

22 JULY 2012

TO: Elders & Deacons of PE Tabernacle

RE: Contravention of I Timothy 3

Dear brethren,

It is with a heavy heart and deep disappointment that I write this letter. I would like to lay a charge/complaint against bro Twynham, pastor of PE Tabernacle. I believe that our pastor no longer holds the office of a bishop in good conscience as required by the scriptures. I base my allegation on the following points:

You may or may not be aware, but the Trustees never handled the church funds (tithes & offerings) directly. Pastor handled the funds for almost 30 years now as the "Treasurer". We have now recently discovered that the records were falsified by pastor to reflect a lower salary. This is dishonesty in the highest degree.

He never declared this extra income on his tax returns. This amounts to defrauding the taxman. Pastor admitted to a Trustee board meeting that he did not declare it in order to avoid tax. The trustees have a duty by law and I have a fiduciary duty to report such behavior to the tax authorities but I prefer to let the church governance rather handle this matter.

I believe pastor is disrespectful towards the Leadership. He usurps authority completely contrary to the Message and disregards decisions taken for the strategic welfare of the church at properly constituted meetings by the Leadership. We know that bro Branham says the majority is the Holy Ghost but pastor completely ignores this. I believe that this kind of behavior is completely unscriptural.

The Message is quite clear that we must have a Treasurer and this is also part of our Constitution which we're now trying to amend. According to the Message and our current Constitution the Treasurer's duty and responsibility is to:

"The responsibility of the Treasurer is to provide an exact account of the financial status of the present funds in the treasury. This report is to be made available to the Pastor or the Trustee upon his request for such a report".

So it is quite clear that this report (account) must be exact and not falsified. It is such a conflict of interest for Pastor to be both treasurer and pastor of PE Tabernacle and that is one of the things that we are now trying to correct by amending the Constitution in line with the Message. I truly believe that this falsification stems from the greed of money.

Sowing discord amongst brethren (something which God regards as an abomination) by casting aspersions on my integrity purporting that I was alleged to have said: "pasop dat ek

nie eendag teen jou draai nie". Then he requested the brethren to keep it secret. I deny that I ever uttered these words to pastor. It is quite clear that he is trying to discredit me in the eyes of the brethren.

Total disregard for the Message and scriptures (Matt 18)

I know the Bible and the Message requires that there be witnesses for a complaint against an elder. I do have my witnesses and prayerfully request that my allegations against pastor be investigated according to the Bible and the Message.

I am fully aware that these are serious allegations and could have severe repercussions for the church, but if I continue to keep silent then I will also become dishonest in my actions. I had endless sleepless nights about this matter but I simply cannot allow this unbecoming conduct of our pastor to continue any longer.

I therefore request that the brethren fully investigate my complaint.

Your brother in Christ

A handwritten signature in cursive script, appearing to read 'Quintin', written in black ink.

Bro Quintin

### Non-Disclosure Report

A few weeks ago, we the Trustees, completed the capturing of the financials in preparation for submission to the Accounting Officer (AO). The financial information was required by the AO to complete the Annual Financial Statements in response to a SARS submission deadline date. The financial data was obtained from Pastor who acted in a Treasurer capacity and physically handled all the income (tithes and offerings) of the church. Income was received from PE, Addo, Paterson, Uitenhage and Adelaide assemblies to my knowledge. The financial data received from Pastor was recorded by hand and it reflected an account of the income and expenditure.

I never acted as the church's bookkeeper or treasurer but merely recorded the financial data in a spreadsheet to make the data more meaningful for informational retrieval. In book form it was very difficult to retrieve monthly information since the recording was done on a weekly basis. I used the Excel spreadsheet to inform SARS, via a church letter, of Pastor's yearly salary. This was done for every taxyear.

Historically we always believed, until December 2011, that the tithes belong to the pastor. It is even documented in our current Constitution and I quote *"to be solely responsible for the collection of tithes and offerings and to decide upon the use and distribution of such monies"*. On 22 December 2011 in a meeting with Pastor we informed him, after an extensive research of the Message that the trustees are supposed to handle the funds. He flatly refused to relinquish this responsibility and told us we can implement this suggestion with the new pastor. This particular meeting with pastor emanated from the fact the trustees never had sufficient funds to carry out their functions and responsibilities. After this meeting the flow of funds to the trustees improved. Not long after this we were struggling again with sufficient funds. Worthy of note is that this particular clause in the current constitution is in contravention of a PBO and also cannot be substantiated by the Message.

It thus evident from the above that I had no obligation to either advise on financial matters or act as a tax advisor. The duty to advise pastor was not mine since he firmly believed that all tithes belong to the pastor. Given the nature of the position of trustee according to Common Law and the office of trustee according to our Constitution, it is not the duty of the trustee to advise of tax affairs. This is a very specialised field and pastor had his own personal tax advisor. Pastor had a duty and obligation to declare all personal income to this professional and not to me. This being said, I did inform pastor that operational expenses is for the cost of the church and need not be declared. I have on several occasions indicated to pastor that all personal expenses will, in eyes of SARS, be seen as personal income. If all the tithes belong to pastor, why the need for the church to declare his salary? If it belongs to him then it is income in his hands and not in the hand of the church. The trustee has a Constitutional duty to:

*"protect the Church in its financial matters, its business investments, the supervision of its properties, and its expenditure" and*

*"he shall be responsible to keep the Church from indebtedness, and the Saints from burdens that are too great to bear financially"*

During the capturing exercise and correlating with the bank accounts it was very obvious that something was not kosher. We did not do thorough follow-up investigations. What was very clear to me, having access to the bank accounts, that there was income that was not disclosed. When the AO scrutinised the financials he was of the same opinion. On 6 June during consultation with pastor, me and the AO, pastor admitted to not declaring all the income. So in the financials there was disclosed income and missing income. On that night pastor did not admit that the non-disclosure was to avoid tax.

This non-disclosure relates to what we see in the financials and what we don't know. There has to be full disclosure. Non-disclosure to SARS is regarded as a criminal offence. The AO offered his services free of charge to assist pastor to come clean but he has refused/declined this offer. The remedial action could have been dealt with simultaneously with the submission of financials to SARS. The trustees by law, and anyone for that matter, have a duty to report a financial irregularity.

What do I want/expect from the inquiry is the following:

- a) Pastor must resign as a fiduciary
- b) He must fix the non-disclosure. He has put the church at risk by under declaring taxes. The church can be held liable and as a trustee I have a responsibility to keep the church from indebtedness.
- c) Pastor must provide proof that he has fixed the non-disclosure
- d) Pastor must refrain from handling any church funds

**Quintin P. Isaacs**