



## Donations, Sponsorships and Fundraising

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### **Purpose**

West Perth Public Library welcomes and encourages donations and sponsorships from individuals, groups, businesses, service clubs, foundations and corporations for the purpose of enhancing the services that the Library provides for the citizens of West Perth. It also welcomes fundraising efforts by corporations, organizations, citizen groups, and individuals that fit the Library's mission and strategic priorities.

### **Responsibility**

#### Donations

West Perth Public Library welcomes donations under the following terms and conditions intended to protect the interests of the donor and those of the Library. Most donations will fall into one of the following four categories:

- *Unrestricted Monetary Donations*: Gifts of money, including cash, cheques, money orders, and bank drafts that are donated to the Library without restriction as to their use;
- *Unrestricted In-Kind Donations*: Non-monetary donations that do not have conditions as to their use and/or disposition;
- *Directed Donations*\*: Any donation, monetary or in-kind, that is intended to support a specified library service, including specific collections, programs and/or facilities;
- *Conditional Donations*\*: Any donation, monetary or in-kind, that has conditions attached to its use and/or disposition.

\*Directed or Conditional monetary donations may be accepted if the use stipulated by the donor is consistent with the policies, mission, and values of the West Perth Public Library Board.

Donations made to West Perth Public Library are accepted or rejected on the basis of suitability to the Library's mission, policies, décor, availability of space, general

need, and other factors as determined by the Library CEO. Collections materials are considered in accordance with West Perth Public Library's *Collections* policy.

Any donation accepted by the Library is subject to the following terms and conditions:

- Upon request, the Library must receive evidence that the donor has the authority to donate the item(s);
- The Library retains unconditional ownership of the donation;
- The Library makes all decisions regarding the use or disposal of the donation and has no responsibility to inform the donor of such decisions;
- All unrestricted in-kind donations, with the exception of library collections, are accompanied by a signed West Perth Public Library *Donation Acknowledgement*, and,
- Any proposed directed or conditional in-kind donation should be directed to the attention of the Library CEO.

The Library CEO or designate has the authority to accept unrestricted and directed donations valued at less than \$20,000. The authority to receive any conditional donations, and unrestricted or directed donations of \$20,000 or greater, rests with the West Perth Public Library Board. The Municipality of West Perth will issue official tax receipts for any monetary gift of \$20 or more. A *Donation Acknowledgement* will also be issued immediately upon receipt of any monetary donation made in branch.

### Tax Receipts

West Perth Public Library will not assign a monetary value to in-kind donations. 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 *Donation Acknowledgement* where the donation date is acknowledged by a staff member.

In accordance with Canada Revenue Agency guidelines, certain types of donations are not eligible for tax receipts, including (but not limited to) the following:

- Raffle tickets;
- Gift cards and certificates;
- Use of property;
- A dinner and/or performance at a fundraising event;
- Books or other library materials;

- A donation of service. Donations of services (time, skills, or efforts) provided to the Library are not property. As a donation is a voluntary transfer of property, donations of service do not qualify as donations for the purposes of issuing official tax receipts.

The Library maintains records of all donations as per West Perth Public Library's *Records Management* procedure. The records are protected under Ontario's *Municipal Freedom of Information and Protection of Privacy Act*, and in accordance with West Perth Public Library's *Confidentiality and the Protection of Privacy* policy. Donors' names and contact information will not be shared in any way with parties outside the Library or Municipality of West Perth. The Library also respects a donor's right to make an anonymous donation.

### Naming Rights

West Perth 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 West Perth 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 West Perth Public Library's *Programming and Community Partnerships* policy will inform the Library's consideration of any naming rights that may constitute a corporate or organizational sponsorship. West Perth Public Library facilitates art exhibits as part of its programming and partnership efforts.

### Sponsorships

A sponsorship is defined as a mutually beneficial exchange, whereby the sponsor receives a benefit in return for providing monetary funds and/or in-kind products and services to the Library.

West Perth Public Library reserves the right to refuse any sponsorship opportunity which is deemed to be inappropriate or unsuitable to the advancement of the mission and strategic priorities of the Library. Sponsorships do not imply endorsement of products by the Library.

## Fundraising

In order to coordinate a variety of fundraising efforts and avoid duplication, the Library CEO must be informed of all proposed fundraising initiatives over \$5,000 and/or fit the following criteria:

- That will require the use of Library resources, including staff time, rooms, equipment and images that belong to the Library; and/or
- That will be targeted at an audience outside the existing membership of the group that wishes to undertake the project.

The Library may approve fundraising ventures which it deems suitable in fulfilling its mission and strategic priorities, and which will not compromise the Library's public image. To secure Library endorsement, individuals or groups who wish to initiate a fundraising project for or on behalf of the Library must present a fundraising plan to the Library CEO.

The Library CEO must be consulted in advance prior to issuance of all materials, merchandise, and/or publicity produced in conjunction with the campaign. The Library CEO must also approve the use of any Library resources, including staff time, which is required by the group to implement the campaign. The Library is not responsible for the costs of fundraising or for shortfalls in campaign goals.

West Perth Public Library focuses its fundraising efforts on behalf of the Library, and does not commit funds, materials, staff time, or other resources to fundraising for other organizations.

## **Related Documents:**

West Perth Public Library Policy. *Collections.*

West Perth Public Library Policy. *Community Information and Displays.*

West Perth Public Library Policy. *Confidentiality and the Protection of Privacy.*

West Perth Public Library Policy. *Programming and Community Partnerships.*

West Perth Public Library Procedure. *Records Management.*

Government of Ontario. *Municipal Freedom of Information and Protection of Privacy Act.*

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