

YEARLY RECKONINGS – SPIRITUAL ACCOUNTS.

"Many, O Lord my God, are thy wonderful works which thou hast done, and thy thoughts which are to usward: they can not be reckoned up in order unto thee; if I would declare and speak of them, they are more than can be numbered." – Psalm 40:5.

BUSINESS MEN are at great expense to secure accuracy in their accounts. Millions of dollars are spent every year in details of bookkeeping, an important part of which is to enable proprietors to know definitely upon which items of their business there is a profit, and upon which there is a loss, – to the intent that the profitable branches may be increased, and the unprofitable ones corrected. This is admittedly a wise procedure.

If the case be such with those who are seeking temporal wealth and its honors, how much more careful accounting should be attempted in connection with spiritual matters! The Lord's people are not merely seeking for wealth, which will last for a few years, and then must be parted with – at the tomb, if not sooner; – they are seeking for the riches which perish not, and which thieves do not break into and steal. More than this, with the heavenly riches they are assuredly seeking also heavenly honors and glories – even joint-heirship with the King of kings and Lord of lords, in the Millennial Kingdom, and in the glorious opportunities which it will bring in connection with the promised blessing of all the families of the earth.

The general settlement day with the world is at the close of the old year, and the beginning of a new one, but with the Church an equally appropriate occasion, or, indeed, a still more appropriate one, comes with the annual remembrancer of our Lord's death as our Passover Lamb – and of our participation with him in his sacrifice; and in the Easter celebration of his resurrection, and of our figurative rising with him to walk in newness of life – in prospect of the actual resurrection in which, if faithful, we shall be changed in a moment, in

the twinkling of an eye, to be like our glorious Redeemer, to see him as he is, and to share his glory.

Let us see how our spiritual accounts stand for the year past – since last we broke together the emblems of our Redeemer's sacrifice and of our own participation with him. Let us note whether or not the year's experiences have brought us nearer to the Lord, or have in any measure separated us from the warmth of his love and fellowship, and from fellowship with fellow members of his body. Every year should find us nearer to the Lord, not only in the purposes of our hearts, but in the conduct of our lives, – nearer to the perfect standard. We should be making progress, growing in all the graces of the spirit, and growing also in our knowledge and appreciation of the Lord and of his wonderful plan.

We trust that each reader, as he takes a conscientious view of the situation, whichever way he feels that the balance stands (favorable or unfavorable, as compared with a year ago), can nevertheless thank God that by his grace we are what we are, and where we are; – still *his*, with *hearts* striving for things of the spirit, and not for things of the flesh. If any have slipped to some extent backward, let such thank the Lord that matters are not worse than they are, that they have not wholly let go of his hand, and relinquished their share in the exceeding great and precious promises of his Word. Let them thank God that this day of reckoning and reviewing of accounts finds them desirous of being on the Lord's side, and making a better record during the year before us. Let us look together at our text, and see if we cannot joint heartily with the Prophet in the sentiment expressed. He divides the subject into two parts. (1) Thankfulness to God for his wonderful work of grace already done or accomplished; and (2) for his thoughts, his plans, his purposes, toward us, which are not yet accomplished, and which we have grasped by his promises, with our arms of faith.

Looking back at the things that God already has done for us, we see that the Prophet has defined some of these, saying, "He brought

me up also out of an horrible pit, and out of the miry clay, and set my feet [R3000 : page 132] upon a rock, and established my goings." (Verse 2.) If we can apply this heartily to ourselves, what a cause it is for thankfulness. As we look about us, and see the whole world lying in the Wicked One, without God and having no real hope, – merely vague impressions – and when we look back and see how the Lord has delivered us from the horrible pit of condemnation and sin, how he has had mercy upon us and delivered us, and established our feet of faith upon the rock foundation, Christ and his redemptive work, well may we give thanks, and tell his mercies all abroad. Looking back we may see that happy day that fixed our choice upon our Savior and our God, as being the time from which our goings have been *established*, – our course no longer vacillating. It was there that we obtained a fixed purpose, a ballast which has hindered us from being upset when tossed, hither and thither, by the varying winds of philosophy and human speculation. Praise God for this which he already has done for us! No wonder, as the Prophet [R3001 : page 132] proceeds to say, we realize that "He has put a new song into our mouth, – even praise unto our God." The new song is not one of doubt or of fear, nor concerning anguish of sinners; but a song of God's Justice and Mercy and Love, – reasonable and harmonious in its every cadence. Thank God! It has brought a new life to us; a new pleasure in life, as well as new aspirations and new hopes for others as well as for ourselves. We can never thank the Lord enough for the blessings which we have already received at his hands, – for the things which he has already done for us.

