

Rental of Church Facilities

A congregation is permitted to rent its facilities (e.g. specific room(s), the entire building, parking lot, etc.) to individuals and/or groups at its discretion, provided that it adheres to the following rental fee considerations. Note that since congregations are registered charities, facility rentals are HST-exempt:

Rental Group	Rental Fee Considerations
Individual(s)	If made available for rental, facilities must be available to members and non-members alike and the same rental fee must be charged regardless of membership status. If the facilities will be used for a profit making venture, market value rates must be charged.
Other Registered Charities or Not-For-Profit Groups	A fee, as determined by the congregation, should be charged. In the case of those charities with a purpose/mission similar to that of the congregation, the congregation is permitted to waive the fee.
For-Profit Groups/Companies (e.g. a business)	Market value rates must be charged.
Government Bodies	Fees charged are at the discretion of the charity.

Each congregation should develop a policy governing the rental of its facilities and review this policy periodically. Among other content such a policy should include:

- The types of rental groups that will be permitted (refer to above table)
- A fee schedule (based on the type of rental as well as other considerations)
- The group or individual(s) who will approve each application
- Any rental restrictions that the congregation deems important - for example activities that conflict with the congregation's purpose, beliefs, practices; serving alcoholic beverages; smoking; use of confetti; use of candles; access to the kitchen; sports activities, etc.
- A requirement that any outside group provide a certificate of liability insurance as proof that it is covered for activities that will be carried out in the congregation's building. (Note that in most if not all cases, your congregation's liability insurance policy covers only those activities that are under the direct control of your congregation).
- A rental contract template