

WHAT EVERY
CHURCH
BOARD MEMBER
SHOULD KNOW



What Every Nazarene Church Board Member Should Know

I have never done the research, but I am convinced that many of our church board members have never been trained for the position of a church board member. In the Church of the Nazarene, the Board is a legal corporation's official board of directors. Board members must have an opportunity for training.

Why We Exist.

The task of the Church of the Nazarene is to make known to all peoples the transforming grace of God through the forgiveness of sins and heart cleansing in Jesus Christ.

Our mission, first and foremost, is to "make Christlike disciples in the nations," to incorporate believers into fellowship and membership (congregations), and to equip (teach) for ministry all who respond in faith.

The ultimate goal of the "community of faith" is to present everyone perfect in Christ (Colossians 1:28) on the last day.

It is in the local church that the saving, perfecting, teaching, and commissioning take place. The local church, the Body of Christ, is the representation of our faith and mission.

These churches are grouped administratively into districts and regions.

USA/Canada Region

The bases of unity in the Church of the Nazarene are those beliefs, polity, definitions, and procedures articulated in the Manual of the Church of the Nazarene. The core of this unity is declared in the Articles of Faith of the Manual. We encourage the church in all regions and languages to translate widely, distribute, and teach these beliefs to our constituency. This is the golden strand that is woven into the fabric of all we are and do as Nazarenes.

A visible reflection of this unity is represented by the General Assembly, which is the "supreme doctrine-formulating, lawmaking, and elective authority of the Church of the Nazarene." (300)

A second reflection is the International General Board, which represents the entire church.

A third reflection is the Board of General Superintendents, who may interpret the Manual, approve cultural adaptations, and ordain to the ministry. The Church of the Nazarene government is representative and thus avoids the extremes of episcopacy on the one hand and unlimited congregationalism on the other.

Form Of Government

22. The Church of the Nazarene has a representative form of government.

22.1. We agree that there are three legislative entities in the structure of the Church of the Nazarene: local, district, and general. The regions serve as administrative entities for mission strategy and implementation.

22.2. We agree on the necessity of a superintendency that shall complement and assist the local church in fulfilling its mission and objectives. The superintendency shall build morale, provide motivation, supply management and method assistance, and organize and encourage organization of new churches and missions everywhere.

Two Covenants

Beliefs That Matter

In order that we may preserve our God-given heritage, the faith once delivered to the saints, especially the doctrine and experience of entire sanctification as a second work of grace, and also that we may cooperate effectually with other branches of the Church of Jesus Christ in advancing God's kingdom, we, the ministers and lay members of the Church of the Nazarene, in accordance with the principles of constitutional legislation established among us, do hereby ordain, adopt, and set forth as the fundamental law or Constitution of the Church of the Nazarene the Articles of Faith, the Covenant of Christian Character, and the Articles of Organization and Government here following, to wit:

ARTICLES OF FAITH

I. The Triune God

1. We believe in one eternally existent, infinite God, Sovereign Creator and Sustainer of the universe; that He only is God, holy in nature, attributes, and purpose. The God who is holy love and light is Triune in essential being, revealed as Father, Son, and Holy Spirit.

(Genesis 1; Leviticus 19:2; Deuteronomy 6:4-5; Isaiah 5:16; 6:1-7; 40:18-31; Matthew 3:16-17; 28:19-20; John 14:6-27; 1 Corinthians 8:6; 2 Corinthians 13:14; Galatians 4:4-6; Ephesians 2:13-18; 1 John 1:5: 4:8)

II. Jesus Christ

2. We believe in Jesus Christ, the Second Person of the Triune Godhead; that He was eternally one with the Father; that He became incarnate by the Holy Spirit and was born of the Virgin Mary, so that two whole and perfect natures, that is to say the Godhead and manhood, are thus united in one Person very God and very man, the God-man.

We believe that Jesus Christ died for our sins, and that He truly arose from the dead and took again His body, together with all things appertaining to the perfection of man's nature, wherewith He ascended into heaven and is there engaged in intercession for us.

(Matthew 1:20-25; 16:15-16; Luke 1:26-35; John 1:1-18; Acts 2:22-36; Romans 8:3, 32-34; Galatians 4:4-5; Philippians 2:5-11; Colossians 1:12-22; 1 Timothy 6:14-16; Hebrews 1:1-5; 7:22-28; 9:24-28; 1 John 1:1-3; 4:2-3, 15)

III. The Holy Spirit

3. We believe in the Holy Spirit, the Third Person of the Triune Godhead, that He is ever present and efficiently active in and with the Church of Christ, convincing the world of sin, regenerating those who repent and believe, sanctifying believers, and guiding into all truth as it is in Jesus.

(John 7:39; 14:15-18, 26; 16:7-15; Acts 2:33; 15:8-9; Romans 8:1-27; Galatians 3:1-14; 4:6; Ephesians 3:14-21; 1 Thessalonians 4:7-8; 2 Thessalonians 2:13; 1 Peter 1:2; 1 John 3:24; 4:13)

IV. The Holy Scriptures

4. We believe in the plenary inspiration of the Holy Scriptures, by which we understand the 66 books of the Old and New Testaments, given by divine inspiration, inerrantly revealing the will of God concerning us in all things necessary to our salvation, so that whatever is not contained therein is not to be enjoined as an article of faith.

(Luke 24:44-47; John 10:35; 1 Corinthians 15:3-4; 2 Timothy 3:15-17; 1 Peter 1:10-12; 2 Peter 1:20-21)

V. Sin, Original and Personal

5. We believe that sin came into the world through the disobedience of our first parents, and death by sin. We believe that sin is of two kinds: original sin or depravity, and actual or personal sin.

5.1. We believe that original sin, or depravity, is that corruption of the nature of all the offspring of Adam by reason of which everyone is very far gone from original righteousness or the pure state of our first parents at the time of their creation, is averse to God, is without spiritual life, and inclined to evil, and that continually. We further believe that original sin continues to exist with the new life of the regenerate, until the heart is fully cleansed by the baptism with the Holy Spirit.

5.2. We believe that original sin differs from actual sin in that it constitutes an inherited propensity to actual sin for which no one is accountable until its divinely provided remedy is neglected or rejected.

5.3. We believe that actual or personal sin is a voluntary violation of a known law of God by a morally responsible person. It is therefore not to be confused with involuntary and inescapable shortcomings, infirmities, faults, mistakes, failures, or other deviations from a standard of perfect conduct that are the residual effects of the Fall. However, such innocent effects do not include attitudes or responses contrary to the spirit of Christ, which may properly be called sins of the spirit. We believe that personal sin is primarily and essentially a violation of the law of love; and that in relation to Christ sin may be defined as unbelief.

(Original sin: Genesis 3; 6:5; Job 15:14; Psalm 51:5; Jeremiah 17:9-10; Mark 7:21-23; Romans 1:18-25; 5:12-14; 7:1-8:9; 1 Corinthians 3:1-4; Galatians 5:16-25; 1 John 1:7-8

Personal sin: Matthew 22:36-40 {with 1 John 3:4}; John 8:34-36; 16:8-9; Romans 3:23; 6:15-23; 8:18-24; 14:23; 1 John 1:9-2:4; 3:7-10)

VI. Atonement

6. We believe that Jesus Christ, by His sufferings, by the shedding of His own blood, and by His death on the Cross, made a full atonement for all human sin, and that this Atonement is the only ground of salvation, and that it is sufficient for every individual of Adam's race. The Atonement is graciously efficacious for the salvation of those incapable of moral responsibility and for the children in innocency but is efficacious for the salvation of those who reach the age of responsibility only when they repent and believe.

(Isaiah 53:5-6, 11; Mark 10:45; Luke 24:46-48; John 1:29; 3:14-17; Acts 4:10-12; Romans 3:21-26; 4:17-25; 5:6-21; 1 Corinthians 6:20; 2 Corinthians 5:14-21; Galatians 1:3-4; 3:13-14;

Colossians 1:19-23; 1 Timothy 2:3-6; Titus 2:11-14; Hebrews 2:9; 9:11-14; 13:12; 1 Peter 1:18-21; 2:19-25; 1 John 2:1-2)

VII. Preventive Grace

7. We believe that the grace of God through Jesus Christ is freely bestowed upon all people, enabling all who will to turn from sin to righteousness, believe on Jesus Christ for pardon and cleansing from sin, and follow good works pleasing and acceptable in His sight. We also believe that the human race's creation in Godlikeness included the ability to choose between right and wrong, and that thus human beings were made morally responsible; that through the fall of Adam they became depraved so that they cannot now turn and prepare themselves by their own natural strength and works to faith and calling upon God.

Godlikeness and moral responsibility: Genesis 1:26-27; 2:16-17; Deuteronomy 28:1-2; 30:19; Joshua 24:15; Psalm 8:3-5; Isaiah 1:8-10; Jeremiah 31:29-30; Ezekiel 18:1-4; Micah 6:8; Romans 1:19-20; 2:1-16; 14:7-12; Galatians 6:7-8

Natural inability: Job 14:4; 15:14; Psalms 14:1-4; 51:5; John 3:6a; Romans 3:10-12; 5:12-14, 20a; 7:14-25

Free grace and works of faith: Ezekiel 18:25-26; John 1:12-13; 3:6b; Acts 5:31; Romans 5:6-8, 18; 6:15-16, 23; 10:6-8; 11:22; 1 Corinthians 2:9-14; 10:1-12; 2 Corinthians 5:18-19; Galatians 5:6; Ephesians 2:8-10; Philippians 2:12-13; Colossians 1:21-23; 2 Timothy 4:10a; Titus 2:11-14; Hebrews 2:1-3; 3:12-15; 6:4-6; 10:26-31; James 2:18-22; 2 Peter 1:10-11; 2:20-22)

VIII. Repentance

8. We believe the Spirit of God gives to all who will repent the gracious help of penitence of heart and hope of mercy, that they may believe unto pardon and spiritual life. Repentance, which is a sincere and thorough change of the mind in regard to sin, involving a sense of personal guilt and a voluntary turning away from sin, is demanded of all who have by act or purpose become sinners against God.

We believe that all persons may fall from grace and apostatize and, unless they repent of their sins, be hopelessly and eternally lost. We believe that regenerate persons need not return to sin but may live in unbroken fellowship with God through the power of the indwelling Holy Spirit who bears witness with our spirits that we are children of God.

(2 Chronicles 7:14; Psalms 32:5-6; 51:1-17; Isaiah 55:6-7; Jeremiah 3:12-14; Ezekiel 18:30-32; 33:14-16; Mark 1:14-15; Luke 3:1-14; 13:1-5; 18:9-14; Acts 2:38; 3:19; 5:31; 17:30-31; 26:16-18; Romans 2:4; 2 Corinthians 7:8-11; 1 Thessalonians 1:9; 2 Peter 3:9)

IX. Justification, Regeneration, and Adoption

9. We believe that justification is the gracious and judicial act of God by which He grants full pardon of all guilt and complete release from the penalty of sins committed, and acceptance as righteous, to all who believe on Jesus Christ and receive Him as Lord and Savior.

9.1. We believe that regeneration, or the new birth, is that gracious work of God whereby the moral nature of the repentant believer is spiritually quickened and given a distinctively spiritual life, capable of faith, love, and obedience.

9.2. We believe that adoption is that gracious act of God by which the justified and regenerated believer is constituted a child of God.

9.3. We believe that justification, regeneration, and adoption are simultaneous in the experience of seekers after God and are received by faith, preceded by repentance; and that to this work and state of grace the Holy Spirit bears witness.

