



Policy Type:	Fundraising	Policy Number:	FR-01
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The Mississippi Mills Public Library gratefully accepts donations and welcomes sponsorships and fundraising opportunities with third parties (i.e. individuals, groups, foundations and corporations) in order to advance its mission, adhere to its values and meet its strategic goals.

The Library is a registered charity and follows all relevant rules and regulations of the Canada Revenue Agency (CRA). The CRA defines a donation as a voluntary transfer of property to the Library made without the expectation that any benefit will accrue to the donor.

In order to coordinate a variety of fundraising efforts and to avoid duplication, the CEO/Chief Librarian and/or the Mississippi Mills Public Library Board must be informed of all proposed fundraising or sponsorship initiatives.

DEFINITIONS

Cash – Cash includes cheques, money orders, bank drafts, and money (bills & coin). Donations made by debit card and by credit card are also considered cash gifts.

Donation – A donation is a gift, contribution of cash, or goods given voluntarily to the Library as a philanthropic act without expectation or requirement of reciprocal benefit. A designated donation is one that is to be used for a specific purpose. An undesignated donation is one that has no stipulations on use.

Deferred Gifts including Bequests/Life Insurance – 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. 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 directed to the CEO.

Fundraising – A project undertaken by any individual, affiliated group or organization, for the purpose of raising funds for, or on behalf of, the Library.

Gifts in Kind – Gifts in kind, also known as non-cash gifts, are gifts of property. They cover items such as artwork, equipment, securities, and cultural and ecological property. A contribution of service, that is, of time, skills or effort, is not property and, therefore, does not qualify as a gift or gift in kind for purposes of issuing official donation receipts.

Sponsorship – A sponsorship is a mutually beneficial exchange between the Library and an outside organization, in which an external party makes a contribution of cash or in-kind goods or services to the Library in return for recognition, acknowledgements or other considerations. Sponsors receive a benefit of reciprocal value in return for their support and contribution.

DONATIONS

The Library is pleased to accept financial donations as well as donations of books or other materials. All conditions attached to a financial donation are to be approved by the Board.

Section 1: Gifts of Materials

1. Gifts of materials will be accepted only on the understanding that the Library retains unconditional ownership.
 - a) If the Library chooses not to keep them, the materials may be sold or discarded without informing the donor of such disposition.
 - b) If donated materials are added to the collection, the same criteria for selection, based on the *Collection Development* policy (OP-04), shall be applied to donations as are applied to materials selected for the collection.

Section 2: Gifts of Money

The Library will accept financial donations and, upon request, will provide tax receipts for amounts of \$20.00 or greater, in accordance with the Library's charitable status for all monetary contributions.

All conditions attached to a financial donation are subject to approval by the Board.

CanadaHelps is a non-profit organization. It facilitates online donations for not-for-profits, including the Library.

Section 3: Official Receipts for Tax Purposes

1. Receipts for tax purposes will be issued for all qualifying non-cash contributions deemed at fair market value. It is the donor's responsibility to provide a written appraisal from a reputable establishment for in-kind donations with fair market value over \$900.

2. Gifts in kind with a fair market value of less than \$900 need not be accompanied by a professional appraisal; however, the Library reserves the right to require an expert opinion on the value of the gift before issuing a receipt.
3. Deadlines may be applied to ensure that donations are received in time to be receipted in the current tax year. Receipts cannot be backdated.

Section 4: Donor Records

1. All records pertaining to established and potential donors will be held confidentially and in accordance with relevant legislation and Library policies.
2. The Library will also respect the wishes of any donor to remain anonymous.

Section 5: Gift Recognition

1. The Library is pleased to recognize all donations and extend thanks to all donors for their generosity by acknowledging all gifts in person, by phone or email.
2. Thank you letters will be issued within 10 working days of receipt of donations over \$100. An official receipt for tax purposes will accompany each letter.
3. Wherever possible:
 - a) gifts of under \$500 will be personally acknowledged by the CEO/Chief Librarian
 - b) gifts of over \$500 will be personally acknowledged by the Board Chair

Section 6: Naming Rights

1. From time to time the Library will offer the opportunity for significant philanthropic investment in the library infrastructure to ensure the sustainability of excellent library service in the community. The Board has the authority to recognize significant contributions by naming library services or facilities in honour of its benefactors.
2. Naming opportunities are subject to funding agreements that satisfy specific donation levels deemed appropriate to the project costs and arrangements for payment.
3. The Board reserves the right to remove a donor's name should that individual or organization fail to exemplify the attributes of integrity and civic leadership expected of this honour.

FUNDRAISING

The CEO and Library committee will develop and implement appropriate fundraising strategies to achieve fundraising targets, while maintaining awareness and respect for fundraising endeavours undertaken by others.

The Board may approve special fundraising ventures which it deems suitable in fulfilling the Library's mission, values, goals and objectives, and which will not compromise the Library's public image. All funds raised will be used for the stated purposes and established priorities of the fundraising program as determined by the Library in the fundraising strategy.

Section 1: Library Support Groups

1. Library support groups, such as the Friends of the Library, wishing to financially support and/or advocate on behalf of the Library will have their terms of reference and governance by-laws approved by the Board.
2. Annual reports will be made to the Board summarizing their activities.

Section 2: Recognition

1. The Library will maintain a donor recognition program in support of this policy. The purpose of the donor recognition program is to thank donors, to encourage others to give, and to steward a healthy long-term relationships between the Library and its donors. Every effort is made to ensure that recognition is timely, meaningful to the donor, appropriate and equitable. Recognition of donors will conform to established guidelines.
2. Donor recognition programs for special fundraising initiatives, such as a capital campaigns, will be developed as a part of the campaigns.
3. The formal recognition of government grants or corporate partners in library programs and/or services is normally dictated by the terms of the grant or agreement and may include the inclusion of government or partners' logos in print or electronic publications relating to the grant or agreement.
4. Use of funds raised and fundraising operating expenses will be in accordance with Revenue Canada Taxation guidelines and every effort will be made to maximize dollars raised in relationship to dollars spent.

SPONSORSHIP

The Library welcomes a broad base of support from various sources including the business community, to fulfill its mission. The requirements for business partnerships and sponsorships are set out below.

Section 1: Terms of Acceptance

1. The Library negotiates partnerships with, and accepts support from, the business community in ways that will benefit and recognize the supporting companies while enabling the Library to better achieve its mission without compromising its principles. The Library recognizes that companies support the Library not only out of a desire to

be good community members, but also with a hope of a return or benefit to the company.

2. The Library does not accept any cash or gift of property, pledge of support or non-cash gift or services, or enter into any partnership with any company or other organization that produces goods or services that may be considered harmful or illegal for certain members of the community.
3. The Library does not accept any kind of support from any company or organization that, in the judgment of the Library, exploits certain members of the community in its product lines, advertising, marketing, and workforce or in any other way.
 - a) The Library at all times maintains an independent position on issues and concerns.
 - b) The Library accepts support for collections, programs and services only when the content is to be determined by the Library.
 - c) The Library does not accept any support that implies or requires endorsements of products.
 - d) Acceptance of corporate support will take the form of a written agreement signed by representatives of the sponsoring organization and authorized representatives of the Library. This agreement will define the terms of the sponsorship and any recognition to be provided to the sponsor.
 - e) The Board reserves the right to terminate an existing sponsorship should conditions arise during the life of the sponsorship that result in it conflicting with this policy or that sponsorship no longer supports the best interests of the Library.
 - f) The right to refuse and/or terminate corporate contributions extends to support of third party fundraising for which the proceeds are designated to benefit the Library.

Section 2: Recognition of Support

1. Recognition for major corporate support will be developed in cooperation with the corporate donors and will be consistent with the level of support and the Library's mission and purpose and will be meaningful for both the supporting companies and the Library.
2. The Library's intangible intellectual assets, including its name, logo and likeness, will be protected at all times. Corporate partners will not be permitted to use the Library's name or logo for commercial purposes or in connection with the promotion of any product.
3. Official receipts for tax purposes will be issued as appropriate and according to CRA guidelines.

RELATED DOCUMENTS

- Canada Revenue Agency: www.cra-arc.gc.ca/chrts-qvng/chrts/glssry-eng.html
- Mississippi Mills Public Library policies
- Association of Fundraising Professionals (AFP), Donor Bill of Rights:
<https://afpglobal.org/donor-bill-rights>
- Municipal Freedom of Information and Protection of Privacy Act (MFIPPA):
http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90m56_e.htm
- Canada Helps: www.canadahelps.org/en/