

Manual of Administrative Operations

Draft 8/11/2022

AMV Draft 5/3/23

FOREWORD

The Manual of Administrative Operations of the First Presbyterian Church of Haddonfield, NJ, is intended to be a resource for both leaders and members of the Church as to how the Church is organized and operated. This is a “living document”; it is intended to be periodically updated and changed, as the Church policies and procedures change.

For ease of use, the Table of Contents below has hot links; simply click on the link to go to this section. Individual sections also have hot links. Click on the link to see the referenced document.

This material was originally researched from 2018-2022, and compiled and published in 2022.

Special Thanks to the Governance Committee members

Mark Oswald, Chair (2018-21)
Lorraine Gormely-Devine, Chair (2022)
Janet Sharke
Glenn Manochi
John Dowd
Lisa Hurd

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2. Church Structure and Related Organizational Documents

A. Organizing Covenant

The Church was organized on November 21, 1871 under the authority of the Presbytery of West Jersey. Click here for the Church's Organization Charter. [[Link2A1](#)]

B. Incorporation

The Church became a corporation on February 27, 1873 under Title 16 of the New Jersey Statutes, "Corporations and Associations, Religious." The organizers did so by filing handwritten Articles of Incorporation with the Camden County Clerk. The Articles were recorded in Book 1, page 62. A copy of the handwritten Articles of Incorporation as certified by the Camden County Clerk on August 13, 2009 and again on May 18, 2019 can be found here. [[Link 2B1](#)] A typewritten version of the Articles of Incorporation, as certified by the Camden County Clerk on April 18, 1958, can be found here. [[Link 2B2](#)] The Church's attorney has opined that the Church is a valid corporation under the laws of the State of New Jersey. [[Link 2B3](#)]

C. Non-Profit Corporation

On January 31, 1964, the United States Government granted the Church tax exempt status under the Internal Revenue Code. [[Link 2C1](#)] The Church is also a sales tax exempt organization. Its sales tax exemption certificate can be found here. [[Link2C2](#)]

D. Vision and Mission Statements

The Church's Vision Statement is, "Hearts Open to Christ – Doors Opening to His World."

The Church has adopted a Mission Statement. It states:

First Presbyterian Church is a home for your heart. We honor and care for all people, acting as family in Christ. We are open and welcoming, supporting all people wherever they are in their faith journey. We provide opportunities for spiritual growth and fellowship through worship, study and prayer. We reach out beyond our walls to share the good news of Christ's redeeming power and to help those in need in our community and our World.

E. Church Property

The Church owns the properties identified in the December 31, 2019 Haddonfield Tax Map as Block 35, Lots 6, 8, 9, 10, 11 and 12. [[Link 2E1](#)] The property information for these properties are found here. [[Link 2E2](#)—still need Lots 9 and 12 information, to be inserted in [Link](#)]

F. Governance Structure

For many years prior to February 2003, two separate bodies governed the Church: the Board of Trustees and Session. At that time, the Church changed its governance structure from a bicameral structure to a unicameral structure consisting solely of Session. Ruling Elders are the members of Session. Those Ruling Elders who are 18 years old or older also serve as Trustees (Elder-Trustee) and vote on Session matters pertaining to the Church's corporate existence, such as the management and disposition of Church property.

Ruling Elders are elected by the congregation from among its members and, with the Church's ministers, are expected to exercise leadership, governance, spiritual discernment and

First Presbyterian Church Haddonfield Manual of Operations p.5

discipline over the life of the congregation. Session is headed by the Church's Pastor who acts as its Moderator. The Church also has four officers of the corporation: President, Vice-President, Secretary and Treasurer. The Church's rules concerning the Nomination, Election, Ordination and Installation of Ruling Elders are discussed in Section 5, below.

