

How To Register, Organize and Legally Establish a new Nazarene Church

Northwestern Ohio District
Church of the Nazarene

Church: Any group that meets regularly for spiritual nurture, worship, or instruction, with an identified leader and aligned with the message and mission of the Church of the Nazarene, may be recognized as a church and reported as such for district and general church statistics.

Statement from the Board of General Superintendents (December 2015)

HOW TO

The 6 Steps for Registering, Organizing, and Legally Establishing a New Nazarene Church

1. Register a New Church with the Global Ministry Center/Annual Pastor's Report, Allocations & Insurance Coverage
2. File an Application for Incorporation and State of Ohio Tax Forms
1. Apply for Federal Employer and Ohio Business Identification Numbers
2. Request Federal Tax-Exempt Status
3. Open Bank Account and Establish Financial Policies
4. Meet Requirements for Official Organization

Step 1

Register a New Church with the Global Ministry Center

Inform the District

Contact the district office to inform the DS of your new church plant. Good communication ensures that at the formal organization there are no surprises. At that time the District Superintendent will arrange for organization and the DS and the District Advisory Board must approve the name of the new church. The following paragraphs apply and are listed here to ensure good communication.

- a. Manual 100. Organization: Local churches may be organized by the district superintendent, or by the general superintendent having jurisdiction, or by an elder authorized by either of them. Official reports of new churches shall be filed with the General Secretary's office through the respective jurisdictional offices. (23, 107, 208.1, 536.12)
- b. Manual 101. Name: The name of a newly organized church shall be determined by the local church in consultation with the district superintendent and with the approval of the District Advisory Board (102.4).

PURPOSE: Something like a birth certificate, the **new church registration** shows you belong to the Nazarene family of churches – an official identification with the Church of the Nazarene. It makes it possible for the New Church Development staff to serve you and your startup group. It gives the Global Ministry Center (GMC) staff names and addresses and other details about your developing church. This number remains with the church for its entire history and is used for communication, reporting, research, and other family connection benefits.

Before registering, check with the Secretary of State's office and make sure the proposed name is available: [Ohio Business Name Search](#) .

PROCESS: Submit a registration form on the website: [Register a New Church](#)

Note: Once a church meets the 3 development benchmarks it can be officially organized: [Organize a Church](#).

A Few Reminders...

Partners – The New Church Development Office wants to serve you in every possible way. They are there to help you. The website is [USA Canada Church Planting](#).

Priority – This registration step is the first priority in starting a church. As long as you have started meetings of any kind, you are ready to register your new church.

Pre-organization – The new church does not have to be officially organized to receive a registration number. We are pleased to register any ministry that is started with the intent of becoming a church.

Turn-Around Time – Once you have contacted the New Church Development office and completed all the information requested, you should receive confirmation within 10 days.

For Further Assistance – Please call Church Planting Admin at 913-577-2871.

Annual Pastor's Report, Allocations, and Insurance Coverage

- The church plant will have the option of filling out its own Annual Pastor's Report (APR) once it is registered.
- Once the church plant has organized, the church has the option of remaining a Parent Affiliated Church (PAC) under the parent church or becoming its own entity. If it remains a PAC the parent church pastor can include the daughter church's statistics on his/her APR or the daughter church pastor can fill out his/her own APR.
- Any money given to the church plant, whether it be rent, salary for the church planting pastor, utilities, etc., can be considered a Point-to-Point item for the parent church.

Point-to-Point is listed as a 10% Special in "Funding the Mission."

- Whether owned, rented, or leased, we understand that facilities for worship and ministries are vitally important to a local congregation. The following statements from the Manual need to be followed when seeking such a space.

