



ECFA's First Annual Church Financial Management Survey. Here is a sneak peek at some of the key findings from this report, which will be released in just a few weeks:

- **Effectiveness.** 87% of the church leaders agreed or strongly agreed that their financial policies were effective, and 88% agreed or strongly agreed that they were effective in budgeting.
- Here are the shocking findings: Only 50% agreed or strongly agreed that their church has effective internal controls. And only 54% agreed or strongly agreed that the church finance department is very effective.

Evangelicalism Is Growing. Yes, you read that correctly. Evangelical Christianity is growing in America. From 2007 to 2014 the number of evangelicals in America rose from 59.8 million to 62.2 million, according to Pew Research Center. While evangelicals' share of the overall U.S. population dropped by 0.9% over the last 7 years based on denominational affiliation, the percentage of U.S. adults who self-identify as evangelical rose from 34% to 35% over the same period of time. Most significantly, more than one-third of Americans call themselves evangelical. And, despite what many are saying, evangelicals are attending church more than ever as well. The 2014 General Social Survey reports a greater percentage of evangelicals (55%) are attending church than in any other time of the last 40 years. (*USA Today* 5/13/15)

500 Books. Children in homes with more than 500 books have language skills more than 2 years ahead of those in households with fewer than 10 books. (*World Book Day Infographic* 4/15)

Remarried. According to the U.S. Census Bureau, 42 million adults have married more than once, up from 22 million in 1980 and 14 million in 1960. In 2013, 20% of all marriages included remarriage for one spouse, 20% remarriage for both spouses, and 60% were first marriages for both spouses. (*PewResearch.org*)

Smaller Families. 48% of Americans say 2 is the ideal number of children for a family to have, reflecting a decades-long preference for a smaller family over a larger one. But according to Gallup, in 1971 the ideal American family included 2.9 kids and 3.6 in 1936. (*Fact Tank* 5/8/15)

Hispanic Immigrants. Two-thirds of the nearly 32 million Christian immigrants in the U.S. come from the following 10 countries: Mexico (57%), Philippines (9%), Puerto Rico (7%), El Salvador (5%), Germany (5%), Cuba (4%), Dominican Republic (4%), Guatemala (3%), Jamaica (3%), United Kingdom (3%). (*Christianity Today* 5/15)

Post-Christian. Based on Barna's aggregate metric, 38% of U.S. adults qualify as post-Christian. This includes 10% who are highly post-Christian and 28% who are moderately so. (*Barna Group* 3/25/15)

A Recent IRS Ruling Reminds Charities of the Importance of Exercising Control and Discretion over Disbursements. A recent IRS ruling serves as a reminder of the importance of keeping detailed, contemporaneous records to substantiate how an organization exercises control and discretion over its funds, particularly when disbursements are made to organizations to which deductible contributions cannot be made directly (which includes many foreign exempt organizations). [Click here](#) to view this content.

More Prisoners. Today the U.S. has more people in prison than any other country in the world—more than 2 million. A disproportionate number of them are African Americans. (*Religion & Ethics Newsletter* 4/24/15)

Churches and Church-Related Entities Recently Accredited by ECFA:

1. Celebration Church of Jacksonville, Jacksonville, FL
2. Cherry Creek Presbyterian Church, Greenwood Village, CO
3. Daystar Church, Greensboro, NC
4. Evangel Ministries, Detroit, MI
5. First Evangelical Free Church, McKeesport, PA
6. Ginger Creek Community Church, Aurora, IL
7. MidAmerican District of the Christian & Missionary Alliance, Omaha, NE
8. Mountain Christian Church, Joppa, MD
9. Parkview Christian Church, Orland Park, IL
10. Rocky Mountain District of the Christian & Missionary Alliance, Billings, MT

Don't miss The Church Network Conference on July 13-16 at the Gaylord Opryland Resort in Nashville, TN. ECFA President Dan Busby and Vice President Michael Martin will present a workshop, "Charitable Giving Issues," on Wednesday, July 15 from 1:00–2:45 pm. Dan will speak on Thursday, 8:30–10:15 am and again at 10:45 am–12:30 pm on "Why Trust Matters for Churches." [Click to register for this conference.](#)

Conflicts of Interest Governance Toolbox Series No. 3 Is Now Available. Board and Organizational Conflicts of Interest is a topic intensely important to all ministries. As Dan Busby says: “A blind man on a galloping horse at midnight could see a related-party transaction problem. But we often can’t see the problem ourselves. The intensely focused task of leading ministries can make us blind to the obvious and blind to our blindness.” [Click here to order](#) effective board training materials: a 15-minute DVD, Read-and-Engage Viewing Guide for each board member, and a Facilitator’s Guide.

