

## **More Than a Garden Club**

What understanding do the President, Vice President and Secretary of congregations have concerning their office? Is it simply a task undertaken because it was their turn? Or, did they assume the office because no one else volunteered and the pastor applied some pressure? And what are the responsibilities? Has the office been sold as, “Primarily you just have to run the council meeting once a month.” Or “You don’t have to serve on any committees, just take the minutes of the council meetings”??

The congregation is more than a garden club. Being an officer of the congregation is not simply filling a slot for the year. The officers of the congregation are officers of a non-profit organization incorporated under state statutes and governed by state and federal laws. The President, Vice-President, and Secretary are the corporate officers with legal responsibilities and fiduciary oversight. Unless otherwise stipulated by the congregation’s constitution, the pastor is not responsible for legal matters. It is the officers, not the pastor, who can conduct business on behalf of the congregation; sign contracts, open and close bank accounts, apply for credit and credit cards, pull permits, and ultimately deal with personnel.

Initially I invite you as an officer to realize the responsibility that has been entrusted to you. You are officers of over a million-dollar corporation (this stands true for even many of our smaller congregations). The first wise behavior for officers and pastors is to carefully read the constitution. The practices of the congregation and constitution need to be in agreement. Second, if you have hired personnel, be educated on requirements for such things as Social Security and fair labor practices.

Third, don’t always listen to the voices that say, “We have always done it this way.” This is especially true as it pertains to money; donations,

gifts, operating expenses, and designated funds. When a congregation receives gifts as charitable contributions, it falls under the guidelines of the IRS and potentially their scrutiny. Improper record keeping and using designated funds as a loan to the congregation even with interest, for example, puts the congregation at risk of losing its 501c3 status with the IRS. If this is lost, contributions would no longer be tax deductible for donors. There are other ways to address financial shortfalls.

Being a healthy congregation starts with leadership with understands the breadth of its responsibilities and is not afraid to ask questions and learn.