



Donations Policy

Embroiderers' Association of Canada, Inc.

Association canadienne de broderie, Inc.

The purpose of this policy and guidelines is to set out in clear terms the conditions under which donations will be accepted by the Embroiderers' Association of Canada, Inc./Association canadienne de broderie, Inc. (EAC/ACB).

Policy

1. Monetary donations may be made to support the purpose and aim of EAC/ACB as a not-for-profit educational organization.
2. Gifts other than monetary donations may be offered to EAC/ACB; all such offers are subject to approval by the EAC/ACB Board of Directors (board) unless the gift is to the Heritage Collection, in which case the *EAC/ACB Heritage Collection Policy and Guidelines* applies.

Guidelines

1. Donations – General

All donations shall be accepted on an unconditional basis only and in furtherance of the purpose and aims of EAC/ACB as a not-for-profit educational organization.

All donations shall be acknowledged and recorded as such in the financial accounts. Where a donation is made in honour of a member or former member of EAC/ACB, an acknowledgement will be published in *Embroidery Canada* or on the EAC/ACB website, identifying the person being memorialized. A letter shall be sent to the honoree's family advising them that a donation has been received.

Gifts, whether monetary, non-monetary or material, made to confer a personal benefit on any member or director shall not be accepted.

2. Donations – Monetary

Monetary donations may be made for any purpose of EAC/ACB; any specified offers are subject to approval by the board. A tax receipt shall be provided to the donor for amounts greater than \$20.

3. Donations – Non-monetary

Non-monetary donations, usually given in lieu of receipt of payment (for example, for the payment of postage to return library books), will be treated the same as monetary donations.



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4. Donations – Material items

With the exception of donations to the EAC/ACB Heritage Collection, all non-monetary/material donations offered to EAC/ACB are subject to approval by the board.

The criteria for accepting a material donation include but are not limited to:

1. Books – condition, educational and scholarly value, current absence/inclusion in Leonida Leatherdale Library catalogue
2. Documents – historical importance to EAC/ACB, current absence/inclusion in Archives
3. Teaching materials and design work – historical importance to EAC/ACB, educational and scholarly value
4. Other donations – historical importance to EAC/ACB, current ability of EAC/ACB to maintain and conserve
5. The cost of shipping the donation
6. The suitability for digital scanning for ease of storage and wider access

Once a material item is accepted as a donation by the board, the property passes absolutely to EAC/ACB. It is understood that EAC/ACB thereafter has the right to dispose of a donated item in any way it sees fit.

If a tax receipt is requested, an assessment of the value of a non-monetary donation is to be obtained by the donor before EAC/ACB accepts the donation. The assessment is to be carried out by someone who has knowledge of the item being assessed and can provide a fair market value assessment. The board will retain a copy of the assessment for the donated item for any future requirements.