CLOSING WITH **INTENTION** AND **INTEGRITY**

LESSONS FROM SHINE'S SUNSET

Shine LITERACY

INTRODUCTION

After 23 years of operation, **Shine Literacy made the bold decision to close, or "sunset", in March 2024**. The literacy nonprofit landscape had changed significantly since its launch, and the Founder-Director and Board of Trustees realised that sustaining Shine as a non-profit organisation was not the only or best way for its model, resources and learnings to make a difference in helping young children learn to read. The decision was a strategic end to Shine's long-term vision, mission, and years of programmatic work.

Shine embarked on a one-year sunset designed to be a strategic culmination of Shine's work over the years. It handed over its activities to its social franchise partners, community-based organisations known as "Shine Chapters". It built their capacity, deepened their connection as a network, and donated the bulk of its reserves to these partners so the work could continue.

It also open sourced its model and materials so they could be used by schools, community-based organisations and committed volunteers around the country to help struggling readers become confident readers. It offered sector-wide trainings and made donations to partners who support the literacy sector. And it committed to sharing what it learned during the sun-setting process with the broader nonprofit community.

Guided by four main questions, the closure of the Shine Trust as an entity followed a clear process and structure to ensure sound governance, integrity, and responsibility to Shine's partners and the broader literacy and nonprofit sectors. The key questions Shine had to answer were:

- **TIMELINE**: when and how should Shine close?
- **PEOPLE**: how should Shine position its sunset and engage with key stakeholders, including employees?
- **COMPLIANCE**: how does Shine ensure integrity to its Trust Deed and comply with all governance and legal requirements?
- **ASSETS**: what should Shine do with its funding, reserves and physical assets?

This learning brief shares what Shine learned in the process of closing, and offers a checklist of steps to take when closing a non-profit entity in South Africa.

This learning brief is part of the **SHINING ON** series which captures lessons from Shine's sunset.
All briefs can be accessed at **www.shineliteracy.org.za**.

TIMELINE: TOO LONG, TOO SHORT OR JUST RIGHT?

- **What timeline is most appropriate for sunsetting Shine?**
- **How does Shine complete all key activities before March 2024?**

Shine's Director and Board of Trustees grappled with the decision of when to close. While some nonprofits have to close quickly due to lack of funding, Shine's decision was not motivated by financial pressure. It considered closing in as little as six months and as long as two years.

Some trustees initially worried that a year was too long, and unnecessarily expensive: once the decision to close was made, why linger? And how would Shine keep up staff morale and momentum if the sunset stretched out for too long? For others, leaving a legacy and investing in Shine's partners was paramount, and would take time if it were to have a real impact.

Ultimately, Shine decided to sunset over 12 months. A year gave Shine time to better understand the needs of its franchise partners, build their capacity and deepen their connections to one another; to complete most of the open-sourcing work (detailed in **this learning brief**); to distribute Shine's assets; and to ensure it followed appropriate due diligence for distributions upon termination.

Shine Literacy also had sizable reserves going into its sunset, which enabled it to strategise, capacitate its strategy, and close over a longer period than a more resource-constrained organisation. (Shine's sunset strategy, key questions and considerations, and factors for its success are discussed in **this learning brief**).

To close within twelve months, Shine's strategic and programmatic work needed to wrap up after nine months. This allowed time to distribute Shine's fixed and financial assets, close accounts, clear its office, and finalise and share its learnings from the sunset. Although Shine closed in March 2024, most staff members' contracts ended in December 2023. The compliance elements of the closure are discussed later in this document.

Key takeaways:

- Consider what activities you would like to complete before closure.
- Engage your board for support and oversight.
- Build a sunset strategy aligned with your values and mission.
- Capacitate your sunsetting strategy.

WHO WILL WORK ON THE SUNSET AND CLOSURE?

Shine Literacy chose to continue operating its programmes in 2023, so its full-time staff were fully committed. Shine needed strategy, human resourcing, legal, and financial assistance to ensure a well- capacitated sunsetting process.

Shine appointed three consultants, who led partner strengthening, open sourcing and knowledge sharing, communications rollout, due diligence research, and offered overall strategic support to the Director. It also worked with a human resources consultant; two legal advisors (one for open licensing and one for the overall closure process); and its long-term accountants, who helped with final financial reporting, accounting, and closure with the South African Revenue Service (SARS).

PEOPLE: HOW DOES SHINE ENSURE EVERYONE **FEELS SEEN AND HEARD**?

