Anything else you would like to add?

Jesus is coming soon. If we really believe that then we need to act as if we do. As I said earlier, Mission Refocus is not just about analysis, it is about action. Since we believe that Jesus is coming soon, let us act like it. Let us operate our organizations like we believe He’s coming soon. Let us govern our lives accordingly because we believe He is coming soon. And sure, we know things are going to get bad. We can’t even imagine how bad they will get, but even with that lack of imagination of what it will be, we already know and are certain about one thing—God is with us. Bring it on. Let’s just do the work.
Since its organization in May 1863, the Seventh-day Adventist Church has emphasized the need for trust, confidence, transparency, and accountability.

“It shall be the duty of the Executive Committee... to audit and settle accounts with ministers and others in the employ of the Conference, and to exercise a general watch-care over all matters pertaining to the interests of the cause within the bounds of the Conference.”

An auditing committee was formed when the GC was organized in 1863. The GC named its first chief auditor in 1913. In 1977, GCAS was organized by bringing all the audit functions administered by the Unions in North America under one umbrella as a service administered at the GC. In 2000, all division auditing programs were consolidated into GCAS administered from GC Headquarters in Silver Spring, Maryland.

Why did the church founders include audit as part of their earliest organizing documents? Why was it important to ensure GCAS was independent of treasury? To answer those questions, we need to understand what an audit is.

The purpose of an audit is to provide assurance to the stakeholders of an organization that the financial information provided to them can be relied on. For the Seventh-day Adventist Church, the stakeholders are the church members. The members provide resources to the church in the form of tithes and offerings. The audit is part of the “financial credibility cycle” to ensure the church organizations use these resources for their mission.

The reports provided by GCAS include three components: the auditors’ opinion on the organizations’ financial statements in compliance with the appropriate financial reporting standards, a report regarding the compliance with denominational core financial policies, and a report regarding deficiencies observed during the audit in the organizations’ system of internal control.

Business best practices as well as denominational working policy require Seventh-day Adventist Church organizations to utilize audit committees, which serve on behalf of the organizations’ governing committee or board. The audit committee is responsible for oversight.
ENCOURAGING MEMBER FAITHFULNESS AND FUNDING THE MISSION
PLANNED GIVING AND TRUST SERVICES (PGTS)

By Dennis Carlson, Director, Planned Giving and Trust Services

FUNDING THE MISSION

The first record of a planned gift was a charitable gift annuity recorded in the early 1890s. Since 1968 when Planned Giving and Trust Services records started to be consistently kept, the worldwide Planned Giving and Trust Services has funded the mission of the Seventh-day Adventist Church to the amount of US$2.4 billion. So how does Planned Giving and Trust Services fund the mission?

PLANNED GIVING

Planned Giving encourages every Seventh-day Adventist member to have a plan for their family that honors God and keeps God’s possessions working for God. Speaking of Planned Giving, Ellen White states, “...this duty is just as sacred as the duty to preach the word to save souls.”

A family was seeking God’s direction for how they should plan. After creating a plan, 21 years later their plan was implemented and is impacting communities worldwide through project grants from the “Mission Impact Fund.” By seeking God’s will, the Holy Spirit will guide your family as they make a plan that honors God.

TRUST SERVICES

Trust Services is the Seventh-day Adventist Church organization receiving gifts from members and other friends of the Church in a professional manner. Ellen White tells us, “Just as long as we are in this world, and the
What else is needed for the church to have the global impact implied in the Three Angels’ Messages besides prayer, personal consecration, and the outpouring of the Holy Spirit? Interestingly, “to accomplish this work, means is needed,” writes Ellen G. White. Amplification of the Apostolic church’s giving pattern (Acts 4-5) may be expected as the result of the latter rain. There will be an extraordinary income of non-tithe resources, exceeding by far the tithe income: “In the last extremity, before this work shall close, thousands will be cheerfully laid upon the altar. Men and women will feel it a blessed privilege to share in the work of preparing souls to stand in the great day of God, and they will give hundreds as readily as dollars are given now.” (Watch “End-time Extreme Givers.”)

