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Norm_____ Erkenning goede doelen

stelling

**CBF RECOGNITION SCHEME STANDARDS FOR CHARITABLE
ORGANIZATIONS**

ADOPTED ON 4 DECEMBER 2024, ENTERING INTO FORCE ON 1 JANUARY 2025

PREAMBLE TO THE CBF RECOGNITION SCHEME STANDARDS

STANDARDS COMMITTEE

The independent Standards Committee is part of the system for recognizing charitable organizations. At the heart of that system is the Recognition Scheme for Charitable Organizations. In addition to the Standards Committee, other participants in this system are CBF, the Dutch independent Charity Regulator (hereinafter: the CBF), and the Dutch Association of Fundraising Organizations (in Dutch: Goede Doelen Nederland). Together, the three of them give effect to the CBF Recognition Scheme for Charitable Organizations. The Standards Committee is charged with drawing up, revising, and updating the standards of the CBF Recognition Scheme for Charitable Organizations, where the imposition of standards, on the one hand, and the supervision of compliance with these, on the other hand, are separate activities. The arrangements between the three participants have been laid down in the Covenant on the CBF Recognition Scheme for Charitable Organizations, which can be found on the website of the Standards Committee.

GOAL: WHAT IS THE PURPOSE OF THESE STANDARDS

The goal of the Recognition Scheme for Charitable Organizations is to safeguard the trust that charitable organizations enjoy of both donors and other givers, and of society at large. In order to maintain and strengthen this trust, charitable organizations must meet certain requirements. These requirements have been laid down in the CBF Recognition Scheme Standards for Charitable Organizations.

ROLE AND POWERS OF THE REGULATOR CBF

The CBF recognizes charitable organizations by establishing that they meet the CBF Recognition Scheme Standards for Charitable Organizations, and, in that case, grants CBF Recognition. The CBF can revoke recognition if one or more standards are not (or no longer) met.

DISTINCTION BETWEEN CONCRETE STANDARDS AND DEVELOPMENT POINTS

In the CBF Recognition Scheme for Charitable Organizations, a distinction is made between concrete standards and development points.

Concrete standards are always typed in bold font. In order to be granted and maintain the status of CBF Recognition, a charitable organization must be able to demonstrate that it meets the standards in practice (as well as how it does so).

A development point is typed in plain font. In order to be granted and maintain the status of 'CBF Recognized charity', a charitable organization must, insofar it has not already met the development point, make an effort to address the issues raised in a development point. Where a development point is not complied with in full, this is explained by the charitable organization, while, where appropriate, an alternative is put forward. The charitable organization must be able to demonstrate what efforts it has made, and explain the results thereof. If the charitable organization's efforts to that end are inadequate, the status of CBF Recognition may be revoked.

PRINCIPLE-BASED STANDARDS

The CBF Recognition Scheme uses 'principle-based' standards. This means that standards are based on broad principles or goals that must be achieved instead of on detailed rules as is the case with 'rule-based' regulations. Principle-based standards offer charitable organizations more flexibility to decide for themselves how they wish to meet the standards. Examples include (1) drawing up the charitable organization's integrity policy and (2) fundraising by the charitable organization in such a way that givers' confidence and willingness to donate are not harmed. In this context, the charitable organization is expected to conduct 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.

The CBF's supervision of compliance with these principle-based standards focuses on the broad principles or goals, and seeks to avoid a mentality of merely "ticking boxes". Obviously, principle-based standards are also subject to certain requirements, which (in relevant situations) can be regarded as a minimum when implementing the principles. The supervision of compliance with principle-based standards offers the regulator a certain latitude for interpretation. All decisions of the regulator will be supported with reasons. Charitable organizations can file objections and appeals (if necessary) against the decisions of the regulator.

GOVERNANCE MODELS

In the CBF Recognition Scheme, standards have been laid down relating to the governance of charitable organizations. In practice, charitable organizations, i.e. foundations or associations, use four different governance models:

1. The Board model: this is a model with a single governing body, being the board that, by operation of a statute (Book 2 of the Dutch Civil Code), is responsible for running the charitable organization. The law stipulates that there must be at least one board member.
2. The Board with a Management Board model: in this model, alongside the governing board, there is/are an individual/a number of individuals having the title of 'director' pursuant to the articles of association and/or a continuous power of attorney from the board, and who is/are responsible for the day-to-day operations (or a part thereof) of the charitable organization.
3. The Supervisory Board model: this model is characterized by having a board and an internal supervisory body within the meaning of the law (Book 2 of the Dutch Civil Code): a board of supervisory directors or a supervisory board. If the board consists of a single member, he or she is referred to as a director-board member.
4. The Monistic model: a model where the board consists of two types of board members: executive and non-executive board members. Non-executive board members have a supervisory role.

Unlike a foundation, an association is by operation of a statute (Book 2 of the Dutch Civil Code) required to always have a general meeting of members in addition to a board. According to the law, the articles of association may provide that the general meeting consists of representatives that are chosen by and from the midst of the members, which is why this body is sometimes also referred to as a members' council.

CONFLICTING INTERESTS AND CONFLICT OF INTERESTS

The law (Book 2 of the Dutch Civil Code) contains provisions for conflicting interests of board members and members of the internal supervisory body (the board of supervisory directors or the supervisory board). A conflict of interests occurs, if a member of the board or of the internal supervisory body must be regarded as being unable to serve the charitable organization's interest in an ethical and impartial manner due to the existence of a personal interest, or because of a position or the involvement in another interest that does not run parallel with the charitable organization's interest. Any member of the board or of the internal supervisory body that has 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 addition, and on top of the above, attention is given in the CBF Recognition Scheme standards to preventing and dealing with conflicts of interests. A conflict of interests is a broader concept, and refers to situations where one individual involved in the organization of the charitable organization (especially a board member, member of the internal supervisory body, or director) has a personal interest or position that affects (or may affect) the charitable organization's interest. Such a conflict of interests (including the appearance thereof) can, under certain circumstances, be undesirable or even harmful to the charitable organization and/or the independent position of the individual involved with the charitable organization. However, conflicts of interests may also be harmless and even beneficial to the charitable organization. Such a situation may occur, for example, when there are no conflicting interests, and knowledge and expertise from the other position is valuable to the performance of the duties with the charitable organization.

Both potential conflicting interests as well as potential conflicts of interests call for a case-by-case assessment, as well as for transparency regarding the outcome of such assessments.

CATEGORIES

Charitable organizations are classified into categories A through E. Category A charitable organizations are the smallest, while category E ones are the largest. Each category comes with a set of standards that are tailored to the size and complexity of the charitable organization within that category. The standards seek to strike a balance between, on the one hand, what can be expected in terms of accountability, given the complexity and size of a charitable organization and the extent to which it appeals to the willingness to donate, and, on the other hand, the capacity of the charitable organization as well as the costs that are involved in connection with compliance with the standards of the Recognition Scheme, both for obtaining and maintaining CBF Recognition.

The CBF determines the category to which a charitable organization belongs, based on total income.

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

DEFINITIONS

Capitalized terms in these definitions and in the text on the standards of the CBF Recognition Scheme have been defined below.

Accountant	An accountant (with RA or AA title) who is in the accountants' register of the Netherlands Institute of Chartered Accountants (NBA).
Activities	The actions, programs and/or projects to be performed that will help realize the Charitable Organization's Objectives.
ANBI	A Charitable organization that has been designated as a public benefit organization by the Dutch Tax and Customs Administration.
Annual accounts	The separate financial statements consisting of the balance sheet and the profit and loss account with an explanation, and the consolidated financial statements provided that the legal entity prepares consolidated financial statements.
Annual plan	A description of the Charitable organization's Activities for the upcoming year.
Annual Reporting	The Board report, the Financial Statements and the other documents, including the issued Statement.
Board	The body that by law (Book 2 of the Dutch Civil Code) is responsible for governing the Charitable Organization.
Board report	A document in which the Board presents a written account of the state of affairs at the Charitable Organization, and of the policy pursued by the Charitable Organization.
Board with a Management Board model	A governance model with a Board and a Management Board.
CBF	The independent external regulator CBF (the Dutch Charity Regulator, registered with the Chamber of Commerce under number 41198566).
CBF Recognition	The certification that a Charitable Organization is granted by the CBF if it meets, and continues to meet, the standards of the CBF Recognition Scheme for Charitable Organizations.
CBF Recognition Scheme for Charitable Organizations	The system for CBF Recognition of Charitable organizations as laid down in the Covenant on the CBF Recognition Scheme for Charitable Organizations.

