A Handbook for Communities of Faith



Fundy St. Lawrence Dawning Waters

Matters of Property:

Property Purchases, Sales, Leases,

Renovations, Amalgamations, Closings and Endings

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PREAMBLE

- All congregational property worth more than $10,000 (Ten Thousand Dollars) is considered a major asset.
- Property transactions of a Major Asset requires Regional Council approval.
- For Fundy St. Lawrence Dawning Waters, normally major renovations are the expansion, redevelopment or maintenance of property when costs are $10,000 or more and/or requiring the borrowing of funds from any source and/or when granting funds, external to church, resources are sought.

This Handbook includes the policies and procedures to be considered in a property transaction of a major asset.

Regional Councils are responsible for developing policy and procedures relating to property as described in The Manual 2026.

"We are called to be the Church." As such, we need to exercise faithful stewardship, including stewardship over any property entrusted to us. Over the course of the lifetime of a congregation, the Church is responsible for all decisions related to property acquiring, renovating, selling or otherwise disposing of it. Though all of these processes might appear ordinary in the secular business world and would not have a spiritual dimension, ultimately when we carry out these tasks faithfully, we enable the mission and ministry of the Church to be fulfilled.

This booklet has been prepared to provide information on matters pertaining to the life of Communities of Faith to assist the many volunteers (lay and ministry personnel) within The United Church of Canada in Regions who are called to carry out these often-difficult and time-consuming tasks.

Fortunately, "we are not alone," and within The United Church of Canada, the local church council (or "Official Board" or "Session and Stewards") has the resources of its Region and, through "The Manual" and other assistance from the General Council. The United Church of Canada is a **conciliar** church, which is to say that in our system the local congregation does not exist in isolation. The local church Board (a *court* within the United Church) is related to other governing bodies, which are called Regional Council and General Council. When this system works as it is meant to do, congregations are helped to protect their own welfare and are also challenged to remember that they are part of a nation-wide community of churches.

In matters of property decisions, in fact, it is because we are a *conciliar church* that it is the Region, with few exceptions, that needs to give final approval for:

• acquiring church property
• erecting a new building
• leasing of the church building
• renovating church property
• amalgamating one or more congregations
• closing of a congregation
• selling church property
• disbanding of a congregation
• the ceasing to exist of a congregation

In all of these matters, it is very important for the Congregation to be in touch with the Region at the earliest stage.

This 'Handbook' is not a legal document; and, in all instances, **The Manual (2026)** of The United Church of Canada and the opinions of the Canada Revenue Agency take precedence. These pages are intended: to direct you to the relevant sections of The Manual; to assist you in following the required steps; and, to anticipate some of the challenges that accompany the path of change within the Church. In our work as part of a local Congregation or Pastoral Charge, or the Region, may the Church be led and strengthened in faith.

RESOURCES

For policies and applications for Capital Assistance Loans and Grants please go online to: https://www.united-church.ca/leadership/church-administration/capital-loans-pastoral-charge-or-congregation

AMALGAMATION Resource is found in the **Congregational Board of Trustees Handbook 2021** (pages 28).

The Manual 2022

This, edition of *The Manual* 2022 differs from previous editions, as it reflects the new structure of the church; however, an attempt has been made to use the same section numbers as the previous manual wherever possible.

Congregational Board of Trustees Handbook/Manual 2022

This handbook (the 2021 version being the most recent) is available online, in pdf format, at no charge: https://united-church.ca/sites/default/files/2021-04/trustees-handbook.pdf The booklet is 33 pages long. Pages 28 contains the steps in amalgamation.

Pastoral Relations: Community of Faith (January 2019)

This resource provides information on the process of developing a Living Faith story and updating the Ministry Profile.

Financial Handbook for Congregations (2017)

An invaluable resource (198 pages) for all aspects of the financial operations of the local church. Go to www.united-church.ca and type the title in the search window.

Greening the Church: Reducing Your Church Building's Ecological Footprint

https://ucrdstore.ca/products/greening-the-church-reducing-your-church-buildings-ecological-footprint?_pos=1&_sid=fecb4b76b&_ss=r

Celebrate God's Presence

Liturgy for the closing of a congregation - www.united-church.ca

DEFINITIONS

Board* of *Trustees: A body of members of the congregation or pastoral charge, elected by the congregation or pastoral charge, who hold, in trust for the entire United Church of Canada, all property (land, buildings and investments), for the purposes of that congregation.

Community of Faith:

A community of faith is any community of people within the United Church that:

a) Gathers to explore faith, worship and service; and
b) Is recognized as a community of faith within the United Church by the regional council through a covenantal relationship between the community of faith and the regional council.

There are many kinds of communities of people that may be recognized as communities of faith: pastoral charges, congregations, outreach ministries, chaplaincies, faith-based communal living, house churches, online communities, and others. Communities of faith may be intended as time-limited, transitional, or ongoing.

Conciliar Structure: The United Church has a conciliar structure, which means that each court is made up of representatives from the next smallest court.

Therefore, Regions are made up of ministry personnel and lay representatives elected from the community of faith/ congregation/pastoral charges.

General Council is made up of commissioners, who are representatives of the Region. Each court of the church thus has representatives from the community of faith/congregation/pastoral charges, the most basic, local mission unit and court of the United Church.

Our conciliar structure has to do with the importance of spiritual discernment. We believe that the Holy Spirit speaks to us in and through our discussions and meetings, and thus each court and its members must be open to hearing what the Spirit might be saying to them during the course of a meeting. Therefore, we do not expect representatives to be bound by the wishes or opinions of those they represent. They are wise to consider such opinions and wisdom when voting, but are always free to vote according to their prayerful reflection and conscience allowing God's Spirit to be active in the life of the court of which they are members. (Source: *Congregation Organization Handbook 2006)*

Congregation: A congregation is a group of people that meets for public worship, and that has been formed as a congregation of the United Church. All congregations, pastoral charges, other local ministry units that existed prior to January 1, 2019, automatically continue as recognized communities of faith as of that date.

Congregational Property:

Means any kind of property that a congregation might own. It includes

a) land;
b) buildings; (i.e. Manses, churches, halls)
c) any other land rights;
d) money;
e) investments;
f) furniture; and
g) equipment.

Emergency Property Repairs:

Property repairs requiring immediate action particularly when there may be an impact on the structural integrity and/or safety of the building.

Fair Market Value: This is usually the highest dollar value you can get for your property in an open and unrestricted market, between a willing buyer and a willing seller who are acting independently of each other.

Incorporated Ministries:

A council may incorporate a ministry. The council must follow the United Church's process for incorporation and meet the United Church's requirements for incorporated ministries for any ministry that

a) carries on any activities related to United Church activities;
b) uses the name of The United Church of Canada, in whole or in part;
c) indicates to others that it is connected to the United Church in some way; or
d) takes on financial responsibility or any other kind of responsibility that might also create responsibility for the United Church.

Major Property Renovations*:*

Regional Council defines 'Major renovation' as renovations, Maintenance, or Repairs requiring expenditures of $10,000 (Ten Thousand dollars) or more and/or requires the borrowing of funds from any source.

Members & Adherents:

- **Members**: persons who have **formally** attached themselves to The United Church of Canada and a local congregation through confirmation, profession of faith or transfer of membership from another congregation.

- **Adherents**: persons who are attached to a congregation and who contribute regularly to its life and work while not being formally members thereof.

It is important to be aware of this distinction when considering who may vote at a meeting of the congregation. For further information about this issue, refer to *The Manual 2026* B.3.7*.*

Memorial Gifts/Gifts in Kind:
A gift, in the context of charities, is a voluntary and irrevocable transfer of property with no valuable consideration being received in return. Item given to the church for which a charitable receipt was issued to the giver. These gifts may have been donated in memory of someone or in celebration of a life event.

Other Major Assets: All congregational property worth more than $10,000 (Ten Thousand Dollars) is considered a major asset. A property transaction of a Major Asset requires Regional Council approval*.*

Pastoral Charge: A pastoral Charge is a unit of organization that consists of one or more congregations. All congregations, pastoral charges, other local ministry units that existed prior to January 1, 2019, automatically continue as recognized communities of faith as of that date.

Polity: A specific form of church government as outlined in the Basis of Union in The Manual 2026

Spiritual Matters: Spiritual Matters include, but are not limited to: the calling of a member of the Order of Ministry; a request for an appointment; the election of an Elder or a Trustee; the order of worship; the discipline of the United Church; the amalgamation of Pastoral Charges or Congregations; the disbanding of Pastoral Charges or Congregations: and property matters requiring the consent of the Region.

Temporal Matters: Those transitory and secular affairs that pertain to the life, work, and finances of the Congregation/Community of Faith. Without limiting the generality of the foregoing, Temporal Matters would include but are not limited to: the appointment of an auditor; acceptance of the yearly budget; expenditures relating to the work of the individual congregation; property maintenance or renovations. *(**The Manual 2026)***

CHARITABLE STATUS AND GIVING GIFTS

Once your organization HAS charitable status, it is a relatively straightforward process to ensure you keep it, and a very lengthy painful process to get it back if you lose it!

It is assumed that all United Church entities do their best to comply with accounting, receipting and other technical requirements. Beyond that, all you have to do to maintain status is to file the Annual Charitable Information Return (T3010-1) each year on a timely basis. It is due 6 months after your fiscal year end. (June 30 for those with a calendar fiscal year).

In virtually 100% of United Church cases, revocation of charitable status is due to non-filing. If charitable status is revoked, all subsequent charitable receipts are technically invalid and could be disputed when members submit proof of charitable gifts on their tax returns.

While the Annual Return task is typically the duty of the Treasurer, everyone should take an interest. The Board should be advised that the return has been filed. Board members might even want to look up their charity on the Canada Revenue Agency (CRA) website (www.cra-arc.gc.ca) using the search function. Regaining charitable status takes several months and lots of paperwork.

This is even more important if a congregation/community of faith is involved in a closing or amalgamation. There are different rules that apply to disposition of assets if charitable status is lost. As long as you have charitable status, gifts may be made to "qualified donee".

The Canada Revenue Agency's (CRA) policy on the dissolution of a charity (i.e., voluntary revocation of the charitable number and status) is here: https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/revoking-registered-status/types-revocation.html#volrev

For the United Church of Canada, the disposition of assets must be used for the mission of the congregation or the wider United Church. (G.1.5.4 Property Manual 2026)

It is Important to maintain your charitable status.

CONSIDERATIONS FOR RENTING CHURCH PROPERTY OR ALLOWING ITS USE

Members of charities, and particularly of churches, are very loyal and committed to that charity and its work. Without the time and financial contributions of such members, the charity would not exist.

The fact that members have made financial and other contributions does not create any legal rights of ownership in or entitlement to the charity's property.

Charities exist for the public benefit and are owned by the public at large. **This means for example, that if the charity decided to close its doors, it could not divide and distribute the assets to its members, as if it were a for-profit business. The assets have to be distributed to another charity so the public can continue to benefit**. An understanding of this principle is important, not only when a Church closes, but also when it comes to members' use of facilities for their own personal purposes (i.e. not for any activity of the charity).

Charities that make their facilities available to the community for events such as weddings and anniversaries, if they are going to charge a fee, should charge identical rental fees to everyone, regardless of membership or gifts made.

If members and donors receive preferential treatment, such as a lesser charge or no charge at all, the charity would be providing an advantage to them because they are members or donors of the charity. Not only could the charity's registered status be jeopardized but also the implication is that every member and donor would be in receipt of an advantage (i.e. the right to the free use of the facilities), which would reduce the eligible amount of the donor's respective charitable tax receipts.

This is not just a theoretical issue. In 2008, the Canada Revenue Agency suspended the tax receipting privilege of a Montreal synagogue (Adath Israel) and fined it nearly $500,000. The issue there was that the synagogue had improperly issued tax receipts in relation to cemetery plots, because it offered a significant price reduction to synagogue members, provided they paid their annual membership fees. [The fees had been treated as donations and tax receipts issued for them, but the benefit in reduced cost of the cemetery plots wasn't taken into account.]

STEPS TO BE FOLLOWED IN THE RENOVATION OF CHURCH PROPERTY EXCEEDING $10,000

INTRODUCTION

The role of the oversight of Pastoral Charges within its bounds is a prime responsibility of the Region within The United Church of Canada. In matters of the renovation of church property, this oversight is typically exercised as that of counsel and 'looking at the bigger picture'. The congregation focuses on its members and adherents, while the Region must focus on the wider church.
Sometimes members of a congregation can become so enthusiastic about a project that they risk missing some details, so part of Region's role is to step back take a deep breath and proof read a plan.

RESOURCES

The congregation's answers to the following questions are critical when considering a renovation:

What is our congregation's mission? Living Faith Story/Mission Articulation Plan

How does this project help us fulfill our mission?

Who are the stakeholders in this project? What groups/individuals need to be included in the planning?

What is being proposed? Whether one describes by diagrams or text is up to the Pastoral Charge but it should be aimed at people who are not familiar with the location.

How is it to be done? (Use of an architect? Contractor? Volunteers for finishing work?)

How will the oversight of the project be handled? Should it be solely the responsibility of the Trustees? Or, should the Board/Council name a 'Local Project Team' of congregation and have it report regularly to the Trustees? Whatever mechanism is chosen to exercise oversight of the project, clear parameters need to be provided as to tasks and financial decision-making (e.g. how big a plan modification needs Board/Council authorization? (for example, Expenses larger than? Or Change of light switch colour?).

When is the renovation work to be done? Astute answers to this question of what is anticipated is important. (For instance, if the kitchen could be out of commission during fall supper season and is cordoned off during Vacation Church School)

What are the financial costs? Have a budget, not exact figures but to the nearest $500.00 would be appropriate. This budget would include both costs and sources of funding.

From where will funding come? (Include value of volunteer labour, if appropriate.) Will there need to be loans? From congregation members? From a financial institution? From The United Church of Canada? The timing of payments for completion has a bearing on fund raising and cash flow.

Another factor is to deal with risks. Construction and especially renovation is fraught with risks; and, while we are urged to take risk as part of our faith, Regions oversight role is to assist the Pastoral Charge to anticipate and plan for risk factors, including the following four:

• **Community Risk**
Local traditions and the feelings of congregation people need to be recognized and dealt with in the process of change. To varying degrees everyone in the congregation and the wider United Church of Canada is a stakeholder in the project.

For the Trustees, for instance, to approve renovation without wider input could cause great discord. At least one (and perhaps several) open planning sessions could be helpful in addressing the needs and desires, as well as the support, of various groups (e.g. mid-week groups, Youth/Children, UCW, catering committees, staff). This is especially important when it comes to large renovations and costs. A congregational meeting or at least an Official Board meeting with resolutions of support from stakeholders from these sessions would make the consulting process more transparent, as well as build enthusiasm

• **Financial Risk**
Funds spent on "bricks and mortar" may well divert, for a time, funds used for programming, staffing or worship. Fundraising for projects can reduce donations available for regular operation or the Mission &Service Fund. Worrying about tight finances and large loans can draw energy from volunteers serving on boards and committees. Throughout the planning and later stages of the renovation project, regular updates to the congregation, including budget updates, are vital.

The submission of current financial statements aids the Committee in providing appropriate oversight.

• **Completion Risk**
The state of the economy puts demands on many of us, including contractors. The contractor chosen for the church's renovation project must be reliable (references from previous clients are strongly recommended) and a definite schedule of work and payment is essential.
• **Accident Risk**
Construction sites are fraught with accident risks. Kitchens, which have electricity, natural gas and water, have even higher risks. In addition to engaging a reliable contractor(s),

one must ensure the contractor is registered with Worker's Compensation and carries adequate liability insurance. One should also check with one's own insurer as to what one's own policy covers during renovation so as to not be caught between two insurers.

It is the belief of the Regional Council's Division of Finance and Administrative services that in all instances of structural change and all instances where borrowing of funds is involved, the prior consent of the Region would be required. (*See Definition above, Major Renovations)*

The Division of Finance and Administrative Services encourages pastoral charges to be in touch with the property committee of the Region at the earliest stages whenever there is a view to a Major renovation.

For **Fundy St. Lawrence Dawning Waters**, normally major renovations are the expansion, redevelopment or maintenance of property when costs are $10,000 or more and/or requiring the borrowing of funds from any source.

It is important to be in touch with the appropriate committee of Region early in the process. Property committee might have helpful information to share and will be able to provide you with some timelines for approvals. In some cases, other levels of the church may *be able to assist in the financing through provision of low-cost loans. If the congregation has an overall budget less than $150,000, it may be eligible for a dollar-for-dollar matching grant up to $5,000 for Church Modernization and Improvement. For policies and applications for Capital Assistance Loans and Grants please go online to:* https://united-church.ca/leadership/church-administration/local-administration/capital-assistance-programs/capital-assistance-fund . *And/or contact your Division of Finance and Administration or your Executive Minister.*

MANUAL REFERENCES

The procedures to be followed in the renovations of church property are found in *The Manual* 2026 sections G.2.3. Approval is required for *major renovations.*

STEPS

a) A meeting of the congregation, Board or Council shall be called to approve the plans for renovation, and to instruct the Board of Trustees to carry out the wishes of the congregation. *[See also The Manual 2026 sections G3 and "Model Trust Deed").*

b) The Board of Trustees shall then be called to meet, having been given at least seven days' notice. At this meeting a resolution(s) shall be passed setting out the decision to carry out the renovations. This resolution must include the following points of information:
   - the legal description of the subject property
   - the plans for renovation and the costs of same
   - the terms of payment and arrangements for financing
   - the request for Regional approval of the planned renovation and of financing.

c) **A certified copy of the resolution(s) shall be sent to the Property Committee Chair. The resolution(s) must be accompanied by a Certificate of Trustees,**

asking consent of Region, and must be signed by the Chairperson and Secretary of the Board of Trustees. (See Appendix A)

Supporting documents with your application will include:

a) preferred contractor quotes + 2 alternate quotes
b) proof of liability coverage for your preferred contractor
c) proof of WCB coverage for your preferred contractor (Clearance Letter)
d) project budget
e) funding sources
f) current financial statements
g) any additional materials you feel are helpful

(Sample Major Renovation submission is available on the regional website)

d) The Trustees shall provide the Regional Property Committee (or equivalent) with all relevant information and documents.

e) After receiving the consent of Region, **(See Appendix B**) the Trustees (or designated committee) may then proceed with the renovation to the church property.

Please note: allow sufficient time in your process for the Property Meeting to be held, the minutes prepared and the materials to be distributed. If your time schedule is critical, please consult with the Committee with respect to the response times.

How is United Church Property Held - TRUSTS

It is important to remember that, by the terms of church union in 1925, *all church property* is held in trust for The United Church of Canada. **For this reason, it is necessary to have approval of Region in all matters relating to property exceeding $10,000, including the remodeling or major renovating of buildings and property. This includes the approval of a financial plan.**

There is a concern that a congregation/pastoral charge not get itself into a situation where the debt for carrying out the renovations stands in the way of the congregation/pastoral charge being able to meet ongoing Operational, ministry and mission costs.