From The Manual

103. Property

The local church considering the purchase or sale of real estate, the erection of churches or church-related buildings, a major remodeling of either, or leasing real property for any reason, shall submit its proposal to the district superintendent and the District Church Properties Board for their consideration, advice, and approval. No indebtedness, whether involving a mortgage or not, shall be incurred in the purchase of real estate or the erection of buildings or a major remodeling of either, without the written approval of the district superintendent and the District Church Properties Board. The local church shall submit quarterly financial and status reports to this board throughout the construction process. (233-234.5)

104. Restrictions

The local church may not purchase or lease real estate, nor sell, mortgage, refinance, exchange, or in any other way encumber real property, or otherwise dispose of real estate unless approved by a two-thirds vote of the members present at an annual meeting, or at a special meeting duly called. The church board may approve by two-thirds vote of its members present and voting, the disposition of properties donated for the specific purpose of providing funds for the local church. Both items require the written approval of the district superintendent and the District Church Properties Board. (113.3-113.4, 113.7-113.8, 234.3-234.4)

No mortgage or lease should be signed without written approval from the district superintendent and district advisory board because if a church defaults on its lease or mortgage payments, the leaser or mortgage company could require the district to assume the payments.

Every local church needs to have proper insurance coverage. It is important to have the following coverage: (Research insurance companies for the best coverage and rates)

1. Property Insurance

2. Liability Insurance
3. Directors and Officers Insurance
4. Child Protection Insurance

Child Protection Policy

Every local church is required to have a child protection policy in place and in use. Insurance companies will not provide insurance coverage without one. The district's insurer can refuse to insure the district if not all churches have a child protection policy in place, in use, and do not have child protection insurance coverage.

Step 2

File an Application for Incorporation and State of Ohio Tax Forms

PURPOSE: Incorporating a church makes it possible for the church to own property and for the officers of the corporation to sign conveyances of real estate, mortgages, release of mortgages, contracts, and other legal document of the church.

PROCESS: You can find application forms and detailed directions on how to incorporate a non-profit organization at:

[Registering a Non-Profit in Ohio](#)
[Starting and Maintaining a Non-Profit in Ohio](#)

A Few Reminders...

Details – more detailed instructions concerning incorporation can be found in [Manual Paragraph 102](#) (see Appendix A).

Corporate officers – The pastor and secretary of the church board are the president and secretary of the local church.

Manual Directives – 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 the church.
4. Upon dissolution, the assets of the corporation shall be distributed to the Northwestern Ohio District Advisory Board.
5. Corporate officers – The pastor and secretary of the church board are the president and secretary of the local church.

District Legal Assistance – At the back of this booklet, a suggested template has been provided to

assist you in filling out your application for Incorporation.

Step 3

Apply for Federal Employer and Ohio Business Identification Numbers

PURPOSE: Every nonprofit organization must have a Federal Employer Identification Number (FEIN) that is assigned by the Internal Revenue Service (IRS) for the purpose of reporting income and taxes that have been withheld from employees of the church. Generally, banks will not open an account for a church without this number. The state also requires registration to receive a Business Identification Number (BIN) for the same purpose of reporting withheld taxes as well as paying unemployment insurance taxes.

PROCESS: You can file for the EIN by downloading form SS-4 at www.irs.gov/pub/irs-pdf/fss4.pdf. The instructions for SS-4 are at Instructions for Form SS-4.

State Forms:

Ohio Incorporation and Tax Filings

A Few Reminders...

Denominational Communications – The General Secretary strongly recommends that a church get a Federal EIN as soon as possible.

EIN Number Required – Even when the district or sponsoring local church is writing payroll checks for the new church, the EIN number should be secured because banks will not open accounts for churches or church organizations without one.

Good Record System – After receiving the federal EIN and state BIN numbers, set up an efficient and credible system that will manage withholdings and tax payments from salaries. It is important that all withholdings are done properly and sent to the correct agency.

Step 4

Request Federal Tax-Exempt Status

PURPOSE: The purpose of tax-exempt status involves receiving funds for ministry along with accompanying purchasing privileges without paying taxes as other businesses are required to do.

PROCESS: Once a church has been officially registered, it is eligible to receive federal tax-exempt status. Such status is issued by the General Church Secretary at the Global Ministry Center in a letter stating the new church is covered under the umbrella of the 501(c)(3) tax exempt status of the denomination.

To receive the letter of status, contact the General Secretary's office at 913-577-0500, ext. 2600.

Step 5

Open Bank Accounts and Establish Financial Policies

PURPOSE: Every church needs to have bank accounts to receive and disburse funds in an orderly manner. Doing it correctly from the beginning creates an atmosphere of authenticity and integrity that encourages faithful giving and eliminates the possibility of problems.