Shine's ethos, which draws on the "thinking environment" work of Nancy Kline (see box), strongly influenced its approach to sunsetting. Two principles in particular – "each individual matters" and "ease creates, urgency destroys" – guided communication with key stakeholder groups. Shine had to consider the story it wanted to tell and the impact its decision would have on each group, which included trustees, employees, franchise partners, funders, volunteers, and the broader literacy sector.

ETHOS

EACH INDIVIDUAL MATTERS

Shine Literacy creates an environment which affirms a child's importance.

LISTEN WITH RESPECT AND WITHOUT INTERRUPTION

The quality of our attention profoundly affects the quality of other people's thinking.

TREAT EACH OTHER AS THINKING PEERS

We learn from one another, regardless of age or qualification.

EASE CREATES, URGENCY DESTROYS

An environment that encourages children to work at their own pace facilitates learning.

PRACTISE THE ART OF APPRECIATION

Be generous and genuine with praise and words of encouragement.

Shine LITERACY

Shine wanted to tell a story of its sunset as a bold, courageous and innovative decision to be proud of. After tightening up this message, a detailed communication strategy and timeline was established to ensure a smooth process.

To ensure everyone felt seen and heard, communication had to be clear and timeous, be individualised, and create space for feedback. Shine's founder and director, Maurita Weissenberg, communicated directly with most stakeholders and prioritised in-person meetings and phone calls whenever possible. This was an emotional and vulnerable period for everyone at Shine, as the information was new, and Shine's Director had to hold space for many people while processing her own emotions.

Shine's Director made it clear that Shine was open to feedback from all stakeholders about the sunset decision and process. While a lot of feedback was positive, inspired and encouraging, some people expressed disappointment and sadness. The benefit of a long time frame was that the various stakeholders could work through what Shine's Director affectionately termed "the stages of grief" together. Even those who were initially sad or sceptical found acceptance and even joy in parts of the sunset.

Over a seven-week period, Shine communicated with its stakeholder groups in the following order:

1. **Trustees**
2. **Employees**
3. **Franchise partners and funders (concurrently)**
4. **Literacy partner organisations**
5. **Volunteers**
6. **Supporters and the broader literacy sector**

The key messages, timelines and considerations for each stakeholder group are discussed below.

"Thank you so much for including me in this news and for the detailed explanation of your thinking and what lies ahead. I think it is amazing. I have never before heard of an NPO that decides proactively and with such care to say, times have changed, let's continue this journey differently. What an example. I think it would be great for you to share this story of sunsetting Shine as widely as possible for others to think about and follow."

SARAH RENNIE
GRINDROD FAMILY CENTENNIAL TRUST

Shine's Trustees: Lolo Mini, Di Turpin, Kehiloe Ntsekhe and Graeme Auret; Director: Maurita Weissenberg; and Finance Manager: Julie Fischer

TRUSTEES

Shine's Board of Trustees was involved in each step of the closure process. When the idea to sunset was first tabled, Shine's Director engaged with board members both individually and collectively to answer and explore questions and allay fears. The decision to sunset was made and minuted in mid-April 2023.

Throughout the process, key factors that helped effective communication with the board included:

- Proactively updating and consulting Shine's board treasurer on all compliance and financial matters to anticipate risks and allay fears;
- Sharing well-prepared, detailed presentations with board members ahead of meetings;
- Giving board members opportunities to reflect in "rounds" at each meeting (drawing on Nancy Kline's "thinking environment" approach);
- Honouring and incorporating trustees' concerns and questions at each step; and
- Sharing feedback from stakeholders as it was received.

EMPLOYEES

To deliver on its sunsetting goals, Shine had to keep its seven-person team engaged and motivated in the face of retrenchment – no easy task. Shine's Director met with each employee one-on-one, and followed up regularly with individual and group meetings to manage expectations, hear concerns and challenges, and respond with compassion. Senior staff were informed before junior staff, and all employees were informed early in the process. They were asked to keep the information to themselves until Shine's funders and key partners were informed.

A major goal was to reassure employees that their roles would continue until the end of 2023, and to support them to find new opportunities. The trustees allocated funding and time for professional development for all employees to support their next steps. By the end of the sunset period, all Shine employees had either found new jobs or chose to pursue consulting.

Shine also contracted a values-aligned human resources expert to facilitate the retrenchment process in line with South African labour law and to keep communication open at all levels about concerns and challenges. Striking a balance between legal compliance, compassion and empowerment was critical and required time, attention and care.

