

	THE CORPORATION OF THE COUNTY OF LAMBTON LAMBTON COUNTY LIBRARY POLICY MANUAL			
	Subject:	Donations, Gifts and Recognition Policy	Section F33	Index #01
	Effective Date:	March 1, 2020	Approved By: Lambton County Council	
	Revision Date:	January 1, 2020		
	Drafted on:	January 1, 2020		

PURPOSE

The purpose of this policy is to define the conditions under which donations and gifts may be accepted by Lambton County Library (the Library), as well as provide guidelines for recognition of donations and gifts. This policy will also ensure compliance with any relevant upper-tier government legislation and consistency with The Corporation of the County of Lambton Donation Policy (F33.01).

POLICY

Lambton County Library accepts monetary and selected tangible donations to augment and enhance its technological and informational resources, its programs, and to meet operational needs. Donations may be shared within the entire Lambton County Library system, which all libraries in Lambton County form collectively. In some circumstances, donations may be directed to a specific location.

All tangible donations to Lambton County Library constitute a complete transfer from the previous owner to the Library. If the owner is unwilling to transfer full ownership and rights then the gift will be declined.

Donations will be accepted on the understanding that they will be used in accordance with the criteria established in this policy. Lambton County Library will use donated funds at its discretion, unless directed otherwise through last wills and testaments or other legal agreements. Lambton County Library is under no obligation to inform the donor of the life cycle of any donated items or items purchased with donated funds.

Material donations such as books, DVDs and audiobooks are not accepted by Lambton County Library, with the exception of material of local interest. All local history materials will first be made available to the Lambton County Archives for its collection which best ensures material preservation.

Donated material is not accepted as payment for lost or damaged library materials or late fees.

RESPONSIBILITY

The responsibility for the implementation of this policy lies with the Manager, Library Services, Community Library Supervisor, Assistant Library Supervisors, Public Service Coordinators and front line Library staff.

DEFINITIONS

"Donations" are a voluntary transfer of monetary / tangible items / gifts in kind to the Library.

"Gifts in Kind" are donations of services on behalf of an individual or corporation.

"Local Interest" includes materials by local authors or material that features information about local history.

"Recognition" is the acknowledgment of a donor's contributions by Lambton County Library. The type of recognition a donor receives will vary based on the type and value of the donation.

"Tangible Donations" are physical items that are donated to Lambton County Library and may include toys, furniture and equipment. All tangible donations are a voluntary transfer of real or personal property from a donor who freely disposes of his or her property to Lambton County Library. The transaction shall not result directly or indirectly in a right, privilege, material benefit or advantage to the donor or to the person designated by the donor.

REGULATIONS

1. General Principles

- 1.1. Lambton County Library reserves the right to accept or refuse any donations offered to the Library based on the Library's values, mission, strategic objectives, operational needs and priorities.
- 1.2. Lambton County Library determines the useful life of the gift and will not inform the donor when the donation has reached the end of its life cycle. The Library maintains complete jurisdiction over the disposition and / or eventual disposal of all donations.
- 1.3. The Library reserves the right to use donations in the best interest of the Library.
- 1.4. The formal recognition of government grants or corporate partners in library programs and / or services is normally dictated by the terms of the grant or

agreement and may include the use of government or partners' logos in print or electronic publications relating to the grant or agreement.

- 1.5. Use of funds raised and fundraising operating expenses will be in accordance with Revenue Canada Taxation guidelines and every effort will be made to maximize dollars raised in relationship to dollars spent.
- 1.6. All records pertaining to established and potential donors will be held in confidence and in accordance with relevant legislation and Library policies, including The Corporation of the County of Lambton Freedom of Information and Protection of Privacy Policy (A19.02).

2. Gifts in Kind

- 2.1. Gifts in kind are subject to terms and conditions of Lambton County Library Partnerships and Sponsorships Policy.
- 2.2. Gifts in kind will not include services or roles that are performed by the unionized workforce, unless permitted under the applicable collective bargaining agreement.
- 2.3. Gifts in kind must be approved by the Manager, Library Services, on a case-by-case basis.

