



Hastings Highlands Public Library

Area : Fundraising
Policy Title: General Gift Acceptance
Policy Number: FR-01

Initial Policy Approval Date: March 18, 2014
Last Review: June 19, 2019
Year of next review: 2023

The Hastings Highlands Public Library Board 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 people of Hastings Highlands. This policy sets out the requirements for general gift acceptance in accordance with the library's charitable status.¹

Section 1: Ethics and Definitions

1. The Hastings Highlands Public Library Board is committed to the highest ethical standards of philanthropy, financial accountability, and development practice as articulated in the Donor Bill of Rights and the Code of Ethical Fundraising and Financial Accountability.
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
 - f) toys
 - g) cash
 - h) other in-kind gifts or services²
 - i) property of significant value, such as real estate
 - j) transfers of securities³

- k) planned gifts such as bequests or gifts of life insurance.

Section 3: Acceptance of Donations

1. The Library's senior staff evaluates all donations of books and materials and accepts only those which it feels align 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 CEO and Library Board may accept conditions on the use and/or disposition of donations only where it deems the proposed conditions to be reasonable and feasible.
3. While honouring the wishes of donors as appropriate, the CEO and Library Board reserve 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:

Association of Fundraising Professionals – [The Donor Bill of Rights](http://www.afpnet.org/ethics/enforcementdetail.cfm?itemnumber=3359) – <http://www.afpnet.org/ethics/enforcementdetail.cfm?itemnumber=3359>

Imagine Canada - [Ethical Fundraising and Financial Accountability](http://www.imaginecanada.ca/ethicalcode)
<http://www.imaginecanada.ca/ethicalcode>

Trillium Public Library **OP-04 Collection Development Policy**

Editors' Notes

¹ In lieu of a library having its own charitable status, the municipality can issue receipts for tax purposes on the library's behalf.

² 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 of 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.

³ In advance of accepting gifts of securities, libraries should determine what process they will use: opening a brokerage account through the municipality, or asking donors to use Canada Helps.