PROCESS: Make contact with the responsible officer at the bank and inquire what documents are needed for a church to open checking and savings accounts. Most banks will require:

- 1) Copy of minutes of decision group designating the signers on the account, or a statement on a letterhead stating those who have been designated as signers. The letter should be signed by the pastor and church board secretary; 2) include the church's FEIN number; and 3) if the bank requires a letter from the general secretary at the GMC granting the congregation's 501(c) (3) status, the new church that is not yet organized may use the letter from their sponsor church or district.

A Few Reminders...

- Every church needs to have bank accounts to receive and disburse funds in an orderly manner. Doing so from the beginning creates an atmosphere of authenticity and integrity that encourages faithful giving and reduces the possibility of problems. Each account should have 2 signers from the new church on it.
- Make contact with the responsible officer at the bank and inquire what documents are needed for a church to open checking and savings accounts.

Most banks will require:

- A copy of the minutes designating the signers on the account or a statement on letterhead stating those who have been designated as signers. The letter should be signed by the pastor and the church board secretary. Note: Two signatures per check is better than one.
- The church's EIN.
- The letter from the general secretary granting the congregation's 501c3 status.

Bank Checking Account – The church's checking account should list "Church of the Nazarene" as a part of the legal name of the church.

Bank Savings Account – Churches often find it useful to open a savings account for designated

gifts, like building fund and contributions for special projects. By keeping designated gifts separate, the ministry's operating accounts do not expend funds being held for a specific purpose. To keep faith with donors, designated gifts must only be used for the purpose given.

Impeccable Financial Policies and Practices – The new church must do everything possible to establish financial credibility from the beginning. This is done by following sound financial guidelines that build trust and create confidence.

Here are some basic recommendations:

1. **Dual signatures on checks** – This assures that no individual has sole authority for expending church funds.
2. **Choosing Counters** – A “counter team should be made up of church members who have the confidence of the entire congregation. As part of policy, a system of fiscal checks and balances should be established so no one who counts money should be authorized to sign checks.
3. **Train the Money Counters** – These individuals should be coached on how to process offerings, provide needed paperwork for the church's book-keeping practices and the careful keeping of individual financial records. They must also understand that need for unequivocal confidentiality of financial records of both the congregation and individuals.
Pastor's Non-Involvement – The pastor or his/her spouse should not be involved in counting offerings or signing checks.
4. **Individual Giving Records** – Accurate donor records are important for every church. Various systems are available to assist churches in recording contributions for income tax purposes. These giving records need to be kept from the very first offering, even if the church has not formally organized or chartered. Various bookkeeping systems are available for new churches at reasonable prices. Be sure that the records are clear and concise for everyone's protection.
5. **Checks and Balances System** – Most churches separate their volunteers and staff into two groups: 1) those who receive and process the income and donor records, and 2) those who process expense activities, like bill paying and check writing. Separating these two groups provides a built-in financial safeguard and protects everyone who helps handle church funds.
6. **Unified Accounting** – It is advisable to maintain one checking system, one set of financial records, and one treasurer for the various ministries of a new church. A unified budget with one set of financial records helps protect the integrity of a church's financial procedures. We recommend using **Quickbooks Online**, a financial system available through TechSoup for a discounted price.
7. **Regular Reports** – Regular reports and updates of the church's financial progress help inform donors of the value of their partnership. In so far as possible, avoid using worship services for fund raising efforts. Regular monthly mailings to contributors can provide information about the ministries of the church and even give added inspiration for financial partnerships in ministry.
8. **Annual Audit** – Most effective churches plan an annual audit of the church's financial

records by an outside agency. In the early years of a church's history, informal audits and reviews may be more affordable than formal audits by a certified public accountant (CPA). In either case, an annual letter to all contributors should inform them of the review and assure them their contributions are being managed properly.

If there is no "core group," it would be advisable to enlist the help of a nearby church. The partnering church treasurer would provide bookkeeping services until the new church has a willing volunteer. It would still be necessary to establish separate bank accounts.

For further resources on church finances, contact the stewardship ministries office

Step 6

Requirements for Official Organization

PURPOSE: Once a new church has reached self-funding, self-propagating, and self-governing it is ready for full organization.

