

DONATIONS POLICY

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| Policy Type: Operational | Policy Number: OP-21 |
| Policy Title: Donations | Policy Approval Date: March 2023 |
| | Policy Review Date: March 2026 |

Introduction:

The Norfolk County Public Library 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 Norfolk County.

Purpose:

This policy sets out the requirements for general gift acceptance in accordance with the library's policies.

Section 1: Ethics and Definitions

1. 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: Gift Recognition

1. The library is pleased to recognize all donations and extends thanks to all donors for their generosity. The library will strive to acknowledge all gifts by issuing thank you letters within (ten) 10 working days of receipt of donations. The letter will inform the donor that an official receipt for tax purposes for donations of \$20 or more will be issued by Norfolk County in January of the following year.
2. Wherever possible:
 - a) gifts of under \$1000 will be personally acknowledged by the CEO; and;
 - b) gifts of over \$1000 will be personally acknowledged by the Board Chair.
3. The library respects a donor's right to make an anonymous gift.

Section 3: Acceptance of Donations

1. The library evaluates all donations and accepts only those which it determines to be aligned with the mission, values and goals of the library and strategic plan.

2. Donations will become the exclusive property of the library and must be clear and unencumbered when given.
3. 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

Partnerships and Sponsorship Policy (FR-01)