

LOW IMPACT EXIT STRATEGY

A Guide For Sanctuaries



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Written by Global Federation of Animal Sanctuaries through support and collaboration with International Fund for Animal Welfare.

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Global Federation of Animal Sanctuaries (GFAS) was founded in 2007 with a mission to promote and validate excellence in humane and responsible care of animals and in sanctuary management. GFAS provides international accreditation, collaboration, mentoring, and the development of greater recognition and resources for sanctuaries while seeking to eliminate the causes of displaced animals.

The International Fund for Animal Welfare (IFAW), founded in 1969, saves individual animals, animal populations and habitats all over the world. With projects in more than 40 countries, IFAW provides hands-on assistance to animals in need, whether it's dogs and cats, wildlife and livestock, or rescuing animals in the wake of disasters. We also advocate saving populations from cruelty and depletion, such as our campaign to end commercial whaling and seal hunts.



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Introduction

While all sanctuaries and rescue centers strive to provide necessary care for their animals, circumstances may change due to foreseeable or unforeseeable reasons. This may include impact from a natural disaster, such as fire or flood; disease outbreak; loss of the sanctuary founder or leadership; or sudden financial changes.

It is optimal to put preventative measures in place, such as contingency plans and financial reserves. However, it is as important for sanctuaries to recognize signs of potential hardships as soon as possible, to assess their circumstances, and to act quickly and in the best interests of the animals. It may be a temporary situation that, with adjustment and planning, can be overcome. In other cases, it may be something that leads a sanctuary to the decision that it cannot continue to operate and must close its facility. In the latter case, a low impact exit strategy should be implemented, giving priority to animal welfare considerations, and making decisions based on accurate and complete information. This manual is

written to act as a guide in preparing for and making those decisions. It is recommended that the sanctuary director and the Board work together on these assessments.

Throughout the discussion that follows, reference is made to the Global Federation of Animal Sanctuaries (GFAS) standards. GFAS' international accreditation program is based on extensive written standards of excellence, covering both animal care and operations. These standards describe best practices for sanctuaries and rescue/rehabilitation centers.



The full set of GFAS standards can be found at
<http://sanctuaryfederation.org/gfas/for-sanctuaries/standards/>

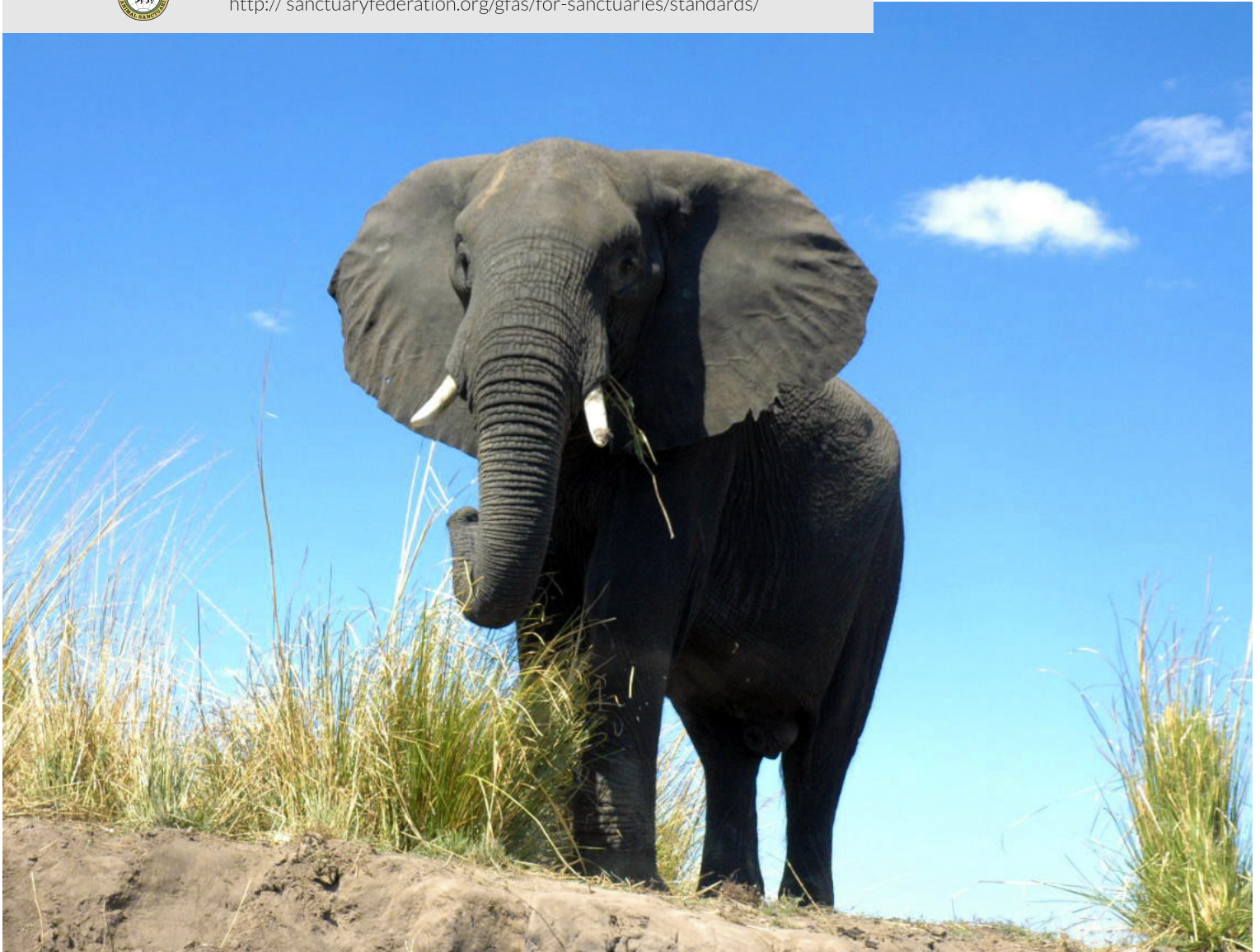


Photo courtesy of The Elephant Sanctuary

Part One: Assessing When A Low Impact Exit Is Needed

The last thing a sanctuary or rescue center wants is to face a crisis unprepared. Sometimes the impending crisis is foreseeable, and there is time to take actions to work through a challenging period. Such actions may include cutting expenses, temporarily or permanently reducing staff or programs, or even retaining a fundraising consultant to work on an emergency fundraising plan. At other times, an event is unforeseeable and so drastic that the sanctuary will be left with no option but to make a low impact exit. This document has been produced as a guide to sanctuary leadership that face this challenging situation.

Several key steps, when taken early, can reduce the overall risks to the animals, staff, and other stakeholders, allowing a sanctuary to either avoid the impact of a crisis or to significantly minimize it.

STEP 1: RECOGNIZE THE EARLY WARNING SIGNS

Certain circumstances may present a temporary hardship, but could also signal impending long-term troubles that make an exit both foreseeable and necessary. Some of these warning signs result from unexpected changes in circumstances while others are a byproduct of poor planning or lack of internal safeguards. These include:

Excessive growth. Simply stated, a sanctuary or rescue center should not take in more animals than it can afford. Additional expenses include sufficient funding for food and veterinary care, as well as the costs of adequate staff (in terms of both number and skill) and facility maintenance. Recognizing that in some instances a facility may be required, or feel compelled, to accept animals confiscated by government authorities, it is still important for an organization to know its capacity and when, if possible, to say “no.”

Declining economy. While this is something outside of an organization’s control, it should not be ignored. Whether a gradual decline or a sudden “crash,” a poor national or global economy means a likely drop in donations (whether cash or in-kind services). Having diverse funding sources can alleviate the impact of this, but economic changes are a warning sign that an organization may need to cut some expenses, at least on a temporary basis.

Poor cash flow management. Unlike the other factors listed above, this is completely within a sanctuary or rescue center’s control. As explained below, it is critical to have an operational budget and a realistic understanding of annual expenses and anticipated revenue, as well as how those might fluctuate within the course of a year. Good record keeping is one way to avoid a crisis, but equally important is responsible spending. An organization shouldn’t spend funds that it does not have or is not assured of being received imminently, and should not fund new programs from its operating revenue without first knowing that it can fund its ongoing work.

Inexperienced or incompetent managers. Those individuals responsible for the day-to-day operation of a sanctuary or rescue center need to know what their job duties are. When there is staff turnover, this assessment is particularly important, to ensure that negligent or inexperienced staff are appropriately trained or replaced if necessary. Communication and oversight, with regular reporting to the Director or Board, should be a part of everyday operations.

Dependency on one leader or funder. Too much reliance on one person or funding source leaves an organization vulnerable to changes. There should be clear job descriptions for all staff and leadership, so that in the event that one person is incapacitated another person may take on his or her place on a temporary or long-term basis. Fundraising should be made up of a diverse revenue streams without putting the future of the organization in any one person/institution’s hands.

Not knowing when to ask for help. When a sanctuary or rescue center sees the warning signs, it should consider whether it should seek assistance from other professionals. This may be someone to help to train care staff and put sound husbandry protocols in place, or a fundraising consultant to assist in developing new revenue streams. While some professional assistance may seem costly, that expense should be balanced against the cost of making a full exit once the situation has become critical. If sanctuary management and leadership have developed good relationships within their network of stakeholders (including other sanctuary and rescue center directors, and other regional or international NGOs), this assistance advice may be offered without cost.

No relationships developed with other animal welfare NGOs. Other sanctuaries and rescue centers, as well as regional or international animal welfare NGOs, can be a source of advice, information, and support at any time, regardless of whether there is a crisis. In a time of crisis, these organizations may be potential transfer/placement partners if a sanctuary must shut down, or is trying to lower its operating costs to continue operations.



