wasaga beach public library

Policy Name	Library Donations		
Section	Financial	Effective Date	October 20, 2026
Policy Number	FN-01	Reviewed Date	October 19, 2026
Motion Number	WBPL-2026-74	Next Review Date	2029

Purpose

Wasaga Beach Public Library welcomes and encourages donations from individuals, groups, organizations, and businesses as a means of ongoing support for needed services, as well as for funding special library projects.

The Library, in all its fundraising practices, will maintain its reputation for open, honest, and transparent reporting involving the raising, investment and disbursement of all donated and sponsorship funds.

Scope

This policy sets out the requirements for the acceptance of donations and funds from all revenue sources.

Definitions

Cash gifts include funds received by cheque, money order, bank draft, cash money, debit, electronic transfer, or credit card.

Donation is a gift, contribution of cash, or goods given voluntarily to the Library as a philanthropic act without expectation or requirement of reciprocal benefit. A designated donation is one that is used for a specific purpose. An undesignated donation is one that has no stipulation on use.

Fundraising is the legitimate process of collecting money by requesting donations from individuals, groups, foundations, and corporations.

Gifts in kind are gifts of property. They include items such as artwork, equipment, securities, and cultural and ecological property. A contribution of service, that is, of time, skills, or effort, is not property and, therefore, does not qualify as a gift or gift in kind for the purposes of issuing official donation receipts.

Principles

- Wasaga Beach Public Library is a registered charity and follows all relevant rules and regulations of the Canada Revenue Agency (CRA).

- WBPL is committed to the highest ethical standards of philanthropy, financial accountability, and development practice as articulated in the *Donor Bill of Rights* (See Appendix A).
- Any funds received through fundraising, sponsorship or donations are considered supplemental to the library's core funding and will not be budgeted for or relied upon to fund day-to-day operations.
- All donations must be free and clear from encumbrances and will become the exclusive property of the Library unless otherwise agreed upon.
- The Library does not accept any support that requires endorsement of products.
- The Library reserves the right, at its discretion, to accept or decline any donation or to negotiate with the donor, or representatives, concerning any aspect of the donation.
- The library evaluates all donations and accepts those it feels align with the strategic direction of the organization.
- Donations and gifts will become the exclusive property of the library and must be clear and unencumbered when given. The library may accept conditions on the use and/or disposition of donations only where it deems the proposed conditions to be reasonable and feasible.
- 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 application, use, or disposal of all donated materials and funds.

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*), and in accordance with the *Donor Bill of Rights* (See Appendix A).

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

Policy

The library accepts a variety of types of donations, subject to current library needs. These may include monetary donations, legacy gifts, gifts-in-kind, or material donations.

Cash Donations

Both designated and undesignated cash donations are welcomed. For designated donations, the Library will direct the funds to the specific purpose as outlined by the donor. Where no designation is made, cash donations will be directed towards the greatest need in the library as identified by the CEO.

Gifts in Kind

The Library welcomes and accepts different types of donations as defined by the Canada Revenue Agency (CRA). Where applicable, the Library may require the donor to have his/her property appraised by a certified appraiser before a decision is made as to whether a donation is accepted. The Library reserves the right to consult with the Town's insurance provider regarding coverage and liability.

Gifts of books, other collection materials, art, and miscellaneous equipment are accepted under the condition that the Library has complete jurisdiction over their use and allocation. The Library reserves the right to decline proposed gifts if the Library cannot identify an appropriate use, location, or need for said items. The Library does not guarantee that items will be kept indefinitely. A *WBPL Gifts In Kind Agreement* is to be completed by the donor and Library to record the item(s) being gifted, as well as the terms of use of gifted items.

Gifts of property, real estate and tangible property are administered through the office of the CEO.

Legacy Gifts

A legacy gift is arranged now but is not available for use by the Library until some future time, usually after the death of the donor. A legacy gift may be in the form of a bequest specified in a will or a beneficiary designation in a life insurance policy. The Library is responsible for ensuring the donor's needs and objectives are in line with the Library's mission and goals.

Fundraising

The Wasaga Beach Public Library will develop and implement fundraising strategies for major initiatives such as significant collection requirements, large-scale renovations, or the building of new facilities. All proposed fundraising activities, including those undertaken by third parties, must be approved by the Library Board. The Board reserves the right to reject any fundraising initiative deemed inappropriate or not in keeping with the Library's mission, values, goals and policies.

Official Tax Receipts

Donation tax receipts are available for monetary donations $20 and over, upon request and in accordance with the library's charitable status.

Receipts for tax purposes may be issued for qualifying in-kind donations deemed at fair market value. It is the donor's responsibility to provide a written appraisal from a

reputable establishment for in-kind donations with fair market value over $900. Gifts in-kind with a fair market value of less than $900 need not be accompanied by a professional appraisal; however, the library reserves the right to require an expert opinion on the value of the gift, at the donor's expense, before issuing a tax receipt.

Donation Recognition

The library is pleased to recognize all donations and extend thanks to all donors for their generosity.

The library respects a donor's right to make an anonymous gift.

Responsibility
The Library Board is responsible for ensuring that the library's decisions, collections, and services will not be influenced by the existence of donations, sponsorships, or fundraising revenues.

The Board is also responsible for approving sponsorship and fundraising activities. Responsibility for administering this policy is delegated to the Library CEO.

Appendix

Donor bill of rights*
WBPL Gifts In Kind Agreement
Town of Wasaga Beach Sponsorship and Naming Policy

Policy History

Approved by the Public Library Board, Date.
Motion Number: ####

Appendix A: Donor Bill or Rights

Wasaga Beach Public Library has adopted and adheres to the code of ethics which is contained in the Association of Global Professionals *Donor Bill of Rights.* To assure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the library, we declare that all donors have these rights:

- To be informed of the library's mission, vision, and values, of the way the library intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
- To be informed of the identity of those serving on the library's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
- To have access to the library's most recent audited financial statements.
- To be assured their gifts will be used for the purposes for which they were given.
- To receive appropriate acknowledgement and recognition.
- To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
- To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
- To feel free to ask questions when donating and to receive prompt, truthful and forthright answers.

*Used with permission from the Association of Fundraising Professionals – *Donor Bill of Rights*.