PROCESS: Official organization must be done by the district superintendent, general superintendent, or an elder authorized by either of them. According to the Manual, “Official reports of new churches shall be filed with the General Secretary’s office through the respective jurisdictional office. Manual Paragraph 100 – see appendix A)

A Few Reminders...

Get the Timing Right – A new church should be officially organized when it has become self-governing, self-propagating and self-funding. As an indigenous congregation, now it joins other Nazarene churches in our mission as both a great commission and a holiness church, transforming the world by making Christ-like disciples and spreading scriptural holiness to all nations. Take care to follow the leadership of your district superintendent and the hopes of your sponsoring church and pastor.

Celebrate – The Organization Sunday is a great day of achievement for this new ministry. What was once a vision has now become a reality. Work with your district superintendent to make it a big, historic day. A number of new churches plan a reception for charter members, hire a photographer to record the day in pictures and plan a special service for chartering the new Church of the Nazarene.

Affirm your Sponsor Church – Be sure to include key people from the sponsoring church in the celebration of your Organization Sunday.

APPENDIX A

LOCAL GOVERNMENT

A. Local Church Organization, Name, Incorporation, Property, Restrictions, Mergers, Disorganization

100. Organization. Local churches may be organized by the district superintendent, or by the general superintendent having jurisdiction, or by an elder authorized by either of them. Official reports of new churches shall be filed with the General Secretary's office through the respective jurisdictional office. (23, 107, 208.1, 536.12)

100.1.Church-Type Mission. New congregational works that have not yet been organized according to paragraph 100, may be registered by the general secretary as a church-type mission, with the approval of the district superintendent where the new work is located. A member of the clergy serving a church-type mission as pastor or as associate (paragraph 160) shall be considered an assigned minister with the approval of the district superintendent. **A church-type mission may be incorporated according to paragraph 102 and receive and report members according to 107.2. (100.2, 107.2, 138.1, 208.6)**

1.1. The Multi-Congregational Church. Organized local churches may enlarge their ministry by establishing Bible classes in various languages using the facilities of these churches. These Bible classes may develop into church-type missions or organized churches (100-100.1). This may result in more than one congregation existing under one church name, with the approval of the district superintendent. In such multi-congregational churches where not all the individual congregations are organized churches, the District Advisory Board, with the approval of the district superintendent and the general superintendent in jurisdiction, may grant to such congregations the rights and privileges of an organized local church subject to the following conditions: 1. Such congregations may not be incorporated separate from the organized local church. 2. Such congregations shall not hold title to property separate from the organized local church. 3. Such congregations shall not incur indebtedness without the approval of the district superintendent, the church board of the organized local church, and the District Advisory Board. 4. No such congregation may withdraw as a body from the organized local church or in any way sever its relation thereto except by the express permission of the district superintendent in consultation with the pastor of the local church.

2. Name. The name of a newly organized church shall be determined by the local church in consultation with the district superintendent and with the approval of the District Advisory Board. (102.4)

2.1. Change of Name. A local Church of the Nazarene may change its name by this process: 1.

The local church board submits the proposed change to the district superintendent who shall obtain the written approval of the District Advisory Board; 2. A majority ballot vote in an annual or special meeting of the church membership; 3. The District Advisory Board reports the change to the district assembly, and the district assembly votes approval of the same. (102.4)

3. **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 provided 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.
 - 1.1. 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.
 - 1.2. 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)
 - 1.2. 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.
 - 1.3. 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)
 - 1.4. In multi-congregational churches, where more than one organized church shares the same facility, incorporation may take place in partnership where local laws allow.

