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Standards for the Recognition of Charitable Organisations

Standards for the recognition of Charitable Organisations

Adopted on 30 October 2025
Entering into force on 1 January 2026

READER'S GUIDE AND TABLE OF CONTENTS

This document contains the Standards for the recognition of Charitable Organisations, as adopted by the independent Standards Committee. The document starts out with a preamble explaining the system governing the recognition of Charitable Organisations and a number of specific topics, such as governance models and conflicts of interest. It also explains what principle-based standardisation entails and the categories into which Charitable Organisations are divided. This is followed by an overview of the terms used in the standards. Finally, the standards themselves are set out. In the left-hand margin it is indicated for each standard to which category each standard applies and whether the standard is a so-called mandatory standard (S) or a development point (D). The preamble explains the difference between a strict standard and a development point.

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A separate set of standards can also be downloaded for each category of Charitable Organisations from the Standards Committee website (www.commissienormstelling.nl). This enables each category of Charitable Organisations to view at a glance what standards it must meet in order to obtain recognition from the CBF supervisory authority. The Standards Committee publishes explanatory memorandums for some standards. These can also be viewed on the Committee's website.

For further information, please get in touch by e-mailing to secretaris@commissienormstelling.nl.

PREAMBLE

The standards

A CBF-recognized Charitable Organisation must meet the standards set out in this document.

The standards have been adopted by the independent Standards Committee, which forms part of the system for the recognition of Charitable Organisations. In addition to the Standards Committee, other participants in this system are the independent, external regulator CBF and the Dutch Association of Fundraising Organisations (in Dutch: Goede Doelen Nederland). The Standards Committee is charged with drawing up, revising, and updating the standards. In this way, the drafting of the standards is separate from the external supervision of compliance, as well as from the trade association. The arrangements between the three parties have been laid down in a covenant. This 'Covenant for the Recognition Scheme for Charitable Organisations and Donor Platforms' can be found on the Standards Committee's website.

The aim of the standards is to safeguard the trust enjoyed by Charitable Organisations, both among givers and volunteers, as well as among society at large. In order to maintain and strengthen this trust, Charitable Organisations must meet certain requirements. These are requirements that contribute to the proper functioning and performance of Charitable Organisations and to sufficient transparency in this regard. These requirements are laid down in the standards.

For CBF-recognized Charitable Organisations, the standards have independent significance, in addition to rules laid down in legislation and other regulations. Standards may coincide with statutory rules and other regulations that apply to a Charitable Organisation. Sometimes standards are stricter than statutory rules and other regulations.

For the meaning of specific terms used in the standards (and in this preamble), see 'Terms used' below.

Explanatory memorandums

The Standards Committee publishes 'Explanatory Memorandums' regarding one or more specific topics on the occasion of an amendment, or interim amendment, of the standards. These Explanatory Memorandums serve to clarify the purpose of a standard or otherwise provide support for the practical application of the standards. This is in part done to ensure the 'principle-based' character of the standards (more on which below), while nevertheless providing as much legal certainty as possible about the requirements laid down in the standards.

This instrument of ‘Explanatory Memorandums’ was for the first time used in 2025, with a view to clarifying the standards as of 1 January 2026. On this occasion, the Standards Committee publishes the following Explanatory Memorandums:

Explanatory Memorandums		Version
Explanatory Memorandum GD-01	Supervisory Board model and equivalent alternatives	2026
Explanatory Memorandum GD-02	Conflicting interests	2026
Explanatory Memorandum GD-03	Rules on annual reporting	2026

Role and powers of the CBF

At the request of a Charitable Organisation, the CBF assesses whether that Charitable Organisation meets the standards and, if it does, will grant CBF recognition. The recognition is laid down in a Recognition Agreement between the CBF and the Charitable Organisation. This Recognition Agreement refers to the Regulations for CBF Recognition for Charitable Organisations. The Charitable Organisation is bound by all the provisions of these regulations. Article 14 (Conditions for obtaining and retaining Recognition) of these regulations refers, among other things, to the standards.

The CBF supervises the Charitable Organisations it has recognised and may revoke a Recognition it has granted, if one or more standards are no longer met or if doing so is justified by special circumstances.

If the CBF is of the reasoned opinion that such is justified by special circumstances, it may grant CBF Recognition even if not all the standards are met, or it may refuse to grant CBF Recognition even if all the standards are met.

The CBF shall state the reasons for its decisions in writing and, when doing so, may impose additional requirements in order to as far as possible remedy any shortcomings it has identified. The Charitable Organisation may lodge an objection to the CBF's decisions and, if necessary, lodge a subsequent appeal. This too has been provided for in the Regulations for CBF Recognition for Charitable Organisations.

Strict standards and development points

In the standards, a distinction is made between strict standards and development points. The standards specify which standard applies to which category of Charitable Organisations and whether the standard in question concerns a strict standard or a development point for the category concerned.

Strict standards are referred to in the margin by a capital S. In order to obtain and maintain the status of CBF Recognition, the Charitable Organisation must provide written proof that and in what way it meets the strict standards in practice.

Development points are referred to in the margin with a capital D. In order to obtain and maintain the status of CBF Recognition, a Charitable Organisation that does not meet a development point must make an effort to give substance to the development point. Where a development point is not complied with in full, this must be explained by the Charitable Organisation, while, where appropriate, an alternative is put forward. The Charitable Organisation must be able to demonstrate what efforts it has made and explain the results thereof. In the event that the Charitable Organisation's efforts to that end are inadequate, the status of CBF Recognition may be revoked.