FUNDERS

The next two groups – funders and franchise partners – were informed concurrently.

Shine classified its funders into four main groups:

- Major, multi-year institutional funders;
- Smaller or new funders;
- Past funders; and
- Individual donors, many of whom supported Shine on a monthly basis.

Larger and more long-standing funders were engaged first. With all institutional funders, conversations were direct, via face-to-face meetings when possible and calls when they were not. Individual donors received an email from Shine's Director.

Each donor needed reassurance that their funding would be used as intended for programmatic work in 2023, and to be consulted on whether it was acceptable to use their contributions toward sunsetting activities. With many funders, Shine tried to redirect their future contributions to franchise partners so that the literacy work could continue as intended through its partners.

FRANCHISE PARTNERS

Shine Literacy had implemented a social franchise model from 2011, where it licensed its programme to community-based organisations (known as "Shine Chapters") and offered ongoing training and support. In its final year of operation, Shine had 14 franchise partners.

These partners were critical to Shine's sunsetting goals: it hoped to invest in these partners so they could continue the work, but they had to be on board with this vision.

For the franchise partners, the decision to close was unexpected. Shine's team communicated individually with each partner, and held space for a variety of responses, ranging from sadness and loss to inspired encouragement of the brave decision. Because it had deep, long-standing relationships with organisational leaders, the Shine team knew how best to motivate and support each partner.

Senior staff visited almost all partners face-to-face shortly after the initial announcement, and engaged to understand whether they wanted to continue running Shine's programme and what kinds of support they would need to do so.

It also brought all partners together later in the year for a three-day indaba where they strengthened connections and developed their individual and collective visions for the future. The team focused on not raising expectations or creating competition, but rather building a sense of unity and symbolically "passing the torch" to the partners so they could "shine on" in Shine's absence.

LITERACY PARTNER ORGANISATIONS, VOLUNTEERS, AND THE BROADER SECTOR

Once the Board, staff, franchise partners and funders were informed, Shine had to share its news with the rest of the world. This included literacy organisations that collaborated with Shine to provide reading materials, who were notified personally; more than 200 current and past volunteers, who received an email; and the broader sector.

Shine's 2022 annual report closed with a **message from its Chairperson** that explained the decision to sunset. The report was shared broadly in early June 2023 alongside a social media announcement, marking the end of the seven-week communication rollout.

Key Takeaways:

- Decide on your core messaging – what do you want to share and why?
- Determine in which order you need to communicate and to whom.
- Consider for how long you may want the information to remain confidential before it is shared publicly.
- Think about the unique needs of each stakeholder.
- Invite feedback and input, particularly from beneficiaries and funders.

> *"I read your letter and want to congratulate you on the decision you have made. It speaks to an organisation that has been intentional about embedding your knowledge into the hands of your chapter partners that will continue to roll out the work and implement your IP. There are few leaders that have the courage to contemplate and agree the best way forward for an organisation is to wind down and open source its materials so that more organisations can use them and implement them, it's brilliant. I am sure it was an extremely tough process, but wow to be so forward thinking and trust that this will have exponential reach is powerful."*

TRACY WEBSTER
OPPENHEIMER MEMORIAL TRUST

COMPLIANCE: HOW DOES SHINE ENSURE **INTEGRITY** TO ITS TRUST DEED AND **COMPLY** WITH GOVERNANCE AND LEGAL REQUIREMENTS?

- **In what order does one deregister from regulatory entities and close bank accounts?**

HISTORY AND CONTEXT

While Shine's programmes started in 2000, the Shine Trust was officially formed in 2007 when it was registered with the Master of the High Court in South Africa. It was also registered as a non-profit organisation (NPO) with the Directorate for Non Profit Organisations through the Department of Social Development (DSD) and obtained approval as a public benefit organisation (PBO) through the South African Revenue Service (SARS). Each of these regulatory bodies, as well as Shine's own Trust Deed, had expectations and requirements for closure.

Depending on the type of entity used to establish the organisation, alternative or additional regulatory bodies (such as the Companies and Intellectual Property Commission (CIPC), which regulates non-profit companies) may have other steps to take that are not formally outlined in this document. Shine, set up as a trust, was required to deal with the Master of the High Court. Voluntary associations are not overseen by a formal registration body, but must adhere to the closure requirements in their Constitution and with any other bodies – for example, if it is registered as an NPO or PBO.

