

“by George!”

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The “by George!” connects all parishioners through electronic or hard copy distribution. It is normally published in September, November, January, March, and May. All articles are welcome; electronic submissions are appreciated.

The “by George!” would not be possible without the assistance of many parishioners. Thanks!

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MAY 2013

MOTHERS’ DAY EDITION

GRACE

Penguin defines grace as “a state of being pleasing to God” and associates positive attributes such as charm, kindness, and courtesy with the word. We all want to show grace. How do we build grace into our busy lives?

Here are some thoughts:

- Consider others first. Something may be good for you. Will your actions have a beneficial impact on others?
- Be forgiving. Bad things happen. Is it important to make a fuss about a mistake?
- Let your actions stand by themselves. You know you did well. Do you need to look for recognition?
- Be thankful. Are you ready to accept kind words when you receive them and give them when they are needed?
- Listen carefully. Communication requires at least two people. Are you able to accept other ideas before “sharing” your ideas?
- Do your fair share. We’re blessed with time, talent, and treasures. Are you ready to contribute what is needed?
- Be discrete. We all have a vast amount of information. Can you share what needs to be shared and store what doesn’t?

Showing grace isn’t easy. We all make mistakes but a key is the subsequent learning and growth. We have to be mindful of ourselves as well as others. Are you being pleasing?

The next “by George!” is in the fall. Document your experiences and gather your thoughts over the summer. Please submit your articles by the September 15th deadline for the September “by George!”. Enjoy the cottage, your travels, or whatever you choose to do over another wonderful Manitoba summer.

Ted Cotton

MARK YOUR CALENDARS WITH THESE UPCOMING DATES

Within our Parish Church of St. George, Crescentwood:

DAY	DATE	EVENT	TIME
Wed	15-May-13	Eucharist - Prince of Peace Chapel	Noon
Wed	15-May-13	Parish Council	7:15 PM
Sun	19-May-13	The Day of Pentecost Baptism	10:30 AM
Mon	20-May-13	Victoria Day - Church building will be closed	
Tue	21-May-13	Annual Calendar Setting Meeting	7:00 PM
Tue	21-May-13	Worship Committee Meeting	8:00 PM
Wed	22-May-13	Eucharist - Prince of Peace Chapel	Noon
Thur	23-May-13	Prayers for Peace & Justice	9:30 AM
Sat	25-May-13	Rupert's Land Caregiver Service Support Group	10:00 AM
Sun	26-May-13	Trinity Sunday Morning Prayer	10:30 AM
Sun	26-May-13	St. John's College Chamber Orchestra Concert	2:30 PM
Wed	29-May-13	Eucharist - Prince of Peace Chapel	Noon
Thurs	30-May-13	Prayers for Peace & Justice	9:30 AM
Sun	2-Jun-13	The Second Sunday after Pentecost - last day for the choir	10:30 AM
		60th Anniversary of the Coronation of the Queen	
Wed	5-Jun-13	Eucharist - Prince of Peace Chapel	Noon
Thurs	6-Jun-13	Prayers for Peace & Justice	9:30 AM
Sat	8-Jun-13	Rupert's Land Caregiver Service Support Group	10:00 AM
Sun	9-Jun-13	The Third Sunday after Pentecost	10:30 AM
Tues	11-Jun-13	Worship Committee Meeting	8:00 PM
Thurs	13-Jun-13	Prayers for Peace & Justice	9:30 AM
Sun	16-Jun-13	The Fourth Sunday after Pentecost	10:30 AM
Tues	18-Jun-13	Outside rental of Guild Room	6 to 10 PM
Wed	19-Jun-13	Eucharist - Prince of Peace Chapel	Noon
Wed	19-Jun-13	Parish Council	6:30 PM
Thurs	20-Jun-13	Prayers for Peace & Justice	9:30 AM
Sat	22-Jun-13	Rupert's Land Caregiver Service Support Group	10:00 AM
Sun	23-Jun-13	The Fifth Sunday after Pentecost	10:30 AM
Thurs	27-Jun-13	Prayers for Peace & Justice	9:30 AM
Sun	30-Jun-13	The Sixth Sunday after Pentecost	10:30 AM
		All Sunday services in the summer will be communion	
Mon	1-Jul-13	CANADA DAY Building and office Closed	
Sun	7-Jul-13	The Seventh Sunday after Pentecost	10:30 AM
Sun	14-Jul-13	The Eighth Sunday after Pentecost	10:30 AM
Sun	21-Jul-13	The Ninth Sunday after Pentecost	10:30 AM
Sun	21-Jul-13	The Tenth Sunday after Pentecost	10:30 AM
Sun	4-Aug-13	The Eleventh Sunday after Pentecost	10:30 AM

