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## Congregational Support Commission: Disbanding: Steps for Closing Well

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## When is it Time?

Like all living things, congregations experience a life cycle, with a birth, a middle and an end. These changes may happen slowly over centuries or much faster. Sometimes it can be difficult to identify the reasons why a congregation may no longer be viable, but often it is due to changes in the surrounding area, such as shifting demographics, social trends, escalating maintenance costs, fewer volunteers, and dwindling finances. The decision to disband is often difficult and emotional. It is important to remember that the work of closing well, is a special type of ministry. Those who find themselves carrying out this work are called to oversee the faithful “scattering of seeds” which will be the ongoing legacy of their community of faith. This is a special and very important aspect of congregational ministry.

Although no one wants to close pre-maturely, leaving the decision too late can lead to rushed decisions and missed opportunities. Regularly reviewing a congregation’s financial viability, volunteer strength, energy levels, and sense of purpose (living faith story) helps identify when it may be time to start preparing to disband, amalgamate with another congregation or exploring re-development options. Note that according to the regional council’s property policy, in the case of amalgamation, a congregation will normally take all of its asset into the newly formed congregation. The formula for distribution of assets following disbanding is also detailed in the policy.

## Deciding to Disband as a Congregation

1. The governing body makes a decision to call a congregational meeting to consider making a request to disband. Notice of the meeting, and its purpose, is read during public worship for two Sundays. The meeting may take place the next day (Monday) or any time after that. See [Sample Motions](#)

### Quorum for the meeting:

A meeting of the congregation or pastoral charge may take place only if a minimum number of full members is present, as follows:

- a) for congregations or pastoral charges with 100 or more full members, at least 20 full members must be present;
  - b) for congregations or pastoral charges with between 30 and 99 full members, at least 10 full members must be present; and
  - c) for congregations or pastoral charges with fewer than 30 full members, at least 1/3 of the full membership must be present. (Manual B.5.5)
2. If the congregation decides to disband, a request is sent to the Congregational Support Commission of the Regional Council. The congregation may propose a date for the final

worship service. It is important to leave enough time to complete the work and to celebrate the ministry of the congregation.

3. An official disbanding date will be set after all property has been sold, and a completed copy of the [Disbanding - Information and Asset Disbursement Form](#) has been received by the Congregational Support Commission.
4. Consultation with the Regional Council and Congregational Support Commission is encouraged throughout the disbanding process. The Minister for Congregational Support and Mission is the staff person who can assist you.

## Things to do Before the Disbanding Date

### Honour Your History:

- Set the date for the last worship service and decommissioning of the building. Consider who you might invite.
- Plan a celebration honouring the years of faithful ministry or hold a series of special events in the time leading up to the final service.
- Arrange for registers (baptism, wedding, burial, historic roll), minutes and other documents to be sent to the archives. (see resources for more information)

### Care for your Staff:

- If you have ministry personnel, see **The Manual I.3.1.6 *Change Initiated by Community of Faith to End the Pastoral Relationship*** (Questions? Contact your [Minister for Pastoral Relations](#))
  - Note:** Proper notice (90 days) to all ministry personnel called or appointed starts after the approval of the Human Resources Commission
- Arrange appropriate severance packages for all lay staff. Remember that 90 days' notice is the standard used in the United Church.
- Give proper notice to ADP
- Fill out Record of Employment forms, final tax documents etc.

### Care for your Members:

- Arrange for each member to receive a certificate of membership for transferring to a new community of faith. Discuss where members will worship after disbanding. Will they go in a group or groups to nearby congregations? Will they each go their own way? Consider visiting other congregations to explore options.
- Consult with members who are unable to make their own arrangements, or their decision makers, to ensure they are transferred to a new congregation for ongoing pastoral care and other aspects of congregational life.

### Care for your Finances:

- Issue last donor receipts.

- Arrange to have Canada Post forward all mail to a designated Trustee for one year to ensure nothing is missed.
- Financial records need to be kept for seven years. Regional Council has arranged storage for financial records. Please ensure boxes are clearly labeled and a list of contents is attached. You can make arrangements to ship your last seven years of financial records to storage by contacting the regional office.

#### Items to include:

##### Past 7 years

- bank statements, transfers, reconciliations
- credit card activities
- cash receipts
- deposit books/slips
- journals and subsidiary ledgers (includes accounts payable, accounts receivable, cash receipts, miscellaneous and other, and payroll)
- petty cash administration
- subscription files (example Broadview)
- tax bills (property, municipal)
- payroll records: T4s, T4As
- payroll records: deductions, CPP, EI
- payroll records: time cards/sheets
- Invoices operating expenses
- weekly offering envelopes (most current 2 years)
- PAR documents
- donation receipts
- copies of T3010 returns
- any other tax returns, including GST/HST
- annual budget and operating fund reports
- Investment fund documents
- Special funds/trust fund documents
- Records related to internal and external audit of church records
- Records related to the purchase, transfer and sale of assets, lease or rental agreements

Please see the CRA website for a complete description of records. Keep in mind that the minutes will all be kept by the archives and do not need to be included with the financial records. <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/checklists-charities/keeping-adequate-books-records.html>

You can also consult the Archives Record Retention Schedule – Finance and Property <https://www.unitedchurcharchives.ca/managing-records/communities-of-faith/sample-records-schedule-congregations/>

### Care for your Property:

- Check all property deeds and title to ensure they are up to date. If they require updating contact your Congregational Support Commission for information.
- If you have a cemetery, even one historically attached, do a title search and, if needed, make arrangements to transfer title and management to the incorporated cemetery board or to the municipality.
- Consult with the regional council about the future of the land and buildings. If the decision is to sell the building, follow the appropriate steps for this process. (See Congregational Property Toolkit on your Regional Council Webpage)
- 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. While remembering that trustees are responsible for ensuring fair market value is received, you may choose to have a silent auction for items that do not have a high resale value. You may not simply return items to donor families as this is not permitted by Canada Revenue (see [Consequences of returning donated property](#)).
- 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 and consult with the Congregational Support Commission before selling.
- Ensure UCC signage is taken down from the property, if possible.

### Disbursement of Assets:

- Upon disbanding, the assets of the congregation are disbursed according to the property policy of the Regional Council. This policy ensures that the resources of the congregation continue to benefit the ministries of the United Church of Canada.
- This can be a joyful experience as you see how the legacy of your congregation will continue to live on in new ways. This can be part of the celebration as you give thanks to God for the years of faithful stewardship that make it possible for the congregation to strengthen a variety of ministries within the United Church.
- Disbanding congregations are invited to make a proposal for the dispersal of a percentage of the total assets by directing them to specific ministries within the United Church of Canada. Please refer to [Ministries Supported by Disbanding Communities of Faith](#). This is your opportunity to direct a portion of the assets toward ministries that reflect the interests and concerns of the congregation.
- Once the congregation has prepared its proposal for the appropriate percentage of its assets, this request is sent to the Congregational Support Minister for review and consideration by the Congregational Support Commission.
- Once all property has been sold, HST rebates and additional income have been deposited, and all outstanding expenses have been paid (including the national assessment for the current and previous years), the congregation completes the [Disbanding - Information and Asset Disbursement Form](#). This is sent to the

Administrative Assistant Finance of ARW, HF, WOW along with all bank statements since the last year end, bill of sale for the property, and tax return for last fiscal year.

- Once received they will review the calculations and when verified will request electronic signatures (via DocuSign) from two of the people listed on the form and the Regional Council Treasurer.
- Once all signatures have been received they will request a bank draft for the full amount payable to the regional council and sent by registered mail (PO Box 100, Carlisle, ON LOR 1H0). The regional council will disburse all funds according to the approved form. Any costs for sending the cheque by registered mail can be submitted to Krista for reimbursement.
- Once the bank draft is issued all bank accounts should be closed so no more charges are incurred. The final T3010 should be filed with CRA, if applicable (no other congregations share the charitable number).
- Once the bank draft is received the Congregational Support commission will disband the congregation and will inform the congregation so they can contact CRA to complete their voluntary revocation of charitable status, if applicable.
- Congregation sends seven years of financial information to regional council. Fees incurred can be sent to Administrative Assistant, Finance for reimbursement.