The Church follows the Book of Order of the Presbyterian Church (U.S.A.) ("Book of Order") concerning its governance structure.

https://www.pcusa.org/site_media/media/uploads/oga/pdf/2019-23-boo-elec_010621.pdf The Church's rules governing the meetings of its members and the actions and powers of Session and Church officers are contained in its Bylaws [Link 2F1]. In addition, Session meetings are governed by its Standing Rules. [Link 2F2]

Session has standing and ad hoc Committees which make reports to Session and periodically bring proposals to Session for consideration. Those Committees are invaluable in assisting Session in its decision-making processes and are discussed in detail in Section 7, below.

The Church also has Deacons who care for the well-being of Church members and members of the community by providing various services and community outreach. Their activities are governed by the Church's Board of Deacons which Board is under the supervision and authority of Session. Further information concerning the Deacons and the Board of Deacons is discussed in Section 9, below.

2A1. Church's Organization Charter

Charter Members
OF THE
First Presbyterian Church
OF
Haddonfield, New Jersey

ORGANIZED, NOVEMBER 21, 1871

The Presbytery of West Jersey at their October Meeting in Salem having petitioned to organize a Church in Haddonfield the Presbytery appointed a committee for that purpose consisting of REV. DR. REED, REV. L. C. BAKER and REV. FRANKLIN HARRIS with Elders R. E. MORGAN, J. D. RENBOTH and Wm. FEW SMITH met in their Hall and in accordance with the forms and usages of the Presbyterian Church organized the **FIRST PRESBYTERIAN CHURCH OF HADDONFIELD** the members then unanimously elected by ballot DAVID ROE and JOSEPH B. TATEM to the Office of RULING ELDERS after which they were duly ordained and installed in their new and responsible relations.

The following named persons comprised the membership of said Church at time of organization

- | | | |
|----------------------------|---|------------------------------|
| <i>Mrs. Rebecca Roe</i> | <i>James Anderson, Jr.</i> | <i>William Henderson</i> |
| <i>David Roe</i> | <i>Miss Rebecca Jane Anderson</i>
<small>(Wife of John Anderson, Junr)</small> | <i>Henry Craig</i> |
| <i>Mrs. Ella C. Roe</i> | <i>James Anderson, Sr.</i> | <i>Mrs. Mary Craig</i> |
| <i>Joseph B. Tatem</i> | <i>Mrs. Eliza A. Anderson</i> | <i>Thomas Withrow</i> |
| <i>Mrs. Mary O. Tatem</i> | <i>John Anderson</i> | <i>Mrs. Sarah Withrow</i> |
| <i>William Anderson</i> | <i>Mary J. Williams</i> | <i>Mary Barber</i> |
| <i>Mrs. Eliza Anderson</i> | <i>Mrs. Sarah Halls</i> | <i>Miss Louisa W. Veatch</i> |

*Presented by Miss B. Moore
-My. Anderson, Haddonfield and others-*

2B2. Handwritten Articles of Incorporation

Book 1 - Page 62

Camden County Clerk's Office
 Court House - Room 102
 100 Market Street
 Camden, New Jersey 08102
 Phone (856) 225-5300
 www.camdencounty.com

DATE: AUG 13 2009
 I HEREBY CERTIFY THIS
 TO BE A TRUE COPY.

Joseph Piza
 COUNTY CLERK

TE:08/13/2009
 ME:12:21:36 PM
 CEIPT:799600

HN REISNER ESO

EM -01	
COPY BOOKS	2.00
CERTIFICATION	2.00
Sub. Total	4.00

AMOUNT DUE:	\$4.00
PAID CASH:	\$4.00
TOTAL PAID:	\$4.00

Thank You!

