

# Nonprofit Best Practices

"We deliver donated items straight to the doorstep of the selected charity," explains YouGiveGoods CEO Pat O'Neill. "In this way, a local charity can be supported by the generosity of people all over the country."



BY MILES Z. EPSTEIN  
EDITOR, COMMERCE

ONE OF THE MORE INNOVATIVE nonprofit best practices is harnessing technology to better serve those in need, which is what YouGiveGoods is all about. As an online donation platform, it allows for charity campaign drives to ask for online donations from all over the world using the Internet, instead of knocking on doors in a local neighborhood or area.

YouGiveGoods offers food (including popular food pantry and soup kitchen products, fresh produce, weekend backpack supplies and Kosher items), baby food/supplies, personal care items, blankets, school supplies, toys and pet shelter items.

Goods are delivered approximately 15 business days after the drive end date by YouGiveGoods, and donations are tax deductible. Donors are sent a tax receipt via e-mail. There is also no cost to set up and run a charitable drive, and the Web site's marketing and promotional tools to support a drive are also free.

"We deliver donated items straight to the doorstep of the selected charity," explains YouGiveGoods CEO Pat O'Neill. "In this way, a local charity can be supported by the generosity of people all over the country."

In the spirit of the upcoming holiday season, *COMMERCE* asked New Jersey's top accounting firms, banks and law firms for more nonprofit best practices. Here are some of the best ideas.

## LAW



**Wilentz, Goldman & Spitzer, P.A.**

*By Brett R. Harris, Esq.,  
Shareholder, Business,  
Nonprofit and Technology  
Attorney*

At its essence, a nonprofit is all about its purpose, and a mission statement gives a nonprofit the opportunity to clearly and concisely articulate its purpose. Since a mission statement is not required by the New Jersey Nonprofit Corporation Act, it is without the legal formalities and technicalities of corporate documents required for nonprofits. While it can be codified as an attachment to the by-laws, it can also be treated as a more fluid document issued and amended from time to time by the governing body of the organization. The Internal Revenue Service does not require a mission statement per se, but the concept appears in various filings required for exempt organizations, such as the Narrative Description of the Organization's Activities required on IRS Form 1023 "Application for Recognition of Exemption" and annually on the IRS Form 990 "Return of Organization Exempt From Income Tax in the Summary and Statement of Program Service Accomplishments." The mission statement becomes the public face of the organization, communicating to

supporters, beneficiaries, the press and the public at large a concise presentation of the essential purposes of the nonprofit. ■

**THIS EXCERPT FROM THE ARTICLE "NONPROFIT BEST PRACTICES" WAS ORIGINALLY PUBLISHED IN THE DECEMBER 2014 ISSUE OF COMMERCE MAGAZINE AND IS REPRINTED HERE WITH PERMISSION.**