Charitable organization	<p>An organization, 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 realization of the objectives, making an appeal to the public by raising funds, recruiting volunteers, and/or obtaining goods, or to other organizations that offer money, labour, and/or goods; - is not a political party; - is not 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 organization.
Conflicting interest	A direct or indirect personal interest that conflicts with the Charitable Organization's interest.
Director	An individual who carries the title of 'director' pursuant to the articles of association and/or a continuous power of attorney from the Board, and who is responsible for the day-to-day operations (or a part thereof) of the Charitable Organization.
Donor	The natural person who, as a private individual, donates money or goods to a Charitable Organization, and receives no consideration in return. This definition also covers the natural person who is asked to give money or goods to a Charitable Organization.
Givers	Donors, legal entities and Volunteers who give money, goods, or time to a Charitable Organization, and receive nothing in return.
Guideline 650	Guideline 650 for large fundraising organizations (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 organizations (in Dutch: Richtlijn C2 Kleine fondsenwervende organisaties) published by the Dutch Accounting Standards Board (in Dutch: Raad voor de Jaarverslaggeving).

Interested parties	Anyone that has a direct interest in the work of the Charitable Organization, including in any case, but not limited to, the members of the Target group, Donors, Volunteers, and other Givers and Sympathizers.
Internal Supervisory Body	The board of supervisory directors or the supervisory board of the Charitable Organization within the meaning of the law (Book 2 of the Dutch Civil Code), which conducts the internal supervision of the Board's policies and the Charitable Organization's day-to-day affairs.
Management	The body that is constituted by the Director(s) of the Charitable Organization.
Management model	A governance model with only a Board consisting of a single type of members.
Mission	The intended long-term social improvement that a Charitable Organization wishes to realize for the Target group.
Monistic model	A governance model where the Board of the Charitable Organization consists of two types of members: executive and non-executive members (One-Tier board model).
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).
Objective(s)	The results that the Charitable Organization wishes to realize with the Activities, with a view to the accomplishment of the Mission.
Policy Plan (multiyear or otherwise)	A description of at least the Objectives and Activities of the Charitable Organization for the upcoming year(s).
Recruitment schedule	The planning schedule for the recruitment of Donors published by the Dutch foundation: Regulerend Huis-aan-huis Werving (RHW) [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 Donorrecruiters as published on the RHW's website.
Statement	The statement of an audit committee or an Accountant confirming that the fairness of the Annual Report is in line with the agreed upon level of assurance.
Supervisory Board model	A governance model with a Board and an Internal Supervisory Body, where appropriate supplemented with a Management Board (Two-Tier board model).

Sympathizer	A natural person who makes a public statement that serves as support for the Charitable Organization and its Mission.
Target group	The people for whom or the areas of attention (for example, culture, animals, nature, and climate) for which the Charitable Organization wishes to accomplish the Mission.
The Remuneration Scheme for Directors of Charitable Organizations	The scheme set by the Standards Committee, containing the principles for remuneration and a maximum level of remuneration for Directors of Charitable Organizations.
Volunteer	A natural person who offers time to a Charitable Organization, and who receives nothing, or merely a symbolic (meaning: a very small) reward in return.

RECOGNITION SCHEME CONDITIONS – GENERAL

Capitalized terms are terms that are defined in the list of definitions.

0. GENERAL

0.1. Concrete standards and development points

- 0.1.1** The standards of the CBF Recognition Scheme for Charitable Organizations aim to safeguard the trust enjoyed by Charitable Organizations, both from Givers and s well as from society at large.
- 0.1.2.** In the standards of the CBF Recognition Scheme for Charitable Organizations, a distinction is made between concrete standards and development points.
- 0.1.3.** Concrete standards are in bold. In order to obtain and maintain CBF Recognition, a Charitable Organization must be able to demonstrate that, and in what way, it meets the standards in practice.
- 0.1.4.** A development point is not in bold. In order to obtain and maintain CBF Recognition, a Charitable Organization must make an effort to address the issues raised in a development point. The Charitable Organization shall clarify any derogations, and, where appropriate, mention the alternative that was opted for. The Charitable Organization must be able to demonstrate what efforts it has made, and explain the results thereof.

0.2. Recognition

- 0.2.1.** The CBF recognizes a Charitable Organization after establishing that the latter meets the CBF Recognition Scheme Standards for Charitable Organizations, in which case it will grant the CBF Recognition.
- 0.2.2.** If the CBF believes that such is justified by special circumstances, it may decide to grant CBF Recognition, even if not all concrete standards have been met.
- 0.2.3.** If the CBF believes that such is justified by special circumstances, it may decide not to grant CBF Recognition, even if all concrete standards have been met.
- 0.2.4.** The CBF shall substantiate the decisions referred to in 0.2.1, 0.2.2, and 0.2.3 with reasons in writing, and, in that context, may impose additional requirements in order to remedy any identified shortcoming(s) as much as possible. The Charitable Organization in question may object against such a decision and, where appropriate, file a subsequent appeal with the CBF.

RECOGNITION SCHEME STANDARDS – CATEGORY A

Capitalized terms are terms that are defined in the list of definitions.

1. MISSION

1.1. Mission

1.1.1. The Charitable Organization solely conducts Activities that are aimed at accomplishing the Mission. This also follows from the articles of association.

1.2. Continuing the mission in the case of liquidation

1.2.1. The Charitable Organization shall stipulate in its articles of association that any assets left after liquidation will be spent for the benefit of a Public Benefit Organization (in Dutch: ANBI) or a foreign organization that exclusively, or almost exclusively, pursues the general public interest.

1.2.2. If the Charitable Organization has the status of a Public Benefit Organization (in Dutch: ANBI), it shall stipulate in its articles of association that any assets left after liquidation will be spent for the benefit of a Public Benefit Organization (in Dutch: ANBI) with a similar objective, or on a foreign organization that exclusively, or almost exclusively, pursues the general public interest and has a similar objective.

2. PEOPLE, RESOURCES, AND FUNDRAISING

2.1. Volunteers and employees

2.1.1. The Charitable Organization treats its Volunteers and employees in a responsible manner.

2.2. Resources

2.2.1. The Charitable Organization shall document from which sources it wishes to acquire the required resources (financial or otherwise).

2.3. Fundraising

2.3.1. The Charitable Organization shall document the fundraising methods used by it.

2.3.2. The Charitable Organization shall document the desired ratio between the cost of fundraising and the income generated from that activity.

2.3.3. If the Charitable Organization incurs substantial fundraising costs, it shall explain these. The ratio between the costs incurred by and the income from the fundraising activities must be reasonable and capable of being explained.

2.3.4. The Charitable Organization shall conduct its fundraising activities in such a manner that the Givers' confidence and their willingness to donate to the Charitable Organizations will not be affected.



- 2.3.5** If the Charitable Organization engages in the door-to-door recruitment of Donors, or has such activities performed by others, it shall use the Recruitment Schedule, or cause it to be used. The Charitable Organization shall comply with the conditions applicable to the use of the Recruitment Schedule.

3. ORGANIZATION AND OPERATIONS

3.1. Strategy and policy

- 3.1.1.** The Charitable Organization has adopted an up-to-date Policy Plan, or Multiyear Policy Plan, including a budget.

3.2. Management of the financial resources

- 3.2.1.** The Charitable Organization shall not hold more reserves and funds than is required for achieving the Mission.
- 3.2.2.** The Charitable Organization sets down the policy with regard to the function and size of the reserves and funds.

3.3. Spending

- 3.3.1.** The Charitable Organization aims to spend as much of the resources as possible on the Mission, and documents how it will do so.
- 3.3.2.** The Charitable Organization determines the desired ratio between the funds spent on the Objective(s), the fundraising costs and the management and administration costs.

3.4. Risk management

- 3.4.1.** The Charitable Organization identifies which risks could jeopardize the Charitable Organization's continuity or impact. The Charitable Organization provides an insight into what measures it takes to manage these risks.
- 3.4.2.** If the Charitable Organization pursues Objectives and/or performs Activities in countries or regions with an increased risk in terms of money-laundering or the financing of terrorism, it will identify which specific risks apply, and how these can be managed.

4. IMPACT

- 4.1.1.** The Charitable Organization determines the Mission and for the benefit of which Target Group it wishes to achieve the objectives set forth therein.
- 4.1.2.** The Charitable Organization determines which Activities it wishes to perform in order to accomplish the Mission.
- 4.1.3.** The Charitable Organization provides an insight into the Activities it has realized.

5. GOVERNANCE

5.1. Organization, duties, and responsibilities

CHARACTERISTICS OF CATEGORY A
Income: up to EUR 50,000



- 5.1.1.** If, in addition to a Board, the Charitable Organization has a Director or a Management Board in a Board with a Management Board model, the governance structure will be organized in such a manner that these positions are separated. The governance structure of the Charitable Organization can also be organized in such a way that there is a separation between the management functions and supervisory functions in a Monistic model or a Supervisory Board model. The Charitable Organization shall lay down in its articles of association and/or in one or more regulations how it will do so.
- 5.1.2.** In the case of a Board with a Management Board model, a Monistic model or a Supervisory Board model, the Charitable Organization shall ensure the independent and ethical performance of the duties by the members of the Board, the Director(s), and/or the Internal Supervisory Body, respectively. The Charitable Organization shall set forth in its articles of association and/or one or more regulations how it will do so.
- 5.1.3.** If necessary, the Board shall bring in additional knowledge (both substantive and financial) for directing the Charitable Organization and realizing the Objective(s).
- 5.1.4.** The Charitable Organization shall document all principal and ancillary positions of the members of the Board, any Director(s), and the members of the Internal Supervisory Body, if any.

5.2. Power of disposition

- 5.2.1.** The power of disposition of the members of any Internal Supervisory Body, the Board and the employees of the Charitable Organization has been limited in such a manner that they cannot dispose of the assets of the Charitable Organization as if these were their own assets. The Charitable Organization shall lay down the power of representation of the members of the Board and any Director(s) in its articles of association, the basic principle being a two-signature system.

5.3. Transparency regarding conflicts of interests and Conflicting Interests

- 5.3.1.** The Charitable Organization implements and lays down in the articles of association and/or regulations how conflicts of interests and Conflicting Interests are dealt with, and what measures are taken to as much as possible prevent any unwanted conflicts of interest or the appearance thereof.
- 5.3.2.** If such an unwanted conflict of interests or such a Conflicting Interest on the part of a member of the Board and/or any Internal Supervisory Body has emerged, the Charitable Organization shall be transparent about this, and disclose what measures have been taken.

5.4. Remuneration policy and pay

- 5.4.1.** The remuneration for the members of the Board and any Internal Supervisory Body is 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.
- 5.4.2.** If the Charitable Organization has a paid Director, the Regulation for the Remuneration of Directors of Charitable Organizations will be observed (in Dutch: Regeling belonging directeurs van Goede Doelen).



6. INTEGRITY

6.1. Integrity policy

- 6.1.1. The Charitable Organization is committed to preventing unethical conduct and provides an insight into how it does so. Unethical conduct includes, but is not limited to:
- abuse of power (corruption, unwanted conflicts of interests, Conflicting Interests, nepotism; manipulation; abuse/leaking of information);
 - embezzlement (fraud, improper use/abuse of resources, theft, tax evasion; asset management/pursuing an investment policy contrary to the Charitable Organization's Mission);
 - interpersonal violations (sexual harassment, sexual intimidation, sexual violence, aggression, discrimination, and bullying).
- 6.1.2. **The Charitable Organization identifies the specific risks of unethical conduct that it may be facing, given its nature, and sets these out in writing.**
- 6.1.3. The Charitable Organization promotes ethical conduct among employees and others that are involved in the Charitable Organization.

6.2. Reports of unethical conduct and follow-up actions

- 6.2.1. The Charitable Organization creates a desk or hotline where everyone can report unethical conduct in a safe, confidential and hassle-free manner.
- 6.2.2. The Charitable Organization is prepared to take measures following a report of unethical conduct.

7. INTERESTED PARTIES

7.1. Interested parties and receptiveness

- 7.1.1. **The Charitable Organization sets down in writing who it regards as Interested Parties.**
- 7.1.2. The Charitable Organization is receptive to ideas, comments, wishes, and Complaints expressed by Interested Parties and others.

7.2. Dealing with Interested Parties

- 7.2.1. The Charitable Organization refrains from disseminating misleading communications, and is transparent, respectful, and careful when dealing with Interested Parties.

8. ACCOUNTABILITY

8.1. Annual Reporting

- 8.1.1. **Within six months from the end of the financial year, the Annual Report will be adopted. Within the terms set by the law, this period may be extended by no more than four months on the basis of special circumstances.**
- 8.1.2. **The Financial Statements are prepared in accordance with the formats of Guideline C2 or Guideline 650.**



- 8.1.3. In addition to the Financial Statements, the Charitable Organization also aims to structure the other parts of the Annual Report in accordance with Guideline C2 or Guideline 650. If the law or regulations stipulate that a different guideline of the Dutch Accounting Standards Board must be followed, the Charitable Organization will explain this. In that case, the Annual Report will contain additional data in accordance with Guideline C2 or 650.
- 8.1.4. **The Annual Report is audited by an audit committee or is at least provided with an Accountant's compilation report.**
- 8.1.5. **If the Annual Report is audited by an audit committee, this committee will be appointed by the Board. It consists of at least two members who have sufficient financial expertise and are independent and impartial. The Charitable Organization shall set this down in writing.**

8.2. Provision of information

- 8.2.1. **The Charitable Organization discloses the following information by means of a website of its own that may be viewed by the public:**
- a. **the CBF Recognition Passport. This must be directly accessible under the heading 'about us' or in a similar location;**
 - b. **the articles of association;**
 - c. **the names of the members of the Board and the Internal Supervisory Body, if any;**
 - d. **the most recent Annual Report, prepared in accordance with the formats of Guideline C2 or Guideline 650, including the audit committee's or the Accountant's opinion;**
 - e. **the sources from which the Charitable Organization wishes to obtain the required resources;**
 - f. **the fundraising methods used;**
 - g. **the ratio between the fundraising costs and the income from that activity, both desired and realized, with an explanation, where appropriate;**
 - h. **the ratio between the funds spent on the Objective(s), the fundraising costs and the management and administration costs, both desired and realized.**
 - i. **the policy regarding the function and size of the reserves and funds;**
 - j. **the remuneration policy for the members of the Board and, where appropriate, the Internal Supervisory Body;**
 - k. **the remuneration policy for the Director(s), if applicable, including the remuneration format in accordance with the Regulation on the Remuneration of Directors of Charitable Organizations;**
 - l. **if the Charitable Organization has employees: which collective agreement or wage payment scheme is applicable, and the total of staff costs;**
 - m. **the most recent policy plan, or multiyear policy plan;**
 - n. **the Mission and the Target Group for which the Charitable Organization wishes to realize the objectives laid down therein;**
 - o. **the Activities the Charitable Organization wishes to perform for the purpose of achieving the Mission;**
 - p. **the Activities that have been realized and those that have not.**





RECOGNITION SCHEME STANDARDS – CATEGORY B

Capitalized terms are terms that are defined in the list of definitions.

1. MISSION

1.1. Mission

1.1.1. The Charitable Organization solely conducts Activities that are aimed at accomplishing the Mission. This also follows from the articles of association.

1.2. Continuing the mission in the case of liquidation

1.2.1. The Charitable Organization shall stipulate in its articles of association that any assets left after liquidation will be spent for the benefit of a Public Benefit Organization (in Dutch: ANBI) or a foreign organization that exclusively, or almost exclusively, pursues the general public interest.

1.2.2. If the Charitable Organization has the status of a Public Benefit Organization (in Dutch: ANBI), it shall stipulate in its articles of association that any assets left after liquidation will be spent for the benefit of a Public Benefit Organization (in Dutch: ANBI) with a similar objective, or on a foreign organization that exclusively, or almost exclusively, pursues the general public interest and has a similar objective.

2. PEOPLE, RESOURCES, AND FUNDRAISING

2.1. Volunteers and employees

2.1.1. The Charitable Organization treats its Volunteers and employees in a responsible manner.

2.2. Resources

2.2.1. The Charitable Organization shall document from which sources it wishes to acquire the required resources (financial or otherwise).

2.3. Fundraising

2.3.1. The Charitable Organization shall document the fundraising methods used by it.

2.3.2. The Charitable Organization shall document the desired ratio between the cost of fundraising and the income generated from that activity.

2.3.3. If the Charitable Organization incurs substantial fundraising costs, it shall explain these. The ratio between the costs incurred by and the income from the fundraising activities must be reasonable and capable of being explained.

2.3.4. The Charitable Organization shall conduct its fundraising activities in such a manner that the Givers' confidence and their willingness to donate to the Charitable Organizations will not be affected.



