

Title Fundraising and Gift Acceptance Policy
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Purpose

The Caledon Public Library welcomes and encourages contributions from individuals, groups, foundations and businesses for the purpose of enhancing and enriching the programs and services that the Library provides for the residents of Caledon. This policy provides guidelines with respect to the acceptance of donations and the administration of fundraising efforts, confirming the requirements for general gift acceptance in alignment with the Library’s official charitable status.

Guidelines

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

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

Unrestricted Monetary Gifts	Gifts of money, including cash, cheques, money orders, and bank drafts that 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.
Directed Gifts	Any gift, monetary or in-kind, that has been donated in support of a specified library service, including specific collections, programs and/or facilities.
Conditional Gifts	Any gift, monetary or in-kind, that has conditions attached to its use and/or disposition. Such conditions may include a requirement that the Library match donated funds or a directive that mandates the funds be used to launch a new service.

Acceptable Gifts

Monetary donations - While unrestricted gifts are preferable, directed or conditional monetary gifts may be accepted if the use stipulated by the donor is consistent with the policies, mission, vision and values of the Caledon Public Library Board.

Books and other circulating or reference materials are accepted as per the *Caledon Public Library Collection Development Policy (CPL-16-12)*.

Personal property, landscaping objects, furniture, art objects, plaques, artefacts, antiques, museum objects and other similar items are not generally accepted as gifts. Only under certain circumstances, when such a gift meets the mission and needs of the Library, will the gift 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 this policy, and all other relevant policy documents, are applicable.

Gifts of real estate, securities, life insurance, trust funds, annuities, interests in business entities, bequests and other similar gifts may also be accepted.

Acceptance of Gifts

Gift offers made to the Library are accepted or rejected on the basis of suitability to the Library's mission, policies, décor, and availability of space for housing or display. The Library reserves the right to refuse any gift. Determination of the Library's ability to accept a gift will include the following criteria:

- The cost of ownership would be prohibitive;
- The donor wishes to exert unacceptable conditions over the donation of the gift or over the disbursement of revenue realized from the disposal of a 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:

- Upon request, the Library must receive evidence that the donor has the authority to make a gift of the donated item(s);
- The Library retains unconditional ownership of the gift;
- The Library makes all decisions regarding the use or disposal of the gift and has no responsibility to inform the donor of such decisions;
- As per *the Caledon Public Library Collection Development Policy (CPL-16-12)*, a completed Material Donation Waiver Form must accompany each group of library materials being donated;
- All unrestricted gifts-in-kind, with the exception of library collections, must be accompanied by a signed *Caledon Public Library Gift-in-Kind Waiver* ([Appendix A](#)); and,
- Any proposed directed or conditional in-kind donations should be directed to the attention of the CEO/Chief Librarian.

From time to time the Library may offer the opportunity for significant philanthropic investment in order to ensure the sustainability of excellent library service in the community. Such efforts will be detailed in a plan approved by the Caledon Public Library Board prior to the solicitation of donations.

As per the *Caledon Public Library Board Donation and Bequest Reserve Fund Policy (CPL-20-27)*, a fund has been established by the Town of Caledon, on behalf of the Caledon Public Library, to accept and hold donations and bequests beyond the fiscal year in which they were initially received.

Authority to Accept Gifts

The CEO and Chief Librarian or designate has the authority to accept unrestricted and directed monetary or gifts-in-kind, valued at less than \$50,000. The authority to receive any conditional gifts and unrestricted or directed gifts of \$50,000 or greater, whether monetary or in-kind, rests with the Caledon Public Library Board.

Tax Receipts

In accordance with Canada Revenue Agency regulations, the Library will issue official tax receipts for any monetary gift of \$20.00 or more. A *Monetary Donation Form* ([Appendix B](#)) will also be issued immediately upon receipt of any monetary donation made in branch.

Upon request, the Library will issue a receipt for the appraised value of an in-kind donation in accordance with the regulations of the Canada Revenue Agency for registered charitable institutions. The Caledon Public Library will not assign a monetary value to gifts-in-kind. If a donor requires an appraisal for the purposes of the issuance of a tax receipt, it must be undertaken at the expense of the donor and by a reputable appraiser with relevant credentials. Tax receipts will be issued based on the date of donation listed on the *Gifts-in-Kind Waiver Form* ([Appendix A](#)) where the donation date is acknowledged by a member of staff.

Donors who receive an advantage or consideration for a donation will not be eligible for a charitable receipt. Examples of advantages may include:

- A ticket to an event;
- Use of property; or
- A dinner and/or performance at a fundraising event.

No tax receipts will be issued in response to donation of books or other library materials or a gift of service. Gifts of services (donated time, skills, or efforts) provided to the Library are not property. As a gift is a voluntary transfer of property, gifts of service do not qualify as gifts for the purposes of issuing official donation receipts.

Donor Records

The Library will maintain records of all donations as per the guidelines of the *Caledon Public Library Records and Retention Policy (CPL-17-20)*. 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 *Caledon Public Library Privacy Policy (CPL-15-01)*.

Donors' names and contact information will not be sold or shared in any way with parties outside the Library or Town of Caledon.

Donor Recognition

The Library will recognize all donations and extend thanks to donors for their generosity. The Library will issue thank you letters within one month of receipt of any donations that qualify for an official receipt for tax purposes. This receipt will accompany each letter.

