

Policy No.: P02

Policy Title: Donation

Date Originated: April 2019

Date Last Reviewed/Revised: January 2022

Point of Contact: Director, Corporate Services & Collections

POLICY STATEMENT

The City of Pickering Public Library recognizes that public funding is the principal and most important source of funding for library service in Pickering. The Library endorses the Canadian Library Association's *Position Statement on Corporate Sponsorship Agreement in Libraries* which supports the importance of public funding for the public good, while allowing libraries to pursue supplementary funding. Publicly funded libraries can and do explore other sources of funding such as grants, gifts, donations, partnerships and sponsorships, to ensure that they provide the best possible services to their communities.

DEFINITIONS

Donations

- For income tax purposes, a donation (or gift) is defined as a voluntary transfer of property to the Library made without any expectation of any benefit (excluding tax receipt where applicable) accruing to the donor or anyone designated by the donor. The scope of this policy includes money, securities, gifts, bequests, endowments, or tangibles such as equipment, books, art, and real estate.

Deferred Gifts

- A deferred gift is arranged now but is not available for use by the Library until some future time, usually after the death of the donor.

POLICY PRINCIPLES

1. Donation Acceptance

- The Library will review proposed donations and accept those which support its vision, ends and strategic directions.
- All donations become the exclusive property of the Library and must be of clear and unencumbered nature.
- The Library reserves the right to use the donation in the best interest of the Library and maintains complete jurisdiction over the disposition and/or eventual disposal of all donations.
- The Library retains the right to accept or decline any bequest at its absolute discretion or negotiate with the executors or the Public Trustees concerning any aspect of the bequest.
- Acceptance of trust funds will be contingent on the Library's acceptance of the terms and conditions that will govern the administration and disposition of the funds.
- Gifts will not be accepted if they:
 - Compromise the integrity, philosophy or autonomy of PPL.
 - Have restrictions for use place on it by the donor that are incompatible with PPL's mission or Canada Revenue Agency's requirements.
 - Are from any individual or entity involved in illegal activities.
 - May have an adverse effect on the reputation of PPL.
 - Entail unacceptable financial risk and burden. For example, gifts which are unmarketable, inaccessible, impractical or may bring liability up PPL.
 - Require expenditures beyond the Library's resources.

2. Official Tax Receipt

- Upon request, official receipts will be issued to donors for income tax purposes.
- For new gifts in-kind, an official receipt will be issued for the fair market value or invoiced price. A copy of any such invoice must be provided before a receipt can be issued.
- For other gifts-in-kind, an official receipt will be issued for the fair market value based on a written appraisal from a qualified appraiser. The donor is responsible for providing the Library with an official written appraisal of the donation's worth.

3. Donor Records

- The Library will retain records of all donors. The information contained in these records will remain confidential unless the donor agrees otherwise.
- The Library may use donor lists for the solicitation of future donations.

4. Donor Recognition

- The Library supports a formal Recognition Program to acknowledge donor contributions. The form, contents, and duration of such recognition shall be at the CEO's discretion.
- Donors shall be provided with a level of recognition commensurate with their contributions.
- Donors will be notified of any recognition and given the option of anonymity.

5. Books and Other Collection Donations

- In general, unsolicited books and other items are not accepted as donations to the Library. Anything that is accepted will be with the understanding that it may be used or disposed of as the Library sees fit.
- Materials acquired in this manner are subject to the guidelines in the Library's Resource Development Policy. The Library does not issue charitable receipts for book or other collection donations other than those under section 2 above. For further information consult the Library's Resource Development Policy.

6. Deferred Gifts

- With a deferred gift, a portion or all of a donor's assets may be designated by bequest to benefit the Library. Such gifts may be made by Will or beneficiary designation. Persons interested in making deferred gifts are encouraged to contact the Director, Corporate Services & Collections.

RELATED POLICIES & PROCEDURES

- Sponsorship Policy
- Resource Development Policy

Alternate formats of this document are available upon request.
Please speak to Library staff for assistance.