

Purpose

This policy establishes the principles, authority, and governance framework for the acceptance, *stewardship*, acknowledgment, and ethical management of charitable contributions to Earth Talks Foundation (“ETF”). This policy protects donor trust, ensures compliance with applicable nonprofit laws and IRS requirements, and affirms the ETF's commitment to transparency, integrity, and mission-aligned fundraising.

This policy sets **standards and boundaries**, while detailed workflows and implementation steps are documented separately in the ***ETF Donor Procedures***.

Definitions.

Italicized terms used in this Policy are defined in the [Earth Talks Foundation Definitions Master](#).

Legal and Tax-Exempt Status

Earth Talks Foundation is a nonprofit organization recognized by the Internal Revenue Service as exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and classified as a public charity. Contributions are tax-deductible to the extent permitted by law.

All *fundraising* activities and donor communications must be conducted in a manner consistent with this status and must use approved IRS-compliant language.

Authority and Oversight

The *Board of Directors* retains ultimate authority and fiduciary responsibility for fundraising and donor governance, including:

- Approval of donor-related policies
- Oversight of ethical fundraising practices
- Protection against private benefit, inurement, or misuse of charitable funds

The Board may delegate day-to-day fundraising and *donor stewardship* activities to officers, committees, staff, or volunteers, provided such activities are conducted in accordance with this policy and the ETF Donor Procedures.

Ethical Fundraising Principles

Earth Talks Foundation is committed to fundraising practices that are:

- Truthful, respectful, and non-coercive
- Consistent with the Foundation's charitable and educational mission
- Transparent in purpose and use of funds
- Respectful of donor intent and expectations

ETF does not engage in misleading solicitations, improper pressure, or fundraising activities that could compromise public trust.

Gift Acceptance Principles

Earth Talks Foundation may accept *charitable contributions* that support its mission and values. The Foundation reserves the right to decline any gift that:

- Conflicts with ETF's mission, values, or legal obligations
- Creates undue administrative, financial, or reputational risk
- Compromises the independence or integrity of the organization

High-level gift acceptance standards are established by this policy. Specific criteria, approval thresholds, and documentation requirements are detailed in the **ETF Donor Procedures**.

Restricted and Unrestricted Gifts

The Foundation recognizes both unrestricted and donor-restricted gifts.

- **Unrestricted gifts** may be used at the discretion of the Board to support mission delivery and organizational sustainability.
- **Restricted gifts** must be used in accordance with donor intent and applicable law.

The Board affirms its obligation to honor donor restrictions. Procedures for accepting, tracking, and reporting restricted gifts are defined in the **ETF Donor Procedures**.

Donations and Sponsorships

Earth Talks Foundation distinguishes between:

- **Donations**, which are voluntary *charitable contributions* made without the exchange of *goods or services*, and

- **Sponsorships**, which may involve recognition or promotional value and may not be tax-deductible.

All contributions must be properly classified at the time of acceptance in accordance with IRS guidance. Classification standards and examples are detailed in the **ETF Donor Procedures**.

Donor Acknowledgment

Earth Talks Foundation acknowledges all charitable contributions in a timely and compliant manner. Donor acknowledgments must:

- Meet IRS substantiation requirements
- Accurately describe any goods or services provided, if applicable
- Reflect appreciation and respect for donor support

Acknowledgment formats, timelines, and templates are maintained in the **ETF Donor Procedures**.

Donor Privacy and Confidentiality

Earth Talks Foundation respects donor privacy and confidentiality. Donor information is used solely to support the Foundation's mission, stewardship responsibilities, and legal obligations.

All donor data practices are governed by the **ETF Privacy Policy**, which applies to all fundraising activities without exception.

Conflicts of Interest

All fundraising and donor-related activities are subject to the **ETF Conflict of Interest Policy**. Board members, officers, volunteers, and others acting on behalf of the Foundation must disclose actual or potential conflicts related to donor relationships or fundraising activities.

No individual may personally benefit from fundraising activities beyond reasonable compensation approved by the Board.

Delegation of Fundraising Authority

The Board may delegate authority for routine fundraising activities while retaining oversight responsibility. Approval thresholds, escalation requirements, and role-based responsibilities are defined in the **ETF Donor Procedures**.

Review and Amendments

This policy shall be reviewed periodically by the Board of Directors and amended as necessary to remain consistent with legal requirements, best practices, and the evolving needs of the Foundation.

Adopted: 22 February 2026

Last Reviewed: 22 February 2026

Applies To: Board members, officers, committees, staff, and volunteers involved in fundraising or donor stewardship