



Collingwood Public Library

Policy Type: **Fundraising**

Policy Number: **FR – 01**

Policy Title: **Gift Acceptance**

Policy Approval Date: **April 22, 2021**

Policy Review Date: **April 2025**

The Collingwood Public Library encourages and welcomes gifts that enrich library programmes, collections, and services. The Library Board is committed to practices that address the rights of the donor, the needs of the Library, and the Board's obligation to report accurately on the Library's financial affairs.

Definitions

Most gifts will fall into one of the following three categories:

- **Unrestricted monetary gifts** – gifts of money, including cash, cheques, money orders, bank drafts and credit card payments, which are donated to the Library, without restriction as to the use of the gift.
- **Unrestricted gifts-in-kind** – non-monetary gifts that do not have conditions as to their use and/or disposition.
- **Conditional gifts** – any gift that has conditions attached to its use and/or disposition.

Terms and Conditions

The Collingwood Public Library welcomes donations under the following terms and conditions intended to protect the interests of the donor and those of the Library.

Section 1: Acceptable Gifts

1. Monetary donations – while unrestricted gifts are preferred, conditional monetary gifts may be accepted if the use stipulated by the donor is consistent with the policies and objectives of the Collingwood Public Library Board.
2. Books and other circulating or reference materials are accepted as per the Collingwood Public Library's *Collection Development Policy OP- 04*.
3. Sponsorships are a mutually beneficial exchange. The sponsor receives the benefit of reciprocal value in return for providing cash, products or services in-kind to the Library. Official tax receipts are not issued for sponsorships. The Library reserves the right to refuse any sponsorship offer deemed to be inappropriate or unsuitable to the objectives



of the Library. The sponsor shall have no influence on the policies and practices of the Library. Any sponsorship exclusivity must be clearly defined as to nature and extent. Sponsorship agreements valued at \$1000.00 or less shall be approved by the Library CEO. Sponsorship agreements valued over \$1000.00 shall be presented to the Library Board for approval. Acceptance will take the form of a written agreement, *Collingwood Public Library Board Sponsorship Agreement* (see Appendix A), signed by representatives of the sponsoring organization and authorized representatives of the Library. The Library reserves the right to terminate an existing sponsorship should conditions arise during the life of the sponsorship that result in it conflicting with Library policy or no longer supporting the best interests of the Library.

4. Personal property - furniture, art objects, plaques, artifacts, antiques, museum objects and other similar items are not generally accepted as gifts. Under certain circumstances, and with Board approval, when such a gift meets the mission and needs of the Library and all related legislation, including but not limited to the Ontario Health and Safety Act, the gift will be accepted. The acceptance of such a gift does not imply that the Library will retain or display the gift. All terms and conditions of the Municipality's *Code of Conduct*, and all other relevant policy documents, are applicable.
5. Gifts of real estate, securities, life insurance, trust funds, annuities, interests in business entities, bequests and other similar gifts will be accepted.

Section 2: Acceptance of Gifts

Gift offers made to the Library are accepted or rejected on the basis of suitability to the Library's mission, values, standards, policies, decor, and the availability of space for housing or display. The Library reserves the right to refuse a gift if: the cost of ownership would be prohibitive; the donor wishes to exert unacceptable conditions over the donation of the gift; there are unacceptable risks associated with the receipt of the gift; or if the gift is illegal or has questionable provenance. Any gift accepted by the Library is accepted subject to the following terms and conditions.

1. Upon request, the Library must receive evidence that the donor has the authority to make a gift of the donated item(s);
2. The Library retains unconditional ownership of the gift; and
3. The Library makes all decisions regarding the use or disposal of the gift and has no responsibility to inform the donor of such decisions.

Section 3: Authority to Accept Gifts

The Library CEO or his/her designate has the authority to accept unrestricted monetary gifts. The authority to receive conditional gifts, or gifts other than cash or library materials, rests with the Collingwood Public Library Board.



Section 4: Appraisal of Gifts

The Collingwood Public Library will not assign a monetary value on gifts. If appraisals are desired for the purposes of the issuance of a tax receipt, they must be undertaken at the expense of the donor. A copy of a third party professional appraisal must be provided to the Library, and the name and address of the appraiser will be recorded on the tax receipt.

Section 5: Tax Receipts

1. The Collingwood Public Library is a charitable organization and has the ability to issue receipts for tax purposes. Upon request, the Library will issue a receipt for the appraised value of a donation in accordance with the regulations of Revenue Canada for registered charitable institutions.
2. Tax receipts will be issued based on the date of donation listed on the Gift Item Waiver form (See Appendix "B") where the donation date is acknowledged by a member of staff.
3. Tax receipts will be issued for any monetary gift of \$20.00 or more. Tax receipts will be issued when the value of an in-kind gift is in excess of \$25.00 provided a proper appraisal has been provided.

Section 6: Donor Recognition

1. Gifts will be acknowledged/recognized commensurate with the value of the gift as per the Collingwood Public Library's *Fundraising – Administration Policy FR -02*.
2. The Collingwood Public Library will respect requests for anonymity. The names of Library donors will not be released without their consent.
3. Donors must receive approval from the Collingwood Public Library Board to make public use of the name and/or logo of the Collingwood Public Library in any media for the purposes of publicizing the details of any donation made to the Library.

Section 7: Temporary Loans or Gifts

Requests to have items temporarily housed in the Library will be considered on a case by case basis. Generally, such requests will not be accommodated unless their benefit to the community, as determined by the Library CEO outweighs the commitment of resources required to facilitate such temporary storage. The Library CEO will have the authority to establish all of the terms and conditions of the acceptance of a temporary loan or gift.



Section 8: The Friends of the Collingwood Public Library

The Friends of the Collingwood Public Library provide funds to support and enhance the materials and services provided by the Library. The request for monies is submitted by Library staff and approved by the Friends. The Library does not issue tax receipts to the Friends of the Collingwood Public Library for these monetary gifts.

Section 9: Disposal of Gifts

Gifts may be disposed of in one of the following fashions:

1. Books and other materials may be removed as per the Collection Development Policy OP – 04 of the Collingwood Public Library.
2. Returned to the donor or offered to the donor's family if the donor is no longer alive.
3. Offered to another Library or community organization.
4. Sold at public auction or sale, or discarded or destroyed as a last resort.

Related Documents:

Appendix "A": Collingwood Public Library Board Sponsorship Agreement

Appendix "B": Collingwood Public Library Gift Item Waiver

Appendix "C": Collingwood Public Library Gift Item Waiver (for donations of books or other library materials where an income tax receipt is not required)

Collingwood Public Library **OP-04 Collection Development Policy**

Collingwood Public Library **FR-02 Fundraising – Administration**

Town of Collingwood. **Code of Conduct: Council, Local Board and Committee Members** (2015)



Appendix B

Collingwood Public Library Gift Item Waiver

The following waiver is necessary for the Library's records. It may be considered a receipt for donated items.

I hereby agree that the following items, donated to the Collingwood Public Library, have become the property of the Collingwood Public Library and will be governed solely by the wishes of the Collingwood Public Library.

These items may be used as needed; kept indefinitely; sold to raise funds for the Library; given to another Library or organization; or disposed of in any other manner without prior notification.

Further, I hereby relinquish all claim, now or in the future, to the items given.

Date:

Name:

Address:

City/Town:

Postal Code:

Telephone/Email:

Description of items:

Signature: