



Adoption Date:	January 2018
Revision Date:	February 2022
Reference #:	BRD - 11
Category:	Finance

---

## Donations and Gifts

### 1. PURPOSE

Brampton Public Library welcomes and accepts donations, gifts and sponsorships from individuals, corporations and foundations, which help support the Library's mission and vision. Funds or gifts received will help enhance programming and services offered, collections and capital improvements.

The intent of this policy is to provide specific gift acceptance guidelines to Brampton Library employees, Board members and donors regarding gift acceptance by Brampton Library in accordance with the Canada Revenue Agency (CRA) and the Canadian Income Tax Act. In all gifts and sponsorship exchanges between the donor and Brampton Library, the donor's intent must be taken into account while ensuring the integrity of Brampton Library and its best interest.

### 2. SCOPE

This policy applies to all staff, members of the board and donors of the Brampton Library seeking to support the Library through the provision of donations, gifts and sponsorship.

### 3. DEFINITIONS

- 3.1. **Bequest** - a specific provision in a will directing assets from an estate to the Brampton Library
- 3.2. **Designated Gift** – a gift that a donor indicates where they want the money to be allocated
- 3.3. **Donation** - a voluntary transfer of real or personal property from a donor who freely disposes of his or her property to a recipient who received the property given. 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.
- 3.4. **Donor** - an individual, business, community service or other organization that donates funds to the Library without restrictions on what those funds are to be used for
- 3.5. **Fair Market Value** - means the highest price, expressed in dollars, that a property would bring in an open and unrestricted market, between a willing buyer and a willing seller who are knowledgeable, informed and prudent, and who are acting independently of one another. (Canada Revenue Agency, "Fair Market Value" Summary Policy CSPF02)
- 3.6. **In Kind Gift** - also referred to in kind donations, is a charitable giving in which, instead of giving money to buy needed goods and services, the goods and services themselves are

given. Gifts include: artwork, computer equipment, cultural property, audio visual equipment, furniture and other items as required by the Library.

**3.7. Planned Gift** – also called legacy gifts, is any major gift, made in lifetime or at death as part of a donor's overall financial or estate planning. These include gifts of equity, life insurance, personal property, or cash.

**3.8. Sponsorship** - is a gift from an individual, corporation, or foundation in support of a Brampton Library project, program, event or corporate asset in return for an arrangement that benefits both parties.

#### **4. ACCEPTANCE OF DONATIONS AND GIFTS**

##### **4.1. Principles**

Brampton Library practices an approach to communications and recognition that is Donor-centered. This means that the fundamental interests and sensibilities of donors are paramount in the design and delivery of all communications and recognition, whether written or in person. Specifically, the Library's donor-centered communications and recognition activities adhere to the following principles:

**4.1.1.** Donors can expect to receive prompt acknowledgement of the gifts they make to Brampton Library

**4.1.2.** Donors can designate giving to specific programs, services or capital projects, though donations to general funds and/or Library-selected initiatives are preferred and most-actively solicited

**4.1.3.** Donors will be encouraged to consult a professional advisor of their choice to work with Brampton Library on facilitating a planned gift. In order to avoid a conflict of interest by the Library and its representatives, it is the responsibility of the donor's advisor to provide advice on tax, legal or financial planning to the donor.

##### **4.2. What is Accepted and How**

Donations can include outright gifts of cash, pledges, sponsorships, bequests, gifts of life insurance, in-kind donations and such other gift arrangements as the Board may from time to time approve.

A professional, written, third-party appraisal must be provided by the donor for any gifts in-kind at the donor's expense. The Library shall only accept in-kind donations provided the donor acknowledges that the Library has complete discretion as to how these gifts are to be used, including but not limited to, inclusion in Library collections, in-branch display or sale. In-kind donations are not attributed a cash value for recognition purposes.

All donations made become property of the Brampton Library. The Library reserves the right to decide the disposition of all gifts received, which includes artwork.

The Board will be informed of individual cash donations of \$5,000 or more. Donations of \$25,000 and more will be brought to the Board for a recommendation for use of the funds such as transfer to Reserves and used for specific purposes as approved by the Board, unless donor specified.

