



POLICY: Fundraising and Gift Acceptance		POLICY NO: OP 11
POLICY LEVEL: Operational	LAST REVIEW / REVISION DATE:	SCHEDULED REVIEW DATE: April 2027

Fundraising and Gift Acceptance

Stratford Public Library (SPL) encourages the solicitation and acceptance of gifts that help to enhance and support value-added services and programs, including capital enhancements, which support the Library’s Mission, Vision, and strategic priorities. The purpose of this policy is to establish clear and ethical guidelines for effective, transparent fundraising and acceptance of gifts, both cash and in-kind, at SPL.

This policy will also serve as the foundation for standard operating procedures for issuing charitable donation receipts to donors for income tax purposes, and to ensure official receipts are issued in an appropriate and consistent manner across the organization and in accordance with Canada Revenue Agency (CRA) guidelines.

This policy applies to staff, Library Board members, and volunteers engaged in fundraising, solicitation, or acceptance of gifts. All decisions to accept gifts will be made by the Library CEO or designate, up to an amount of \$20,000. Large (\$20,000+) or complex gifts, restricted gifts, and gifts of property will be reviewed and approved by the Library Board.

Policy Statements

1. All solicitations will clearly identify SPL and the intended purpose of funds.
2. Fundraising costs will be reasonable and justifiable.
3. SPL will issue income tax receipts for donations of \$20 or more upon request, in accordance with CRA guidelines.

1. Guiding Principles

When considering whether to solicit or accept gifts, the following principles will be considered:

1. **Mission and Vision:** The acceptance of the gift will not compromise SPL’s mission or vision.
2. **Accountability:** Funds raised will be used for their intended purpose, and will be reported to the Library Board on an annual basis.
3. **Compliance:** Activities will comply with the Canada Revenue Agency (CRA) regulations, the Income Tax Act (Canada) and other relevant laws.
4. **Compatibility:** There is compatibility between the intent of the donor and SPL’s use of the gift.
5. **Reputation:** The Library Board will review any gifts that could reasonably damage its reputation or public trust, and will decline the gift if necessary.
6. **Form of Gift:** The gift is in a form that SPL can use without incurring substantial expense or difficulty.
7. **Effect on Future Giving:** The gift should encourage a positive gift giving message and encourage future gifts.
8. **Integrity and Transparency:** All fundraising practices will be ethical, honest, and open.
9. **Respect for Donors:** Donor intent, privacy, and confidentiality will be respected at all times. Donors’ names and contact information will not be sold, leased, rented, or shared in any way with parties outside the library.



10. Relationship-Centered: Fundraising and stewardship focus on building long-term, meaningful relationships.

2. Types of Gifts

SPL accepts gifts, donations, grants and funds from individuals, foundations, organizations, associations, employee groups, corporations and other donors. 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.

The following types of gifts are deemed eligible for acceptance by SPL:

1. Donations: SPL accepts cash, credit card payments, and cheques made payable to “Stratford Public Library Board”. The option to donate with a credit card is available through third party platforms such as CanadaHelps. Donors are provided with the option of making a tribute or in memory gift at the time of donation.
2. Sponsorship: Sponsorships may be received in support of programs, events, capital projects, or collections. A written agreement will be completed which outlines terms of payment, recognition to be provided, and any limits on naming or branding.
3. Cause-related marketing campaigns: SPL may work with for-profit businesses through cause-related marketing campaigns from time to time. This is a fundraising activity where a registered charity works with a for-profit partner to promote the sale of the for-profit partner’s items or services on the basis that part of the revenues will go to the registered charity. SPL will ensure such partnerships comply with CRA’s guidelines for cause-related marketing and maintain transparency with consumers.
4. Third-party fundraisers: Members of the public may choose to run their own fundraising event, with proceeds given to SPL. These events are organized and conducted independently by the organizer, SPL is not responsible for managing, sponsoring, or conducting the event. Whenever possible, the organizer will complete a Third-Party Agreement for signature by the Library CEO prior to execution of the event. SPL has the right to refuse funds from any organizations that are not in alignment with SPL’s mission and vision.
5. Grants and Foundations: SPL will apply for grants and foundation funding as appropriate. The support received will be recognized in accordance with the stipulations set out by the granting body or foundation.
6. Planned or Legacy Giving: Planned gifts are accepted in accordance with the Planned Giving Policy. SPL and planned giving donors will develop an agreement to use the funds accordingly using the Planned Giving Statement of Intent. SPL will not serve as executor of a donor’s will.
7. Gifts of securities: Gifts of publicly-listed securities are accepted if they have a secondary market, not subject to a volatile market, and can be readily converted to cash within a reasonable period of time after having received the gift. Donors shall bear transfer costs when transferring securities to SPL.
8. Gifts of insurance: Gifts of life insurance may be contributed to SPL by irrevocably assigning the ownership and beneficiary rights of a paid-up life insurance policy to SPL, or naming SPL as a beneficiary of a life insurance policy.
9. Gifts in Kind including Real Estate: All proposals for gifts in kind to SPL shall be reviewed by the Library CEO who will consult with the Library Board and legal counsel as necessary before a decision to approve it is made. SPL may hold onto gifts in kind that are deemed to be of immediate or future use to the organization. SPL reserves the right to decline gifts that entail

