

Ministry Formation Kit

Farmstead Health Fellowship

Faith. Knowledge. Freedom.

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Declaration of Trust

508(c)(1)(a) Religious Trust — Sample Template

INSTRUCTIONS: Replace every field shown in gold brackets with your specific information. Every field marked [YOUR ____] must be completed before this document is used. Keep this original and make copies for banking and records.

ARTICLE I — ESTABLISHMENT

This Declaration of Trust is made and entered into on [DATE – e.g. January 1, 2025], by [YOUR FULL LEGAL NAME], hereinafter referred to as the "Trustee," who hereby declares and establishes a religious trust to be known as:

[FULL LEGAL NAME OF YOUR MINISTRY — e.g. Farmstead Health Fellowship]

This is the official name of your church or ministry trust.

The Trust shall be located in the State of [YOUR STATE] and shall operate as a religious organization under the authority of Section 508(c)(1)(a) of the Internal Revenue Code.

ARTICLE II — PURPOSE AND MISSION

The purpose of this Trust is exclusively religious. The Trust is organized and shall be operated for the following religious and charitable purposes:

Primary Mission Statement

Write 1-3 sentences describing what your ministry does and who it serves.

Secondary Ministry Activities

List additional ways the ministry serves its community.

The Trust shall conduct its activities in accordance with the religious beliefs and principles of [YOUR MINISTRY NAME] as set forth in the Statement of Faith attached hereto as Exhibit A.

ARTICLE III — TAX EXEMPT STATUS

This Trust is organized exclusively for religious purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code. Pursuant to Section 508(c)(1)(a) of the Internal

Revenue Code, this Trust, as a church and religious organization, is not required to apply for recognition of its tax-exempt status.

No part of the net earnings of this Trust shall inure to the benefit of, or be distributable to, its Trustee, officers, or other private persons, except that the Trust shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II.

ARTICLE IV — TRUSTEE

The initial Trustee of this Trust shall be [YOUR FULL LEGAL NAME], whose address is [YOUR ADDRESS, CITY, STATE, ZIP].

The Trustee shall have the authority to:

- Receive and hold property, real and personal, in trust for the purposes of this Trust
- Open and maintain bank accounts, investment accounts, and other financial instruments in the name of the Trust
- Enter into contracts on behalf of the Trust
- Employ ministers, staff, and contractors in furtherance of the Trust's religious mission
- Designate housing allowances for qualifying ministers pursuant to IRC Section 107
- Acquire, hold, manage, and dispose of property used in furtherance of the Trust's religious purposes
- Conduct all other activities necessary to carry out the religious mission of the Trust

Successor Trustees shall be appointed by the sitting Trustee or, in the event of incapacity or death, by [NAME OF SUCCESSOR TRUSTEE OR PROCESS FOR SELECTION].

ARTICLE V — PROPERTY AND ASSETS

All property held by this Trust is dedicated to the religious and charitable purposes set forth in Article II. No property of this Trust shall be used for the personal benefit of the Trustee or any private individual except as reasonable compensation for services rendered in furtherance of the Trust's mission.

The Trust may hold real property, personal property, vehicles, business interests, and other assets provided that such assets are used in active furtherance of the Trust's religious mission and documented accordingly.

ARTICLE VI — DISSOLUTION

In the event of dissolution of this Trust, all assets remaining after payment of debts and liabilities shall be distributed to [NAME OF ANOTHER RELIGIOUS ORGANIZATION OR CHARITABLE PURPOSE], a religious or charitable organization operating under Section 501(c)(3) of the Internal Revenue Code, or to the federal, state, or local government for a public purpose.

ARTICLE VII — AMENDMENTS

This Declaration of Trust may be amended by the Trustee at any time, provided that no amendment shall cause the Trust to operate in a manner inconsistent with Section 501(c)(3) or 508(c)(1)(a) of the Internal Revenue Code.

ARTICLE VIII — GOVERNING LAW

This Trust shall be governed by the laws of the State of [YOUR STATE] and the applicable provisions of the Internal Revenue Code of the United States.

IN WITNESS WHEREOF, the undersigned Trustee has executed this Declaration of Trust on the date first written above.

Trustee**Date:**

Signature: _____

Printed Name: _____

Witness 1**Date:**

Signature: _____

Printed Name: _____

Witness 2**Date:**

Signature: _____

Printed Name: _____

EXHIBIT A — STATEMENT OF FAITH

Attach your completed Statement of Faith (Document 3 in this kit) here as Exhibit A.

EIN: [YOUR EIN — obtained from IRS.gov Form SS-4]

Church Charter

508(c)(1)(a) Church Body — Articles of Organization

INSTRUCTIONS: Complete every gold field with your specific information. This document establishes your church as a legal entity. Keep the signed original and make copies for banking and records.

ARTICLE I — NAME

Full Legal Name of Church

Choose a name that reflects your ministry's identity and calling.

ARTICLE II — PURPOSE

This church is organized exclusively for religious and charitable purposes. Its mission is:

Mission Statement

1-3 sentences describing what this church does and who it serves.

This church operates under the authority of Section 508(c)(1)(a) of the Internal Revenue Code and is automatically exempt from federal income tax as a religious organization. No application for tax exempt status is required.

ARTICLE III — FOUNDING

Date Founded

State of Organization

Primary Address / Meeting Location

Physical address where the church gathers or is based.

ARTICLE IV — LEADERSHIP

The founding leaders of this church are:

Minister / Pastor*Full legal name*

Elder / Co-Leader*Full legal name*

Elder / Co-Leader (if applicable)*Full legal name*

Leadership decisions shall be made by [**DESCRIBE YOUR DECISION-MAKING PROCESS – e.g. unanimous agreement of elders, majority vote, minister authority**].

ARTICLE V — CONGREGATION

Membership in this church is open to all who share the faith and mission of the congregation. Membership requires:

Membership Requirements*e.g. Agreement with Statement of Faith, regular attendance, commitment to the mission.*

ARTICLE VI — FINANCES

All tithes, offerings, and donations received by this church are held in trust for the church's religious mission. No personal income tax applies to these funds as they are received by a tax-exempt religious organization.

The church shall maintain a dedicated bank account in the church's name under the church's EIN. Church funds shall never be commingled with personal funds.

Church EIN*Obtained free from IRS.gov using Form SS-4.*

Church Bank / Account*Name of bank and type of account.*

ARTICLE VII — DISSOLUTION

Upon dissolution, all remaining assets shall be distributed to [**ANOTHER RELIGIOUS OR CHARITABLE ORGANIZATION**], consistent with the religious purposes of this church.

IN WITNESS WHEREOF, the founding members of this church have executed this Charter on the date first written above.

Founding Minister / Pastor**Date:**

Signature: _____

Printed Name: _____

Founding Elder / Witness**Date:**

Signature: _____

Printed Name: _____

Founding Elder / Witness**Date:**

Signature: _____

Printed Name: _____

Statement of Faith

[YOUR MINISTRY NAME] — Core Beliefs and Doctrine

INSTRUCTIONS: This is your ministry's declaration of what it believes. Write it in your own words. It should be genuine and specific to your calling. The sample below is a starting point — customize every section to reflect your actual beliefs and mission.

Ministry Name

Official name of your church or trust.

Date Adopted

Location

OUR BELIEF ABOUT GOD

We believe [YOUR BELIEF ABOUT THE NATURE OF GOD — e.g. in one God, Creator of all things, who is love, truth, and the source of all healing and freedom.]

Your words here

Write your own version of this belief in the space below or on the line above.

OUR BELIEF ABOUT SCRIPTURE AND TRUTH

We believe [YOUR BELIEF ABOUT TRUTH, SCRIPTURE, AND KNOWLEDGE — e.g. that truth is God-given and belongs to all people. That knowledge — including knowledge of healing, freedom, and law — has been suppressed by human institutions and that seeking truth with a pure heart is an act of faith.]

Your words here

Write your own version of this belief in the space below or on the line above.

OUR BELIEF ABOUT HEALING

We believe [YOUR BELIEF ABOUT HEALING — e.g. that God designed the human body with the capacity to heal itself when given what it needs. That natural, God-given knowledge of healing belongs to all people and that sharing it is a form of ministry.]

Your words here

Write your own version of this belief in the space below or on the line above.

OUR BELIEF ABOUT FREEDOM

We believe [**YOUR BELIEF ABOUT FREEDOM** – e.g. that God calls his people to live free from the systems of Babylon. That financial sovereignty, physical health, and spiritual freedom are expressions of the same truth. That the law of this land was founded on faith-based principles that protect the rights of religious people to organize and live freely.]

Your words here

Write your own version of this belief in the space below or on the line above.

OUR BELIEF ABOUT COMMUNITY

We believe [**YOUR BELIEF ABOUT COMMUNITY** – e.g. that the table is open to all who seek truth and healing. That community formed around genuine faith and shared purpose is one of the most powerful forces for good in any person's life.]

Your words here

Write your own version of this belief in the space below or on the line above.

OUR MISSION

The mission of [**YOUR MINISTRY NAME**] is [**YOUR MISSION STATEMENT** – e.g. to teach, heal, and equip people with the knowledge that God placed on the earth for our flourishing – knowledge about natural health, legal rights, and the freedom that comes from living in alignment with how God designed us.]