Principle-based standards

The standards are principle-based in nature. This means that the focus is predominantly on achieving the objective envisaged by a standard. There is a certain degree of flexibility for functionally equivalent solutions, in other words, equivalent alternatives that do not literally meet the standards, but that do achieve the effect envisaged by those standards.

The above provides Charitable Organisations with a certain flexibility to decide for themselves how they wish to meet the standards. Examples include (1) giving effect to the Charitable Organisation's integrity policy and (2) the raising of funds by the Charitable Organisation in such a way that the givers' trust and willingness to donate to the Charitable Organisations are not harmed. In this context, the Charitable Organisation is expected to carry out an assessment itself and to determine by itself how it will do so. The standard is met if the principle or goal has been achieved. With respect to more specific standards too, the principle-based approach means that reasonableness and fairness play a major part in the interpretation and enforcement of the standards. In case of doubt, the Charitable Organisation can contact the CBF.

The CBF's external supervision of compliance with the standards focuses on the broad principles or goals contained therein, and seeks to avoid a mentality of merely "ticking boxes". Obviously, principle-based standards are also subject to certain requirements, which (where appropriate) may be regarded as a minimum when implementing the principles. The

principle-based character of the standards offers the CBF a certain latitude for interpretation.

The principle-based nature of the standards also has significance for standards that have been phrased as an obligation for the Charitable Organisation to lay down certain rules for itself. The purpose of the standard is to ensure that the Charitable Organisation acts in accordance with the rules it has agreed to comply with. This applies, for example, to the obligation to define the governance model used by it in articles of association and regulations (standard 5.1.1). Incorporated in that standard is the obligation to comply with the requirements of good governance and to observe the rules arising therefrom.

Governance models

A number of standards concern the governance of Charitable Organisations. In practice, various governance models are available for Charitable Organisations. The standards are based on the assumption that a Charitable Organisation has a management board (which is a legal requirement) and possibly a Supervisory Board (in Dutch: Raad van Toezicht). In the law, the Supervisory Board is referred to as a board of supervisory directors (in Dutch: Raad van Commissarissen). For foundations and associations, the law states that this body may be referred to as a supervisory board (articles 47 and 292a of Book 2 DCC).

Standard 5.1.1 allows for the possibility of having a Supervisory Board for all categories of Charitable Organisations. In categories D and E, the Supervisory Board model (or an equivalent alternative) is mandatory. Naturally Charitable Organisations in categories A, B and C may also opt for the Supervisory Board model (or an equivalent alternative), but they are not obliged to do so.

The following two models in particular may be considered as equivalent alternatives to the Supervisory Board model:

The one-tier management model.

The one-tier management model (in Dutch: monistisch besturingsmodel) is provided for by the law. In this a model a distinction is made between executive and non-executive directors. Among the duties of the non-executive directors is the supervision of the executive directors.

The board model/management model

The board model/management model (in Dutch: bestuursmodel met directie) is not explicitly provided for by the law, but it does fit within the scope provided by the law. This model is considered equivalent to the Supervisory Board model, provided a number of conditions are met. For example, the board members may not have any executive duties (except in special circumstances) and the day-to-day management

must have been entrusted to a management team consisting entirely of non- board members. Other requirements relating to the division of roles between the board and the management must also be met.

This is explained in more detail in Explanatory Memorandum GD-01 on the Supervisory Board model and equivalent alternatives. If a Charitable Organisation opts for an equivalent alternative to the Supervisory Board model, a number of standards that have been written for board members and Supervisory Board members apply by analogy. This too is explained in the aforementioned Explanatory Memorandum.

In addition to the aforementioned bodies, a Charitable Organisation may have other bodies under the law or its articles of association. For example, unlike a foundation, an association (in Dutch een vereniging) by operation of Book 2 of the Dutch Civil Code always has a general meeting of members in addition to a management board. According to the law, the articles of association may provide that the general meeting consists of representatives chosen by and from the midst of the members, which is why this body is sometimes also referred to as a members' council. It is furthermore possible, for example, to set up a social advisory council in a Charitable Organisation. The standards naturally allow sufficient scope for such other bodies.

Dealing with conflicting interests

Book 2 DCC contains provisions for conflicting interests of management board members and Supervisory Board members. A conflicting interest within the meaning of that regime occurs with a Charitable Organisation, when a board member or Supervisory Board member must be deemed not to be able to serve the Charitable Organisation's interest in an ethical and impartial manner. This may be caused by the presence of a personal interest or by a position or involvement with another interest that does not run parallel with the interest of the Charitable Organisation. A board member or Supervisory Board member faced with such a conflicting interest is by law required to abstain from the deliberations and the decision-making process regarding topics where the conflicting interest arises. In a more general sense, it can be inferred from case law that the improper handling of conflicting interests, or the appearance thereof, among board members and Supervisory Board members must be prevented. The standards are in line with these statutory provisions and case law and also apply those rules to directors who are not board members.