Before the decree prohibiting them from buying or selling is issued, God’s children sell their homes and properties and invest the proceeds into the Lord’s treasury. They don’t consider it a financial martyrdom but a wise investment whose return is sure. It was by giving tithes and offerings regularly and systematically, God’s appointed and most fundamental giving method, that they learned to trust Him and to partner with Him in His final mission.

It is in preparation for that time that the General Conference Stewardship Ministries Department Mission Statement reads: “Inviting people to trust God as Owner and Provider, and to partner in His final mission through regular and systematic giving.”

But what is implied in the words regular and systematic as applied to offerings? The regularity is related to “when” we give. It is determined by how frequently one receives a financial blessing or income (Proverbs 3:9), and not by feelings, sympathy, or even because there is a need or good financial need.
projects (2 Corinthians 9:7). And the system has to do with “how” we give, which should be in proportion to (or a percentage of) the income.

We call “Promise”\textsuperscript{10} the regular and systematic offering because the worshiper needs to purpose in prayer (2 Corinthians 9:7) the frequency and percentage of the income to be given (Deuteronomy 16:17; 1 Corinthians 16:2) for a certain period. Then when the period is over, renew that percentage-based vow. (Watch “What Is the ‘Promise’ Offering?”).

Those who have accepted God’s fundamental way of giving will return their offerings, not in expectation of blessings but in response to each financial blessing. “…The followers of Christ should not wait for thrilling missionary appeals to arouse them to action. If spiritually awake, they would hear in the income of every week, whether much or little, the voice of God and of conscience with authority demanding the tithes and offerings due the Lord.”\textsuperscript{11}

It is by promoting and practicing regular and systematic offerings that the church is prepared for higher grounds of commitment for mission.

\textsuperscript{1} Advent Review and Sabbath Herald, May 26, 1863.
\textsuperscript{2} Ellen G. White, Counsels on Stewardship, p. 323.
\textsuperscript{3} Ibid., p. 183.
\textsuperscript{4} Ellen G. White, Counsels on Stewardship, page 40.
\textsuperscript{5} Idem.
\textsuperscript{6} See Counsels on Stewardship, chapter 11, Selling Homes and Property.
\textsuperscript{7} Ellen G. White, Counsels on Stewardship, page 41.
\textsuperscript{8} Idem, pages 80, 81.
\textsuperscript{10} See more about “Promise” in https://stewardship.adventist.org/promise-offerings.
\textsuperscript{11} Ellen G. White, Testimonies, volume 4, page 474 (emphasis added).

\textbf{FOLLOW THE MONEY}

Have you ever wondered where tithe and offerings go once you place them in the offering plate at your local church? Watch this video prepared by the General Conference Auditing Service (GCAS) to learn more.
Did you know being in debt may lead to negative health outcomes? While worldwide statistics are not available, the Federal Reserve Bank of New York reported in 2020 that total household debt increased to $14.15 trillion in the fourth quarter of 2019 (that’s pre-pandemic!). Home mortgages were at $9.56 trillion. Non-housing debt was also very high, including $16 billion in auto loans, $46 billion in credit card balances, and $10 billion in student loans.

Experts at the Health website identified “7 Ways Debt Is Bad for Your Health.” They include:

1. **Debt can raise your blood pressure.** Those in debt also tended to report poorer health in general.

2. **Debt can lead to anxiety.** Studies show those in greater debt reported perceived stress levels 11.7 percent higher than average.

3. **Debt has been linked to depression.** A Rutgers University study found that adults age 51 and older were more likely to report depressive symptoms when they owed a high amount of unsecured debt (like credit card balances and medical bills).

4. **Debt may lower your immunity.** When an individual is stressed, like when dealing with debt, our immune system releases major hormones, such as adrenaline and cortisol, at elevated levels. Elevated levels of these chemicals can cause significant physical harm to immune functioning that can lead to a suppressed immune system, causing an increase in illnesses.

5. **Debt can impact your doctor visits.** Those with high levels of credit card or medical debt are less likely to visit a doctor or dentist for regular check-ups or when they are sick.

6. **Debt can lead to chronic aches and pains.** A survey found 44% of people with high levels of ‘debt stress’ had frequent migraines or other headaches, compared with just 15 percent of those with lower levels. They were also more likely to have muscle tension, back pain, ulcers or digestive tract problems, and suffer heart attacks.

7. **Debt can ruin relationships.** One study showed that newlywed couples who disagreed about financial issues at least once a week were more likely to divorce within five years than were those who argued about other issues.

**WHAT TO DO?**

While this is not to be taken as professional legal or financial advice, here are some tips many have found helpful for good financial health:

1. **Avoid debt.** The Bible says: “the borrower is slave to the lender” (Pr. 22:7, NIV).

2. **Live within your means.** Know your income and expenses. Keep track of where your money is going and don’t overspend. Have a workable budget. Live simply.

3. **Save for emergencies.** They will happen. Use your savings fund, rather than credit cards.

4. **Cut up your credit cards** if you are in debt and pay them off as quickly as possible. If you are not in debt, continue paying off your credit card(s) in full each month.

5. **Pay off debt** as quickly as possible. Begin by paying off your smallest debts first; this will give you momentum to work on paying off your larger debts. It takes time and discipline to be financially healthy, but the rewards are well worth it!
The Seventh-day Adventist Church is a worldwide body of believers who accept the Bible as their only authority and share common biblical beliefs, practices, and a worldwide structure. The Adventist Church issues ministerial credentials to its pastors based on biblical criteria.

Recently, a Seventh-day Adventist Church pastor in Germany presented himself as bisexual and has promoted this lifestyle. After meeting with him, the Hanseatic Conference voted on March 19, 2023, to retain his ministerial credentials. The Hanseatic Conference is part of the North German Union within the Inter-European Division (EUD) of the General Conference.

Following this action, the EUD administration prayerfully analyzed the pastor’s sermon and subsequent public statements and concluded that his open rejection of the official position of the worldwide church disqualifies him from pastoral ministry. The recent statement of the EUD administration upholds the integrity of Adventist pastoral ministry in support of Bible truth, as well as the Adventist Church’s voted statements on Human Sexuality, Homosexuality, and Transgenderism.

As world church leaders, we support the current efforts of the EUD administration to work with the Hanseatic Conference, in close consultation with the North German Union, to address the issue of a pastor continuing to hold ministerial credentials while presenting himself to be bisexual and promoting this lifestyle. We also see that this challenging situation carries ramifications for the world church, as the actions of the pastor and the Hanseatic Conference are inconsistent with the biblical beliefs accepted by the worldwide body of believers.

Pastors are leaders in supporting and nurturing biblical belief and instruction. In this special calling, they have a duty to be exemplary in their public ministry and personal lives, including the demonstration of the highest integrity and faithfulness to the Word of God. The role of the pastor must be one that influences others towards accepting the plain Word of God rather than being influenced by cultural, humanistic, or societal ideas that seek to undermine its timeless authority.

While all of us, including pastors, are afflicted by sinful propensities, the Bible teaches that our identity should be found in Christ alone. The current situation of having a pastor holding ministerial credentials issued by the Adventist Church who identifies as bisexual presents a great challenge to the biblical principles and fundamental beliefs we uphold. Further, it lessens the integrity of the ministerial credential policies as voted by the world church representatives at the Annual Council.

The Adventist Church adheres without reservation to biblically grounded beliefs that include the divine ideal of pure, honorable, and loving sexual relations within a monogamous heterosexual marriage, and believes that lowering this high view is detrimental to humanity. We see the struggle, pain, and fear of rejection of those who wrestle with their sexual orientation. Many have chosen, through God’s strength and a personal relationship with Him, not to practice their unbiblical sexual orientation. Our pastors are called to walk alongside them in what is often a very difficult journey.
The responsibility of the pastor to our members who are on this difficult journey is to point to the Word of God as providing the best counsel in this struggle. In Romans 1:18–32, we read a long list of sinful practices which can only be overcome through the direct power of Christ. The integrity of the Word of God and His instructions for daily living give us the opportunity as human beings to maintain a direct connection with the Source of all power. We are called to overcome sin in every form through the power of the Holy Spirit working in our lives. When we submit completely to God and accept the grace and merits of Jesus Christ to change our lives in conformity with His plan, we receive of His justifying and sanctifying righteousness to save us. We become “new creatures” in Christ Jesus — “Therefore, if anyone is in Christ, he is a new creation; old things have passed away; behold, all things have become new” (2 Corinthians 5:17, NKJV).