And yet the things that we already enjoy of the Lord's favor we are assured are but a foretaste of the blessings yet in reservation for them that love him – blessings which eye hath not seen, nor ear heard, neither hath entered into the heart of man to see or appreciate, but which God hath lovingly declared, and which we grasp by faith, seeing through a glass only obscurely, as yet, the glory, honor and immortality promised to the faithful. What we now have are not realities so much as promises and hopes. Present experiences being

but the beginning of our comfort, we agree with the Prophet, that the number of God's favors cannot be reckoned, computed. We are exceedingly his debtors; we can never discharge the obligation. But then we are his children; he is pleased to *give* us these things, and his request in return is that we shall act toward him in such a manner as will betoken our gratitude, and that we are indeed his offspring, begotten of his spirit.

Let us proceed in our calculation of present assets, and in our balancing of the year; and let us not be content simply with generalities in the balance. Let us retrospectively scrutinize the privileges and mercies enjoyed during the year, and the use we made of them and the blessings we derived. Let us carefully note which features of our daily course have been most helpful to us, and which have to any extent retarded our spiritual progress, hindered our fellowship with the Lord, prevented our running with patience or with best results the race set before us in the Gospel. These items will necessarily vary with each individual – for no two are alike in temperament or environment. Each in his counting should weigh the advantages derived from fellowship and communion with the Lord in prayer; and should determine whether or not this feature of his spiritual interests could be advantageously expanded during the beginning year.

Each should consider, also not merely how much time he had spent in *talking* to the Lord, but also how much time he had spent in *listening* to the Lord's voice – in searching the Scriptures; in seeking to know the divine mind, the divine plan, as it pertains to himself individually and to the Church and to the world. Included in this matter of listening to the Lord's voice, he should reckon the helps to Bible study provided by the Lord through the brethren, the members of the family, the members of the one body of Christ; – remembering the statement of the Apostle, that God himself had set the various members in the body as it hath pleased him; and that he set these members for the very purpose of blessing one another, edifying the Church, building it up in the most holy faith. True, we are to consider

that the Apostle were set first, foremost, and hence, that their teachings are paramount; and that all other teachings are to be submitted to the test of harmony with the testimonies of the apostles and the prophets.

If any, on reckoning up, shall find that they have not made such good progress as they had hoped, or perhaps apparently less progress in the narrow way, than some others about them, let them consider to what extent this failure to progress was due to a *failure to use* the divinely appointed means for growth in grace and knowledge and love; – namely, the Word and the brotherhood. If the progress has not been so great as could be hoped, let another point be examined: see whether or not you have been as active as was possible in serving the truth. Consider that you have consecrated your entire life to the Lord, and that by his direction it is to be laid down, sacrificed, yielded up in the interest of his brethren, the Church. Consider, count, reckon, whether or not you have been faithful in this matter of laying down your life during the past year – faithful in serving the Church, the body of Christ, to the best of your ability. Remember that it is a part of the Lord's provision, that he who watereth shall himself be watered, that he who serves the truth to others may appropriate to himself the more abundantly at the Lord's table of grace and truth.

EXAMPLES OF PROPER COUNTING, VALUATION, ETC.

In our counting let us take some hints and suggestions from the inspired apostles; let us note how they counted matters and things – which matters they set down to the profit account, and which to the loss account. Hearken to the Apostle Paul's words: "Neither count I my [earthly] life dear [precious, valuable] unto me." (Acts 20:24.) Again, "I count all things [earthly] but loss for the excellency of the knowledge of Christ Jesus my Lord." (Phil. 3:8.) Paul's estimation was not merely that the future glories were worthy of some loss in the present time, but that even the *knowledge* of Christ (including the knowledge of God's grace toward us through him, and the knowledge and consequent opportunities of running the race for the great prize) –

was alone worth [R3001 : page 133] the price; he estimated that the loss of all things, in order to obtain this *knowledge* (and its opportunities), would be a great bargain. Let us thank God if we have this good asset – a knowledge of Christ, – a knowledge of his character, and a deep appreciation of it, a knowledge of the plan which centers in him – no matter what it has cost us of earthly good; if we have this knowledge, if to us he is precious, we are rich today, thank God! The same Apostle proceeds to say that already he had suffered the loss of all things and did "*count* them but dung," that he might "win Christ, and be found in him" – a member of his body.

