



December 2024

F*R*I*E*N*D*S TALK

Hello Fellow Friends,

Well, this will be my last official President's column. We still do not have a replacement and are hoping that we will be able to work something out by the end of December.

On a personal note, I am very grateful for all the help I have received in this capacity over the last five years. It has been my pleasure to serve as the FONCPL President. If you read the Annual Reports over the past few years, you see our many accomplishments—programs we have implemented, grants we have given, and awards we have conferred. Our membership has remained steady—that's the one area I wish we could have made more strides. I am proud of the Friends groups that have made changes in their operations to be more in compliance with federal and state laws. I'm sure these were not easily made.

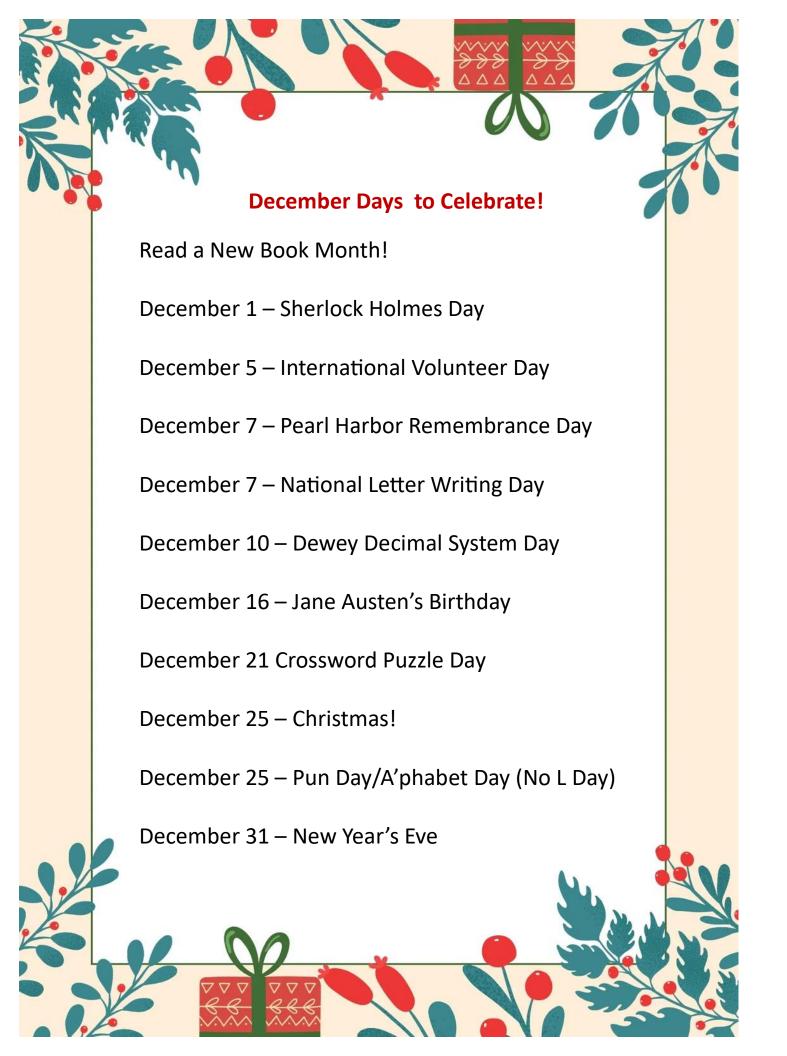
I thank all those who served on the FONCPL Board over the years of my presidency. We were all in this together. Without you, none of these achievements would have been possible. Going forward I will not formally be on this Board, but I have agreed as Past President to be available for consulting. I have also volunteered to do the newsletter.