- 1.5. 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)
103. **Property.** The local church considering the purchase or sale of real estate, the erection of churches or church-related buildings, a major remodeling of either, or leasing real property for any reason, shall submit its proposal to the district superintendent and the District Church Properties Board for their consideration, advice, and approval. No indebtedness, whether involving a mortgage or not, shall be incurred in the purchase of real estate or the erection of buildings or a major remodeling of either, without the written approval of the district superintendent and the District Church Properties Board. The local church shall submit quarterly financial and status reports to this board throughout the construction process. (233–234.5)
- 1.6. In case agreement cannot be reached **between** the church board and the district superintendent and the District Church Properties Board, the issue may be submitted to the general superintendent having jurisdiction, for a decision. Either the church or the district superintendent may appeal such decision to the Board of General Superintendents for a final decision. All such appeals, rebuttals of appeals, or arguments pertaining thereto, whether to the general superintendent in jurisdiction or the Board of General Superintendents, shall be in writing. A copy of the appeal, rebuttals of appeals, or arguments pertaining thereto by either the church board or the district superintendent shall be sent to the other party involved. The minute record of a church board appeal shall include the appeal resolution, arguments sustaining it, and the record of the vote taken.
2. **Restrictions.** The local church may not purchase or lease real estate, nor sell, mortgage, refinance, exchange, or in any other way encumber real property, or otherwise dispose of real estate unless approved by a two-thirds vote of the members present at an annual meeting, or at a special meeting duly called. The church board may approve by two-thirds vote of its members present and voting, the disposition of properties donated for the specific purpose of providing funds for the local church. Both items require the written approval of the district superintendent and the District Church Properties Board. (113.3–113.4, 113.7–113.8, 234.3–234.4)
- 2.1. The real estate of the local church shall not be mortgaged to meet current expenses.
- 2.2. A local church which mortgages or sells real estate, or receives insurance claims on real estate, shall use the proceeds only for the purchase or capital improvement of real estate, or to reduce other real estate indebtedness. Only with the approval of the district superintendent and the District Advisory Board shall any proceeds be used for other purposes.
- 2.3. Trustees and/or a local church may not divert property from the use of the Church of the

Nazarene. (113-113.1)

3.1. **Withdrawal of Churches.** No local church may withdraw as a body from the Church of the Nazarene, or in any way sever its relation thereto, except by provision of the General Assembly, and upon agreed conditions and plans. (106.2-106.3)

105. **Mergers.** Two or more local churches may be merged upon two-thirds favorable vote by ballot of the members present and voting at specially called meetings of the churches involved, provided: the merger shall be recommended by a majority vote by ballot of all the members of the respective church boards, and the merger shall have been approved in writing by the district superintendent, the District Advisory Board, and the general superintendent in jurisdiction. The merger shall be finalized in a special meeting of the new congregation for the purpose of electing officers and making pastoral arrangements. The district superintendent, or an elder appointed by the superintendent, shall preside. The organization thus created shall combine the total membership of the former churches, the membership of all departments of those churches, and may combine part or all of the assets and liabilities of those churches subject to the approval of the district superintendent, the District Advisory Board, and the general superintendent in jurisdiction. The merger will also combine the general, educational, and district apportionments. Upon notification by the district superintendent, the general secretary of the Church of the Nazarene is authorized to remove the names of the inactive churches from the roll of churches.

106. Declaring Churches Inactive or Disorganized.

Churches may be declared inactive for a period of transition by action of the District Advisory Board prior to being officially disorganized, reactivated or reorganized.

2.4. A local church may be disorganized on recommendation from the district superintendent and a two-thirds vote of the District Advisory Board. Such action shall be taken only after the district superintendent has consulted with and received an affirmative response from the general superintendent in jurisdiction.

2.5. In case a local church becomes inactive or disorganized, or in the event of withdrawal or attempted withdrawal from the Church of the Nazarene (as certified by the District Advisory Board), any church property that may exist may in no way be diverted to other purposes, but title shall pass to the District Advisory Board acting as agent for said district where such has been incorporated, or other authorized agents, for the use of the Church of the Nazarene at large, as the district assembly shall direct. Local church trustees holding property for the inactive or disorganized church shall sell or dispose of the same only on the order and under the direction of the District Advisory Board or other appointed agent of the district assembly, with the written approval of the general superintendent in jurisdiction; either conveying said property or delivering the proceeds from the sale thereof as directed by the district assembly or its District Advisory Board. (104.4, 106, 222.20)

- 1.1. No trustee or trustees of an inactive or disorganized church, or a church that withdraws or attempts to withdraw from the Church of the Nazarene, may divert property from the use of the Church of the Nazarene. (104.4, 141–144, 222.20)
- 2.6. Only officially disorganized churches may be dropped from the records of the general secretary.
- 2.7. When a local church has been declared inactive, the signatories on all church monetary and/or security accounts must transfer the proceeds of the same to the District Advisory Board for deposit. Refusal to comply authorizes the District Advisory Board by resolution to close all accounts and assume jurisdiction of all assets where the law allows.