Your congregation must appoint Trustees comprising 3 to 15 people able to function as trustees. (Manual 2026 G.3.1) *(There is a resource for congregations that sets out the United Church requirements for trustees and congregational property in more detail. It also contains information on best practices for trustees. See the Congregational Board of Trustees Handbook available from the General Council Office)*

When necessary, a congregation advises the Land Registration Office as to the names of the current Trustees by a certificate signed by the minister, the supervisor if there is no minister or the Regional Executive Minister if that is simpler. **(See Appendix C)**

If the title to real property merely indicates as owner "United Church of Canada", then all documents must be signed by the appropriate staff at the General Council office. They require a copy of the local congregation's resolution and the permission of Region in order to sign.

STEPS PRECEDING THE POSSIBLE ENDING/CLOSING/CONGREGATION CEASING TO EXIST

INTRODUCTION

All congregational property, both real and personal, is held in trust by the congregation, through its Board of Trustees, on behalf of The United Church of Canada. The Region is charged with ensuring that congregations do not dispose of property without proper authorization.
Even items such as pews, pulpits, hymnbooks and refrigerators, whether purchased or donated, become the property of The United Church of Canada, once they have been acquired. They are to be held for the use of the present (and future) congregations and, when no longer needed, for the use of the whole Church. (G.1.5.4 Property Manual 2026)

A congregation ceases to exist when the regional council makes a decision to disband it as a recognized community of faith.

CONSIDERATIONS FOR THE REGION AND THE CONGREGATION

The closure of a church and disbanding a congregation can be likened to the death of a community. There are similar issues of grief including denial, anger, etc., so pastoral care for those making the change is vital. In most cases, the local ministry personnel should be responsible for this care, while others from Region are able to assist in the responsibility for the closure process. Thus, the various feelings of members of a congregation during a closure do not fall on the local ministry personnel and that person can continue to offer pastoral care.

For rural communities, church closure is a concrete symbol of rural depopulation, when the school, the store or church close, that is more noticeable and painful. Since it is locally controlled (unlike schools or hospitals) and not commercially based, the church, especially the United Church, is often the last part of a community's infrastructure to go. Thus, the fact of church closing often releases pent-up grief in the community.

In larger centres or cities, church closure is often just as difficult as in rural areas. Often the people who have supported the congregation, perhaps over a generation or more, feel strong ties with that worshiping community and what it has meant to the community it has served over the years. Grief over changing demographics and other cultural changes might get misdirected towards newer members and adherents, other volunteers and/or ministry personnel who 'aren't doing enough' to give the church stability and keep it going. Pastoral care is just as important in these situations.

Closure is not a *temporal matter* (see *Definitions).* It ranks with such things as calling clergy or amalgamation, as a matter of some consequence and often has a profound effect on the congregation. It is important to have the involvement of Region at an early stage.

Ideally, Regional representatives from the Future Directions Committee should be named to work with the Community of Faith and should be sensitive to grief issues, while also having the process skills to see that the task is completed in good order. It is not essential that either of these people be ministry personnel and it may well be helpful to have at least one layperson on the team. The Region should encourage congregations to make a motion to "cease worship" on a particular date but a motion to disband the congregation should be made by the Region after all the property issues have been dealt with and the assets disbursed.

If one point of a multi-point charge is considering closing, conversation with each point of the Pastoral Charge is needed since the charge will likely be affected by:

1. membership transfers
2. on-going pastoral care
3. the geographical area still being part of the ongoing Pastoral Charge's ministry
4. reduced funding into the common pool
5. being offered property items including baptismal fonts, hymn boards, pews, pianos, kitchen furnishings, etc. which they mayor may not need.

In dealing with property, it is helpful early on to remind the congregation that the original donors gave funds for the United Church's mission and ministry, so decisions about the disposal of such gifts need to be made with care. In addition, the wider church has supported each congregation by ministry personnel training, resource production and sometimes Mission Support funding, so the continuing mission of the United Church will be impacted by the decisions they might make
Finally, it can be helpful to recall the mission to which the Church is called:
Worship, Pastoral Care, Outreach, Christian Education, Social Justice, and more.
It has been said that we make a place holy by what we do in it. When the time comes to mark the closing of a church building, the final worship service becomes a celebration of the Life that has been the church community and the Spirit that now leads the people on to further mission in other places.

The Region needs to ensure that if a church is sold or transferred to another group or entity it must cease to be associated with the United Church. A church building might continue to look like a church, but obvious markers, such as crosses and church signs, should be removed.

Regional representatives also need to alert the congregation that new owners might use the building for secular purposes of which not all approve. While the Congregation/Region is able to choose the initial purchaser, it cannot control later purchasers or later uses.

If a church building is to be removed or torn down, the church also needs to ensure that those doing the work are competent and insured, since, if either someone working on the demolition or some passerby was hurt, there could be legal liability for the church. The work must be completed and the site cleaned up, so the Congregation/Region might require a deposit or bond by a contractor or the purchaser of the building to ensure this is done, if the church building is to be removed.

MANUAL REFERENCES

The basic rules of procedure are found in *The Manual, 2026,* Section G.1.5.

Remember that all property in The United Church of Canada is governed by *The United Church* of *Canada Acts* at both the Federal and Provincial levels.

Please make sure your legal counsel is following *The United Church* of *Canada Act* and not some other legislation.

Please see Appendix F for additional information.

STEPS

a) **Decision by Congregation:**

The congregation decides to end its ministry as a community of faith. A meeting of the congregation shall be called to adopt a resolution indicating its decision for the future. Such a decision should come only after there has been careful consideration given to viability, the ministry of the United Church in the area, possible shared ministry with another denomination, and other alternatives. As the pastoral relationship is affected by such a possible decision, a liaison from outside the pastoral charge will be named by the region. The congregation asks the regional council to make a decision to disband it as a recognized community of faith.

b) **Decision by Regional Council**

The regional council makes a decision on whether to approve the disbanding of the congregation as a recognized community of faith.

In extraordinary circumstances, the regional council may also decide to disband the congregation as a recognized community of faith on its own initiative, without a decision by the congregation.

c) **Effective Date**

When the regional council makes a decision to approve the disbanding of the congregation as a recognized community of faith, it may specify a future date that the disbanding will come into effect. If not, the disbanding comes into effect on the date that the regional council makes the decision.

The regional council makes the decision to disband the congregation as a recognized community of faith when it passes a motion approving the disbanding.

Where a congregation has ceased to exist, approval of Region is needed, for the proposed disposition of assets. The disbanding of the community of faith ends the covenantal relationship between the congregation and the regional council.

d) **Property**

The congregation makes a proposal to the regional council for dealing with the congregation's property, which must be used for the mission of the congregation or the wider United Church. The regional council makes a decision on the proposal. Both must follow the requirements for dealing with congregational property. **(The Manual 2026 G.2)**

The regional council may decide to approve the congregation's proposal as presented, it may approve the proposal with changes, or it may decide to deal with the congregation's property in some other way than as set out in the proposal.

e) **Transfer of Members**

The congregation helps its members to transfer to other congregations as they choose.

The congregation needs to attend to its membership roll/Historic Roll. Disbanding congregation should make every effort to ascertain the wishes of its members including those who are non-resident. Great care should be taken to be pastoral. This is particularly true in the case of persons for whom it is difficult or impossible to make a decision about membership - for example, persons in care homes. In such instances, the disbanding congregation should include other family members in decisions about future pastoral care.

Certificates of Membership are available from ***bookstore,*** *though* an actual certificate is not required. A letter from the Official Board/Council and/or the Minister may be prepared with the relevant data instead of using the form.
-Members may be transferred to other congregations of their choice.
-Members may make a decision to transfer *en* masse to another congregation.
- If the member requests, he/she may be sent a Certificate of Membership, to present (within a reasonable period), to another congregation. If more than twelve (12) months have elapsed since the issue of the certificate, it may not be deemed current].
- All those on the roll of membership who did not respond to your invitation to be transferred or who can no longer be located should be removed from the roll by an action of session (or its equivalent) and noted in the historic roll. The geographic area encompassing the congregation that is closing remains part of the ministry of the Pastoral Charge unless or until the Region makes changes to the Pastoral Boundaries; so, pastoral care for that area is still part of the ministry of the continuing Pastoral Charge.
- All transfers or any other actions on membership should be carefully recorded in the *Historic Roll.*

f) **Records**

The congregation gives its records to the appropriate archives.
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) are the property of The United Church of Canada. Such records must be sorted and a list of them made and sent to the Regional Archivist at the Regional office. That person will then advise on how to send these items. It is not appropriate for such records to be held by an individual, nor is it appropriate to have them deposited in another archives. The Region should be informed that the transfer of documents has been completed with a list of relevant documents attached.
Once all disbursements are complete, arrangements need to be made for the safekeeping of the **financial records**. Canada Revenue Agency (CRA) should be consulted with regard to their requirements for retention of records (normally no longer than seven (7) years) and for the filing of the final charitable status return and the revocation of charitable status number. Financial records are not normally kept at the Archives. The Region should be informed where these records will be retained.

Payroll records

For congregations that have been part of the Pastoral Charge Payroll Service the payroll service provider, ADP, stores files electronically for seven years.

In cases of amalgamation with a neighbouring congregation or pastoral charge, it may be necessary to transfer some of the records to the other congregation or pastoral charge. If this should occur, a written statement shall be sent to the Region and to Archives giving details of this action.

For two or more congregations that amalgamate, the Canada Revenue Agency Number of at least one of the congregations must continue in force to prevent valuable data being lost; for instance, it is vital that current employment data from a congregation being closed be transferred to a continuing CRA business number.