Above all, the responsibility of the pastor is to proclaim to all persons the eternal gospel of Jesus Christ (Revelation 14:6–12), which has at its core the power to transform lives through His grace and righteousness. Therefore, rejecting the ability of God to transform the life of any person, even in seemingly impossible areas, is also rejecting the very doctrine of salvation. The ability of God to transform our lives is indisputable and those who are called by Him to be ministers must be seen in word and deed to uphold this truth. “For with God nothing will be impossible” (Luke 1:37, NKJV).

BIBLICAL VIEW OF HUMAN SEXUALITY
The 28 Fundamental Beliefs are based on the Word of God and the collective understanding of the Seventh-day Adventist Church worldwide. Many beliefs relate very closely to the subject of human sexuality and should be carefully studied by all, including: #1 The Holy Scriptures; #6 Creation; #7 Nature of Humanity; #10 The Experience of Salvation; #11 Growing in Christ; #12 The Church; #13 The Remnant and Its Mission; #22 Christian Behavior; and #23 Marriage and the Family.

Without restating the above-mentioned fundamental beliefs, we remind ourselves of the biblical view of human sexuality summarized in the Statement on Transgenderism voted at the 2017 Spring Meeting. In keeping with a high view of Scripture, the statement cautions us that when addressing the challenging issues of alternative sexualities, we must do so grounded on the absolute truth of God’s Word, as clearly expressed in the following paragraphs:

■ “God created humanity as two persons who are respectively identified as male and female in terms of gender. The Bible inextricably ties gender to biological sex (Gen 1:27; 2:22-24) and does not make a distinction between the two. The Word of God affirms complementarity as well as clear distinctions between male and female in creation. The Genesis creation account is foundational to all questions of human sexuality.

■ “From a biblical perspective, the human being is a psychosomatic unity. For example, Scripture repeatedly calls the entire human being a soul (Gen 2:7; Jer 13:17; 52:28-30; Ezek 18:4; Acts 2:41; 1 Cor 15:45), a body (Eph 5:28; Rom 12:1-2; Rev 18:13), flesh (1 Pet 1:24), and spirit (2 Tim 4:22; 1 John 4:1-3). Thus, the Bible does not endorse dualism in the sense of a separation between one’s body and one’s sense of sexuality. In addition, an immortal part of humans is not envisioned in Scripture because God alone possesses immortality (1 Tim 6:14-16) and will bestow it on those who believe in Him at the first resurrection (1 Cor 15:51-54). Thus, a human being is also meant to be an undivided sexual entity, and sexual identity cannot be independent from one’s body. According to Scripture, our gender identity, as designed by God, is determined by our biological sex at birth (Gen 1:27; 5:1-2; Ps 139:13-14; Mark 10:6).
“Scripture acknowledges, however, that due to the Fall (Gen 3:6-19) the whole human being — that is, our mental, physical, and spiritual faculties — are affected by sin (Jer 17:9; Rom 3:9; 7:14-23; 8:20-23; Gal 5:17) and need to be renewed by God (Rom 12:2). Our emotions, feelings, and perceptions are not fully reliable indicators of God’s designs, ideals, and truth (Prov 14:12; 16:25). We need guidance from God through Scripture to determine what is in our best interest and live according to His will (2 Tim 3:16).

“The Bible commands followers of Christ to love everyone. Created in the image of God, they must be treated with dignity and respect… Acts of ridicule, abuse, or bullying towards [all] people are incompatible with the biblical commandment, ‘You shall love your neighbor as yourself’ (Mark 12:31).

“The Church as the community of Jesus Christ is meant to be a refuge and place of hope, care, and understanding to all who are perplexed, suffering, struggling, and lonely, for “a bruised reed He will not break, and smoking flax He will not quench” (Matt 12:20). All people are invited to attend the Seventh-day Adventist Church and enjoy the fellowship of its believers. Those who are members can fully participate in church life as long as they embrace the message, mission, and values of the Church.

“The Bible proclaims the good news that sexual sins committed by heterosexuals, homosexuals, transgender people, or others can be forgiven, and lives can be transformed through faith in Jesus Christ (1 Cor 6:9-11).