LEGAL COMPLIANCE

Shine's Trust Deed outlined the steps to take should the trust close. These were further guided by legal and regulatory requirements of each of the bodies with which Shine was registered.

DUE DILIGENCE FOR LEGAL EXPERTISE

Shine met with six potential service providers to find a legal advisor to support its closure. In particular, Shine's Trustees wanted assistance with:

1. Advising on the process for termination, including the method, the order of events, the documentation that will be required with regards the Master of the High Court, trust law and the NPO registration.
2. Drafting the necessary resolution and affidavits, collating all other documents required, placing this and other necessary documentation on record with the Master of the High Court, following up with the Master;
3. Advising on the qualifying criteria for organisations that would receive any funds on termination;
4. Liaising with the NPO Directorate for the de-registration of the organisation as an NPO, completing the forms, lodging these.

SOCIAL-PURPOSE ORGANISATIONS AND THEIR REGULATORY BODIES

Socially beneficial entities can have multiple registrations with different regulatory bodies, as summarised below. *Note: This is not an exhaustive list and is provided for information purposes only. For further detail, please consult the relevant authority or seek legal advice.*

TYPE OF ORGANISATION	REGULATED BY
Non-profit Organisation (NPO) An NPO can be a trust, company or other association of persons established for a public purpose whose income and property are not distributable to its members or office bearers except as reasonable compensation for services rendered.[1] Formal registration as an NPO with the NPO Directorate is voluntary for some organisations and compulsory for others.	Department of Social Development (DSD) (NPO Directorate)
Public Benefit Organisation (PBO) Generally speaking, a PBO is a trust, company or other association of persons that has received this approval from SARS. In order to apply for this approval, amongst other things, an organisation should be established with the sole purpose of implementing public benefit activities, where all activities are carried on in a non-profit manner and with an altruistic or philanthropic intent; where no such activity is intended to promote the economic self-interest of any fiduciary or employee of the organisation directly or indirectly, other than by way of reasonable remuneration; and where activities are for the benefit of, or are widely accessible to, the general public at large. Public Benefit Organisation approval provides an organisation with limited tax exemption. A further approval (S18A approva) would be available to certain organisations depending on their activities and, if obtained, can allow for a limited tax deduction in the hands of the donor.	South African Revenue Service (SARS)
Charitable Trust A charitable trust is one that has been set up for charitable purposes. It will be governed by the provisions of the Will, court order or Trust Deed through which it has been established.	Trust Property Control Act and Master of the High Court
Non-profit Company (NPC) A non-profit company is incorporated for a public benefit or other objective relating to one or more cultural or social activities, or for communal or group interest. The income and property of a non-profit company is not distributed to its incorporators, members, directors, officers or persons relating to any of them and must be used to advance the purpose for which it was created, as set out in its memorandum of incorporation.[2]	Companies and Intellectual Property Commision (CIPC)
Voluntary Association A voluntary association is the most common legal form of non-profit organisation in South Africa and is governed by its constitution. It usually exists where some form of membership is required.	Will be governed by the provisions of the Non Profit Organisations Act 71 of 1997 if registered as an NPO (which is usually the case)

[1] https://www.dsd.gov.za/index.php/npo/about-us

[2] https://www.cipc.co.za/?page_id=2132

ASSETS: WHAT **CAN** WE DO AND WHAT **SHOULD** WE DO?

- **What are the legal and compliance criteria for distributing reserve funds?**
- **How does Shine create a structure for ensuring distribution meets all requirements?**
- **How does Shine define "like-minded organisations"?**
- **How does Shine distribute funds in alignment with its Trust Deed and with respect to the funders who donated to Shine?**

To close down, the Shine Trust ultimately needed to distribute all of its assets in alignment with its trust deed, both financial and fixed. Shine Literacy also received funding for its programmes to continue in 2023. When starting the sunset process, Shine reviewed funding agreements, engaged with funders, and committed to implementing all programmes for which Shine was funded in 2023. The key questions and decisions around Shine's sunsetting strategy, support to partners, and final programming are further outlined in our **Reflection Learning Brief**.

This section focuses on the legal parameters and best practice that guided Shine's distribution of assets upon termination.

WHAT **CAN** WE DO?

In order to ensure the fullest compliance with the expectations of the Trust Deed and each regulatory body with which Shine Literacy is registered, the trustees had very clear parameters on which organisations they were able to distribute any funds to on termination.

