
Sensing an ending

A toolkit for nonprofit leaders to help decide, design and deliver better organisational endings.

Powered by **Stewarding Loss** - An infrastructure for organisational endings.

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Thank you to Paul Hamlyn Foundation for supporting this work.

About The Stewarding Loss Project

Stewarding Loss is a project initiated by Cassie Robinson and Iona Lawrence and so far with the support, advice and wisdom of hundreds of others focused on understanding how to design better organisational endings.

With the support of the Paul Hamlyn Foundation, this project was originally exploring how trusts and foundations might create a specific fund focussed on supporting better organisational endings. But with the commencement of Covid and in the shadow of the huge loss of life and livelihood, the prognosis for nonprofits has been grave. Early predictions suggest that 1 in 10 nonprofits could be facing bankruptcy by the end of 2020; and 9 in 10 BAME led organisations were likely to face closure as a result of Covid pressures.

This guide is for those organisations who are facing loss and potential closure now, because of the external context, and who want to do so with as much consideration as possible. We have aimed to produce something both very practical and timely and we were grateful to work Dr Dawn Langley and

Caroline Lien who both work as consultants for organisations facing significant change and have their own personal experiences of organisational endings as trustees and staff members.

Since April 2020, to inform this work we've:

- Hosted listening circles with invaluable support from Cass Humphries Massey to understand where the nonprofit sector and its stakeholders are anticipating and witnessing organisational endings
- Interviewed leaders and professionals who have taken organisations through endings
- Interviewed experts in endings of all kinds from funeral directors to end of life service designers to organisational change experts to understand approaches we can learn from when thinking about ways to design better organizational endings

Alongside this toolkit we are building a rich and varied body of work from all this input, and have received further funding from the Paul Hamlyn Foundation to develop ideas and practice around better organisational endings including:

- **A community of practice** – creating a network of practitioners who can support civil society organisations to design their endings, and intelligently and carefully dismantle them.
- **Ongoing Listening Circles** - a new series of peer-to-peer circles, with 3 different focal points to choose from:
 - one for people going through organisational endings,
 - one for people anticipating an organisational ending and
 - one for people that want to explore the wider systemic and regenerative practices that need developing in relation to loss, across civil society
- **An enquiry specifically for funders** - funders who want to better understand and define the appropriate roles that they can take in resourcing wise and dignified organisational endings can join a growing community of funders are exploring this.

- **A series of events** - curated by [Ivor Williams](#), that will bring this work into the wider consciousness of civil society organisations – to encourage a cultural shift in how organisational endings are perceived, designed for and experienced. Alongside positioning this work in a longer time frame, connecting civil society work to the losses other crises will bring, like the ecological and climate emergency.

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Introduction

Welcome

This toolkit has been compiled to support non-profit leaders¹ to decide, design and deliver better organisational endings.

What do we mean by the ending or closure of an organisation? We mean simply that an organisation in its current form is coming to an end. It might be merging with another, it might be closing while handing over certain programmes or services to another or it might be becoming dormant.

We see endings as part of the natural cycle of growth, change, renewal and innovation within the nonprofit sector. Organisations that are rooted in their commitment to pursuing their mission should be constantly asking themselves the question: are we still the right people to do this work? Is this still the work that is needed? Are we being effective in creating the change we seek with the communities we work with? Are there others we should be collaborating with, or getting out the way for, in order to better achieve our mission?

No two organisations are the same, and so no two endings will be either. From trustees to CEOs, from the smallest volunteer led organisations through to the largest

¹ By nonprofit organisations we mean organisations also known as voluntary sector, charities, social enterprises and unregistered groups.

household names – this toolkit is designed to help you think, plan for and create organisational cultures from which better endings can emerge.

We believe whatever the constraints of the time and resources you have available, there are some principles that can guide the decision, design and delivery of better organisational endings. Whatever your situation, it is possible to find agency and determine many things about how your ending will feel, be experienced, and what it will leave behind.

The publication of this toolkit and the wider work of the Stewarding Loss project is taking place in the shadow of great loss. Covid-19 has already had a huge cost on lives, communities and livelihoods. The impact has disproportionately impacted the most marginalised people and communities including black and ethnic minorities. And the impact on the nonprofit sector is no exception to this story. We hope this toolkit will play a part in supporting the designing of better endings in this challenging and unequal context and beyond.

The cost of bad endings

The cost of bad endings is etched wide and deep into our civil society landscape. Without thought to legacy, programmes and hard earned intelligence of organisations

can disappear overnight; without time for emotions, staff can go out into the world and to their new organisations carrying the burden and trauma of a bad ending; without careful planning, the money and assets which are left are inefficiently dispensed of in the haste of a poorly designed ending; and without knowledge of the complex legalities, well meaning mistakes can easily be made leaving staff and trustees the wrong side of the law after deleting governance records that should remain.

Whatever the circumstance and the time and resources you have available to end your organisation, there are always stories to be celebrated, legacies to be proud of, work that will continue even if the four walls of an organisation no longer stand and learnings that peer organisations and communities must carry forward in their pursuit of change.

You might have arrived here in a similar route we took to developing this toolkit. You might have googled ‘how to close an organisation’ and viewed the spartan results as a sign that organisational endings and how to design them well isn’t an area that’s been much covered by the sector. The lack of language, form, guide and best practice for endings places leaders of nonprofits of all shapes and sizes considering closure in a very difficult position. One that’s been described to us more times than we can remember in the making of this toolkit as ‘walking around in the dark’.

Endings involve complex logistical, legal and financial considerations. They are also marked by different experiences and emotions by all those involved within and outside of the staff, trustees and beneficiary groups and wider communities. Anger, despair, relief, shame, guilt and grief are just a few of the countless experiences that come up time and again as people share their personal stories of organisational endings. It's essential that in designing better endings the practical, technical and emotional elements of the ending are planned for and stewarded throughout. This toolkit is version 1 of our sense of how this can be done.

In reading the toolkit and following the steps we lay out, ending isn't inevitable. As a natural part of the life cycle, the possibility of an ending is always on the horizon. When it comes down to it, endings are done best when considered and planned for with as much intent, thought, planning and design as circumstances allow. So we hope that this toolkit represents a step change of sorts – towards a civil society where leaders wholeheartedly embrace the value of better organisational endings from the very start of an organisation to the end, and are celebrated for having navigated endings well.

About this toolkit

We don't want this toolkit to be the place you come when 'it's all gone wrong' – it should be part of the reference collection for all exemplary organisational leaders committed to fulfilling their mission and purpose and delivering in and with communities.

First we want to provide nonprofit leaders with version one of a practical guide to support them to design better organisational endings. Inside you'll find some principles for better endings, a map of the phased journey that organisations embark on as they end with questions you can use to navigate your own route, along with checklists to help you cover off the tasks, responsibilities and accountabilities you have as a nonprofit leader.

Second, we hope that this toolkit provides some stimulus for a wider and ongoing discussion within civil society, its funders, regulators and other critical stakeholders about the role of well designed, intelligent, compassionate and responsible endings. We believe that it's only through mastering endings, through giving them the thought, attention and funding that is afforded to the start of an organisation's life, that we can create the civil society our communities and country need to cope with the complex and emerging social and environmental crises we face.

We look forward to hearing your thoughts, ideas, challenges and provocations as you read this toolkit and reflect on organisational endings past and present. In the months ahead we will be working alongside organisations who are considering and designing endings to test our approach and assumptions. We welcome your opinions and experiences as we do this. How can we strengthen the framing and advice on how to design better organisational endings? What more do you think we can do to support this work?

Within the change and challenge nonprofits are facing in light of the Coronavirus pandemic and beyond there is the potential for new life. Innovative approaches to change are bubbling up and new nonprofit organisations and infrastructure could emerge. But this will take courage and vision alongside responsible, compassionate and intelligent endings.

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**Our working set of principles
for better endings**

No two organisations are the same, so no two endings will be the same. Some organisations will have time and resources on their side whilst others will have little and the pressures of Covid-19 are looking likely to leave many nonprofits facing challenging and uncertain times.

We believe whatever the constraints of the time and resources you have available, there are some principles that can guide the decision, design and delivery of better organisational endings.

1.

Root your organisation and its culture in its mission and purpose, not the organisation's ongoing existence

from a mentality of 'survival at all costs'

to focusing on pursuing your mission whether that's within or outside of the organisation you are standing in

2.

Acknowledge that endings, as with beginnings, are part of the inevitable cycle of renewal for people and organisations engaged in change work

from shame, guilt and other unhelpful emotions we hold around endings and decline

to conviction around the power of better endings to create sustaining legacies and create space for new work that stands on the shoulders of those who've come before

3.

Find agency and determine your pace by bringing design and intent to the ending

from feeling defeated and without control

to designing the process within the constraints of the time, energy and resources you have available

4.

Harness the power of language and narrative

from letting others tell your story for you

to designing the narrative of your organisational ending from the outset and working with volunteers, staff and communities to compile and share the story of your impact and the legacy that will live on

5.

Understand the technical, practical and legal steps needed and your accountabilities

from muddling through

to knowing the facts

6.

Give space to emotions and the emotional journey

from leading through shame, guilt and anger

to leading with a vision of what comes next, vulnerability and rooted in the power and possibility of a good ending

7.

Assign people roles which share the responsibilities needed to deliver the ending

from relying on a single leader to carry the burden of the practical and emotional endings

to harnessing the power of a collective and community wide approach to ending. Share the tasks, co-design and assign tasks and leadership of the practical and emotional components of an ending across teams and communities, and call on the support of other organisations to help you steward your ending

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Navigating the journey

All organisations are different, and so all endings will be too. To help you consider how to better design an ending we've identified six distinct phases to the journey, which if considered we think will help organisations navigate better endings.

1. Pre-decision ⇒
2. Taking a decision ⇒
3. Committing to the ending ⇒
4. Designing the ending ⇒
5. Implementing the ending ⇒
6. Beyond the ending to new beginnings

Much of the advice in the following pages is drawn from leaders who have shared their experiences and learnings with us. We've heard that the journey through an ending is a logistical and practical one that requires exacting attention to detail hand in hand with giving space to the emotional journey. So in the following pages we've had a go at pulling together advice, guidance and inspiration for the practical steps and emotional considerations needed to design and deliver better organisational endings.

but first A note on creating organisations with cultures comfortable with and prepared for ending

The consensus amongst the leaders we interviewed was that better endings have roots in organisations with cultures which aren't avoidant of the possibility of an ending.

These are organisations which have a relentless focus on their purpose and mission and are constantly asking themselves: are we the best and right people to be doing this work? If not, what do we need to do and who might we need to collaborate or merge with to do this?

Throughout this toolkit you'll find tips and tools to embed this approach in your organisation. Here are a few to get us started.

A few pointers for building an organisation which fully embraces the possibility of ending

- Consider whether your organisation's life should be time bound from the outset. Maybe it should only exist for 5 years,
- Encourage and model leadership which inspires relentless ambition for your mission whilst

embracing the possibility of closure as a natural part of the cycle of any organisation

- Embed decision making and communication processes that enable all stakeholders to communicate, debate and contribute to decision making in meaningful and reciprocal ways that are cognisant of the balance of power
- Lead in a way that creates a culture that welcomes contributions from staff, trustees and wider stakeholders from the community. Do they contribute to the vision and ask important and sometimes difficult questions?
- Lead in ways that inspires a 'growth mindset' within your organisation. A growth mindset thrives on challenge and sees failure and its learnings as a heartening springboard for growth and for stretching our existing abilities. [Read more on Carol Dweck's approach here.](#)

Journey Map

Appraisal of your options: do you have enough money to choose and therefore design your ending?

Yes

No

You have 3 core options:

1. Close your organisation entirely
2. Merge your organisation with another
3. Make your organisation dormant in its current form

You are entering forced closure. You will need to seek professional advice. We've provided advice on this [in the 5th section of this toolkit](#).

Guidance On Mergers

To navigate the journey towards merger as opposed to a direct closure, there is advice in this toolkit that will be relevant and other considerations that won't be. The literature and support available to those considering and entering into mergers is comprehensive. A good place to start is with the [Good Merger Guide](#) by Eastside People and Prospectus which is essential reading for all nonprofits considering a merger. Throughout this toolkit you will find pointers for designing mergers

alongside advice more broadly for organisational closures.

1. Pre-decision

This stage should take place as part of the monthly and annual cycle of all nonprofit organisations and it doesn't make closure inevitable. It hopefully means you are focused on your organisation's mission and purpose and you have identified that you have a problem to think through: normally this is because something feels unsustainable.

Concerns about lack of sustainability may be financial (loss of funding or a growing cost base), a loss of key people (staff, volunteers or trustees), a lack of shared direction, recognition that others doing similar things, there are duplications or inefficiencies, or a growing concern that your work is no longer viable or relevant in a changing wider context.

This may be a private concern, or something that you have shared with others. Together, you need to figure out what is going on and probably ask some complicated and difficult questions.

Questions to think through:

- What is it that I'm worried about? Do others share my worries?
- Do we have all the information we need to consider the future and our role within it? What is certain vs unclear?
- Does our purpose and our work still feel relevant?
- Are we still the right, or best placed, organisation to do this work?
- What is our strategic position? What are our strengths, weaknesses, opportunities and threats?
- What is our financial position? What scenarios should be planned for?
- Are all parts of the organisation in the same position? Do some areas feel more sustainable or relevant than others?
- What are the biggest risks facing the organisation? Do we have the kinds of expertise we need to foresee these risks or macro trends? Do we have adequate plans in place to mitigate them?
- Are we open to collaboration with other organisations?
- Who, inside and outside of the organisation, can help us think this through?

Advice from others who have led organisations through endings:

- Be mindful of an attitude of ‘survival above all’: the organisation’s purpose is not to survive, but to deliver against its purpose
- It’s hard but you must make time for these conversations. Until you have decided to close (and even for some period afterwards) you will still have to keep the show on the road and do the job of leading the ‘living organisation’ in parallel with leading the ‘dying organisation’
- Raise your concerns appropriately with others. While it’s fine to have a series of private conversations at the beginning, if there is real cause for concern, then collective conversations will be important
- Encourage, enable and support open and honest conversations
- Avoid things becoming personal between people – blame for things that have happened and accusations of giving up or not believing in the future are natural but unhelpful. Try to create a shared analysis and view that always takes into account the wider context
- It is important to have people across your organisation own financial sustainability checks. For example your Finance Director, Treasurer and Operations Manager should all scrutinise and have confidence in financial sustainability ensuring the responsibility is not just sitting with one person.

Creating a shared view

In order to establish a shared view of the sustainability of your organisation it's important you use these tools with colleagues, fellow volunteers, trustees or other key people in your organisation in regular meetings, quarterly workshops or one-off away days. Different people across your organisation will hold important views which will help you fully understand your organisation's sustainability and build essential consensus which you will need as you enter the next phase.

Some tools that might help you navigate this phase:

1. [Brene Brown's Daring to Lead work](#) helps you prepare for courageous conversations.
2. Using [Charity Finance Group's](#) tools for cashflow analysis can help you get on top of the incoming and outgoing numbers
3. [Pestle's non-profit guidance](#) can help you understand the context and landscape that you operate in across political, economic, social, technological, legal and environmental considerations

4. Scenario modelling using guidance like [this from NCVO](#) can help you envision different outcomes and courses of action
5. The Three Horizons model, written about here by the [International Futures Forum](#) can help you imagine and design for different time frames helping you separate reactive short term thinking, from longer term sustainable and systemic thinking.

What do we mean by financial sustainability?

There are lots of useful tools and resources available to help you get your head around this including [NCVO's financial management advice](#) can help you identify and preempt risks and challenges. [Guidance from The Arts Council](#) on managing financial difficulty might also be useful.

Here are a few regular financial sustainability checks you can use to surface worries and aid conversations about sustainability and possible endings (adapted from Charity Commission guidance). Depending on the size of your organisation, only some of this list will be relevant to you.

Things to consider	Activities	Questions to ask
Annual financial statements	Review the excess of assets over liabilities for the last 2-3 years	Have you assessed the trends for the last 2-3 years of excess income over expenditure and excess assets over liabilities? (This will help you confirm your organisation's solvency and sustainability)
Management accounts	<p>Review your year end management accounts with annual financial statements</p> <p>Review your management accounts with budget or latest forecast</p> <p>Review your management accounts and annual financial statements for previous 2 years with budget / forecast for following 2 years</p>	<p>Have you got accurate monthly / quarterly / annual management accounts to aid your decision making?</p> <p>Is your current budgeting / forecasting reliable and realistic?</p> <p>Do you feel you can confidently justify any variances which have arisen?</p>
Cash flow	Review cash flow and look for trends to show sustainability	<p>Have you identified any potential deficits that need to be monitored?</p> <p>You can spot these by looking at timing</p>

		differences in future cash flow?
Accounting standards	Confirm compliance with the Statement of Recommended Practice, Accounting and Reporting (SORP), Standard Statements of Accounting Practice (SSAP) and Financial Reporting Standards (FRS)	Have you noticed any departures from the standards?
Accounting policies and internal financial controls	Review accounting policies and internal financial controls	Have you got effective internal financial controls? Do any controls cause you concern or need reviewing?

2. Taking a decision

You should now have more of a shared view of the challenges and problems, it's time to turn to deciding what to do.

You may have lots of different possible options in front of you, or very few that feel achievable. It's important that trustees or other non-executive directors understand the viable options and their implications.

It's also helpful within all this talk of viability and finances, that you ask yourself what you want going forward. Do you want to carry this organisation any longer?

Depending on what you have discovered so far, you may be able to create the time and space to explore these things over many discussions, or you may find yourselves having to do this quickly. Taking advice from outside the organisation at this point might be very helpful.

The decision itself will vary hugely as organisational endings come in many forms. They can include closing, mergers, acquisitions and winding down the operations of an organisation whilst leaving the organisation's legal entity intact and dormant. Whatever the route chosen, within the constraints of the time and resources available it is possible to build consensus and have agency through the process.

Questions to think through:

- What are all the possible options for the future? Is it the same for the whole organisation or are there different possible futures?
- What do our key stakeholders think? Whose views do we need to listen to?
- What is the viability and analysis of each of the options we have come up with? Do they address the challenges we have outlined?
- What is our financial forecast under each of these options?
- Would our work be more sustainable if we considered merging with another organisation?
- What would be the consequence if we were to close? What are the risks of doing nothing?
- Have we thought this through from every angle? Are we keeping true to our purpose and values?

Advice from others who have led organisations through endings:

- Keep true to your purpose and values. These can be hard conversations but it is possible to care deeply, make tough decisions and treat everyone with respect

- Make sure that those affected by your decisions have a role in them. Not only because you will take better decisions, but that difficult decisions if taken will be better understood and build understanding and compassion
- Find ways for you all to share emotions and feelings about this with each other –– but try to hold space for those as something distinct to the practical work that needs to keep moving forward and the fact-based decision-making that needs to happen.
- Be mindful of being overly optimistic. This might be a ‘survival at all costs’ instinct pushing through – finding courage to think about the worst case scenarios is really important

Some tools that might help you navigate this phase:

- Get your budgeting spot on with traditional, zero based and activity based budgeting as well as a rolling cashflow forecast. [NCVO](#) and [Charity Finance Group](#) have good simple resources
- [Six thinking hats](#) is a role-playing model. It serves as a team-based problem solving and brainstorming technique that can be used to explore problems and solutions and uncover ideas and options that might otherwise be overlooked by a homogeneously thinking group.

- [Weighted options analysis](#) – this approach to analysis uses a basic decision matrix which consists of establishing a set of criteria options which are scored and summed to gain a total score which can then be ranked. Importantly, it is not weighted to allow a quick selection process.
- [OODA decision making model](#) is a four-step approach to decision-making that focuses on filtering available information, putting it in context and quickly making the most appropriate decision while also understanding that changes can be made as more data becomes available.
- [Paired Comparison Analysis](#) (also known as Pairwise Comparison) helps you work out the importance of a number of options relative to one another.

3. Committing to the ending

You have thought through all the options, and agreed that a merger or closure is necessary. The path forward is not completely clear yet and not everyone is aware of the decision. You need to start communicating this with people and building a commitment to achieving a good ending for the organisation and how you want to make sure that this happens.

This is an important place to arrive at, and it's worth just acknowledging here what you've been courageous enough to do.

Questions to think through:

- What is the overarching narrative we want to build of this ending?
- How do we want to tell the story of this ending?
- Who is going to be impacted by this decision and how do we want to communicate with them? What message, when, from whom, in what way? Think of the web of relationships that extend out from your organisation and how you want to care for them, and receive care from them, within this.

- What contracts or commitments do we have that we might need to renegotiate? How do we get a full picture of this?
- How long do we have to manage this ending? Are there any looming financial pressures that will drive the timeline?
- What have we not yet considered?
- What risks do we need to mitigate or manage? How do we do this?
- For mergers: have you identified a potential organisation to merge with? How do you broker those conversations?

Advice from others who have led organisations through endings:

- Treat everyone with dignity and respect. Whatever message you share, remember that you can choose how you communicate and how valued people feel
- Be ready to hold space for a range of reactions and the different emotions of those around you, as well as your own. You may have been dealing with the ending for some time and understand the journey, but for others they need to get used to the idea, process it and work through what it means Be realistic about how much time and energy this ending will take and try to

make sure that you are realistic about what you, and others, can do

- Talk to someone trusted, outside the organisation, about what you are going through – a mentor, coach, advisor or experienced friend

Some tools that might help you navigate this phase:

- You should continue to conduct financial analysis – income & expenditure, cashflow, balance sheet as outlined in earlier stages of this toolkit.
- Research has shown that trust in leadership (and in all relationships) consists of four basic elements and the [ABCD Trust Model](#) can help leaders grow it. For leaders to be successful in developing high-trust relationships and cultures, they need to focus on using behaviors that align with the ABCDs of trust. Leaders build trust when they are:
 - Able—Being able is about demonstrating competence.
 - Believable—A believable leader acts with integrity
 - Connected—Connected leaders show care and concern for people
 - Dependable—Being dependable and maintaining reliability

- The [Ladder of Inference](#) is a model of the steps you can use to make sense of situations in order to act. It helps us to think about our thinking and to coordinate our thinking with others.
- Stakeholder engagement and co-design approaches offer processes and frameworks by which an organization involves people who may be affected by the decisions it makes or can influence the implementation of its decisions.
- The [decision regret scale](#) can help you measure distress or remorse after a decision. The scale originated in a healthcare context but is widely used to predict and plan for the emotions of decision making.
- Participatory decision making approaches are crucial for building consensus throughout an ending. [Here's a simple outline](#) of how to approach building participation into your ending journey.

4. Designing the ending

You are now on a path to this ending, but you can design that path. Now is the time to get really detailed – you need to understand all the different jobs to do, and make sure that they are done in the right order.

You need to agree who is going to do what, and how you are going to oversee everything that needs to be done. The path here will be partly dependent on your scale, resources and type of organisation

Questions to think through:

- What support do we need to manage this process? Practically? Financially? Emotionally?
- Who will perform what role in the ending? Consider the practical, technical and emotional responsibilities of the ending when you allocate roles.
- What is our financial forecast between now and the ending? What constraints does that give us?
- Do we have creditors and liabilities? Are we at risk of insolvency before the ending? Do we know what to do if that's the case?

- What is our communications and engagement plan? Who do we need to involve in our ending or inform of our ending? What is our story?
- Do we have redundancies to manage? Do we know how to do this and have support to draw on? Who is going to lead this?
- What are the organisational assets? Are we clear about the assets we own? What organisations or individuals are the best guardians of those assets in the future?
- What data do we hold in the organisation? Do we know our responsibilities and liabilities in this area? What should happen to the data after this ending?
- What governance records do we need to hold? Where do we do this and where should they be stored?
- Who are we regulated by or registered with? How do we manage those relationships?
- For mergers: You will have a whole different set of HR and governance questions. Questions to consider include: Is it really a merger or transfer of assets? Who will lead and decide? We recommend Prospectus' [*Good Merger Guide*](#) which is essential reading for all nonprofits designing a merger.

Advice from others who have led organisations through endings:

- Find agency in the situation – you can determine many things about how this will feel, be experienced, and what it will leave behind
- Get really organised. This will need to be managed as a complex project – because that’s what it is. If you don’t have the skills or confidence to do that, ask for help from someone who has
- Think and talk about how you individually and collectively want to mark the ending. What kind of ending are you aspiring to have? Look forward to the ways in which you want to celebrate what you have achieved and the legacy of your work
- Be ready for varied and mixed emotions from you and others. For some this might be a relief, for others this will be a scary and uncertain period. You’ll be surprised by who holds what emotions.

Some tools that might help you navigate this phase:

- The creation of [a process map](#) can help you visually describe the flow of work and help you get ahead on planning and management matters.
- A transition plan is a document that layout the task and activities to be performed to efficiently transition an organisational closure to completion. The

transition plan identifies the team responsible for a successful transition, the tools, techniques, and methodologies required.

- Counselling can provide leaders and all people involved with the ending with a safe environment in which to surface, understand and find agency within the mixed, non linear emotional journey involved with an ending. Coaching can provide leaders and all those involved with ending with a safe, experienced and pragmatic sounding board for tough decisions and emotional support.
- Stakeholder engagement and co-design approaches offer processes and frameworks by which an organization involves people who may be affected by the decisions it makes or can influence the implementation of its decisions.
- [The Compass of Shame](#) can help leaders navigate the impact of shame on their organisations. Brene Brown's work on shame is also helpful, see her writing about the difference between shame and guilt [here](#).

A step by step checklist to help you design your ending (adapted from Charity Commission guidance)

Financial – Your commitments and assets		
Things to consider	Activities	Questions to ask
Property and dilapidations	<p>Obtain a list of properties. Perform a Land Registry search and obtain title deeds for freehold and leasehold properties. Check if cost exceeds market value in any cases.</p> <p>Review leases for dilapidation or disrepair clauses.</p>	<p>Am I aware of the costs that will be if any leases are given up?</p>
Fixtures and fittings	<p>Get a register of fixed assets and reconcile the figures to the accounts. Check on sample basis fixtures and fittings.</p>	<p>Does the register represent the assets fairly and accurately?</p> <p>Are there assets which will be used by others (potential merger organisations for example) in the future?</p> <p>Will some assets have to be disposed of at a loss?</p>
Investments	<p>Obtain a list of costs and value of investments.</p>	<p>Can I verify the assets by checking certificates or other legal evidence?</p>
Stocks	<p>Obtain a list of stock and values. Attend a stock-take in person if the value of the stock is material.</p>	<p>Is there slow moving or obsolete stock that might lead to an overvaluation of stock?</p>

Debtors	Obtain a list of debtors and amounts owed. Get direct third party verification on material amounts especially grant debtors.	Are adequate provisions in place for doubtful debts?
Prepayments	Obtain a list of prepayments. Verify a sample of prepayments.	Where there are agreements that need to be terminated, do these involve prepayments? In which case does the value of the prepayment need to be reduced?
Bank	Obtain a list of bank balance(s) and check balance(s) reconciliations.	Are bank balances accurate? Are all bank accounts accounted for?
Creditors	Obtain a list of creditors and the amounts owing. Enquire into and consider getting third party verification on material and long standing amounts.	Are all creditors genuinely still owed or could there be problems with the records?
Debt and guarantees	Obtain details of terms for all debt, secured and unsecured and any guarantees. Review timing of debt repayments as part of cash flow analysis.	Can any terms, covenants and guarantees remain in place following closure?
Accruals	Obtain a list of accruals. Verify the list.	Are potential liabilities being calculated on a reasonable basis and is the list complete?
Intangibles	Get details of patents, licences, brands and other intellectual property rights and goodwill together with copies of relevant agreements.	Is the valuation of intangibles reasonable?
Pension schemes	Specialist advice must be taken from the pension provider and other relevant professional advisors.	What sort of liabilities may arise if membership of the scheme is terminated by staff leaving the organisation?

Financial - Tax

Things to consider	Activities	Questions to ask
Income tax and national insurance	Examine the payroll and find out the normal monthly liability for PAYE	Is the amount owed for tax and National Insurance the payment for one month or for longer? Do there appear to be any overpayments, and if so, are they recoverable?
Corporate tax	Check that there is no liability to pay corporation tax on any form of trading or relating to non-charitable / profit making expenditure	Discuss with tax advisers
VAT	Check whether the organization is VAT registered or should be. If so, check its procedures with regard to irrecoverable VAT	Discuss with tax advisers
Gift Aid	Obtain a list of donations on which gift aid is being recovered. Check on a sample basis whether the documentation is correct to enable recoveries to be made	Would an HMRC gift aid audit uncover liabilities for gift aid being reclaimed in error?

Legal

Things to consider	Activities	Questions to ask
Power to close	Get copies of governing documents. Review the legal basis on which closure will proceed.	Where is the power assigned to commence closure in the governing documents?

Charity Commission involvement	Consider the need for Commission or other regulator advice or authority.	Is there uncertainty about how to proceed? Would Charity Commission or other regulator involvement assist?
TUPE (Transfer of Undertakings - Protection of Employment) Regulations and contracts of employment	Review contracts of employment and seek professional advice.	What are the implications for terminating staff contracts?
Data	Consider the data you own and what you are legally required to do with it in the event of closure	Act on professional advice. Use tools like this one to design an 'off boarding' process. What are the implications of these? Act on professional advice.
Property	Consider various clauses of leases such as diapiation clauses and see professional advice	What are the implications of these? Act on professional advice.
Intellectual property	Obtain details of patents, trademarks and other intellectual property rights and seek professional advice.	What are the implications of these? Act on professional advice.
Other legal contracts	Review existing contract	Act on professional advice.
Public services delivery	Review existing contracts and contact awarding agency. Find out the views of the awarding agency to closure and partial or complete transfer of contracts to new organisations	Act on professional advice.
Pensions	Review schemes and identify any issues. Determinate in a	Act on professional advice.

deemed withdrawal or cessation event will be triggered and contact the Pensions Regulator

Insurance

Obtain details of all insurance policies and make contact with the insurers.

What are the termination conditions of the policies?

Permanent endowment

Obtain relevant trust deeds and other documentation.

Act on professional advice.

Legacies

Consider reliance on future legacy and income. Seek professional advice

Act on professional advice.

5. Implementing the ending

You are now stewarding that complex journey that you have designed. Some things will be smooth and others will be difficult or take longer than you thought, but this is now the final path.

Put the effort and time in to manage this phase well and amongst all the practical work, find moments to celebrate your achievements and think about the organisation's legacy.

Questions to think through:

- Have we got all the support we need? What gaps are there and how do we fill them?
- Who is going to own what bits of the organisational ending plan and keep everyone on track with the different stages of the journey?
- Does everyone have agreed roles and responsibilities? Does everyone involved have the skills and time to undertake theirs?
- Do we need to do regular cashflow forecasting? Who will do this and who will review it?

- How regularly will the core team working on the ending meet? How do they keep in touch about progress?
- What are the potential consequences and possible risks to this process and how do we best manage them?
- Who else needs to be involved? If you are handing assets or programmes to another organisation, have you agreed when and how you will do that?
- How are you narrating and capturing the story of your organisation and its impact as you enter this critical phase? Whose voices is it being told in? Have you considered the narrative you are shaping as you go?
- For mergers: You will have questions about the process for liaising with the other organisation, questions around the combining of the organisational cultures, considerations of HR and data and much more. We recommend Prospectus' [*Good Merger Guide*](#) which is essential reading for all nonprofits designing a merger.

Advice from others who have led organisations through endings:

- Be consistent and considerate in how everyone is treated through the journey. You may not be able to help save jobs or keep the status quo, but you can treat everybody in a way that you are proud of, and that will make a significant difference to their experience of the ending and how they move on
- Stay really organised. This may be emotional work (which can mean unpredictability) but knowing that you are on top of the more predictable and practical aspects of the journey can alleviate some of the pain and pressures.
- Make time for open, honest and unstructured conversations. As well as having lots to do, you will all need to process and explore, share memories and talk
- Find moments to celebrate the successes you have had. Something might remind you of an event, achievement or the fulfilment of purpose. Share these and let them inspire you

Initiating the ending and the final moment: Marking critical transition moments

Alongside the initiation of the organisation's ending, the final moment of an organisation is perhaps the most critical transition moment in the closing journey – a metaphor might be the final light switch being turned off in a building.

Relief, grief, shame, pride, guilt and acceptance are just a few of the emotions people might experience. Depending on redundancies and other factors, people will be on different timelines and different emotional journeys. Making space for those variations at these critical transition moments is crucial according to leading psychologist Dr Linda Machin.

Casper Ter Kuile, author of *The Power of Ritual* believes rituals mark critical rites of passage. They move us from one state of being to another. While a ritual doesn't make things different, it can help make things real and meaningful by supporting us to acknowledge something has changed, shifted or altered in some way.

Using rituals to mark moments can support the emotional journeys all involved in the organisational ending are on. Jake Garber drew our attention to the way rituals can support a healthy mourning process. If you mourn well, you have a chance to start again. The ending moment is a transition point at which organisations and their people can find agency to move towards and embrace new beginnings.

Questions to think through:

- What are the moments in the ending that we – our staff, trustees and wider stakeholders – want to mark?
- How can I bring people together to co-create a meaningful way to mark the point at which we begin to close this organisation? And at the end?
- What are the cultural signifiers that are familiar to our collective identity that we might be able to use to mark this moment? This might be as simple as sharing food, or sharing words with one another. The most powerful rituals are familiar enough to those participating that they feel safe.

Advice from others who have led organisations through endings:

- Be mindful not to miss the significance of these crucial transition moments in the closing journey. It's too easy to miss them or brush them aside in the rush to get the legal, financial and other practical considerations sorted.

What has worked for other organisations marking critical transition moments through an ending:

- One CEO told us of the value of a memorial book which had been started at the initiation of the ending itself. Available to any staff, volunteer, trustee or other stakeholder who wanted to contribute, it was a place for people to share their memories, pride and learnings from the organisation's 15 year history. This book was passed onto the organisation who inherited the majority of the closing organisation's programmes and in doing so became part of the gifted legacy from the closing organisation.
- At the initiation of one nonprofit's ending process, a consultant designed a board game – a bit like a monopoly game - which saw staff

progress through areas of work and the issues that lay ahead. Over the course of the game players would have to leave the board and those remaining would have to start to visualise a world where they have to make decisions and progress the organisation's ending without those people.

- Another CEO we interviewed shared how she and her team of 15 have marked many transition moments over the 10 years of their organisation's history. Most recently they marked the rebranding of their organisation with a Covid-19 appropriately distanced picnic. All staff members who could gathered on the eve of the launch of their new brand in a local park. Some shared memories and experiences of the old brand before they shared their hopes and aspirations for the new era the organisation was entering.
- A charity shared with us the value they drew from gathering the staff and trustees of an organisation together on the 1st anniversary of their ending for a meal.
- A social enterprise which merged with another told us how their old staff had volunteered alongside their new staff for the first 6 months of

the merger helping to build relationships and pass on energy to the new merged entity.

- In the external stakeholder communications at the ending moment one charity became dormant, they published a final impact report and finished their email to key stakeholders by pointing to organisations who were continuing the work that they had been a part of during their existence.
- Another nonprofit told us how they used dates in the diary like 'International Day of x' as a way of marking and telling the story of their impact in their final year and the year after. This gave them the opportunity to root their staff and wider community in the purpose of their work and not just the organisation itself.

6. Beyond the ending – new beginnings

You are now at the end of this particular journey, and (perhaps after some well deserved rest!) you have the time and energy to think about new beginnings. This might be for the Board or team to think about what they might want to do together in the future, or to support team members and volunteers finding fulfilment in a new organisation or purpose.

Questions to think through:

- What have we learned and achieved? Should we share these more widely?
- How should we celebrate what we have achieved? Are we ready to do that now?
- Who needs any ongoing support? What can we do to put that in place?
- Do we want to stay in touch? Formally or informally?
- Are there new and different ways we can work together to fulfil the purpose that energised us for so long?
- Who still needs to retain any work, records or assets on behalf of the organisation? Is that all in place?

Advice from others who have led organisations through endings:

- Acknowledge the emotional and practical work that you have done and show appreciation to yourselves and those around you who have supported
- Feel proud of having managed an ending well. You have shown that it is possible and makes a very significant difference to people, relationships and the wider ecology of which you are all a part
- Stay connected and share your memories and positive reflections and achievements
- Get inspired. Create space for conversations and reflections that help you imagine and move into what comes next for you.

Some tools that might help you navigate this phase:

- Personal development planning is the process of: establishing aims and objectives (or goals) - what you want to achieve or where you want to go, in the short, medium or long-term in your career. assessing current realities. identifying needs for skills, knowledge or competence.
- [Ideation](#) is the process where you generate ideas and solutions through sessions such as [Sketching](#), [Prototyping](#), [Brainstorming](#), [Brainwriting](#), [Worst](#)

[Possible Idea](#), and a wealth of other [ideation](#) techniques.

- [A Future Search conference](#) is a way for a community or organisation to create a shared vision for its future. You should use Future Search when you want commitment from all stakeholders and when the most important thing is to generate energy for action. It enrolls a large group of stakeholders who are chosen because they have power or information on the topic at hand or are affected by the outcomes. Examples of such groups are health care users, young people or shopkeepers.
- The goal of [Real Time Strategic Change \(RTSC\)](#) is to formulate a new vision and/or strategic direction of the organisation, in this case closure, and to obtain a realistic course of action for key financial, quality, cost, and other performance measures.

4

Conclusion

The backdrop in which we developed this toolkit is one of unprecedented change and challenge for nonprofits. 1 in 10 organisations are facing closure in light of Covid-19 and these endings are likely to be weighted on nonprofits which are BAME led. This toolkit is version 1 of our offer of practical support to organisations facing endings now.

In the research and writing of this toolkit as part of the wider Stewarding Loss work we have been overwhelmed by how creating space for talking about organisational endings has unlocked huge energy, passion and insight from nonprofit leaders in the UK and overseas. We hope this toolkit and our wider work contributes to a much needed step change in conversations nonprofits have about organisational endings. You can join us in this work by starting or strengthening conversations around loss and endings in your nonprofit organisation today.

We know this toolkit can be improved, our assumptions can be challenged and our support to the many organisations facing an uncertain future developed.

Questions we are holding as we publish this first version are:

- How can we strengthen the guidance and advice in this toolkit to aid organisations who are considering and navigating organisational endings now?

- What more can we do to support organisations facing possible endings now to find agency in their situation and where appropriate design better endings?

We would love you to join us as we surface answers to these questions. Please get in touch with Cassie and Iona through the website with your thoughts, ideas, challenges and provocations you had as you read this toolkit.

We know that neat and tidy toolkits like this one are all well and good but the reality of navigating and stewarding the ending of an organisation is a complex logistical and emotional journey unique to every organisation. A toolkit will only get us so far in our commitment to design better organisational endings.

Alongside this toolkit we are building a rich and varied body of work from all this input, and have received further funding from the Paul Hamlyn Foundation to develop ideas and practice around better organisational endings including:

- Supporting funders to resource organisations to end well
- Supporting organisations to design their endings

- Building a community of practice for better organisational endings
- Building up peer support networks of those engaged with and experiencing organisational endings
- Convening a range of nonprofit stakeholders to consider how the changes could be made to the operating context of nonprofits to enable better organisational endings

History tells us that it's in the most challenging times that innovative approaches to change bubble up and new nonprofit organisations and infrastructure emerge. The stewarding of endings and new beginnings go hand in hand. This work takes courage and vision alongside responsible, compassionate and intelligent stewarding of endings for organisations coming to the end of their work in their current form.

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Directory of better endings

Here are a few pointers to places to go, things to read and people to seek out to guide you as you explore the designing and delivery of better endings.

Guidance and regulation:

- [Charity Commission's guidance on financial Difficulties](#)
- [Charity Commission's guidance on trustee decision making](#)
- [Charities and insolvency: Guidance note for the Charity Finance Group & Association of Chief Executives of Voluntary Organisations](#)
- [The Insolvency Practitioner Directory](#)
- [GOV.UK's guidance on how to close a charity](#)
- [Prospectus' Good Merger Guide](#)

Seeking external support

Where resources allow, seeking the advice external advisers experienced in both the practical and the emotional journeys involved with endings can be a huge help providing all involved with an external, relatively dispassionate adviser. They can support with securing a shared view of the organisation's present and future

circumstances and can provide invaluable support in designing and delivering an ending. Here are a few people and organisations you could reach out to:

- [NCVO](#) has a suite of tools and resources designed to support effective governance. The [NCVO Knowhow Nonprofit site](#) provides knowledge and e-learning for charities, social enterprises and community groups. [NCVO's Consultancy Team](#) provides a range of support including governance, strategy development, change management, impact and evaluation.
- The [Small Charities Coalition](#) supports organisations with an income of under £1m a year and has a range of tools and support offers available to small organisations.
- [ACEVO](#) is the community of civil society leaders. Its website contains a range of useful advice and support.
- The [Association of Chairs](#) supports Chairs and Vice Chairs in England and Wales. You can find resources and events on their website www.associationofchairs.org.uk
- [ICSA: The Governance Institute](#) has general and detailed information for the charity and voluntary sectors. Go to the 'knowledge tab' and look for the link to 'charity resources'.
- Charities based in Wales are encouraged to visit [WCVA](#)'s website which has guidance and information.

[Third Sector Support Wales](#) is a network of support organisations for the voluntary sector in Wales.

- Charities based in Scotland should visit [SCVO](#) for a range of support, tools and advice.
- Charities in Northern Ireland should visit [NICVA](#) for a range of support, tools and advice.
- [Dr Dawn Langley and Alchemy Research and Consultancy](#) offer consultancy support to support organisations to navigate change. [Their blogs](#) contain very useful information and insights on mergers and other change and closure work.
- [Caroline Lien](#) offers consultancy support to charities, corporates, the public sector and beyond on strategy and organisational change and challenge.
- [Practical Governance](#) provides hands-on governance support to organisations, networks and partnerships with a social mission

Tools and frameworks

Here is a full list of the tools and frameworks we've pointed to in this toolkit and some others which you might find useful in designing better organisational endings.

To help you create a shared view:

- Courageous conversations advice can help you prepare for honest, open and important conversations. [Brene Brown's Daring to Lead work](#) is a good place to start.
- Cashflow analysis can help you get on top of the incoming and outgoing numbers. The [Charity Finance Group](#) has some useful tools.
- PESTLE analysis can help you understand the context and landscape that you operate in across political, economic, social, technological, legal and environmental considerations. Check out [Pestle's non-profit guidance](#).
- Scenario modelling such as [NCVO's scenario advice](#) can help you envision different outcomes and courses of action
- The Three Horizons model can help you imagine and design for different time frames helping you separate reactive short term thinking, from longer term sustainable and systemic thinking. You can read about it here in the [International Futures Forum](#) where there are also sample presentations to aid you using it.
- You can lead in ways that inspires a 'growth mindset' within your organisation. A growth mindset thrives on challenge and sees failure and its learnings as a heartening

springboard for growth and for stretching our existing abilities. [Read more on Carol Dweck's approach here.](#)

- Decision Matrix Analysis is a tool used to compare alternatives with respect to multiple criteria of different levels of importance.
- The Affinity Diagram is a method which can help you gather large amounts of data and organise them into groups or themes based on their relationships. The affinity process is great for grouping data gathered during research or ideas generated during Brainstorms.
- Opportunities, risks, alternatives & improvements, past experience, analysis, people, alignment & ethics ([ORAPAPA](#)) is a tool which has been designed to make sure you don't overlook one or more important aspects of the decision at hand. By the time you have worked your way through this model completely, you should be able to confidently make your final choice.
- Force field analysis provides a framework for looking at the factors (forces) that influence a situation, originally social situations. It looks at forces that are either driving movement toward a goal (helping forces) or blocking movement toward a goal (hindering forces).
- [Bain's RAPID framework](#) is a tool to clarify decision accountability. A loose acronym for Input, Recommend, Agree, Decide and Perform, RAPID assigns owners to the five key roles in any decision.