Your words here

Write your own version of this belief in the space below or on the line above.

OUR CODE OF CONDUCT

Members and leaders of [**YOUR MINISTRY NAME**] are expected to [**YOUR STANDARDS** – e.g. seek truth with honesty and humility, treat all people with dignity, handle community resources with integrity, and pursue healing and freedom in body, mind, and spirit.]

Your words here

Write your own version of this belief in the space below or on the line above.

Adopted and affirmed by the founding members of this ministry:

Minister / Founding Leader**Date:**

Signature: _____

Printed Name: _____

Founding Member / Witness**Date:**

Signature: _____

Printed Name: _____

Founding Member / Witness**Date:**

Signature: _____

Printed Name: _____

Bylaws

[YOUR MINISTRY NAME] — Governance and Operating Rules

INSTRUCTIONS: Bylaws govern how your ministry makes decisions and operates day to day. Complete every gold field. Keep these bylaws with your founding documents and update them if your governance changes.

NAME AND ORGANIZATION

The name of this organization is [YOUR MINISTRY NAME], a 508(c)(1)(a) religious organization organized in the State of [YOUR STATE].

PURPOSE

This ministry exists to [YOUR MISSION STATEMENT]. All activities of this ministry shall be conducted in furtherance of this religious and charitable purpose.

LEADERSHIP STRUCTURE

This ministry shall be led by [DESCRIBE YOUR LEADERSHIP – e.g. a Minister and two Elders / a Trustee and Advisory Council / a founding Pastor].

The Minister / Trustee shall be [YOUR NAME] until such time as a successor is appointed.

Leadership decisions shall be made by [e.g. unanimous agreement / majority vote of elders / ministerial authority].

MEETINGS

This ministry shall hold regular gatherings [e.g. weekly / bi-weekly / monthly] at [LOCATION OR FORMAT – e.g. the farmstead, online, rotating homes].

All gatherings shall be documented with date, location, attendance, and summary of activity.

Leadership meetings shall be held [e.g. quarterly / as needed] and documented in meeting minutes.

FINANCES

All ministry income, including tithes, offerings, and donations, shall be deposited into the ministry's dedicated bank account.

Ministry funds shall never be commingled with personal funds.

The authorized signatories on the ministry account are [NAME(S) OF AUTHORIZED SIGNATORIES].

All expenses shall be documented with receipts and recorded in the ministry ledger.

The housing allowance for qualifying ministers shall be designated annually by written resolution of the leadership prior to the start of each calendar year.

RECORDS

This ministry shall maintain the following records:

- Founding documents (Charter or Declaration of Trust, Statement of Faith, Bylaws)
- Meeting minutes for all leadership meetings
- Attendance records for all gatherings
- Financial records including all income and expenses
- Annual housing allowance resolutions
- EIN confirmation letter

Records shall be retained for a minimum of seven years.

AMENDMENTS

These Bylaws may be amended by [e.g. agreement of the Minister and Elders / written resolution of leadership] with written documentation of the change and the date it takes effect.

DISSOLUTION

Upon dissolution of this ministry, all remaining assets after payment of debts shall be transferred to [ANOTHER RELIGIOUS OR CHARITABLE ORGANIZATION] in furtherance of similar religious purposes.

Adopted by the founding leadership of this ministry:

Date Adopted	Location
_____	_____

Minister / Trustee

Date:

Signature: _____

Printed Name: _____

Elder / Witness

Signature: _____

Printed Name: _____

Date:

Elder / Witness

Signature: _____

Printed Name: _____

Date:

Housing Allowance Designation Resolution

Annual Board Resolution — IRC Section 107 Parsonage Allowance

CRITICAL: This resolution MUST be completed and signed BEFORE the start of the tax year it covers. A retroactive designation does not count. Complete this every year in December for the following year. Keep the signed original with your ministry records.

RESOLUTION OF THE LEADERSHIP OF

[YOUR MINISTRY NAME]

For Tax Year [YEAR — e.g. 2025]

WHEREAS:

- [YOUR MINISTRY NAME] is a religious organization operating under Section 508(c)(1)(a) of the Internal Revenue Code;
- [YOUR FULL NAME] serves as the ordained minister / trustee of [YOUR MINISTRY NAME];
- Section 107 of the Internal Revenue Code permits a church to designate a portion of a minister's compensation as a housing allowance to be excluded from the minister's gross income for federal income tax purposes;
- Such designation must be made in advance of the year to which it applies;

NOW THEREFORE BE IT RESOLVED:

The leadership of [YOUR MINISTRY NAME] hereby designates the amount of:

\$ [DOLLAR AMOUNT — e.g. \$24,000] per year ([e.g. \$2,000] per month)

As the housing allowance for [YOUR NAME] for the tax year [YEAR]

This housing allowance is designated for the following housing expenses:

- Mortgage payments or rent
- Real estate taxes
- Homeowner's or renter's insurance
- Utilities (electric, gas, water, internet)

- Home repairs and maintenance
- Furniture and furnishings
- Appliances
- Lawn care and landscaping
- Any other expense related to providing a home

This designation is effective January 1, [**YEAR**] and shall remain in effect for the entire tax year unless amended by subsequent resolution.

