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stelling

CBF RECOGNITION SCHEME STANDARDS  
FOR CHARITABLE ORGANIZATIONS  
ESTABLISHED ON 13 SEPTEMBER 2022

## PREAMBLE TO THE STANDARDS OF 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

### 1. MISSION/SOCIAL VALUE

#### *1.1 Mission*

- 1.1.1. The organization conducts activities that are solely 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.
- 2.2.3. The organization acts with care when hiring third parties for fundraising activities.

#### *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 sets in writing 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.
- 3.3.2. The organization determines the desired ratio between the spending towards the objective(s), income generation, and management and administration costs, and will explain the amounts thereof.

#### 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 and/or projects it wishes to perform in order to achieve the main objective.**
- 4.1.3. The organization monitors the results in relation to its objectives, and assesses the extent to which the effects thereof help achieve the main objective.
- 4.1.4. The organization uses the information as referred to in 4.1.3 for adjusting the strategic policy (long-term or otherwise), if necessary.

#### 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 and semblance of a conflict of interest that may affect the performance of their duties.**
- 5.1.3. If necessary, the director hires expertise (substantive and financial) for managing the organization and for achieving the objective(s).

##### *5.2 Remuneration policy*

- 5.2.1. **Compensations for directors and supervisors are limited to a compensation of the actual costs incurred and/or a non-excessive attendance fee. The amount of the compensation has been set in writing.**

#### 6. INTEGRITY

- 6.1.1. **The organization is committed to preventing unethical conduct, and sets in writing 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.**
- 7.1.3 The annual report has a layout in accordance with the Guideline C2 for Small fundraising organizations (in Dutch: Richtlijn C2 Kleine fondsenwervende organisaties) unless a law or other regulations stipulate that another guideline must be followed.

### 7.2. Provision of information

- 7.2.1. The organization publishes the following information:**
- a. the articles or charter;**
  - b. The names and positions of directors plus any main and ancillary positions;**
  - c. the strategy with regard to the sources from which it wishes to acquire the required financial resources;**
  - d. the fundraising methods used;**
  - e. the ratio between the spending towards the objective(s), income generation, and management and administration costs;
  - f. the desired size of the reserves and funds including an explanation;**
  - g. the current strategic policy (long-term or otherwise);**
  - h. the current annual figures;**
  - i. the annual report;
  - j. the main objective and for what target group it wishes to achieve that;**
  - k. what programs and/or projects it wishes to perform in order to achieve the main objective;**
  - l. 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 keeps an overview of complaints that interested parties and third parties have filed directly with the organization.**
- 8.1.2. The organization is open to ideas, comments, wishes, and complaints from interested parties and third parties.



## RECOGNITION SCHEME STANDARDS – CATEGORY B

### 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 sets in writing what fundraising methods it uses, and what the desired ratio is between fundraising costs and the income generated through fundraising.**
- 2.2.2. The ratio between fundraising costs and income generated through fundraising must be reasonable and explainable.
- 2.2.3. The organization only makes use of socially accepted fundraising methods.
- 2.2.4. The organization acts with care when hiring third parties for fundraising activities.

#### *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 sets in writing 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, and explains how it does so.**
- 3.3.2. The organization determines the desired ratio between the spending towards the objective(s), income generation, and management and administration costs, and sets this desired ratio in writing.**

### *3.4 Information security*

- 3.4.1. The organization has an up-to-date policy with regard to privacy and information security, in which attention is given to, in any case, organizational and technical measures, and sets this policy in writing.**

## **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 and/or projects it wishes to perform in order to achieve the main objective.**
- 4.1.3. The organization monitors the results in relation to its objectives, and assesses the extent to which the effects thereof help achieve the main objective.
- 4.1.4. The organization uses the information as referred to in 4.1.3 for adjusting the strategic policy (long-term or otherwise), if necessary.

## **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 or semblance of a conflict of interest that may affect the performance of their duties.**
- 5.1.3. If necessary, the director hires expertise (substantive and financial) for managing the organization and for achieving the objective(s).

### *5.2 Remuneration policy*

- 5.2.1. Compensations for directors and supervisors are limited to a compensation of the actual costs incurred and/or a non-excessive attendance fee. The amount of the compensation is set in writing.**
- 5.2.2. If the organization has a paid director and/or executive, the positions 'executive' and 'oversight' must be separated. In that situation, the Regulation on the Remuneration of Directors of Charities (in Dutch: Regeling beloning directeuren van goededoelenorganisaties) must be complied with.**

## 6. INTEGRITY

- 6.1.1. **The organization is committed to preventing unethical conduct, and sets in writing 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.**
- 7.1.3 **The annual report has a layout in accordance with the Guideline C2 for Small fundraising organizations (in Dutch: Richtlijn C2 Kleine fondsenwervende organisaties) unless a law or other regulations stipulate that another guideline must be followed.**

### *7.2. Provision of information*

- 7.2.1. **The organization publishes the following information:**
  - a. **the articles or charter;**
  - b. **The names and positions of directors plus any main and ancillary positions;**
  - c. **the strategy with regard to the sources from which it wishes to acquire the required financial resources;**
  - d. **the fundraising methods used and the ratio between fundraising costs and income generated through fundraising (desired and realized, with an explanation);**
  - e. **the ratio between the spending towards the objective(s), income generation, and management and administration costs (desired and realized, with an explanation);**
  - f. **the desired size of the reserves and funds including an explanation;**
  - g. **the current strategic policy (long-term or otherwise);**
  - h. **the annual report;**
  - i. **if available, the complaints procedure;**
  - j. **the main objective and for what target group it wishes to achieve that;**
  - k. **what programs and/or projects it wishes to perform in order to achieve the main objective;**
  - l. **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 actively involves interested parties in the creation of the strategic policy (long-term or otherwise), and is open to the ideas, comments, and wishes of interested parties and third parties.**
- 8.1.2. The organization keeps an overview of complaints that interested parties and third parties have filed directly with the organization.**

## RECOGNITION SCHEME STANDARDS – CATEGORY C

### 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 sets what fundraising methods it uses, and what the desired ratio is between fundraising costs and the income generated through fundraising.**
- 2.2.2. The ratio between fundraising costs and income generated through fundraising must be reasonable and explainable.
- 2.2.3. The organization only makes use of socially accepted fundraising methods.
- 2.2.4. The organization acts with care when hiring third parties for fundraising activities.

#### *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 long-term strategic policy and a long-term budget.**
- 3.1.2. The organization has an up-to-date annual plan and a budget containing the activities planned for that year.**

### *3.2. Management of the financial resources*

- 3.2.1. The organization determines the desired size of the reserves and funds.**
- 3.2.2. If a reserve is intended to cover risks, the organization will determine the desired size of the reserve on the basis of a risk analysis. The organization sets in writing what risk-management measures will be taken.**
- 3.2.3. The organization sets in writing the investment policy. For all forms of financial management (including financial risk management), the organization sets in writing what financial and non-financial criteria play a role.**
- 3.2.4. The organization manages its finances in such a way that it provides insight into the relationship between future income and expenditures. One such form is a liquidity forecast.

### *3.3 Spending*

- 3.3.1. The organization sets in writing how it aims to spend as much as possible on the main objective.**
- 3.3.2. The organization determines the desired ratio between the spending towards the objective(s), income generation, and management and administration costs, and will explain the amounts thereof. The organization sets the desired ratio in writing.**

### *3.4 Work processes*

- 3.4.1. The organization sets in writing what management information it provides to the director or the supervisor, respectively, so that they are able to fulfill their roles.**
- 3.4.2. The organization sets in writing who is authorized to carry out financial and legal activities, and how internal oversight thereof is organized.**

### *3.5 Information security*

- 3.5.1. The organization has an up-to-date strategic policy with regard to privacy and information security, in which attention is given to, in any case, organizational and technical measures, and sets this in writing.**

### *3.6. Social responsibility*

- 3.6.1 In its activities, the organization takes into account the impact thereof on society, including their social, environmental and economic impact.