In practice (and in articles of association and regulations), the Dutch term 'belangenverstrengeling' is also sometimes used as translation of the English term 'Conflict of interest'. In the standards the term 'belangenverstrengeling' has been avoided because it causes confusion and may be misinterpreted. The confusion arises because, in practice and in legal literature, the term 'belangenverstrengeling' is given widely varying meanings. According to some, board members, Supervisory Board members and directors should at all

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times avoid ‘belangenverstrengeling’ (and the appearance therefore). They therefore interpret the term as something negative. According to others, however, there can also be positive forms of ‘belangenverstrengeling’ apart from negative ones for the aforementioned officers. To avoid this confusion, the Dutch term ‘belangenverstrengeling’ shall not be used in the standards but instead the term ‘Tegenstrijdig belang’. In English, this concept is referred to as a ‘conflict of interest’, which clarifies the emphasis on its undesirable outcomes that is intended to be addressed by the standards.

Explanatory Memorandum 02 contains a number of specific guidelines for the careful handling of conflicting interests, while the Dutch term ‘belangenverstrengeling’ is discussed in more detail.

Five categories of Charitable Organisations

Charitable Organisations are divided into categories A - E. Category A comprises the smallest Charitable Organisations, whereas the largest Charitable Organisations are in category E. Each category comes with a set of standards that are tailored to the size and complexity of the Charitable Organisation within that category.

The standards seek to ensure a balance between, on the one hand, what may be expected in terms of requirements and accountability, given the complexity and size of a Charitable Organisation and the appeal it makes to the willingness to donate, and, on the other hand, the capacity of the Charitable Organisation and the costs that are involved in complying with the standards.

The CBF determines the category to which a Charitable Organisation belongs, based on the total income.

Category thresholds		
	Minimum income	Maximum income
Category A		EUR 50,000
Category B	EUR 50,000	EUR 200,000
Category C	EUR 200,000	EUR 1,000,000
Category D	EUR 1,000,000	EUR 7,500,000
Category E	EUR 7,500,000	

TERMS USED

In the standards the following terms have the meaning assigned to them.

accountant	An accountant (bearing the tile RA or AA) who is listed in the accountants' register of the Royal Netherlands Institute of Chartered Accountants (NBA).
activities	Actions, programmes and/or projects that contribute towards realizing the Charitable Organisation's objectives.
ANBI	A Charitable Organisation that has been designated as a public benefit organisation by the Dutch Tax and Customs Administration.
annual plan	A description of the Charitable Organisation's proposed activities for any year.
annual report	A document in which the t board presents a written account of the state of affairs at the Charitable Organisation and of the policy pursued by the Charitable Organisation.
annual reporting	The annual report drawn up by the board, the financial statements and the other documents, including the opinion issued by an accountant or audit committee.
board	The body that pursuant to Book 2 DCC is charged with managing the Charitable Organisation.
board member	A member of the board
CBF	Stichting CBF, Regulator of charitable organisations, registered with the Chamber of Commerce under number 41198566.
CBF Recognition	The certification that the CBF may grant to Charitable Organisations in accordance with the 'CBF Recognition Scheme for Charitable Organisations'.

Charitable Organisation	<p>An organisation, being a legal entity under Dutch private law with full legal capacity, with its registered address in the Netherlands, with the following characteristics:</p> <ul style="list-style-type: none"> - having as its mission the realization of a long-term social improvement among people and culture, animals, nature, and/or the climate; - working in accordance with the principle of 'by us, for others'; - having no profit motive; - for the purpose of the realization of the objectives, making an appeal to the public by raising funds, recruiting volunteers, and/or obtaining goods, or to other organisations that offer money, labour, and/or goods; - not being a political party; - not being a religious community nor any of the independent divisions or bodies associated therewith.
complaint	A written expression of dissatisfaction regarding an act or omission on the part of the Charitable Organisation.
conflicting interests	Any direct or indirect personal interests on the part of persons who should act in the interest of the Charitable Organisation's interest that are incompatible with the interest of the Charitable Organisation. This is explained in greater detail in the preamble.
director	board member or other person (as a rule referred to as 'director'), who is charged, alone or with others, with the day-to-day management of the Charitable Organisation.
donor	<p>The natural person who donates money or goods to a Charitable Organisation, and receives no benefit in return. This definition also covers the natural person who is asked to give money or goods to the Charitable Organisation.</p>
financial statements	Financial statements consisting of the balance sheet and the state of income and expenditure, with explanatory notes, and (if applicable) consolidated financial statements.

givers	Donors and legal entities (including donor-advised funds, businesses, lottery firms and providers of grants) who donate money, services and/or goods to the Charitable Organisation, and receive nothing in return.
Guideline 650	Guideline 650 for large fundraising organisations (in Dutch: Richtlijn 650 Fondsenwervende organisaties) published by the Dutch Accounting Standards Board (in Dutch: Raad voor de Jaarverslaggeving).
Guideline C2	Guideline C2 for small fundraising organisations (in Dutch: Richtlijn C2 Kleine fondsenwervende organisaties) published by the Dutch Accounting Standards Board (in Dutch: Raad voor de Jaarverslaggeving).
management	The body made up of one or more managing directors.
mission	The envisaged social improvement that a Charitable Organisation wishes to achieve, as a rule in the long term.
non-excessive attendance fee	A compensation that is in line with the current Advisory Councils and Committees (Fees) Decree (in Dutch: Besluit vergoedingen adviescolleges en commissies).
objectives	The intended outcomes of the Charitable Organisation's activities, aimed at achieving its mission.
policy/ strategic plan (multiyear or otherwise)	A description of at least the objectives and proposed activities of the Charitable Organisation for the upcoming year(s).
donor recruitment schedule	The planning schedule for the recruitment of donors published by the Dutch foundation: Stichting Regulering Huis-aan-huis Werving (the regulator of door-to-door donor acquisition activities), the foundation charged with monitoring compliance with the conditions, including the code of conduct to be observed by Donor recruiters, as published on the RHW's website.
Beloningsregeling (Remuneration scheme)	The scheme adopted by the Standards Committee, containing the principles for remuneration and a maximum level of remuneration for directors of Charitable Organisations.

