



POLICY ON MEMORIAL GIFTS TO PARISH CHURCHES

It is expected that prior to the acceptance of a memorial gift of significant value, particularly if the memorial gift is church furnishings, or structural in nature, such as windows, the Incumbent and Church Wardens of the Parish will discuss the applicable portions of this policy with the Donor(s), and obtain their agreement in writing to the policy's conditions.

PRINCIPLES

In giving a gift, the donor gives full ownership of that which is given to the recipient, and gives up any control over future use or disposition. When a parish church receives a memorial gift, it agrees to use that gift in accordance with the donor's wishes for as long as that remains consistent with the purposes and mission of the parish and the larger Church, but there can be no guarantee that a memorial gift will be used or maintained in perpetuity. In particular, no guarantee can be given that a particular church building, for which a memorial gift is given, will always be maintained.

Neither the parish, nor the Diocese of Toronto, assumes any responsibility for notifying donors (or successors) that a memorial gift is no longer serviceable, or no longer required, or that the church building in which a memorial gift has been placed is being sold or demolished. Disestablishment of parishes, or sale or demolition of church buildings is usually reported in the Diocesan newspaper, *The Anglican*, in the National Church newspaper, *The Anglican Journal*, and local newspapers. It is the responsibility of donors (or successors) to make timely requests for special arrangements for memorial gifts.

Upon the sale or impending demolition of a church building, donors (or their successors) may wish to have significant memorials removed and either placed in another church, or returned to them. Placement in another church is contingent on that church agreeing to receive the memorial, and the assumption of all costs involved by those requesting such transfer. Return to the donors (or successors) also requires assumption of all costs by them, and additionally, if the original gift resulted in an income tax deduction, reporting of the return of the gift to Revenue Canada (and other authorities) and the payment of all taxes falling due. If a church building is being sold, the costs involved in the placement in another church or return of a gift that is structural in nature (windows, doors, pews and other furnishings) may include (but are not limited to) replacement by a functionally similar item.

POLICIES FOR PARTICULAR CLASSES OF MEMORIAL GIFTS

There are several classes of memorial gifts, which require different procedures when they are no longer needed, or able to be used, or can no longer be maintained. The definitions following are intended as a guide to Incumbents and Church Wardens whenever a parish church wishes to dispose of items given as memorial gifts, for any reason.

<p><i>Books and Other “Consumables”</i></p>	<p>Prayer Books, hymn books, pew and lectern bibles, and other published material These either wear out, or in time, are replaced by new versions or translations. If the donor or their family is still within the parish or easily located, the item may be offered to them. Otherwise, it may be made available to another church which can continue to use it, or reverently destroyed, usually by burning.</p> <p>Altar linens These may be made available to another church if serviceable, otherwise they will be reverently destroyed, usually by burning</p>
<p>Cloth Items</p>	<p>Paraments, banners, and vestments These have a relatively long life, but in time may no longer be useable because of changes in other church furnishings, or deterioration. If still serviceable, they may be offered to other churches, or embroidery and other decorations may be used on other, similar items. Any final disposal will be done reverently, usually by burning</p>
<p>Sacred Vessels And Crosses</p>	<p>Chalices, patens, host boxes, cruets and flagons used in the celebration of the Holy Eucharist or reservation of the Sacrament These must usually be placed in another church. If otherwise disposed of, there must be no possibility of use for profane or sacrilegious purposes, which generally precludes their being returned to the donor(s) or their successors.</p> <p>Altar, credence and processional crosses A similar policy applies</p>
<p><i>Other Items Used In Worship</i></p>	<p>Candlesticks, processional torches, lavabo bowls, etc. When no longer required, or upon closure or demolition of a church building, these may be offered to another church, or, subject the tax implications, they may be returned to the donors (or their successors) if requested.</p>
<p><i>Church Furniture</i></p>	<p>Lecterns, pulpits, prayer desks, pews, etc. When no longer required, or upon closure or demolition of a church building, these may be offered to another church. Subject to reasonable assurance that they will not be used for profane or sacrilegious purpose, they may be given or sold to individuals. Subject to tax implications, they may be returned to the donors (or successors) if requested.</p> <p>Altars Altars must be placed in another church, or reverently destroyed. They may not be disposed of in any way that risks their being used for profane or sacrilegious purposes.</p>
<p><i>Organs and Other Musical Instrument</i></p>	<p>When no longer serviceable or required, these may be disposed of in any suitable manner, including “trade-in”, sale, or destruction. Upon sale of a church building, they may be sold with the building, or disposed of as above. If returned to donors (or their successors) this must be reported to the appropriate taxation authorities.</p>

<p><i>Stained Glass Windows</i></p>	<p>If deteriorated to the point of not being economically repairable, the glass may be given or sold to a firm of stained glass crafts-persons for re-use in other windows, or otherwise disposed of in a dignified manner. Upon sale of a church building they may be sold with the building or placed in another church. The costs involved shall be borne by the receiving church, or those requesting the transfer. Upon demolition of a church building they may be transferred to another church, with costs borne by the receiving church or those requesting the transfer, or otherwise disposed of in a reverent manner.</p>
<p><i>Memorial Plaques or Brasses</i></p>	<p>When a church building is sold for use by another Christian community, these may remain behind, with the agreement of the purchasing community. If they are not accepted, or the church building is being demolished, they may be offered for placement in another church having a connection to those commemorated or their families. They may also be offered to the successors of those commemorated. If no suitable recipient is found, they will be destroyed in an appropriate manner.</p>
<p>Miscellaneous</p>	<p>Any items not specifically covered by the preceding are to be dealt with by the principles underlying the above. In particular, memorial gifts are to be treated with respect and dignity, and if possible, with respect for the wishes of the donors and their successors</p>

**MODEL
LETTER OF AGREEMENT
FOR
GIVING A SIGNIFICANT MEMORIAL GIFT**

I/We <NAME>, intend to give a <DESCRIPTION OF GIFT> to <NAME OF PARISH OR CHURCH> in memory of <NAME(S) OF PERSON(S) MEMORALIZED>.

I/We acknowledge that I/we have read and understand the Policy of the Diocese of Toronto on Memorial Gifts.

In particular, I/we acknowledge that in the accepting this memorial gift, neither <NAME OF PARISH OR CHURCH> NOR THE Diocese of Toronto commits itself to using or maintaining this memorial gift or church building for which it is given in perpetuity, but only for as long as that remains consistent with the purposes and mission of <NAME OF PARISH OR CHURCH> and the Diocese of Toronto

I/We acknowledge that in giving this gift all ownership and control of <DESCRIPTION OF GIFT> IS GIVEN TO THE Incumbent and Churchwardens of <NAME OF PARISH OR CHURCH> AND THE Diocese of Toronto, and that all future use and disposition of this gift is solely within their control, subject to the Policy on Memorial Gifts.

SIGNED:

WITNESSED:.....

DATED: