

Resolution of the Congregation of Idlewild Presbyterian Church

Regarding Restatement of Its Corporate Charter

October 23, 2016

Recitals of Fact

1. The *Book of Order* of the Presbyterian Church (U.S.A.) directs that where permitted by civil law, each congregation shall cause a corporation to be formed and maintained.
2. A corporation was organized on behalf of Idlewild Presbyterian Church (the "Church") in 1909 under the name "The Trustees of Idlewild Presbyterian Church" (the "Corporation"). The Charter of the Corporation was amended in 1923 to clarify the purposes and powers of the Corporation and to change the previously stated location of the Corporation's real property, but has otherwise remained unchanged to date.
3. The Charter, as amended, states as its purposes to "receive, collect and hold in trust for the benefit of Idlewild Presbyterian Church of Memphis," all funds and property that may be turned over to it by or for the use and benefit of the Church. The Charter places all of the powers of the Corporation in the hands of the original trustees and their successors elected by the incumbent trustees, operating as a board of directors of the Corporation.
4. In the years since 1923, significant change has occurred in the *Book of Order*, in the law, and in the operations of the Church. Among these changes are multiple revisions of the Tennessee corporation law; the creation, revision, and expansion of the United States Internal Revenue Code and related administrative rules; the assignment to the Corporation of a federal employer identification number ("tax ID"); and the adoption by the Church of the Corporation's tax ID as its own for purposes of the administration of its payroll and related functions.
5. The current *Book of Order* directs that the ruling elders on the session of a congregation "shall be the trustees of the corporation, unless the corporation shall determine another method for electing its trustees." It places with the session the responsibility and power to direct the ministry of deacons, trustees, and all organizations of the congregation; to manage the physical property of the congregation for the furtherance of its mission; to employ the administrative staff of the congregation; to prepare and adopt a budget for the congregation; and to account for the proceeds of offerings and disbursements.
6. The role of the session under the *Book of Order* mirrors the role of a corporate board of directors under current Tennessee corporation law. In order for the Church to properly function as a corporation, the session, not the trustees, must function as its board of directors. Over time, the session has in practice more or less assumed the role of a corporate board of directors, although that role does not comport with the terms of the existing Charter.

Resolution

In recognition of the facts recited above, to bring the Charter of the Corporation up to date, to harmonize the current requirements of the *Book of Order*, the Tennessee Nonprofit Corporation Act, and current practice, and on the recommendation of both the session and the board of trustees, the congregation of Idlewild Presbyterian Church hereby directs the adoption and filing of an amended and restated charter to change the name of the Corporation to "Idlewild Presbyterian Church," to recognize the active members of this Church as the members of the Corporation who shall elect the session in the manner directed by the *Book of Order* to function as its board of directors, and to make such other revisions and improvements as are reflected in the Amended and Restated Charter described in the notice of the congregational meeting to be held this 23rd day of October, 2016.

IN WITNESS WHEREOF, I hereby certify that the foregoing is a complete and accurate copy of the resolution duly adopted by two-thirds (2/3) of the votes cast at a duly constituted special meeting of the congregation of Idlewild Presbyterian Church on October 23, 2016.

Jason P. Hood
Clerk of Session