STEP 2: CALCULATE YOUR SANCTUARY/RESCUE CENTER OPERATIONAL BUDGET

A sanctuary or rescue center should always be aware of how much it needs to operate. This includes not only items like food and veterinary care for the animals but also staff wages, facility and equipment maintenance costs, utilities and other programs (such as if it has a community education program, perhaps with its dedicated staff).

All sanctuaries should have an operating budget, itemizing the anticipated expenses for the fiscal year, that is prepared annually and approved by the facility's governing body (e.g., Board of Directors or Trustees). Periodically during the year, that budget should be compared to actual expenses, with interim financial reports being prepared and made available to the sanctuary director and the governing body. This reporting is a matter of good business practice and ensures that adequate funds are in place to care for the animals and keep operations running. By monitoring financial performance against the budget and seeing where funds are falling short, a sanctuary can make adjustments if needed so that at least basic operations can continue until funding reaches projected levels.

STEP 3: ASSESS THE STATE OF OPERATING RESERVE FUNDS

Financial plans are, to some extent, based on uncertainties, and may need to be adjusted as well, but they also give a sanctuary the opportunity to consider contingencies and create "safety nets" to be best prepared for the unexpected. One such safety net is the creation of a reserve fund. GFAS standards state the need for at least three months of operating expenses in reserve for an organization to become accredited (verified sanctuaries should have at least one month of funds).

When faced with a crisis event, the organization must assess the state of its operating reserve fund to effectively make decisions about the future prospects. A good reserve fund can help to bridge the gap when there is an unexpected delay in, or loss of, funding, or when there is a sudden and unexpected expense. If funds are used in a crisis circumstances, a financial plan should then address how the reserve fund is restored as revenue again flows into the sanctuary.¹

In addition to assessing cash available in a reserve fund, an organization may also consider the amount of supplies on hand. For example, if a sanctuary maintains a supply of several months' worth of hay, feed, or chow, that is also a factor in determining how long it can sustain operations.

STEP 4: CALCULATE A "BARE BONES" BUDGET

An organization's budget will usually cover all programs and their related expenses that are anticipated during the year, but knowing the "bare bones" budgetary needs is important when funds are needed to respond to a crisis. What costs could the sanctuary cut from the budget that would allow it to continue basic operations, without compromising animal health and welfare, while determining the next steps? If there is a good, detailed operational budget in place, this exercise becomes easier: look at the various line items and see which ones are necessary. Calculate these on a short-term scale (e.g., per month, per quarter), considering not only what the budget projects but what actual expenses have been in the past 3-6 months.

- ▶ How much does food cost to feed all of the animals at the sanctuary? Is it possible to get in-kind donations of any food or supplies rather than paying for them?
- ▶ How much does it cost to maintain basic services, such as electricity, phone service, and other essential utilities?
- ▶ What medications are sanctuary animals receiving regularly, and what is the cost?
- ▶ Is all of the equipment (such as cars or other vehicles) owned by the sanctuary essential? If not, what can be gained by selling these assets rather than paying maintenance expenses for them?
- ▶ Can non-essential programming, such as an education program, be cut or temporarily suspended, so that the funds can be used to pay for food or medicine for the animals and other necessary operating expenses (and can any restriction on the use of those funds be released)?
- ▶ What level of staffing is essential for the operation of the sanctuary? Certainly, sufficient caregiver staff should always be in place to care for the animals, but can adjustments be made? If the sanctuary is utilizing volunteers, what staff functions can safely and responsibly be handled by unpaid volunteers?

Ideally, a sanctuary should have all of this information at hand in the normal course of business. Sometimes, the temporary shift to a "bare bones" budget can provide a safety net that allows a sanctuary to continue its operations while a hardship is being addressed and avoid withdrawing from an operating reserve fund, if available. Further, when a sanctuary reaches the decision that it must shut down, it is essential to know the bare bones cost of running the facility while it winds down its affairs and determines the final disposition of the animals in its care.

With these steps, your governing body should have insight into whether or not the organization can sustain itself through a crisis event or whether to move forward with a Low Impact Exit Strategy. You can use Appendix I: Decision Tree for Determining Crisis Strategy to assess whether a crisis is temporary or one that will require the sanctuary to implement a low impact exit strategy.



¹The Nonprofit Operating Reserves Initiative Workgroup has published several reference documents on the topic, which can be downloaded at http://www.nccs2.org/wiki/index.php?title=Nonprofit_Operating_Reserves. These include "The Operating Reserve Policy Toolkit for Nonprofit Organizations."

Part Two: Making a Low Impact Exit

When it becomes clear that a sanctuary cannot withstand a hardship, or when circumstances beyond its control do not provide any other options, it is time to implement a low impact exit strategy. In addition to having an understanding of available finances and the “bare bones” minimum needed to maintain basic operations, a sanctuary needs to have other essential information to prepare for closure and to best position itself to receive assistance .

STEP 1: KEEP CURRENT INFORMATION ABOUT THE ANIMALS IN YOUR FACILITY

Every sanctuary or rescue center should have a detailed census and understanding of the needs of the animals in its care. In general, diligent record keeping is advisable for regular operations and becomes vital in a crisis event. When the possibility of sanctuary closure is looming, more information is needed than a simple list, and as a matter of good practice this information should be readily available at any time.