## **4. IMPACT**

- 4.1.1. The organization includes the main objective in its long-term strategic policy, and for what target group it wishes to achieve that.**
- 4.1.2. The organization includes in its long-term strategic policy what programs and/or projects it wishes to perform in order to achieve the main objective.**
- 4.1.3. The organization monitors the results in relation to its objectives, and assesses the extent to which the effects thereof help achieve the main objective. The organization also sets this in writing.**



- 4.1.4. The organization uses the information as referred to in 4.1.3 for adjusting the long-term strategic policy, if necessary.**
- 4.1.5. The selection of the programs and/or projects will be substantiated in the following manner if possible:
- A. Intended improvement*  
The organization indicates how it assesses the knowledge that is available for its programs and projects regarding the intended improvement for the target group/the intended objective, and how it takes this knowledge into account in its choices.
- B. Context analysis*  
The organization indicates how it relates to the programs and/or projects of other organizations that are active in the same field, geographically or substantively, and in what ways it seeks to coordinate and/or collaborate in order to achieve the best possible situation for the target group or social purpose.
- C. Rationale*  
The organization describes in detail its expectations with regard to the intended improvement and the desired results that its programs and/or projects will have, and what assumptions it uses in that analysis.

## 5. GOVERNANCE

### *5.1 Governance structure*

- 5.1.1. The governance structure has been laid down in the articles and the charter, if available, and the structure is organized in such a manner that:**
- a. **there is a separation between the management positions and oversight positions;**
  - b. **the director and the internal supervisor will perform their duties in an independent and ethical manner;**
  - c. **the director and the internal supervisor have limited power of disposition; they cannot dispose of the assets of the organization as if these were personal assets;**
  - d. **there is a description of how conflicts of interests are prevented, how any semblance of conflicts of interests is prevented.**
  - e. **annual performance reviews for the director and the internal supervisor will take place.**

### *5.2. Competencies of the directors and supervisors*

- 5.2.1. Job profiles for the director and internal supervisor have been drawn up.**

### *5.3 Remuneration policy*

- 5.3.1. Compensations for directors and supervisors are limited to a compensation of the actual costs incurred and/or a non-excessive attendance fee. The amount of the compensation is set in writing.**



- 5.3.2. The organization complies with the Regulation on the Remuneration of Directors of Charities (in Dutch: Regeling belonging directeuren van goededoelenorganisaties).**

## 6. INTEGRITY

### *6.1 Integrity policy*

- 6.1.1. The organization sets in writing its integrity policy, and makes sure that the responsibility over the integrity policy has been assigned to someone.**

### *6.2 Code of conduct*

- 6.2.1. The organization sets in writing a code of conduct, with an explicit description of the organization's norms and values.**
- 6.2.2. Norms regarding unethical conduct are laid down in the code of conduct.**
- 6.2.3. The organization promotes ethical conduct among employees and others that are involved in the organization. The organization sets in writing how it seeks to do so.**

### *6.3. Reporting unethical conduct*

- 6.3.1. The organization creates a desk or hotline where everyone can file reports about unethical conduct in a safe, confidential and hassle-free manner.**

### *6.4. Investigations, measures, and communication*

- 6.4.1. The organization sets in writing how:**
- a. reports are investigated;**
  - b. effective measures are taken, while also keeping in mind that appropriate support is given to those involved;**
  - c. it communicates about such reports with care.**

## 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 report has a layout in accordance with Guideline 650 for fundraising organizations (in Dutch: Richtlijn 650 Fondsenwervende organisaties) unless a law or other regulations stipulate that another guideline must be followed.**
- 7.1.3. The annual report will include an accountant's audit certificate.**
- 7.1.4. The annual report pays attention to the organization's integrity policy, and contains information about, in any case:**
- a. the way it implements the norms 6.1.1 through 6.4.1;**
  - b. the number and nature of reports of unethical conduct, as well as the handling thereof;**
  - c. an assessment of the organization's integrity policy.**