For Shine, its trust deed instructed that the recipient organisations should have similar objectives to Shine and be similarly registered with regulatory bodies; as discussed above, as both non-profit organisations and as public benefit organisations with Section 18A approval. Shine's objective, as defined in its trust deed, was: "providing primary educational institutions who cater for disadvantaged learners with education support programmes for such learners".

A thorough due diligence process was completed to ensure that the distribution criteria were met and all necessary documentation was compiled for potential audit upon termination.

Due to these stringent requirements, some of the partners and beneficiaries Shine wanted to support financially were not eligible to receive donations. In these cases, Shine was able to support these organisations programmatically with training and learning resources, but was unable to distribute its financial reserves to these entities.

WHAT **SHOULD** WE DO?

After completing all programmatic commitments and sunsetting activities, Shine had substantial financial reserves that had to be distributed upon termination. It had to determine the most effective way to leave a lasting legacy aligned with Shine's goals and mission.

In this phase of thinking, the Shine sunset team reviewed what others have done when closing, engaged with experienced grant managers, and reviewed literature on grant-making and donation best practice.

Shine's Trust Deed specified that upon termination, any assets had to be distributed to organisations with similar objectives. More broadly, its sunsetting strategy sought to equip its partners and the sector to continue "shining on", an intention that was seeded in 2011 when Shine established its social franchise model. To set criteria for distributions, Shine asked:

- How does Shine understand organisations with "similar objectives"?
- Is the organisation eligible to receive funds, in terms of Shine's Trust Deed and the regulatory bodies with which it is registered?
- Does the organisation have a clear strategy for sustaining impact in literacy?
- Are the trustees confident that we have completed appropriate due diligence and risk assessment on the recipient organisation?

GRANTS VS. DONATIONS

Shine also had to parse the conceptual and technical differences between distributions on termination – which require ceding control over how money is spent – versus grants.

In the non-profit sector, grants are more common. Shine's sunsetting team was conditioned to think about allocating money with clear agreements about how money will be spent and compliance and reporting requirements. However, upon closure, Shine would not be around to manage grants, review reports or ensure funds were spent as intended.

Shine considered working through an intermediary grant-making entity who could manage a more structured grant agreement, but ultimately decided to distribute its financial reserves directly.

This required a more thorough due diligence process up front, and clear communication about the intention Shine had for the distributions. It also required "letting go" of ownership, and accepting the inability to enforce expectations over resources or programming. Ultimately, partners with proven track records and longstanding trust relationships that met all compliance criteria were prioritised as recipients.

Considering these questions and many others, the final process for decision-making was determined:

ACTION	GOALS	WHY?
Process that is	**responsible**, **fair**, and **efficient**	**RESPONSIBLE** - compliant to all legal and fiduciary responsibilities with appropriate due diligence **FAIR** - Shine can communicate about the process and distribution proudly and transparently; no favouritism and a clear process underpinning decision-making **EFFICIENT** - distribution with a focus eliminating unnecessary hurdles and creating a smooth and simple process
That **distributes funds to**	**like-minded organisations** who were **aligned** with Shine Literacy's values, mission, and vision	**LIKE-MINDED** - with similar objectives to Shine, as outlined in the trust deed **ALIGNED** - in respect to the spirit of donors who originally gave this money to Shine; given the goal was to pass money onto similar work
So that	these organisations can continue to make a **sustainable impact in literacy**	**SUSTAINABLE** - Shine wanted to ensure that the recipients have the capacity, will, and strategy to continue making an impact in literacy into the future **IMPACT** - meant making a difference in a measurable, evidence-based way

Once it completed all programmatic activities, Shine had reserves of more than R12 million. Some of these funds were invested in the sunsetting process, but most would be distributed on termination. Shine distributed these reserves in compliance with the requirements imposed upon it by its registrations and approvals, and with the intention of equipping its partners and the greater literacy sector to "shine on" beyond Shine's closure.

Ultimately, Shine used its reserve funds to support four categories of recipients:

1. **FRANCHISE PARTNERS:** More than half of Shine's reserves supported these partners via training and capacity-building, book distribution and financial donations.
2. **LITERACY RESOURCE HUB:** A quarter of Shine's reserves were allocated to open-sourcing its materials, and investing in a digital literacy resource hub for children ages zero to nine that will be hosted by Wordworks.
3. **FORMER SHINE CENTRE SCHOOLS:** One million rand was spent in its final year of programming on readers for schools that formerly hosted Shine centres and were ineligible for financial donations.
4. **LIKE-MINDED ORGANISATIONS:** R1.2 million was donated to key sector partners who have worked alongside Shine Literacy to create, distribute, and/or translate reading resources and advocate to strengthen the South African literacy sector.