(Luke 18:14; John 1:12-13; 3:3-8; 5:24; Acts 13:39; Romans 1:17; 3:21-26, 28; 4:5-9, 17-25; 5:1, 16-19; 6:4; 7:6; 8:1, 15-17; 1 Corinthians 1:30; 6:11; 2 Corinthians 5:17-21; Galatians 2:16-21; 3:1-14, 26; 4:4-7; Ephesians 1:6-7; 2:1, 4-5; Philippians 3:3-9; Colossians 2:13; Titus 3:4-7; 1 Peter 1:23; 1 John 1:9; 3:1-2, 9; 4:7; 5:1, 9-13, 18)

X. Christian Holiness and Entire Sanctification

10. We believe that sanctification is the work of God which transforms believers into the likeness of Christ. It is wrought by God's grace through the Holy Spirit in initial sanctification, or regeneration (simultaneous with justification), entire sanctification, and the continued perfecting work of the Holy Spirit culminating in glorification. In glorification we are fully conformed to the image of the Son.

We believe that entire sanctification is that act of God, subsequent to regeneration, by which believers are made free from original sin, or depravity, and brought into a state of entire devotion to God, and the holy obedience of love made perfect.

It is wrought by the baptism with or infilling of the Holy Spirit, and comprehends in one experience the cleansing of the heart from sin and the abiding, indwelling presence of the Holy Spirit, empowering the believer for life and service. Entire sanctification is provided by the blood of Jesus, is wrought instantaneously by grace through faith, preceded by entire consecration; and to this work and state of grace the Holy Spirit bears witness.

This experience is also known by various terms representing its different phases, such as "Christian perfection," "perfect love," "heart purity," "the baptism with or infilling of the Holy Spirit," "the fullness of the blessing," and "Christian holiness."

10.1. We believe that there is a marked distinction between a pure heart and a mature character. The former is obtained in an instant, the result of entire sanctification; the latter is the result of growth in grace.

We believe that the grace of entire sanctification includes the divine impulse to grow in grace as a Christlike disciple. However, this impulse must be consciously nurtured, and careful attention given to the requisites and processes of spiritual development and improvement in Christlikeness of character and personality. Without such purposeful endeavor, one's witness may be impaired and the grace itself frustrated and ultimately lost.

Participating in the means of grace, especially the fellowship, disciplines, and sacraments of the Church, believers grow in grace and in wholehearted love to God and neighbor.

(Jeremiah 31:31-34; Ezekiel 36:25-27; Malachi 3:2-3; Matthew 3:11-12; Luke 3:16-17; John 7:37-39; 14:15-23; 17:6-20; Acts 1:5; 2:1-4; 15:8-9; Romans 6:11-13, 19; 8:1-4, 8-14; 12:1-2; 2 Corinthians 6:14-7:1; Galatians 2:20; 5:16-25; Ephesians 3:14-21; 5:17-18, 25-27; Philippians 3:10-15; Colossians 3:1-17; 1 Thessalonians 5:23-24; Hebrews 4:9-11; 10:10-17; 12:1-2; 13:12; 1 John 1:7, 9)

("Christian perfection," "perfect love": Deuteronomy 30:6; Matthew 5:43-48; 22:37-40; Romans 12:9-21; 13:8-10; 1 Corinthians 13; Philippians 3:10-15; Hebrews 6:1; 1 John 4:17-18

"Heart purity": Matthew 5:8; Acts 15:8-9; 1 Peter 1:22; 1 John 3:3

"Baptism with the Holy Spirit": Jeremiah 31:31-34; Ezekiel 36:25-27; Malachi 3:2-3; Matthew 3:11-12; Luke 3:16-17; Acts 1:5; 2:1-4; 15:8-9

"Fullness of the blessing": Romans 15:29 "Christian holiness": Matthew 5:1-7:29; John 15:1-11; Romans 12:1-15:3; 2 Corinthians 7:1; Ephesians 4:17-5:20; Philippians 1:9-11; 3:12-15; Colossians 2:20-3:17; 1 Thessalonians 3:13; 4:7-8; 5:23; 2 Timothy 2:19-22; Hebrews 10:19-25; 12:14; 13:20-21; 1 Peter 1:15-16; 2 Peter 1:1-11; 3:18; Jude 20-21)

XI. The Church

11. We believe in the Church, the community that confesses Jesus Christ as Lord, the covenant people of God made new in Christ, the Body of Christ called together by the Holy Spirit through the Word.

God calls the Church to express its life in the unity and fellowship of the Spirit; in worship through the preaching of the Word, observance of the sacraments, and ministry in His name; by obedience to Christ, holy living, and mutual accountability.

The mission of the Church in the world is to share in the redemptive and reconciling ministry of Christ in the power of the Spirit. The Church fulfills its mission by making disciples through evangelism, education, showing compassion, working for justice, and bearing witness to the kingdom of God.

The Church is a historical reality that organizes itself in culturally conditioned forms, exists both as local congregations and as a universal body, and also sets apart persons called of God for specific ministries. God calls the Church to live under His rule in anticipation of the consummation at the coming of our Lord Jesus Christ.

(Exodus 19:3; Jeremiah 31:33; Matthew 8:11; 10:7; 16:13-19, 24; 18:15-20; 28:19-20; John 17:14-26; 20:21-23; Acts 1:7-8; 2:32-47; 6:1-2; 13:1; 14:23; Romans 2:28-29; 4:16; 10:9-15; 11:13-32; 12:1-8; 15:1-3; 1 Corinthians 3:5-9; 7:17; 11:1, 17-33; 12:3, 12-31; 14:26-40; 2 Corinthians 5:11-6:1; Galatians 5:6, 13-14; 6:1-5, 15; Ephesians 4:1-17; 5:25-27; Philippians 2:1-16; 1 Thessalonians 4:1-12; 1 Timothy 4:13; Hebrews 10:19-25; 1 Peter 1:1-2, 13; 2:4-12, 21; 4:1-2, 10-11; 1 John 4:17; Jude 24; Revelation 5:9-10)

XII. Baptism

12. We believe that Christian baptism, commanded by our Lord, is a sacrament signifying acceptance of the benefits of the atonement and incorporation into the Body of Christ. Baptism is a means of grace proclaiming faith in Jesus Christ as Savior. It is to be administered to believers, indicating their full purpose of obedience in holiness and righteousness. As participants in the new covenant, young children and the morally innocent may be baptized upon request of parents or guardians. The church shall give assurance of Christian training. Baptism may be administered by sprinkling, pouring, or immersion.

