



Current Thoughts

From Dwight's Corner

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Finances in a Baptist Church

Several weeks ago, I was in a meeting with other regional ministers. As usual, we were sharing resources to help one another in our service to churches. One of my colleagues asked me: Do you know any book that talks about the responsibilities and behaviors of a Pastor with respect to finances in a Baptist church? I thought, and then confessed that I could not name one. While all of us had ideas, no one could think of a book that addressed this specific topic.

The conversation has stimulated my thought. While it has not always been the case, the Pastors of Baptist churches should leave the financial decisions and policies to another group within the church. That group must act as the fiduciary representatives of the entire church. The group may be the Deacons, an Executive Committee, a Finance Committee, or the entire congregation in business session. However it is handled, it is important that these be group decisions and not the decisions of any single individual (neither the Pastor, nor the Treasurer, nor the Chairman of the Trustees, etc.)

However, as the called leaders of the church, Pastors cannot wash their hands of financial matters. Their leadership must include the financial affairs of the church. In that spirit, I suggest five specific roles for Pastors.

Spiritual Leader. Pastors are first and foremost spiritual leaders. Spiritual leadership includes the financial affairs of the church. Pastors must teach and model stewardship in all its ramifications. They must constantly remind the churches that the way finances are received, handled, reported, allocated, and disbursed are spiritual statements. Pastors who neglect stewardship education are ignoring a vital part of discipleship.

Visionary Leader. Pastors should have a broader perspective of the church and its ministry than any other single person or group. Consequently, Pastors are in a better position to advocate for the allocation of resources to achieve the goals of the church and the larger mission of the Kingdom of God. In shorthand, that is the budget process. Pastors should help churches in making budget decisions that empower forward-looking goals; not just protecting what was done in the past.

Prophetic Leader. Pastors must help churches see the consequences of each and every financial decision that is made. Making decisions, even with good intentions, without considering the consequences is irresponsible. Pastors should not allow their churches to engage in irresponsible financial behavior.

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Memory Leader. Pastors are caretakers of the corporate memory of the church. One consequence of that role is that Pastors must constantly remind the church of the task at hand. This is especially needful in financial decisions. In the midst of difficult financial decisions, it is easy to forget what the church is all about. The Pastor must remind those making financial decisions of their divine commission and the historic values of the congregation.

Parenting Leader. I don't especially like this title, if you can think of a better one please let me know! By "parenting" I mean that Pastors should be among the most mature leaders of a congregation. As such, they have an important, constructive, parenting role. When it comes to finances, an essential function is to set boundaries. Pastors must have the confidence to say, "I'm sorry, we cannot do that. This is out-of-bounds, and these are the reasons...."

I am sure there are other things. I welcome your responses and input. The real take-home lesson is that even in churches with congregational polity, like Baptist churches, Pastors do have an essential role when it comes to the financial activities of the church.

As outlined above, this role places a tremendous burden on Pastors. While they cannot be expected to be financial or legal experts, Pastors should have a fair grasp of accounting principles, financial practices, and legal responsibilities relevant to not-for-profit corporations like churches. More than that, Pastors should understand, teach, and practice a theology of stewardship that includes how the church handles money.



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