To the Clerk of the Court of Common Pleas of the County of Camden.
 Whereas the religious society and congregation meeting for Public worship
 at Bowler's Hall, corner Swan Street and Haddonfield Turnpike Haddonfield
 N. J. did assemble at their said place of meeting on the Fifth day of
 February in the year 1873 two days previous notice of the time and the
 purpose of assembling having been given by an advertisement at a public open
 view at such place of meeting, and when so assembled duly qualified
 voters of each of the said society and congregation agreed present elect
 seven of the said society and congregation to be Trustees of the same
 Now Therefore, we the said Trustees selected as aforesaid do hereby
 certify that we have taken upon our ourselves the name of The First
 Presbyterian Church of Haddonfield, and do request this our certificate
 to be by you recorded according to Law Witness our hands and
 seals this Twelfth day of February A. D. 1873. Jas^{ts} P. O'Rourke
 Wm. P. Salem Robert J. Craig Robinson Papp Jr.
 Edmund P. Graham Mr. Anderson Thos. J. French
 Recorded Feb 24/1873 Mr. W. Coe

5/8/19

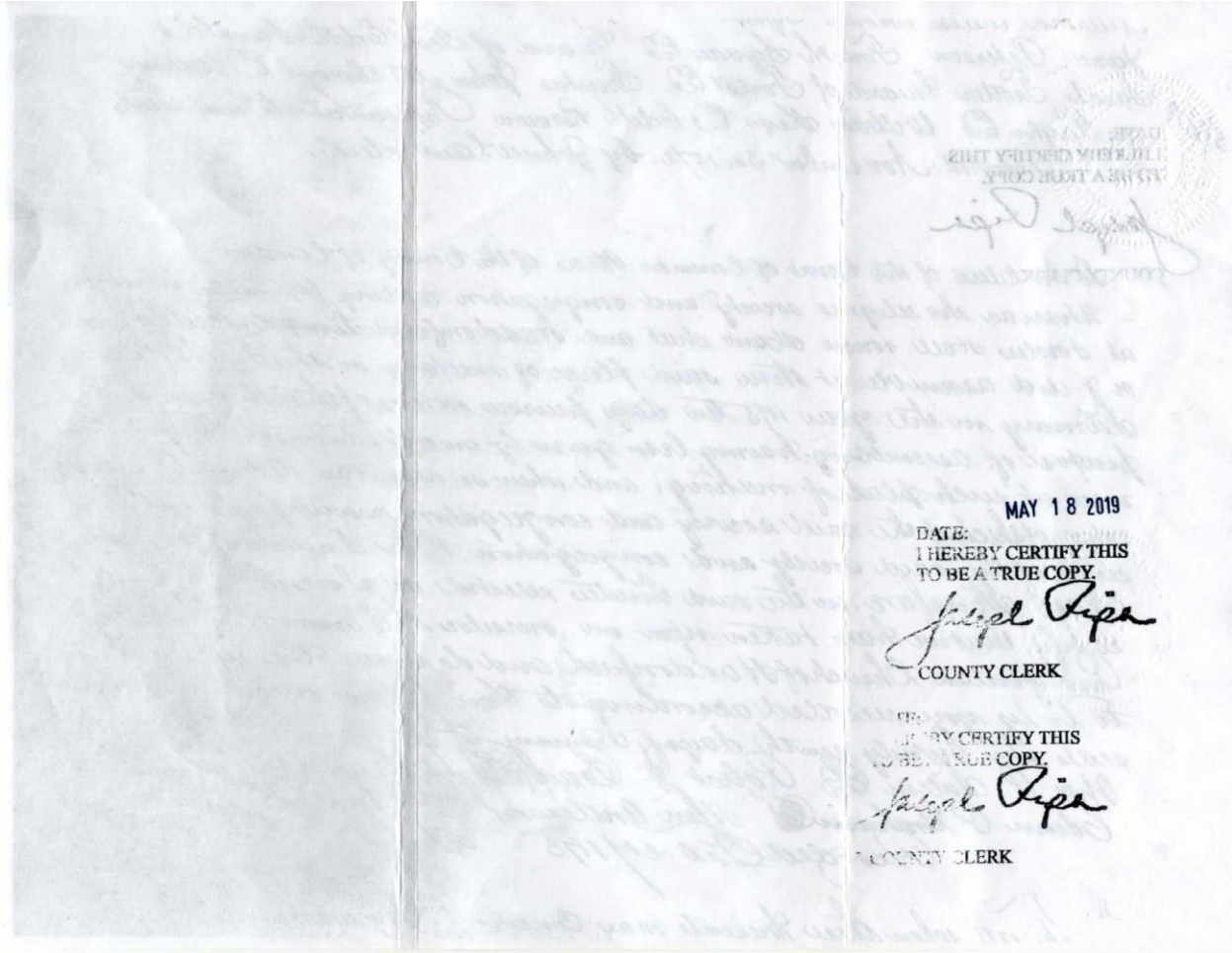
MARINA WISE RECORDS
Jane Peterson Fourth Squaw Ed Guard of Tent Edith (Stewart's)
Sarah Trotter Guard of Forest Ed Trustus John Mc Elroy Ed William
Taylor Ed William Keys Ed Edith Brown Representative to Tent
I HEREBY CERTIFY THIS TO BE A TRUE COPY
November 30, 1872, by John W. Cain clerk.

