

Com_____

missie

Norm_____

Erkenning goede doelen

stelling

CBF RECOGNITION SCHEME STANDARDS
FOR CHARITABLE ORGANIZATIONS
CATEGORY A THROUGH 50K
ESTABLISHED ON 13 SEPTEMBER 2022

PREAMBULE TO THE CBF RECOGNITION SCHEME

SCOPE

The standards of the CBF Recognition Scheme for charitable organizations (hereafter: the Recognition Scheme) are intended for charitable organizations that wish to be recognized by the CBF, the Netherlands Fundraising Regulator (hereafter: the CBF).

A charitable organization is a private organization with legal personality under Dutch private law, and has its registered office in the Netherlands. A legal personality under private law does not include a legal personality under public law or canon law and their independent divisions and bodies in which they are united.

A charitable organization:

- has as its main objective the realization of a long-term societal improvement for people, animals or the environment;
- operates in accordance with the principle of ‘by us, for others’;
- is a not-for-profit organization;
- in the realization of its objectives, relies on support from the public through fundraising, recruiting volunteers, and/or obtaining goods, or on other organizations that make financial resources, manpower, and/or goods available;
- cannot be a political party;

GOAL: WHAT THESE STANDARDS ARE FOR

The goal of the Recognition Scheme is safeguarding the trust that charitable organizations enjoy of both contributors *and* society at large. In order to maintain and strengthen that trust, a quality standard for charitable organizations has been established. This quality standard has been laid down in the standards of the Recognition Scheme.

ROLE AND POWERS OF THE CBF

The CBF is the independent regulator that enforces compliance with these standards. The CBF recognizes charitable organizations by establishing that they comply with the standards of the Recognition Scheme, and grants the CBF Recognition.

DISTINCTION BETWEEN STANDARDS IN BOLD AND PLAIN FONTS

A distinction is made in the Recognition Scheme between standards typed in bold and plain fonts.

A standard typed in **bold font** is a **concrete standard**. A CBF Recognized Organization must be able to demonstrate and substantiate that it complies with such standards.

A standard typed in plain font is a point for discussion. The Standards Committee finds it important that a CBF Recognized Organization pays attention to this, but the Standards Committee does not (or not yet) wish to impose any obligation. These standards will be the subject of discussion between the organization to be assessed and the CBF.

CATEGORIES

The standards have been classified into different categories, which are based on the size and complexity of the organization. Smaller organizations, generally speaking, have less complexity with regard to their operations, and there is also less capacity and need for formalizing their operations. The larger an organization is, the more complex its operations become, and the more capacity becomes available for formalizing its operations. The standards reflect these differences in size and complexity of organizations.

DEFINITIONS

Accountant	An accountant (with RA or AA titles) who is in the accountants' register of the Royal Netherlands Institute of Chartered Accountants (NBA).
Activities	The programs and/or projects that help achieve the organization's objective.
ANBI	An organization that has been designated as a public benefit organization by the Dutch Tax and Customs Administration
Annual accounts	The organization annual account consisting of the balance sheet and the statement of assets and liabilities with an explanation, and the consolidated annual account provided that a legal person draws up a consolidated annual account as referred to in Section 2:361, paragraph 1 of the Dutch Civil Code.
Annual figures	At least a balance sheet and a statement of assets and liabilities.
Annual plan	Description of the organization's activities for the upcoming year.
Annual reporting	The board report, the annual accounts and the accountant's audit certificate.
Board report	Document in which the board gives a written account of the state of affairs at the organization, and of the policy pursued by the organization.
Code of conduct	An explicit description of the norms and values, as well as the rules of conduct that follow therefrom.
Complaint	A written account of an experienced indecency relating to activities or communications of the organization.
Director	Natural person or representative of a legal person that is part of the statutory executive body (within the meaning of book 2 of the Dutch Civil Code).
Interested parties	Anyone that has a direct interest in the work of the organization.
Main objective	The intended long-term societal improvement that an organization ultimately wishes to achieve for its target group;
Non-excessive attendance fee	A compensation that is in line with the Advisory Councils and Committees (Fees) Decree of 21 January 2009 (in Dutch: <i>Besluit vergoedingen adviescolleges en commissies van 21 januari 2009</i> , published in Dutch Bulletin of Acts and Decrees 2009, no. 50).

Objective(s)	The results that the organization wishes to achieve with its activities, with which it ultimately achieves the main objective.
Organization	A charitable organization within the meaning of the scope of these standards.
Publication	Publishing to the public through one's own website or (only for organizations in category A) through any website that the public can access.
Report	A complaint related to unethical conduct.
Strategic policy (long-term or otherwise)	Description of the organization's objectives for the upcoming year(s).
Supervisor	Individuals that are statutorily charged with oversight over the board.
Target group	The people, animals or the environment for which the organization wishes to achieve the main objective.
Unethical conduct	Unethical conduct includes at least the following but is not limited to:
	A. Abuse of power (corruption, conflicts of interests, nepotism, manipulation of information or abuse/leaking of information);
	B. Financial violations (fraud, improper use/abuse of resources, theft, tax avoidance, and asset management/investment strategy that conflicts with the organization's objective);
	C. Interpersonal violations (sexual harassment, sexual intimidation, sexual violence, aggression, discrimination, and bullying).
	This conduct may concern both the internal organization as well as the target group and other stakeholders.

RECOGNITION SCHEME STANDARDS – CATEGORY A THROUGH 50K

1. MISSION/SOCIAL VALUE

1.1 Mission

- 1.1.1. The organization conducts activities that are aimed at achieving the main objective. This also follows from the articles or charter.**
- 1.1.2. The financial resources that remain after the dissolution of the organization will be spent on a Public Benefit Organization (ANBI in Dutch) with a similar objective. This also follows from the articles or charter.**

2. PEOPLE AND RESOURCES

2.1 Financial resources

- 2.1.1. The organization draws up a strategy in which it explains from what sources it wishes to acquire the required financial resources.**

2.2. Fundraising

- 2.2.1. The organization determines what fundraising methods it uses.**
- 2.2.2. The organization only makes use of socially accepted fundraising methods.

2.3. Volunteers and employees

- 2.3.1. The organization manages its volunteers and employees in a sensible manner.

3. ACTIVITIES/ORGANIZATION

3.1 Strategy and policy

- 3.1.1. The organization has drawn up an up-to-date strategic policy (long-term or otherwise) and a budget.**

3.2. Management of financial resources

- 3.2.1. The organization provides insight into the desired size of the reserves and funds.
- 3.2.2. The organization does not keep more reserves and funds than necessary for the achievement of the main objective.

3.3. Spending

- 3.3.1. The organization aims to spend as much as possible on the main objective.

4. IMPACT

- 4.1.1. **The organization includes the main objective in its strategic policy (long-term or otherwise), and for what target group it wishes to achieve that.**
- 4.1.2. **The organization includes in its strategic policy (long-term or otherwise) what activities it wishes to perform in order to achieve the main objective.**
- 4.1.3 The organization provides insight into the activities that it has realized.

5. GOVERNANCE

5.1. Director

- 5.1.1. **The director cannot dispose of the assets of the organization as if these were their personal assets.**
- 5.1.2. **The director avoids any form of a conflict of interest that may affect the performance of their duties.**
- 5.1.3. **The organization records all main and ancillary positions of its directors.**

5.2 Remuneration policy

- 5.2.1. **Compensations for directors and enforcement officers are limited to a compensation of the actual costs incurred. The amount of the compensation has been set in writing.**

6. INTEGRITY

- 6.1.1. The organization is committed to preventing unethical conduct, and provides insight into the way it seeks to do so.
- 6.1.2. The organization provides insight into the specific risks of unethical conduct.
- 6.1.3. The organization ensures that unethical conduct can be reported safely, and has made preparations for taking measures when a report is filed.

7. ACCOUNTABILITY

7.1. Annual reporting

- 7.1.1. Within six months after the accounting year has ended, the annual figures will be finalized. Under special circumstances, that deadline can be extended by up to four months within statutory boundaries by the body that is authorized to finalize the annual figures.**
- 7.1.2. The annual figures are audited by an audit committee or are accompanied by at least an accountant's compilation report.**

7.2. Provision of information

- 7.2.1. The organization publishes the following information:**
- a. the articles or charter;**
 - b. the strategy with regard to the sources from which it wishes to acquire the required financial resources;**
 - c. the fundraising methods used;**
 - d. the ratio between the spending towards the objective(s), income generation, and management and administration costs;
 - e. the desired size of the reserves and funds including an explanation;**
 - f. the current strategic policy (long-term or otherwise);**
 - g. the current annual figures;**
 - h. the annual report;
 - i. the main objective and for what target group it wishes to achieve that;**
 - j. what programs and/or projects it wishes to perform in order to achieve the main objective;**
 - k. the CBF Recognition passport. This must be directly accessible under 'about us' or a similar location.**

8. INTERESTED PARTIES

8.1. Feedback

- 8.1.1. The organization is open to ideas, comments, wishes, and complaints from interested parties and third parties**