- 2.3.5** If the Charitable Organization engages in the door-to-door recruitment of Donors, or has such activities performed by others, it shall use the Recruitment Schedule, or cause it to be used. The Charitable Organization shall comply with the conditions applicable to the use of the Recruitment Schedule.

3. ORGANIZATION AND OPERATIONS

3.1. Strategy and policy

- 3.1.1.** The Charitable Organization has adopted an up-to-date Policy Plan, or Multiyear Policy Plan, including a budget.

3.2. Management of the financial resources

- 3.2.1.** The Charitable Organization shall not hold more reserves and funds than is required for achieving the Mission.
- 3.2.2.** The Charitable Organization sets down the policy with regard to the function and size of the reserves and funds.
- 3.2.3.** If the Charitable Organization decides to invest funds, it shall specify the investment policy and disclose the general outlines thereof.

3.3. Spending

- 3.3.1.** The Charitable Organization aims to spend as much of the resources as possible on the Mission, and documents how it will do so.
- 3.3.2.** The Charitable Organization determines the desired ratio between the funds spent on the Objective(s), the fundraising costs and the management and administration costs.

3.4. Risk management

- 3.4.1.** The Charitable Organization identifies which risks could jeopardize the Charitable Organization's continuity or impact. The Charitable Organization provides an insight into what measures it takes to manage these risks.
- 3.4.2.** If the Charitable Organization pursues Objectives and/or performs Activities in countries or regions with an increased risk in terms of money-laundering or the financing of terrorism, it shall identify which specific risks apply, and how these can be managed.

4. IMPACT

- 4.1.1.** The Charitable Organization determines the Mission and for the benefit of which Target Group it wishes to achieve the objectives set forth therein.
- 4.1.2.** The Charitable Organization determines which Activities it wishes to perform in order to fulfil the Mission.
- 4.1.3.** The Charitable Organization provides an insight into the Activities it has realized.



- 4.1.4. The Charitable Organization monitors the realization of the Objectives and assesses the extent to which their effects contribute to the realization of the Mission.
- 4.1.5. The Charitable Organization uses the assessment referred to in 4.1.4. to, if necessary, amend the Policy Plan, or Multiyear Policy Plan.

5. GOVERNANCE

5.1. Organization, duties, and responsibilities

- 5.1.1. **If, in addition to a Board, the Charitable Organization has a Director or a Management Board in a Board with a Management Board model, the governance structure will be organized in such a manner that these positions are separated. The governance structure of the Charitable Organization can also be organized in such a way that there is a separation between the management functions and supervisory functions in a Monistic model or a Supervisory Board model. The Charitable Organization shall lay down in its articles of association and/or in one or more regulations how it will do so.**
- 5.1.2. **In the case of a Board with a Management Board model, a Monistic model or a Supervisory Board model, the Charitable Organization shall ensure the independent and ethical performance of the duties by the members of the Board, the Director(s), and/or the Internal Supervisory Body, respectively. The Charitable Organization shall set forth in its articles of association and/or one or more regulations how it will do so.**
- 5.1.3. If necessary, the Board shall bring in additional knowledge (both substantive and financial) for directing the Charitable Organization and realizing the Objective(s).

5.2. Power of disposition

- 5.2.1. **The power of disposition of the members of any Internal Supervisory Body, the Board and the employees of the Charitable Organization has been limited in such a manner that they cannot dispose of the assets of the Charitable Organization as if these were their own assets. The Charitable Organization shall lay down the power of representation of the members of the Board and any Director(s) in its articles of association, the basic principle being a two-signature system.**

5.3. Transparency regarding conflicts of interests and Conflicting Interests

- 5.3.1. **The Charitable Organization implements and lays down in the articles of association and/or regulations how conflicts of interests and Conflicting Interests are dealt with, and what measures are taken to as much as possible prevent any unwanted conflicts of interest or the appearance thereof.**
- 5.3.2. **If such an unwanted conflict of interests or such a Conflicting Interest on the part of a member of the Board and/or any Internal Supervisory Body has emerged, the Charitable Organization shall be transparent about this, and disclose what measures have been taken.**

5.4. Remuneration policy and pay



- 5.4.1. The remuneration for the members of the Board and any Internal Supervisory Body is 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.**
- 5.4.2. If the Charitable Organization has a paid Director, the Regulation for the Remuneration of Directors of Charitable Organizations will be observed (in Dutch: Regeling beloning directeuren van Goede Doelen).**

6. INTEGRITY

6.1. Integrity policy

- 6.1.1. The Charitable Organization is committed to preventing unethical conduct and provides an insight into how it does so. Unethical conduct includes, but is not limited to:**
- a. abuse of power (corruption, unwanted conflicts of interests, Conflicting Interests, nepotism; manipulation; abuse/leaking of information);**
 - b. embezzlement (fraud, improper use/abuse of resources, theft, tax evasion; asset management/pursuing an investment policy contrary to the Charitable Organization's Mission);**
 - c. interpersonal violations (sexual harassment, sexual intimidation, sexual violence, aggression, discrimination, and bullying).**
- 6.1.2. The Charitable Organization identifies the specific risks of unethical conduct that it may be facing, given its nature, and sets these out in writing.**
- 6.1.3. The Charitable Organization promotes ethical conduct among employees and others that are involved in the Charitable Organization.

6.2. Reports of unethical conduct and follow-up actions

- 6.2.1. The Charitable Organization creates a desk or hotline where everyone can report unethical conduct in a safe, confidential and hassle-free manner.
- 6.2.2. The Charitable Organization is prepared to take measures following a report of unethical conduct.

7. INTERESTED PARTIES

7.1. Interested parties and receptiveness

- 7.1.1. The Charitable Organization sets down in writing who it regards as Interested Parties.**
- 7.1.2. The Charitable Organization is receptive to ideas, comments, wishes, and Complaints expressed by Interested Parties and others.

7.2. Dealing with Interested Parties

- 7.2.1. The Charitable Organization refrains from disseminating misleading communications, and is transparent, respectful, and careful when dealing with Interested Parties.



8. ACCOUNTABILITY

8.1. Annual Reporting

- 8.1.1. Within six months from the end of the financial year, the Annual Report will be adopted. Within the terms set by the law, this period may be extended by no more than four months on the basis of special circumstances.**
- 8.1.2. The Financial Statements are prepared in accordance with the formats of Guideline C2 or Guideline 650.**
- 8.1.3. In addition to the Financial Statements, the Charitable Organization also aims to structure the other parts of the Annual Report in accordance with Guideline C2 or Guideline 650. If the law or regulations stipulate that a different guideline of the Dutch Accounting Standards Board must be followed, the Charitable Organization will explain this. In that case, the Annual Report will contain additional data in accordance with Guideline C2 or 650.
- 8.1.4. The Annual Report is audited by an audit committee or is at least provided with an Accountant's compilation report.**
- 8.1.5. If the Annual Report is audited by an audit committee, this committee will be appointed by the Board. It consists of at least two members who have sufficient financial expertise and are independent and impartial. The Charitable Organization shall set this down in writing.**

8.2. Provision of information

- 8.2.1. The Charitable Organization discloses the following information by means of a website of its own that may be viewed by the public:**
 - a. the CBF Recognition Passport. This must be directly accessible under the heading 'about us' or in a similar location;
 - b. the articles of association;
 - c. the names and positions of the members of the Board, the Internal Supervisory Body, if any, and the Director(s), as well as any main and ancillary positions;
 - d. the most recent Annual Report, prepared in accordance with the formats of Guideline C2 or Guideline 650, including the audit committee's opinion or the Accountant's opinion;
 - e. the sources from which the Charitable Organization wishes to obtain the required resources;
 - f. the fundraising methods used;
 - g. the ratio between the fundraising costs and the income from that activity, both desired and realized, with an explanation, where appropriate;
 - h. the ratio between the funds spent on the Objective(s), the fundraising costs and the management and administration costs, both desired and realized.
 - i. the policy regarding the function and size of the reserves and funds;
 - j. the remuneration policy for the members of the Board and, where appropriate, the Internal Supervisory Body;
 - k. the remuneration policy for the Director(s), if applicable, including the remuneration format in accordance with the Regulation on the Remuneration of Directors of Charitable Organizations;



- l. if the Charitable Organization has employees: which collective agreement or wage payment scheme is applicable, and the total of staff costs;**
- m. if the Charitable Organization engages in investment activities, the up-to-date investment policy;**
- n. the most recent Policy Plan, or Multiyear Policy Plan;**
- o. the Mission and the Target Group for which the Charitable Organization wishes to realize the objectives laid down therein;**
- p. the Activities the Charitable Organization wishes to perform for the purpose of achieving the Mission;**
- q. the Activities that have been realized and those that have not.**



RECOGNITION SCHEME STANDARDS – CATEGORY C

Capitalized terms are terms that are defined in the list of definitions.