## Sample Motions

### Congregation's Decision-Making Process

In a best-case scenario, a community of faith will begin to consider options for the future when they realize that the resources and membership strength needed to continue functioning as a congregation will be exhausted in 3 to 5 years. This gives the governing body ample time to hold discussion meetings, explore options such as amalgamation and disbanding, help their ministry partners plan for the future and support members spiritually and emotionally through this time of discernment and change. However, for a variety of reasons, some communities of faith may hesitate to begin this process until the last possible moment. Regardless of the amount of time available, these are the steps that a congregation needs to follow.

#### Disbanding:

1. Hold a discussion meeting to discuss the situation and options. This gives people time to learn, reflect and pray about the matter without the pressure to make an immediate decision. No vote is taken at this gathering, but there may be a clear indication that the congregation would like to disband. If so, move to the next step.
2. A Congregational Meeting is called. Notice of the meeting must be read during public worship on two Sundays. After notice has been read on the second Sunday, the meeting may take place on the next day (Monday) or on any day after that. (The Manual B.5.4.2a) The notice must specifically state that the purpose of the meeting is to consider a motion to disband the congregation.
3. At the Meeting, the ministry personnel or pastoral charge supervisor must be present. Members can vote to extend voting privileges to adherents. See The Manual B.5.5 for details regarding quorum.

Motion to be considered: "Moved by and seconded by, that the congregation of (name) United Church request regional council consent to disband."

If the congregation is ready to set a date for their final worship service, the following motion can be made.

Motion to be considered: "Moved and Seconded, that the date of the final worship service for (name) United Church shall be (Date)."

It is recommended that a transition team be named to oversee the work of disbanding. A motion can be made to either name the members of the team or give permission to the governing body to appoint the members. The transition team should have 5-7 members and include a member of the Board of Trustees, Treasurer, M&P, and the Worship committee.

4. A copy of the minutes of this meeting are then sent to the Congregational Support Minister for your regional council.
5. The Congregational Support Commission meets to consider the request to disband. The actual date of disbanding will be set after all assets have been disbursed.



6. The regional council property policy states that congregations that agree to complete the work of closing will be able to make a recommendation for the disbursement of a percentage of their assets to the United Church ministries of their choice. A congregational meeting must be held to consider this and approve their recommendations. This must be done before the final worship service.

Motion to be considered: Moved and seconded that the congregation of (name) United Church recommends that the following United Church ministries receive the specified percentage of the total remaining assets upon disbanding. (Please name the congregation(s), camp or other ministry and the percentage of the total assets. These percentages will total either 30 or 33% based on your regional council property policy)

7. A copy of the minutes of this meeting are then sent to the Congregational Support Minister for your regional council.
8. The Congregational Support Commission meets to consider the recommendations and will report back to the congregation.

## Pre-Authorized Remittance (PAR)

3250 Bloor St. West, Suite 200  
Toronto, ON M8X 2Y4

To change your PAR giving from this community of faith to Mission & Service directly, or to begin giving to Mission & Service directly through PAR (Pre-Authorized Remittance), please contact:

PAR Program Administrator  
The United Church of Canada  
3250 Bloor St. West, Suite 200  
Toronto, Ontario M8X 2Y4  
Tel: 1-800-268-3781 ext. 3152  
Fax: 416-231-3103  
E-mail: [par@united-church.ca](mailto:par@united-church.ca)

Again, thank you for your generosity.

## Letter to Congregation – Option 1

*This letter is a template for you to customise. It could be sent with a tax-receipt, or included in a newsletter or pastoral letter at the time of the sale of the church building. It could come from the community of faith governance body, the minister, the stewardship committee, the treasurer, or whatever you think works best in your situation.*

Dear Friends,

It is difficult to say good-bye to a church building and to a community of faith. A church is a special place, a vessel that contains many powerful and meaningful memories – a spiritual home where we gathered to regularly worship together; the venue where we celebrated Christmas and the birth of Christ; the space where we gathered on Easter to proclaim that amid pain, grief and sadness, God does have the last word- and it is the word of life! As a community of faith, we witnessed baptisms and the beginning of Christian journeys, marriages where two people publicly declared their love and began new lives together, and where, hand in hand and arm in arm, we laid to rest our loved ones and committed them to God’s eternal care.