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stakeholders	Those having a direct interest in the work of the Charitable Organisation, including in any case, but not limited to, the members of the target group, donors and other givers, volunteers and sympathizers.
Supervisory Board	The board of supervisory directors, in Dutch: Raad van Toezicht of Raad van Commissarissen.
Supervisory Board member	A member of the Supervisory Board.
sympathizer	A natural person who makes a public statement that serves as support for the Charitable Organisation and its Mission.
volunteer	A natural person who makes time available for a Charitable Organisation, and who receives no, or merely a symbolic (i.e.: a very small), compensation in return.

STANDARDS – Categories A – E**1. Mission****1.1 MISSION**

A	B	C	D	E	Standard 1.1.1 – Mission
S	S	S	S	S	The Charitable Organisation solely conducts activities that are aimed at accomplishing the Mission. This also follows from the articles of association.

1.2 Continuing the mission in case of liquidation

A	B	C	D	E	Standard 1.2.1 – Liquidation
S	S	S	S	S	The Charitable Organisation shall stipulate in its articles of association that any assets left after liquidation shall be spent for the benefit of an ANBI (Public Benefit Organisation) or a foreign organisation that exclusively, or almost exclusively, pursues the general public interest.

A	B	C	D	E	Standard 1.2.2 – Liquidation cultural ANBI
S	S	S	S	S	The Charitable Organisation with ANBI status shall stipulate in its articles of association that any assets left after liquidation shall be spent for the benefit of an ANBI pursuing similar objectives or for a foreign organisation that exclusively, or almost exclusively, pursues the general public interest and has similar objectives.

2. PEOPLE, RESOURCES AND RECRUITMENT**2.1 VOLUNTEERS AND EMPLOYEES**

A	B	C	D	E	Standard 2.1.1 – Good employment practice
D	D	S	S	S	The Charitable Organisation shall treat the volunteers and employees responsibly.
.	.	S	S	S	It shall define how it does so.

2.2 RESOURCES

A	B	C	D	E	Standard 2.2.1 – Required resources
S	S	S	S	H	The Charitable Organisation shall define from which sources it wishes to acquire the required resources (financial or otherwise).

2.3 RECRUITMENT

A	B	C	D	E	Standard 2.3.1 – Fundraising methods
S	S	S	S	S	The Charitable Organisation shall define the fundraising methods used by it.

A	B	C	D	E	Standard 2.3.2 – fundraising costs
S	S	S	S	S	The Charitable Organisation shall define the desired ratio between the fundraising costs and the income generated from that activity.
D	D	S	S	S	The ratio must be reasonablejustifiable.
D	D	.	.	.	The Charitable Organisation shall explain this ratio, if the fundraising costs are substantial.
.	.	S	S	S	The Charitable Organisation shall explain this ratio.
A	B	C	D	E	Standard 2.3.3 – Confidence and willingness to donate
S	S	S	S	S	The Charitable Organisation shall raise funds in such a manner that the trust and willingness of donors, other givers and volunteers to donate to the Charitable Organisations will not be affected.
A	B	C	D	E	Standard 2.3.4 – Door-to-door recruitment
S	S	S	S	S	If the Charitable Organisation recruits donors by the door-to-door method, or commissions external partners to do so, it shall use the (wervingsrooster) Recruitment Schedule, or issues it to be used. The Charitable Organisation shall comply with the conditions applicable to the use of the Recruitment Schedule.
A	B	C	D	E	Standard 2.3.5 – Relationship with Donors
.	.	S	S	S	The Charitable Organisation shall make sure that donors may terminate or amend their relationship with the Charitable Organisation in a straightforwardmanner, and shall define how it does so.

3. ORGANISATION AND BUSINESS OPERATIONS

3.1 STRATEGY AND POLICY

A	B	C	D	E	Standard 3.1.1 – Policy plan
S	S	S	S	S	The Charitable Organisation has an up-to-date policy plan and a budget.
.	.	S	S	S	Both are of a multi-year nature..
A	B	C	D	E	Standard 3.1.2 – Annual plan
.	.	S	S	S	The Charitable Organisation has an up-to-date annual plan plus an accompanying budget.

To the left of each standard it is mentioned to which category the text applies.

S = Strict standard for this category

D = Development point for this category

3.2 MANAGEMENT OF THE FINANCIAL RESOURCES

A	B	C	D	E	Standard 3.2.1 – Restrictions on accumulation of assets
S	S	S	S	S	The Charitable Organisation shall not hold more reserves and funds than are required for the purpose of achieving the mission.
A	B	C	D	E	Standard 3.2.2 – Policy on reserves and funds
S	S	S	S	S	The Charitable Organisation sets out its policy with regard to the function and size of the reserves and funds.
A	B	C	D	E	Standard 3.2.3 – Reserves required to cover risks
.	.	.	S	S	In the case of a reserve intended to cover risks, the Charitable Organisation shall determine the desired size of this reserve on the basis of a risk analysis. The Charitable Organisation shall also determine which measures will be taken to manage these risks.
A	B	C	D	E	Standard 3.2.4 – Asset management and investments
.	S	S	.	.	If the Charitable Organisation engages in investment activities, it shall set out the investment policy.
.	.	.	S	S	The Charitable Organisation shall set out the investment policy.
.	.	.	S	S	With regard to all forms of financial management, or risk management, the Charitable Organisation shall specify which financial and non-financial criteria are relevant.
A	B	C	D	E	Standard 3.2.5 – Liquidity
.	.	D	.	.	The Charitable Organisation shall manage the funds in such a manner as to be provided with an insight into the relation between any future income and expenditure.
.	.	.	S	S	The Charitable Organisation shall provide a projection of its liquidity position.

3.3 SPENDING

A	B	C	D	E	Standard 3.3.1 – Maximum target spending
S	S	S	S	S	The Charitable Organisation shall aim to spend as much of the resources on the objects as is possible and shall define how it does so.
A	B	C	D	E	Standard 3.3.2 – Desired allocation of costs
S	S	S	S	S	The Charitable Organisation determines the desired ratio between expenditure on its objectives, the fundraising costs and cost of management and administration.
.	.	S	S	S	The Charitable Organisation shall explain the level of this ratio.
.	.	.	.	S	The Charitable Organisation shall each time do so for the coming year.

To the left of each standard it is mentioned to which category the text applies.

S = Strict standard for this category

D = Development point for this category

A B C D E	Standard 3.3.3 – Actual cost allocation
. . D D D	The Charitable Organisation shall calculate the actual spending of funds on its objectives over the past year and explain any deviations from the annual plan.

A B C D E	Standard 3.3.4 – Reasonable allocation of costs
. . D D S	The ratio between the Charitable Organisation's spending on its objectives, on fundraising costs and on the cost of management and administration should be reasonable and justifiable.
. . D D D	The ratio between the Charitable Organisation's spending on its objectives, fundraising costs and cost of management and administration shall in any case be deemed to be reasonable if, on average over the past three years, the amount spent on its objectives amounts to at least seventy per cent of the total costs.

A B C D E	Standard 3.3.5 – Expenditure on information
. . . . D	Where (expenditure on) information and education activities (awareness-raising) forms part of the objective, the Charity demonstrates how the intended awareness, attitudinal, and/or behavioral changes (other than the giving of money) among the target group directly contribute to achieving its mission.

3.4 RISK MANAGEMENT

A B C D E	Standard 3.4.1 – Risk analysis
D D D S S	The Charitable Organisation determines what risks could jeopardize the Charitable Organisation's continuity or impact.
. . . S S	The Charitable Organisation shall set these risks down in writing.

A	B	C	D	E	Standard 3.4.2 – Risk management
D	D	D	.	.	The Charitable Organisation provides an insight into the measures it takes to manage these risks.
.	.	.	S	S	The Charitable Organisation shall define how it tries to limit and manage the risks identified.

A	B	C	D	E	Standard 3.4.3 – Risk of money laundering and financing of terrorism
D	D	S	S	S	If the Charitable Organisation pursues objectives and/or carries out activities in countries or areas with an increased risk of money laundering or terrorist financing, it shall determine what specific risks apply and how it manages these.
.	.	S	S	S	The Charitable Organisation shall define how it does so.

3.5 SECURING INFORMATION

A	B	C	D	E	Standard 3.5.1 – Information security
.	.	S	S	S	The Charitable Organisation shall have an up-to-date policy on privacy and information security, which explicitly covers organisational and technical measures.

3.6 INTERNAL GUIDANCE AND CONTROL

A	B	C	D	E	Standard 3.6.1 – Authorisations
.	.	D	S	S	The Charitable Organisation sets out who is authorised to perform financial and legal transactions and how the internal control of these transactions is carried out.

A	B	C	D	E	Standard 3.6.2 – Planning and control cycle
.	.	D	S	S	The Charitable Organisation has a system for monitoring work processes (planning and control cycle) and makes adjustments where necessary.

A	B	C	D	E	Standard 3.6.3 – Budget monitoring
.	.	D	S	S	The Charitable Organisation has a system for monitoring the budget and makes adjustments where necessary.

3.7 ACTING IN A SOCIALLY RESPONSIBLE MANNER

A	B	C	D	E	Standard 3.7.1 – Social responsibility
.	.	.	D	S	The Charitable Organisation has an up-to-date policy regarding socially responsible conduct in the social, ecological and economic fields. It shall compare its own actions with existing or expected rules, or rules of conduct, relevant to the Charitable Organisation.
.	.	.	.	S	It shall set down this policy in writing.

4. IMPACT

4.1 IMPACT

A	B	C	D	E	Standard 4.1.1 – Mission and target group
S	S	S	S	S	The Charitable Organisation determines the mission and for which target group it wishes to achieve the objectives set forth therein.
A	B	C	D	E	Standard 4.1.2 – Mission and activities
S	S	S	S	S	The Charitable Organisation sets down in writing which activities it wishes to undertake for the purpose of fulfilling the mission.
.	.	.	S	S	It shall do so in a multiyear policy plan.
A	B	C	D	E	Standard 4.1.3 – Mission and realized objectives
S	S	S	.	.	The Charitable Organisation shall provide an insight into the activities it has realized and shall set this down in writing.
.	D	D	S	S	The Charitable Organisation shall monitor the realization of the objectives and review the extent to which their effects contribute to the realization of the mission.
A	B	C	D	E	Standard 4.1.4 – Evaluation and adjustment of the policy
.	D	D	S	S	The Charitable Organisation shall use the review as referred to in 4.1.3 for the purpose of, if necessary, amending the policy.

