

Moderators Workshop

Church Leaders Event
Saturday, February 27, 2016
Charles Buck, Conference Minister
Hawai`i Conference of the United Church of Christ

Church and Politics

Churches that are 501(c)(3) tax exempt:

“may not participate in or intervene in any political campaign on behalf of any candidate for public office.”

Tax Exemption

UCC churches are covered under UCC
“blanket” tax exemption

Exemption applies to all organizations listed in
UCC Yearbook and Directory

Schedule 1 and 2 churches are NOT covered

Churches may obtain their own 501(c)(3) status

Record Keeping

Administration

History

Warranties, Lawsuits, Insurance Claims and other issues that may arise

Records Retention

Q. How long do we have to keep records?

A. It depends...

Records Retention

Q. Can we use the “cloud” to store records, files, documents, etc.?

A. Yes, but...

Financial Controls

Church funds should always be handled by more than one person (dual or multiple controls).

This protects:

church and “Church”

volunteers and staff

from loss, theft or embezzlement

Separation of Duties

Counting Offering



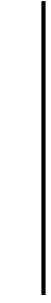
Making Deposits



Recording and Acknowledging Gifts



Reconciliation



Reports and Audits

Offerings & Contributions

IRS requires donors to have a “contemporaneous written acknowledgment” of their gifts or donations.

This includes:

• Name of church

Date of gift

Amount of gift or description of property (but no value)

Statement about whether goods or services were received
(quid pro quo)

Value of any goods or services provided

Minutes of Meetings

Minutes are not transcripts of proceedings, but a record of actions taken.

Meetings

Ideas for meeting starters:

Devotion

Check-in with guiding question

Reading aloud a mission statement, covenant of behavior, or charter (purposes)

Bible reading or study

Spiritual practice such as *lectio divina* or centering prayer

Meetings

Suggested policies:

Conflict of Interest

Gift Acceptance

Whistleblower

Covenant or Code of Behavior

Meetings

Roles and responsibilities of board/council

Fiduciary (*Can we do it?*)

Strategic (*Should we do it?*)

Generative (*Why are we doing it?*)

Personnel (HR)

Ministerial Compensation

Employee Handbook

Taxes and Filings

Labor Law

Safe Church/Conduct

Mandatory Reporting in Hawai`i

Safe Conduct Policy

Boundary Training

Our Churches Wider Mission

Basic Support

One Great Hour of Sharing

Strengthen the Church

Neighbors in Need

Christmas Fund

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