Mon	5-Aug-13	CIVIC Holiday Building and Office Closed	
Sun	11-Aug-13	The Twelfth Sunday after Pentecost	10:30 AM
Sun	18-Aug-13	The Thirteenth Sunday after Pentecost	10:30 AM
Sun	25-Aug-13	The Fourteenth Sunday after Pentecost	10:30 AM
Sun	1-Sep-13	The Fifteenth Sunday after Pentecost	10:30 AM
Sun	8-Sep-13	The Sixteenth Sunday after Pentecost START UP SUNDAY	10:30 AM

For the most current calendar and more information about St. George's, please visit:

<http://www.stgeorges.mb.ca>

Midweek Service

Wednesday Eucharist is held from 12:00-12:30 PM weekly. The service is kept to under 30 minutes to give working people more opportunity to attend during lunch.

Annual Calendar Planning

All chairs and leaders of groups/committees within St. George's are invited to the annual calendar planning on May 21 – 7-8 PM. It will start and finish on time as Worship Committee follows at 8 PM that evening. Your attendance would be most appreciated.

Memorial Flowers

The flowers we see every Sunday morning by the main and side altars are funded through donations. These donations create a visual memorial of family members who are no longer with us, and also add the beauty of real flowers to our weekly service. Names of the loved ones remembered are included in the order of service and in the prayers of the people each Sunday for a month. If you are interested in participating, please contact Margo Foxford (204-786-2043) to discuss the specific details of your donation.

Flower Arrangers

Do you love interacting with flowers, but don't have the space or time for a garden? Consider becoming a part of the Flower Arranging Committee. Volunteer for an hour or so on a flexible schedule suited to your needs. Your time and talent in arranging flowers to beautify the sanctuary would be gratefully accepted. If interested, please contact Brenda Cotton at brendacotton@mymts.net or 204-488-3606.

In the Broader Community:

May 22 - Farewell Reception for The Rev. Dr. John Stafford, St. John's College.

June 9 - Ordination to transitional diaconate, St. John's Cathedral

June 11 to 14 - Clergy and Lay Professionals Residential Conference

Sept 28 - Healing the Wounded Healer: Being our own Best Caregiver

Oct 5 - Faith Horizons 2013, St. Mary's Academy

Visit the Diocese of Rupert's Land website for the most current calendar:

<http://www.rupertsland.ca/category/events/>

YOUR PARISH PRIEST WRITES ...

IT TAKES A VILLAGE!

“It takes a village to raise a child.”

I'm sure you have heard the African Proverb quoted many times that “it takes a village to raise a child.” And you may have noticed on the side of our city buses lately that the Manitoba Liquor Control Commission has started using this phrase to encourage us all to support pregnant women as they endeavour to stay alcohol free during their pregnancies.

Just the other day I saw a young boy running down the street on the way to school. He must have been around 5 years old. He was heading down the road all alone. My first reaction was, “He's too small to be going to school without an adult walking him.” My kids had a parent walk them to school until they were in Grade 5. But I remember being in kindergarten and one day telling my Mother that she didn't need to walk me to school anymore. I knew the way and I knew how to cross at the lights. As I reflect further on going to school in my younger days, I remember passing neighbours and waving as I walked by. I remember meeting up with friends along the way. I remember being raised by a village. There were friends and parents everywhere whom I knew and with whom I felt safe because they were friends of my parents. I was raised by a village. And the same kind of thing happened when I went to church. I was raised by a congregation. I knew almost everybody and I called the adults by their first names even though my friends called the adults Mr. or Mrs. So-and-so. From an early age I remember being part of a safe and caring community. I learned that it does indeed take a village to raise a child.

