## Making Space: How to Manage Church Fixtures Don Muir



Many church buildings, especially the sanctuaries, are home to gifts donated through the generosity of members and friends of these congregations. The gift might be a piano, a pulpit fall, a baptismal font, or any number of objects that are meant to aid worship or contribute to the ambiance of worship spaces. Very often, they also serve to honour and preserve the memory of individuals.

Sometimes the gift becomes a source of controversy or distress. Understandably, a great deal of sentiment may be attached to a gift. Making any changes to it could be charged with emotion. For example:

1. If someone suggests that the piano, donated in memory of a former choir director of 40 years, be moved from the sanctuary to the church school room, there may be some who strongly object because the piano has always been in the sanctuary and the choir director had nothing to do with the church school program.

2. The pulpit fall may bear the cross of St. Andrew, the patron saint of Scotland. If the congregation evolves into an ethnically diverse membership, the symbol may no longer be meaningful or representative of the people attending worship. A proposal could be put forward to retire the pulpit fall and replace it with something more suitable. Some might consider the very idea preposterous while others appreciate the inclusive nature of the suggestion. 3. After a major renovation of the chancel, the original baptismal font may no longer match the decor or fit the available space. Retiring the old font and designing something more appropriate may be discussed. Those who were baptised at the font, or brought their children to it, could be saddened to think it might be replaced.

Questions arise. What can be done, or what should be done, with gifts that are dedicated to the glory of God and loving memory of individuals but no longer serve the purpose for which they were intended?

A great deal of pastoral care needs to be exercised when dealing with gift donations. Changes to them

ought not to be made lightly nor should a congregation feel eternally obliged to use gifts given. It is the responsibility of the session, possibly in consultation with other interested parties, to make final decisions about receiving gifts, how they will be used, and how they will be moved about the church or disposed of as necessary. When making such decisions, the session ought to be sensitive to the donors and the history of the congregation while simultaneously taking into account how the congregation will faithfully serve the ministry of Jesus Christ in the future.

Two points are helpful to bear in mind when considering these issues.

First, even though an object is

dedicated to the glory of God, it may be removed from service. We do not believe that an object becomes sacred simply because we give thanks to God for it and for the life it memorializes. The gift is intended to enhance the ministry of the church. Once it no longer achieves this purpose, a congregation should be free to move it to another part of the church where it might be used in a new way, or to dispose of it. Depending on the nature of the object, it could be given to another church or a museum, sold or discarded.

Second, if a person has been issued a charitable receipt for the gift, no matter when the donation was made, it is not legal to give the gift back to the donor when the church no longer has a use for it. This happens most often when a congregation is being dissolved and the building is to be closed and sold. Imagine, for example, in memory of a family member, an individual donated a silver chalice for use during communion. When the gift, worth \$150, was donated, that individual received a receipt in the amount of \$150. Once the receipt is issued, the gift belongs entirely to the congregation and the individual has no claim on it. Canada Revenue



Agency makes it clear that no person can receive any "consideration" or "benefit" for a tax receipted donation. Returning a donated item means the donor is receiving something for the tax benefit and that is not permitted, even if it is many years later. A donor could purchase a donated item back from the church, provided a fair market value is paid to the church and no further receipt is issued.

People often desire to bless a church and honour the memory of a loved one with a gift. However, none of us should lose sight of the fact that, ultimately, the worship we offer God and the service by which

we demonstrate God's love is more important than the things we use to achieve these ends.

The Rev. Don Muir is a Deputy Clerk of the General Assembly and the Associate Secretary in the General Assembly Office.