The excluded amount shall not exceed the lesser of: (1) this designated amount, (2) the actual housing expenses incurred, or (3) the fair market rental value of the home furnished, including furnishings and utilities.

Date of Resolution	Tax Year Covered
_____	_____

Minister / Trustee**Date:**

Signature: _____

Printed Name: _____

Elder / Witness**Date:**

Signature: _____

Printed Name: _____

Elder / Witness**Date:**

Signature: _____

Printed Name: _____

Keep this signed resolution with your ministry records. Do not file it with the IRS. Present it if requested during any examination. Complete a new resolution every December for the following year.

Meeting Minutes Template

Use for every gathering, service, leadership meeting, and ministry event

INSTRUCTIONS: Complete this form for every ministry gathering — worship services, Bible studies, healing sessions, leadership meetings, outreach events. Print multiple copies and keep in a binder. This documentation is the living proof of a real ministry.

GATHERING INFORMATION

Ministry Name

Date

Time

Location

Physical address or 'Online via [platform]'

Type of Gathering

e.g. Worship Service / Bible Study / Healing Session / Leadership Meeting / Outreach Event

ATTENDANCE

Total Number Present

Names of those present (attach additional sheet if needed):

CONTENT / AGENDA

Scripture or Teaching Topic

What was taught, discussed, or studied.

Summary of gathering content:

FINANCIAL RECORD

Offerings / Donations Received (\$)	Expenses Paid (\$)

Notes on Financial Activity

Describe any income received or expenses paid at this gathering.

DECISIONS AND ACTIONS

Any decisions made or actions taken at this gathering:

PRAYER AND MINISTRY NOTES

Prayer requests, healings, and ministry moments worth documenting:

Minister / Leader Recording Minutes

Date:

Signature: _____

Printed Name: _____

File this completed form in your ministry records binder. These minutes are the documentation that demonstrates your ministry is real, active, and operating in genuine religious purpose.

Ministry Donation Receipt

Official acknowledgment of contribution to a 508(c)(1)(a) religious organization

INSTRUCTIONS: Issue this receipt for every donation, tithe, or offering. Print and sign, or complete digitally. The donor keeps a copy for their records. You keep a copy in your ministry records. This receipt is the donor's documentation of their contribution.

OFFICIAL CONTRIBUTION ACKNOWLEDGMENT

[YOUR MINISTRY NAME]

EIN: [YOUR EIN] · [YOUR CITY, STATE] · [YOUR PHONE]

DONOR INFORMATION

Donor Full Name

Donor Address

Street, City, State, Zip

CONTRIBUTION DETAILS

Date of Contribution

Receipt Number

Amount (\$)

Form of Payment

Purpose / Designation

e.g. General Ministry Fund / Healing Retreat / Outreach / Undesignated

OFFICIAL ACKNOWLEDGMENT

[YOUR MINISTRY NAME] is a religious organization operating under Section 508(c)(1)(a) of the Internal Revenue Code. We hereby acknowledge receipt of the contribution described above.

No goods or services were provided to the donor in exchange for this contribution.

Please retain this receipt for your tax records.

Authorized Minister / Trustee

Date:

Signature: _____

Printed Name: _____

DONOR COPY — Keep this receipt for your records

Monthly income and expense tracker for your church or trust

INSTRUCTIONS: Print one of these sheets per month. Record every dollar that flows through your ministry account. Every entry needs a date, description, and amount. Keep all receipts. This is your financial documentation and it is what makes your ministry structure hold up.

Ministry Name	Month / Year
_____	_____

INCOME

Date	Source / Description	Amount (\$)
	TOTAL	\$ _____

EXPENSES

Date	Payee / Description / Category	Amount (\$)
	TOTAL	\$ _____

MONTHLY SUMMARY

Total Income This Month	\$ _____
Total Expenses This Month	\$ _____
Net This Month	\$ _____
Opening Bank Balance	\$ _____
Closing Bank Balance	\$ _____

Reconcile this ledger against your bank statement every month. Keep all receipts clipped to this sheet. File by month in your ministry records binder.