In the case of a congregation closing or amalgamating with another congregation, a final Statistical and Information Report should be filed. The form is available through Statistical & Information Coordinator at the national office of the United Church.

In the case where there is a remaining Pastoral Charge only the disbanded congregational records are forwarded to the Archives.

g) **Remaining Property**

If there is any remaining congregational property after the disbanding is effective, the regional council is responsible for this remaining property.
It is up to the regional council to decide how to use that property for the benefit of the United Church.

CELEBRATION FROM DEATH TO LIFE

a) The disposition letter to the Region

Among the final acts of a congregation that is about to be disbanded is the drafting of the proposal of disposition of the remaining assets. It helps to consider this task as akin to drafting one's will. The local church community may be experiencing a death, of sorts, but in providing for the life of the wider Church to go on - through bequeathing financial and material resources - the heritage borne of years of service is able to continue.

Even for churches that have very few financial resources available at the end, the congregation that is able to use what it has to see the building sold or moved off-site and the remaining site leveled is exercising stewardship by freeing the Region from having to take on this task.

Here are some questions to consider in drafting the letter to Region:

In the course of its life, what areas of the mission of the United Church of Canada did this congregation support?

How could we honour the legacy given to us by the generations before? (Church camps, Chaplaincy, other Ministries, camps).

In Fundy St. Lawrence Dawning waters, every congregation has benefited from the Mission & Service Fund, as it has funded in great part the training of ministers who have served them over the years. For this reason, the Region is recommending ways to distribute funds, which will enhance future ministry within the United Church.

If many of the congregation members are soon to be served through the remaining congregation(s) of the pastoral charge or by one of the neighbouring pastoral charges, a choice to donate money or other assets to that church is appreciated.

As there will always be some smaller amounts of money that emerge when a congregation closes (e.g. churches financial accounts at credit unions have often built up 'member dividends' unknown until the time of closing the account), it is wise that a phrase such as "all remaining funds, after the bequests listed above, to be given to (Name of Congregation or Ministry)".

b) Tangible souvenirs

A photo album of the building and congregational activities might be prepared and later placed in the Archives. Make sure that all photographs are clearly and carefully labeled to identify people, places, dates, etc. Otherwise they are of little use for future historians. Please be aware that black and white photographs also have a much longer life than colour ones.

c) Service of Worship

Normally, a service of praise is held in which the congregation's worship and witness are honoured. This is an appropriate way to mark the closing of a congregation. Former members and friends, as well as former ministers, might be invited to this service. A well-

planned service helps to mark the closing with thanksgiving and joy for service given, as well as to acknowledge the real pain of having to close.

Just as the Region was involved in the service of worship that constituted the congregation years ago, the Region can help to plan and conduct this service. Several worship resources for this kind of service are available through the Region.

Photos from the day's events (which typically include a time of refreshments or a potluck meal) are special mementos of the event; and, a recording of such a service might be made for interested individuals and a copy stored in the Archives.

If the Historic Roll of Membership, Marriage, Baptism & Burial Register and other historic items are to be used in the service (e.g. in having a representative of the congregation pass them to a Regional representative for transfer to Archives after the service of celebration), the Region needs to ensure these items are transferred to the Archives.

Property Options to Consider when ending/Disbanding/ Ceasing to Exist

• **The building and the land may be sold**
Sometimes a person will take it down and reuse the lumber; some parcels of land have significant value. Now and then, a church building is remodeled to serve as a family home or artisan's studio, a community centre etc.

• **The building may be taken down**
In such cases the congregation may wish to provide for the erection of a marker (as many former rural schools have done). This will acknowledge a building that was home to a people in their years of worship and witness. Again, it is important to make sure that the *Certificate of Title* to the property is clear and allows for this. If the congregation is disbanding, it is necessary to transfer title to the property to another appropriate body or the Region. When the congregation disbands, so does the authority of the existing Trustees.

• **The congregation may decide to do nothing**
This is not a recommended option. Almost always interest will wane over the years and the building finally falls apart in ruins. It is an option some congregations choose, but it is a sad way to see a building end. In cases of congregational inaction or dispute, the Region should name Trustees to act around disposal of properties.
Care should be taken that appropriate liability insurance is in place on any vacant property. When a congregation has ceased to exist, there are no longer financial resources to provide for long term insurance. Persons injured on such property might have a claim against the registered owners.

• **Contents Inventory**
The congregation should make a complete inventory of contents and decide on their disposal. Some contents may go to neighbouring congregations, some will not be worth retaining, and some may be sold/auctioned or given to other churches.

There is not usually a large market for the contents of a church building. Sometimes local families like to purchase church pews, or light fixtures, for example. NOTE: Contents with no financial value might be given to individuals or families; however, there are tax implications for personal property "of value".

The trustees and board members of a charity have a duty to realize fair market value from the sale of church property. In addition, at a minimum should make a public effort to sell items on a best offer basis.

A gift in kind/Memorial gift: A gift, in the context of charities, is a voluntary and irrevocable transfer of property with no valuable consideration being received in return. Item given to the church for which a charitable receipt was issued to the giver. These gifts may have been donated in memory of someone or in celebration of a life event, i.e. stock shares, a box of supplies or even a memorial window. At law, a gift transfers ownership of the money or other gifted property from the donor to the charity. Once the transfer is made, the charity is obliged to use the gift in carrying out its charitable purposes.

In most circumstances, a charity disposing of an asset should be seen to be seeking market value. Offering it to the donor for the receipt value alone does not help because they got the tax advantage for it at the time of donation. It is important to assess fair market value. In rare and unique circumstances, there may be a legal requirement for a donee to return a gift. As a general rule, however, a registered charity cannot return a gift. The Income Tax Act requires a registered charity to devote its resources exclusively to its charitable purposes and activities, and prohibits it from making gifts to non-qualified donee. Please see the link: https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/receiving-gifts/returning-a-gift-a-donor.html

As a practical matter, certain church items often sell for less than replacement value (ie Memorial items, pews, stained glass windows). Indeed sometimes, it is even hard to give things away. However, as governors your duty is to realize the best price you can balanced against the need for timely orderly closure. Another avenue would be gifting it to another United Church because then the charitable use continues.

Proceeds from the property sales, combined with remaining financial assets, all bank accounts, monies on hand, outstanding debts if any and any investments become part of the final disposition proposal.

A proposal developed by the people of the congregation about the disposal, of the building contents needs to be developed and the approval of Region obtained.

AMALGAMATION OF ONE OR MORE CONGREGATIONS/COMMUNITIES OF FAITH

MANUAL REFERENCES

The Manual, sections G.1.3 (Changes during the Congregation's Lifetime) and G.1.4 (Amalgamation of Congregations).

Some other relevant sections are: B.1.1 (Definition); B.3 (Membership and Other Participation in a Community of Faith that is a Congregation); A.5 (Records).

All property in The United Church of Canada is governed by *The United Church of Canada Acts* at both the Federal and Provincial levels.

PLEASE SEE APPENDIX D for more detailed information to assist with amalgamations.

Special Considerations: Cemeteries

What You Need to Know if You Have a Cemetery

While churches with cemeteries are more common in eastern parts of Canada than western, many of them have historic roots dating back to before church union. Regardless of their age or stage, cemeteries need to be managed, and congregations have an obligation to ensure this occurs now and into the future.

Church Board/Trustees vs. Cemetery Board/Trustees

A governance structure needs to be in place to oversee the functioning of the cemetery and to ensure necessary local and provincial requirements are met. If the cemetery is using the name of the United Church in any way, there needs to be accountability of this governing body to a court of the church. Here are three different governance models:

• Church Trustees: Under this model, the existing trustees also act as trustees of the cemetery. Possibly the easiest model, these trustees are accountable to the official board/church council. Finances for the cemetery must be clearly identified as being related to the operation of the cemetery property, particularly in terms of revenue related to the sale of plots and burials, or donations and payments to the perpetual trust fund.

• Cemetery Trustees: Under this model, the trustees are accountable to the church board. Tracking of finances is still very important.

• Separate Cemetery Board: Under this model, property ownership comes into play. If the board is to own the property, then they most likely need to be incorporated. Accountability then moves to the region if a United Church affiliation is to be maintained.

• Private Cemetery Board: If the cemetery is to be given to a private cemetery board, it would require Regional Council (property Committee) approval. (**See Appendix A and B)** to request the transfer of title. The cemetery shall no longer be the responsibility of or affiliated with the United Church of Canada.

What Happens When the Congregational Structure Changes

Where a cemetery exists in conjunction with congregational property, it is important to understand what happens if the congregational structure changes. This may be due to either amalgamation or closure, but how governance and accountability for the cemetery continues must be considered.

• Amalgamation: Property belonging to congregations that amalgamate flows automatically through to the new congregational structure. The governing structure that was in place before amalgamation continues as well. Trustees continue to take instruction from and be accountable to the board/council of the newly formed congregation. New trustees may be named in due course by the newly formed congregation. If the cemetery board was separate from other trustee boards, they continue as is, taking direction from and being accountable to the new board/council.

• Closure: When a congregation closes, ideally provisions for the cemetery are made before the closure. This includes identifying a governing body if there is no remaining Pastoral Charge. Arrangements may be made with the local municipality, another church, or a community organization to assume operations. An agreement to transfer the perpetual care fund to the new operating body may be an incentive for the group to take on ownership.

If the congregational property is to be sold, a portion of the sales may also be designated for the ongoing maintenance of the cemetery. If the cemetery is part of the congregational property, it may be necessary to sever the land in order to be able to sell the congregational property. It is important to check local legislation around this; do not assume it is a simple transaction.

Congregations must ensure a decision is made about the Cemetery and its oversight before it disbands. The Regional Council will need to approve the arrangements.

Note: There is Provincial Legislation in the Province of:

NB Cemetery Companies Act https://laws.gnb.ca/en/showfulldoc/cs/C-1/20210511
PE Cemeteries Act https://www.princeedwardisland.ca/sites/default/files/legislation/C-02-Cemeteries%20Act.pdf
QC Cemetery Companies Act
http://legisquebec.gouv.qc.ca/en/ShowDoc/cs/C-40

STEPS TO BE FOLLOWED IN THE SALE OF PROPERTY

MANUAL REFERENCES

The procedures to be followed in the sale of property are found in *The Manual* section G.2.

STEPS

The trustees, the governing body of the congregation or pastoral charge, and the regional council are each responsible for completing the steps of the process assigned to them.

The congregation's governing body or regional council may have additional steps in the process to be followed under their organizational structures.

a) **Governing body decision:**

The governing body decides to enter into a congregational property transaction.

A meeting of the congregation or Board or Council shall be called to instruct the Board of Trustees regarding its wishes in the sale of the property in question *(Section G.2.3.2 The Manual 2026).*

b) **Consultation with regional council:**

The governing body consults with the regional council on how the congregation or pastoral charge will use any proceeds it receives in the transaction. The governing body must ensure that the transaction costs and any trustee debt are paid out of the proceeds.

c) **Governing body directs trustees:**

The governing body directs the trustees to proceed with the transaction and seek regional council approval.

d) **Trustee decision:**

The trustees hold a special meeting. They follow the direction of the governing body and decide to proceed with the transaction and seek regional council approval.

e) **Request for regional council approval:**

The trustees ask the regional council to approve the transaction. They give the regional council all the information and documentation about the transaction that the regional council requires to make a decision. **(See Definitions pg. 4)**

This includes full details of:

i) the terms of the transaction;

Fair Market Value of the property in question.

Fair Market Value is determined by obtaining three (3) real estate quotes or a professional appraisal.

If a private sale were pending, the sale would proceed with Regional Permission with fair market value.

Listing with real estate: selling price would be "fair market value" and will be listed for a minimum of 90 days, if "fair market value" is offered (or higher) and accepted, it can then be taken off the market.

ii) If after 120 days an offer for the fair market value is not realized, then the first reasonable bid can be accepted pending Regional Council (property Committee) approval.

iii) the proposed source of any funds the congregation or pastoral charge requires for the transaction; and

iv) the proposed use of the proceeds that the congregation or pastoral charge will receive in the transaction. (See Contents inventory pg 21 and Distribution of Assets pg. 30)

Regional council decision:
The regional council makes a decision whether to approve

i) the transaction; and

ii) the use of any proceeds received by the congregation or pastoral charge from the transaction.

SALE OF MANSES

Prior to the Submission of the Appendix-A *Request for the Listing of a Property*, if the property is a manse, the Pastoral Charge must first consult with Pastoral Relations. The presence of a manse is intended to support a pastoral relationship. A decision to list a manse for sale must therefore include consultation with the Pastoral Relations Committee of the Regional Council. This consultation may include the review of the community of faith profile. It will also involve developing a plan to address the housing portion of a ministry personnel salary. Once those concerns are addressed the Pastoral Relations Committee will communicate its recommendations to the Regional Council Property Committee.

Congregational Guide

Property Transaction To Do List (Buy, Sell, Renovate, etc.)

- The Governing Body has made a decision to enter into a property Transaction.

  Date of Decision_____

- The meeting of the Congregation/Board/Church Council was called and a decision was made.

  Date of the decision _____

- The Trustees are informed regarding the wishes of the Congregation for the Property Transaction.

  Date the trustees were informed_____

- The Governing body consults with the Regional Council Property Committee about the plans for the transaction.

  Date of Consultation_____

- The Governing Body (in the case of a sale) informs the Regional Property Committee on how there proceeds from the sale will be used.

  Date of the Letter/Email_____

- The Governing Body (in the case of a purchase/renovation) informs the region of the cost and how the congregation will fund the transaction.

  Date of the Letter/Email_____

- The governing body directs the trustees to proceed with the transaction and seek Regional Council approval

  Date the Trustees were directed to proceed_____

- The trustees hold a meeting and decide to proceed with the transaction and seek Regional approval

  Date of the Trustees Meeting_____

- The Trustees provide to the Regions property Committee the terms of the transaction.
  - The trustees have gotten the fair Market value or the certified Appraisal
  - The trustees have decided on the proposed source of funding
  - The trustees have decide on the proposed use of the proceeds
  - The trustees have made an inventory list and decided on distribution(see pg19)
  - The trustees have completed Appendix A
  - The trustees have sent all pertained information to the Regional Council Property Committee

Date information was sent to the Regional Council for approval_____

- The Regional Council. Property Committee makes a decision on whether to approve the transaction and the source of funding or the use of funds whichever is applicable.

  Date of Regional Approval_____

- The trustees proceed to acquire the source of funding (in the case of a purchase)

  Date of completion_____

- The Trustees contact a lawyer and proceed with the purchase or sale

  Date of Completion_____

- In the case of a sale the Trustees distribute the proceeds as directed.

  Date of completion_____

PROPERTY ASSETS (FUNDS) DISTRIBUTION

There are two (2) situations regarding property funds distribution.

1. **when a community of faith (not part of pastoral charge) and/or a pastoral charge is closing.**
2. **when an active community of faith or a community of faith that is part of an active pastoral charge, is selling a property**

1. **When a community of faith/pastoral charge is closing:**
   When a property is being sold because of disbanding or ending, the Community of Faith would need to make a list of all the associated assets and put in a proposal for the use/distribution of the items/funds remaining as well as the funds from the sale.

The policy of the United Church states in cases of congregations ceasing to exist, the disposal of any assets should be to existing or future ministries of The United Church of Canada.

When a congregation decides to close, it is important to make sure the assessments are paid for the current year and if possible, for the next fiscal year, this is important for the budgeting process and for the granting back to the Regional Council.

The Regional policy is to use the following distribution formula:

20% Mission and Service
20% Indigenous Church
20% New Ministry Initiatives
28% Incorporated Ministries/Outreach ministry in the Region/cemetery Upkeep
2% Regional Council Property Fund
10% Archives

2. **When a community of Faith or pastoral charge is still active and sells a property:**
   When there is a sale of a property but there is a **remaining Congregation** who will continue, or when there are remaining Communities of Faith as part of the **Multi Point Pastoral Charge** and the assets exceed $5000.00 (five thousand dollars) the Regional policy is to use the following distribution formula on the net funds from the sale:

The NET FUNDS calculation is realized after subtracting the approved real estate commission; legal costs to sell property; surveying costs; Mortgages or any such fee/charge/cost as pre-approved by Fundy St. Lawrence Dawning Waters Property Committee by application from the total sale price.

5% Archives
10% New Ministry Initiatives
2% Regional Council Property Fund
Total: **17%** of net funds to fund Regional activities

Note: The FSLDW Region may request the lawyer to consider the above 17% as part of the closing transactions and have them remit this amount directly to the Region.

83% to the remaining Communities of Faith on the Pastoral Charge

Where property is Surplus Property (Held by the Region) the distribution will be:

20% Mission and Service
20% Indigenous Church
20% New Ministry Initiatives
28% Emergent Needs (to be determined by Regional Council Financial and Mission Services)
2% Regional Council Property Fund
10% Archives

Please note:

1. **The FSLDW property committee has no authority to give consent to any deviation from the policies listed above.**

2. **Please see the *Financial Policy – Funds Held for Fundy St. Lawrence Dawning Waters Regional Council of The United Church of Canada* for details regarding use of funds once caps on funds have been reached.**

Useful Addresses (with links to Property)

The United Church of Canada: www.united-church.ca

Canada Revenue Agency – Charities Directorate: www.cra-arc.gc.ca/charities

Client Services (General Enquiries) phone: 1-800-267-2384

Fundy St. Lawrence Dawning Waters – FSLDW@united-church.ca

Executive Minister – FMacCuish@united-church.ca

Regional Council Archivist – Swallace@united-church.ca

Regional Minister c/o – FSLDW@united-church.ca

Office Manager Finance – jwhittemore@united-church.ca

(APPENDIX A)

Appendix A-1 (Listing)

CERTIFICATE OF TRUSTEES ASKING CONSENT OF REGIONAL COUNCIL

LISTING A PROPERTY

The United Church of Canada Act, and The Manual, The United Church of Canada (2026 edition) section G. Congregational Life 2.3.2 *(suggested format, by following this format, Trustees will meet the requirements of The Manual, The United Church of Canada (2026 edition) section G. Congregational Life 2.3.2)*

IN THE MATTER OF: Property Description_____**,**

ADDRESS **_____**AND PID **_____(if PID is known, if not, then just description and address)**

AND IN THE MATTER OF the Listing of said property for sale.

We, the undersigned, do hereby certify that the following is a just and true copy of a resolution duly passed by the Trustees of **_____**, a Community of Faith of The United Church of Canada and part of the_____ PASTORAL CHARGE, at a meeting of the Trustees duly held for that purpose at _____, on the _____{day} day of_____ {month},_____ {year}.

"Moved by _____, seconded by _____, that the Trustees of **_____**, a Community of Faith of The United Church of Canada and part of the **_____** PASTORAL CHARGE, having received the direction of the Governing Body of the said Pastoral Charge / Community of Faith to do so, request the consent of Fundy St. Lawrence Dawning Waters Regional Council:

To List _____(Property Description) located at _____(address of property) and PID_____for sale at an amount of **_____(determined to be fair market value** of property) WITH _____(realtor name)** at a **COMMISSION RATE of _____%**

and in pursuance of the said resolution, we hereby apply to Fundy St. Lawrence Dawning Waters Regional Council Property Committee for its consent to the listing.

****Please consult the Fundy St. Lawrence Dawning Waters Property Manual for the definition of "Fair Market Value" for the purpose of real property transactions.**

Dated this_____{day} day of _____{month}, _____{year}.

_____ _____

Signature: Trustee Chair Printed Name

_____ _____

Signature: Trustee Secretary Printed Name

Appendix A-2 (Sale)

CERTIFICATE OF TRUSTEES ASKING CONSENT OF REGIONAL COUNCIL
SALE OF PROPERTY

The United Church of Canada Act, and The Manual, The United Church of Canada (2026 edition) section G. Congregational Life 2.3.2 *(Suggested format. By following this format, Trustees will meet the requirements of The Manual, The United Church of Canada (2026 edition) section G. Congregational Life 2.3.2. This format may be adapted to suit the local circumstances and, where the document is to be registered at a Land Registry Office, to satisfy the requirements of the Land Registrar.)*

IN THE MATTER of _____ United Church;

AND IN THE MATTER of the sale from the United Church of Canada to_____.

We, the undersigned, do hereby certify that the following is a just and true copy of a resolution duly passed by the Trustees of _____, a Community of Faith of The United Church of Canada and part of the _____ Pastoral Charge, at a meeting of the Trustees duly held for that purpose at _____, on the ____(day) day of _____(month)_____, (year),

"Moved by _____, seconded by _____, that the Trustees of _____ ___United Church, a Community of Faith of The United Church of Canada and part of the _____Pastoral Charge, having received the direction of the Governing Body of the said Pastoral Charge / Community of Faith to do so, request the consent of Fundy St. Lawrence Dawning Waters Regional Council:

to the sale of certain real property, the legal description of which is the _____PID, and the municipal address of which is _____ ____pursuant to an agreement between the Trustees of _____United Church, a Community of Faith of The United Church of Canada, as seller, and _____, as buyer, dated the ____ (day) day of

_____ (month), _____(year) and subject to the approval of the Regional Council, the terms of which are as follows:

$_____for building, property and remaining contents, Scheduled closing date to be _____(day) day of _____(month), _____(year).

Terms:_____

_____

_____

_____

_____

(Make sure to include, Deposit, balance due, the terms of any mortgage back, conditions, warranties in the above motion in the space above)

Request for the distribution of Funds:

We understand and agree to the following disposition of the proceeds arising from the transaction:

The proceeds to go to:

5% Regional Council Archives; 10% Regional Council New Ministries Fund; 2% Regional Council Property Fund; 83% Congregation/Pastoral Charge:

State your proposed use of the 83% here:

_____

_____

_____

_____

_____

and in pursuance of the said resolution, we hereby apply to Fundy St. Lawrence Dawning Waters Regional Council (Property Committee) for its consent to the sale and distributions of funds.

Dated this____ {day} day of_____ {month}, _____{year}.

_____ _____

Signature: Trustee Chair Printed Name

_____ _____

Signature: Trustee Secretary Printed Name

Appendix A-3 (Purchase)

CERTIFICATE OF TRUSTEES ASKING CONSENT OF REGIONAL COUNCIL
PURCHASE OF PROPERTY

The United Church of Canada Act, and The Manual, The United Church of Canada (2026 edition) section G. Congregational Life 2.3.2 *(Suggested format. By following this format, Trustees will meet the requirements of The Manual, The United Church of Canada (2026 edition) section G. Congregational Life 2.3.2. This format may be adapted to suit the local circumstances and, where the document is to be registered at a Land Registry Office, to satisfy the requirements of the Land Registrar.)*

IN THE MATTER of _____ United Church;

AND IN THE MATTER of the purchase from _____ _____(vendor).

We, the undersigned, do hereby certify that the following is a just and true copy of a resolution duly passed by the Trustees of _____, a Community of Faith of The United Church of Canada and part of the _____ Pastoral Charge, at a meeting of the Trustees duly held for that purpose at _____, on the _____ (day) day of _____(month)_____,(year)

"Moved by _____, seconded by _____, that the Trustees of _____United Church, a Community of Faith of The United Church of Canada and part of the _____ Pastoral Charge, having received the direction of the Governing Body of the said Pastoral Charge / Community of Faith to do so, request the consent of Fundy St. Lawrence Dawning Waters Regional Council: to the purchase of certain real property, the legal description of which is _____(PID), and the municipal address of which is _____ _____pursuant to an agreement between the Trustees of _____United Church, a Community of Faith of The United Church of Canada, as Purchaser, and _____, as vendor, dated the ____ (day) day of _____(month), _____(year), and subject to the approval of the Regional Council, the terms of which are as follows:

$_____for building, property and contents etc., _____deposit, _____Balance due. Scheduled closing date to be _____{day}day of _____{Month}Month, _____{year}year.

_____

_____

_____

_____

(***Please include any conditions, and warranties in the space above***)

Source of Funds:

We understand agree to the following source of Funds for this transaction:

_____

_____

_____

_____

_____

(for a mortgage, please include: the principle, the interest rate, the term, payments, prepayment privileges in the space above)

and in pursuance of the said resolution, we hereby apply to Fundy St. Lawrence Dawning Waters Regional Council (Property Committee) for its consent to the real property purchase as described above.

Dated this_____ {day} day of _____{month}, _____ {year}.

_____ _____

Signature: Trustee Chair Printed Name

_____ _____

Signature: Trustee Secretary Printed Name

Appendix A-4 (Lease)

CERTIFICATE OF TRUSTEES ASKING CONSENT OF REGIONAL COUNCIL
LEASE of PROPERTY

The United Church of Canada Act, and The Manual, The United Church of Canada (2026) section G. Congregational Life 2.3.2 *(Suggested format. By following this format, Trustees will meet the requirements of The Manual, The United Church of Canada (2026 edition) section G. Congregational Life 2.3.2.)*

IN THE MATTER of _____ _____United Church (Lessor/Lessee);

AND IN THE MATTER of the lease from the United Church of Canada to_____, (Lessor/Lessee).

We, the undersigned, do hereby certify that the following is a just and true copy of a resolution duly passed by the Trustees of _____, a Community of Faith of The United Church of Canada and part of the _____ Pastoral Charge, at a meeting of the Trustees duly held for that purpose at _____, on the ____ (day) of _____(mo.)_____ (year).

"Moved by _____, seconded by _____, that the Trustees of _____United Church, a Community of Faith of The United Church of Canada and part of the _____Pastoral Charge, having received the direction of the Governing Body of the said Pastoral Charge / Community of Faith to do so, request the consent of Fundy St. Lawrence Dawning Waters Regional Council:

to the lease of certain real property as described in the details below, the legal description of which is _____United Church, and the municipal address of which is _____ pursuant to an agreement between the Trustees of _____United Church, a Community of Faith of The United Church of Canada, as _____Lessor/Lessee, and _____, as Lessor/Lessee, dated the ____ (day) day of _____ (month), _____(year) and subject to the approval of the Regional Council, the terms of which are as follows:

Details of the Lease Agreement must be included:

_____

_____

_____

_____

_____

_____

_____

(Make sure to include, description of the premises and exclusive use of premises, fixtures and chattels, rental, commencement date, term, responsibility for taxes, insurance, repairs, rights to assign sublet, dispute resolution and arbitration, early termination, renewal option. The terms of the lease should not be "assumed" - be specific)

and in pursuance of the said resolution, we hereby apply to Fundy St. Lawrence Dawning Waters Regional Council (Property Committee) for its consent to the described lease terms.

Dated this_____ {day} day of _____{month}, _____{year}.

_____ _____

Signature: Trustee Chair Printed Name

_____ _____

Signature: Trustee Secretary Printed Name

Appendix A-5 (Major Renovations)

CERTIFICATE OF TRUSTEES ASKING CONSENT OF REGIONAL COUNCIL

(Sample Major Renovation submission is available on the regional website)

The United Church of Canada Act, and The Manual, The United Church of Canada (2026 edition) section G. Congregational Life 2.3.2
(suggested format, by following this format, Trustees will meet the requirements of The Manual, The United Church of Canada (2026 edition) section G. Congregational Life 2.3.2.)

Major Property Renovations:
Regional Council defines "Major Renovations" as renovations, maintenance, or repairs requiring expenditures of $10,000.00 (ten thousand dollars) or more and/or requires the borrowing of funds from any source"

IN THE MATTER OF_____
(NAME, ADDRESS AND PID OF CHURCH building **[if PID is known, if not, then just name and address])**

AND IN THE MATTER OF the renovation of said property:

We, the undersigned, do hereby certify that the following is a just and true copy of a resolution duly passed by the Trustees of _____ (**NAME OF CHURCH)**, a Community of Faith of The United Church of Canada and part of the _____ **(NAME OF PASTORAL CHARGE)**, at a meeting of the Trustees duly held for that purpose at _____ {place of meeting}, on the _____{day} of _____{month}, _____{year}.

"Moved by _____ {full name of mover}, seconded by_____ {full name of seconder}, that the Trustees of **_____(NAME OF CHURCH)**, a Community of Faith of The United Church of Canada and part of the _____(**NAME OF PASTORAL CHARGE)**, having received the direction of the Governing Body of the said Pastoral Charge / Community of Faith to do so, request the consent of Fundy St. Lawrence Dawning Waters Regional Council:

To complete Major Renovations. *Please attach the plans for renovations and the costs of same, copy of the contract bids, the terms of payment and any arrangements for financing.*

and in pursuance of the said resolution, we hereby apply to Fundy St. Lawrence Dawning Waters Regional Council Property Committee for its consent to renovate.

Dated this_____ {day} of _____{month}, _____{year}.

_____ _____
Signature: Trustee Chair Printed Name

_____ _____
Signature: Trustee Secretary Print Name

November 12, 2026

(APPENDIX B)

RESOLUTION OF REGIONAL COUNCIL GIVING CONSENT

The United Church of Canada Act, and
The Manual, The United Church of Canada (2026 edition) section G. Congregational Life 2.3.2

(Suggested format. By following this format, the Region will meet the requirements of The Manual, The United Church of Canada (2026 edition) section G. Congregational Life 2.3.2., and the direction of the Regional Council that the Property Committee can act on its behalf in all matters that fall within its mandate and the policy of Fundy St. Lawrence Dawning Waters Regional Council. This format may be adapted to suit the specific circumstances.)

IN THE MATTER OF {legal description of real property};

AND IN THE MATTER OF {type of transaction} from {party} to {party}.

I, {full name of Chair of Regional Property Committee}, of {place of residence}, do hereby certify and declare as follows:

1. That I am the Chair of the Fundy St. Lawrence Dawning Waters Regional Council Property Committee, and authorized by the Regional Council to act on its behalf, for The United Church of Canada;

2. That the following is a just and true copy of a resolution duly passed by the said Property Committee at a meeting of the said Committee held {at place of meeting 0R by conference call, etc.}, on the {day} day of {month}, {year};

   "Moved by {full name of mover}, seconded by {full name of seconder}, that The Fundy St. Lawrence Dawning Waters Regional Council give its consent:

   a) to the {type of transaction (i.e. sale, list, rent, renovate, repair etc.)} of certain real property, the legal description of which is {legal description of real property}, and the municipal address of which is {municipal address of real property}, pursuant to an agreement between the Trustees of {full name of Community of Faith}, a Community of Faith of The United Church of Canada, as {capacity}, and {other party}, as {capacity}, dated the {day} day of {month}, {year}, and subject to approval of the Regional Council, the terms of which are as follows:

      {for a listing, the terms would include: the agent, any exceptions, the commission rate, the asking price, the proposed possession date}

{for a sale, the terms would include: the purchaser, the sale price, the deposit, the balance due, the terms of any mortgage back, conditions, warranties, the scheduled closing date}

{for a purchase, the terms would include: the vendor, the purchase price, the deposit, the balance due, conditions, warranties, the scheduled closing date, the source of funds}

{for a mortgage, the terms would include: the principal, the interest rate, the term, payments, prepayment privileges}

{for a lease, the terms would include: premises and exclusive use premises, fixtures and chattels, rental, commencement date, term, responsibility for taxes, insurance, repairs, rights to assign or sublet, dispute resolution and arbitration, early termination, renewals, options}

3. {in the case of transactions generating proceeds} to the following disposition of the proceeds arising from the transaction: {disposition of proceeds}
4. The real property referred to in the above resolution is within the bounds of Fundy St. Lawrence Dawning Waters Region;
5. The said real property is held by the Trustees of {full name of Community of Faith}, a Community of Faith of The United Church of Canada and part of the {full name of Pastoral Charge} Pastoral Charge, in trust for {full name of Community of Faith} as a part of The United Church of Canada; and,

5. The said Community of Faith and Pastoral Charge are subject to the oversight of, and are in covenant relationship with Fundy St. Lawrence Dawning Waters Regional Council.

Dated this {day} day of {month}, {year}.

_____

{full name of Chair},

Chair of Property Committee

(APPENDIX C)

CERTIFICATE WHERE EXISTING TRUSTEES ARE NOT THE TRUSTEES IN WHOSE NAMES THE TITLE TO THE PROPERTY STANDS IN THE LAND REGISTRY OFFICE OR LAND TITLES OFFICE

(Suggested format. By following this format, Trustees will meet the requirements of The Manual, The United Church of Canada (2026 edition) section G. Congregational Life 2.3.2. This format may be adapted to suit the local circumstances.)

Certificate of minister in charge, as to Trustee.

N.B. In the event of the absence or want of appointment or inability to act of any minister, this certificate may be given by the Pastoral Charge Supervisor, Presiding Officer of the Region.

In the matter of a mortgage (sale or lease, as the case may be) by the Trustees of _____,

a Community of Faith of The United Church of Canada at _____ in the province of _____, regarding (Give a short description of the property)

I, _____{name}_____, of _____{address}_____, in the Province

of _____, a minister of religion or authorized person do hereby certify, pursuant to Section 20 of Chapter

59 of Statutes 1924

1. That I am the minister or authorized person in charge of _____, a Community of Faith of The United Church of Canada at _____ in the Province of _____, [which congregation prior to June 10th, 1925, was known as the _____ congregation of _____.]

2. That the following is a full and complete list of the Trustees of the said congregation with their respective residences and occupations,:

(Here set out list of Trustees, giving names in full, residences and occupations.)

3. That the said Trustees are the parties who, or a majority of whom, are named in the said (mortgage, deed, lease as the case may be) and did execute the same _____

4. That the said Trustees are the Trustees of the said Community of Faith and there were no other Trustees of the said Community of Faith, on the _____day of _____, 20__at the date of said instrument.

Signed in the presence of

_____ _____

Witness Signature

(APPENDIX D)

Steps to follow for Amalgamation of Congregations

INTRODUCTION

Change is not easy and an amalgamation of one Congregation with one or more Congregations can be both a time of challenge and a time of opportunity within the Church. There can be a sense of giving up what was known over against the taking on of something quite new. Even when Congregations accept that changing demographics, resources, and mission needs within the congregation or community require it, the experience can be difficult and take time for people to move from "Good Friday" to those of "Easter morning".

As many who have lived through the process and possibilities of amalgamation have learned, it requires that the parties considering this change come to a spirit of truly caring about each other. Amalgamation will produce gain and loss for all participants. People need to be prepared to grieve with each other over the losses and celebrate the gains.

Congregational Governing Body

The Governing Body of a Congregation, community of faith, or Pastoral Charge is responsible for having a governing body. Common structures are Council/Board/Official Board. While Members of the Congregation must be called to vote on a motion to amalgamate, the Congregation is not the "Governing Body". [See *the Manual* (2026), B.7]

Since this is a Handbook on Church Property Matters, it is assumed that participants in possible amalgamation talks avail themselves of other current resources concerning Pastoral Relations. Communication in these matters should be with the Pastoral Relations committee of the Region and the Regional Minister.

Amalgamation will require significant energy and time - much longer than most people realize (12-18 months for the amalgamation is not unusual and another year to set the direction for the new entity). Amalgamation is not just pooling financial resources in order to pay for shared costs. There are lasting positive benefits for all in taking the necessary time and energy versus hurrying to meet any artificial or self-imposed deadline.

Ministry Personnel considerations:

There are different considerations depending on the configuration of ministry personnel in each Congregation in the amalgamation.

If there are existing ministry personnel, they should not be expected to be the resource regarding property or procedures for amalgamation. However, there needs to be communication and consultation with the ministry personnel, so they are informed of future directions. This must be addressed with sensitivity and in the case of ministry personnel no longer being in the employment of the amalgamated congregation, we must follow all of the employment and Human Resource laws/policies.

Other staff members:

If an amalgamation results in staff (including volunteers, such as treasurers) becoming redundant, this must be addressed with sensitivity as well. For guidance regarding paid staff, including those

with United Church Pension and Benefits coverage. See the current issue of the "Financial Handbook for Congregations" (Bibliography/Resources).

Initial Steps:

Contact the Region to request assistance. If in doubt regarding whom to call, begin with the Regional Future Directions Committee or Call the Regional Executive Minister.

Regional Future Directions Committee will liaise with the Congregation Governing Body and be part of ongoing discussions.

Each Congregation should have an up to date ongoing Living Faith Story. These documents can be used in an amalgamation process to help with the following questions:

-What are the core values/needs that we would find hard to compromise?
-Where can we compromise?
-Since an amalgamation could result in 'spreading a Ministry Personnel's resources thinner', what do we not need done?
-What can the lay people do?
-What can others be asked to do?

Throughout the process there should be several opportunities planned to create a congregational understanding around the need for change and allow the Congregation to discuss various options. This provides the Congregation with a greater sense of ownership of the direction and future decision; i.e. which of the following options could be the right direction for the Congregation?

-Closure
-Amalgamation
-Sharing facilities
-Ecumenical shared ministry
-Creating a multi-point charge
-Relocating

A motion "to investigate amalgamation" rather than "to amalgamate" is appropriate in the early stages. It would be important then to establish working group to help move through the discussions.

TASKS OF THE AMALGAMATION WORKING GROUP (AWG)

When there is enough information to determine that amalgamation is the chosen journey:

- At the instruction of the Church Board, make a contact with the board of the congregation with which possible amalgamation talks might begin.

- Each congregation names representatives to an Amalgamation Working Group (AWG) to explore possibilities. [Naming a broad representative sample of the Congregation should apply.]

- Keeping both congregations regularly updated on the AWG's tasks and progress is vital to the congregation’s sense of involvement and their pastoral care.

- The tasks of the Working Group are two-fold: prayerful discussion and visioning towards the birth of a new entity out of the two congregations; and, the practical steps required by United Church polity, Canadian law and institutions with which congregations deal.

These dual tasks might be characterized as the 'spiritual' and the 'temporal'. The spiritual' (working together, caring about one another seeking the faithful way) will take longer.