1. MISSION

1.1. Mission

1.1.1. The Charitable Organization solely conducts Activities that are aimed at accomplishing the Mission. This also follows from the articles of association.

1.2. Continuing the mission in the case of liquidation

1.2.1. The Charitable Organization shall stipulate in its articles of association that any assets left after liquidation will be spent for the benefit of a Public Benefit Organization (in Dutch: ANBI) or a foreign organization that exclusively, or almost exclusively, pursues the general public interest.

1.2.2. If the Charitable Organization has the status of a Public Benefit Organization (in Dutch: ANBI), it shall stipulate in its articles of association that any assets left after liquidation will be spent for the benefit of a Public Benefit Organization (in Dutch: ANBI) with a similar objective, or on a foreign organization that exclusively, or almost exclusively, pursues the general public interest and has a similar objective.

2. PEOPLE, RESOURCES, AND FUNDRAISING

2.1. Volunteers and employees

2.1.1. The Charitable Organization treats its Volunteers and employees in a responsible manner.

2.2. Resources

2.2.1. The Charitable Organization shall document from which sources it wishes to acquire the required resources (financial or otherwise).

2.3. Fundraising

2.3.1. The Charitable Organization shall document the fundraising methods used by it.

2.3.2. The Charitable Organization shall document the desired ratio between the cost of fundraising and the income generated from that activity. This ratio must be reasonable and explicable.

2.3.3. The Charitable Organization shall conduct its fundraising activities in such a manner that the Givers' confidence and their willingness to donate to the Charitable Organizations will not be affected.

2.3.4. The Charitable Organization shall ensure that Donors can easily terminate or amend their relationship with the Charitable Organization and shall document how it does so.

- 2.3.5** If the Charitable Organization engages in the door-to-door recruitment of Donors, or has such activities performed by others, it shall use the Recruitment Schedule, or cause it to be used. The Charitable Organization shall comply with the conditions applicable to the use of the Recruitment Schedule.

3. ORGANIZATION AND OPERATIONS

3.1. Strategy and policy

- 3.1.1.** The Charitable Organization has adopted an up-to-date Policy Plan, or Multiyear Policy Plan, including a multiyear budget.
- 3.1.2.** The Charitable Organization has adopted an up-to-date Annual Plan, including a budget.

3.2. Management of the financial resources

- 3.2.1.** The Charitable Organization shall not hold more reserves and funds than is required for achieving the Mission.
- 3.2.2.** The Charitable Organization sets down the policy with regard to the function and size of the reserves and funds.
- 3.2.3.** If the Charitable Organization decides to invest funds, it shall specify the investment policy and disclose the general outlines thereof.
- 3.2.4.** The Charitable Organization shall manage its financial affairs in such a manner as to provide an insight into the relationship between future income and expenditure.

3.3. Spending

- 3.3.1.** The Charitable Organization aims to spend as much of the resources as possible on the Mission, and documents how it will do so.
- 3.3.2.** The Charitable Organization determines the desired ratio between the funds spent on the Objective(s), the fundraising costs and the management and administration costs.
- 3.3.3.** The Charitable Organization calculates the actual spending of the resources on the Objective(s) for the past year, and shall explain any inconsistencies with the annual plan.
- 3.3.4.** The ratio between the Charitable Organization's spending on the Objective(s), on fundraising costs and on management and administration costs, should be reasonable and explicable.
- 3.3.5.** The ratio between the Charitable Organization's spending on the Objective(s), on fundraising costs and on management and administration costs, shall in any case be considered reasonable if the funds spent on the Mission, averaged over the past three years, amount to at least 70 per cent of the total expenses.

3.4. Risk management

- 3.4.1. The Charitable Organization identifies which risks could jeopardize the Charitable Organization's continuity or impact. The Charitable Organization provides an insight into what measures it takes to manage these risks.
- 3.4.2. **If the Charitable Organization pursues Objectives and/or performs Activities in countries or regions with an increased risk in terms of money-laundering or the financing of terrorism, it shall identify which specific risks apply, and how these can be managed. The Charitable Organization shall document how it does so.**
- 3.5. *Securing information*
- 3.5.1. **The Charitable Organization has an up-to-date policy on privacy and information security, which shall in any case address organizational and technical measures.**
- 3.6. *Internal control and management*
- 3.6.1. If an Internal Supervisory Body has been established, the Board shall provide the information required for the performance of its duties in a timely manner.
- 3.6.2. The Charitable Organization determines who is authorized to perform financial acts and legal transactions and how internal control is exercised over them.
- 3.6.3. The Charitable Organization has a system for monitoring work processes (planning and control cycle) and makes adjustments where necessary.
- 3.6.4. The Charitable Organization has a system for budget monitoring and makes adjustments if necessary.

4. IMPACT

- 4.1.1. **The Charitable Organization determines the Mission and for the benefit of which Target Group it wishes to achieve the objectives set forth therein.**
- 4.1.2. **The Charitable Organization determines which Activities it wishes to perform in order to accomplish the Mission.**
- 4.1.3. **The Charitable Organization provides an insight into the Activities it has realized and documents this in writing.**
- 4.1.4. The Charitable Organization monitors the realization of the Objectives and assesses the extent to which their effects contribute to the realization of the Mission.
- 4.1.5. The Charitable Organization uses the assessment referred to in 4.1.4. to, if necessary, amend the policy.

5. GOVERNANCE

5.1. *Organization, duties, and responsibilities*

- 5.1.1. **If, in addition to a Board, the Charitable Organization has a Director or a Management Board in a Board with a Management Board model, the governance structure will be organized in such a manner that these positions are separated. The governance structure of the Charitable Organization can also be organized in**

such a way that there is a separation between the management functions and supervisory functions in a Monistic model or a Supervisory Board model. The Charitable Organization shall lay down in its articles of association and/or in one or more regulations how it will do so.

5.1.2. In the case of a Board with a Management Board model, a Monistic model or a Supervisory Board model, the Charitable Organization shall ensure the independent and ethical performance of the duties by the members of the Board, the Director(s), and/or the Internal Supervisory Body, respectively. The Charitable Organization shall set forth in its articles of association and/or one or more regulations how it will do so.

5.1.3. If necessary, the Board shall bring in additional knowledge (both substantive and financial) for directing the Charitable Organization and realizing the Objective(s).

5.2. Power of disposition

5.2.1. The power of disposition of the members of any Internal Supervisory Body, the Board and the employees of the Charitable Organization has been limited in such a manner that they cannot dispose of the assets of the Charitable Organization as if these were their own assets. The Charitable Organization shall lay down the power of representation of the members of the Board and any Director(s) in its articles of association, the basic principle being a two-signature system.

5.3. Transparency regarding conflicts of interests and Conflicting Interests

5.3.1. The Charitable Organization implements and lays down in the articles of association and/or regulations how conflicts of interests and Conflicting Interests are dealt with, and what measures are taken to as much as possible prevent any unwanted conflicts of interest or the appearance thereof.

5.3.2. If such an unwanted conflict of interests or such a Conflicting Interest on the part of a member of the Board and/or any Internal Supervisory Body has emerged, the Charitable Organization shall be transparent about this, and disclose what measures have been taken.

5.4. Remuneration policy and pay

5.4.1. The remuneration for the members of the Board and any Internal Supervisory Body is 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.

5.4.2. If the Charitable Organization has a paid Director, the Regulation for the Remuneration of Directors of Charitable Organizations will be observed (in Dutch: Regeling belonging directeuren van Goede Doelen).

6. INTEGRITY

6.1. Integrity policy

6.1.1. The Charitable Organization is committed to preventing unethical conduct and provides an insight into how it does so. Unethical conduct includes, but is not limited to:

CHARACTERISTICS OF CATEGORY C
Income: EUR 200,000 to EUR 1,000,000

- a. **abuse of power (corruption, unwanted conflicts of interests, Conflicting Interests, nepotism; manipulation; abuse/leaking of information);**
- b. **embezzlement (fraud, improper use/abuse of resources, theft, tax evasion; asset management/pursuing an investment policy contrary to the Charitable Organization's Mission);**
- c. **interpersonal violations (sexual harassment, sexual intimidation, sexual violence, aggression, discrimination, and bullying).**

6.1.2. The Charitable Organization identifies the specific risks of unethical conduct that it may be facing, given its nature, and sets these out in writing.

