



## Otonabee – South Monaghan Public Library

Policy Type: **Fundraising**  
Policy Title: **Donations and Gifts**

Policy Number: **FR-01**  
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Chair Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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The Otonabee – South Monaghan Public Library (OSMPL) welcomes and encourages donations from individuals, groups, organizations, and businesses as a means of supporting library services and funding special projects. This policy outlines requirements for donation and gift acceptance in accordance with the library's charitable status, the Ontario Public Libraries Act, and applicable federal and provincial legislation.

### Section 1: Ethics and Guiding Principles

The OSMP Public Library is committed to the highest ethical standards of philanthropy, financial accountability, and development practice as articulated in the *Donor Bill of Rights* (See **Appendix A**).

Donations must align with the Library's mission, vision, values and strategic plan.

The Library reserves the right to decline any gift that:

- Is inconsistent with the Library's mission or strategic priorities.
- Creates financial, legal, or reputational risk.
- Comes from sources engaged in unethical or unlawful activities.

The Canada Revenue Agency (CRA) defines a donation as a voluntary transfer of property to the Library made without the expectation that any benefit to the donor.

Research on donors will be limited to fundraising purposes, respect privacy rights, and use only publicly available information.

### Section 2: Authority and Oversight

The Library Board has ultimate authority to accept or decline donations, particularly those with conditions or significant value.

The CEO may accept routine, unconditional donations within established guidelines. Conditional gifts require Board approval to ensure feasibility and alignment with Library objectives.

### Section 3: Types of Donations Accepted

Subject to current Library needs:

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## **Financial Contributions**

- Monetary donations (single or recurring)
- Friends of the Library fundraising
- Gifts in Memoriam
- Gifts in Celebration
- Gifts of Sponsorship (see Sponsorship policy)
- Planned gifts such as bequests or legacy gifts
- Property of significant value, such as real estate
- Transfers of securities

## **Material**

- Books and published print materials
- Audio visual equipment
- Art and photographic works
- Local history material
- Furniture, equipment, and supplies
- Toys

## **In-Kind Gifts or Services**

- Note: Services cannot be receipted for tax purposes under CRA rules.

## **Section 4: Acceptance Process**

The Library evaluates all donations and accepts those which it feels align with the strategic direction of the organization.

Donations and gifts become the exclusive property of the Library free of encumbrances.

Conditions on the use or disposition will be accepted only if reasonable and feasible.

The Library reserves the right to use, apply, or dispose of donations in the best interest of the organization.

## **Section 5: Tax Receipts**

Tax receipts will be issued for:

- Monetary donations of \$10 or more, upon request.
- Qualifying in-kind gifts at fair market value, in compliance with CRA rules.

For in-kind gifts valued over \$900, donors must provide a written appraisal from a reputable source.

The Library may require expert valuation at the donor's expense.

Split-receipting and other CRA requirements will be followed.

Services cannot be receipted under CRA guidelines.

## **Section 6: Donor Records and Privacy**

The Library will maintain records of all donations, the contents of which will be protected by current privacy legislation (*Municipal Freedom of Information and Protection of Privacy Act*), and in accordance with the *Donor Bill of Rights* (See **Appendix A**).

Donors' names and contact information will not be sold, leased, rented, or shared in any way with parties outside the Library.

### **Section 7: Recognition**

The Library will acknowledge all donations promptly:

- Gifts of under \$500: CEO acknowledgment
- Gifts of over \$500: Board Chair acknowledgment

Thank-you letters will be issued within 20 business days

Donations may be recognized in Library publications and on the website, unless anonymity is requested.

### **Related Documents:**

OSM Public Library *OP-04 Collection Development*

OSM Public Library *FR-03 Sponsorship*

## Appendix A: Donor Bill or Rights

OSM Public Library has adopted and adheres to the code of ethics which is contained in the Association of Global Professionals *Donor Bill of Rights*. To assure that philanthropy merits the respect and trust of the public, and that donors and prospective donors can have full confidence in the Library, we declare that all donors have these rights:

- To be informed of the Library’s mission, vision, and values, of the way the Library intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
- To be informed of the identity of those serving on the Library’s governing board, and to expect the Board to exercise prudent judgment in its stewardship responsibilities.
- To have access to the Library’s most recent financial statements.
- To be assured their gifts will be used for the purposes for which they were given.
- To receive appropriate acknowledgement and recognition.
- To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
- To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
- To feel free to ask questions when donating and to receive prompt, truthful and forthright answers.

\*Adapted from Association of Fundraising Professionals – *Donor Bill of Rights*. To use the AFP Donor Bill of Rights, permission is required from AFP – see <https://afpglobal.org/donor-bill-rights>