A	B	C	D	E	Standard 4.1.5 – Impact methodologies
.	.	.	D	D	Where possible, the selection of activities shall be substantiated in the following manner:
					A. Intended improvement
					The Charitable Organisation shall explain how it examines and considers the available knowledge about its mission when selecting its activities.
					B. Context analysis
					The Charitable Organisation shall explain how it relates to the activities of other Charitable Organisations that are active in the same geographical area and/or in the same field and how it strives for coordination and/or cooperation in order to achieve its own objectives as effectively as possible.
					C. Logic
					The Charitable Organisation shall describe the expectations regarding the intended improvement and the desired results that the activities will bring about, and the assumptions it makes in this regard.

5. GOVERNANCE

5.1 ORGANIZATION, DUTIES AND RESPONSIBILITIES

A	B	C	D	E	Standard 5.1.1 – Governance structure
S	S	S	S	S	The Charitable Organisation lays down the governance model used by it in the articles of association and in regulations.
.	.	.	S	S	The Charitable Organisation has a Supervisory Board (or uses an equivalent alternative for the Supervisory Board model, see the preamble).
A	B	C	D	E	Standard 5.1.2 – Independent and ethical performance of duties
S	S	S	S	S	The Charitable Organisation shall ensure the independent and ethical performance of duties by its board members and, if the Charitable Organisation has a Supervisory Board, the independent and ethical performance of duties by the Supervisory Board members. The Charitable Organisation shall set down in the articles of association and/or in regulations how it does so.

A	B	C	D	E	Standard 5.1.3 – Good governance
D	D	D	.	.	If necessary, the Charitable Organisation shall engage additional expertise (subject-matter and financial), to manage the Charitable Organisation and achieve its objectives.
.	.	.	S	S	The Charitable Organisation shall provide for the following matters in the articles of association and regulations:
.	.	.	S	S	a. the duties, allocation of duties, the composition and the job profiles of the board and the Supervisory Board;
.	.	.	S	S	b. with regard to the Supervisory Board: the desired number of members, the criteria for expertise, independence, diversity and inclusion, the method of appointment and dismissal of the members and the maximum terms of office of the members;
.	.	.	S	S	c. with regard to the Supervisory Board: ongoing education;
.	.	.	S	S	d. with regard to the Supervisory Board: an annual self-assessment that must be performed periodically under independent and external supervision; and
.	.	.	S	S	e. with regard to the management board: an annual self-assessment.
.	.	.	S	S	The articles of association and/or regulations governing these subjects are kept up to date by the Charitable Organisation.
A	B	C	D	E	Standard 5.1.4 – Provision of information internal supervision
S	S	S	.	.	If the Charitable Organisation has a Supervisory Board, the management board shall provide the information required by the Supervisory Board for the performance of its duties in a timely manner.
.	.	.	S	S	The management board shall provide the information required by the Supervisory Board for the performance of its duties in a timely manner.
A	B	C	D	E	Standard 5.1.5 – Principal and other positions
S	S	S	S	S	The Charitable Organisation shall record all principal and other positions of the management board members, any director(s) and – if the Charitable Organisation has a Supervisory Board – the Supervisory Board members.
A	B	C	D	E	Standard 5.1.6 – Compliance
.	.	.	S	S	In the annual report, the management board accounts for the manner in which the Standards are complied with.

A B C D E Standard 5.1.7 – View on supervision

. . . D D The Supervisory Board adopts a view on supervision (in Dutch: toezichtsvisie). The view on supervision may form part of the regulations adopted by the Supervisory Board.

5.2 POWER OF DISPOSITION

A B C D E Standard 5.2.1 – Power of disposition

S S S S S The authority of the management board members and (if present) of the Supervisory Board members and the employees of the Charitable Organisation has been limited in such a manner that they cannot dispose of the assets of the Charitable Organisation as if these were their own assets. The limited authority of the management board members and (if present) of the Supervisory Board members shall appear from the articles of association and from the regulations, if any.

5.3 Conflicting interests

A B C D E Standard 5.3.1 – Measures against conflicting interests

S S S S S The Charitable Organisation shall lay down adequate rules in its articles of association and/or regulations to prevent any improper handling, or the appearance thereof, of any conflicting interests involving management board members and (where applicable) Supervisory Board members, and shall give effect to these.

A B C D E Standard 5.3.2 – Rendering account for conflicting interests

S S S S S If a conflict of interest has arisen with regard to a board member or (where applicable) a Supervisory Board member, the Charitable Organisation shall be transparent about this and mention in its annual report what measures have been taken.

5.4 Remuneration policy and pay

A B C D E Standard 5.4.1 – Reimbursement of expenses

S S S S S The remuneration for management board members who are not directors and (where applicable) for Supervisory Board members shall be limited to payment of the actual costs incurred and/or a non-excessive attendance fee. The amount of such compensation will be set forth in writing.

