



# The Maritime Conference The United Church of Canada L'Eglise Unie du Canada

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## CEMETERIES

The care and upkeep of cemeteries are a sacred trust. The cemetery property and associated (restricted) funds are also subject to the rule of law and the requirements of The United Church of Canada. From time to time the responsibility of a cemetery may become onerous to a congregation and an alternative care arrangement may be needed. In circumstances where the amalgamation or disbanding of a congregation is under discussion, consideration for the cemetery is also necessary.

- The most straight-forward way to fulfill ongoing responsibility for a cemetery is with a cemetery committee as part of a congregation.
  - Invite interested persons from the congregation and the community to take up the responsibility of properly caring for and managing the cemetery.
  - The Trustees of the congregation hold all property including the cemetery. Certain members of the Trustees may have specific responsibility for the cemetery. These Trustees may also be on the cemetery committee.
  - The congregation may authorize the cemetery committee/Trustees to also manage the cemetery funds or the congregation may assign that responsibility to another financial committee of the congregation.
  - Accountability reporting to the church, community and government occur as part of the usual, annual activities of the congregation.
  - If the congregation is about to amalgamate or disband, ensure that a cemetery committee remains part of the new entity, or moves into the structure of the next closest United Church congregation.
- In certain rare circumstances, it may seem advisable to establish an independent cemetery corporation. Such an initiative must seek the approval of Conference and General Council. In making such a proposal, consideration must be given to:
  - Will this continue to be a United Church cemetery, or will it become a community cemetery with no more connection to the United Church?
  - Consultation with a lawyer to address the legal requirements of incorporation.
  - Applying for Charitable status. (Required before transfer of property and funds can occur.)
  - Arranging for insurance.
  - Preparation of the bylaws of the corporation, including the clarification of relationship with the United Church, membership, officers, board members, succession, delineation of responsibility, position descriptions, annual meetings, reporting and accountability requirements.
  - Ensuring sufficient energy and interest within the community to reasonably expect persons to come forward to carry this work forward in perpetuity.
  - Persons ready and willing to be responsible for the annual requirements for renewing corporate registration, charitable reporting and accountability requirements with the Canada Revenue Agency, holding and reporting to the corporation's Annual Meeting.

Maritime Conference remains available for consultation on any matters related to cemeteries. Please contact David Hewitt, Executive Secretary at [dhewitt@marconf.ca](mailto:dhewitt@marconf.ca), 506-536-1334.

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