A further suggestion as to how to count is found in the Apostle James' words, "Count it all joy, when ye fall into divers temptations, knowing that the trial of your faith worketh patience," etc. (James 1:2.) No doubt, as each looks back for a year, we see that there were numerous snares and temptations in our pathway. Over some, no doubt, we gained victories, readily; others perhaps we conquered with a severer struggle; and still others perhaps were only partial victories, – they were partially reverses, partially victories for our enemy.

What did these temptations bring us? What has been their value? One value, as the Apostle suggests, is the lesson of forbearance. They proved to us that we are still in the schooling time, in the testing time; – to demonstrate our loyalty to the Lord, and our worthiness, through his merit, to a share in his Kingdom. All wish frequently, no doubt, that the testings were all over, and that we were accepted to a place amongst the overcomers; but patience and faith and trust are to do a refining work in our hearts, making us mellow, willing and obedient to the Lord. Let the good work go on. Let us rejoice if our trials have brought us lessons of any kind that are profitable to us, – that have tended to make us stronger in character, more firm for truth and righteousness, more aware of our own weaknesses, and more on guard against the same. Even those conflicts which have resulted in only partial victories have possibly been to our advantage. Surely so, in proportion as we contended *earnestly* against our weaknesses or

against the besetments of the Adversary. Even on points in which there may have been absolute failure, the result may be a strengthening of character, a crystallization of determination for greater zeal in that direction again; and a humility of heart before the Lord in prayer, which has caused us to remember the throne of grace afresh, and that thither we may flee in every moment of temptation and find the succor which we need.

The Apostle Paul summed up his account, and balanced it, as follows: "I reckon that the sufferings of this present time are not worthy to be compared with the glory which shall be revealed in us" – the faithful. (Rom. 8:18.) In our reckoning, in our account for the year, let us similarly reckon the things which we have suffered, whether they be few or many, small or great – whatever we suffered for Christ's sake, for righteousness' sake, for the truth's sake, – let us rejoice therein, and endeavor for the coming year, to be so much more faithful in all these respects, that it may be our high privilege of suffering something further for the name of Christ, for his cause, and for his brethren.

As we reckon the profit and loss sides of the account for the year, let us be thankful that amongst the shortcomings which all may have to deplore none of *us* find one item of evil which the Apostle mentions; *viz.*, none of *us* "count the blood of the covenant, wherewith we were sanctified, an unholy [ordinary] thing." Thank God, we still appreciate the precious blood of Christ; we still appreciate the fact that we are accepted, not in any merit or worthiness of our own, but in him who loved us and who bought us with his own precious blood. Oh, how much we have to be thankful for in this one feature of our experience, even if, as we look back, we find that there have been vacillations or slips or slidings in the pathway! How much we may thank the Lord, that by his grace we still are what we are, and still have the opportunity of persevering and running with renewed zeal and patience the race set before us, – looking unto Jesus for our example.

HOW THE LORD IS ACCOUNTING RESPECTING US.

Finally, in our account of matters, let us take courage from the Lord's statement respecting how he counts things, and let us count accordingly. The Apostle said himself, "I thank Christ Jesus our Lord, who hath enabled me, for that he *counted me faithful*, putting me into the ministry." (I Tim. 1:12.) Ah, [R3002 : page 133] yes, what a blessed satisfaction it is to us to know that while the Lord knows of our every word and every deed he is pleased to count us something different, even from our words and our deeds – something better! Our words do not always represent the full sentiments of our hearts; our conduct does not come up to the standard: after the words have been spoken and after the deeds have been done – perhaps to the very best of our ability – we realize that they have come short of the glory of God, and short of our own ideals, desires and efforts. How consoling it is to us, then, to know that our imperfect work shall be acceptable through Christ to God; that the Lord *counts* us according to our intentions, according to our wills. Praise his name! We would have no hope of coming up to any standard of perfection which he would approve, were it not for his gracious arrangement by which our imperfections are covered by our Redeemer's perfection and sacrifice, and our works accepted according to the intentions and desires of our hearts.