6.1.3. The Charitable Organization promotes ethical conduct among employees and others that are involved in the Charitable Organization.

6.2. Reports of unethical conduct and follow-up actions

6.2.1. The Charitable Organization creates a desk or hotline where everyone can report unethical conduct in a safe, confidential and hassle-free manner.

6.2.2. The Charitable Organization is prepared to take measures following a report of unethical conduct.

7. INTERESTED PARTIES

7.1. Interested parties and receptiveness

7.1.1. The Charitable Organization sets down in writing who it regards as Interested Parties.

7.1.2. The Charitable Organization is receptive to ideas, comments, wishes, and Complaints expressed by Interested Parties and others and documents how it does so.

7.2. Dealing with Interested Parties

7.2.1. The Charitable Organization refrains from disseminating misleading communications, and is transparent, respectful, and careful when dealing with Interested Parties.

7.3. Interested parties and impact

7.3.1. The Charitable Organization involves Interested Parties in the assessment referred to in 4.1.4. The Charitable Organization documents how it does so.

8. ACCOUNTABILITY

8.1. Annual Reporting

8.1.1. Within six months from the end of the financial year, the Annual Report will be adopted. Within the terms set by the law, this period may be extended by no more than four months on the basis of special circumstances.

8.1.2. The Annual Report is prepared in accordance with the formats of Guideline C2 or Guideline 650, unless the law or regulations show that a different guideline of the Dutch Accounting Standards Board should be followed. In that case, the Annual



Report shall include additional information in accordance with Guideline C2 or Guideline 650.

8.1.3. The Annual Report provides an insight into the distribution of expenses in accordance with the format 'Model 3 Explanation of Expenses' from Guideline 650. If the Charitable Organization deviates from this, it shall state the reasons for this decision.

8.1.4. The Annual Report shall at least be provided with an Accountant's compilation report.

8.1.5. The Charitable Organization shall develop in such a way that with effect from any reporting year, the Accountant's compilation report added to the Annual Report will be replaced by an Auditor's opinion.

8.2. Provision of information

8.2.1. The Charitable Organization discloses the following information by means of a website of its own that may be viewed by the public:

- a. the CBF Recognition Passport. This must be directly accessible under the heading 'about us' or in a similar location;
- b. the articles of association;
- c. the names and positions of the members of the Board, the Internal Supervisory Body, if any, and the Director(s), as well as any main and ancillary positions;
- d. the most recent Annual Report, prepared in accordance with the formats of Guideline C2 or Guideline 650, including the Accountant's opinion;
- e. the sources from which the Charitable Organization wishes to obtain the required resources;
- f. the fundraising methods used;
- g. the ratio between the fundraising costs and the income from that activity, both desired and realized, with an explanation;
- h. the ratio between the funds spent on the Objective(s), the fundraising costs and the management and administration costs, both desired and realized, with an explanation;
- i. the policy regarding the function and size of the reserves and funds;
- j. the remuneration policy for the members of the Board and, where appropriate, the Internal Supervisory Body;
- k. the remuneration policy for the Director(s), if applicable, including the remuneration format in accordance with the Regulation on the Remuneration of Directors of Charitable Organizations;
- l. if the Charitable Organization has employees: which collective agreement or wage payment scheme is applicable, and the total of staff costs;
- m. if the Charitable Organization engages in investment activities, the up-to-date investment policy;
- n. the most recent Multiyear Policy Plan;
- o. the Mission and the Target Group for which the Charitable Organization wishes to realize the objectives laid down therein;
- p. the Activities the Charitable Organization wishes to perform for the purpose of achieving the Mission;
- q. the Activities that have been realized and those that have not.



RECOGNITION SCHEME STANDARDS – CATEGORY D

Capitalized terms are terms that are defined in the list of definitions.

1. MISSION

1.1. Mission

1.1.1. The Charitable Organization solely conducts Activities that are aimed at accomplishing the Mission. This also follows from the articles of association.

1.2. Continuing the mission in the case of liquidation

1.2.1. The Charitable Organization shall stipulate in its articles of association that any assets left after liquidation will be spent for the benefit of a Public Benefit Organization (in Dutch: ANBI) or a foreign organization that exclusively, or almost exclusively, pursues the general public interest.

1.2.2. If the Charitable Organization has the status of a Public Benefit Organization (in Dutch: ANBI), it shall stipulate in its articles of association that any assets left after liquidation will be spent for the benefit of a Public Benefit Organization (in Dutch: ANBI) with a similar objective, or on a foreign organization that exclusively, or almost exclusively, pursues the general public interest and has a similar objective.

2. PEOPLE, RESOURCES, AND FUNDRAISING

2.1. Volunteers and employees

2.1.1. The Charitable Organization treats its Volunteers and employees in a responsible manner.

2.2. Resources

2.2.1. The Charitable Organization shall document from which sources it wishes to acquire the required resources (financial or otherwise).

2.3. Fundraising

2.3.1. The Charitable Organization shall document the fundraising methods used by it.

2.3.2. The Charitable Organization shall document the desired ratio between the cost of fundraising and the income generated from that activity. This ratio must be reasonable and explicable.

2.3.3. The Charitable Organization shall conduct its fundraising activities in such a manner that the Givers' confidence and their willingness to donate to the Charitable Organizations will not be affected.

2.3.4. The Charitable Organization shall ensure that Donors can easily terminate or amend their relationship with the Charitable Organization and shall document how it does so.

- 2.3.5** If the Charitable Organization engages in the door-to-door recruitment of Donors, or has such activities performed by others, it shall use the Recruitment Schedule, or cause it to be used. The Charitable Organization shall comply with the conditions applicable to the use of the Recruitment Schedule.

3. ORGANIZATION AND OPERATIONS

3.1. Strategy and policy

- 3.1.1.** The Charitable Organization has adopted an up-to-date Policy Plan, or Multiyear Policy Plan, including a multiyear budget.
- 3.1.2.** The Charitable Organization has adopted an up-to-date Annual Plan, including a budget.

3.2. Management of the financial resources

- 3.2.1.** The Charitable Organization shall not hold more reserves and funds than is required for achieving the Mission.
- 3.2.2.** The Charitable Organization sets down the policy with regard to the function and size of the reserves and funds.
- 3.2.3.** In the case of a reserve intended to hedge risks, the Charitable Organization shall determine the desired size of this reserve on the basis of a risk analysis. The Charitable Organization shall also document the measures that are taken to manage any risks.
- 3.2.4.** The Charitable Organization sets out the investment policy. With regard to all forms of financial management, or risk management, the Charitable Organization shall specify which financial and non-financial criteria are relevant.
- 3.2.5.** The Charitable Organization has a liquidity forecast.

3.3. Spending

- 3.3.1.** The Charitable Organization aims to spend as much of the resources as possible on the Mission, and documents how it will do so.
- 3.3.2.** The Charitable Organization determines the desired ratio between the funds spent on the Objective(s), the fundraising costs and the management and administration costs.
- 3.3.3.** The Charitable Organization calculates the actual spending of the resources on the Objective(s) for the past year, and shall explain any inconsistencies with the annual plan.
- 3.3.4.** The ratio between the Charitable Organization's spending on the Objective(s), on fundraising costs and on management and administration costs, should be reasonable and explicable.
- 3.3.5.** The ratio between the Charitable Organization's spending on the Objective(s), on fundraising costs and on management and administration costs, shall in any case be

considered reasonable if the funds spent on the Mission, averaged over the past three years, amount to at least 70 per cent of the total expenses.