Formal Organization

- Once a church plant has reached self-governing, self-sustaining, and self-propagating it is ready for full organization.
- Official organization must be done by the district superintendent, general superintendent, or an elder authorized by either of them.
- According to the Manual, “An official report must be submitted to the USA/Canada Regional New Church Development office.” (Manual, paragraph 100)
- Manual 100. Organization: Local churches may be organized by the district superintendent, or by the general superintendent having jurisdiction, or by an elder authorized by either of them. Official reports of new churches shall be filed with the General Secretary’s office through the respective jurisdictional offices. (23, 107, 208.1, 536.12)
- Manual 101. Name: The name of a newly organized church shall be determined by the local church in consultation with the district superintendent and with the approval of the District Advisory Board. (102.4)
- Contact the District Superintendent to Set a Date for the Organizational Service

Forward Documents

- Forward all documents of organization to the District Office
 - o Church’s Registration Number
 - o EIN
 - o Incorporation Papers

After Organizational Service

- Fill out form at USA Canada website: [Organize a Church](#).

A Few Friendly Reminders

- **Celebrate**– The organization service is a great time of achievement for this new ministry. What was once a vision has now become a reality. Work with your district superintendent to make it a big, historic day.
- **We encourage the church to have a reception** for charter members and all in attendance; secure a photographer to record the day in pictures as you celebrate this new Church of the Nazarene.
- **Affirm the Parent Church**– Be sure to include key people from the parent church in the celebration of your organization service.
- **Get the Timing Right**– A church plant should be officially organized when it has become self-governing, self-sustaining, and self-propagating. As an indigenous congregation, now it joins other Nazarene churches in our mission as both a Great Commission and a holiness church, transforming the world by making Christ-like disciples and spreading scriptural holiness to all nations.
- Take care to follow the leadership of your district superintendent and the hopes of your mother church and pastor.

What is A Parent Affiliated Church (PAC)?

A PAC is a ministry (organic church, multi-site, multi-congregational, new work, church plant, etc.) that is reported as affiliated with a parent church. A PAC has a leader or pastor who is responsible for pastoral care of the group and is connected with a parent church.

Why PAC?

We want to recognize and celebrate what we want to reproduce! The PAC designation was created to address the needs of churches beginning creative new congregations, who had no way of reporting those new works. Ethnic congregations, organic churches and multi-sites are notable examples. If these affiliated congregations are not registered, they do not receive literature, are not identified via official channels, and do not appear in any database and thus are "off the grid" and unidentifiable for collaborative efforts, networking, and mutual encouragement.

What's the difference between a Parent Affiliated Church (PAC) and a Church Type Mission? (

CTM)/CTMs are any not-yet-organized churches which may or may not have a parent

church. In contrast PACs are affiliated with a parent church and may be classified as a not-yet-organized church or an organized church.

If a PAC is not a separate entity, what's the difference between a PAC and a small group?

A small group which is started to reach new people could become a PAC. PACs normally have a leader, are evangelistic, and function as a distinct congregation. Final definitions are left to the discretion of the parent church and PAC leader.

How are PAC statistics reported?

All PACs are assigned a unique church number. A PAC will appear in the district journals and within computerized data systems at the Global Ministry Center, indented beneath the parent church. This solves a reporting (and identification) problem for congregations-within-churches.

A PAC has the option of including some or all of its statistical data with the Parent Church's data. Both the Parent Church and PAC will fill out the Annual Pastor's Report (APR), but there is great flexibility in how the statistics are divvied up, since in all reports they will appear together. PACs and CTM's can have members; they can be listed either under the mother church or the PAC but just can't be counted twice.

What about participation in denominational allocations, "Funding the Mission?"

All Nazarene congregations should participate in denominational allocations including PACS, and CTMS. Presently the established goals are 5.5% for the World Evangelism Fund, 2.25% for Pensions & Benefits USA, 2.25% for your regional College or University, and whatever allocation may be assigned by the district. PAC's and CTM's may report their denominational funding independently or through the parent congregation.

