

Sermon | Fifth Sunday after Epiphany

Isaiah 58:1-9a, Matthew 5:13-20

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The following is how the book of Isaiah describes the people of Judah in chapter 58: They seek God, day after day. They delight to know God's ways. They ask God for righteous or just judgments. They delight in drawing near to God. Judah seems to have really figured it out and have a very healthy relationship with God. One would without hesitation give Judah an A+ for their spiritual life. They thought so too. They thought they were doing well.

And yet, when calamity struck them and they called on God, God seems to not give any heed to them. They are perplexed. They ask God: "Why do we fast, but you do not see? Why humble ourselves, but you do not notice?" God seems to not see or notice these people's prayers and fasting. Something was wrong somewhere. They had checked all the boxes correctly; they had technically done everything right, however something seems to have gone wrong.

I learnt that there is an accounting concept called *substance over form*. This concept says that when presenting financial statements, it's not enough for a company to simply adhere to the legal or technical form of financial reporting. It's not enough to have technically correct numbers and calculations. 'Substance over form' requires that financial statements must show the actual financial state of the company. It must reflect the true essence or substance of the company's economic state. The concept exists to prevent any hiding or deception under the garb of financial reporting that adheres only to the technical and legal form of reporting.

A disclaimer: I have no educational background in finance or accounting. And so if I'm wrong about any of this, please let me know gently after the service.

But the broad idea of 'substance over form' provides me with language to understand what went wrong with Judah. In seeking God, day after day, in delighting in knowing God's ways, in asking God for his just judgments, and in delighting in drawing near to God, Judah seems to have only got the form right. It seems to have met all the requirements of the 'form' of spiritual health. But it had failed in its substance. Its actual state of affairs were not that healthy. It seems to have gotten *form over substance*.

To the question: "Why do we fast, but you do not see? Why humble ourselves, but you do not notice?" God tells Judah, you have missed the substance of it! God says: "Look, you serve your own interest on your fast day." In the same chapter talking about how they observed the Sabbath God faults them for "pursuing your own interests on my holy day" of "going your own ways, serving your own interests, or pursuing your own affairs."

Judah had served and pursued its own interest in all the things that it was doing. Those interest were self-centered and selfish. It had not sought to look outwards. God says: "Is not this the fast that I choose: to loose the bonds of injustice, to undo the thongs of the yoke, to let the oppressed go free, and to break every yoke? Is it not to share your bread with the hungry, and bring the homeless poor into your house; when you see the naked, to cover them, and not to hide yourself from your own kin?" That is the *substance*, that God was seeking from his people. That is the actual state of affairs that God wanted. Efforts to reduce the burden of those who were suffering and to help those who were in need.

Yesterday, a few members of our vestry and staff attended a one-day program called the Vestry School. At the program we heard about best practices for governance, finance, and taking care of building and grounds. We also had some excellent discussions about what SPR can be and do as a church.

At the very beginning of the program, I think it was good to be reminded of the mission statement of the Episcopal church. A statement, which I honestly didn't know, or had forgotten if I had ever read it anywhere. The mission of the Episcopal church is "to restore all people to unity with God and each other in Christ."

How do we restore ALL people to unity with God and each other? ALL people. Including people, who like in the prophet Isaiah's time, are burdened with heavy yokes, people who are suffering under bonds of injustice, the oppressed, those who are hungry and lack basic necessities, and those who are without homes. If our mission is to restore ALL people, then SPR's actions must reflect efforts in changing the actual substance, the actual state of affairs, and not just the form.

In today's reading from Matthew's gospel, Jesus says to his followers you are the salt of the earth, you are the light of the world. Those are great things to be called. They are valuable titles to have. But again, *form* cannot be over *substance*. To be called these things is simply not enough.

And so Jesus says, you are the salt of the earth, BUT.... This contrast is the point that Jesus is making. The title of being of the salt of the earth is good BUT make sure

you have actual saltiness in yourselves to be of use. Because even if you have the great position of being called the salt of the earth in *form*, if you have lost your taste of saltiness, that salt "is no longer good for anything." The salt should in actuality, do the work of being the salt of the earth- whether it's adding flavor in the world, or used as a preservative or medicine in the world. If it fails in *substance* then there is no use of the *form*.

Likewise, you are the light of the world. But again, being called the light isn't enough. It isn't enough if it doesn't shine and provide light to others in the world. What use is a light that is hid and covered? Jesus says our light should shine; it should work in actuality. Our good works must occur in *substance*.

And so going back to God's conversation with the people of Judah, God says that if you do what is in essence needed, if you take care of the needy, "Then your light shall break forth like the dawn, and your healing shall spring up quickly." "Then you shall call, and the Lord will answer; you shall cry for help, and he will say, Here I am."

A fast will no longer go unnoticed or unseen. A prayer for help will no longer go unanswered. For God will then be in the midst of his people and say: "Here I am." It is then that the seeking after God and delighting in his ways will mean something. Because God will be present with us.

Amen.