



SUBJECT: DONATIONS, SPONSORSHIP AND FUNDRAISING POLICY

Policy No: 2026-08

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PURPOSE

The purpose of this policy is to provide guidelines for accepting donations, administering sponsorships, and undertaking fundraising in ways that advance the Library's mission, values, and strategic priorities, while safeguarding public trust, independence, and transparency.

POLICY

Application

This policy applies to the Library Board, the CEO (or designate), all Employees authorized to solicit or accept contributions, and all individuals or organizations seeking to support the Library through donations, gifts, sponsorships, or fundraising.

Government or corporate grants are governed by separate agreements and are not covered by this policy.

Definitions:

Cash - Cash includes cheques, money orders, bank drafts, currency, and electronic payments (e.g., debit or credit cards).

Donation - A voluntary gift of cash or property (including gifts-in-kind) given without expectation of a reciprocal benefit. Designated donations have a stated purpose; undesignated donations have no stipulations on use.

Fundraising - The legitimate process of collecting money by requesting donations from individuals, groups, foundations, and corporations used for a specific purpose.

Gifts in Kind – Non-cash gifts of property, for example artwork, equipment, securities, cultural and archival property. Contributions of services such as time, skills, and effort are not gifts for receipting purposes under CRA rules.

Partnership – A non-cash, collaborative relationship with an external organization to co-deliver or promote programs, services, events, or initiatives that advance shared community benefit, without exchange of funds or consideration.

Sponsorship – A mutually beneficial exchange in which an external party contributes cash or in-kind support to the Library in return for agreed recognition and/or consideration. A sponsorship does not influence Library content, collections, or programming.

Guidelines

The Library's approach to donations, sponsorships, and fundraising is guided by core principles that ensure all contributions uphold the Library's mission and public service mandate. All support must align with the Library's mission, values, strategic goals, and commitment to public benefit. Contributions must never compromise the Library's independence, intellectual freedom, neutrality, or operational integrity, and donors or sponsors may not influence collections, programming, or staff recommendations. The Library manages all contributions with fairness, clarity, transparency, and appropriate approvals, acknowledging support in ways that do not imply endorsement. Recognition is provided in a timely, meaningful, and equitable manner that respects donor intent while avoiding preferential access or discrimination.

Cash Donations & Use Of Funds

The Library gratefully accepts cash donations to enhance services. Undesignated funds are used at the Library's discretion in the best interests of the Library. Designated donations will be used for mutually agreed purposes that align with strategic goals, operational capacity, and public service mandate. Where no agreement can be reached, the Library may decline or suggest redirection.

Unless otherwise specified by the donor, cash donations received during the year are transferred to the Library Board's Donations Reserve and require Board approval before expenditure.

The Board will be informed of individual cash donations of \$10,000 or more.

Gifts In Kind

1. Ownership & Disposition

Donations constitute a complete transfer of ownership to the Library. If a donor is unwilling to transfer full ownership, the Library will decline the donation unless a mutually acceptable arrangement is documented. The Library is not obligated to

retain unsolicited gifts, notify donors of disposition, or reserve space for donated collections.

As a rule, donated materials are not accepted as payment for lost or damaged Library materials.

2. *Collection-Related Gifts*

Acceptance of materials is limited by the Collection Management Policy and Local History Policy. Books and other formats of significant local historical value (as decided by the Library) may be accepted when they meet established selection criteria. The Library may deaccession, sell, recycle, or otherwise dispose of donated materials per policy and operational needs.

3. *Appraisals*

An independent appraisal may be required prior to acceptance of certain gifts-in-kind. Appraisal costs are ordinarily the donor's responsibility. Where the Library initiates an appraisal for its own purposes, the Library may cover or share the cost at its discretion.

4. *Specific Gift Types*

- Artwork/Archival Materials – May be accepted when they hold historical or documentary value relevant to Innisfil and meet Collection Management and Local History policies. The Library does not collect decorative/commemorative/unsolicited works unless commissioned by the Board.
- Property/Real Estate – May be accepted and will be managed by the CEO, subject to legal, financial, and regulatory due diligence.
- Deferred Gifts (e.g., Bequests/Life Insurance) – May be accepted where benefits are directed to the Library after the donor's death in accordance with applicable law and policy.

5. *Existing Commitments*

This policy does not supersede prior, duly executed agreements. Restrictions existing before this policy's effective date remain in force, including memorial gifts of art that ordinarily are not disposed of without donor (or representative) approval.

Sponsorships

All sponsorships must meet eligibility criteria and partnership principles in the Strategic Partnership Policy, align with Library mission and values, and comply with Library branding and recognition guidelines. Sponsorships must not influence collections, programming, or staff recommendations, nor imply Library endorsement of a sponsor's products or services.

1. *Agreements*

Sponsorships are formalized in written agreements that state the term, the value and form of support (cash or in-kind), deliverables, and the recognition the Library will provide. Agreements must be signed by the CEO (or designate) and the sponsor's authorized representative. Sponsorships valued at \$10,000 or more require Library

Board approval. Those below this threshold are approved by the CEO (or designate) and reported to the Board.

