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GOV-05 - Corporate Donations and Sponsorship Policy

Policy Statement

The Powassan and District Union Public Library encourages members of the business community and other organizations to support the Library through the establishment of sponsorships that provide resources, including revenue and/or in-kind contributions, to enhance Library services, collections, programs and facility development.

Application and Scope

The policy applies to all arrangements whereby an organization sponsors or contributes to Library programs, events, activities, and services as defined below in the definition of sponsorship.

This policy does not apply to:

- Philanthropic gifts or donations
- Grants or funds obtained from other levels of government
- Arrangements where the Library sponsors or contributes to external projects or other organizations

Definitions

A **sponsorship** is a contracted arrangement between the Library and an organization, designed to benefit both parties. It is a mutually beneficial business exchange between the Library and an external organization (sponsor) whereby the sponsor contributes funds, products or in-kind services to the Library in return for recognition, acknowledgment or other promotional consideration. Sponsorships involve an association between the sponsor and the Library and/or the specific programs, events, services, or activities being sponsored. Tax receipts are not issued for such contributions (CRA regulations).

A **philanthropic gift or donation** is an arrangement where a donor contributes cash and/or in-kind goods or services to the Library without expectation or requirement of a reciprocal benefit. While most donors expect some form of recognition as a result of their gift, the recognition is marginal in value relative to the value of the gift as defined by the Canada Customs and Revenue Agency.

Background

This policy has been developed within the framework of the Canadian Library Association's *Statement on Corporate Sponsorship Agreement in Libraries* (June 21, 1997).

Library Principles

The Powassan and District Union Public Library is a cornerstone of the community. Sponsorships must not undermine the integrity of the non-commercial public space that the Library provides. In developing sponsorship arrangements the Library will:

1. select sponsorships that further the Library's values and strategic directions;
2. safeguard its principles of intellectual freedom and equity of access to its programmes, services, and collections;
3. protect the confidentiality of user records;
4. ensure the sponsorship will not compromise or have any undue impact on the public service objectives of the Library, the policies and practices of the Library, the information provided by the Library and/or of the sponsored event, services, programs or activities;
5. promote the prominence of the Library's name and/or logo over corporate names and/or logo;
6. seek or accept sponsorships for programmes, events, services or activities involving or targeted to children from companies whose products can legally be sold or distributed to children or from companies whose products are appropriate for use by children

Conditions of Sponsorship

A partnership agreement will define the terms of the sponsorship, which will include but is not limited to, the project details, timing, limitations, invoicing and formal recognition of the sponsorship. The sponsorship agreement will have a set time period and all obligations on the part of the Library and the sponsor will end upon the termination of the agreement, unless otherwise specified.

Tax Receipts

Canada Revenue Agency states that charitable receipts may not be issued for sponsorships where the sponsor receives a benefit such as advertising or promotion in return for the donation. However the Library will issue an appropriate numbered receipt to its business partners for tax purposes.