(Matthew 3:1-7; 28:16-20; Acts 2:37-41; 8:35-39; 10:44-48; 16:29-34; 19:1-6; Romans 6:3-4; Galatians 3:26-28; Colossians 2:12; 1 Peter 3:18-22)

XIII. The Lord's Supper

13. We believe that the Communion Supper instituted by our Lord and Savior Jesus Christ is a sacrament, proclaiming His life, sufferings, sacrificial death, resurrection, and the hope of His coming again. The Lord's Supper is a means of grace in which Christ is present by the Spirit. All are invited to participate by faith in Christ and be renewed in life, salvation, and in unity as the Church. All are to come in reverent appreciation of its significance, and by it show forth the Lord's death until He comes. Those who have faith in Christ and love for the saints are invited by Christ to participate as often as possible.

(Exodus 12:1-14; Matthew 26:26-29; Mark 14:22-25; Luke 22:17-20; John 6:28-58; 1 Corinthians 10:14-21; 11:23-32)

XIV. Divine Healing

14. We believe in the biblical doctrine of divine healing and urge our people to offer the prayer of faith for the healing of the sick. We also believe God heals through the means of medical science.

(2 Kings 5:1-19; Psalm 103:1-5; Matthew 4:23-24; 9:18-35; John 4:46-54; Acts 5:12-16; 9:32-42; 14:8-15; 1 Corinthians 12:4-11; 2 Corinthians 12:7-10; James 5:13-16)

XV. Second Coming of Christ

15. We believe that the Lord Jesus Christ will come again; that we who are alive at His coming shall not precede them that are asleep in Christ Jesus; but that, if we are abiding in Him, we shall be caught up with the risen saints to meet the Lord in the air, so that we shall ever be with the Lord.

(Matthew 25:31-46; John 14:1-3; Acts 1:9-11; Philippians 3:20-21; 1 Thessalonians 4:13-18; Titus 2:11-14; Hebrews 9:26-28; 2 Peter 3:3-15; Revelation 1:7-8; 22:7-20)

XVI. Resurrection, Judgment, and Destiny

16. We believe in the resurrection of the dead, that the bodies both of the just and of the unjust shall be raised to life and united with their spirits — "they that have done good, unto the resurrection of life; and they that have done evil, unto the resurrection of damnation."

16.1. We believe in future judgment in which every person shall appear before God to be judged according to his or her deeds in this life.

16.2. We believe that glorious and everlasting life is assured to all who savingly believe in, and obediently follow, Jesus Christ our Lord; and that the finally impenitent shall suffer eternally in hell.

(Genesis 18:25; 1 Samuel 2:10; Psalm 50:6; Isaiah 26:19; Daniel 12:2-3; Matthew 25:31-46; Mark 9:43-48; Luke 16:19-31; 20:27-38; John 3:16-18; 5:25-29; 11:21-27; Acts 17:30-31;

Romans 2:1-16; 14:7-12; 1 Corinthians 15:12-58; 2 Corinthians 5:10; 2 Thessalonians 1:5-10; Revelation 20:11-15; 22:1-15)

How A Church Board Member Should Live

We direct our local churches to elect as church officers active members of the local church who profess the experience of entire sanctification and whose lives bear public witness to the grace of God that calls us to a holy life; who are in harmony with the doctrines, polity, and practices of the Church of the Nazarene; and who support the local church faithfully in attendance, active service, and with tithes and offerings. Church officers should be fully engaged in “making Christlike disciples in the nations.” (113.11, 127, 145-147)

Historical Context for the local Nazarene Church Board

- The pastors and lay members working together in harmony.
- The expectation of personal holiness and spiritual leadership.
- The pastor as the designated leader of the church.
- The function of the church board.
- The pastor was Chair of the Board and President of the Corporation and was to give general oversight to all administrative matters but always in cooperation with the church board.
 - A chairperson is not a synonym for “Boss”

Questions Which A Church Board Member Should Know The Answer

1. Is your church Incorporated? (When was the last time it was updated?)

102. Incorporation. In all places where the statutes will permit, the trustees shall have the local church incorporated, and the said trustees and their successors shall be the trustees of the said corporation. Where not inconsistent with civil law, the Articles of Incorporation shall set forth the powers of the corporation, and provide that the corporation shall be subject to the government of the Church of the Nazarene, as from time to time authorized and declared in its Manual by the General Assembly of said church. All the property of this corporation shall be managed and controlled by the trustees subject to the approval of the local church.

102.1. Where property is purchased and developed by the District Advisory Board for a local church or where a new church is formed, it is recommended that the District Advisory Board transfer the title to the local church upon the repayment by the local church of the money invested by the District Advisory Board.

102.2. When a local church is incorporated, all property acquired shall be deeded directly to the church in its corporate name when it is possible to do so. (102.6)

102.3. The pastor and the secretary of the church board shall be the president and secretary of the church, incorporated or not incorporated, and shall execute and sign all conveyances of real estate, mortgages, releases of mortgages, contracts, and other legal documents of the church not otherwise provided for in the Manual and subject to the restrictions set forth in 104-104.3.

