

Congregational Management Documents

Congregational leaders (*e.g. Congregational Officers, Council/Board Members, Trustees*) need to be responsible for, keep secure, and be knowledgeable about congregational documents. Examples and descriptions of important congregational management documents are provided below.

Charter/Articles of Incorporation: This is an authoritative legal document of the church. It is submitted to the Secretary of State and contains the congregation's name, address, years of existence, initial board of directors, and a statement of purpose. An important item to verify is whether the organization's duration is perpetual; if not, you may want to amend the charter/articles of incorporation to make it so.

Constitution & Bylaws: The congregation's constitution and bylaws contain the rules of internal administration. These governing documents cover many issues of congregational organization and administration, including membership and service of board members. Is the most current version of congregation's constitution and bylaws filed with the English District office? Has it been reviewed by the District Constitution Committee? This also needs to be done if any revisions have been made.

Property Deed: The Deed is a vital document for the church that owns property and may note any restrictions on the sale of the church property. It should be reviewed and securely stored with other important documents.

Accounting and Financial Records: Congregational leaders should also be familiar with the congregation's accounting and financial records. They have a fiduciary duty to ensure that appropriate safeguards are in place for the handling of contributions and expenses and that assets and liabilities are properly recorded and presented in the financial statements. They should regularly review the finances of the congregation. Is your congregation properly issuing receipts to donors for contributions? The [Congregational Treasurer's Manual](#) explains the requirements for donor receipts.

List of Members: Many important questions of congregational administration are decided by voting members. A current list of active, voting members as defined by the constitution and bylaws can be a critical record. This is especially true if the congregation needs to purchase or sell property or to issue a call to a pastor.

Minutes of Meetings: Congregational records should include a complete set of minutes for congregational, board, and committee meetings.

Insurance Policies: Congregational leaders must ensure that the congregation has adequate property and general liability insurance policies in place. Copies of these policies need to be kept indefinitely.

Tax Records: Congregational leaders should be familiar with tax records and forms such as payroll forms, housing allowance designations, contributions, and tax exemption forms.

Corporate Reports: In many states, incorporated churches are required to file an annual or biennial report with the Secretary of State's office. If this form is not filed, the congregation's corporate status can become inactive. In most cases, your congregation's corporate status can be researched on your Secretary of State's website.

Employment Records: The following records should be maintained for each employee: employment application, reference checks, disciplinary action notes, attendance records, Form I-9, and any records relating to benefits.