Joseph Tice

COUNTY CLERK of the Court of Common Pleas of the County of Camden

Whereas the religious society and congregation meeting for Public worship at Fowler Hall, corner Main street and Haddonfield Turnpike Haddonfield N J did assemble at their said place of meeting on the Tenth day of February in the year 1873 ten days previous notice of the time and the purpose of assembling having been given by an advertisement set up in open view at such place of meeting; and when so assembled did by plurality of votes of such of the said society and congregation as were present elect seven of the said society and congregation to be Trustees of the same Now Therefore, we the said Trustees selected as aforesaid do hereby certify that we have taken upon our ourselves the name of The First Presbyterian Church of Haddonfield and do request this our certificate to be by you recorded according to Law Witness our hands and seals this Tenth day of February A D 1873 Jas H Billington
Wm P Latem Robert F Crain Robinson Papp Jr
Edwin P Graham Wm Allison Thos J Vetch
Recorded Feb 27 1873 Wm H [unclear]

When these presents may concern We whose names and



2B2. Typewritten Articles of Incorporation

To the Clerk of the Court of Common Pleas of the County of Camden:

Whereas the religious society and congregation meeting for Public worship at Fowlers Hall, corner Main street and Haddonfield Turnpike Haddonfield, N. J. did assemble at their said place of meeting on the Tenth day of February in the year 1873 ten days previous notice of the time and the purpose of assembling having been given by an advertisement set up in open view at such place of meeting; and when so assembled did by plurality of votes of such of the said society and congregation as were present elect seven of the said society and congregation to be Trustees of the same.

Now Therefore, we the said Trustees selected as aforesaid do hereby certify that we have taken upon our_ourselves the name of The First Presbyterian Church of Haddonfield and do request this our certificate to be by you recorded according to Law.

Witness our hands and seals this Twenty seventh day of February A. D. 1873

Jas. H. Billington	(seal)
Wm. P. Tatem	(seal)
Robert J. Brace	(seal)
Robinson Phipp, Jr.	(seal)
Edwin P. Graham	(seal)
John Anderson	(seal)
Chas. H. Veatch	(seal)

Jphn W. Barber
Clerk.

State of New Jersey

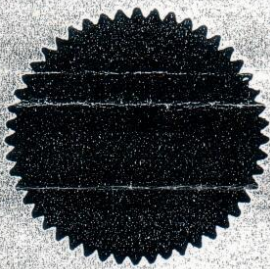


COUNTY OF CAMDEN

I, FRANK J. SUTTILL, Clerk of the County of Camden,

DO HEREBY CERTIFY, that the foregoing is a true copy of the Certificate of Incorporation of THE FIRST PRESBYTERIAN CHURCH of HADDONFIELD

filed February 27th 1873 and recorded in the Clerk's Office
of the County of Camden, in Book No. 1 of
Corporations page 62



In TESTIMONY WHEREOF, I have hereunto set my hand and
affixed my official seal, at Camden, this eighteenth
day of April A. D. 19. 58

Frank J. Suttill

Clerk

2B3. Church Attorney' Letter

EARP COHN P.C.