Some Practical Matters:

a. Utility companies - make sure the name/title they have as an authorized contact person is current and appropriate so that the necessary changes can be made when needed
b. Bank/Credit Union - discuss what is involved in closing and opening accounts. Is there a need for additional names to be added for cheque-signing authority, due to illness or vacation scheduling?
c. Canada Revenue Agency - Charities Directorate. Should all but one of the existing Canada Business Numbers be terminated? If so, when and how?
d. GST re: partial rebate, when and what process
e. Charity Return Form needs to be submitted within six months of ceasing to worship. Check with Charities Directorate as to specific requirements as some cases may be different than others.
f. ADP - the United Church Payroll Service provider - a new company code may need to be established and this can take time to process
g. Workers' Compensation Board of NB, PEI, QC: ask if there are regulations re: accounts, remittances, etc. that could come into play when an amalgamation takes place. What needs to be in place? How long should that take?
h. Government of Nova Scotia re PST: The same kinds of questions need to be posed here as the other organizations so there are no surprises later
i. Record of Employment (ROE) either through ADP (for employees being paid via ADP) or forms obtained from Service Canada for other staff.
j. Statistical and Information Officer of The United Church of Canada re: Mission & Service number(s); and, final statistical report to be completed for each Congregation/Pastoral Charge entering the amalgamation
k. Once Region has granted permission for an amalgamation to take place, all these organizations require formal confirmation of the change of name (effective with the date of amalgamation).
l. The Regional Executive Assistant is the one who provides this correspondence.

MAKING BUILDING DECISIONS

The Amalgamation Working Group will need to recommend building decisions.
• Be careful! This is where many amalgamation efforts break down, don't be in a hurry!
• Options include
    • Moving into one building and selling the other, but which one?
    • Renovating the building chosen to be the new entity's church
    • Building a new structure
    • Buying another building and selling both existing buildings

Have independent professional evaluations of the buildings conducted to assist in making this important decision.

Once the direction has been set to amalgamate, the process is set out in the (**Manual 2026 G.1.4)**. The congregation and regional council are each responsible for the steps assigned to them.

Decision by Congregations
Each congregation meets separately to make a decision on a proposal to amalgamate.

Regional Council Consultation
The regional council holds separate meetings with each congregation to hear their opinions on the proposed amalgamation.

Regional Council Decision
The regional council makes a decision on whether to approve the amalgamation as a change in the covenantal relationship between the regional council and each of the congregations.

New Covenant
The regional council and the amalgamated congregation enter into a new covenantal relationship.

Property
The regional council consults with the congregations on the property needs of the new amalgamated congregation. A congregation may ask its governing body to represent it in this consultation.

a. **Surplus property of amalgamating congregations:** The regional council may decide that some of the congregations' property will not be needed for the new amalgamated congregation. Any property that will not be needed is called "surplus property."

b. **Use of surplus property:** The regional council is responsible for all surplus property after the amalgamation and decides how to use the surplus property for the benefit of the United Church.

c. **Change in property ownership:** Before an amalgamation, the trustees of a congregation hold all property for that congregation. After an amalgamation, the trustees:

i) hold the surplus property for the United Church, to be used as the regional council decides; and

ii) hold all other property for the new amalgamated congregation.
This change is automatic when the amalgamation takes place.

Amalgamations Involving More Than One Regional Council
If the amalgamation involves congregations that are within the bounds of more than one regional council, the regional councils involved must:
a) each approve the amalgamation as a change in the covenantal relationship between that regional council and the applicable congregation;
b) agree on any conditions to be included; and
c) get the approval of the General Council. The General Council may make adjustments to the boundaries of the regional councils involved as a result of the amalgamation.

Congregation Continues to Exist
A congregation's life does not end when it amalgamates with another congregation. Rather, the congregation continues to exist in ministry as the new amalgamated congregation.

Gifts and Bequests
This section (G.1.4.8) applies to gifts made to a congregation that has amalgamated, whether the gifts are made before or after the amalgamation. "Gifts" include bequests made in a person's will.

The gift automatically goes to the new amalgamated congregation, even if the gift document refers to the congregation by its former (pre-amalgamation) name.

NOTES:
Once Region has approved the amalgamation, practical steps regarding membership, sale of property are identical to those when a Congregation closes. These are referenced elsewhere in this Handbook under STEPS PRECEDING THE CLOSING OF A CHURCH and STEPS to be FOLLOWING in the SALE OF PROPERTY.

a. Prior to the effective date of the amalgamation, members of each Congregation need to decide where their membership will reside (to the new entity? to another United Church congregation? kept by the individual member who wishes to decide later?)
b. The official records of the amalgamating Congregations (Baptism, Historic Roll, and/or any other Membership Rolls, Wedding Records, Burial Records, Minutes of Session, Stewards, Congregation, Official Board, etc.) become a part of the official records of the "new" Congregation.
c. Sort records and send those records no longer in current use to the Regional Archives.
d. Arrange for the safekeeping of financial records.
e. Consult Canada Revenue Agency with regard to their requirements for retention of records and for the filing of the final charitable status return.
f. Ensure that the changed details of the charitable number are completed.
g. Amalgamating Congregations make a complete inventory of all contents.
h. Decide what will become of contents of the "new" Congregation and what needs to be disposed of, how and when.
i. Consider inclusion or incorporation of artifacts and memorabilia into the new congregation
j. Send a copy of this list to the Regional Archives.
k. Prepare a photo record of the building(s) and congregational activities for the record in the Regional Archives
l. Ensure that all photographs are clearly and carefully labelled to identify people, places, and dates
m. Organize a service of worship to honour the years of life, work and worship of the congregation(s).
n. Organize a service of worship to mark the beginning of the new congregation.

(APPENDIX E)

United Property Resource Corporation Projects

The United Church of Canada has created a corporation to offer a new dimension to the utilization of property assets. Information on the corporation may be found here: https://uprc.ca/

When engaging the UPRC, Pastoral Charges and churches are requested to contact the Property Committee to discuss their project.

Pastoral Charges and churches considering extensive infrastructure upgrades exceeding normal maintenance projects are recommended to consult UPRC to consider what resources are available to assist in executing large scale projects.

Although dealing with “another part of the church” all projects must be submitted to the Property Committee for approval.

Projects undertaken with UPRC go through a two-step process, using the Appendix A-2 Sale submission process.

Although a “sale” of property to UPRC does not take place, the Pastoral Charge is “donating real property assets” at “fair market value” in exchange for a revenue stream, a transaction in which control of an asset is surrendered in exchange for a financial consideration.

Initially, an Appendix A-2 Sale is submitted to establish the scope or the project for Property review and permit the Pastoral Charge to sign a “memorandum of understanding (MOU)”.

In the second submission of the A-2 Sale, a new document will provide updated information leading to the execution of the “definitive agreement” with UPRC for the project.

Please note, the “distribution schedule” (page 30) for this project is not yet outlined in the distribution of sale proceeds section of the handbook. The revenue stream from the transaction with UPRC is ongoing and a special distribution schedule will be in place.

(APPENDIX F)

Steps in Closing a Community of Faith or Pastoral Charge

Once a Community of Faith or Pastoral Charge approaches the difficult decision to cease operating as either of the above and before a motion to this effect has been passed at a duly constituted meeting of the community or pastoral charge, the trustees and governing body of the community should consult the FSLDW Property Handbook to familiarize themselves with the steps and conditions which apply to a closure so that the community can arrive at a decision being fully informed of the process.

The Property Handbook is available on the regional website (UCC East) under Fundy St. Lawrence Dawning Waters - Policies.

The Pastoral Relations and Property Committees should both be informed of the intention to close before the congregational vote to ensure that this course of action is the only suitable plan, to receive any guidance required and receive their support for the closure.

The following steps must be taken before the community of faith or pastoral charge can cease to legally exist following a positive vote

INITIAL STEPS:

1. Notify the Regional Council by proving a copy of the minutes of and motions of the applicable meeting. This communication should be directed to the Executive Minister.
2. A date will be established with Regional Council by which the entity ceases to operate and will no longer be required to submit an annual remittance the United Church of Canada. This date may coincide with the date of the closing service for the community. This service should be coordinated with your Regional Pastoral Relations Committee to allow for regional participation in that service.
3. The Property Committee should be notified of the intention to cease operation as they will need to be involved in the disposition of property and remaining funds. Please be prepared to provide a list of all property held by the community including, but not limited to, church building, church hall, manse and any properties and monies owned or managed by the community including cemeteries. All property and equity have been held in trust for the United Church of Canada by the local trustees as per the United Church Manual.
4. The Property Committee and Pastoral Relations Committee will maintain regular communication on the status of the property disposition process in each community to properly coordinate the required steps.

TRUSTEES:

5. Each community must have a minimum of three functioning trustees, a majority of whom must be members of the United Church.

6. If trustees are unable or unwilling to serve, the congregation may appoint new trustees. If the congregation fails to appoint said trustees, the Regional Council may appoint the necessary number of trustees.
7. All trustees must remain in place until all property and financial assets of the community are properly disbursed or transferred including cemeteries.
8. Failing the ability to find or appoint trustees Regional Council can declare the property surplus, assume trusteeship of all assets, and manage the legal closure process of the community or pastoral charge.

OTHER STEPS:

9. All church records must be properly transferred to the new custodian.
10. All financial matters must be concluded (CRA records, payroll, annual charity return, charitable number, disposition of remaining assets
11. All memberships must be transferred or distributed directly to the member before legal closure can be declared.
12. All these steps must be completed before the Regional Pastoral Relations Committee can pass a motion to declare the community or pastoral charge legally closed.

Adopted by FSLDW Pastoral Relations June 2024