As I reflected on seeing that young boy running to school the other day, I paid a little more attention to the community and city in which I live. I know there are social problems and some criminal activity in my neighbourhood, but I still feel relatively safe going for a walk in my neighbourhood. As I have come to know more and more of my neighbours, I feel more and more safe. The first step to becoming neighbours and friends is introducing ourselves to one another. And the better we know one another the more we will likely care about one another.

A couple of years ago my next door neighbours were out for the evening and I noticed through the frosted glass in my bathroom window and into the frosted glass of their bathroom window that there was a large flickering light that had grown in just a few seconds. I went out the front door and knocked on their front door, but there was no answer. I banged on the back door, but still there was no answer so I called 911 and the firefighters came. They broke into the back door and went up to the bathroom and discovered a candle that was still burning. The wax had overflowed and was spreading along the counter by the sink. Fortunately, the fire did not spread past the counter before they arrived. It certainly helped that I knew my neighbours, that I knew the layout of their

house because it was a mirror image of mine and that I cared enough to call for help. When we know one another we are more likely to help and support. When we know one another we become a village. We become smaller communities within a larger city.

I'm sure many of you have similar stories. I invite you to take a moment to reflect back on the times in your life when you have helped to care for another person's child or someone else has helped to care for the safety of your child. Think of a time when you have helped a neighbour or a neighbour has helped you. As you reflect, try to think of neighbours who can use your help today. I encourage you to offer this help, if you can, so that we can become more of a village and a neighbourhood again. Just because the world around us seems to have changed over the last few decades does not mean that we can no longer be helpful and compassionate neighbours. We have the power to share God's love and compassion everywhere we live, everywhere we go with all whom we meet. We can change the world one compassionate act towards one neighbour at a time.

May the light and wisdom of the Holy Spirit fill us anew at Pentecost. Amen.

Peace,

Lyndon

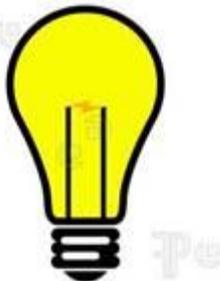
Your parish priest



THOUGHT FOR THIS EDITION

Life is 10% what happens to you and 90% how you react to it.

Charles Swindoll



MARGARET WRITES ...

Watch for Margaret's column to return in the fall.

MISSION AND MINISTRY

Concert at St. George's Crescentwood

168 Wilton Street, Winnipeg, MB

Sunday, May 26th, 2:30 pm

Chamber Orchestra at St John's College

Proceeds will go to "Breaking Down Barriers School Bus Pass Project"

Admission \$10

Annis Kozub, conductor - Heulwen Jones, soprano

Gluck: Overture: Iphigenia in Aulis

Che Faro? (What is life without thee?) arr. PBW - soloist Heulwen Jones

Purcell - Dido's Lament arr. PBW - soloist kdj (alto trombone)

Keith Davies Jones: 'Ai' (First performance) - soloist Heulwen Jones

Koenraad Lindner: 'Eos' (Dawn) (First performance)

Bartók: 6 Romanian Dances arr. PBW

Mozart: Symphony #29 in A major - 1st movt. Allegro moderato

'Ai' is the name for the sloth-bear in the Tupi language of northern Brazil and Venezuela. The animal's survival, like that of the native languages and cultures, is threatened by deforestation of its habitat and by power lines running through the forest. A child asks its mother why she is crying, "for nothing" she says, "Don't worry".