ATTORNEYS AT LAW
20 BRACE ROAD, 4TH FLOOR
CHERRY HILL, NEW JERSEY 08034

TELEPHONE (856) 354-7700
FAX (856) 354-0766
www.earpcohn.com

PENNSYLVANIA OFFICE
1725 SPRUCE STREET
PHILADELPHIA, PENNSYLVANIA
19103-6149
TELEPHONE (215) 963-9520
FAX (215) 963-9620

SHELLEY LEVITAN ADLER**
EDWARD F. BORDEN, JR.*
CHI B. CHUNG*
RICHARD B. COHN*
BRIAN C. DARREFF*
DELIA A. DOUGHERTY*
THOMAS L. EARP
CAROL S. HARDING*
RICHARD S. ISRAEL*
DOUGLAS F. JOHNSON*
IRVING KOFFLER*
BLAIR C. LANE, SR.*
DONALD A. NOGOWSKI*
JOHN H. REISNER
RICHARD M. SCHLAIFER*
KRISTIN J. TELSEY*

John H. Reisner
Attorney at Law

*Also admitted in Pennsylvania
**Admitted in Pennsylvania Only

October 16, 2009

Presbyterian Church (U.S.A.)
Investment and Loan Program, Inc.
Room 1042-A
100 Witherspoon Street
Louisville, Kentucky 40202-1396

CLIENT COPY

RE : First Presbyterian Church, Haddonfield, New Jersey
Certificate of Good Standing/Existence
Opinion of Counsel

To Whom It May Concern:

I am an attorney licensed to practice law in the State of New Jersey. Pursuant to Title 16 of the New Jersey Statutes, entitled "Corporations and Associations, Religious", a religious corporation with a principal office located within the State of New Jersey may file its Articles of Incorporation in the Office of the County Clerk for the county in which the principal office or place of worship is located. In this instance, the First Presbyterian Church of Haddonfield is located within the County of Camden, in the State of New Jersey. On February 27, 1873, the First Presbyterian Church of Haddonfield recorded its Articles of Incorporation with the Clerk of the County of Camden in Book of Corporations 1, at page 62.

You have requested as a condition of making a secured loan to the First Presbyterian Church of Haddonfield that the church produce a Certificate of Good Standing State from the New Jersey Department of the Treasury. Please be advised that since the First Presbyterian Church of

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Presbyterian Church (U.S.A.)
Investment and Loan Program, Inc.
October 16, 2009
page 2

Haddonfield did not file its Articles of Incorporation with the State of New Jersey, the Division of the Treasury cannot provide a Certificate of Good Standing.

I have contacted the Camden County Clerk and was advised that, other than knowing that the Articles of Incorporation were in fact recorded in the County Clerk's office, there was no other information on which that office could issue a Certificate of Good Standing, and in fact, the office does not issue such Certificates. However the County Clerk does issue a certification that the Articles of Incorporation are recorded in that office. Attached is a true copy of a certificate issued by Frank J. Suttill, Camden County Clerk, on April 18, 1958, stating that the attached document is a true copy of the Certificate of Incorporation of the First Presbyterian Church of Haddonfield that is of record in his office.

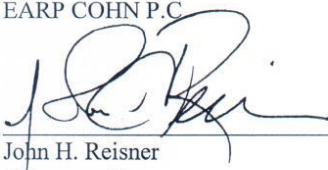
My own search of the records of Camden County revealed that there are no articles of dissolution of said church recorded or any other instrument relating to the dissolution of the corporate entity on file in that office. Therefore, it is my legal opinion that the First Presbyterian Church of Haddonfield is properly and lawfully organized and in good standing pursuant to the laws of the State of New Jersey, with the corporate capacity to enter into this transaction.

Please advise me if you require any further assurances from me in this regard.

