

PERTH EAST PUBLIC LIBRARY

POLICY TYPE: OPERATIONAL

POLICY NUMBER: OP-07

POLICY TITLE: GIFT ACCEPTANCE POLICY

APPROVAL DATE: SEPTEMBER 13, 2011

DATE OF LAST REVIEW: DATE OF NEXT REVIEW:

Statement of Purpose

The Perth East Public Library accepts monetary gifts from individuals, service clubs, profit and non-profit organizations as well as donated gifts-in-kind, to be used to benefit the community by enhancing the quality of Library services.

The Board is committed to practices that respect the rights of the donor to truthful information and privacy, result in responsible management of the funds and gifts entrusted to the Library, and permit the accurate and complete reporting of the Library's financial affairs.

Types of Gifts

Gifts offered to the Library will fall into one of three categories:

1. Unrestricted monetary gifts – gifts of money that are donated to the Library without restriction as to the use of the gift
2. Unrestricted gifts-in-kind – non-monetary gifts that do not have conditions as to their use and/or disposition
3. Conditional gifts – any gift that has conditions attached to its use and/or disposition

Acceptable Gifts

1. Monetary donations – while unrestricted gifts are preferable, conditional monetary gifts may be accepted if the use stipulated by the donor is consistent with the policies and objectives of the Perth East Public Library Board.
2. Collection materials – are accepted as per the Perth East Public Library's Collection Development Policy
3. Personal property (including furniture, art objects, antiques, etc.) – are NOT generally accepted as gifts unless the gift meets the mission and needs of the Library (this will be determined by the Board). The acceptance of the gift does not imply that the Library will retain or display the gift.

Gifts of real estate, securities, annuities, bequests and other similar gifts – will be accepted.

Acceptance of Gifts

Gift offers made to the Library are accepted or rejected on the basis of suitability to the Library's mission, policies, décor and availability of space for housing or display. The Library reserves the right to refuse a gift if:

- The cost of ownership would be prohibitive
- The donor wishes to exert unacceptable conditions over the donation of the gift or over the disbursement of revenue realized from the disposal of a gift
- There are unacceptable risks associated with the receipt of the gift
- If the gift is illegal or has questionable provenance

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

- Upon request, the Library must receive evidence that the donor has the authority to make a gift of the donated item(s)
- The Library retains unconditional ownership of the gift
- The Library makes all decisions regarding the use or disposal of the gift and has no responsibility to inform the donor of such decisions

Authority to accept gifts

The CEO or his/her designate has the authority to accept unrestricted monetary gifts. The authority to receive conditional gifts or gifts other than cash or Library materials rests with the Perth East Public Library Board.

Appraisal of Gifts

The Perth East Public Library will not assign a monetary value on gifts. If appraisals are desired for the purposes of issuing a tax receipt, they must be undertaken at the expense of the donor.

Tax Receipts

The Perth East Public Library is not a registered charitable organization and therefore cannot issue receipts for tax purposes. However, the Municipality of the Township of Perth East is authorized to issue tax receipts for donations to the Library. Upon request, tax receipts will be issued for the appraised value of a donation in accordance with the regulations of Revenue Canada. Tax receipts will be issued based on the date of the donation where the donation date is acknowledged by the Library CEO. Tax receipts will be issued for any monetary gift of \$20 or more and when the value of an in-kind gift is in excess of \$25.

Donor Recognition

All donations to the Library will be given formal acknowledgement via a written Thank You card. The Perth East Public Library will respect requests for anonymity. The names of Library donors will not be released without their consent.

Donors must receive approval from the Perth East Public Library Board to make public use of the Library name for the purposes of publicizing the details of any donation made to the Library.

Bookplates will be placed in library materials purchased with gift funds, format permitting. Programs and services made possible by gift funds will include recognition of such benefactors in the supporting literature. Recognition of gifts may also be made through the library web site or announcement in the local newspaper. A plaque may be made to recognize property purchased with gift funds exceeding ten thousand (\$10,000) dollars.

Sponsorship

A sponsorship is a mutually beneficial exchange. Tax receipts are not issued for sponsorships. The Library reserves the right to refuse any sponsorship offer deemed to be inappropriate or unsuitable to the objectives of the Library. The sponsor shall have no influence on the policies and practices of the Library. Any sponsorship exclusivity must be clearly defined as the nature and extent. The Library reserves the right to terminate an existing sponsorship should conditions arise during the life of the sponsorship that result in it conflicting with Library policy or no longer supporting the best interests of the Library.

Temporary Loans

Requests to have items temporarily housed in the Library will be considered on a case by case basis. Generally, such requests will not be accommodated unless their benefit to the community (as determined by the CEO) outweighs the commitment of resources required to facilitate such temporary storage. The CEO will have the authority to establish all of the terms and conditions of the acceptance of a temporary loan or gift.

Disposal of Gifts

Gifts-in-kind may be disposed of in one of the following ways:

- Collection materials may be weeded as per the Library's Collection Development Policy
- Returned to the donor or the donor's family if the donor is no longer alive
- Offered to another Library or community organization
- Sold at a public auction or sale, discarded or destroyed as a last resort