“Those who experience incongruity between their biological sex and gender identity are encouraged to follow biblical principles in dealing with their distress. They are invited to reflect on God’s original plan of purity and sexual fidelity. Belonging to God, all are called to honor Him with their bodies and their lifestyle choices (1 Cor 6:19). All are encouraged to wait on God and are offered the fullness of divine compassion, peace, and grace in anticipation of Christ’s soon return when all true followers of Christ will be completely restored to God’s ideal.”

As church members and leaders, let us by God’s grace embrace biblical truth and scriptural instructions and turn away from social movements that are contrary to the Word of God. We call on Seventh-day Adventist members worldwide to continue praying for God’s leading in His Church and that we be united as believers and messengers of His Word, recognizing the nearness of Christ’s second coming.

*This consensus statement was released worldwide on April 4, 2023.
On Wednesday, May 20, 1863, 20 leaders of the embryonic Seventh-day Adventist movement gathered in Battle Creek, Michigan. Some arrived by train throughout the day, so it wasn’t until 6 p.m. that they assembled in the second Seventh-day Adventist Meeting House in Battle Creek.

There were 18 delegates from five of the six existing State conferences—Michigan, New York, Illinois, Wisconsin, Minnesota, and Iowa. The Vermont conference dispatched no delegates, but two delegates were sent from the Seventh-day Adventist churches in Ohio, which had yet to organize into a conference.

Also present were a number of members of the Battle Creek Church, including Ellen G. White, who were not official delegates of the Michigan conference, but were interested observers of proceedings.

The 20 delegates’ first action was to elect a temporary chairman and secretary. The chairman was Jotham M. Aldrich; the secretary, Uriah Smith. Aldrich was 35 years old and had only converted in 1860. He had not been a Millerite. Smith was just 31 and, remarkably, was not a delegate.

These two facts tell us something about the founders of our church. Many of them were young, and they were neither snobbish nor exclusive. There was no special club for adherents in 1844. Our founders looked for spiritual gifts, and where they saw talent, they would use it to spread the third angel’s message.

Having elected a chairman and secretary, the delegates and onlookers then joined in singing hymn number 233 from the hymn book James White had published in 1861, revised from a hymnal he had first printed in 1849. The hymn was “Long Upon the Mountains.”

Then, John N. Loughborough of Michigan, Charles O. Taylor of New York, and Isaac Sanborn of Wisconsin were chosen as a committee to inspect and verify the credentials of the delegates.

All of this tells us something else about the founders of the General Conference: they liked to sing hymns, and they valued proper procedure and committees. Some characteristics of the Seventh-day Adventist Church go back to the very origins.

Delegates duly presented their credentials for approval. The Session then adjourned until the following morning.

The next day, Thursday, May 21, 1863, was the big day. The first step was the selection of eight men to draft a constitution. They reported back so promptly and with so detailed a constitution, that the preliminary work must have been done by a small group before the session convened. The constitution was then approved unanimously.

The General Conference of Seventh-day Adventists was thus formally founded—a permanent structure with conferences as constituency, and annual sessions;
three permanent officers—president, secretary, and treasurer—and an executive committee of three.

The constitution that was adopted began with a preamble that, many years later, would be dropped. But that original Preamble is important because it says why a General Conference was being established—“For the purpose of securing unity and efficiency in labor, and promoting the general interests of the cause of present truth.”

And Article V was concerned with missionary activity. It provides that the Executive Committee was to have “the special supervision of all missionary labor, and as a missionary board shall have the power to decide where such labor is needed, and who shall go as missionaries to perform the same.”

The purpose of the General Conference, in sum, was to promote unity, identity, and mission.

Chosen for Mission:
A Call for Renewed Commitment

Unity. Identity. Mission. These are foundational to the celebration of the 160th anniversary of the founding of the Seventh-day Adventist Church, according to Erton Kohler, Executive Secretary of the General Conference. The theme for the anniversary is “Chosen for Mission.”

Referring to how God raised up the Seventh-day Adventist Church for mission, Kohler pointed out that the year 2024 marks the 150th anniversary of sending out the church’s first official missionary, John Nevins Andrews, with his son, Charles, and daughter, Mary, on September 15, 1874.

