

Church Records 101

Before you can maintain them, you have to know what they are. Your church possesses the following documents that qualify as “church records.”

- 1) Articles of Incorporation. If your church is incorporated, the document that you submitted to the secretary of state to become incorporated is known as the Articles of Incorporation (also known as a charter). It is a short document that contains the church’s name, address, period of duration, initial board of directors, and statement of purposes. It is the most authoritative legal document that a church has. In the event of a conflict between the charter and any other church legal document, the charter will control.
- 2) Constitution or bylaws. This is the document that contains most of a church’s rules of internal administration. At a minimum, church bylaws should include: church business meetings; selection and expulsion of members; responsibilities of board members and pastors; methods of amending the bylaws; purchase and conveyance of property; and other matters of organization, discipline, and administration as necessary. Avoid ambiguous language in your bylaws; it can lead to legal trouble.
- 3) Financial records. Church board members owe various fiduciary duties to their church, and these include familiarity with the church’s financial records. It is the church’s responsibility to implement safeguards regarding the handling of contributions and the recording of expenses, as well as to ensure that the church is properly receipting donors for their contributions.
- 4) List of members. Because many churches grant their members the power to decide administrative actions, it is critical for a church to be able to identify those persons who are active voting members. Make sure your church has an up-to-date list and a method for periodically reviewing and updating the list.
- 5) Minutes of membership meetings. Most churches conduct annual business meetings, and occasional special meetings. Maintain records of all such meetings.
- 6) Minutes of board and committee meetings. Churches should maintain a complete set of the minutes of board and committee meetings.
- 7) Insurance policies. Be familiar with where your church’s insurance policies are maintained and what the terms of your policies are. In situations where coverage may be limited (e.g. sexual misconduct), seek additional coverage and work to reduce the risk.
- 8) Tax records. These include payroll tax forms, housing allowance designations, contribution records, and any other forms you have filed with a government tax agency.
- 9) Employment records. These include applications for employment, reference checks, information concerning disciplinary actions, the I-9 immigration form that all employers must maintain for each new employee, and any other document relating to employees.

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