These records will be influential in making decisions about transportation, transfer and alternative disposition options. For example, which animals could most easily be transferred to another facility? As a matter of animal welfare, this answer should be based on knowledge of an individual animal's physical condition as well as behavioral and social status. If an animal is sick or impaired, how realistic is it that the animal can be moved out of its enclosure and to another location without causing it to suffer? In some cases, and where the act is legal and can be done in an appropriate manner, euthanasia may be a more humane option.

Euthanasia certainly is not encouraged as a way of population management or cutting expenses. In fact, GFAS standards state that euthanasia is only to be used as a “final option.” Acceptable reasons for euthanasia may include disease or injury that is likely to cause unmanageable pain and suffering, or for which the treatment may cause such suffering; the process of aging that has resulted in an unacceptable quality of life; and where the presence of an infectious disease poses a risk to other residents.

Also for consideration is whether treatment of an injury or disease is beyond the normal community standards of monetary expenditure and would cause an excessive burden on the sanctuary resources, and no other sanctuary or another appropriate facility can step in, after reasonable efforts to locate such a facility. This is not a decision to be taken lightly, and should involve input from the sanctuary's veterinarian as well as the director and, where appropriate, other caregivers. Yet these decisions, especially in times of crisis when it appears that the only option for the animals is to move them to another location for their care, are a necessary part of a low impact exit analysis. Having this information will allow a sanctuary to make euthanasia decisions in a responsible and informed manner.



STEP 2: IDENTIFY YOUR STAKEHOLDERS

When creating an exit strategy, it is essential to know your stakeholders, their needs, and resources. Identify who will make the decisions and who will act in support of your facility closure.

The Decision makers

If a sanctuary determines that it will close, it should know who must make or approve decisions about the disposition of both animals and assets. Depending on national and local laws, as well as contractual relationships, these decisions do not always lie with the sanctuary alone.

1. The Government

Sanctuaries and wildlife centers in many countries do not own their animals; rather, they have legal custody of the animals through a Memorandum of Understanding with a governmental agency, such as a Ministry of Forestry. It is important to have a clear understanding of the role those authorities have in the decision to transfer an animal to another facility, to release an animal to the wild, or to euthanize the animal. Is euthanasia legal in the country where sanctuary operates? If so, must permission be sought and obtained in advance? A sanctuary needs to know what office must be contacted, and have that contact information. If the sanctuary has identified certain native wildlife in its care as candidates for release, are the necessary permits in place? If not, what steps would be needed?

Where the question is one of transferring animals, ownership of the animals is key, and it is important to know what permission or approval is needed to make the transfer. Again, having the correct contact office and information is critical. There may be yet other national or international laws and regulations governing whether an animal may be transported from one country to another.

Another question to ask is whether there is a possibility of the government providing any funding to assist a sanctuary, at least in the short term, so that an orderly exit can be made without compromising animal welfare.

2. The Funders

A sanctuary's funders may also play the role of decision maker during a time when operations come to a close. Money in the bank may not all be available for general use: if a sanctuary has received a grant of restricted funds for a particular purpose (perhaps a community education program), can those funds instead be used in an emergency for other needs? A sanctuary cannot disregard the accountability it has to a funder to use a grant for the intended purpose and to report as required on the progress of that use. In a potential sanctuary closure scenario, there needs to be communication with the funder – whether it be a foundation or a private donor – and an explanation of the circumstances, a request to use the funds and permission given by the funder. Often, that permission will not be given. In that case, if the sanctuary is closing or if a specifically funded project is being terminated to operate the sanctuary on a limited basis, funds will likely need to be returned to the grantor. These communications and actions should be well documented.

3. The Sanctuary's Governing Body

In a time of hardship, it should not be forgotten that the governing body responsible for overseeing the sanctuary still has responsibilities, must still be kept informed, and is the body that ultimately must make the decisions to close a sanctuary. While specific responsibilities may be defined by different countries' laws, most often the members of a Board of Directors or Trustees are considered to be fiduciaries of the organization, and ultimately liable for certain losses or inappropriate actions.

No decision to close a sanctuary should be made without an informed discussion by the governing body, a formal vote, and a written resolution of the decision. The Board should be aware of all assets, debts, and contractual obligations (whether with a governmental agency, a funder, or a service provider). The Board should also approve and help in implementing a communication plan to stakeholders.

Other Stakeholder Relationships and Alliances

1. Staff and Volunteers

As mentioned above in the discussion about calculating a "bare bones" budget, reliance on volunteer assistance may be a means of weathering a temporary crisis, or ensuring that the minimum operations continue while a sanctuary takes steps to close. When difficult decisions are being made, it is also important to consider both *when* to tell paid staff and volunteers about the impending closure of the sanctuary, and *what* to tell them.