Acceptance and handling of cash donations can be made as follows:

- Online through [BramptonLibrary.ca - Donate](https://BramptonLibrary.ca - Donate)
- By mail:  
Fund Development Office  
Brampton Library  
65 Queen Street East  
Brampton, ON, L6W 3L6
- Deliver in person to your local branch

A charitable tax receipt will be mailed to you once your gift has been processed

#### **4.3. Sponsorship**

Brampton Library supports the receipt of gifts of sponsorship towards programming, technology, library materials, capital, and other items deemed beneficial to the Library as long as it supports the Library's vision and mission.

All sponsors must have an agreement which outlines terms of the agreement and the fair market value of the gift. Any agreement over \$25,000 will require the approval of both the CEO and Board Chair and will be presented to the Board.

A sponsorship agreement does not suggest that Brampton Library endorses any of the sponsor's products or services. The Library Board can terminate the agreement immediately if the parameters of the agreement are not met or if the sponsor develops an image contradictory to Library's vision or fails to meet terms of agreement.

The sponsor must:

- 4.3.1.** Have no impact on the Library's goals or vision, or impact any of the developed policies
- 4.3.2.** Have no impact or suggest any of the collections or materials to be purchased
- 4.3.3.** Not use the Library's name or logo without prior consent from the CEO
- 4.3.4.** Have no access to library records of any kind

Brampton Public Library will issue (if any) a charitable tax receipt in accordance with the [Income Tax Act](#).

#### **4.4. Artwork**

The Library accepts artwork of historic/documentary value related to the history of the City of Brampton as appropriate.

- 4.4.1.** The Library does not act as a repository of the works of local artists or of portraits of local persons.
- 4.4.2.** The Library does not actively collect, seek or accept unsolicited donations or purchase art for decorative, artistic or commemorative purposes. The Library may commission art for a new or existing building.
- 4.4.3.** The Library Board reserves the right to refuse to accept any artwork considered by it to be inappropriate and/or unsuitable for a library environment.

#### **4.5. Refusing a Gift**

Brampton Library may refuse the acceptance of a gift if deemed not beneficial to the organization. Donors will be advised accordingly. Brampton Library would decline a gift if any one of the following conditions were known:

- 4.5.1.** There are conditions to a gift and its designation, which are not consistent with the Brampton Library Mission, Vision, and Values Statement
- 4.5.2.** The gift is seeking to unduly influence access to Library business
- 4.5.3.** The gift could financially jeopardize the donors and/or Brampton Library
- 4.5.4.** The gift or terms are illegal
- 4.5.5.** Brampton Library does not have the resources to honour the gift term or determine its value
- 4.5.6.** Misrepresentation has been made
- 4.5.7.** The gift could jeopardize the Library's charitable status

### **5. FUNDRAISING**

Brampton Library may develop fundraising strategies to support fund development for capital projects. Fundraising projects must be consistent with the Library's mission and objectives and funds raised will only be used as determined by the Library fundraising strategy.

### **6. RECOGNITION**

The Donations and Gifts Policy recognizes all individuals, corporations, service clubs, community organizations and philanthropic foundations that make monetary and in-kind donations to the Library as an unsolicited goodwill gesture.

Donor recognition programs for special fundraising initiatives, such as capital projects will be developed as part of the fundraising strategy.

Each donor reserves the right to remain anonymous and decline public (or private) recognition at all times. In lieu of placing a name on any public listing of donations, the word "Anonymous" shall be inserted in place of the individual's name.

In cases where donors request no public acknowledgement, the Brampton Library will honour their request subject to any disclosure that may be required pursuant to the [Municipal Freedom of Information and Protection of Privacy Act](#).

## **7. TAX RECEIPTS**

Charitable receipts are issued for cash donations, appraised donations of art and valuable papers, as well as in-kind donations. Charitable receipts cannot be issued for more than the fair market value as determined by an independent appraiser. It is the donor's responsibility to provide proof of fair market value of all donations provided to the Library

Deadlines may be applied to ensure that donations are received in time for a receipt to be issued in the current tax year. Receipts cannot be backdated.

Upon request, Brampton Library will issue a tax receipt in accordance with CRA tax regulations for donations or sponsorships valued at \$25 or over.

## **8. DONOR RECORDS**

The Library will maintain records of all donations, the contents of which will be protected by current privacy legislation ([Municipal Freedom of Information and Protection of Privacy Act](#)).

Donors' names and contact information will not be sold, leased, rented, or shared in any way with parties outside the Library.

The Library may use donor lists for the solicitation of future gifts (donations).

This policy is available in alternative formats upon request.