102.4. The Articles of Incorporation of each local church shall include the following provisions:

- 1. The corporate name shall include the words "Church of the Nazarene."**
- 2. The bylaws of the corporation shall be the Manual of the Church of the Nazarene.**
- 3. The Articles of Incorporation shall not contain any provision that might prevent the local church from qualifying for any tax exemption available to churches in the same area.**
- 4. Upon dissolution, the assets of the corporation shall be distributed to the District Advisory Board.**

The Articles of Incorporation may contain additional provisions when appropriate under local law. No provision, however, shall be included that can cause the property of the local church to be diverted from the Church of the Nazarene. (101-101.1, 104.3, 106.1-106.3)

102.5. In multi-congregational churches, where more than one organized church shares the same facility, incorporation may take place in partnership where local laws allow.

102.6. In localities where incorporation is not possible, the church name shall include the words "Church of the Nazarene" on all legal documents including, but not limited to the property deed(s) and deed(s) of trust. (102.2)

Incorporation offers two significant advantages:

- Being incorporated makes doing business much simpler for the church.
- Liability protection. Incorporation can place a protective barrier between the church and its leaders and members.

All Churches
INC.
Praise
God

New Manual coming soon!

2. Do you follow the Manual of the Church of the Nazarene?

If a dispute arises concerning the proper operation of the church, a court will look to the church's bylaws to determine who will prevail. For this reason, it's critical that churches actually follow the rules they have made for themselves.

3. Are you putting the Church's interests first?

The law generally provides protections for board members as long as the members are acting in good faith. Exceptions include:

- The **"Prudent Person" Rule**. This rule protects board members from personal liability for board actions or decisions unless a "reasonably prudent person" would have avoided such actions or decisions under the circumstances.
- The **Duty of Loyalty**. This rule says that a board member's actions and decisions must be free of personal motives.

4. Does your church keep Accurate financial records and maintain protective practices ensuring the safe handling and control of the finances of the church? Do you perform or have an annual Audit of the church's financial records?

5. Does our church have a policy statement regarding the use of church facilities?

This should be consistent with the Manual of the Church of the Nazarene. In addition, it is recommended that a copy is sent to your insurance company for their examination and feedback

6. Do you comply with tax-exempt requirements?

Churches enjoy a special tax-exempt status that allows their donors to claim donations as tax deductions. This is commonly called 501(c)(3) status. This special status comes with strings attached. Organizations with 501(c)(3) status are not allowed to be involved in political campaigns or to contribute to candidates for political office.

Tax law automatically recognizes churches as tax-exempt organizations. Other religious and charitable organizations must apply for recognition by filing Form 1023 with the Internal Revenue Service. Although not required to, some churches apply for tax-exempt status to assure church leaders, members, and contributors that the church qualifies for related tax benefits. Churches are exempt from filing an annual report with the IRS, but other religious organizations must file Form 990, Form 990-EZ or Form 990-N each year. The required report is one page long and simple to complete, but it has to be filed by the due date each year. Some states may have additional filing requirements for tax-exempt organizations. Consult with a local attorney or certified public accountant regarding potential state requirements. (<https://www.irs.gov/forms-pubs/about-form-990>)

Conflict of interest!

7. Are you properly reporting unrelated business income to the IRS

It is common for youth groups to sell coupon books or other items to raise money for various trips or activities. This fund-raising activity competes with for-profit businesses in town and doesn't directly relate to the church's ministry. Therefore, the IRS considers the funds to be "unrelated business income."

Exempt organizations may be required to pay income tax on revenue that the IRS considers unrelated business income. Coupon book sales are one possible source of revenue that may be subject to this tax. Rental income for residential property, coffee shop income, and income earned from weekday parking lot rental are other examples of revenue potentially subject to the unrelated business income tax (UBIT).

Generally, churches that generate approximately 15 percent or more of their total revenue from unrelated business income should consult with a tax professional and will likely be required to file Form 990-T with the IRS to report the unrelated business income.
(<https://www.irs.gov/forms-pubs/about-form-990-t>)

8. Have you recently reviewed your church's Insurance policy?

Is there coverage for the church board? Sexual Abuse? Counseling?
(You need to look at coverage amounts!)

Have you listed SWID as additionally insured?

Do you know previous insurance companies the church has had and the coverage you had at that time? (This is essential information in dealing with alleged sexual/child abuse.)

9. What is your Security plan at church?

What doors do you lock once a service begins?

10. What is the Story of your church?

(Every church has a story, and it is important for board members and pastors to know it well.)

- Every story has a background, main characters, supporting cast, and a continuing storyline.
- What were your community and local culture like when your church was started?
- Why and how was your church started?
- Who were the main players in the development of your local church?
- What are the major turning points in the history of your congregation?

11. Why was the Church of the Nazarene born?

What was happening in America that called for a new denomination?

Who were the men and women who made things happen in those early days?

(See supporting Docs.)

12. When was the last time you examined your counting and financial policies and procedures?

129.23. **To appoint an auditing committee or a committee of independent examiners, or such other qualified persons, that shall audit or examine, to at least the minimum standard required by national or state law if applicable, or other recognized professional standards, at least annually, the financial records of the treasurer of the church, the Nazarene Youth International (NYI), the Sunday School and Discipleship Ministries International (SDMI) Board, Nazarene childcare/schools (birth through secondary), and any other financial records of the church. The pastor shall have access to all records of the local church.**

Questions

(See- Sheet)

Does the pastor or family member count money or write checks?

Does the church treasurer count the offering?

When are the tithes and offerings counted? Where are they stored before counting? If not counted immediately, who has access to the tithes/offerings? Who are your money counters?

When is the deposit made, and by whom?

What savings accounts, checking accounts, money market accounts, etc., does the church have, and what are their balances?

How is the Sunday School offering accounted for?

What is the church's policy regarding the use of credit cards?

Who actually has a credit card(s) and is authorized to use it?

Who oversees the proper usage of credit cards by examining statements versus expenses?

What are the checks and balances the church has established for proper financial practices?

Who are the people authorized to deposit funds for the church?

When are these funds deposited? If not immediately, where are they kept until they are deposited?