A B C D E Standard 5.4.2 – Remuneration for management board members

S S S S S The Charitable Organisation shall observe the Remuneration Scheme (Beloningsregeling) with regard to paid directors

6. INTEGRITY

6.1 INTEGRITY POLICY

A	B	C	D	E	Standard 6.1.1 – Integrity policy
D	S	S	.	.	The Charitable Organisation is committed to preventing any unethical behaviour and shall provide an insight into how it does so.
.	.	.	S	S	The Charitable Organisation shall adopt an integrity policy for the purpose of promoting ethical conduct among its employees and others involved with the Charitable Organisation and minimizing the risks of unethical conduct. The Charitable Organisation shall ensure that responsibility for the integrity policy has been assigned.
D	S	S	S	S	Unethical conduct includes, but is not limited to: <ul style="list-style-type: none"> A. abuse of power (corruption, improper handling of conflicting interests, nepotism, manipulation, abuse/leaking of information). B. Financial abuses (fraud, improper use and/or abuse of resources, theft, tax evasion, asset management/an investment policy that is inconsistent with the Charitable Organisation's Mission); C. Interpersonal violations (sexual harassment, sexual intimidation, sexual violence, aggression, discrimination, bullying).
A	B	C	D	E	Standard 6.1.2 – Integrity risks
S	S	S	S	S	The Charitable Organisation shall ,amongst other things, identify the specific risks of unethical conduct that it may be facing, given its nature.
.	.	.	S	S	The Charitable Organisation documents these in the integrity policy.
A	B	C	D	E	Standard 6.1.3 – Promoting ethical conduct
D	D	D	S	S	The Charitable Organisation promotes ethical behavior among its employees and others involved in the Charitable Organisation.
.	.	.	S	S	The Charitable Organisation shall adopt a code of conduct based on the integrity policy. The code of conduct contains values and standards for employees and others involved with the Charitable Organisation, as well as the rules of conduct arising therefrom, taking into account the risks run by the Charitable Organisation.

A	B	C	D	E	Standard 6.1.4 – Reviewing the integrity policy
.	.	.	H	H	The Charitable Organisation shall periodically review the integrity policy and the code of conduct and if necessary amend said policy.

6.2 REPORTS OF UNETHICAL CONDUCT AND FOLLOW-UP ACTIONS

A	B	C	D	E	Standard 6.2.1 – Reporting centre for integrity violations
D	D	D	S	S	The Charitable Organisation shall create an integrity reporting channel where anyone can report unethical conduct in a safe, confidential and in an easily accessible manner.

A	B	C	D	E	Standard 6.2.2 – Follow-up actions regarding reports
D	D	D	.	.	The Charitable Organisation is equipped to implement appropriate measures following a report of unethical conduct.
.	.	.	S	S	The Charitable Organisation shall define how such reports are investigated.

A	B	C	D	E	Standard 6.2.3 – Measures and support
.	.	.	S	S	The Charitable Organisation shall define how adequate measures can be taken and what appropriate support can be provided to those involved if a report is made.

A	B	C	D	E	Standard 6.2.4 – Careful communication
.	.	.	S	S	The Charitable Organisation establishes procedures for communication about a report in a careful and responsible manner.

6.3 MORAL DELIBERATIONS

A	B	C	D	E	Standard 6.3.1 – Moral dilemmas
.	.	.	D	D	At least once a year, the Charitable Organisation shall identify any moral dilemmas relevant to its own organization. The Charitable Organisation shall facilitate periodic meetings with employees and volunteers, if any, in which these dilemmas are reflected upon.

7. STAKEHOLDERS

7.1 STAKEHOLDERS AND ACCESSIBILITY

A	B	C	D	E	Standard 7.1.1 – The stakeholders
S	S	S	S	S	The Charitable Organisation shall define who it regards as stakeholders.

A	B	C	D	E	Standard 7.1.2 – Relationship with stakeholders
D	D	S	S	S	The Charitable Organisation is receptive to ideas, comments, wishes and complaints from stakeholders and others.
.	.	.	S	S	The Charitable Organisation seeks to have an optimal relationship with the stakeholders.
.	.	S	S	S	The Charitable Organisation shall define how it does so.

A	B	C	D	E	Standard 7.1.3 – Complaints handling
.	.	.	S	S	The Charitable Organisation handles complaints expressed by stakeholders and others involved with the Charitable Organisation.

7.2 RELATIONS WITH STAKEHOLDERS

A	B	C	D	E	Standard 7.1.2 – Dealing with stakeholders
D	D	D	S	S	The Charitable Organisation shall refrain from misleading communications and shall be transparent, respectful and careful in its dealings with stakeholders.
.	.	.	S	S	The Charitable Organisation shall define how it does so.

7.3 STAKEHOLDERS AND IMPACT

A	B	C	D	E	Standard 7.3.1 – Involving stakeholders
.	.	D	S	S	The Charitable Organisation shall involve stakeholders in the evaluation as referred to in 4.1.3.
.	.	.	S	S	The Charitable Organisation shall define how it does so.