The Apostle rejoiced that by the Lord's counting him according to his intentions, and not according to his deeds, he was counted worthy a place in the ministry. Let us similarly rejoice, and let us remember that the word "ministry" signifies service, and the word "minister" signifies servant. Let us remember that all of the Royal Priesthood, all of the truly consecrated Church of God, are ministers, servants of God and of each other. The Lord has put us all into the ministry; and there is a ministry, a service of kindness and of love toward the Lord, in honoring his name and declaring his righteousness; and a ministry toward the brethren, in opening the eyes of their understanding and enabling them to appreciate the lengths and

breadths and heights and depths of the Lord's character. A share in this ministry belongs to each one of us, and it is a great privilege. It is a ministry, or service which, if neglected, [R3002 : page 134] or in proportion as neglected, brings us corresponding loss in spiritual progress and character. Let us count this privilege a valuable asset, to carry over into the new year, to be used with greater diligence than ever in the service of our King.

The Apostle, in writing to the Church at Thessalonica (2 Thes. 1:5), says, "That ye may be *counted* worthy of the Kingdom for which ye also suffer." Ah, yes; this is more of the Lord's counting. We are not worthy of the Kingdom of God. No human being is worthy; but the Lord purposes to *count* his faithful ones worthy. He will do this through the merit of his own great atonement-sacrifice which permits the acceptance of our wills, our intentions, as instead of the perfect works of righteousness. Thank God for this generous accounting! Let it encourage us, and let us remember the Apostle's statement that those who will be counted of our Lord thus fit for the Kingdom, will be such as suffer something for it. Let us then strive in a reasonable, rational manner, according to the divine Word and plan, to suffer for the Kingdom's sake.

We are not to seek suffering in a foolish way, by doing foolish things. We have no such example in our Lord's case, nor in the case of the apostles. It is not even necessary that we should suffer martyrdom or physical persecution. Possibly the extent of our sufferings may be the wounding of our feelings, when – "The workers of iniquity...whet their tongue like a sword, and bend their bows to shoot their arrows, even bitter words, that they may shoot in secret at the innocent." (Psa. 64:3.) Perhaps our sufferings, even, will be still less than this, as the Apostle explains (Heb. 10:33-35): "Partly whilst ye were made a gazingstock, both by reproaches and afflictions, and partly whilst ye became *companions of them that were so used.*" Let us resolve to carry this good asset over into the new year, rejoicing that we have been privileged thus far to suffer some little for the Lord's sake and for

the sake of the truth, and in companionship with the brethren; heeding the Apostle's words, "Cast not away, therefore, your *confidence*, which hath great recompense of reward." God wishes us to trust him according to his promises, and will reward such faith.

We conclude this exhortation to spiritual accounting, by calling attention to the Apostle's words: "We pray always for you – that God would count you worthy of this calling and fulfill all the good pleasure of his goodness, and the work of faith with power." (2 Thess. 1:11.) This is our prayer for you, beloved in the Lord; and we trust also that this is your prayer for us. What more could we ask than that the Lord would count us worthy of the great high-calling of this Gospel age, – to joint-heirship with his Son in the Kingdom? We have his assurance respecting the terms on which he will count us worthy. We realize that the terms are very reasonable indeed, and that what we do sacrifice in conforming to those terms would be really only as loss and dross to us, so long as we were filled with a proper zeal for the Lord and his cause. And now notice the Apostle's words, that these good things which our heavenly Father has called us to receive – to prove ourselves worthy of receiving, according to his gracious terms in Christ – are not things which he offers us grudgingly, but things which he is well pleased to bestow. There was a time, perhaps, with each of us, when, under misinterpretations of the Lord's Word, we supposed that coldly and heartlessly, our Heavenly Father preferred not to give many blessings, and would give them to but few, and to them in a grudging manner, because impelled thereto by Jesus; and that for the great majority he had determined, beforehand, that they should be delivered over to devils for an eternity of misery. Thank God for a clearer opening of the eyes of our understanding, by which now we may know him as our Father, and appreciate to some extent his wonderful plan!

And, as respects our own share, let us settle it in our hearts that these gracious things to which we are called are "*all the good pleasure of his goodness.*" Let us start into the new year with good courage, remembering that if God loved us while we were yet sinners, strangers,

aliens, foreigners, much more does he now love us since we have come into relationship with him through Jesus Christ our Lord; – since we are seeking to walk, not after the flesh, but after the spirit; since we are seeking to be copies of his dear Son, our Lord; since we have been begotten by his holy spirit. Truly, faith may confidently exclaim, "All things are ours, for we are Christ's and Christ is God's!"