3.4. Risk management

- 3.4.1. The Charitable Organization identifies which risks could jeopardize the Charitable Organization's continuity or impact.**
- 3.4.2. The Charitable Organization documents how it tries to limit and manage the aforesaid risks.**
- 3.4.2. If the Charitable Organization pursues Objectives and/or performs Activities in countries or regions with an increased risk in terms of money-laundering or the financing of terrorism, it shall identify which specific risks apply, and how these can be managed. The Charitable Organization shall document how it does so.**

3.5. Securing information

- 3.5.1. The Charitable Organization has an up-to-date policy on privacy and information security, which shall in any case address organizational and technical measures.**

3.6. Internal control and management

- 3.6.1. If an Internal Supervisory Body has been established, the Board shall provide the information required for the performance of its duties in a timely manner.**
- 3.6.2. The Charitable Organization determines who is authorized to perform financial acts and legal transactions and how internal control is exercised over them.**
- 3.6.3. The Charitable Organization has a system for monitoring work processes (planning and control cycle) and makes adjustments where necessary.**
- 3.6.4. The Charitable Organization has a system for budget monitoring and makes adjustments if necessary.**

3.7. Acting in a socially responsible manner

- 3.7.1. The Charitable Organization operates an up-to-date policy on acting in a socially responsible manner in the social, ecological and economic fields. It shall compare its own actions with the present or expected rules, or behavioural rules, applicable to the Charitable Organization.**

4. IMPACT

- 4.1.1. The Charitable Organization determines the Mission and for the benefit of which Target Group it wishes to achieve the objectives set forth therein.**
- 4.1.2. The Charitable Organization explains in the Multiyear Policy Plan which Activities it wishes to perform in order to accomplish the Mission.**
- 4.1.3. The Charitable Organization monitors the realization of the Objectives and assesses the extent to which their effects contribute to the realization of the Mission.**
- 4.1.4. The Charitable Organization uses the assessment referred to in 4.1.3. to, if necessary, amend the policy.**

4.1.5. Where possible, the selection of Activities is substantiated in the following manner:

A. Intended improvement

The Charitable Organization indicates how it examines the available knowledge about the Mission and takes this into account in its choice of Activities.

B. Context analysis

The Charitable Organization indicates how it relates to the Activities of other Charitable organizations that are geographically and/or substantively active in the same field and how it seeks harmonization and/or cooperation with a view to realizing the Mission in the best possible manner.

C. Logic

The Charitable Organization describes the expectations regarding the intended improvement and the desired results that are produced by the Activities, and the assumptions it uses in doing so.

5. GOVERNANCE

5.1. Organization, duties, and responsibilities

5.1.1. The governance structure of the Charitable Organization is structured in such a way as to create a separation between the management and supervisory functions in a Monistic model or a Supervisory Board model. The Charitable Organization lays down how it does this in the articles of association and/or one or more regulations.

5.1.2. If the Charitable Organization has a Board with Management Board model, it shall develop in such a manner that from any year it will have a Monistic model or a Supervisory Board model.

5.1.3. The Charitable Organization gives effect to and provides for the following matters in the articles of association and/or in regulations:

a. in a Board with a Management Board model: the duties, allocation of duties, the independent and ethical performance of duties, the composition and job profiles of the Board and the Management Board and - with regard to the Board - the desired number of members, the criteria for expertise, independence, diversity and inclusion, the method of appointment and dismissal of the members, the maximum terms of office of members, ongoing education and annual self-evaluation;

b. in a Monistic model: the duties, allocation of duties, the independent and ethical performance of duties, the composition and job profiles of the Board, the desired number of members, the criteria for expertise, independence, diversity and inclusion of the Board, the method of appointment and dismissal of the members, the maximum terms of office of the non-executive directors, ongoing education and annual self-evaluation of the Board;

c. in a Supervisory Board model: the duties, allocation of duties, the independent and ethical performance of duties, the composition and job profiles of the Board

and the Internal Supervisory Body and - with regard to the Internal Supervisory Body - the desired number of members, the criteria for expertise, independence, diversity and inclusion, the method of appointment and dismissal of the members, the maximum terms of office of the members, ongoing education and the annual self-evaluation that must be performed periodically under independent and external supervision;

- d. in all three models: the manner in which conflicts of interest and Conflicting Interests are dealt with and the measures that are taken to as much as possible prevent any undesirable conflicts of interest or the appearance thereof.

The articles of association and/or regulations governing these subjects are kept up to date by the Charitable Organization.

- 5.1.4. In the Annual Report, the Board accounts for its compliance with the standards of the Recognition Scheme. In a Supervisory Board model, this is monitored by the Internal Supervisory Body.
- 5.1.5. In a Supervisory Board model, the views on the supervisory duties are adopted by the Internal Supervisory Body, whereas in a Monistic model this is done by the non-executive directors

5.2. Power of disposition

- 5.2.1. The power of disposition of the members of any Internal Supervisory Body, the Board and the employees of the Charitable Organization has been limited in such a manner that they cannot dispose of the assets of the Charitable Organization as if these were their own assets. The Charitable Organization shall lay down the power of representation of the members of the Board and any Director(s) in its articles of association, the basic principle being a two-signature system.

5.3. Transparency regarding conflicts of interests and Conflicting Interests

- 5.3.1. If an unwanted conflict of interests or a Conflicting Interest has occurred on the part of a member of the Board and/or the Internal Supervisory Body, the Charitable Organization shall be transparent about this, and disclose what measures have been taken.

5.4. Remuneration policy and pay

- 5.4.1. The remuneration for the members of the Internal Supervisory Body, if any, is 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.
- 5.4.2. The Charitable Organization observes the Regulation for the Remuneration of Directors of Charitable Organizations (in Dutch: Regeling beloning directeuren van Goede Doelen).

6. INTEGRITY

6.1. Integrity policy

- 6.1.1.** The Charitable Organization drafts an integrity policy to promote ethical conduct among its employees and others involved with the Charitable Organization and to minimize the risks of unethical conduct. The Charitable Organization ensures that responsibility for the integrity policy has been assigned. Unethical conduct includes, but is not limited to:
- a. abuse of power (corruption, unwanted conflicts of interests, Conflicting Interests, nepotism; manipulation; abuse/leaking of information);
 - b. embezzlement (fraud, improper use/abuse of resources, theft, tax evasion; asset management/pursuing an investment policy contrary to the Charitable Organization's Mission);
 - c. interpersonal violations (sexual harassment, sexual intimidation, sexual violence, aggression, discrimination, and bullying).
- 6.1.2.** In the integrity policy, the Charitable Organization *inter alia* identifies the specific risks of unethical conduct that it may be facing, given its nature.
- 6.1.3.** The Charitable Organization adopts 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 Organization, as well as the rules of conduct arising therefrom, taking into account the risks faced by the Charity.
- 6.1.4.** The Charitable Organization shall periodically review the integrity policy and the code of conduct based on it and, if necessary, make adjustments.

6.2. Reports of unethical conduct and follow-up actions

- 6.2.1.** The Charitable Organization creates a desk or hotline where everyone can report unethical conduct in a safe, confidential and hassle-free manner.
- 6.2.2.** The Charitable Organization documents how reports are investigated.
- 6.2.3.** The Charitable Organization documents how adequate measures can be taken and what appropriate support can be provided to those involved if a report is made.
- 6.2.4.** The Charitable Organization documents how a report is communicated about in a careful manner.

6.3. Moral deliberations

- 6.3.1.** At least once a year, the Charitable Organization shall identify any moral dilemmas relevant to its own organization. The Charitable Organization shall facilitate periodic meetings with employees and volunteers, if any, in which meetings these dilemmas are reflected upon.

7. INTERESTED PARTIES

7.1. Interested parties and receptiveness

- 7.1.1.** The Charitable Organization sets down in writing who it regards as Interested Parties.

7.1.2. The Charitable Organization is receptive to ideas, comments, wishes, and Complaints expressed by Interested Parties and others and documents how it does so.

7.1.3. The Charitable Organization deals with Complaints raised with the Charitable Organization by Interested Parties and by others.

7.2. Dealing with Interested Parties

7.2.1. The Charitable Organization refrains from disseminating misleading communications, and is transparent, respectful, and careful when dealing with Interested Parties.

7.3. Interested parties and impact

7.3.1. The Charitable Organization involves Interested Parties in the assessment referred to in 4.1.3. The Charitable Organization documents how it does so.

8. ACCOUNTABILITY

8.1. Annual Reporting

8.1.1. Within six months from the end of the financial year, the Annual Report will be adopted. Within the terms set by the law, this period may be extended by no more than four months on the basis of special circumstances.

8.1.2. The Annual Report is prepared in accordance with Guideline 650, unless the law or regulations show that a different guideline of the Dutch Accounting Standards Board should be followed. In that case, the Annual Report shall include additional information in accordance with Guideline 650.

8.1.3. The Annual Report shall be accompanied by an Accountant's audit opinion.

8.1.4. The Annual Report shall address the main features and the most recent review of the Charitable Organization's integrity policy.