As with other decisions, this should be carefully considered. Telling personnel about a crisis before there has been time to consider other factors could jeopardize the sanctuary's position with government authorities, funders, and the community at large, if information (and likely misinformation) becomes widely spread before other important communications occur. Yet there are other considerations. Paid staff should be made aware when salaries or wages will no longer be paid, or when they will no longer be employed. Even if a sanctuary is in crisis, standard human resources steps should be followed, as matters of both law and internal policy. Former employees who are treated professionally can still be advocates for a failing sanctuary when resources are still needed to wind down affairs in an orderly way.

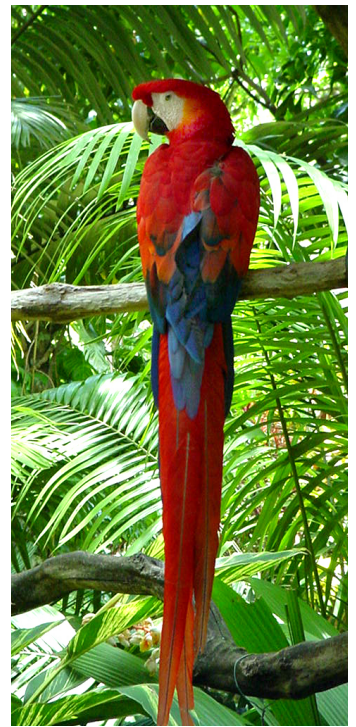
2. International, National, and Local NGO Networks

It is always good to know who one's friends are, and this is certainly true in a time of crisis. Hopefully, a sanctuary's governing body and management will have forged relationships with other NGOs before it falls on hardship. These relationships can be a valuable resource in helping a failing sanctuary to stay afloat, assisting with a transfer of leadership, or in assisting with the transport and placement of animals to another facility. In some cases, where the governing law would permit such an action, it may even be possible to find another non-profit organization to do a friendly "takeover" – that is, have the sanctuary converted to one under its name that it will then operate. Larger international animal welfare organizations (IFAW, World Animal Protection, Born Free, etc.) may be one source of help, but they should not be counted on to solve a failing sanctuary's problems. With offices in multiple countries, they represent networks of knowledge; in some instances, they may be able to provide short-term funding to help implement a well-thought-out exit strategy.

Smaller, more local organizations (other sanctuaries or rescue centers caring for the same species that need placement, or even local humane societies and SPCAs) can also be a source of support. Thought should be given to whether they are potential placement options for animals at the failing sanctuary. This includes not only information on whether the receiving organization would have space and is willing to take the animal, but whether that transfer is in the best interest of the animal. The GFAS standard on disposition of live animals addresses this point, saying that animals:

"are not transferred to individuals, not are they transferred to sanctuaries that lack the appropriate expertise and/or resources and/or facilities to care for them appropriately. Before transfers, the sanctuary is convinced that the recipient has the expertise, records management capabilities, financial stability and facilities required to properly care for the [animals]."

In short, "anywhere" is not necessarily better than "nothing," and animals should only be transferred to facilities where they will not be neglected or suffer unnecessarily. If there is hope that a sanctuary can continue operating with a transition to new leadership and staff, it may be possible to put together a transition team with representatives of numerous organizations that are willing to pool some resources. When faced with the inability to transfer animals or to euthanize those for which it would be appropriate in lieu of transfer, a transition committee may be the only option. If seeking that help, it is important to be prepared and to know the answers to the questions raised in this manual. Any organization being asked to help by granting funds or lending manpower will want to know that there is a strategy, what it will cost, what can legally be done, and how long the exit strategy will take. Only then can an organization assess what it might be able and willing to do to help.



Conclusion

The decision to close a sanctuary is one that considers multiple factors. In some cases, a careful consideration of one's situation can lead to a temporary period of implementing "safety net" strategies before resuming full operations. In other instances, it will be obvious fairly quickly that a sanctuary has no option but to cease operations, and an exit strategy must be initiated as soon as possible.

The following pages contain a worksheet of essential questions that should be answered no later than the time the decision is made to close, but ideally for which the answers should be known well in advance.

In addition to the worksheet, two decision trees are presented, to provide guidance depending on whether the sanctuary's governing body has decided to 1) first seek new leadership to continue operations (with all or most of the

sanctuary's resident animals remaining in place), or 2) it has decided to close the facility and take steps to transfer animals to other facilities if possible. Differentiating between these two options will depend on many factors specific to the individual situation (e.g. government involvement, property rights, animal "ownership"). Both decision trees assume that the worksheet has been completed and that the answers to those questions are known.



Photo courtesy of Three Ring Ranch

Appendix I: Low Impact Exit Strategy Worksheet

Finances and Governance

The sanctuary has an approved budget for this year.

