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Strategic Plan

2026-2027

A focused public framework for practical charitable support, institutional readiness, disciplined stewardship, and responsible growth.



PRIMARY PROGRAM: CAROLINA CARES INITIATIVE

Practical support | Clear accountability | Dignity-centered service

Prepared for Board adoption and stakeholder use

Version 1.0 | August 2026 | Columbia, South Carolina

1901 Main Street, 18th Floor #4040 | 803-365-3054 | www.thepostonfoundation.org

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This public-facing plan translates the Foundation's comprehensive operating framework into a concise strategic document for Candid, funders, sponsors, partners, donors, and the public.

STRATEGIC PLAN

Executive Summary

The Poston Foundation enters the 2026-2027 planning period as a small but serious South Carolina nonprofit rebuilding the public-facing and administrative infrastructure required for renewed charitable service. The immediate mandate is to advance the Carolina Cares Initiative while strengthening the governance, financial stewardship, documentation, fundraising, and reporting systems that must support that work.

→ ORGANIZATION:

The Poston Foundation

→ LOCATION:

Columbia, South Carolina | Statewide South Carolina service focus

→ MISSION:

The Poston Foundation provides practical, dignity-centered charitable support in South Carolina while strengthening the governance, stewardship, and operational discipline needed for long-term community service. Carolina Cares is the Foundation's primary current initiative and the central vehicle through which this mission is carried out.

→ VISION:

A South Carolina where practical charitable support is delivered with dignity, accountability, and trust, and where community-based relief efforts are sustained by strong, credible nonprofit institutions.

→ 2026-2027 GOALS

- Advance Carolina Cares as a stable, repeatable, and accountable direct-aid model.
- Strengthen Board oversight, internal controls, financial records, and organizational integrity.
- Maintain consistent public, funder, sponsor, and verification-ready information.
- Develop diversified, mission-aligned funding and partnership channels.
- Measure progress through traceable outputs, expenditures, decisions, and period-end learning.

FUNDING FRAMEWORK \$30,000 annual planning framework: \$25,000 program supplies, \$3,000 other direct program costs, and \$2,000 administrative and indirect support. The approximately 1,000-kit benchmark applies only when fully funded and operationally supported.

ORGANIZATION

Foundation Overview



→ LEGAL NAME:

The Poston Foundation

→ STATUS:

South Carolina nonprofit corporation and IRS-recognized 501(c)(3) public charity

→ EIN:

85-0559047

→ LEADERSHIP:

Eric Chalmers Poston, Founder & Executive Director

→ PRIMARY INITIATIVE:

Carolina Cares Initiative and Carolina Cares Essentials Kits

→ PLANNING PERIOD:

August 2026 through December 2027

The Foundation is operating in a renewed development stage. Credibility will come from a clear program model, accurate public information, disciplined use of charitable funds, responsive governance, reliable documentation, and visible evidence that commitments are completed as represented. The near-term objective is not broad expansion; it is focused execution and sustainable capacity-building.

→ OPERATING VALUES

PRACTICAL SUPPORT Useful, tangible assistance that addresses immediate needs.	DIGNITY-CENTERED SERVICE Privacy, humanity, choice, and respect in every interaction.	RESPONSIBLE STEWARDSHIP Careful use of resources, supporting records, and conservative reporting.
EQUITY AND ACCESS Fair standards that avoid unnecessary stigma and barriers.	COMPLIANCE AND ACCOUNTABILITY Informed governance, controls, and timely corrective action.	CONSERVATIVE GROWTH Expansion only when mission, funding, systems, and capacity support it.

PLANNING CONTEXT

Strategic Context

The Foundation is rebuilding its public-facing infrastructure for renewed fundraising, sponsorships, partnerships, and direct charitable activity. Program delivery and institutional readiness must advance together: service without reliable controls creates risk, while administrative development without visible service does not advance the mission.

→ STRATEGIC ASSESSMENT

ASSETS

Clear Carolina Cares identity; tangible Essentials Kit model; South Carolina roots; existing nonprofit structure; founder-led continuity; developing grant, sponsor, and policy materials.

CONSTRAINTS

Small operating team; limited current scale; evolving systems; incomplete baselines; key-person concentration; need to sequence work carefully.

OPPORTUNITIES

Local grants and sponsorships; in-kind support; community distribution relationships; volunteers; digital fundraising; public education; stronger verification and search visibility.

RISKS

Overextension; funding or payment-channel concentration; inconsistent public claims; control or record gaps; privacy concerns; partner obligations; supply and storage limitations.

→ THEORY OF ACTION

1. Establish governance, authority, operating standards, and a realistic budget.
2. Secure diversified financial and in-kind resources aligned with mission.
3. Use disciplined purchasing, receiving, inventory, assembly, distribution, and records systems.
4. Deliver Carolina Cares Essentials Kits through direct or qualified partner channels.
5. Reconcile expenditures, document outputs, protect dignity, and identify lessons.
6. Use credible evidence to improve systems, renew support, and make informed growth decisions.

2027 INTENDED CONDITION A repeatable Carolina Cares operating model; current governance and financial records; a dependable donor, sponsor, grant, and partner pipeline; accurate public and due-diligence materials; and a Board-reviewed record of outputs, expenditures, risks, and lessons learned.

PRIMARY PROGRAM

Carolina Cares Operating Model



Carolina Cares is the Foundation's primary current vehicle for practical direct aid. It supports individuals and families experiencing hardship, housing instability, financial stress, short-term crisis, or immediate resource gaps. Essentials Kits are flexible support packages rather than a promise of identical contents in every setting.

→ CORE PROGRAM MODEL	→ STANDARD PROGRAM CYCLE
- Potential contents: hygiene and personal-care items, socks and clothing basics, basic first-aid supplies, shelf-stable snacks, water, seasonal items, and resource information. - Delivery channels: Foundation-led, qualified partner-supported, or time-limited responsive distribution. - Kit contents reflect need, season, supply availability, pricing, storage, and eligible in-kind contributions. - Service standards protect dignity, privacy, accessibility, safety, and participant choice.	1. Assess need and context. 2. Authorize scope, budget, owner, restrictions, and evidence requirements. 3. Source supplies and screen in-kind contributions. 4. Receive and control inventory. 5. Assemble kits under an approved packing standard. 6. Distribute support using dignity, privacy, accessibility, and safety standards. 7. Reconcile purchases, inventory, distributions, restrictions, and variances. 8. Report outputs, costs, incidents, lessons, and follow-up decisions.

CATEGORY	PLANNING AMOUNT	INTENDED USE
Program supplies	\$25,000	Primary Essentials Kit items and approved supply categories.
Other direct program costs	\$3,000	Storage, transportation, packing materials, printing, outreach, and distribution support.
Administrative and indirect support	\$2,000	Financial, recordkeeping, communications, technology, insurance, and reasonable support costs.
Total planning budget	\$30,000	Working annual framework subject to Board approval, funding, and actual cost conditions.

PLANNING BENCHMARK Capacity-building toward approximately 1,000 Essentials Kits during a fully funded 12-month cycle. The approximately \$25 direct-supply assumption is a planning estimate, not a guaranteed donor or sponsor conversion.

STRATEGIC PRIORITIES

Program & Governance

→ PRIORITY 1 | ADVANCE CAROLINA CARES

Goal: Build a stable, repeatable, and accountable direct-aid model centered on practical Essentials Kits.

2027 intended outcome: The Foundation has completed and documented repeatable program cycles, can reconcile resources to outputs, and can explain what worked, what changed, and what capacity is required for the next cycle.

STRATEGY	2026-2027 ACTION	EVIDENCE
Controlling program materials	Maintain one approved program brief, budget framework, kit categories, target-population language, and public description.	Current approved documents
Program-cycle controls	Use consistent purchasing, receiving, inventory, assembly, distribution, reconciliation, and reporting standards.	Cycle files and reconciliations
Dignity and safety	Apply privacy, accessibility, safety, data-minimization, and permission standards.	Incident and after-action records
Evidence discipline	Track kits prepared and distributed, costs, donated goods, variances, and lessons.	Quarterly and cycle-end review

PRIORITY GUARDRAIL The Foundation will not present the 1,000-kit benchmark, a fixed cost per kit, or a distribution schedule as guaranteed unless current funding, procurement conditions, and operating capacity support the statement.

→ PRIORITY 2 | STRENGTHEN OVERSIGHT AND INTEGRITY

Goal: Support charitable service with durable Board oversight, current policies, documented authority, and accountable decisions.

2027 intended outcome: Material decisions, delegated authority, conflicts, policy reviews, budgets, restrictions, risks, and strategic amendments are documented and available to the Board in an efficient form.

