

# TRUSTEES

## INTRODUCTION: WHY THIS TRAINING MATTERS

In the Presbyterian Church (U.S.A.), confusion about the roles of Session and trustees is common—and when that confusion exists, it can lead to conflict, inefficiency, and legal or financial risk.

This training exists to do four things:

1. Clarify **who ruling elders and trustees are**
2. Define **what authority each body exercises**
3. Explain **how fiduciary responsibility works under the Book of Order**
4. Describe **how Session and trustees work together faithfully**

At the heart of this training is one essential principle of Presbyterian polity:

**Responsibility may not be delegated.**

**Functions may be delegated.**

Understanding this distinction protects the church, its leaders, and its mission.

## PART I — ECCLESIASTICAL AND CIVIL AUTHORITY – Two Realities, One Church

The church lives simultaneously in two spheres:

- **Ecclesiastical** (spiritual, constitutional, missional)
- **Civil** (legal, corporate, regulatory)

Councils of the church—Sessions, presbyteries, synods, and the General Assembly—exercise **ecclesiastical authority**. Civil law matters require a **corporate structure**, which exists solely to serve the church’s mission. These are not competing authorities. They are distinct forms of authority exercised for different purposes.

## PART II — RULING ELDERS: WHO THEY ARE

Ruling elders are ordained to the **ministry of discernment and governance**. They serve jointly with ministers of the Word and Sacrament to seek and represent the will of Christ for the congregation.

Key characteristics of ruling elder service:

- Authority is exercised **corporately**, never individually
- Leadership is **spiritual and theological**, not managerial
- Decisions are made through prayerful, communal discernment

Ruling elders govern not by control, but by faithfulness.

## PART III — SESSION: THE GOVERNING COUNCIL OF THE CONGREGATION

The Session is the **council of the congregation** and the governing body responsible for its **life, mission, and ministry**.

Session's authority is:

- Ecclesiastical
- Constitutional
- Ongoing and non-transferable

### **Responsibilities of the Session**

Session is responsible for:

- Discerning and articulating the mission and vision of the congregation
- Ordering worship and authorizing the sacraments
- Overseeing Christian education and spiritual formation
- Calling and supervising pastors and staff
- Establishing policies and structures
- Approving the budget and authorizing expenditures
- Exercising faithful stewardship of the church's resources

Session's responsibility is comprehensive because Session is accountable for the congregation's faithfulness as a whole.

### **PART IV — FIDUCIARY RESPONSIBILITY – Responsibility vs. Function**

In the PC(USA), **fiduciary responsibility ultimately rests with the Session.**

Session may:

- Delegate certain **fiduciary functions**
- Authorize others to carry out civil-law tasks
- Establish structures (including trustees) to assist in that work

Session may **not**:

- Abdicate responsibility
- Transfer accountability
- Remove itself from oversight

This distinction is foundational: **Session retains responsibility; others may carry out delegated functions.**

### **Ecclesiastical Fiduciary Responsibility (Session)**

Session's fiduciary responsibility includes:

- Ensuring resources are used in alignment with mission
- Honoring donor intent
- Maintaining appropriate policies and internal controls
- Providing oversight of all delegated work

Session remains accountable under the Constitution of the church regardless of how tasks are assigned.

### **PART V — WHY TRUSTEES EXIST – The Purpose of Trustees**

Civil law requires a legal entity to:

- Hold title to property

- Enter contracts
- Carry insurance
- Assume liability

Because councils of the church have only ecclesiastical jurisdiction, the Book of Order directs congregations to form a corporation when permitted by law. That corporation exists to perform **limited civil-law functions** necessary to support the church's ministry. Trustees are the officers or directors of that corporation.

## **PART VI — TRUSTEES: WHO THEY ARE AND HOW THEY SERVE**

Trustees are **corporate officers** who exercise civil authority **on behalf of and under the oversight of Session**.

Trustees:

- Do not govern the church
- Do not determine mission or ministry
- Do not act independently of Session except where civil law requires it

Trustees function as **agents of the Session**, carrying out delegated civil-law responsibilities.

### **Delegated Fiduciary Functions of Trustees**

Trustees typically carry out delegated functions in four areas:

- 1. Property Stewardship**
  - Holding title to property
  - Maintaining buildings and grounds
  - Ensuring property is used as a tool for mission
- 2. Legal Authority**
  - Executing contracts, deeds, and leases
  - Ensuring compliance with civil law
  - Working with legal counsel as needed
- 3. Financial Safeguards**
  - Protecting assets
  - Supporting internal controls
  - Safeguarding the church's legal and financial standing
- 4. Risk Management and Insurance**
  - Maintaining appropriate insurance coverage
  - Identifying and mitigating risk

Trustees exercise these functions **by delegation**, not by inherent authority.

## **PART VII — TWO COMMON CONGREGATIONAL STRUCTURES**

### **Model 1: Congregations with a Separate Board of Trustees**

In this model:

- Session governs ecclesiastical matters
- Trustees carry out delegated civil-law functions
- Session retains responsibility and oversight

- Trustees are accountable to Session

Session remains responsible even when trustees perform the work.

## **Model 2: Congregations without a Separate Board of Trustees**

*(The Most Common PC(USA) Model)*

In this model:

- The Session itself serves as trustees for civil-law purposes
- Ruling elders carry out both ecclesiastical and civil functions
- The distinction is **functional**, not structural

When Session serves as trustees, it must be intentional about naming which role it is exercising.

## **PART VIII — WHEN SESSION IS ACTING IN DIFFERENT ROLES**

### **Session Acting as Session (Ecclesiastical Role)**

When acting as Session, the body is:

- Discerning God’s call
- Governing ministry and mission
- Exercising ecclesiastical fiduciary responsibility

Key question: “What is God calling us to do?”

### **Session Acting as Trustees (Civil Role)**

When acting as trustees, the body is:

- Signing legal documents
- Managing property and insurance
- Addressing compliance and risk

Key question: “How do we carry this out legally and responsibly?”

### **Best practice:**

Minutes should clearly state when Session is acting *as trustees*.

## **PART IX — WHAT TRUSTEES DO NOT DO**

Even when exercising delegated fiduciary functions, trustees do not:

- Set mission or ministry priorities
- Approve the operating budget
- Direct worship or programs
- Override Session decisions

Trustees serve the mission; they do not define it.

## **PART X — HOW SESSION AND TRUSTEES WORK TOGETHER**

A healthy partnership follows a clear pattern:

1. Session discerns and authorizes
2. Trustees advise on feasibility and risk
3. Trustees execute delegated civil functions
4. Session provides oversight and accountability

This relationship is collaborative, not competitive.

## **PART XI — BEST PRACTICES FOR FAITHFUL LEADERSHIP**

To live out this polity faithfully:

- Clearly name the role being exercised
- Distinguish responsibility from delegation
- Seek professional advice when needed
- Maintain clear documentation
- Remember that accountability always rests with Session

These practices protect both the church and its leaders.

### **WHY THIS MATTERS**

This structure is not about bureaucracy or control. It is about **faithful stewardship of Christ's church in the real world.**

When roles are clear:

- Leaders trust one another
- Decisions are made with confidence
- Risk is managed wisely
- Mission remains central

**Session retains responsibility. Trustees carry out delegated functions. Together, the church is free to flourish.**