2. **Termination:** The Library may immediately suspend or terminate sponsorships if the sponsor: uses the Library's name or logo outside the agreement without consent; develops a public image conflicting with Library mission and values; or changes ownership or brand in a way that violates this policy, the Strategic Partnership Policy, or the agreement. Termination decisions will be documented and communicated to the sponsor.

Naming Rights

All naming decisions rest with the Library and require Board approval prior to solicitation. Naming may be assigned to a donor or sponsor when:

- The Library's image and values are not compromised;
- The naming plan (including duration) is approved by the Board; and
- Sponsor name/logo does not appear more prominently than Library branding.

The Library reserves the right to refuse or revoke naming rights if a donor/sponsor's actions or public image conflict with Library mission, values, policies, or the public interest.

Fundraising

Library Employees develop and implement fundraising strategies and procedures to achieve approved targets, in coordination with relevant community stakeholders and with awareness of other fundraising initiatives taking place in the broader community.

The Board may establish a fundraising committee and approve a fundraising strategy or campaign plan. The Library may also approve special fundraising ventures that support its mission, values, goals, and objectives and that do not compromise the Library's public image. All funds raised will be used for stated purposes and priorities approved by the Library.

Recognition

The Library will maintain a Donor & Sponsor Recognition program that thanks supporters appropriately, encourages future giving, and builds long-term relationships. Recognition is timely, meaningful, equitable, and consistent with this policy and applicable agreements, and will not imply endorsement. Recognition of corporate/government partners must comply with agreement terms and may include logo use in print or digital materials per Library brand standards. Anonymous donors' preferences will be respected.

Restrictions and Confidentiality

The Library reserves the right to decline any donation, gift, sponsorship, or fundraising opportunity if it:

- Is inconsistent with the Library's mission, values, or strategic goals;
- Compromises integrity or public trust;
- Originates from sources whose public image conflicts with the Library's principles, and
- Imposes conditions that are not in the Library's or community's best interest.

Donor/sponsor records are held in confidence and managed in accordance with applicable legislation and Library policies.

Charitable Receipts

Charitable tax receipting is in accordance with Canada Revenue Agency (CRA) regulations. The Library issues official receipts for donations of \$20.00 or more. Eligible receipts may be provided for cash donations, appraised gifts of artwork or archival materials, and certain in-kind contributions where fair market value can be independently verified. Receipts cannot exceed fair market value or be backdated.

Sponsorship contributions are receipted only where recognition does not constitute an advantage under CRA guidelines.

Donations must be received by year-end deadlines to qualify for current year receipting.

Related Policies

Strategic Partnership Policy

Collections Management Policy

Local History Policy

Cash Handling Policy

Appendices

Appendix #1 – CLA Position Statement – Corporate Sponsorship Agreement in Libraries.

Approved by the Innisfil Public Library Board, March 9, 2026

Motion Number: 2026.12

Supersedes Policy #2021-06, approved February 16, 2021, Motion #2021.18;

Policy #2014-20, approved October 20, 2014, Motion 2014.73;

Policy #2009-05, approved February 17, 2009, Motion #2009.16,

Policy #2006–05, approved March 20, 2006, Motion #2006.23,

Policy #2001-11, approved November 8, 1999, Motion #99.46, and

Policy #2001-05, approved September 9, 1991, Motion #91.50.

Appendix 1

Canadian Library Association Position Statements

Corporate Sponsorship Agreement in Libraries *Approved by Executive Council ~ June 21, 1997*

Libraries enrich lives, provide information needed for work and daily living, and foster informed communities which are essential to a democratic society. In recognition of this important function, communities support libraries through public funding. The library's first priority is to ensure the continuation and growth of this primary relationship -- public funding for the public good.

CLA encourages and supports advocacy to maintain and develop public funding as the principal source of support for public, school, academic and government libraries.

Publicly funded libraries can and do explore other sources of funding, such as grants, gifts, donations, partnerships and sponsorships, to ensure that they provide the best possible services to their communities. Corporate sponsorships are one source of additional support that allows libraries to enhance the level, extend the range, or improve the quality of library service.

To ensure that partnerships enhance the library's image and add value to library services, libraries need to develop policies and sponsorship agreements that outline the conditions and the benefits of the sponsorship arrangement.

1. CLA believes that the following principles are important in developing sponsorship policies and agreements. Libraries have a responsibility to:
2. demonstrate that sponsors further the library's mission, goals, objectives and priorities, but do not drive the library's agenda or priorities.
3. safeguard equity of access to library services and not allow sponsorship agreements to give unfair advantage to, or cause discrimination against, sectors of the community.
4. protect the principle of intellectual freedom and not permit sponsors to influence the selection of collections, or staff advice and recommendations about library materials, nor require endorsement of products or services.
5. ensure the confidentiality of user records by not selling or providing access to library records.
6. be sensitive to the local political and social climate and select partners who will enhance the library's image in the community.