

The Worldwide Church of God Has Nothing to Hide— But Much to Protect!

ONE OF THE more absurd, false allegations made by the Attorney General in his efforts to destroy the Worldwide Church of God has been the alleged failure of the Church, Ambassador College and the Ambassador International Cultural Foundation to render an accounting.

ALL FINANCIAL TRANSACTIONS REPORTED

This accusation is particularly surprising, in that each corporation has filed with the State of California an annual accounting on forms prescribed by the State and in the detail required by those forms.

Specifically, Ambassador International Cultural Foundation files with the Attorney General's office an annual, detailed report (Form CT-2) listing, among other things: the total compensation of each officer, director, and key employees; every transaction with each officer or director including any extensions of credit or sales of properties; each transaction involving the purchase or sale of a security or investment including the cost, fair market value, and any gain or loss on the transaction; all distributions to other charities or other recipients; and a balance sheet and income statement, as well as other financial disclosures. This report, although not required to be audited, is audited by independent certified public accountants, and their report, together with the Foundation's report, are public documents available for public inspection. Moreover, the Foundation also files an annual statement with the State of California Department of Justice showing each California financial institution (and account number) with which it does business and authorizes disclosure to the Attorney General of any and all financial records pertaining to the Foundation held by such financial institutions.

Ambassador College files a similarly detailed accounting each year with the State of California Franchise Tax Board. Its latest audited report was a 52-page document that required over 250 hours to prepare and which listed each transaction with each officer and director, as well as other pertinent information such as description of each piece of real or personal property sold during the year along with the buyer's name and relationship, the historical cost, fair market value, expenses of sale, and gross sales price.

CHURCH FINANCIAL DISCLOSURES PUBLICLY AVAILABLE

Both the Foundation and the College file identical disclosures with the federal government and all of these documents are available for public inspection. The Worldwide Church of God also files an annual information return with the Franchise Tax Board, although the State has chosen to require fewer disclosures of religious institutions.

In each case, the level of detail required to be presented in these accountings is dictated by the State and in every instance we have complied fully with such requests for accountings. These accountings are available to all contributors and potential contributors. They are available to the news media. They are most certainly available to the Attorney General.

CRIMINAL CONSPIRACY EVIDENT

Therefore, it is clearly a malicious abuse of the legal process for the Attorney General to state falsely that no accounting has ever been made or that financial disclosures have been incomplete. Because the Attorney General knew these allegations were false, both before a complaint was filed as well as throughout the court proceedings, we can only conclude that such false charges are further evidence of the criminal conspiracy to deprive us of our rights, under almighty God.

WHY FIGHT?

Thus we have never had anything to

hide. We still have nothing to hide. At no time did the Church, College or Foundation fail directly or indirectly to cooperate with any requests made by the State of California through the Attorney General's office or any other agency of the State Government to examine the activities of the various entities. But, the Attorney General did not ask for the examination! He invaded, threatening to confiscate. And we had no choice but to defend a lawsuit containing outrageous, false and defamatory allegations about the Church and its leadership.

As long as the State of California remains a plaintiff, and a self-appointed and self-designated enemy and adversary of the Worldwide Church of God and its brethren, the Church and its brethren have no reasonable alternative but to defend vigorously, resourcefully and diligently all of its rights, constitutional and statutory.

WHY, THEN, DO WE FIGHT SO HARD?

The answer is clear and simple: We fight because the State's actions strike at the very core of the freedoms guaranteed by the Constitution; indeed, the very freedoms that this country's founders were denied in their homelands and sought to enjoy in the New World.

OUR IMPERILED FREEDOMS

What are these freedoms that the Church is trying so hard to protect, and how do the State's actions imperil them?

(1) The right to worship God and carry out His Work in one's own way, free from governmental interference. This necessarily includes the right of the Church and its leaders to control how God's money—tithes and other offerings—should be used. The State's position, on the other hand, is that it, through a court appointed receiver, should be the final arbiter of how Church funds should be expended.

(2) The right to worship and contribute in freedom and in privacy. The State, however, contrary to longstanding principles of constitutional law, insists that it has the right to learn who

Church members are and how much they contribute.

(3) The right to freely communicate with Church leaders. The State, however, has recalled mailings from the Pastor General of the Church to Church members.

(4) The right to have Church documents dealing with ecclesiastical matters, membership lists, ministry lists, communications between clergymen and Church members, and communications between the Church and its attorneys, remain inviolate. The State, however, demands that it be given all of these documents without any objection or safeguards.

(5) The right to maintain the Church as a hierarchical entity. The State, in essence, has sought to make the Church congregational in governance.

WITCH-HUNT

We are not Don Quixotes fancifully tilting at windmills. The danger is clear and present. The intrusion of the State is massive and ominous. The so-called "accounting" is in fact a witch-hunt. No religious organization is safe; we all, therefore, must work to halt the rising tide which, if left unchecked, will erode the cornerstone of religious freedom.

All Americans must be committed to the preservation of the integrity of our religious institutions and the freedom to exercise our religious rights.

How can you help—what can you as an individual do?

Let everyone know that you as an American will not stand by and allow our freedoms to be so callously subverted. Contact your church pastor, write your congressman, write your senator, contact the media and *let your views be known!*

For more information on how you can be more involved in your own community complete the coupon below and return to: Worldwide Church of God, Box 111, Pasadena, CA 91123.

Herbert W. Armstrong

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Pastor General
Worldwide Church of God

CLIP THIS COUPON AND MAIL TO:
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Please send me more information on how I can let my views on religious freedom be known in my community.

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