PARISH COUNCIL NEWS

From the April 17th Parish Council meeting:

- Broadcasting our church services online continues to be investigated. Still pictures are fine as long as a flash isn't used.
- The updated Parish rental policy should show \$2 million renter's liability insurance. (The policy is in this "by George!").
- St. Matthew's is conducting a diocesan appeal for their building transformation.
- Sound system improvements are being considered.
- The highlights of the March 2013 Finance Report were discussed. (The March 2013 report in this "by George!"). A credit card is planned for office use.
- The Stewardship Committee reported Tom Denton will be the 2013 guest speaker.
- Worship Committee reported on potential organ and choir loft redevelopment and using the traditional Lord's Prayer at major holiday services.
- Sunday School ends April 28. The search for replacing the Children's Program Coordinators continues.
- Pastoral Care reported on Easter communions for shut-ins
- The calendar of Diocesan events was reviewed. Dissolving the Diocese of Keewatin and the proposal for a diocesan Indigenous Ministry Coordinator were also reported.
- Property reported on drying out the chapel after a roof leak and the upcoming annual building inspection.
- The Memorial Fund Board reviewed and accepted their 2012 financial statements.
- The Ministry of Fun will be holding a Spaghetti Dinner with a Time and Talent Auction on May 4.
- Mission & Ministry reported on the May 5 food blitz for West Broadway.
- Courtesies were given to the children who read the Passion Play, the Membership Committee for the April 14th Threenie Lunch, the people who renewed their wedding vows, and Lyndon for his pastoral visits.

The next Parish Council meeting is May 15.



FINANCE REPORT

St. George's Church – January to March 2013

	Actual 2012	Actual 2013	Budget 2013
Revenue	\$64 774.43	\$66 739.68	\$68 139.90
Expense	\$78 366.87	\$84 371.66	\$88 465.23
Net Income (Loss)	(\$13 592.44)	(\$17 631.98)	(\$20 325.33)

Here are the highlights:

The 2013 Net Loss to the end of March is \$17631. This is favourable to Budget but unfavourable to last year.

Variances of \$700 or more to Budget are:

- Fundraising Special Events is \$785 unfavourable. This is due to the fact there have been no special events yet in 2013.
- Special & Designated is \$1 260 favourable. This is due to weddings and funerals.
- Identified Giving is \$3 005 unfavourable to Budget and \$2 383 unfavourable to last year.
- Music is \$1 263 favourable. This is largely due to no Organ and Piano Maintenance yet.
- Utilities - Electricity is \$969 favourable to Budget due to timing
- Utilities – Gas is \$1 144 favourable to Budget due to low rates and timing.

While the **Net Income (Loss)** shows how we are doing this year, the **Summary Balance Sheet** shows what we have accumulated over the life of the church:

Summary Balance Sheet			
As at March 31			
	2013	2012	change
	Actual	Actual	
Current Assets (chequing, cash)	\$ 18 860.51	33 276.52	(14 416.01)
Fixed Assets (building at cost)	785 030.20	785 030.20	0
Other Assets (investments)	479 812.74	438 037.02	41 775.72
Total Assets	\$ 1 283 703.45	1 256 343.74	27 359.71
Current Liabilities (designated)	\$ 261 781.05	231 606.26	30 174.79
Long Term Liabilities (trusts)	7 260.26	7 260.26	0
Equity	1 014 662.14	1 017 477.22	(2 815.08)
Total Liabilities and Equity	\$ 1 283 703.45	1 256 343.74	27 359.71

The chequing account is reconciled to the end of March.

Designated Funds

Our Balance Sheet includes about 32 Designated Funds. These Funds range in size from less than \$100 to over \$100 000. The key aspect of each Fund is the money can only be spent on what the money was donated or raised for. For example, the Designated Fund – Christmas Cheer can only be used for the Christmas Cheer. Some Funds have ongoing activity and some don't.