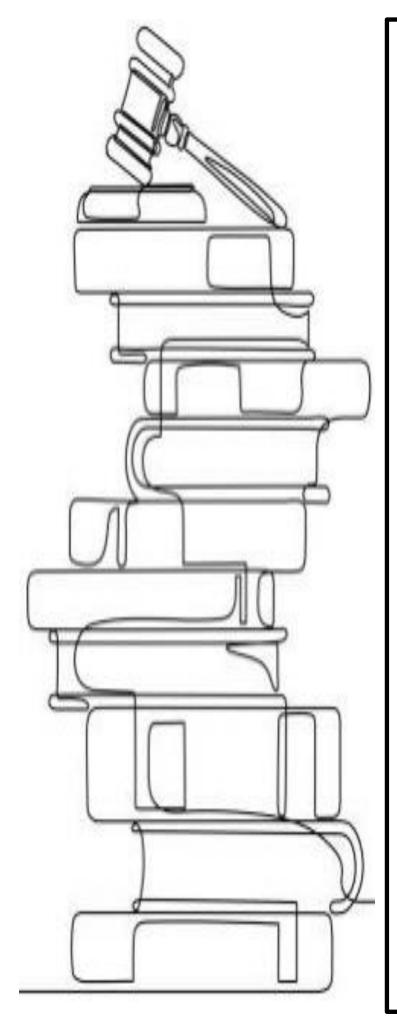
Wishing you and yours a Very Merry Christmas and a Happy New Year!

Yours in Friendship,

Judy Hills, signing off as President







2024 Legal Compliance Update by Judy Hills, President

FONCPL is a member of the North Carolina Center for Nonprofits. Each year this organization updates their Legal Compliance Checklist. Nonmembers must purchase a copy of this document, but as members, our organization receives one at no charge. This document contains the pertinent information from the 2024 Legal Compliance Update.

The following is not legal advice and is not an all-inclusive list, just reminders so that your Friends can ensure that important requirements are met and/or updated. Not every item is going to apply to every Friends group. In some cases, an accountant or an attorney may be the best person to answer questions that you may have. Also, these reminders do not address employees. There are many rules and regulations regarding employees.

- Are you incorporated as a nonprofit with the State of North Carolina?
- If you are incorporated in North Carolina, is your listed registered agent and his/her address current?
- Nonprofits with gross receipts of \$5,000 or more than that will want to receive taxdeductible contributions. Have you filed with the IRS for 501(c)(3) status? (IRS form 1023)
- If you are a 501(c)(3), have you filled the appropriate 990 form yearly as required by the IRS? This form must be filed electronically. If you don't file for three years in a row, you will lose this status.
- Have you changed your name, address, or made any other major structural or operational changes? If you are a 501(c)(3), these must also be reported to the IRS on your 990 form.

- All nonprofits holding funds with donor-imposed restrictions must adopt a policy requiring the board to analyze statutory "prudence factors" when investing and spending from endowed or other restricted funds. Permanently retain gift agreements creating endowed and other restricted funds. Restrictions may be released for funds created more than 10 years ago AND with total assets of less than \$100,000.
- Any nonprofit that operates using a name other than its legal name (i.e., the name on its articles of
 incorporation) is required to file for an assumed business name certificate with the register of deeds in
 one NC county where it conducts business.
- Do every one of your Board members understand their fiduciary responsibilities?
- Every nonprofit should refrain from endorsing candidates, contributing money to partisan elections, or coordinating activities with political campaigns. Do not allow members to use your organization's email or mailing list to solicit campaign contributions or to endorse candidates. Under federal law 501(c)(3) organizations are prohibited from these actions.
- Provide donors with letters of acknowledgment for "quid pro quo" gifts of \$75 or more and all gifts of \$250 or more. It is good practice for nonprofits to send timely acknowledgments for ALL contributions.
- If you do not currently have an NC Charitable Solicitation license or an exemption, apply for one. If you already have the NC CS license or exemption, remember that you have to renew that yearly. A new law took effect October 1, 2023—the filing deadline for charitable solicitation renewals now coincides with your Form 990 filing deadlines and extensions. You are also now allowed to use your 990N form as evidence of eligibility when before you had to fill out a cumbersome financial form.
- Have you applied for refunds of state and local sales and use taxes that you have paid for purchases?
- Have you collected sales tax on items that you sell and remitted those funds to the state as required?
 This includes books. You also must charge admission for entertainment activities. This is a complex subject so do reference the NC Department of Revenue site for details. Note: You do not have to pay sales tax for books you sell to online retailers who resell them (e.g., Sellbackyourbooks or Booksrun).
 Those retailers are required to collect and remit that sales tax.
- There are specific state laws regarding raffles (yes—even your baskets), bingo, game nights, and serving alcohol at fundraising events. They are too complicated to go over here so do reference state law.
- If you offer alcohol in the manufacturer's closed container (e.g., bottle of wine or spirits) as a prize for a raffle or auction, you are required to get a special one-time alcohol permit for the event. Check your local ABC website for that form.
- Be sure that the name of your organization is consistent in the following: your Articles of Corporation, your Bylaws, your tax ID number, your IRS 501(c)(3) application. If you are using a name other than your legal name, you are required to file for an assumed business name certificate with the register of deeds in one NC county where you conduct business.
- Be sure your bylaws contain a provision allowing you to hold remote meetings and remote voting.
- NEW FOR 2024: Beneficial Ownership Information report to be filed with the U.S. Treasury Financial Crimes Enforcement Network. The vast majority of nonprofits formed before January 1, 2024 are exempt. This is a complex law, so do review the requirements. www.fincen.gov/boi.