financial or operational obligations inconsistent with its mission and vision. Gifts in kind valued at or over \$1,000 given to SPL with the intent of the donor to receive a tax receipt, will require an independent external appraisal to determine value. The cost of the appraisal is paid by the donor.

When considering the acceptance of a gift in kind, the following will be considered:

- Does the gift further SPL's mission and vision?
- Is the gift marketable?
- Are there any unacceptable restrictions imposed on the gift?
- Are there any carrying costs for the gift for which the organization may be responsible?
- Is the title/provenance of the gift clear?
- Is there any risk in utilizing the gift (eg. equipment which is older)?

3. Gifts of Materials

SPL does not currently accept donations of books, DVDs, magazines or CDs, except in accordance with the Library Collection Development Policy (OP 08).

4. Tax Receipts

When a cash or cheque donation is received, an SPL staff member will have the donor complete an Official Donation Receipt Request Form so they can receive a tax receipt for their contribution.

When a donation is received through an approved third-party platform such as CanadaHelps, the donor will be sent a tax receipt directly through the third-party platform.

5. Use of Funds

Donations and sponsorships will be used for the area specified through the online donation form or the Official Donation Receipt Request Form. These categories include, but are not limited to, General Fund, Snack Stop, MakerSpace, and Capital Campaign.

6. Gift Refunds

According to the Canada Revenue Agency, "A charity is occasionally obliged by law to return gifts to donors. This can happen, for instance, when a charity asks the public to contribute to a special project and later events make it impossible to carry out the project. Under certain laws, ownership of the gifted property can revert to the donors if the project becomes impossible to fulfill." Any potential refund must be approved by the Library CEO in consultation with legal counsel and documented in accordance with CRA guidelines.

7. Benefit to Donor

Donors cannot expect or receive any material, financial, or personal benefit in return for their charitable gift.

8. Confidentiality & Donor Privacy

Any information learned by a representative of SPL about a donor or proposed donor that is not required to be public will be treated as confidential unless the donor advises otherwise. From time to

time, donors will also request SPL to treat their gifts as made anonymously and SPL will honor such requests.

All information concerning donors or prospective donors, including their names, addresses and telephone numbers, the names of their beneficiaries, the amount of their gift, etc., shall be kept strictly confidential by all members of SPL including its staff, board and volunteers, unless permission is obtained from donors to release such information. SPL complies with all applicable privacy legislation, including the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA).

9. Conflict of Interest

In all matters involving the donor, the interest and well-being of the donor must take priority. In cases of a potential conflict of interest, those acting on behalf of SPL must declare the conflict and allow an impartial individual to act for SPL.

10. Donor Records

The Library will maintain records of donors. The information contained in these records will remain confidential unless the donor agrees otherwise.

The privacy of donors will be respected in compliance with the Municipal Freedom of Information and Protection of Privacy Act of Ontario (MFIPPA).

The Library may use donor lists for the solicitation of future gifts (donations). The Library does not share, sell or trade donor lists.

11. Donor Recognition

SPL is prepared to provide donors with recognition in a degree consistent with the recognition afforded donors of gifts of similar magnitude, immediacy of effect and degree of restriction. The levels of donor recognition are outlined in the Donor Recognition and Stewardship Policy.

12. Refusal of Gifts

SPL reserves the right to refuse a donation or sponsorship opportunity if it is deemed to not be beneficial to the Library.

Donors will be advised accordingly. Donors contributing to the SPL's circulating collection will not be notified of refused items.

SPL will decline a gift if one of the following conditions are known:

1. There are conditions to a gift and its designation, which are not consistent with the vision, mission and priorities of SPL
2. The gift is seeking to unduly influence access to Library business
3. The gift could financially jeopardize the donors and/or SPL
4. The gift or terms are illegal
5. SPL does not have the resources to honour the gift term or determine its value
6. False promises have been made
7. The gift could jeopardize the Library's charitable status.

References:

- Planned Giving Policy (to be developed)
- Donor Recognition and Stewardship Policy
- OP 08 Library Collection Development Policy
- Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)

ORIGINAL DATE ADOPTED	April 14, 2026	Review Cycle	3 years
REVIEW/APPROVAL HISTORY			