Nonetheless, we have made a decision, a difficult decision, but the right decision: to disband our community of faith.

Today I invite you to mourn this loss, but also to make an individual commitment that no matter where you choose to go to church, or even if for now you choose not to go anywhere, that you continue to live your faith, and have an impact in the world, in Jesus’ name. There are many ways you can choose to live your faith: regular worship and devotions, sharing your faith with others through witness and example, by good works, and by offering your gifts to those most in need.

With gratitude for all your past generosity, and with the desire to make it easier for you and your household to continue to have an impact with your financial gifts, I share the following information about ways that you can continue to transform and save lives, inspire meaning and purpose, and build a better world through the Mission & Service of the United Church. If you are becoming involved right away in a new community of faith, just ask them for offering envelopes or a form to sign up for Pre-Authorized Remittance (PAR).

If you are taking some time to consider your future involvement with a specific community of faith, you can continue to support the United Church’s shared work through Mission & Service directly. Here’s how:

To give on-line with a credit card, go to: <https://www.united-church.ca/donate>

Donate by phone using your Visa or MasterCard:

Toll-free: 1-800-268-3781 ext. 2738

Donate by cheque or money order to:

Philanthropy Unit

The United Church of Canada

## Letter to Congregation – Option 2

*This letter is a template for you to customise. It could be sent with a tax-receipt or included in a newsletter or pastoral letter at the time of the sale of the church building. It could come from the community of faith governance body, the minister, the stewardship committee, the treasurer, or whatever you think works best in your situation.*

Dear Friends,

It is difficult to say good-bye to a church building to which we have grown so attached. For many of us, while we know that a church is more than the building, it is nonetheless a special place, a vessel that contains many powerful and meaningful memories – a spiritual home where we gathered to regularly worship together; the venue where we celebrated Christmas and the birth of Christ; the space where we gathered on Easter to proclaim that amid pain, grief and sadness, God does have the last word- and it is the word of life! This church is where we witnessed baptisms and the beginning of Christian journeys, marriages where two people publicly declared their love and began new lives together, and the place where at times, hand in hand and arm in arm, we laid to rest our loved ones and committed them to God’s eternal care. So yes, we know it is just a building, but we know it is also so much more.

Nonetheless, we have made a decision, a difficult decision, but the right decision: to move forward as a community of faith, but to close our building.

Today I invite you to mourn this loss, but also to make an individual commitment to live your faith, and have an impact in the world, in Jesus’ name. There are many ways to do this: regular worship and devotions, sharing your faith with others through witness and example, by good works, and by offering your gifts to those most in need.

With gratitude for all your past generosity, and with the desire to make it easier for you and your household to continue to have an impact with your financial gifts, we share the following information. You can continue to transform and save lives, inspire meaning and purpose, and build a better world through our shared denominational work Mission & Service. You can continue to support the mission and ministry of your community of faith with your regular offerings. Here’s how:

[add information about how regular offerings will be received. Ex. Offering plate, PAR, CanadaHelps, etc.]

If you would rather support Mission & Service directly.

To give on-line with a credit card, go to: <https://www.united-church.ca/donate>

Donate by phone using your Visa or MasterCard:

Toll-free: 1-800-268-3781 ext. 2738

Donate by cheque or money order to:

Philanthropy Unit

The United Church of Canada

3250 Bloor St. West, Suite 200

Toronto, ON M8X 2Y4

Again, thank you for your generosity.

## Letter to Donors

*This letter is a template for you to customise. It could be sent to donors who are not members or adherents of the community of faith, especially those who may be one-time donors through on-line giving. It could come from the community of faith governance body, the minister, the stewardship committee, the treasurer, or whatever you think works best in your situation.*

Dear friend,

*[option 1: disbanded]*

With gratitude for your generous donation to [name of community of faith] in the last year, we are writing to inform you that unfortunately our community of faith has disbanded. If you are inspired by the values and work of the United Church, we invite you to consider making future donations to the Mission & Service of The United Church of Canada. Mission & Service is how together we live out God's love in our world.

To give on-line with a credit card go to: <https://www.united-church.ca/donate>

Donate by phone using your Visa or MasterCard:

Toll-free: 1-800-268-3781 ext. 2738

Donate by cheque or money order by mail to:

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