

Trees Foundation Non-Profit Fiscal Sponsorship Policy

Trees Foundation's mission is to restore the ecological integrity of California's North Coast by empowering and assisting regional community-based conservation and restoration projects.

Trees Foundation accepts and administers tax-deductible grants and donations for groups or individuals whose work fulfills our mission.

Conditions

- Funds sponsored by the Trees Foundation must be used towards goals consistent with the mission of the Trees Foundation and must comply with any restrictions placed by the funder.
- Activities funded must fit within the IRS guidelines for non-profit activities; i.e., they must be educational, charitable, or scientific.
- Applicants must include their by-laws or an equivalent statement of purpose with their application for fiscal sponsorship.
- Sponsorship will be provided on a grant-by-grant, funder-by-funder basis.
- All letters of inquiry and proposals *must* be received and reviewed by Trees staff prior to submission to a grantor; Trees can provide a letter confirming fiscal sponsorship and Trees' tax status, as requested.
- Trees Foundation does not advance funds. We require receipts for all expenses reimbursed through sponsored monies.
- Significant expenditures purchased through fiscally sponsored funds (e.g. computers, printers, copy machines) may be purchased directly by Trees Foundation and funds withdrawn from the sponsored account.
- Assets including equipment, supplies and furniture purchased for a fiscally sponsored group is the property of Trees Foundation. When a fiscally sponsored group receives its own tax-deductible status or changes sponsorship, those assets are transferred to the new 501(c)(3). Should a sponsored entity disband, Trees Foundation will retain or redistribute those organizational assets

Administrative Overhead

Trees Foundation charges a 9.5% administrative fee for the total funds administered for sponsored projects. When funds are received and banked for the project, that 9.5% is automatically withdrawn. This covers the cost of administering and reporting on funds received.