The sanctuary's estimated monthly expenses, based on the budget and a review of the past six/ months' actual expenses, are: _____

The sanctuary has calculated its current debts as follows:

- Loans _____
- Salary/wage and expense reimbursements currently owed to staff: _____
- Payments due to vendors: _____
- Payments due to contractors: _____
- Governmental taxes or other payments: _____
- Rent/mortgage payments and utilities: _____
- Other: _____

The sanctuary has the following amount of funds readily available: _____ as of the following date _____

- Of this amount, the following amounts are restricted by the funder (indicate name of funder and restricted purpose):

The sanctuary has the following pre-purchased food, medications, and other supplies on hand:

Based on the amount of unrestricted funds available and supplies on hand, the sanctuary can continue running for _____ days/weeks/months.

Funders have been contacted to see if they will release any restrictions on the funds provided. Based on these communications, the following additional funds can be used for general operations (indicate the name of the funder for each amount):

Based on this additional amount of funding, the sanctuary can continue running for _____ days/weeks/months.

The sanctuary is able to sell the following equipment or other assets and still able to maintain basic operations:

The sale of these assets is expected to raise the following amount of funds: _____

Based on this additional amount of funding, the sanctuary can continue running for _____ days/weeks/months.

Using a "bare bones" budget, the following expenses can be cut from the approved budget (indicate specific line items, programs, amounts):

Using a "bare bones" budget, the following is the estimated monthly operating expense: _____

Based on the "bare bones" monthly expense and all available funding (including funds that may be released from restriction), the sanctuary can continue running for _____ days/weeks/months.

The sanctuary's governing body has either made the above calculations or has been provided with them and all supporting financial records.

- The sanctuary's governing body has voted to:

Continue operating the sanctuary, with the following cuts to expenses (indicate type of expense, estimated monthly amount, and whether the cuts are intended to be temporary or permanent):

The governing body has discussed the possibility of retaining a fundraiser or other skilled professional to assist in raising revenue and made the following decision: _____

Seek transition to new leadership (executive director and/or governing body) to allow continued operation of the sanctuary.

This will include the following cuts to expenses (indicate type of expense, estimated monthly amount, and whether the cuts are intended to be temporary or permanent):

Seek a "friendly takeover," if legally possible, for another non-profit entity to step in and operate the sanctuary under its name.

Close the sanctuary.

It is estimated that it will take _____ weeks/months to execute a low impact exit strategy.

The governing body has agreed on a communication strategy for informing all stakeholders of this decision, including who will be responsible for these communications.

Sanctuary Animals

The sanctuary has a list of all animals in residence, searchable by species, age, and ownership status.

Staff (including veterinary staff and caregivers) have been consulted about the physical and behavioral health of individual animals and this has been documented in their files.

The following animals have illnesses or conditions such that their welfare would be compromised if attempts were made to transfer them to another location (list animals, reason for concern):

The following authorities must be contacted with regard to any planned euthanasia:

The following animals are candidates for release to the wild consistent with accepted guidelines (such as IUCN, NWRA):

The following authorities must be contacted with regard to any potential transfer of animals to another facility:

The following permits and/or other paperwork are required for transfer of an animal to another facility:

- In the same state/province: _____
- In the same country, but crossing state/province borders: _____
- Across country borders: _____

The following authorities must be contacted with regard to any release of wildlife:

The following animals can potentially be placed at other facilities:

Placement of the animals listed above would reduce monthly operating costs by the following amount: _____

Based on the reduction of operating costs that would result from placing the animals listed above, the sanctuary could continue running for _____ days/weeks/months.

Communications with Stakeholders

A media point person for the sanctuary has been identified.

Organizational talking points have been discussed and defined by the Board and director, and communicated to the appropriate individuals within the organization.

Assessment has been made about the need for, content of, and timing of press releases.

a) If the sanctuary is continuing to operate in a limited fashion:

All funders/donors who have provided restricted funding that remains unused have been contacted to see if funds can be released from restriction, or to advise that the funded project is being discontinued.

- The sanctuary has followed the instruction of the funders with regard to the handling of remaining funds, and has returned funds if requested.(list the funder, the amount, and the disposition of the funds)

Other facilities have been contacted to see if they can accept transfers of animals.

- Placements for the following animals have been made to the following qualified facilities:

Staff for whom positions are being terminated have been informed, with exit interviews conducted and necessary paperwork completed.

Funding requests for additional grants or other funding have been submitted to existing funders or potential new funding sources.

The content and communication of an emergency appeal via social media, email, mail, etc. has been considered and prepared.

b) If the sanctuary has made a decision to close:

All necessary authorities have been contacted to advise of closure of the sanctuary.

Winding Down the Organization

All necessary authorities have been contacted to advise of euthanasia decisions.

All funders that have provided grants to the sanctuary for the current year have been contacted to advise of closure of the sanctuary.

All funders/donors who have provided restricted funding that remains unused have been contacted to advise of closure of the sanctuary.

- The sanctuary has followed the instruction of the funders with regard to the handling of remaining funds, and has returned funds if requested.(list the funder, the amount, and the disposition of the funds)

- The sanctuary's has calculated its current debts (including loans and amounts owing to contractors, vendors, etc.) to be the following: _____

The sanctuary has assessed its legal liabilities, including both pending lawsuits and those that are expected.