To strengthen your approach to decision making:

- Get your budgeting spot on with traditional, zero based and activity based budgeting as well as a rolling cashflow forecast. [NCVO](#) and [Charity Finance Group](#) have good simple resources.
- [Six thinking hats](#) is a role-playing model. It serves as a team-based problem solving and brainstorming technique that can be used to explore problems and solutions and uncover ideas and options that might otherwise be overlooked by a homogeneously thinking group.
- [Weighted options analysis](#) - this approach to analysis uses a basic decision matrix which consists of establishing a set of criteria options which are scored and summed to gain a total score which can then be ranked. Importantly, it is not weighted to allow a quick selection process.
- [OODA decision making model](#) is a four-step approach to decision-making that focuses on filtering available information, putting it in context and quickly making the most appropriate decision while also understanding that changes can be made as more data becomes available.
- [Paired Comparison Analysis](#) (also known as Pairwise Comparison) helps you work out the importance of a number of options relative to one another.

- Go/No go decisions is a framing that supports you to know how to proceed with or abandon a plan or project determined on a set of specifications. ‘Go’ denotes that a product conforms to the specifications; when it does not, it is ‘no go’.
- Decision trees are flowchart-like structures in which each juncture or turning point represents a test on an attribute and each branch represents the outcome of the test. It can aid decision making which takes into account all attributes and conditions.
- [Hartnett's Consensus Oriented Decision Making \(CODM\) model](#) is a seven step process that facilitates group based decision making on a consensus basis. It can be used in any group situation, regardless of whether the final decision-making power rests with a single person or or the whole team.
- After action review can help you learn in real time and understand your impact. [Harvard Business Review sets out the use of after action review here.](#)
- Similarly external analysis and landscape mapping can help situate you in the sector, field or ecosystem you operate in. See [NCVO's external analysis advice.](#)

To aid you in the design and delivery of a better organisational ending:

- Task prioritisation of course means deciding what's the most important task even when everything on your list feels crucial. But if you can prioritise until you have only one thing to focus on right now, you can't help but get to work.
- Create a dashboard to manage your information and progress and key data points relevant to the ending. Through the use of data visualizations, dashboards can help simplify complex data sets to provide users with at a glance awareness of current performance.
- Use [blindspot analysis](#) to help you uncover obsolete, incomplete, or incorrect assumptions in a decision making process.

To support commitment to the ending:

- You should continue to conduct financial analysis – income & expenditure, cashflow, balance sheet as outlined in earlier stages of this toolkit.
- Research has shown that trust in leadership (and in all relationships) consists of four basic elements and the [ABCD Trust Model](#) can help leaders grow it. For leaders to

be successful in developing high-trust relationships and cultures, they need to focus on using behaviors that align with the ABCDs of trust. Leaders build trust when they are:

- Able—Being able is about demonstrating competence.
 - Believable—A believable leader acts with integrity
 - Connected—Connected leaders show care and concern for people
 - Dependable—Being dependable and maintaining reliability
- The [Ladder of Inference](#) is a model of the steps you can use to make sense of situations in order to act. It helps us to think about our thinking and to coordinate our thinking with others.
 - Stakeholder engagement and co-design approaches offer processes and frameworks by which an organization involves people who may be affected by the decisions it makes or can influence the implementation of its decisions.
 - The [decision regret scale](#) can help you measure distress or remorse after a decision. The scale originated in a healthcare context but is widely used to predict and plan for the emotions of decision making.
 - Participatory decision making approaches are crucial for building consensus throughout an ending. [Here's a simple outline](#) of how to approach building participation into your ending journey.

To support the designing of an ending:

- The creation of [a process map](#) can help you visually describe the flow of work and help you get ahead on planning and management matters.
- A transition plan is a document that layout the task and activities to be performed to efficiently transition an organisational closure to completion. The transition plan identifies the team responsible for a successful transition, the tools, techniques, and methodologies required.
- Counselling can provide leaders and all people involved with the ending with a safe environment in which to surface, understand and find agency within the mixed, non linear emotional journey involved with an ending. Coaching can provide leaders and all those involved with ending with a safe, experienced and pragmatic sounding board for tough decisions and emotional support.
- The [double diamond model](#) is a clear, comprehensive and visual description of the design process from the Design Council.
- Stakeholder engagement and co-design approaches offer processes and frameworks by which an organization involves people who may be affected by the decisions it makes or can influence the implementation of its decisions.
- [The Compass of Shame](#) can help leaders navigate the impact of shame on their organisations. Brene Brown's

work on shame is also helpful, see her writing about the difference between shame and guilt [here](#).

- Mentoring/coaching at this stage in the journey can support you to craft and share an honest and meaningful story of your journey through loss helping you to signal to others what you've learned and where you hope to go next.
- Outplacement is provided by organisations to employees affected by redundancy, helping them to confidently navigate the job market and transition into their next phase.
- Stakeholder consultations involve the development of constructive, productive relationships over the long term and can be deployed as part of co-design and co-delivery. It focuses on giving voice and space to stakeholder concerns and feedback which is reinvested to improve project design and outcomes, and help an organisation going through closure to identify and control external risks.
- Appreciative Inquiry (AI) is a strengths-based, positive approach to leadership development and organizational change. AI can be used by individuals, teams, organizations, or at the societal level; in each case, it helps people move toward a shared vision for the future by engaging others in strategic innovation
- Organisational redesign involves the integration of structure, processes, and people to support the implementation of strategy, in this case an ending and therefore goes beyond the traditional tinkering with “lines

and boxes.” It comprises the processes that people follow, the management of individual performance, the recruitment of talent, and the development of employees’ skills. When the organisational redesign of a company matches its strategic intentions – in this case closure – everyone will be primed to execute and deliver them.

- A Dynamic Planning Charrette is an intensive planning session where citizens, designers and others collaborate on a vision for development. It provides a forum for ideas and offers the unique advantage of giving immediate feedback to the designers. More importantly, it allows everyone who participates to be a mutual author of the plan.



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