“God organized this church to fulfill the mission, and we need to celebrate our legacy,” Kohler said.

Highlighting the tremendous growth of this worldwide movement, Kohler pointed out that when the Church was first organized in 1863, there were just 3,500 members and six conferences. He contrasted these small numbers with where the Church is today (see box at right).

“We have many reasons to celebrate,” he said, noting, “We will celebrate by calling people to renew their commitment to the mission, highlighting that unity is something precious for us and that our identity is God-given—it is in the Word of God. We need to highlight this and invite each church to be part of mission refocus. I hope this celebration can increase our unity, deepen our identity, and renew our commitment to the mission.”

A new book, *Hearts of Faith: How We Became Seventh-day Adventists*, by David Trim, was distributed to those in attendance at Spring Meeting, with an electronic version of the book’s final chapter shared with delegates attending online. The book tells the story of the formation of the Adventist Church, focusing on the years 1844-1863.
Five Adventist summer camps were listed among the best in the United States. They were included in a weekly news publication, Newsweek, list that chose the best 500 among more than 12,000 camps. The five Adventist camps listed included MiVoden Camp & Retreat Center in Hayden, Idaho; Camp Akita in Gilson, Illinois; Camp Au Sable in Grayling, Michigan; Lone Star Camp in Athens, Texas; and Sunset Lake Camp in Wilkeson, Washington. The list was based on social media reviews and a comprehensive survey of 15,000 parents.

In the South American country of Peru, a bill is being proposed to validate the seventh-day Sabbath, Saturday, as a day of rest for public and private workers. The law will benefit thousands of Peruvians who keep the seventh-day Sabbath. The bill, presented on March 30 by Peruvian Congressman Juan Bartolomé Burgos, would establish Saturday “as a compensable non-working day in Peru in favor of public and private workers who profess a religion that establishes such day as a day of rest to be observed.”

Prayer produced a miraculous healing in the country of Cameroon. Kamoh, 12, had a serious heart condition and plans were being made for her to travel to Italy for heart surgery. In the meantime, however, her Bible teacher at the Adventist school she attends in Yaoundé, Cameroon, suggested a special prayer program. Every morning and evening, they would each pray in their own homes for her heart to be healed. In addition, each school day they would pray together at school. At a medical appointment several weeks later, doctors were astonished to see that Kamoh’s heart was completely healed. No surgery was needed.

More than 1,000 Pathfinders from across Europe gathered in Athens, Greece, on April 15 to participate in the final stage of the 2023 Pathfinder Bible Experience. The event was attended by 68 teams from 23 European countries, including the United Kingdom, Greece, Denmark, Estonia, Latvia, Lithuania, Norway, Poland, Serbia, Sweden, Finland, Montenegro, Ukraine, and more. The event was especially meaningful for the Ukrainian teams, who received first place in the event. “It is a reminder that the Lord supports, inspires, and guides His children, even in the face of the hardships associated with the conflict,” wrote Olga Benko, director of the “Eliezer” Pathfinder Club from Ukraine, in her news report.

Putting “God First” was the overall theme of the Mongolia Mission’s successful stewardship seminar, held March 24-26 at the mission headquarters in Ulaanbaatar. This year’s seminar featured two tracks—onsite and online. In the opening plenary session, Mongolia Mission president Han SeokHee emphasized that spiritual revival must include a spirit of stewardship and soul-winning as its mission spirit. “The two pillars that must be established in the personal faith and life as a Seventh-day Adventist church member are spiritual revival and a soul-winning mission spirit,” he said.

Adventists in the far eastern city of Arsenyev, Russia, located 100 miles (160 km.) northeast of Vladivostok, prepared diligently for more than a year for an “Unlocking the Secrets of Bible Prophecy” evangelistic program held April 8-15. Church members posted invitation banners around town and invited their relatives, friends, and acquaintances. The congregation repeatedly held social events for city residents. New people came to the program, with many not missing a single day. The meetings were conducted by Lev Bondarchuk, president of the Far Eastern Union, and his wife, Svetlana, who spoke about “the inner qualities of the human soul that make each person especially beautiful—kindness, love, joy, humility, gentleness, and faith.” At the end, three people were baptized, with more continuing in Bible studies.

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