Changes to Designated Funds > \$500:

- \$1 181 was spent on hymnbooks
- \$573 was spent on new carpet by Facelifters
- \$913 was spent on flowers from Ormiston's and \$1 545 received in donations.
- \$770 was sent to Norquay School from Mission & Ministry
- \$557 was added to Sabbatical Provision
- \$2 210 was transferred to Mission & Ministry from Somali Dinner

2012 Auditors' Report

The auditor's draft for the review engagement shows a \$244 decrease in Net Income for late General Maintenance and Investment items from what was reported at the AGM and a \$6 382 Unrealized Gain on Investments held at year-end.

Although St. George's has accepted the draft, the final statements have not been received so could not be included in the May "by George!". The parish will be advised when the statements are received.

If you need anything further, please let me know.

Ted Cotton

STEWARDSHIP MATTERS

Lyndon recently told a story at a Stewardship Committee meeting about a friend from a rural parish who was approached by some of the parishioners asking him to reopen a church that had lay dormant for a number of years. They assured the Priest that they would pay all the costs of keeping that Church open. When asked what outreach would occur, what time and talent were the people who were funding the project make, the answer was none, they just wanted to have the church available for worship.

I took a stewardship course some time ago from a long serving Priest who's whole thesis was that the basis of any healthy church is Worship and Service. In fact, he used to form a cross with those two words by sharing the "r". Normally the test case is how God considers a person who has led an exemplary life without faith in God. This thesis would suggest that an exemplary life cannot exist without with faith in God. It would also suggest, as Lyndon's friend ultimately decided, that a Church without outreach is not a viable Church.

St. George's is extraordinarily strong on worship and service. An audit of what we as a congregation accomplish based on our numbers and demographics is phenomenal. Unfortunately there is a component missing in our parish, much the same way as there was in the example above. We do not at this time have a path to financial sustainability.

I think we all have questioned from time to time, which is more important, the offering of time and talent or the offering of finances. I don't think that one article in the By George could hope to answer that question in a macro sense. However looking deeply into an individual church could help a person determine what is more important within a given

period of time. St George's proposed deficit is \$20,000. We know that this is likely a worst case scenario, but is the best a break even scenario? Not likely. Even if a break even scenario is plausible, is our financial plan sufficient to provide a growing powerful presence in this neighbourhood or are we just on a subsistence path which is likely to fail over time?

So what is more important to St. George's at this time? No one can question the value of our time and talent. The results are amazing and do support, to a limited extent, the financial requirements of the Parish. But unless both sides of the equation are addressed, the likelihood of this parish existing in to the future diminishes.

We have to examine where we are, and where we want to get to and define the complete stewardship requirements, time, talent and financial to achieve that goal. A church cannot hope to continue to exist on a long term basis without addressing all its stewardship needs.

St. George's Stewardship Committee

Allan Silk (Chair)

Ted Cotton

Roger Dennis

Sue Hollingsworth

The Rev. Lyndon Hutchison-Hounsell

Karl Purchase

CHOIR PLANT SALE

Thank you to everyone who purchased bedding plants from the choir fundraiser they will be ready for pick up June 1st. Further details will be sent out closer to that date.



ANNUAL GARAGE SALE

A huge thank you to everyone who worked so hard and participated in the success of the Annual Garage Sale. We've taken in over \$14 000. We couldn't have done it without you!

NEW RENTAL POLICY

The following new rental policy and rate schedule for space within St. George's, Crescentwood was developed by your Parish Council in conjunction and in accordance with new legislation passed by the Charities Directorate and the Canada Customs and Revenue Agency. We have also sought further information from the Canadian Council of Christian Charities. All charities are required to adhere to this legislation. This means charities can't provide an advantage to anyone who donates to the charity.

St. George's Parish Hall Rental Policy

March 5th, 2013

Definitions:

“Occupancy agreement”

- A license, governed by a written contract, wherein a person or group is given the privilege of holding an event in the parish buildings.

“Renter”

- a person or group who has signed an occupancy agreement to use the parish buildings at the designated date and time.