Respectfully yours,

EARP COHN P.C

By :



John H. Reisner
Attorney at Law

G:\Staff\mwatson\UHR\CLIENTS\West Jersey Presbytery\First.Haddonfield.L\Opinion.Letter.2009.10.01.wpd
2009.10.01

To the Clerk of the Court of Common Pleas of the County of Camden:

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Now Therefore, we the said Trustees selected as aforesaid do hereby certify that we have taken upon our_ourselves the name of The First Presbyterian Church of Haddonfield and do request this our certificate to be by you recorded according to Law.

Witness our hands and seals this Twenty seventh day of February A. D. 1873

Jas. H. Billington	(seal)
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Robert J. Brace	(seal)
Robinson Phipp, Jr.	(seal)
Edwin P. Graham	(seal)
John Anderson	(seal)
Chas. H. Veatch	(seal)

John W. Barber
Clerk.

State of New Jersey

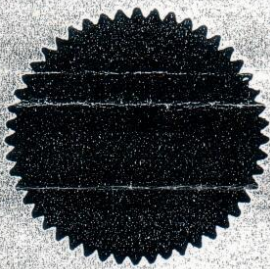


COUNTY OF CAMDEN

I, FRANK J. SUTTILL, Clerk of the County of Camden,

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filed February 27th 1873 and recorded in the Clerk's Office
of the County of Camden, in Book No. 1 of
Corporations page 62



In TESTIMONY WHEREOF, I have hereunto set my hand and
affixed my official seal, at Camden, this eighteenth
day of April A. D. 19. 58

Frank J. Suttill

Clerk

2C1. Federal Tax Exemption Letter



LEGAL/RISK MANAGEMENT SERVICES
PRESBYTERIAN MISSION AGENCY

PRESBYTERIAN CHURCH (USA)

March 18, 2015

First Presbyterian Church
20 King's Highway East
Haddonfield, New Jersey 08033

RE: TAX EXEMPTION

TO WHOM IT MAY CONCERN:

This letter should serve to confirm that we have verified through the records of the Presbyterian Church (U.S.A.) (Employer Identification Number: 23-6393377/General Exemption Number: 1617) that the First Presbyterian Church (Employer Identification Number: 21-0639368), located in Haddonfield, New Jersey, is a member church of the Presbyterian Church (U.S.A.), is in good standing and is entitled to the Federal tax exemption granted to the Presbyterian Church (U.S.A.) by the letter ruling attached hereto.

The letters attached are the most up-to-date letters we have and they all refer to the letter dated 1964 which states that the Presbyterian Church (U.S.A.), and its subordinate units are exempt from federal income tax as nonprofit religious organizations under section 501(c)(3) of the Internal Revenue Code.

If you need any other information or have any questions, please feel free to contact me directly at the number listed below.

Sincerely,

A handwritten signature in black ink that reads "Rebecca L. Rayner".

Rebecca L. Rayner
Sr. Paralegal

cc: April L. Davenport, Associate General Counsel

Attachments

First Presbyterian Church Haddonfield Manual of Operations p.17



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

JAN 31 1964

IN REPLY REFER TO
T:R:EG:1
JGD

The United Presbyterian Church in the
United States of America
Office of the General Assembly
510 Witherspoon Building
Philadelphia 7, Pennsylvania

Gentlemen:

Your application for a group ruling, holding you and your subordinate units exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, has been considered.

Based on the information submitted, it is held that you and your synods, presbyteries and churches whose names appear on pages 542 through 620 inclusive, of the May 1963 edition of part III of the minutes of your general assembly are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954 as it is shown that you and your subordinate units are organized and operated exclusively for religious purposes.

You and your synods, presbyteries and churches are not required to file Federal income tax returns so long as a tax exempt status is maintained.

It will not be necessary for you and your synods, presbyteries and churches to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as the specific exceptions contained in section 6033(a) of the Code are applicable.

Contributions made to you and your synods, presbyteries and churches are deductible by the donors as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts, to or for the use of you and your synods, presbyteries and churches are deductible for Federal estate and gift tax purposes as provided by sections 2055, 2106 and 2522 of the Code.