## *7.2. Provision of Information*

- 7.2.1. The organization publishes the following information:**
- a. the articles or charter;
  - b. The names and positions of directors plus any main and ancillary positions;
  - c. the remuneration policy for director and supervisors;
  - d. the remuneration policy for the board – with the accompanying remuneration format in accordance with the Regulation on the Remuneration of Directors of Charities (in Dutch: Regeling beloning directeuren van goededoelenorganisaties);
  - e. the collective labor agreement or pay scheme that applies to the employees;
  - f. the strategy with regard to the sources from which it wishes to acquire the required financial resources;
  - g. the fundraising methods used and the ratio between fundraising costs and income generated through fundraising (desired and realized, with an explanation);
  - h. the ratio between the spending towards the objective(s), income generation, and management and administration costs (desired and realized, with an explanation);
  - i. the desired size of the reserves and funds including an explanation;
  - j. the current long-term strategic policy;
  - k. the annual report;
  - l. the current investment policy;
  - m. an overview of public codes of conduct, and regulations to which the organization subscribes;
  - n. the organization's own code of conduct (as referred to in 6.1.1) for which the organization wishes to be held accountable;
  - o. the desk or hotline for unethical conduct, and how safety and confidentiality of reports are guaranteed;
  - p. if available, the complaints procedure;
  - q. the main objective and for what target group it wishes to achieve that;
  - r. what programs and/or projects it wishes to perform in order to achieve the main objective;
  - s. what objectives have been achieved, and which ones have not, including the assessment of the extent to which the effects thereof help achieve the main objective;
  - t. the extent to which the assessment (see above) has any consequences for the long-term strategic policy;
  - u. the CBF Recognition passport. This must be directly accessible under 'about us' or a similar location.

## **8. INTERESTED PARTIES**

### *8.1 Communication*

- 8.1.1. The organization sets in writing a policy with regard to its communication with interested parties. In this communication policy, attention is paid to:**
- a. whom the organization designates as interested parties;

- b. the manner in which the best possible relationship with these interested parties is pursued;**
- c. the manner in which it deals with ideas, comments, and wishes of interested parties.**

8.1.2. The organization refrains from disseminating misleading communication.

*8.2. Policy and feedback*

**8.2.1. The organization actively involves interested parties in the creation of the long-term strategic policy, as well as in the assessment of the objectives and the achieved results in relation to the achievement of its main objective.**

**8.2.2. The organization keeps an overview of complaints that interested parties and third parties have filed directly with the organization.**

## RECOGNITION SCHEME STANDARDS – CATEGORY D

### 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 sets in writing a policy in which it explains from what sources it wishes to acquire the required financial resources.**

#### *2.2 Fundraising*

- 2.2.1. The organization sets in writing what fundraising methods it uses, and what the desired ratio is between fundraising costs and the income generated through fundraising.**
- 2.2.2. The ratio between fundraising costs and income generated through fundraising must be reasonable and explainable.
- 2.2.3. The organization only makes use of socially accepted fundraising methods.
- 2.2.4. The organization acts with care when hiring third parties for fundraising activities.

#### *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 long-term strategic policy and a long-term budget.**
- 3.1.2. The organization has an up-to-date annual plan and a budget containing the activities planned for that year.**

#### *3.2 Management of the financial resources*

- 3.2.1. The organization determines the desired size of the reserves and funds.**
- 3.2.2. If a reserve is intended to cover risks, the organization will determine the desired size of the reserve on the basis of a risk analysis. The organization sets in writing what risk-management measures will be taken.**

**3.2.3. The organization sets in writing the investment policy. For all forms of financial management (including financial risk management), the organization determines what financial and non-financial criteria play a role.**

3.2.4. The organization manages its finances in such a way that it provides insight into the relationship between future income and expenditures. One such form is a liquidity forecast

### *3.3 Spending*

**3.3.1. The organization sets in writing how it aims to spend as much as possible on the main objective.**

**3.3.2. The organization determines the desired ratio between the spending towards the objective(s), income generation, and management and administration costs, and will explain the amounts thereof. The organization sets the desired ratio in writing.**

3.3.3. The ratio between the spending towards the objective(s), income generation, and management and administration costs must be reasonable. The ratio will be considered to be reasonable, in any case, if:

- The percentage of spending towards the objective(s) as a percentage of the total costs, over the last three years, is, on average, at least 70%; and
- The abovementioned percentage does not deviate considerably from that of similar organizations; and
- it is substantiated how spending on the objective(s) help towards the achievement of the main objective.