Staff have been informed, termination dates have been provided, and exit interviews and other necessary paperwork completed.

- The sanctuary has examined the relevant employment laws to make sure it is given proper notice and completed paperwork appropriately.
- The sanctuary has determined what amounts (salary, wages, expense reimbursements) are owing to staff and how this will be addressed.

If the sanctuary has contractors, the termination and payment provisions of those contracts have been examined. Proper termination notice is given to contractors.

Other contracts and memoranda of understanding have been reviewed to see what termination notice is required, and what other contractual duties must be met prior to or upon termination.

A press release or other public notice is prepared to announce the decision to close, and announced on the sanctuary's website and/or social media pages.

There is a current inventory of all remaining assets of the sanctuary, including property, buildings, equipment, vehicles, financial investments, accounts receivable, etc. This has been provided to the governing body.

There is a current list of all sanctuary debts. This has been provided to the governing body.

Paperwork is being filed with all necessary agencies (e.g., to terminate a MOU, dissolve a corporation, advise a tax authority).

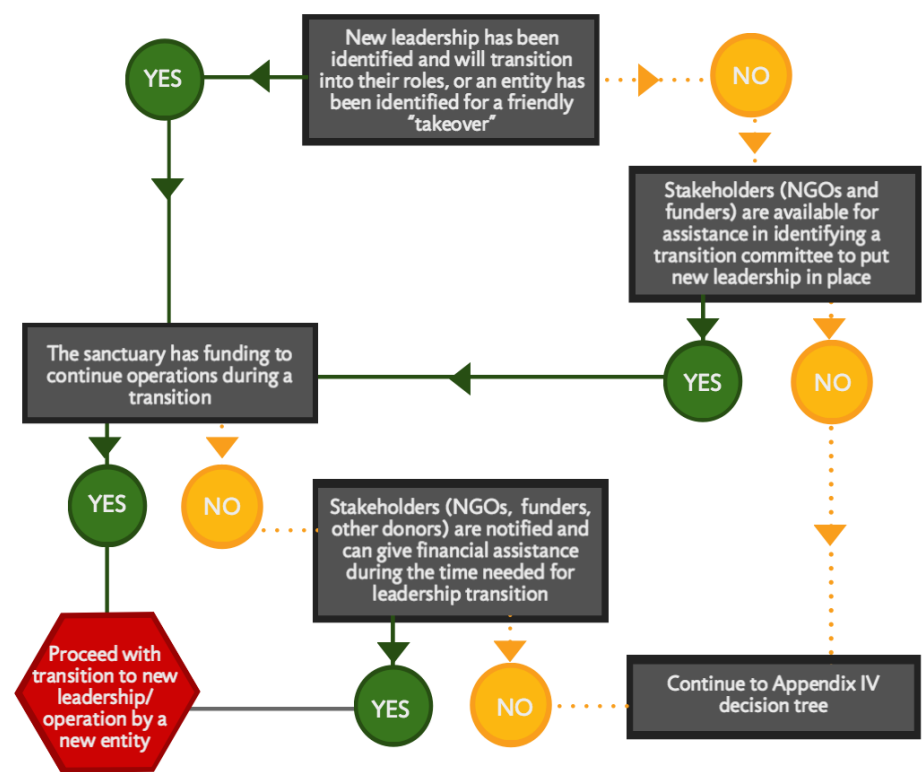
The sanctuary's insurance carriers have been notified, and any necessary paperwork sent/received.

Steps are taken to close all open accounts with banks, credit agencies, vendors, utility companies, etc.

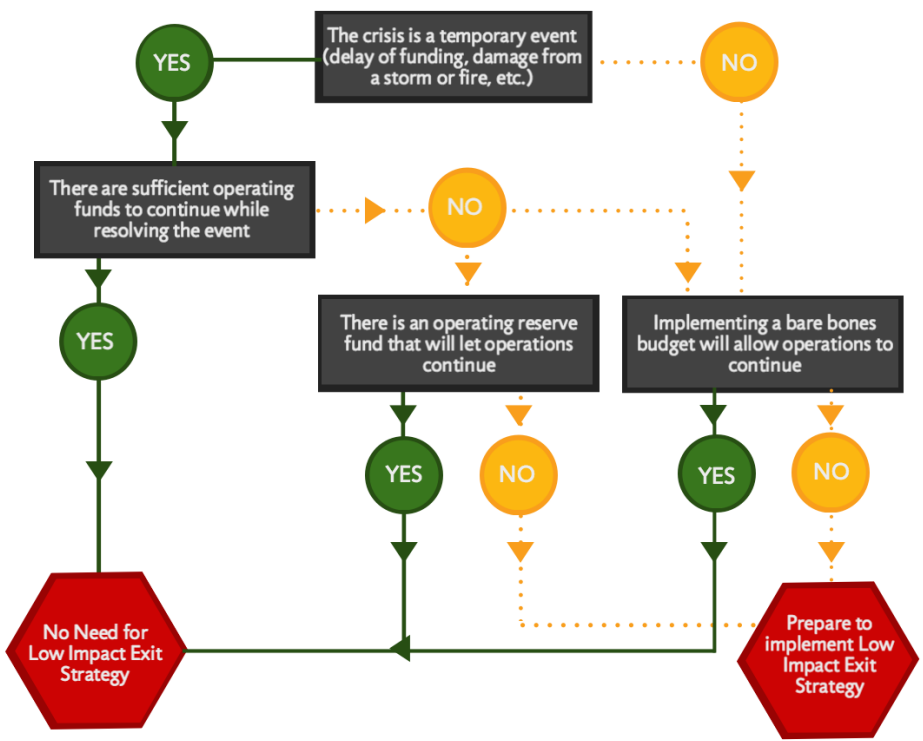
Steps are taken, in accordance with applicable law and the organizations corporate charter and/or bylaws, to disperse any remaining assets of the organization. ²