We hope this information helps your Friends ensure they are operating legally and professionally.

So Fun For Us!

Christmas Book-themed Sweaters & Sweatshirts!

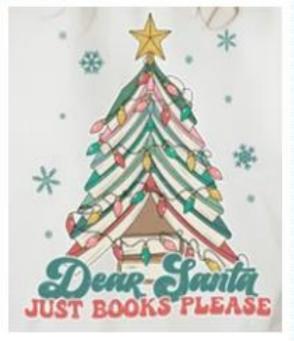
























by Ilana Masad, The Atlantic

The Tale of Genji by Murasaki Shikibu

The tale opens with imperial drama: The emperor's favorite concubine gives birth to a son, and to appease his higher-ranking wives, he removes the infant Genji from the line of succession. Genji is raised as a commoner, but it's no secret that he's the emperor's child, and he's beloved for his looks, intellect, and talents. But the "radiant prince," as he's called, is far from perfect: "In fact," the sly narrator tells us, "his failings were so numerous that such a lofty sobriquet was perhaps misleading." Genji is an unrepentant womanizer who's also remarkably sincere; his life revolves around climbing the court's political ladder and making waves at its ceremonial events. As he continues into middle age and beyond, he grows more contemplative, meditating often on how fleeting life is.

Moby-Dick by Herman Melville

Like many young adults, Ishmael, the narrator of Melville's grand adventure of the body and mind, is feeling restless and has little money in his purse. The only solution, as far as he's concerned, is to go to sea and experience a life away from shore. Although Moby-Dick is eventful (seafaring is no picnic), it's also an exploration of the mind of one man as he throws himself into the unknown. Ishmael's captain, Ahab, is driven by a single desire: catching the whale that bit off part of his leg. Ishmael, in contrast, is curious and open-minded, eager to learn and experience all that he can.

Vanity Fair by William Makepeace Thackery

Becky Sharp has the misfortune of being born to a poor art teacher and an opera artist, and Vanity Fair follows her young adulthood as she and her peers begin the work of becoming proper 19th-century Englishwomen. Some try to be good, but Becky longs to be in charge: She learns that in order to gain money and status, she must be "agreeable to her benefactors, and ... gain their confidence to the utmost of her power." Witty, charming, and a fantastic mimic, Becky makes herself extremely agreeable—especially to men, who keep falling in love with her—and worms her way into wealthier and more influential circles. Her need for financial stability is entirely understandable, and although her methods for getting it are questionable, it's hard not to root for her. Becky's lies eventually stack up, and her dramatic rise to prominence is equaled only by her fall from grace.

Middlemarch by George Eliot

In 1871, when Eliot was writing Middlemarch, Britain had recently undergone some 40 years of social upheaval. The First and Second Reform Acts enfranchised men of lower means and pedigree, broadening the voting public to include more than just the wealthy and noble few. But her mammoth novel takes place in the lead-up to that change, and it explores the tensions between rich and poor, rural and urban, old and new. The story follows Dorothea Brooke, a wealthy and pious 19-year-old orphan living with her sister and her uncle, and Tertius Lydgate, a sweetly naive and eager doctor, as each falls in love, marries, and discovers that a lot follows the expected happily-ever-after.

Almanac of the Dead by Leslie Marmon Silko

It starts in Arizona, where a white woman named Seese begins working for Lecha, a psychic. Lecha and her twin sister, Zeta, each have a unique gift: Lecha can find the dead, and Zeta can communicate with snakes. Lecha is also tasked by her grandmother to complete and preserve the Almanac of the Dead: ancient documents—complete with additions, re-creations, and notes made over the years—that recount history and predict the future.

Infinite Jest by David Foster Wallace

Exploring addiction, masculinity, zealotry, and the absurdity of war, the novel is strewn with bread crumbs, many of which are in the prodigious endnotes. It can be a pain to keep flipping between the main text and the back, but some of the most uproarious moments take place in the small font. The setting is superbly bizarre: a version of our world where Canada, the U.S., and Mexico have become one supernation; years are no longer known by numbers but are instead sponsored by corporations ("Year of the Whopper"); and a cultish Quebecois terror cell seeks a copy of a movie that makes every person who watches it want to do nothing but keep watching it, over and over, until they die. Against this backdrop, Hal Incandenza, a tennis prodigy and teenage genius, attends the athletic academy run by his family, spends time with his variously strange friends, and tries to sort through his many issues.

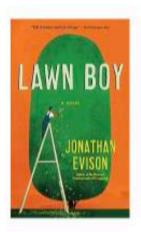
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Banned and Challenged Books in North Carolina

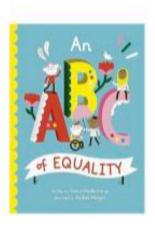
Staff-created list, Chapel Hill Public Library

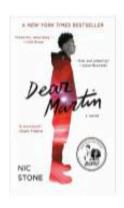
With book bans on the rise, the staff at Chapel Hill Public Library has compiled some books on race, sexuality, and gender identity that are being targeted in particular across North Carolina. Reasons for challenges include LBGTQ content; reading materials that are banned in prisons; making white children feel bad; introducing social justice issues too young; age appropriateness. While the reasons people have for demanding to remove books from classrooms, prisons, and libraries can sound reasonable, the reasons to keep them are much more compelling. Thanks goodness many devoted people are fighting to keep books on the shelves

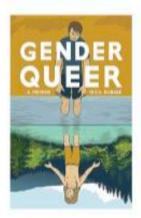


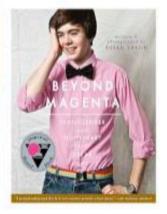




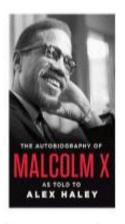


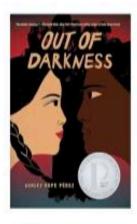


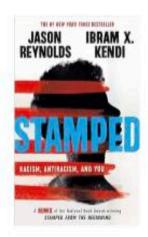


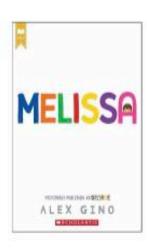












* If you want to know more about any of these books, or others, please click the link to ALA's Book Resumes, which will explain the issues and the describe the books and it's value to readers.

https://bookresumes.uniteagainstbookbans.org/

Censorship

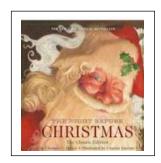
Have Christmas Books Ever Been Challenged?

The holidays are at hand, and as I thought about the season, I wondered if any Christmas books and stories have been challenged or censored. Religious books, including the Bible have been challenged over the years, but who, after all, would be such a Scrooge as to try to ban holiday stories, Santa tales, or Christmas books? Well, of course they have...nothing seems to be safe from censors.



A nonfiction book about Santa versions in cultures around the world, Santa Claus Around the World, by Lisa Weil, was too scary according to some parents in a Texas elementary school. Besides friendly, cheerful Santas often found in tales, in Austria and Germany St Nick is sometimes accompanied by Krampus, who carries a switch to beat naughty children. Because of the Krampus legend, these parents wanted the book removed, thinking it would terrify children.

Written in 1823, a visit from St. Nicholas by Clement Clarke Moore could not escape notice either! In Canada a self-published author objected to Santa smoking his pipe, feeling it was a dangerous example for today's kids. She rewrote the classic eliminating the lines "The stump of a pipe he held tight in his teeth/While the smoke it encircled his head like a wreath." She even had the cover art redesigned to have Santa without the pipe. Her feelings were so strong that she actually rewrote someone else's words. Instead, she could have written a new story of her own, with any message she wished.

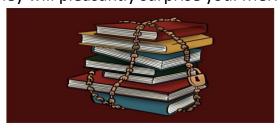


Father Christmas by Raymond Briggs was removed from all elementary classrooms in Holland, MI in 1979. Parents thought the curmudgeonly, grumpy hard-working Santa, who was not having fun delivering all those presents, was too negative about Christmas. He also received a bottle of brandy as a gift! No sense of humor allowed I guess.

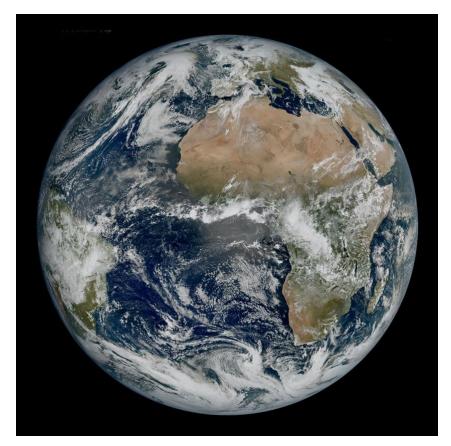


The recommendation of groups following censorship all have one solution in common: Parents should use these kinds of stories to have conversations with their own children when appropriate and not restrict or censor or even rewrite literature that they deem problematic or offensive, making it unavailable to others.

Sometimes as parents, we try too hard to protect our children and say "no" to fun. And sometimes, we aren't being more responsible, but rather avoiding the responsibility of speaking to our own children about difficult topics. My advice—talk to your kids! Kids are great and often they will pleasantly surprise you. Merry Christmas, Happy Holidays and blessings of the season.



Our Monthly Censorship Update
by Karen Robbins,
President, Friends of the Library Rourk Branch

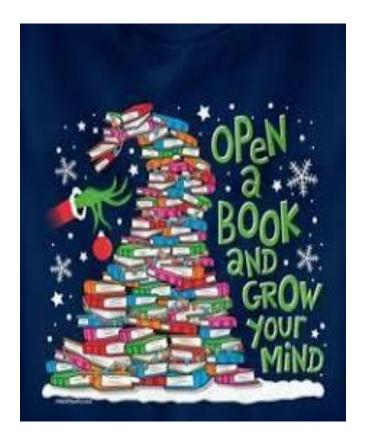


The European Space Agency (ESA) has released a stunning photo of Earth from its latest satellite imager that captures weather conditions in never-before-seen detail.



This would be a gorgeous centerpiece for a Library Event!

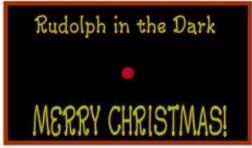
Great December Decorating Ideas for Your Library!













Southport Oak Island Friends of the Library

Front & Back of their bookmark/ membership application



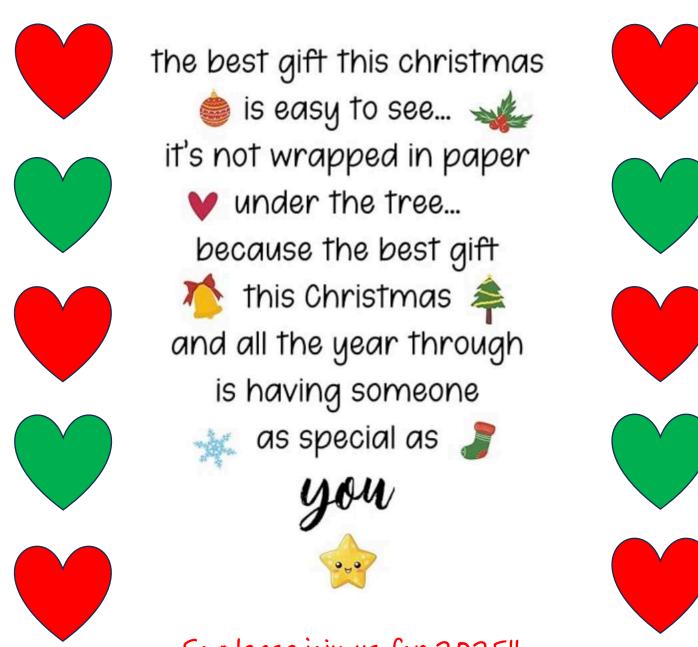
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Please-road the above form and check to: FOLSOIGN: Margaret 6 James Harper, Jr. Library 199 W. Moore Street, Southbort, NC 23461



So please join us for 2025!!

It's Time!

Membership runs from January to December each year and FONCPL offers two membership options:

Individual Memberships & Group Memberships.

https://foncpl.org



We know this has been suggested before as a Fundraiser but

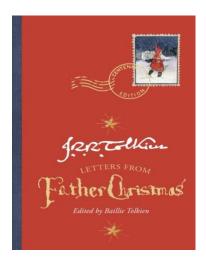
It is still a great gift idea!!

For our friends & family that have everything they need or maybe they are community minded......

Promote & sell individual memberships to your Library's Friend Group!!

THE TOP 4 CHRISTMAS BOOKS TO READ IN DECEMBER

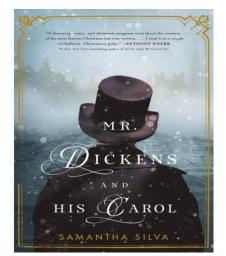
1.



Letters from Father Christmas

From English fantasy author J. R. R. Tolkien, this calligraphy picture book would make just as much sense if it were titled *Letters from Father Tolkien*. Its filled with letters Tolkien wrote to his children every year at Christmas—all told from the from the point of view of either Father Christmas or a talking polar bear, and accompanied by the most whimsical illustrations. Bookworm tip: Make sure your tablet is capable of showing off the vibrant colors.

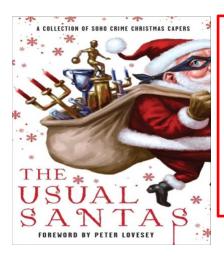




Mr. Dickens and His Carol

No one can resist a <u>Dickens classic</u> this time of year. Same goes for author Samantha Silva, who pens a comical and haunting offshoot tale based on the man who wrote *A Christmas Carol*. Not to be confused with *The Man Who Invented Christmas*, Silva's version of the story goes a little something like this: As writer's block sets in, Dickens heads to London for some inspiration. There, he goes on long walks, each scattered with the details that would become his *Carol*.

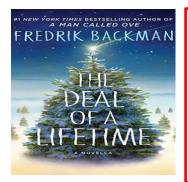




The Usual Santas

A group of crime-fiction writers, including Helene Tursten and Martin Limón, put pen to paper for a collection of short stories ranging from foreboding to heartwarming, but all centered on the immortal focal point of the holiday: Kris Kringle. The forward is written by British detective novelist Peter Lovesey, and each of the 16 globe-trotting caper tales take place somewhere else on the globe, be it Thailand, Copenhagen, or Korea. So when you need to get away, well, here you go.

4.



The Deal of a Lifetime

A holiday novella from the *New York Times* best-selling author Fredrik Backman, *The Deal of a Lifetime* is a father's story to his son, told over Christmas Eve. In it, a man finds he may be able to help a little girl dying from cancer in a hospital, but not before making amends with his own son first. It's a story that manages to get to the heart of what the holiday means—sacrifice, forgiveness, and love—in less than a hundred pages.



Advice from Santa Claus.

Be jolly
Travel the world
Give your best gifts
Keep a sense of wonder
Be generous to others
Take time to listen
Jingle all the way!

Happy new year 2025