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Top 10 Documents for Church Leaders

They're more important than you think.



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From articles of incorporation to your church's deed, these documents should be present and accounted for.

1. Articles of incorporation

Also called the church's charter, the articles of incorporation is a short document that contains the church's:

- name
- address
- period of duration
- initial board of directors
- statement of purposes

Why it's so important.

The charter is the most authoritative legal document that a church has. In the event of a conflict between the charter and any other legal document, the charter will control. Be sure you are well-versed on your church's charter.

2. Corporate annual reports

In many states, incorporated churches are required to file an annual report with the Secretary of State. This is a simple form that takes only a few minutes to complete.

What if we don't file one?

Failure to file can jeopardize a church's corporate status; and this can expose church members and board members to personal liability. Churches should maintain a full set of all corporate annual reports filed with the Secretary of State's office.

3. Constitution or bylaws

This is an essential document that contains most of a church's rules of internal administration.

At a minimum, church bylaws should cover:

- The qualifications, selection, and expulsion of members
- The time and place of annual business meetings
- The calling of special business meetings
- Notice for annual and special meetings
- Quorums
- Voting rights
- Selection, tenure, and removal of officers and directors
- Filling of vacancies

- Responsibilities of directors and officers
- The method of amending the bylaws
- The purchase and conveyance of property

4. Financial records

It is **your responsibility** to ensure that appropriate safeguards are implemented with regard to the handling of contributions, that cash and expenses are properly recorded and presented in the church's financial statements, and that the church is properly receipting donors for their contributions.

You should be reviewing the finances of the church at each board meeting, and asking questions about anything that you don't understand or that seems irregular.

5. List of members

Many churches have bylaw provisions that call for the periodic review of the membership list, to be sure that it is up to date.

- Do your church bylaws contain such a provision?
- How recently did you review and update your membership list?
- Are you familiar with the procedure and grounds for removing members from this list?
- Church administrators and board members—especially treasurers—should be able to answer these questions.

6. Minutes of membership meetings and board and committee meetings

Your church should keep records of all annual business meetings and any special meetings. The church should maintain a complete set of minutes of board and committee meetings.

7. Insurance policies

Do you know where your church's insurance policies are maintained? Are you familiar with the terms of your policies? It is essential to know how much coverage your church has.

8. Tax records

These will include payroll tax forms, housing allowance designations for your pastors, contribution records, and any other forms you have filed with the federal government or with your state or local government.

9. Employment records

These include applications for employment, reference checks, information concerning disciplinary actions, the I-9 immigration form that all employers, including churches, must maintain for each new employee, and any other document relating to your employees.

10. Deeds

You should not only know where to find the deed to your church property, you should review it—especially if it's going up for sale or could be going up for sale.

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