### *3.4 Work processes*

**3.4.1. The organization sets in writing what management information it provides to the director or the supervisor, respectively, so that they are able to fulfill their roles.**

**3.4.2. The organization sets in writing who is authorized to carry out financial and legal activities, and how internal oversight thereof is organized.**

**3.4.3. The organization sets in writing how it monitors the progress of activities, and how it makes adjustments, if necessary, so that it achieves its objective(s).**

**3.4.4. The organization ensures that budgetary control is in place, and makes adjustments, if necessary. The organization sets in writing how it plans to do so.**

### *3.5 Risk analysis*

**3.5.1. The organization sets in writing the risks that could jeopardize the organization's continuity or impact.**

**3.5.2. The organization sets in writing how it seeks to limit and control the identified risks.**

### *3.6 Information security*

**3.6.1. The organization has an up-to-date strategic policy with regard to privacy and information security, in which attention is given to, in any case, organizational and technical measures, and sets this in writing.**

### *3.7. Social responsibility*



- 3.7.1. In its activities, the organization takes into account the impact thereof on society, including their social, environmental and economic impact.

#### 4. IMPACT

- 4.1.1. **The organization includes the main objective in its long-term strategic policy, and for what target group it wishes to achieve that.**
- 4.1.2. **The organization includes in its long-term strategic policy what programs and/or projects it wishes to perform in order to achieve the main objective.**
- 4.1.3. **The organization monitors the results in relation to its objectives, and assesses the extent to which the effects thereof help achieve the main objective. The organization also sets this in writing.**
- 4.1.4. **The organization uses the information as referred to in 4.1.3 for adjusting the long-term strategic policy, if necessary.**
- 4.1.5. The selection of the programs and/or projects will be substantiated in the following manner if possible:

*A. Intended improvement*

The organization indicates how it assesses the knowledge that is available for its programs and projects regarding the intended improvement for the target group/the intended objective, and how it takes this knowledge into account in its choices.

*B. Context analysis*

The organization indicates how it relates to the programs and/or projects of other organizations that are active in the same field, geographically or substantively, and in what ways it seeks to coordinate and/or collaborate in order to achieve the best possible situation for the target group or social purpose.

*C. Rationale*

The organization describes in detail its expectations with regard to the intended improvement and the desired results that its programs and/or projects will have, and what assumptions it uses in that analysis.

#### 5. GOVERNANCE

*5.1 Governance structure*

- 5.1.1. **The governance structure has been laid down in the articles and the charter, if available, and the structure will be organized in such a manner that:**
- a. **there is a separation between the management positions and oversight positions;**
  - b. **the director and the internal supervisor will perform their duties in an independent and ethical manner;**

- c. **the director and the internal supervisor have limited power of disposition; they cannot dispose of the assets of the organization as if these were personal assets;**
- d. **there is a description of how conflicts of interests are prevented, how any semblance of conflicts of interests is prevented;**
- e. **annual performance reviews for the director and the internal supervisor will take place.**

*5.2. Competencies of the directors and supervisors*

- 5.2.1. Job profiles for the director and internal supervisor have been drawn up.**

*5.3 Remuneration policy*

- 5.3.1. Compensations for directors and supervisors are limited to a compensation of the actual costs incurred and/or a non-excessive attendance fee. The amount of the compensation is set in writing.**

- 5.3.2. The organization complies with the Regulation on the Remuneration of Directors of Charities (in Dutch: Regeling beloning directeuren van goededoelenorganisaties).**