²The Nonprofit Risk Management Center has created a checklist with information on the steps for winding down a non-profit in the United States, available to download at https://www.nonprofitrisk.org/library/fact-sheets/Checklist_for_Winding_Down.pdf.

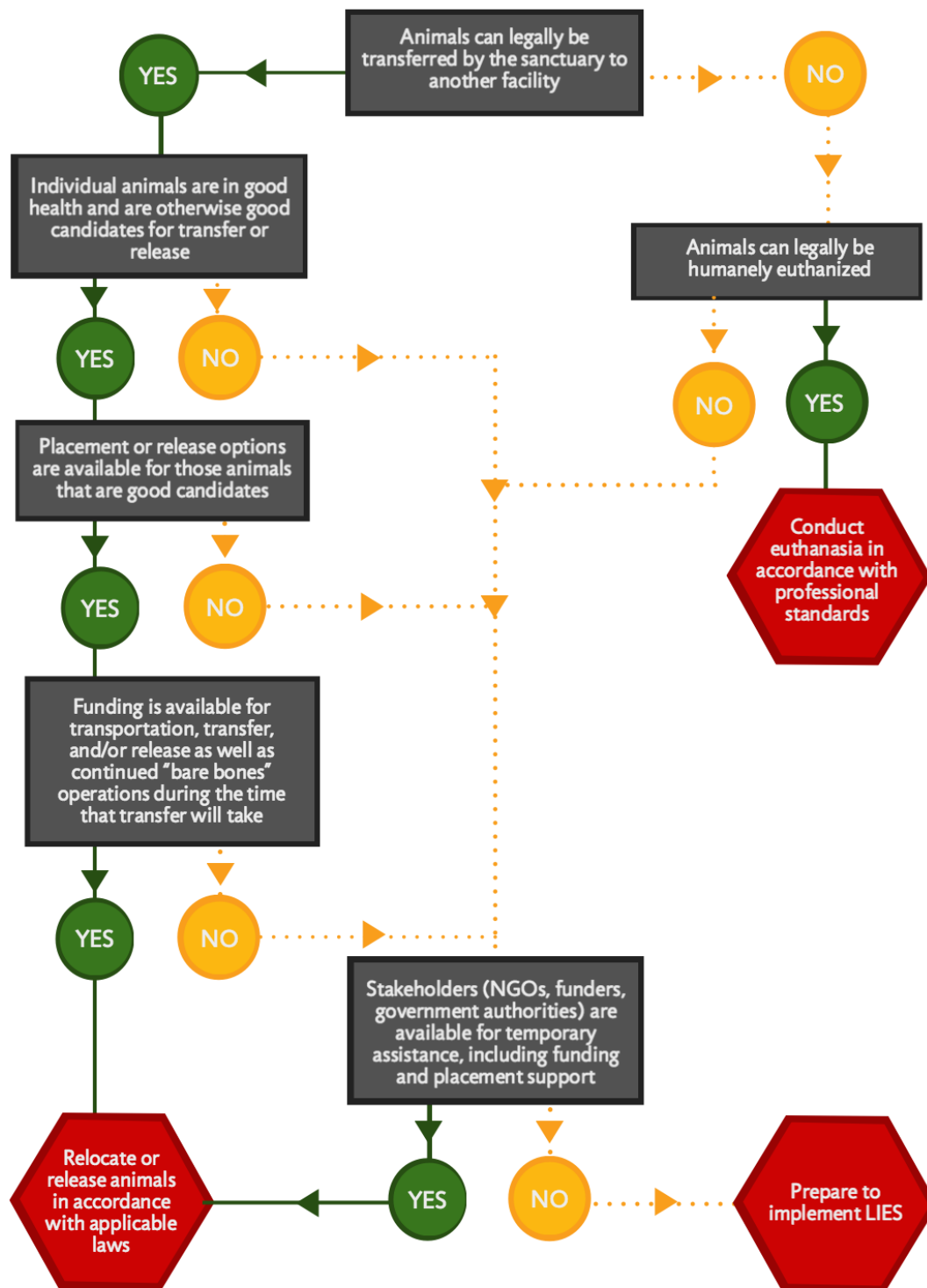
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