Distribution of financial assets required the following steps:

- All compliance and regulatory expectations met through a due diligence process;
- Trustees approved and minuted distributions;
- Distribution letters shared and signed by both parties;
- Distributions made;
- Original confirmation of receipt, formal on letterhead; and
- Accurate record-keeping of all documentation and decision-making for the purposes of providing proof to the Master of the High Court, the NPO Directorate and SARS.

CLOSURE **CHECKLIST**

Every organisation is different, with specific compliance requirements, contexts for closing and timelines for closure, and any organisation planning to close should enlist legal guidance.

That said, generally speaking, organisations planning to close down will need to engage with the following steps:

- [ ] Review your founding document for guidance (in Shine's case, its Trust Deed).
- [ ] Engage your board for support and oversight. This may involve individual and collective conversations.
- [ ] Seek legal advice. Depending on registration types, you may need assistance with affidavits, resolutions, and filing at the relevant authorities.
- [ ] Fundraise, if necessary. Closing takes time and resources. Shine was able to implement an intentional strategy over the course of a year because of its substantial reserves.
- [ ] Prepare a sunset/closure strategy (more information about Shine's sunset strategy available in **Shine's Reflections Learning Brief**).
- [ ] Appropriately capacitate the closure strategy and determine who will work on your sunset/closure.
- [ ] Ensure you have expert guidance on legal, human resources and financial matters.
- [ ] If needed, try to bring in consultants or additional capacity.
- [ ] Communicate clearly with key stakeholders. Develop a communication plan and follow it, documenting key messages and feedback along the way.
- [ ] Plan finances. When do you plan to close? Project expenditure until the end.
- [ ] Follow the necessary legal process to formally terminate
- [ ] Distribute all remaining assets (material and financial).
- [ ] Request and file relevant confirmations of receipt from recipients.
- [ ] Receive bank statement with nil balance.
- [ ] Finalise termination accounts and final financial statements.
- [ ] Place termination on record with the necessary authorities (will depend on the type of entity and the various registrations and approvals).
- [ ] Submit final year narrative reporting to Department of Social Development, if applicable.
- [ ] De-register with the Department of Social Development (DSD), if relevant.
- [ ] Finalise all necessary tax deregistrations.
- [ ] Follow-up to confirm all documents are in place.

CONCLUSIONS AND **LOOKING AHEAD**

When Shine Literacy took the bold decision to sunset, it had to navigate uncharted waters. Planning, managing relationships and ensuring compliance were paramount. And Shine worked hard to distribute its assets in a manner that would allow partners to "shine on" beyond its closure and strengthen the literacy sector more broadly.

The decision to sunset became a strategic end to Shine's long-term vision, mission, and 23 years of work. In sharing the journey of closing with others, the trustees and leadership of Shine Literacy hope that other organisations will see sunsetting as a legitimate strategy possibility and the culmination of years of work; and hope to offer a blueprint for some of the key questions and considerations required to sunset thoughtfully and impactfully.

LIMITATIONS

While Shine received legal support on the closure process, the views and outcomes expressed in this document are based on the experiences of the sunset team and Shine's leadership and are not intended to serve as legal advice. This is the experience of a non-profit trust based in South Africa, and legal and compliance processes will differ in other jurisdictions.

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RESOURCES

SUNSETTING GUIDES

Closing Down the Right Way:
https://blueavocado.org/finance/closing-down-the-right-way/

Strategic Sunsetting:
https://propelnonprofits.org/resources/strategic-sunsetting/#:~:text=Sunsetting%20can%20be%20a%20normal,transparency%2C%20honesty%2C%20and%20planning

INSPIRATION AND EXAMPLES

The Final Act: Sunsetting a Nonprofit Arts Organization: **https://howlround.com/final-act**

Mava Foundation: **https://mava-foundation.org/**

COMPLIANCE INFORMATION

CIPC: **https://www.cipc.co.za/?page_id=2132**

Department of Social Development: **https://www.dsd.gov.za/index.php/npo/about-us**

SARS: **https://www.sars.gov.za/businesses-and-employers/tax-exempt-institutions/public-benefit-organisations/**