3. Monetary Donations

- 3.1. Monetary donations will be accepted by Lambton County Library.
- 3.2. Donations will be used to enhance Library services.
- 3.3. All monetary donations must be submitted to Library Administration for financial reporting purposes.
- 3.4. All monetary donations must be reported to Lambton County Council on a quarterly basis.
- 3.5. Income tax receipts are issued at the request of the donor for any gift in excess of \$20.
 - 3.5.1. Donors must provide personal contact information for the income tax receipt and / or recognition purposes. This information is collected in accordance with the Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. M.56.

4. Tangible Donations

- 4.1. Lambton County Library will only permit the donation of tangible items that are in new condition and will only accept items at its discretion as outlined in 4.4 below.
- 4.2. Lambton County Library does not accept donations of materials for its collections or book sale purposes with the exception of local interest materials as outlined in the Policy Description above.
- 4.3. Furniture or equipment donations cannot be accepted until The Corporation of the County of Lambton Deed of Gift Form (F00.01.001) has been completed by the donor and approved by the Manager, Library Services.
- 4.4. Decisions about the acceptance of tangible gifts will be made based on the Library's vision, mission, values, strategic objectives, operational needs and priorities. Decisions will also be made in accordance with The Corporation of the County of Lambton Donations Policy (F33.01).

4.5. All materials of local history will first be made available for the collection held at Lambton County Archives for preservation purposes.

5. Recognition

- 5.1. Lambton County Library will maintain a donor recognition program in support of its Donations, Gifts and Recognition Policy. The purpose of this program is to thank donors, to encourage others to give, and to steward healthy long-term relationships between the Library and its donors. Every effort is made to ensure that recognition is timely, meaningful to the donor, appropriate and equitable. Recognition of donors will conform to The Corporation of the County of Lambton's established guidelines and policies.
- 5.2. Lambton County Library will use the Library website and other electronic tools to thank donors, as well as a letters of thanks.
- 5.3. All donors to whom a tax receipt is issued will receive a letter of acknowledgment from the Library.
- 5.4. Other recognition possibilities are available to individuals, foundations or corporations to honour substantial gifts made to benefit Lambton County Library. These opportunities range according to the size of the gift, and can include:
 - 5.4.1. Photo opportunities, including cheque presentations;
 - 5.4.2. Photos, articles and videos on website;
 - 5.4.3. Public thanks on social media outlets;
 - 5.4.4. News releases to local and national media highlighting donor's contributions.
- 5.5. Donor recognition programs will honour individuals, corporations, service clubs, community organizations and philanthropic foundations that make monetary donations and / or gifts in kind, as well as government agencies that provide direct cash grants to the Lambton County Library for the purpose of enhancing library services.
- 5.6. Donor recognition programs for special fundraising initiatives, such as a capital campaigns, will be developed as a part of the campaigns.
- 5.7. The Library will respect the wishes of any donors wishing to remain anonymous.

6. Receipts

- 6.1. In accordance with The Corporation of the County of Lambton Donations Policy, income tax receipts may be issued for some property, securities, etc. or cash transferred from a donor voluntarily, without restrictions attached.
- 6.2. Monetary donations of \$20 and greater will generate an income tax receipt if requested by the donor.
- 6.3. Gifts in kind will not qualify for the receipt of an income tax receipt.

ASSOCIATED DOCUMENTS

The Corporation of the County of Lambton Deed of Gift Form (F00.01.001)
The Corporation of the County of Lambton Donations Policy (F33.01)
The Corporation of the County of Lambton Freedom of Information and Protection of Privacy Policy (A19.02)
The Corporation of the County of Lambton Recognition of Service Policy (H03.02)
Lambton County Library Collection Development Policy
Lambton Count Library Partnerships and Sponsorships Policy
Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. M.56
Revenue Canada Taxation Guidelines

POLICY HISTORY

REVISION	DATE	PREPARED BY
Created	April 12, 1995	Chief Librarian
Revised	October 7, 2013	General Manager, Cultural Services
Revised	October 28, 2014	General Manager, Cultural Services
Revised	January 1, 2020	Manager, Library Services