8. ACCOUNTABILITY

8.1 ANNUAL REPORTING

A	B	C	D	E	Standard 8.1.1 – Annual reporting within six months
S	S	S	S	S	Within six months from the end of the financial year, the annual report shall be adopted. Within the terms set by the law, this period may be extended by a period of no more than four months on the basis of special circumstances.
A	B	C	D	E	Standard 8.1.2 – Structuring of the annual report
S	S	.	.	.	The financial statements are drawn up in accordance with the formats of Guideline C2 or Guideline 650.
D	D	.	.	.	In addition to the financial statements, the Charitable Organisation shall seek to also structure the other components of its annual report in accordance with Guideline C2 or Guideline 650. If legislation or regulations stipulate that a different guideline of the Dutch Accounting Standards Board must be observed, the Charitable Organisation shall explain this. In that case, the annual report shall contain additional information in accordance with Guideline C2 or Guideline 650.
.	.	S	.	.	The annual report shall be structured in accordance with Guideline C2 or Guideline 650, unless legislation or regulations stipulate that a different guideline of the Dutch Accounting Standards Board must be observed. In that case, the annual report shall contain additional information in accordance with Guideline C2 or Guideline 650.
.	.	D	.	.	The annual report shall provide an insight into the allocation of costs in accordance with the 'Model 3 Explanation of Expenses' from Guideline 650. If the Charitable Organisation decides to derogate from, it shall state the reasons for doing so.
.	.	.	S	S	The annual report shall be structured in accordance with Guideline 650, unless legislation or regulations stipulate that a different guideline of the Dutch Accounting Standards Board must be observed. In that case, the annual report shall contain additional information in accordance with Guideline 650.
A	B	C	D	E	Standard 8.1.3 – Auditing the annual report
S	S	.	.	.	The annual report shall be audited and provided with a statement by the cash committee (volunteers)(in Dutch: kascommissie) or a professional administrative office, or with at least a compilation report from an accountant.

To the left of each standard it is mentioned to which category the text applies.

S = Strict standard for this category

D = Development point for this category

- S S . . . The audit committee (if applicable) consists of at least two members who have sufficient financial expertise and are independent and impartial.
- S S . . . The board is obliged to provide the audit committee with all the information it requests for the purposes of its audit.
- S S . . . If the Charitable Organisation has a Supervisory Board, this will act as the audit committee or the audit committee will be appointed by it. If the Charitable Organisation does not have a Supervisory Board, the audit committee will be appointed by the board.
- S S . . . The Charitable Organisation shall define the policy regarding the audit of the annual report.

A B C D E Standard 8.1.3 – Auditing the annual report (continued)

- . . S . . The annual report must be provided with at least a compilation report from an accountant.
- . . D . . The Charitable Organisation shall develop in such a way that, with effect from a certain reporting year, the accountant's compilation report with the annual report will be replaced by a review report (in Dutch: beoordelingsverklaring) from an accountant.
- . . . S S The annual report shall be accompanied by an accountant's audit opinion.

A B C D E Standard 8.1.4 – Rendering account for the integrity policy

- . . . S S The annual report shall address the main features and the most recent evaluation of the Charitable Organisation's integrity policy.

A B C D E Standard 8.1.5 – Rendering account for integrity violations

- . . . S S The annual report shall contain information on the number and the nature of reports of unethical behaviour and the way these have been handled.

8.2 PROVISION OF INFORMATION

A B C D E Standard 8.2.1 – Publication

- S S S S S The Charitable Organisation publishes the following information on its publicly accessible website;
- S S S S S (1) the CBF-Recognition Passport. This must be directly accessible under the heading 'about us' or in a similar location;
- S S S S S (2) the articles of association and (if applicable) the regulations;
- S (3) the names and positions of the members of the board and (if applicable) the Supervisory Board;

To the left of each standard it is mentioned to which category the text applies.

S = Strict standard for this category

D = Development point for this category

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| . S S S S | | The names and positions of the members of the board and (if applicable) the Supervisory Board, as well as their principal and other positions, if any; |
| S S S S S | (4) | the most recent annual report; |
| S S S S S | (5) | the sources from which the Charitable Organisation wishes to obtain the required resources; |
| S S S S S | (6) | the fundraising methods used; |
| S S . . . | (7) | the ratio between the fundraising costs and the income from fundraising, both desired and achieved and – in the event of substantial fundraising costs – with explanatory notes; |

A B C D E Standard 8.2.1 – Publication (continued)

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|-----------|------|---|
| . . H H H | | the ratio between the fundraising costs and the income from fundraising, both desired and achieved, with explanatory notes; |
| S S . . . | (8) | the ratio between the funds spent on the objectives, the fundraising costs and the cost of management and administration, both desired and achieved. |
| . . S S S | | the ratio between the funds spent on the objectives, the fundraising costs and the cost of management and administration, both desired and achieved, with explanatory notes. |
| S S S S S | (9) | the policy regarding the function and size of the reserves and funds; |
| S S S S S | (10) | the remuneration policy for unpaid management board members and (if applicable) for Supervisory Board members; |
| S S S S S | (11) | the remuneration policy for the paid directors, including the remuneration format in accordance with the Beloningsregeling; |
| S S S S S | (12) | if the Charitable Organisation employs staff, which collective bargaining agreement or salary scheme applies, plus the total personnel costs; |
| S S S S S | (13) | the current policy plan, or multiyear policy plan; |
| S S S S S | (14) | the mission and the target group for which the Charitable Organisation wishes to realize the objectives laid down therein; |
| S S S S S | (15) | the activities the Charitable Organisation wishes to perform; |
| S S S . . | (16) | the activities that have been realized and those that have not been realized; |
| . . . H H | | the objectives that have been accomplished and those that have not been accomplished, and the assessment as to how the effects thereof contribute towards fulfilling the mission; |

To the left of each standard it is mentioned to which category the text applies.

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- . H H H H (17) the current investment policy (if applicable);
- . . . H H (18) the extent to which the review as referred to in 4.1.3 will have any implications for the policy;
- . . . H H (19) an overview of the public codes of conduct and guidelines endorsed by the Charitable Organisation;
- . . . H H (20) the organisation's own code of conduct as referred to in 6.1.3, for which the Charitable Organisation wishes to be held accountable;
- . . . H H (21) the reporting centre for unethical conduct and the way in which the security and confidentiality of reports are guaranteed;
- . . . H H (22) the complaints procedure.