- Maintain current Board, officer, meeting, minutes, resolution, disclosure, and action records.
- Clarify Board-reserved authority, delegated leadership authority, approval limits, banking authority, and urgent-decision responsibility.
- Keep core policies current and provide concise quarterly information on program, finance, development, compliance, risk, and decisions.
- Complete annual conflict disclosures, policy review, budget approval, and formal strategy review.

RESPONSIBILITY The Board retains fiduciary and strategic oversight; officers carry assigned duties; the Executive Director prepares information and implements authorized action; qualified advisors are consulted when specialized review is warranted.

STRATEGIC PRIORITIES

Operations, Credibility & Sustainable Support

→ PRIORITY 3 | BUILD ADMINISTRATIVE AND FINANCIAL CAPACITY

Goal: Create reliable financial, grant, records, technology, and reporting systems that support accountable service.

- Maintain timely bookkeeping, reconciliations, budget-to-actual reporting, supporting records, and restriction tracking.
- Use written approval, purchasing, reimbursement, deposit, disbursement, in-kind, and grant-administration procedures.
- Create a controlled digital records structure with naming, version, access, retention, backup, and recovery standards.
- Maintain donation, sponsorship, grant, vendor, contract, compliance, program-cycle, and systems registers.

GUARDRAIL No material disbursement, restricted-fund use, grant commitment, sponsorship obligation, or contract without documented authority and a clear recordkeeping path.

→ PRIORITY 4 | MAINTAIN PUBLIC AND FUNDER READINESS

Goal: Align public information, verification profiles, digital systems, and due-diligence materials with approved strategy and actual capacity.

- Maintain consistent legal name, EIN, status, leadership, contact, program, payment, and budget information.
- Align the website, giving pages, Candid profile, grant narratives, sponsor materials, and public descriptions.
- Distinguish historical activity, current capacity, completed results, targets, projections, and contingent plans.
- Maintain a current due-diligence package and correct material inaccuracies promptly.

GUARDRAIL Do not use unsupported superlatives, guaranteed outcomes, misleading cost-to-impact conversions, or claims that exceed available evidence.

→ PRIORITY 5 | DEVELOP SUSTAINABLE FUNDING AND PARTNERSHIPS

Goal: Build a diversified, mission-aligned support base without creating obligations beyond the Foundation's capacity.

- Develop individual giving, business sponsorship, grant, in-kind, civic, volunteer, and partnership channels.
- Maintain disciplined prospect pipelines with fit, stage, owner, next action, deadline, restrictions, and reporting burden.
- Use the Carolina Cares Essentials Kit Sponsorship framework with clear recognition and fulfillment terms.
- Maintain primary and backup giving options, timely acknowledgments, restriction tracking, stewardship, and reporting.

GUARDRAIL Decline, defer, or renegotiate support that creates restrictions, promises, reporting demands, matching obligations, or administrative burdens outside mission or realistic capacity.

EXECUTION

Implementation Roadmap

The plan moves through six sequenced phases from adoption and alignment to documented delivery, evaluation, and renewal. Each phase should produce evidence sufficient to support the next.

ADOPT AND ALIGN

Adopt the plan; confirm legal and governance facts; approve the program model, budget, policies, and controlling public materials.

BUILD AND ACTIVATE

Implement controls, records, giving workflows, prospect and partner pipelines, and funded or readiness-tested program activity.

DELIVER AND DOCUMENT

Conduct authorized Carolina Cares activity; reconcile funds, goods, outputs, and obligations; submit priority requests.

REFINE AND DEMONSTRATE

Repeat or improve activity; compare actual cost and capacity; strengthen partnerships; issue an appropriate interim summary.

SUSTAIN AND PREPARE

Renew effective support; address governance and systems gaps; develop the 2028 resource outlook and next-cycle options.

EVALUATE AND RENEW

Complete annual and plan-period review; update profiles and documents; publish an appropriate summary; adopt next-cycle direction.

→ IMMEDIATE 90-DAY PRIORITIES

- Secure Board adoption of the strategic plan, working program budget, and priority governance and internal-control policies.
- Confirm Board roster, officer roles, legal and contact information, banking and payment authority, and compliance calendar.
- Finalize the controlling Carolina Cares program brief, budget, case for support, capability statement, sponsor framework, and facts sheet.
- Implement accounting close, contribution and restriction tracking, digital records, systems register, and backup standards.
- Audit and align the website, giving and sponsorship pathways, Candid profile, contacts, and public program claims.

ORGANIZATION

Governance & Leadership

The Foundation's lean structure requires clear authority, concise reporting, disciplined oversight, and role-specific access. The plan separates Board-level governance from management implementation while recognizing the contributions of officers, volunteers, partners, and qualified professional providers.

BOARD OF DIRECTORS	Adopt strategy and policies; approve material budgets, restrictions, contracts, conflicts, program commitments, and amendments; review performance, risk, compliance, and corrective action.
Fiduciary and strategic oversight	

FOUNDER & EXECUTIVE DIRECTOR	Lead implementation; coordinate program delivery, finance, fundraising, grants, partners, records, communications, systems, and reporting within delegated authority.
Eric Chalmers Poston	

OFFICERS & FINANCIAL OVERSIGHT	Support reconciliations, restriction review, budget monitoring, filings, minutes, resolutions, and financial reporting appropriate to the Foundation's structure.
Assigned governance and review roles	

VOLUNTEERS & ADVISORS	Complete approved tasks under confidentiality, dignity, safety, access, communication, and recordkeeping standards.
Defined roles under supervision	

COMMUNITY & DISTRIBUTION PARTNERS	Support access, sites, logistics, privacy, safety, distribution, reporting, and incident escalation under clear written expectations.
Documented program roles	

PROFESSIONAL PROVIDERS	Provide legal, tax, accounting, insurance, technology, cybersecurity, or other services when complexity or risk warrants professional guidance.
Qualified specialized review	

RESOURCES

Financial & Sustainability Plan

The Foundation will pair a manageable program scope with diversified support, reliable controls, current governance, accurate evidence, appropriate partnerships, and resilient donation and payment access. Growth is not an end in itself; durability is the objective.

→ ANNUAL PROGRAM BUDGET

\$30,000



- **Program supplies** \$25,000 (83.3%)
- **Other direct program costs** \$3,000 (10.0%)
- **Administrative and indirect support** \$2,000 (6.7%)

Direct program costs total \$28,000, or approximately 93.3% of the working annual framework. Administrative and indirect support represents approximately 6.7%.

→ FUNDING CHANNELS

INDIVIDUAL GIVING. Accessible one-time and recurring support with clear use-of-funds language and accurate acknowledgments.

BUSINESS SPONSORSHIP. Defined Carolina Cares levels, written recognition terms, and no unsupported kit-count conversions.

GRANTS. Requests matched to geography, purpose, size, restrictions, reporting, and actual administrative capacity.

IN-KIND SUPPORT. Needed goods or services screened, documented, stored, acknowledged, and used under approved standards.

COMMUNITY PARTNERSHIPS. Distribution, volunteer, facility, referral, outreach, and civic relationships with clear roles and mission fit.

DONATION CONTINUITY. Primary and backup digital channels plus ACH or check options with documented ownership and recovery access.

→ CAROLINA CARES ESSENTIALS KIT SPONSORSHIP

LEVEL	AMOUNT	PLANNING POSITION
Community Sponsor	\$250	Entry-level community or business support.
Supporting Sponsor	\$500	Expanded recognition and stewardship.
Impact Sponsor	\$1,000	Mid-level support with program-period acknowledgment.
Lead Sponsor	\$2,500	Prominent but proportionate recognition and defined deliverables.
Presenting Sponsor	\$5,000	Top standard level, subject to written terms and fulfillment capacity.

SPONSORSHIP ACCURACY Connect sponsorship levels to practical program uses, visibility, and community benefit without promising an exact number of kits unless current cost, funding, supply composition, and operating conditions support that conversion.

ACCOUNTABILITY

Performance, Learning & Accountability

Progress will be assessed through documented evidence, not activity volume alone. The Foundation will measure what it can define consistently, document reliably, and use for decisions; distinguish outputs from outcomes; and report limitations and variance honestly.

→ MEASUREMENT PRINCIPLES

- Separate outputs from outcomes, direct program cost from total organizational cost, and completed results from targets or projections.
- Use the least personal data necessary and avoid intrusive recipient tracking merely to produce larger-looking metrics.
- Document definitions, source records, calculation methods, responsible owners, reporting periods, and known limitations.
- Use variance, incidents, unmet goals, and lessons as management information rather than concealing them from oversight.

→ STRATEGIC SCORECARD

PRIORITY	CORE INDICATORS	REVIEW
Program	Authorized cycles; kits prepared and distributed; direct costs; in-kind support; inventory variance; incidents; after-action reports.	Cycle-end and quarterly
Governance	Meetings; minutes; disclosures; policy reviews; approvals; action log; compliance calendar; annual strategy review.	Quarterly and annual
Operations	Reconciliations; transaction support; restrictions; acknowledgments; grant deadlines; document and systems status.	Monthly and quarterly
Credibility	Profile currency; website alignment; due-diligence files; claims; corrections; public reporting.	Quarterly
Support	Funds by source and restriction; pipeline; sponsor obligations; in-kind support; donation continuity; stewardship.	Monthly and quarterly

→ REVIEW CYCLE

REVIEW	CADENCE	MINIMUM CONTENT
Operational review	Monthly during active periods	Cash; reconciliations; purchases; restrictions; program activity; inventory; deadlines; systems; immediate risks.
Development review	Monthly	Prospect pipeline; submissions; sponsor and donor follow-up; acknowledgments; restrictions; upcoming reports.
Board dashboard	Quarterly	Financial position; program results; development; compliance; policies; risks; decisions; exceptions; next priorities.
After-action review	After each material cycle	Plan vs. actual; resources used; variances; incidents; partner and volunteer performance; corrective action.
Annual plan review	At least annually	Completed, deferred, or discontinued objectives; evidence; capacity; policy status; risks; and revisions.

EVIDENCE STANDARD Prefer a smaller number of well-supported measures over promotional but unreliable statistics.

SAFEGUARDS

Risk Management & Decision Guardrails

Durability depends on a manageable program scope, reliable controls, current governance, truthful public information, resilient systems, and disciplined Board review. Material risks should be identified early, assigned to a responsible owner, and addressed through documented corrective action.

→ PRINCIPAL RISKS AND RESPONSES

RISK	PRIMARY RESPONSE
Overextension	Limit commitments to documented capacity; apply decision gates; phase activity; preserve exit paths.
Insufficient or restricted funding	Authorize funded cycles; track restrictions; avoid unfunded promises; maintain scenario plans.
Financial control or record gaps	Use approvals, source documents, reconciliations, restriction tracking, exception review, and compensating oversight.
Governance or compliance lapse	Maintain calendars, minutes, disclosures, policy registers, Board reporting, and qualified professional review as needed.
Inconsistent public claims	Use controlling facts and documents; label targets; verify results; require approval; correct errors promptly.
Recipient privacy or dignity	Minimize data; separate service from publicity; use permission standards; limit access; document incidents.
Volunteer or distribution safety	Use defined roles, orientation, supervision, site review, incident procedures, and appropriate insurance review.
Data, cyber, or credential loss	Use access limits, recovery methods, backups, strong authentication, system ownership, and incident response.
Leadership concentration	Document processes, authority, accounts, records, recovery access, Board knowledge, and succession contingencies.

→ RISK ESCALATION TRIGGERS

- Actual or suspected misuse, loss, diversion, or material restriction error involving charitable funds or goods.
- A significant safety, complaint, discrimination, privacy, cybersecurity, or unauthorized-disclosure event.
- A material donor, grant, sponsor, partner, vendor, or platform default that threatens delivery, access to funds, or public trust.
- A missed required filing, registration, report, insurance condition, Board action, or legal deadline.
- A materially inaccurate or unauthorized public statement, fundraising claim, photograph, or impact figure.
- A commitment, contract, expansion, or cash requirement that exceeds approved authority, budget, restrictions, or capacity.

CROSS-CUTTING STANDARD Speed, convenience, publicity, or a funding opportunity does not override documented authority, participant dignity, restriction terms, recordkeeping, truthful communication, or realistic capacity.

FORMAL APPROVAL

Board Adoption

This Strategic Plan is intended to guide The Poston Foundation during the 2026-2027 planning period. It may be revised by the Board of Directors when organizational conditions, funding, legal requirements, or community needs warrant.

→ ADOPTION

Adopted On: August 6, 2026

Authorized Signature: _____



CONTACT The Poston Foundation | 1901 Main Street, 18th Floor #4040 | Columbia, South Carolina 29201 | carolinacares@thepostonfoundation.org | 803-365-3054 | EIN 85-0559047 | www.thepostonfoundation.org

PRACTICAL SUPPORT | CLEAR ACCOUNTABILITY | DIGNITY-CENTERED SERVICE