All occupancy agreements are subject to the following basic rules:

1. Church events take priority over renter events
 - a) All efforts will be made by the Parish Administrator to avoid booking renter events during times that church events are scheduled
 - b) Where an unforeseen church event, such as a funeral, arises at the same time as a previously scheduled renter event, a renter may be required to change their arrangements, either by rescheduling their event to another day or by using a different area of the church
 - c) If a renter is required to change their arrangements, the renter will be reimbursed the rental fee payable to the parish if the renter chooses not to reschedule.
2. Use of the space must be consistent with the general purpose of the space as determined by the Parish Corporation.
3. If a renter chooses to serve alcohol at their event, they must comply with all Manitoba liquor laws. It is the sole responsibility of the renter to research these laws and ensure compliance with them.
4. St George's conforms to the policy of the Diocese of Rupert's Land which prohibits games of chance on the properties of its parishes. Whether an activity constitutes a game of chance or merits an exception will be decided on a case-by-case basis by the parish corporation upon request.
5. The premises will not be rented for “socials” of any kind or events resembling private socials designed to raise funds for individuals.
6. Renters must submit to the office at least 3 working days in advance of the event the name and contact information of a person who will be responsible for maintaining the cleanliness and security of the premises after the working hours of the Parish Custodian, which are generally 8am-4pm Monday to Friday.
7. Renters must carry third party insurance such as the AON Reed Stenhouse Diocesan Policy or the equivalent, in a minimum amount of \$2,000,000 sufficient to insure against bodily injury or property damage.

Base Commercial Rate

A table has been developed outlining competitive rates which will be charged for the different spaces in the building, with rates provided for the rental of one or more spaces at a time.

The Parish Administrator may rent spaces to renters pursuant to the table amount, with a written agreement accompanying each rental.

Sponsored Groups within the mission and purpose of St George's Parish

Certain specific organizations or groups or persons carrying out specific activities may use the premises at no charge, once approved by the parish corporation.

The list of qualifying organizations is under the control of the parish corporation with advice from the parish council, and at present includes:

1. Music-related activities as determined to be of benefit to the community.
2. Use by Scouts Canada and Girl Guides of Canada
3. Use by the Anglican Fellowship of Prayer
4. Use by the Rupert's Land Caregivers Association
5. Activities held by the Diocese of Rupert's Land or by the Anglican Church of Canada.

RENTAL RATES FOR ST. GEORGE'S ROOMS March 2013

ROOM	AM 8:30 to 4:00 PM 4:00 to midnight	
Parish Hall	AM	\$200
	PM	\$300
	Entire Day	\$500
Guild Room	AM	\$ 75
	PM	\$100
	Entire Day	\$175
Crypt (downstairs hall w/kitchen)	AM	\$ 75
	PM	\$100
	Entire Day	\$175
Church	AM or PM	\$300
Church & piano or organ with permission of the music director	AM or PM	\$350
Kitchen small functions		\$ 50
Kitchen larger functions w/dishes		\$150
Music:	Organist & choir	\$383.75
	Organist only	\$183.75
Chancel Preparation	(Funeral)	\$ 75
Chancel Preparation	(Wedding)	\$125
Vergers for any function	Funeral during work hours	\$ 60
	Funeral or Wedding after hours or weekends	\$110

In addition to the many rules set out on the government website (www.cra-arc.gc.ca) under Charities and Charities Directorate we are appending the information received from the Canadian Council for Christian Charities.

“Churches represent both our spiritual home and feel like an extension of home where we meet friends, often-times family and interact with our fellow believers in Christ. However, our churches are also Canadian registered charities that have told the government they exist for the public good and will follow the law, and, do not exist to provide tangible personal benefits to the members (please note: spiritual blessings and benefits have been determined by the courts not to be these tangible benefits, for tax purposes).

Also its very hard to comment on what CRA verbally says, as its unknown to me how the questions were framed and what was in the mind of a CRA front line phone person providing the answer. However, if I may, I'd like to take a simple example and follow it through where a church charges \$150 to use its church hall for the day, but only charges its members \$80. This gives the members a \$70 "advantage" over any non-member renting the hall.

The first place is to look at is the law, in this case the Income Tax Act (ITA). In 2002, the split-receipting rules were brought into affect, which requires an "advantage" amount to be subtracted from the gift amount to come up with the "eligible amount" for tax credit purposes. The ITA says this in paragraph 248(32):

"The amount of the advantage in respect of a gift or monetary contribution by a taxpayer is:

- the total of all amounts, other than an amount referred to in paragraph (b), each of which is the value, at the time the gift or monetary contribution is made, of any property, service, compensation, use or other benefit that the taxpayer, or a person or partnership who does not deal at arm's length with the taxpayer, has received, obtained or enjoyed, or is entitled, either immediately or in the future and either absolutely or contingently, to receive, obtain or enjoy
 1. that is consideration for the gift or monetary contribution,
 2. that is in gratitude for the gift or monetary contribution, or
 3. that is in any other way related to the gift or monetary contribution; and
- the limited-recourse debt, determined under subsection 143.2(6.1), in respect of the gift or monetary contribution at the time the gift or monetary contribution is made."

You can tell by the legislators' wording that they were making sure there was no "wiggle room" on this matter. In the case of the church member who "... is entitled, either immediately or in the future and either absolutely or contingently, to receive, obtain or enjoy ..." a discount on the church hall rental, they are entitled to this break on the rental fee because they make donations to the church and are members (i.e. non-donors and non-members have to pay the full fee). This makes the break on the rental fee "related to the gift or monetary contribution" and, therefore, an "advantage".

In CRA's "Charities Glossary" (<http://www.cra-arc.gc.ca/chrts-gvng/chrts/glsry-eng.html>), CRA says: "Determining the fair market value of an advantage is similar to determining the fair market value of a gift in kind. However, while only donations of property can be receipted as gifts in kind, the fair market value of any type of advantage (for example, services, accommodation, meals) must be taken into consideration when determining the eligible amount of a gift for receipting purposes."

CRA does not get into details on all possible scenarios, but the rental of a church hall is a service. In my simple example, the fair market value of the rental fee is \$150 (i.e. what is charged to the public). The advantage to the church member is \$70, which is the fair market value of the break on the \$150 fee charged to the public and the \$80 that is charged to the member.

So, the person you spoke with at CRA is quite correct that CRA cannot dictate what the church has to charge for the hall rental, though the church's leadership should ensure it's a reasonable amount that:

- at least covers the church's costs,
- preferably makes some money for the church,
- is charged equally to all renters, and
- preferably does not undercut tax-paying businesses who are in the business of hall rentals in your nearby vicinity; who don't have the church's tax-free status."

"We also need to keep in mind the legal definition of a gift, which is: A free-will transfer of property (e.g. money) from a donor to a charity, without consideration provided by the charity back to the donor. In other words, donations are "one-way" transactions (i.e. the donor gives to a charity with nothing expected back in return). That's one of the fundamental reasons donors get official receipts for tax purposes from registered charities, like your church. If the charity wants to give an advantage/consideration back to the donors (e.g. a rental fee break), or the donors expect/demand it, the charity is obliged by the ITA (the law in this matter) to follow the split-receipting rules (which are covered in detail in Chapter 11 of the CCCC Charities Handbook).

Of course, there's always an exception to the rule. In this case, if your church wishes to let its space be used by another Canadian registered charity with charitable purposes similar to your own (e.g. the advancement of religion, namely the Christian faith), your church can let them use your space at a reduced fee, or no fee at all. This is explained in detail for our Members in our CCCC recorded webcast on developing a well-structured facility rental policy."

"This response provided by the Canadian Council of Christian Charities is to assist St. George's Church. It may contain technical information customized to fit particular circumstances, and is for the sole use of the intended recipient -- in this case the leadership and congregation at St. George's Church in Winnipeg. It is copyrighted and is not to be distributed or used by others. The information and opinions expressed herein do not constitute legal or other professional advice."

From the office: If you do not agree with this legislation, the only recourse as I can see is to bring the matter up with your MP.