-2-

The United Presbyterian
Church in the United
States of America

You and your synods, presbyteries and churches are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been, filed as provided in that Act. Inquiries about the waiver of exemption certificate should be addressed to your District Director. You and your synods, presbyteries and churches are not liable for the tax imposed under the Federal Unemployment Tax Act.

For next year and each succeeding year thereafter, please send us the following information annually not later than forty-five days after the close of your annual accounting period:

1. Lists, arranged in alphabetical or numerical order, showing the names and mailing addresses of (a) your new subordinate units and (b) those which have ceased to exist or have changed their names or mailing addresses. One copy of the list should be furnished for use of this office and one additional copy for the use of each District Director in whose district one or more of your subordinate units are located. Directories may be furnished in lieu of the lists referred to above if a directory is published.
2. A statement, signed by one of your principal officers, stating whether or not the information upon which your original group ruling is based is applicable in all respects to your new subordinate units.
3. A statement, if at the close of the year, there were no changes in your roster.
4. A statement of any changes in the character, purposes or method of operation of your organization or those of any of your subordinate units.

-3-

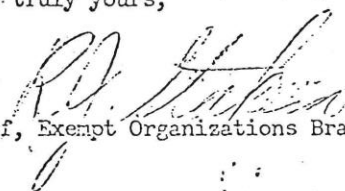
The United Presbyterian
Church in the United
States of America

5. Duplicate copies of any amendments to the
charters or bylaws of your organization or
those of any of your subordinate units.

This ruling is not applicable to any of your subordinate units
organized and operated in a foreign country.

The District Director in Philadelphia is being advised of
this action.

Very truly yours,


Acting Chief, Exempt Organizations Branch

2C2. State Sales Tax Exemption Letter

ST-5 (2-00, R-16)

Invoices and receipts must show exempt organization as purchaser.

State of New Jersey DIVISION OF TAXATION SALES AND USE TAX

Read instructions on bottom of form

* EXEMPT ORGANIZATION CERTIFICATE FORM ST-5

ISSUED BY: FIRST PRESBYTERIAN CHURCH 20 KINGS HWY E HADDONFIELD NJ 08033-2002

Table with 2 columns: Field Name, Value. Fields include EXEMPT ORGANIZATION NUMBER, Effective Date (07/01/66), and Date Issued (03/31/18).

Transaction Date: _____

TO _____ (Name of Vendor)

The undersigned certifies that the Division of Taxation has determined this organization is exempt from New Jersey Sales and Use Tax for this transaction; and this purchase is directly related to the purposes for which this organization was formed and is being purchased with the organization's funds.

Description of purchase:

[Handwritten Signature]

ACTING DIRECTOR DIVISION OF TAXATION

(Signature of Officer or Trustee of the organization)

Name and Title of Officer (Please Print)

INSTRUCTIONS FOR EXEMPT ORGANIZATION: Form ST-5 is valid for exemption from sales and use tax on all purchases (except energy and utility service), if the purchase is directly related to the organization's purposes and made with organization (not personal) funds.

INSTRUCTIONS FOR VENDORS (AND EXEMPT ORGANIZATIONS):

- (a) The ST-5 exempt organization certificate must be an official certificate having the signature of a Director of the Division of Taxation...
(b) The certificate must be properly completed, dated, and signed by an officer of the organization.
(c) For motel/hotel occupancies, this exemption applies to sales tax, but not the state 'occupancy fee', the 'municipal occupancy tax', or the Atlantic City luxury tax.

Bills or receipts must show the exempt organization as the purchaser. Payment must be from the funds of the exempt organization. Certificates must be retained by the vendor for a period of not less than four years from the date of the last sale covered by the certificate.

Additional Purchases - This certificate covers additional similar purchases by the same organization. Each sales slip or invoice must show the organization's name and exempt organization number.

ST-5A PERMIT - This Exempt Organization Certificate (ST-5) also serves as an Exempt Organization Permit (ST5A) for the organization to which the certificate is issued.