To what bank are they deposited? Who receives the weekly giving form?

Does the church have any loans? If so, to whom and for what? What is the present balance and monthly payment? What is the interest rate on a given loan?

Are there any secret checking or saving accounts?

Is the church avoiding payment to Funding the Mission through depositing money in a Building Fund account?

When pastors and people are reimbursed for church expenses, are receipts submitted and approved? (No receipt-no reimbursement!)

13. What is the spiritual well-being or temperature of the church?

Boards
Need to
Focus →
ON What is
Happening
Spiritually
IN the

14. Are there any undercurrent issues in the church?

15. When was the last time your pastor and staff received a Salary increase, Christmas BONUS, or remembered for Pastor Appreciation?

Sabbatical

16. How are your NYI, NMI, and NDI doing?

17. The Names of the regular attendees as well as those who have just started attending.

18. Is the church's membership roll current?

19. Is there a current list of members' names, mailing address, and phone #'s.

History of the Role of the Church Board In The Church Of The Nazarene

- Provision for the local church board was made during the founding meeting on the evening of October 30, 1895.
- 1903 Manual-The role of the Church Board was . . . to care for the general business of the congregation, . . . the pastor being ex-officio President.
- The relationship of the pastor and the board was clear in 1907.

"The pastor has general oversight of the church he is in charge of. All departments are under his care and supervision. He is ex-officio chairman of the board. He is to make regular reports to the district superintendent. He is to visit from house to house, conversing and praying with the people, imitating the example of the Apostle Paul which said, 'by the space of three years I ceased not to warn everyone day and night, with tears, warning and exhorting the people, also building up the people in holiness.'"

The Local Church Board

127. Membership. Every local church shall have a church board, composed of the pastor, the Sunday School and Discipleship Ministries International (SDMI) superintendent, the president of the Nazarene Youth International (NYI), the president of the Nazarene Missions International (NMI), the stewards, and the trustees of the church, and the members of the SDMI Board when elected as the Education Committee of the church board by the annual church meeting. If the NMI president is the pastor's spouse, and chooses not to serve on the board, the vice president may serve; however, if the president is the pastor's spouse and chooses to serve on the board, he or she shall not be a part of the review process of the pastor.

There shall be no more than 25 regular members of the church board. (113.11) Ordained and district licensed ministers unassigned by the district and paid employees of the local church are not eligible to serve on the local church board.

We direct our local churches to elect as church officers active members of the local church who profess the experience of entire sanctification and whose lives bear public witness to the grace of God that calls us to a holy life; who are in harmony with the doctrines, polity, and practices of the Church of the Nazarene; and who support the local church faithfully in attendance, active service, and with tithes and offerings. Church officers should be fully engaged in "making Christlike disciples in the nations." (34, 113.11, 137, 141, 145-147, 151, 153.2, 160.4)

127.1. When the annual meeting of a local church comes during a time of pastoral transition, the local nominating committee, chaired by the district superintendent, may, with the approval of the district superintendent, present the congregation with a resolution, no later than 30 days prior to the annual meeting, to retain the current church board for the upcoming church year. This resolution may be adopted by majority favorable vote by ballot of the church members of voting age present and voting at a duly called special meeting of the church. Should the resolution fail to pass, the church board shall be elected by the annual meeting as usual.

128. Meetings. The church board takes office at the beginning of the church year and shall have at least a bimonthly meeting and shall meet specially when called by the pastor or district superintendent. The church board secretary shall call a special meeting of the board only with the approval of the pastor, or the district superintendent when there is no pastor. Between the annual church meeting and the beginning of the church year, the newly elected church board may meet for organization purposes, at which time it shall elect a church board secretary and a church treasurer as provided hereafter and any other officer that it shall be their duty to elect. (129.19-130)

129. Business. The business of the church board shall be:

129.1. To care for the interests of the church and its work, not otherwise provided for, in harmony with the pastor. (156, 517)

129.2. To nominate to the church, after having consulted with the district superintendent, any elder or licensed minister (elder track) whom it may deem the proper person to become pastor, provided the nomination be approved by the district superintendent and the District Advisory Board. (115, 160.8, 208.10, 222.14)

129.3. To cooperate with an incoming pastor in the development of a written statement of goals and expectations. (115.2)

129.4. To conduct at least once a year, along with the pastor, a planning session for the purpose of updating a clear written understanding of expectations, goals, plans and objectives. (122)

129.5. To arrange for pastoral supply, with approval of the district superintendent, until such time as a pastor shall be regularly called by the church. (209, 523)

129.6. To provide for the development and adoption of an annual budget for the church, NMI, NYI, SDMI, any childcare/schools (birth through secondary) projecting income and expenditures.

- 129.7.** To assign a committee of the board, whose responsibilities include: (a) monitoring the church budget, (b) reporting to the board on the financial conditions and concerns of the church.
- 129.8.** To determine the amount of compensation the pastor shall receive, and to review it at least once a year. (115.4, 123)
- 129.9.** To provide ways and means for the support of the pastor, the pastoral supply, or any other paid workers of the church; to encourage and support through planning and budgeting the lifelong learning commitment of the pastor and staff. (115.4)
- 129.10.** In order to encourage a healthy pastoral ministry and strong spiritual life of the pastor, the church board, in consultation with the district superintendent, should provide a sabbatical leave for the pastor during each seventh consecutive year of service in one congregation. The timing and duration of the sabbatical shall be determined in consultation with the pastor, church board and district superintendent. It is strongly urged that the pastor's salary continue in full and the church board provide for pulpit supply during the sabbatical period. This topic is to be addressed by the district superintendent as part of the church/pastoral review process that would come after year two and again in year six, once the viability of continuing the relationship has been established. Materials shall be developed and distributed by the Global Clergy Development office to guide local congregations in establishing and implementing a sabbatical leave policy and procedure. At the church board's discretion, such a program may also be implemented for a member of the pastoral staff.
- 129.11.** To determine the financial support and housing allowance an evangelist should receive and notify the person of such minimum support at the time of the call by the church board.
- 129.12.** To license, or renew the license of, at its discretion, any person who has been recommended by the pastor for (a) local minister, or (b) lay minister. (503.2-503.4, 529.1-529.3, 813.1)
- 129.13.** To recommend, at its discretion, to the district assembly, upon nomination by the pastor, any person who desires to receive a certificate for any of the assigned roles of ministry, including all lay and ministerial candidates aspiring to be recognized for ministries beyond the local church, if such recommendation is required by the Manual.
- 129.14.** To recommend, at its discretion, to the district assembly, upon nomination by the pastor, any person who desires the Licensed Minister's Credential or its renewal. (529.5, 530.1)
- 129.15.** To recommend, at its discretion, to the district assembly, upon nomination by the pastor, renewal of deaconess' license in harmony with 507.
- 129.16.** To elect, upon nomination of the Sunday School and Discipleship Ministries International (SDMI) Board, with the approval of the pastor, a director of Children's Ministries and a director of Adult Ministries. (145.6)
- 129.17.** To approve the Nazarene Youth International (NYI) president elected by the NYI organization of the local church, as provided in the NYI Charter.