Wherever possible:

- a) gifts of under \$5000 will be personally acknowledged by the CEO; and,
- b) gifts of over \$5000 will be personally acknowledged by the Board Chair.

Donations may be listed in library publications, including the website and annual report, or displayed in branch, as appropriate. However, the Library respects a donor's right to make an anonymous gift.

Naming Rights

The Caledon Public Library welcomes the opportunity to name spaces, collections, programs and services, in order to recognize and appreciate the charitable support of individuals, service clubs, foundations and corporate donors. Naming opportunities will be considered when a benefactor provides all or a substantial part of the cost of the space or service. The ultimate authority to accept or decline any naming proposal rests with the Caledon Public Library Board.

Naming opportunities will be finalized through the development of an agreement that includes the space or service to be named and the terms, conditions and duration of the recognition. The terms as outlined within the agreement will also indicate the conditions under which a name may be removed.

The guidelines of the *Caledon Public Library Partnership Policy (CPL-17-21)* will inform the Library's consideration of any naming rights that may constitute a corporate or organizational sponsorship.

Temporary Loans/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 CEO/Chief Librarian, outweighs the commitment of resources required to facilitate such temporary storage. The CEO/Chief Librarian will have the authority to establish all of the terms and conditions of the acceptance of a temporary loan or gift.

Caledon Public Library facilitates art exhibits as part of its programming and partnership efforts. Exhibited works of art are not considered as temporary loans or gifts as identified within this policy but are subject to the *Caledon Public Library Art Exhibit and Display Policy (CPL-16-16)*.

Disposal of Gifts

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

- Books and other materials may be weeded as per the *Caledon Public Library Collection Development Policy (CPL-16-12)*;
- Offered to another library or community organization; or,
- Sold at a public auction or sale, discarded, or destroyed as a last resort.

Related Documents:

- [Municipal Freedom of Information and Protection of Privacy Act](#), R.S.O. 1990, c. M.56
- CPL-15-01 Caledon Public Library Privacy Policy
- CPL-16-12 Caledon Public Library Collection Development Policy
- CPL-16-16 Caledon Public Library Art Exhibit and Display Policy
- CPL-17-20 Caledon Public Library Records and Retention Policy
- CPL-17-21 Caledon Public Library Partnership Policy
- CPL-20-27 Caledon Public Library Donation and Bequest Reserve Fund Policy
- Caledon Public Library Gift-In-Kind Waiver Form
- Caledon Public Library Monetary Donation Form

Gift-in-Kind Waiver Form



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 Caledon Public Library, have become the property of the Caledon Public Library and will be governed solely by the wishes of the Caledon Public Library Board.

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.

Donor Information

Name of Donor:					
Address:					
City:		Province:		Postal Code:	
Phone:		Email:			

Description of Donated Item(s)

I confirm that I, _____ (insert donor name), have full authority to make a gift of the donated item. Further, I hereby relinquish all claims, now or in the future, to the items given.

Signature of Donor

Date

As per the CPL Fundraising and Gift Acceptance Policy (CPL-18-23), acceptance of directed or conditional donations, both monetary and in-kind, may require approval of the CEO/Chief Librarian or Library Board. Those considering such donations should direct their inquiry to the attention of the CEO/Chief Librarian.

Upon request, the Library will issue a receipt for the appraised value of an in-kind donation in accordance with the regulations of the Canada Revenue Agency for registered charitable institutions. The Caledon Public Library will not assign a monetary value to gifts-in-kind. If a donor requires an appraisal for the purposes of the issuance of a tax receipt, it must be undertaken at the expense of the donor, by a reputable appraiser with relevant experience.

Donation Details

Date Received: mm-dd-yyyy		Branch:	
Staff Member:			

Note to Staff: This original document should be retained by the Library with a copy provided to the donor.

Monetary Donation Form

Donor Information

Name of Donor:			
Address:			
City:	Province:	Postal Code:	
Phone:	Email:		

Mailing Address for Tax Receipt (if different from above)

Send care of:			
Address:			
City:	Province:	Postal Code:	

Donation Details

Date Received: mm-dd-yyyy	<input type="checkbox"/> In person	<input type="checkbox"/> By mail	Amount:	
Payment method:	<input type="checkbox"/> Cash	<input type="checkbox"/> Cheque	<input type="checkbox"/> Debit	<input type="checkbox"/> Other: _____
Staff Member:	Branch:			

Has the donor provided any conditions or directions as to how donated funds should be used? Yes No

If yes, please provide details below and include donor signature below:

As per the CPL Fundraising and Gift Acceptance Policy (CPL-18-23), acceptance of directed or conditional donations may require approval of the CEO/Chief Librarian or Library Board. Donations with directions or conditions that are deemed unfeasible or unacceptable by the Library will be returned to the donor.

Note: A signature is required only of those who have provided conditions or directions as to how donated funds should be used.

I confirm the conditions or directions referenced above and acknowledge my understanding that such directed or conditional donations may require the approval of the CEO/Chief Librarian or Library Board.

Signature of Donor

Date

An official tax receipt will be issued for donations of \$20.00 or more, within 30 days of donation receipt/approval.

Note to Staff: Please provide a copy of this form to the donor. Include a copy along with any unconditional donations in the deposit bag. Please refer any conditional monetary gifts to management for review.

The Caledon Public 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 Caledon Public Library Privacy Policy. Donor's names and contact information will not be sold or shared in any way with parties outside the Library or the Town of Caledon.