



MOORE PHILANTHROPY



Nonprofit Legal Processes and Compliance: An Overview

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What is Fiscal Sponsorship?

- 501(c)(3) charitable organization (fiscal sponsor)
- Administrative services
- Compliance oversight
- Roles and responsibilities may vary, depending on type
- **Not a fiscal agent

"Simply stated, fiscal sponsors place responsibility for implementing programs in the hand of project leaders while *ensuring appropriate fiduciary oversight.*"

<https://www.fiscalsponsors.org/about-fiscal-sponsorship>

Two common types of Fiscal Sponsorship

(But in either case, sponsor must have discretion and control)

COMPREHENSIVE	PRE-APPROVED GRANT
Project belongs to sponsor	Project belongs to grantee
Project carried out by sponsor's employees or contractors	Project carried out by grantee's employees or contractors
Sponsor generally bears risks related to project	Grantee generally bears risks related to project
Sponsor generally handles filings related to project (990, state level, etc.)	Grantee has its own filing requirements
Sponsor owns intellectual property / results of project (until spin-off)	Grantee owns intellectual property / results of project

Spin-Off Considerations

Legal

- Form new entity
- Prepare bylaws and key policies (conflict of interest, whistleblower, etc.)
- Request tax exempt status

Operational

- Develop operational policies and procedures (grant making, finance, etc.)
- Consider where additional support is needed (finance, HR, etc.)
- Additional state registrations as necessary

Transactional

- Terminate or transfer grant agreements and other contracts
- Spin-off agreement



Thanks!

Do you have any
questions?



Fiscal Sponsorship 101

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Responsibilities: Who Does What?

FISCAL SPONSOR	SPONSORED PROJECT
Tax Exempt status: Lends credibility of 501(c) 3 status to project	Has an obligation to disclose to donors that it does not have tax-exempt status
Receives and acknowledges charitable contributions	Builds and maintains relationships with donors
Retains control and discretion over funds	Pays administrative fee to and receives flow-through funds from the sponsor
Requests records and reports fulfilling oversight responsibilities	Complies with record keeping and reports requested by sponsor
Regularly communicate with project	Communicates regularly with sponsor

Key Processes

PROCESS	INSTRUCTIONS
Accounts Payable	Invoices are processed every Thursday for payment within 15 business days. To complete payment, all payees must register with our online payment platform, Bill.com.
Payment of Invoices	Payments are typically received within 7-10 days, barring any delays on the Project or payee's side. Please keep your timelines in mind and send invoices well in advance of any anticipated/concrete deadlines.
Financial Reports	Financial reports are provided quarterly by or around the 20th of the following months: April, July, October, and January. The quarterly financial reports include a statement of activity, a revenue detail, an expense detail, and a fee statement.
Donation Reports	Moore Philanthropy's online donation platform will generate a monthly donation report. If you don't receive a report or have any other questions, please contact Grace McMickens, at gmcmickens@moorephilanthropy.com .

Scheduling Quarterly Meetings

- As a Project, you have **access to quarterly 30-minute** meetings with the Director of Special Projects or Client Advisor.
- Projects are expected to share all activities and questions in advance of the meeting (no less than three business days) with the Director of Special Projects or Client Advisor to receive timely responses to needs, feedback, or materials.

Scheduling Link

- Please take advantage of these quarterly check-ins through use our Calendly Link to schedule your quarterly meetings.
- If you have issues please coordinate directly with Grace.

Key Contacts



Monica Brown

Director of Special Projects
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(551) 333-9082



Grace McMickens

Fiscal Sponsorship Coordinator
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Finance Team

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Thanks!

Do you have any
Questions?



Leveraging Digital Tools for Fundraising

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A collage of images in the background. On the left, a young girl in a pink dress stands in a doorway. In the center, a woman in a light blue medical coat with a stethoscope around her neck is smiling. To the right, a doctor's stethoscope lies on a patterned surface. The overall color palette is a muted blue.

\$499.33 Billion

donated to charities in the
United States last year.
(Giving USA 2023)



Of that total, a **quarter** was donated around the end of the year, traditionally the most significant fundraising period.

5 Ways to Prepare for Year-end Fundraising



Personalize Communications

Engage donors with stories about how their gifts have made an impact, and let them know how their support will help you achieve your project's goals.



Set Clear Goals

Goals can include targeted dollar amounts, increasing the number of recurring donors, upgrading gifts from renewing donors, or re-engaging lapsed donors.



Use Multiple Channels

Use a variety of channels, such as email, direct mail, social media, and phone calls, to reach as many people as possible.



Segment Donors

Segment your donor for fundraising appeals to target their interests and motivations.



Track Results

Measure your success to improve your year-end fundraising campaign for next year.

5 Tools by MP to Meet Your Goals

We leverage digital fundraising tools and donor management systems to help fiscally sponsored projects meet their fundraising goals.

1. **Launch donation pages** to streamline your online fundraising capacity, create registration forms to optimize your event coordination, and manage subscriptions to your email database and constituent forms.
2. **Automate tasks** such as sending out donation requests, tracking donations, and managing donor relationships.
3. **Use detailed reports** on your fundraising activities to track your results and see what's working and what's not.
4. **Create and manage** email lists, track donor interactions, and send targeted messages to specific groups of donors to grow your donor base.
5. **Track donor records**, manage gift acknowledgments, and generate reports to stay compliant.

6 Ways Year-end Fundraising Is Done

Email

A cost-effective way to reach many donors. It can be used to send out appeals, updates, and thank-you notes.

Partner

Co-hosting events and engaging other community groups can bring in a new donor base that may not have been familiar with your work.

Social Media

Great way to connect with donors and spread the word about your year-end campaign.

Direct Asks

Contact donors by phone or in-person to ask for a gift or host special events to raise money.

Direct Mail

More traditional way of fundraising, but it can still be effective when personalized and targeted to a specific audience.

Phone-athons

Use volunteers to call many donors and ask for gifts, or board members to solicit major donors.



Thanks!

Do you have any
questions?