

Information Flyer

Funding Meeting Refreshments

This flyer provide information regarding nonprofit organizations (such as cooperating associations) funding meeting refreshments and food for gatherings of interpretive volunteers and staff. The information provided is general and does not constitute legal advice. It is provided for the convenience of the reader. Except for information concerning the Department of Parks and Recreation, and its policies and programs, neither the Department of Parks and Recreation nor the State of California warrants or represents the accuracy or completeness of the information and readers rely on it at their own risk. Readers are advised to independently verify the information and its interpretation as it may apply to their individual situation through the IRS [(877) 829-5500] or their own independent counsel.

The IRS generally recognizes that refreshments are a legitimate use of revenue as long as it constitutes a minor expenditure, serves a public rather than a private purpose and that purpose is consistent with the organization's mission. Obviously, there is no substitute for good judgement. The public and private sectors generally recognize that inexpensive food and other refreshments often attracts people to a meeting, improves the participant's disposition, and creates an atmosphere more conducive to a productive discussions.

Nonprofit organizations commonly fund inexpensive refreshments at meetings and gatherings of their members or organizations they support. This is done to encourage people to network, facilitate discussion, attract greater attendance, and generally provide for a more productive meeting. An example of this is the California State Parks Foundation financing a reception at the California League of Park Associations Annual conference. Another example is the full or partial funding by a cooperating association at a volunteer recognition event or annual meeting. The majority of associations probably budget a minor portion of their income for such refreshments. Although law or DPR policy does not specifically authorize this, it is not prohibited. Most associations justify this minor expenditure as a way of further supporting the educational and interpretive program of the park.

Disclaimer:

The information that is provided in this flyer is general and provided for the convenience of the reader. It does not constitute legal advice. Except for information concerning the Department of Parks and Recreation, and its policies and programs, neither the Department of Parks and Recreation nor the State of California warrants or represents the accuracy or completeness of the information in this flyer and readers rely on it at their own risk. Readers are advised to independently verify the information and its interpretation as it may apply to their individual situation.