- 129.18.** To approve the selection of the administrators of Nazarene childcare/schools (birth through secondary). (152, 160.1, 208.13, 515.10)
- 129.19.** To elect a secretary from among the church membership who meets the qualifications for church officers as specified in paragraph 34. Such election shall be held at the first meeting of the new board. The individual so elected shall serve until the close of the church year and until a successor has been elected and qualified, and has voting privileges only if elected to the church board at a duly-called meeting of the members of the congregation. (34, 113.6-113.8, 113.11, 128, 135.1-135.7)
- 129.20.** To elect a treasurer from among the church membership who meets the qualifications for church officers as specified in paragraph 34. Such election shall be held at the first meeting of the new board. The individual so elected shall serve until the close of the church year and until a successor has been elected and qualified, and has voting privileges only if elected to the church board at a duly-called meeting of the members of the congregation. No member of the pastor's immediate family (spouse, children, siblings, parents) can serve as the local church treasurer without the approval of the district superintendent and the District Advisory Board. (34, 113.7-113.8, 113.11, 128, 136.1-136.6)
- 129.21.** To cause careful accounting to be kept of all money received and disbursed by the church, including any childcare/schools (birth through secondary) and Nazarene Missions International (NMI), Nazarene Youth International (NYI), Sunday School and Discipleship Ministries International (SDMI), and make report of the same at its regular monthly meetings and to the annual meeting of the church. (136.3-136.5)
- 129.22.** To provide a committee, no fewer than two members of which shall count and account for all money received by the church.
- 129.23.** To appoint an auditing committee or a committee of independent examiners, or such other qualified persons, that shall audit or examine, to at least the minimum standard required by national or state law if applicable, or other recognized professional standards, at least annually, the financial records of the treasurer of the church, the Nazarene Youth International (NYI), the Sunday School and Discipleship Ministries International (SDMI) Board, Nazarene childcare/schools (birth through secondary), and any other financial records of the church. The pastor shall have access to all records of the local church.
- 129.24.** To provide an Evangelism and Church Membership Committee of no fewer than three persons. (110)
- 129.25.** To function, if advisable, as the SDMI Board in churches of no more than 75 members. (145)
- 129.26.** To appoint a trial committee of five in case written charges are pending against a church member. (604)
- 129.27.** To elect, with the written approval of the district superintendent and upon the nomination of the pastor, such paid associates as the local church may designate. (152, 160- 160.1, 208.13)
- 129.28.** To elect a local minister or a licensed minister as an unpaid associate pastor only if approval is given annually in writing by the district superintendent.

- 129.29.** To provide for a long-range planning committee for the church with the pastor as ex-officio chairperson.
- 129.30.** To adopt and implement a plan to reduce the risk that individuals placed in positions of authority within the church will use the position of trust or authority to engage in misconduct. The plan for each local church must take into consideration its own unique circumstances.
- 130.** The church board, together with the pastor, shall follow plans adopted by the General Assembly and agreed to by the district assembly for raising World Evangelism Fund and District Ministries Fund apportionments made to the local church, and shall raise and regularly pay these apportionments. (317.11, 335.7)
- 131.** Meaning of Stewardship. Refer to paragraphs 33- 33.5.
- 132.** The church board shall perform the duties of a SDMI Board in a newly organized church until such board has been regularly elected. (145)
- 132.1.** The church board and pastor of the newly organized church shall decide when a Sunday School and Discipleship Ministries International (SDMI) superintendent will be elected. (129.25, 145, 146)
- 133.** The church board may remove from the membership roll the name of an inactive church member after a period of two years has elapsed from the date when his or her name was declared inactive. (109-109.4, 112.3)
- 134.** The church board may suspend or revoke the license of any locally licensed person.
- 135.** Church Secretary. The duties of the secretary of the church board are:
- 135.1.** To record correctly and preserve faithfully the minutes of all church meetings and meetings of the church board, and do whatever else may pertain to the office. Board minutes should identify all voting board members as present or absent to clearly document a quorum. (120.1, 129.19)
- 135.2.** To present to the annual meeting of the church an annual report of the major activities of the local church, including statistics on membership. (113.9)
- 135.3.** To see that official papers, records, and legal documents pertaining to the local church, including deeds, abstracts, insurance policies, loan documents, church membership rolls, historical records, church board minutes, and incorporation papers are held in trust in either fireproof or secure safes on the local church premises, or when feasible, they may be placed in safe deposit facilities in local banks or similar institutions. Access to such shall always be shared with the pastor and church treasurer, and care for such shall be delivered immediately to the church secretary's successor in office.
- 135.4.** To be the secretary of all annual and special church meetings; and to be custodian of the minutes and other papers of such annual and special church meetings. (113.6)
- 135.5.** To certify in writing to the district superintendent the results of the vote from the calling of a pastor and the continuation of the church/pastoral relationship. Such certification shall be made within one week of the vote.