5 Questions to Assess Your Church’s Health. 1) Is the rate of worship attenders to conversions/baptisms growing or declining? 2) Is the percentage of worship attenders who also attend Sunday school/small groups growing or declining? 3) Do you have a clearly defined disciple making strategy? And is the average attender familiar enough with it to repeat it? 4) Are you multiplying leadership? 5) Have you become an internally focused church? (*Facts & Trends 5-6/15*)

Never-Marrieds @ Historic High. Pew Research Center reports, as of 2012, 1 in 5 U.S. adults 25 and older have never married vs. 1 in 10 in 1960. Men are more likely than women to have never married: 23% vs. 17%. The median age for marriage is now 27 for women and 29 for men. 24% of never-married 25 to 34s are living with a partner. 46% of Americans say society is better off if people make marriage and having children a priority vs. 50% who say it is just as well off if people have other priorities. 68% believe it is important for couples to marry if they intend spend the rest of their lives together. (*Pew Social Trends*)

Planning Your Next Short-Term Mission Trip? Summer is the most popular time for churches to sponsor short-term mission trips. Is your church providing proper oversight for these trips? Are trip participants properly communicating with potential givers? Are gifts only preferred for trip participants? Or, are the gifts restricted for certain trip participants? The difference determines whether the gifts are tax-deductible charitable gifts or non-deductible personal gifts? To be sure your church has the basics down pat, [order](#) the *Charitable Giving Guide for Short-Term Missions Trips* by Dan Busby, Michael Martin, and John Van Drunen.

Lack of Substantiation Results in IRS Disallowing Deduction for Donated Household Items. The IRS recently disallowed a deduction claimed by a taxpayer who contributed \$37,315 worth of household items to various charities. This case serves as a reminder that even when the actual occurrence of a charitable contribution is not in dispute, a donor must follow gift substantiation rules to qualify for a tax deduction. [Click here](#) to view this content.

Unchurched. Currently 38% of U.S. adults qualify as “unchurched” under Barna’s definition. Unchurched adults have not attended a church service, except for a holiday or special occasion, at any time within the past 6 months. (*Barna Cities 4/24/15*)

The Guide to Charitable Giving for Churches and Ministries. Watch for this 340-page guide that will be released late this summer. It is written by ECFA’s Dan Busby, Michael Martin, and John Van Drunen.

This one-of-a-kind guide covers the full gamut of topics related to how a church handles cash and noncash charitable gifts—from gift acknowledgments, reporting to the IRS, communicating giving opportunities to givers, and much more.

Unmarried Birthrates Decline. A new National Center for Health Statistics study finds unmarried childbearing has declined at its steepest rate since 1940 over the last few years, both in terms of rate and real numbers. The rate declined 14% from its all-time high in 2008. However, increasingly, unmarried births are taking place in cohabiting relationships, 58% of all out-of-wedlock births today, up from 41% in 2002. (*Focuson-theFamily.com*)

Supreme Court Sides With Church. The Supreme Court has ruled unanimously in favor of a church’s challenge to a town sign ordinance. In the case, the Town of Gilbert restricted Good News Community Church signs to 12 hours before and after services. The signs helped direct the small congregation to the service locations, which often changed from week to week. The ruling overturns a Ninth Circuit Court of Appeals decision. This is a “David and Goliath” moment, where a pastor of a small church congregation wins over the Town of Gilbert and the Ninth Circuit Court of Appeals. (*Liberty Counsel Alert, June 18, 2015*)

The Key to Avoiding a Counterfeit Life. In 1 Timothy 6, what does Paul mean by the term, “life that is truly life”? What other life would we seek to “take hold of”? The implication is that any other form of life that is not founded on generosity and a desire to be rich in good deeds is counterfeit life. That is a powerful and challenging teaching. [Click to read the full story](#) by Dr. Scott Rodin.

ECFA member? If you are serving with an ECFA member church, committed to observing high standards of excellence, THANK YOU!

If not, learning whether your church may qualify for ECFA membership just takes 7 minutes. Call Michael at 1-800-323-9473. It may be one of the most important calls you make in 2015!

Selected text provided by Gary Foster, Gary D. Foster Consulting, a management and marketing consulting firm specializing in serving Christian ministries and businesses. www.garydfoster.com



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