Community of Christ

CANADIAN CORPORATION BOARD

POLICY NUMBER:	BP007
SECTION:	Financial
SUBJECT:	Capital Projects Policy
APPROVAL AUTHORITY:	Canadian Corporation Board
EFFECTIVE:	July 1, 2025 | APPROVED

Policy Statement

Exercising good stewardship over finite resources has enabled the Community of Christ Canada (the Church) to pursue mission opportunities locally and globally that embody our vision and mission. The Board of Directors of the Church are responsible for the administration of the temporal affairs of the Church. To carry out this responsibility we rely on the congregation, mission center, and campground leaders to assess how our assets can best support the mission locally and maintain the effective operations of the Church and its facilities.

Purpose

The Capital Projects Policy outlines a collaborative approach to assessing and approving local capital needs of $20,000 or more. This amount will be assessed from time to time in response to changes in the economy and the needs of the Church.

Scope

This policy applies to the Board of Directors of the Church (Board), the Bishop of Canada, the Board Treasurer, the Executive Director, the Business Services Committee and those personnel providing service within the accounting and administrative system.

Responsibilities

1. The Board is responsible for:
   (a) Establishing policy, program and service priorities through the Strategic Plan;
   (b) Overall oversight of the Church's fixed assets (tangible and intangible) adhering to financial management and reporting responsibilities; and
   (c) Ensuring the thoughtful and careful management and administration of the Church's assets maintains and enhances the confidence and trust of the Church's donors.
2. The Bishop of Canada is responsible for:
   (a) Exercising financial control over all corporate operations related to fixed assets and capital spending to ensure compliance;
   (b) Approving proposed Capital Projects submitted by Local Jurisdictions based on the approval of the Field Apostle in Canada;

(c) Developing specific guidelines and best practices for the identification and management of Capital Assets and Capital Projects;

(d) Subject to the review of proposed Capital Projects submitted by Local Jurisdictions, recommending proposed Capital Projects to the Field Apostle in Canada;

(e) Ensuring that Capital Projects are effectively managed on an ongoing basis; and

(f) Annual reporting of ongoing Capital Projects to the Board.

3. The Business Services Committee is responsible for:

(a) Reviewing, commenting on and recommending prudent Capital Asset and Capital Project policy and practices to the Bishop of Canada.

Procedures

Step 1: A Local Jurisdiction requests to engage in a Capital Project.

Step 2:

(a) If the proposed project's total cost is less than $20,000, under this policy the project is not considered a Capital Project requiring approval and the Local Jurisdiction may proceed with the project by current project procedures outlined in Step 3. No approval from the Board is required to proceed.

(b) If the proposed project's total cost is equal to or exceeds $20,000 it is a Capital Project and the Local Jurisdiction must contact the Bishop of Canada to determine if the proposed Capital Project meets one of the following criteria:

i. Safety—a clear hazard exists that requires immediate attention;

ii. Building Code Compliance—a warning has been issued or a code has changed that applies to the church's property;

iii. Essential Expenditure—non-regular repairs, maintenance, or basic upgrades are required on equipment or property that previously existed; and/or

iv. Missional Imperative—a project directly related to carrying out the mission of the church as expressed in our vision statement, mission statement, or mission initiatives.

If the Bishop of Canada determines the proposed Capital Project meets one of the four criteria above, approval will be recommended. Subject to approval by the Field Apostle in Canada, the Bishop of Canada will notify the Local Jurisdiction with approval to proceed with the Capital Project.

(c) If there is a question about the 'essential' nature or missional imperative of a proposed Capital Project, the Bishop of Canada will consult with the Local Jurisdiction. If the Bishop of Canada determines that the proposed Project does not meet one of the four criteria above, the Local Jurisdiction will be notified that the proposed Capital Project will not be approved.

Step 3: When the Capital Project is ready to proceed the following items must be submitted to the Bishop of Canada in advance of any work:

(a) A copy of the unsigned successful Request for Proposal (RFP) bid outlining the scope and cost of work or service. More than one (1) RFP should be obtained for each Capital Project;

(b) A copy of the proposed contract/purchase agreement/service agreement the Local Jurisdiction requests to enter into;

(c) Written confirmation of the vendor/service provider's Provincial WCB coverage;

(d) A certificate of insurance naming Community of Christ Canada as an additional insured; and

(e) The Local Jurisdiction's business meeting minutes include the approved method of payment (operating fund, building fund, investments, etc.). If funds needed to complete the approved project are held in Church centrally managed investment accounts, documentation such as business meeting minutes and an approved budget will be required before funds are released.

This process is intended to foster collaboration in thoughtfully assessing capital needs related to the four criteria above. Working together will ensure the exercise of good stewardship over our physical assets and how they can best be used to support our mission. Questions about this policy can be directed to the Bishop of Canada.

Policy Record

Board Approval:	July 1, 2025
Last Review Date:	
Next Review Date:	July 1, 2026