- 135.6.** To send to the district superintendent a copy of the minutes of all church meetings and meetings of the church board within three days of such meetings when that local church is without a pastor.
- 135.7.** To sign in conjunction with the pastor all conveyances of real estate, mortgages, releases of mortgages, contracts, and other legal documents not otherwise provided for in the Manual. (102.3, 103-104.2)
- 136. Church Treasurer.** The duties of the treasurer of the church board are:
- 136.1.** To receive all moneys not otherwise provided for, and disburse the same only on order of the church board. (129.21)
- 136.2.** To make monthly remittances of all district funds to the district treasurer, and of all general funds to the general treasurer through the appropriate office, except as otherwise provided. (515.9)
- 136.3.** To keep a correct book record of all funds received and disbursed. (129.21)
- 136.4.** To present a detailed monthly financial report for distribution to the church board. (129.21)
- 136.5.** To present an annual financial report to the annual church meeting. (113.9, 129.21)
- 136.6.** To deliver to the church board the complete treasurer's records at such time as the treasurer shall cease to hold the office.

L. The Stewards of the Local Church

- 137.** The stewards of the church shall be no fewer than three or more than thirteen in number. They shall be elected by ballot, at the annual or a special church meeting, from among the members of the church, to serve for the next church year and until their successors have been elected and qualified. (34, 113.7, 113.11, 127)
- 138.** The duties of the stewards are:
- 138.1.** To serve as a church growth committee, unless otherwise provided for, with the responsibilities of outreach, evangelism, and extension, including sponsoring new churches and church-type missions, with the pastor as ex-officio chairperson.
- 138.2.** To provide assistance and support for the needy and distressed. A biblical role of lay leaders is that of ministering in areas of practical service (Acts 6:1-3; Romans 12:6-8). Therefore stewards should offer their time and spiritual gifts in acts of service, administration, encouragement, mercy, visitation, and other ministries.
- 138.3.** To serve, at the discretion of the church board, as the Evangelism and Church Membership Committee as outlined in 110-110.8.
- 138.4.** To assist the pastor in organizing the church so that Christian service opportunities are available to all members. Special attention should be given to the development of ministries toward those of other cultural and socioeconomic backgrounds in the immediate and nearby communities.

- 138.5. To serve as liaisons to community Christian action and service organizations.
- 138.6. To give assistance to the pastor in public worship and Christian nurture in the local church.
- 138.7. To provide the elements for the Lord's Supper, and when requested by the pastor, to assist in the distribution of the same. (29.5, 514.9)
- 139. A vacancy in the office of steward may be filled by the local church at a duly called church meeting. (113.8)
- 140. The stewards shall constitute the Stewardship Committee, whose duty it shall be to promote the cause of Christian stewardship of life resources in the local church in cooperation with the pastor and the Stewardship Ministries office of the general treasurer. (33-33.5)

M. The Trustees of the Local Church

- 141. The trustees of the church shall be no fewer than three or more than nine in number. They shall be elected from among the members of the local church to serve for the next church year and until their successors have been elected and qualified. (34, 113.11, 127)
- 142. In all cases where the civil law requires a specific mode of election of church trustees, that mode shall be strictly followed. (113.4)
- 142.1. Where no particular mode of election is required by civil law the trustees shall be elected by ballot at the annual meeting of the local church or at a special meeting duly called for that purpose. (113.7, 113.11)
- 143. The duties of the trustees are:
 - 143.1. To hold the title to church property and manage it as trustees of the local church, where the local church is not incorporated, or where the civil law requires it, or where for other reasons it is deemed best by the district superintendent or the District Advisory Board, subject to the guidance and the restrictions as set forth in 102-104.4.
 - 143.2. To give guidance to the development of the physical facilities and to financial planning, unless the church board has provided otherwise.
- 144. A vacancy in the office of trustee may be filled by the local church at a duly called church meeting. (113.8)

20. The purpose of our local church is _____.

21. The specific goals of our church right now are:

- 1)
- 2)
- 3)

22. Where Nazarenes Stand On Current Issues

23. Are your district worship and discipleship numbers reported regularly? How many have been saved, sanctified, new members and baptized?

24. Are you a part of SWID's communication system?
Receive and read the Harvester
SWID Facebook page -
SWID website www.swidnazarene.org

25. Stay current with denominational news - www.nazarene.org

26. When was the last time your insurance was Reviewed?

27. Does the church have copies of all of its important documents?
Deeds, insurance papers, etc.

28. What does loyalty look like as a board member?

29. Are you using MINISTRY ^{NAZ} Safe materials?

Do you have a Family Protection Committee?
Do you know who is a mandated reporter?

Any individual who has reason to believe that a child is a victim of child abuse or neglect must make a report.

<https://vimeo.com/868896405/52f2c98e4e?share=copy>

SWID Training - January 20th, 9 a.m. - 3 p.m. VM

30. Make sure you participate in Pastor/Staff Appreciation, birthdays, and anniversaries.

31. The only "power" you have as a Church Board member is when you are together. No one individual speaks for the entire board.

NO Board Meeting without pastor

32. Tim's Ten Commandments For Church Board Members.

What Are Not Church Board Responsibilities?

~~Make everyone happy.~~

- Thwart the work of the Lord, like a bottleneck, by slowing, questioning, and checking everything.
- Acting as a lobbying group, representing the interests of one specific demographic within the church, i.e., older people, traditionalists, families, etc.
- Rubber-stamping everything the pastors or leaders do without questioning, inquiring, or challenging

Key: exist, incorporated, follow, interests, accurate, single, audit, facilities, reporting, insurance, security, story, audit, spiritual, salary, bonus, names, issues, regularly, reviewed, legal, Ministry, Safe