

# RECORD KEEPING FOR THE LOCAL CHURCH

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The obvious reason for record keeping is that the local church will want to preserve her history. A second reason is that “In order for our future to have a past we must be concerned for the records of today.” Preservation of the past historical, legal and fiscal records becomes the goal for today’s church. In that process someone needs to determine what is important, while disposing of what is no longer needed; storage space and efficiency are critical to this process. Here are some ideas to assist you in maintaining a record keeping system, and hopefully, some helpful rules and regulations in that task.

Record keeping involves maintenance, filing, storage space, filing supplies, and appropriate equipment to do the job.

To make effective use of space, be aware of:

1. Disposal of records as soon as legally possible. Rule of thumb is: 90-95% of all records are non-permanent in nature, and 85% have a retention period of less than 11 years.
2. The church has fewer restrictions on what must be kept. There are laws affecting financial, personnel and legal files; but most of the church’s material falls outside of these regulations. This gives the church the authority to decide what shall be kept, what to discard; the historian can greatly assist in this process.
3. A controlled filing system can mean a smaller system making it easier for retrieval of data, filing of data and reduces misfiling.

If a local church is ever faced with legal action, having a good records management program in place can assure the Courts and the litigants what records are being cared for and disposed of in a proper, routine way.

## **WHAT IS A RECORDS MANAGEMENT SYSTEM?**

It is an attempt to systematically control the growth, depositary and destruction of church records. It is based on what should be kept, for how long, and when it may be removed and disposed of. There are a variety of records which may be related because they result from the same process, function, or activity and have similar contents. These are called **SERIES**. An example would be bank statements from different banks. Each series has two important concepts:

1. “How are these records used?” which becomes a **RECORDS LIFE CYCLE**.
2. “How significant are these records?” which is referred to as **APPRAISAL**.

**RECORDS LIFE CYCLE** are those records that are created, mature during use, and then are retired or removed. The local church historian can determine when a record has reached the end of its life cycle...that is when it no longer serves a useful administrative function. Remember: some records will always have value and should be kept, but not in an office file or desk drawer! Others will have significance at a later time but can be retired “permanently” and this is when appraisal helps as to what to retain and what to retire and what happens to it once that decision is reached.

**APPRAISAL** is the process by which you determine the administrative, legal and fiscal value (primary value) and the historical and long-term research value (secondary value) of records. These questions should be asked:

- How frequently is the record used by those who created it?
- Is there still consistent, though low, demand for the record?
- Is there some legal or fiscal need to keep it?
- What is the historical significance of the record?

## **WHAT RECORDS SHALL BE KEPT?**

Accounts payable - expenditures and purchases, balance sheets, bills, invoices, vouchers, payment authorizations, reports of receipt of goods or services, related documents and correspondence.

Treasurer keeps official copy five (5) years; office copies two (2) years; then destroy.

Accounts receivable - the record of collections and offerings, membership contributions.  
Office copy retain five (5) years; then destroy.  
Other copies retain two (2) years; then destroy.

Administrative Reports - Conference reports, governing board reports, annual reports, fiscal status reports.  
Retention: Permanent

Architectural drawings, blueprints, maps, charts of class rooms, etc.  
Retention: Permanent

Audit records - Retention twenty (20) years; then destroy.

Bank statements - All documents referring to banks including checks, statements, etc.  
Retention: five (5) years; then destroy.

Budget records

Retention: Permanent; transfer office copies to archives after two (2) years.

Church bulletins: Sunday and special

Retention: Permanent; transfer office copies to archives after two (2) years.

Committee records, minutes, etc.

Retention: Permanent for agendas, minutes, reports and correspondence;  
Four (4) years for all other records, transfer to archives after four (4) years.

Correspondence

Transitory or routine or general: retention one (1) year, then destroy.

Subject or special relating to special events, activities - permanent, but transfer to archives after the program.

Deduction (payroll) authorization records

Retention: Four (4) years, destroy after authorization expires.

Directories - membership

Retention: Permanent

Membership records

Retention: Permanent

Newsletters - Permanent, transfer office copies to archives after two (2) years.

Payroll authorization

Office/treasurer: retention five (5) years; then destroy

Other copies: retention one (1) year; then destroy

Personnel files - any documents relating to those persons employed by the church including agreements, letters of resignation, resumes, etc.

These are permanent files retained for seventy-five (75) years.

Tax withholding documents as W-4's, etc.

Official copy retained by treasurer five (5) years, then destroy.

## **CARING FOR THE RECORDS**

Here are some simple ways to handle records and prolong the life of the church's records:

1. Unfold all documents to their original size.
2. Remove rubber bands, staples, paper clips, other fasteners.
3. Place the documents in acid-free folders/containers.
4. Make photocopies on acid-free paper of any newspaper clippings.
5. Fragile documents can be placed in mylar or polyethylene covers.
6. Do not laminate; rather ask library personnel about encapsulating documents.
7. Photos and negatives should be kept separately from other materials. Write identifying information on the photos, or envelopes in which they are kept.
8. Do not write on documents, nor underline them.
9. If papers become water-soaked, or moldy, remove them to a dry place at normal temperatures.
10. Scrap books can assist greatly in collecting items, but use acid-free paper.

Store documents in a cool, dry area, with smoke alarms, and near fire extinguishers if possible.

Store items on steel shelving unless wood shelving has been treated so as to not damage materials.

Have a good time gathering and using historic material about your church!

---Edited by Dr. Richard A. Cattermole