## 6. INTEGRITY

*6.1 Integrity policy*

- 6.1.1. The organization sets in writing its integrity policy, and makes sure that the responsibility over the integrity policy has been assigned to someone.**

*6.2 Code of conduct*

- 6.2.1. The organization sets in writing a code of conduct, with an explicit description of the organization's norms and values.**

- 6.2.2. Norms regarding unethical conduct are laid down in the code of conduct.**

- 6.2.3. The organization promotes ethical conduct among employees and others that are involved in the organization. The organization sets in writing how it seeks to do so.**

*6.3. Reporting unethical conduct*

- 6.3.1. The organization creates a desk or hotline where everyone can file reports about unethical conduct in a safe, confidential and hassle-free manner.**

#### *6.4. Investigations, measures, and communication*

- 6.4.1. The organization sets in writing how:**
- a. reports are investigated;
  - b. effective measures are taken, while also keeping in mind that appropriate support is given to those involved;
  - c. it communicates about such reports with care.

## **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 report has a layout in accordance with Guideline 650 for fundraising organizations (in Dutch: Richtlijn 650 Fondsenwervende organisaties) unless a law or other regulations stipulate that another guideline must be followed.**
- 7.1.3. The annual report will include an accountant's audit certificate.**
- 7.1.4. The annual report pays attention to the organization's integrity policy, and contains information about, in any case:**
- a. the way it implements the norms 6.1.1 through 6.4.1;
  - b. the number and nature of reports of unethical conduct, as well as the handling thereof;
  - c. an assessment of the organization's integrity policy.

### *7.2. Provision of Information*

- 7.2.1. The organization publishes the following information:**
- a. the articles or charter;
  - b. The names and positions of directors plus any main and ancillary positions;
  - c. the remuneration policy for director and supervisors;
  - d. the remuneration policy for the board – with the accompanying remuneration format in accordance with the Regulation on the Remuneration of Directors of Charities (in Dutch: Regeling beloning directeuren van goededoelenorganisaties);
  - e. the collective labor agreement or pay scheme that applies to employees;
  - f. the strategy with regard to the sources from which it wishes to acquire the required financial resources;
  - g. the fundraising methods used and the ratio between fundraising costs and income generated through fundraising (desired and realized, with an explanation);
  - h. the ratio between the spending towards the objective(s), income generation, and management and administration costs (desired and realized, with an explanation);
  - i. the desired size of the reserves and funds including an explanation;



- j. the current long-term strategic policy;
- k. the annual report;
- l. the current investment policy;
- m. an overview of public codes of conduct, and regulations to which the organization subscribes;
- n. the organization's own code of conduct (as referred to in 6.1.1) for which the organization wishes to be held accountable;
- o. the desk or hotline for unethical conduct, and how safety and confidentiality of reports are guaranteed;
- p. if available, the complaints procedure;
- q. the main objective and for what target group it wishes to achieve that;
- r. what programs and/or projects it wishes to perform in order to achieve the main objective;
- s. what objectives have been achieved, and which ones have not, including the assessment of the extent to which the effects thereof help achieve the main objective;
- t. the extent to which the assessment (see above) has any consequences for the long-term strategic policy;
- u. the CBF Recognition passport. This must be directly accessible under 'about us' or a similar location.

## 8. INTERESTED PARTIES

### *8.1 Communication*

- 8.1.1. The organization sets in writing a policy with regard to its communication with interested parties. In this communication policy, attention is paid to:
  - a. whom the organization designates as interested parties;
  - b. the manner in which the best possible relationship with these interested parties is pursued;
  - c. the manner in which it deals with ideas, comments, and wishes of interested parties.
- 8.1.2. The organization refrains from disseminating misleading communication.

### *8.2. Policy and feedback*

- 8.2.1. The organization actively involves interested parties in the creation of the long-term strategic policy, as well as in the assessment of the objectives and the achieved results in relation to the achievement of its main objective.
- 8.2.2. The organization keeps an overview of complaints that interested parties and third parties have filed directly with the organization.