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| **Section:** | **Operational** |
| **Number:** | **OP-19** |
| **Title:** | **Donations, Sponsorships, & Fundraising Policy** |
| Last Review: | October 2026 |
| Next Review: | October 2030 |

## 1.0 Policy Statement

1.1 The Dryden Public Library Board welcomes donations and sponsorships that support the Library. The Library will also engage in fundraising to support its purpose. This policy sets out guidelines for donations, sponsorships, and fundraising.

## 2.0 Donations

2.1 Donations are defined as gifts from individuals. Funds given by a business can be considered a donation if the business gets the same kind of recognition as all other donors or the recognition is minimal (a simple acknowledgement).

2.2 The Dryden Public Library can refuse a donation that is not in the Library's best interests or is beyond the Library's resources to manage.

2.3 The Library can accept donations of library materials as outlined in OP-02 Collection Development Policy.

2.4 Donations of art, furniture, equipment or other physical items may be accepted. Donors must contact the CEO ahead of time. The Dryden Public Library will own any donated items.

2.5 Items that cannot be kept may be given to City departments or the Friends of the Library, sold, or discarded.

## 3.0 Sponsorships

3.1 A business sponsors a program, event or service, when in return for their gift the Library advertises or promotes their business brand, products, or services.

3.2 The fair market value of the sponsorship must be taken off the amount of the donation on the tax receipt. If the fair market value cannot be determined or it's more than 80% of the value of the gift; the Library cannot issue a tax receipt for the gift.

3.3 All sponsorships require a written agreement between the sponsor and the Library. It will define the terms of the sponsorship and any recognition.

3.4 Sponsorships must follow these guidelines:

- 3.4.1 the sponsor must have no impact on library policies and practices.
- 3.4.2 sponsorships do not imply endorsement by the Library.
- 3.4.3 any public use of the name and/or logo of the Library or its programs and services must be approved by the CEO.

3.5 The Library can end a sponsorship if it begins to conflict with this policy or it no longer supports its best interests.

## 4.0 Fundraising

4.1 As a registered charity, any fundraising activity undertaken by the Library may only take place if it is not:

- 4.1.1 a purpose of the Library
- 4.1.2 delivering a more than incidental private benefit (a benefit that is not necessary, reasonable, or proportionate in relation to the resulting public benefit)
- 4.1.3 illegal or contrary to public policy
- 4.1.4 deceptive
- 4.1.5 an unrelated business

4.2 All fundraising activities conducted by or on behalf of the Library must:

- 4.2.1 be truthful,
- 4.2.2 accurately describe the Library's activities,
- 4.2.3 include the Library's name
- 4.2.4 have an identifiable use or need for the proceeds.
  - 4.2.4.1 Prior to beginning a fundraising activity staff will consider the ability of current revenue or reserves to meet the Library's needs. They will create a specific plan for the additional funds raised and consider the Library's capacity to implement these plans.
- 4.2.5 disclose the organization's policy with respect to issuing Official Income Tax receipts including any policy on minimum amounts for which a receipt will be issued; and,
- 4.2.6 disclose, upon request, whether the individual or entity seeking donations is a volunteer or an employee.

4.3 The Library does not make claims that cannot be upheld or are misleading.

4.4 Any fundraising materials distributed by or on behalf of the Library must include the Library's address or other contact information.

4.5 The Library will not use a third-party to fundraise on the Library's behalf. The Library will not pay any commission, finder's fees or percentage compensation based on contributions.

4.6 Anyone seeking or receiving funds, on behalf of the Library must:

- 4.6.1 act with fairness, integrity, and in accordance with all applicable laws;
- 4.6.2 cease contacting a prospective donor who states that they do not wish to be contacted;
- 4.6.3 disclose immediately to the Library any actual or apparent conflict of interest or loyalty; and,
- 4.6.4 not accept donations for purposes that are inconsistent with the Library's mission.

4.7 The Board regularly reviews the cost-effectiveness of the Library's fundraising activities. No more will be spent on administration and fundraising than is required to ensure effective management and resource development.

## 5.0 Tax Receipts

5.1 The Dryden Public Library Board is a registered charitable organization and will issue a tax receipt for donations of more than $20.

5.2 Tax receipts will be issued within 30 days of the receipt of the gift.

5.3 Receipts will not be issued if the value of advantage received is more than 80% of the value of the gift.

5.4 The Library cannot provide appraisals of donated items. A current appraisal (within 1 year) should be provided at the time of the donation, if the donor wishes to receive a tax receipt.

5.5 Donation receipts will include the following information:

- 5.5.1 Name and address of the donor
- 5.5.2 Name and address of the Library
- 5.5.3 Date gift was received
- 5.5.4 The Library's charitable registration number
- 5.5.5 Website address and name of the Canada Revenue Agency
- 5.5.6 Amount of donation
- 5.5.7 Value of advantage received (if any)

5.5.8 Eligible amount of gift (if advantage received)
5.5.9 Purpose the funds will be used for (if any)
5.5.10 Description of donation if in-kind (i.e. non-cash)

5.6 Donation receipts for special events will be in accordance with regulations of the Charities Directorate of the Canada Revenue Agency.

## 6.0 Recognition & Donor Stewardship

6.1 Donors will be asked for their consent before any public recognition, as per *OP-03 Privacy Policy*. Donors have the right to remain anonymous.

6.2 Donors with concerns or requests for recognition should contact the CEO.

6.3 Acknowledgements for gifts and sponsorships:

6.3.1 Valued at $249 or less will include an appropriate thank-you letter or preprinted card signed by the CEO.

6.3.2 Valued at $250 or more will include a personalized thank-you letter signed by the CEO.

6.3.3 Valued at $500 or more will include a phone call from the CEO and/or Board Chair to thank them personally.

6.4 When library material is purchased with donated funds, a donor or bookplate may be placed on the item to recognize the donor.

6.5 Any naming opportunities for major donations must be approved by the Board. Prior to any exchange of funds an agreement will be made with the donor that outlines:

6.5.1 Morals clause and procedure for removing name(s)
6.5.2 How and when the gift will be recognized
6.5.3 Sample language for naming and plaques
6.5.4 Payment Schedule
6.5.5 Process for replacement of property
6.5.6 Process for any donor name changes
6.5.7 Recognition time frame (in perpetuity or for a defined time period)
6.5.8 Use of Funds

6.6 The Dryden Public Library will work to ensure that all cash gifts are given towards a designated purpose.

**Related Documents**

*Gift-Entry and Recording Procedures*

| History | | | |
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