

# Madawaska Valley Public Library Policy Manual

Policy Type: Fundraising

Policy Number: FR-01

Policy Title: General Gift Acceptance

Initial Approval Date: 25 September 2013

Last Review / Revision Date: 2021

Review Date: 2025

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The Township of Madawaska Valley Public Library (the Library) welcomes and encourages contributions from individuals, groups, organizations, foundations and businesses for the purpose of enhancing and enriching the diverse programs and services that the Library provides for the community it serves. This policy sets out the requirements for general gift acceptance with the Library's charitable status.

## Section 1: Ethics and Definitions

1. The Library is committed to the highest ethical standards of philanthropy, financial accountability and development practice as stated in the Donor *Bill of Rights* (Appendix A).
2. The Canada Revenue Agency defines a donation as a voluntary transfer of property to the Library made without the expectation that any benefit will accrue to the donor.

## Section 2: Types of Gifts

1. The Library accepts the following types of contributions:
  - a) books, manuscripts and other printed material
  - b) audio visual material
  - c) art and photographic works of archival significance
  - d) material of significance for local history and genealogy
  - e) equipment, including electronics
  - f) toys
  - g) cash
  - h) other-in-kind gifts or services (see Appendix B)
  - i) property of significant value, such as real estate
  - j) transfers of securities (see Appendix B)
  - k) planned gifts such as bequests or gifts of life insurance

## Section 3: Acceptance of Donations

1. The Library evaluates all donations and will accept only those which it assesses as being compatible with the mission, values and standards of the Library.
2. Donations will become the exclusive property of the Library and must be clear and unencumbered when given. The Library may accept conditions on the use and/or disposition of donations only where it deems the proposed conditions to be reasonable and feasible.
3. Donations will be accepted only during open hours of the Library, unless prior arrangements have been agreed to by the Chief Executive Officer (the CEO) and donor.

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4. The Library will not accept encyclopedias, textbooks, catalogues or any printed materials of a questionable nature.
5. Printed materials should be in good shape and be void of musty smells or mold.
6. Periodicals may be accepted only after consultation with the CEO.
7. Electronic equipment, such as computers, monitors, laptops, must be in good working order and compatible with the Library's current operating systems. Donors should consult with the CEO prior to bringing any electronic equipment to the Library for donations.
8. While honouring the wishes of donors as appropriate, the Library reserves the right to use the donation in the best interest of the Library, and shall make decisions regarding the investment, disposition and eventual disposal of all donations.

### Related Documents:

Current versions of guidelines for donations as set by Canada Revenue Agency

Association of Fundraising Professionals – *The Donor Bill of Rights*

Policy Number **OP-04**

**Collection Development Policy**

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## Appendix A: Donor Bill of Rights

### Donor Bill of Rights\*

To assure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the Library, we declare that all donors have these rights:

- a) To be informed of the Library's mission, of the way the Library intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
- b) 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.
- c) To have access to the Library's most recent financial statements.
- d) To be assured their gifts will be used for the purposes for which they were given.
- e) To receive appropriate acknowledgement and recognition.
- f) To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
- g) To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
- h) To feel free to ask questions when making a donation 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>

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### Appendix B

#### Other-in-kind gifts or services

Gifts of service, such as accounting or legal opinion, cannot be issued tax receipts under the *Income Tax Act* because no property is transferred. If a donor wishes to offer a gift or service by charging the Library a fee and donating the proceeds back to the Library, then a receipt for the outright gift will be issued. The payment of the service invoice cannot be contractually linked to the subsequent outright gift; it must be the donor's choice.

#### Transfers of securities

In advance of accepting gifts of securities, the Library will determine what process will be used: opening a brokerage account, through the municipality, or requesting the donors to use Canada Helps.

In both instances, the Library may choose to consult an accountant, or obtain a legal opinion.