

DISBANDING CHECKLIST

The decision of a congregation or pastoral charge to disband is never easy, and usually, follows much prayerful deliberation. Throughout this process, it is important to remember that this is a sad and difficult time for most people. Being part of a church that is closing is challenging. The following steps are intended to help congregations “close well” by identifying and addressing some of the matters that require particular energy and attention.

Task	Date to be completed by	Lead person for the task	Other notes
1. Help members find a new church community Formal options include: a. Members may be transferred to another congregation of their choice. b. Members may request a Certificate of Membership that can be presented to another congregation. c. Members who did not respond to the invitation to be transferred or who can no longer be located should be removed from the roll by an action of the Board. d. All membership transfers should be recorded in the Historic Roll before the church closes.			
2. Arrange with Shining Waters Regional Council for financial records to be brought to the regional office. Normally, we keep records for seven years. The regional council particularly needs a copy of your final financial statements along with a record of the transfer of any bank accounts and investments for future reference with CRA. These assets will normally come to the regional council unless prior approval has been given by SWRC to disburse these funds elsewhere.			
3. File a final charitable status return, along with a request for the revocation of the charitable status number. The region can help with questions around this. The regional council needs a copy of your final T3010 form for future reference with CRA.			
4. Sort through all the furnishings and items belonging to the congregation. See if other United Churches have a need for anything, such as hymn books, laptops, chairs, banners etc.			
5. Particular items can be sold for “fair market value.” The price can be determined by a professional evaluator or by offering items for sale through a silent auction and/or garage sale. • For any item with a higher retail value, such as a grand piano, solid silver or brass items etc. it is best to seek an appraisal before selling.			
6. Engage with the Regional Council about the possible redevelopment or sale of the property that houses your ministry. If the property is not being sold, the regional council will arrange			

to transfer ownership to the United Church of Canada before the congregation closes.			
<p>7. The congregation may draft a proposal for the distribution of up to 10% of any remaining financial and property-related assets. Such assets include:</p> <ul style="list-style-type: none"> o Funds remaining in church bank accounts, and the accounts of specific groups, such as choir, UCW, etc., after all congregational bills and expenses are paid. o Any funds held by the trustees. o Furnishings that are not part of the building's structure o Anticipated proceeds from the sale of the building and property <p>If, following approval from SWRC, the congregation disburses assets prior to closing, the regional council will need a list of recipients including contact information and charitable number, and a copy of transaction records. If the disbursements will occur following the closing, the regional council will need a list of intended recipients with contact information and charitable number. This is for follow-up with CRA.</p>			
8. Give appropriate notices to all church staff at least two months before the date of disbanding and to ministry personnel three months before the date of disbanding.			
9. Give notice to ADP			
10. Fill out Record of Employment forms and final tax documents			
11. Give any existing service contracts to the Regional Council upon request.			
12. If appropriate, cancel contracts for telephone, internet, website			
<p>13. The official records of the congregation (Registers of Baptism, Marriage and Burials, Historic Roll and/or any other Membership Rolls; Minutes of Session, Stewards, Congregation, Council, Official Board, Trustees, UCW and any other organization of the congregation belong to the United Church of Canada. Before the church closes, these items should be sorted, and a list of them should be sent to the Regional Archivist. The UCC website has a helpful document containing a checklist to help with this work: https://www.unitedchurch.ca/sites/default/files/handbook_what-archives-want.pdf</p>			
<p>14. The congregation may want to hold a special worship service to celebrate the congregation's life and work. On this occasion:</p> <ul style="list-style-type: none"> o Former members and friends, as well as former ministers, might be invited o A special dinner can be held o Photographs and items from the congregation's history may be displayed o A "de-commissioning" of the building can take place. • Other activities, such as a special dinner or reunion, can also be organized. 			

15. Provide ongoing pastoral care to members of the congregation. It is recommended that clergy seek care as well			
16. Discern with Shining Waters Regional Council how the ministry of the congregation will be acknowledged and celebrated within the regional council. For example, you may wish to have a regional representative at your closing service or share a prayer/photo/liturgy in the Region's newsletter			