8.1.5. 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

8.2.1. The Charitable Organization discloses the following information by means of a website of its own that may be viewed by the public:

- a. the CBF Recognition Passport. This must be directly accessible under the heading 'about us' or in a similar location;**
- b. the articles of association;**
- c. the names and positions of the members of the Board, the Internal Supervisory Body, if any, and the Director(s), as well as any main and ancillary positions;**
- d. the most recent Annual Report, including the Accountant's Opinion;**
- e. the sources from which the Charitable Organization wishes to obtain the required resources;**
- f. the fundraising methods used;**

- g. the ratio between the fundraising costs and the income from that activity, both desired and realized, with an explanation;**
- h. the ratio between the funds spent on the Objective(s), the fundraising costs and the management and administration costs, both desired and realized, with an explanation.**
- i. the policy regarding the function and size of the reserves and funds;**
- j. the remuneration policy for the members of the Board and, where appropriate, the Internal Supervisory Body;**
- k. the remuneration policy for the Director(s), if applicable, including the remuneration format in accordance with the Regulation on the Remuneration of Directors of Charitable Organizations;**
- l. if the Charitable Organization has employees: which collective agreement or wage payment scheme is applicable, and the total of staff costs;**
- m. the up-to-date investment policy;**
- n. the most recent Multiyear Policy Plan;**
- o. the Mission and the Target Group for which the Charitable Organization wishes to realize the objectives laid down therein;**
- p. the Activities the Charitable Organization wishes to perform for the purpose of achieving the Mission;**
- q. which Objectives have been achieved and which ones have not, as well as the assessment of the extent to which the effects thereof contribute to the Mission.**
- r. the extent to which the assessment referred to in 4.1.4. has consequences for the Multiyear Policy Plan;**
- s. an overview of public codes of conduct and guidelines to which the Charitable Organization subscribes;**
- t. the Charitable Organization's own code of conduct as referred to in 6.1.3., for which the Charitable organization wishes to be held accountable;**
- u. the hotline for unethical conduct and how the security and confidentiality of reports is guaranteed;**
- v. the complaints procedure.**



RECOGNITION SCHEME STANDARDS – CATEGORY E

Capitalized terms are terms that are defined in the list of definitions.

1. MISSION

1.1. Mission

1.1.1. The Charitable Organization solely conducts Activities that are aimed at accomplishing the Mission. This also follows from the articles of association.

1.2. Continuing the mission in the case of liquidation

1.2.1. The Charitable Organization shall stipulate in its articles of association that any assets left after liquidation will be spent for the benefit of a Public Benefit Organization (in Dutch: ANBI) or a foreign organization that exclusively, or almost exclusively, pursues the general public interest.

1.2.2. If the Charitable Organization has the status of a Public Benefit Organization (in Dutch: ANBI), it shall stipulate in its articles of association that any assets left after liquidation will be spent for the benefit of a Public Benefit Organization (in Dutch: ANBI) with a similar objective, or on a foreign organization that exclusively, or almost exclusively, pursues the general public interest and has a similar objective.

2. PEOPLE, RESOURCES, AND FUNDRAISING

2.1. Volunteers and employees

2.1.1. The Charitable Organization treats its Volunteers and employees in a responsible manner.

2.2. Resources

2.2.1. The Charitable Organization shall document from which sources it wishes to acquire the required resources (financial or otherwise).

2.3. Fundraising

2.3.1. The Charitable Organization shall document the fundraising methods used by it.

2.3.2. The Charitable Organization shall document the desired ratio between the cost of fundraising and the income generated from that activity. This ratio must be reasonable and explicable.

2.3.3. The Charitable Organization shall conduct its fundraising activities in such a manner that the Givers' confidence and their willingness to donate to the Charitable Organizations will not be affected.

2.3.4. The Charitable Organization shall ensure that Donors can easily terminate or amend their relationship with the Charitable Organization and shall document how it does so.



- 2.3.5** If the Charitable Organization engages in the door-to-door recruitment of Donors, or has such activities performed by others, it shall use the Recruitment Schedule, or cause it to be used. The Charitable Organization shall comply with the conditions applicable to the use of the Recruitment Schedule.

3. ORGANIZATION AND OPERATIONS

3.1. Strategy and policy

- 3.1.1.** The Charitable Organization has adopted an up-to-date Policy Plan, including a multiyear budget.
- 3.1.2.** The Charitable Organization has adopted an up-to-date Annual Plan, including a budget.

3.2. Management of the financial resources

- 3.2.1.** The Charitable Organization shall not hold more reserves and funds than is required for achieving the Mission.
- 3.2.2.** The Charitable Organization sets down the policy with regard to the function and size of the reserves and funds.
- 3.2.3.** In the case of a reserve intended to hedge risks, the Charitable Organization shall determine the desired size of this reserve on the basis of a risk analysis. The Charitable Organization shall also document the measures that are taken to manage any risks.
- 3.2.4.** The Charitable Organization sets out the investment policy. With regard to all forms of financial management, or risk management, the Charitable Organization shall specify which financial and non-financial criteria are relevant.
- 3.2.5.** The Charitable Organization has a liquidity forecast.

3.3. Spending

- 3.3.1.** The Charitable Organization aims to spend as much of the resources as possible on the Mission, and documents how it will do so.
- 3.3.2.** The Charitable Organization determines the desired ratio between the funds spent on the Objective(s), the fundraising costs and the management and administration costs for the coming year and explains the level of this ratio.
- 3.3.3.** The Charitable Organization calculates the actual spending of the resources on the Objective(s) for the past year, and shall explain any inconsistencies with the annual plan.
- 3.3.4.** The ratio between the Charitable Organization's spending on the Objective(s), on fundraising costs and on management and administration costs, should be reasonable and explicable.
- 3.3.5.** The ratio between the Charitable Organization's spending on the Objective(s), on fundraising costs and on management and administration costs, shall in any case be



considered reasonable if the funds spent on the Mission, averaged over the past three years, amount to at least 70 per cent of the total expenses.

- 3.3.6.** If the Charitable Organization spends funds on education for the purpose of achieving the Mission, it shall disclose how the awareness, change of attitude and/or change in behaviour (other than donating money) envisaged among the Target Group is directly related to achieving the Mission

3.4. Risk management

- 3.4.1.** The Charitable Organization identifies which risks could jeopardize the Charitable Organization's continuity or impact.

- 3.4.2.** The Charitable Organization documents how it tries to limit and manage the aforesaid risks.

- 3.4.2.** If the Charitable Organization pursues Objectives and/or performs Activities in countries or regions with an increased risk in terms of money-laundering or the financing of terrorism, it shall identify which specific risks apply, and how these can be managed. The Charitable Organization shall document how it does so.

3.5. Securing information

- 3.5.1.** The Charitable Organization has an up-to-date policy on privacy and information security, which shall in any case address organizational and technical measures.

3.6. Internal control and management

- 3.6.1.** If an Internal Supervisory Body has been established, the Board shall provide the information required for the performance of its duties in a timely manner.
- 3.6.2.** The Charitable Organization determines who is authorized to perform financial acts and legal transactions and how internal control is exercised over them.
- 3.6.3.** The Charitable Organization has a system for monitoring work processes (planning and control cycle) and makes adjustments where necessary.
- 3.6.4.** The Charitable Organization has a system for budget monitoring and makes adjustments if necessary.

3.7. Acting in a socially responsible manner

- 3.7.1.** The Charitable Organization operates an up-to-date policy on acting in a socially responsible manner in the social, ecological and economic fields. It shall document this policy and compare its own actions with the present or expected rules, or behavioural rules, applicable to the Charitable Organization.

4. IMPACT

- 4.1.1.** In the Multiyear Policy Plan, the Charitable Organization determines the Mission and for the benefit of which Target Group it wishes to achieve the objectives set forth therein.
- 4.1.2.** The Charitable Organization explains in the Multiyear Policy Plan which Activities it wishes to perform in order to accomplish the Mission.



- 4.1.3. The Charitable Organization monitors the realization of the Objectives and assesses the extent to which their effects contribute to the realization of the Mission.**
- 4.1.4. The Charitable Organization uses the assessment referred to in 4.1.3. to, if necessary, amend the policy.**
- 4.1.5. Where possible, the selection of Activities is substantiated in the following manner:
- A. Intended improvement
The Charitable Organization indicates how it examines the available knowledge about the Mission and takes this into account in its choice of Activities.
- B. Context analysis
The Charitable Organization indicates how it relates to the Activities of other Charitable organizations that are geographically and/or substantively active in the same field and how it seeks harmonization and/or cooperation with a view to realizing the Mission in the best possible manner.
- C. Logic
The Charitable Organization describes the expectations regarding the intended improvement and the desired results that are produced by the Activities, and the assumptions it uses in doing so.

5. GOVERNANCE

5.1. Organization, duties, and responsibilities

- 5.1.1. The governance structure of the Charitable Organization is structured in such a way as to create a separation between the management and supervisory functions in a Monistic model or a Supervisory Board model. The Charitable Organization lays down how it does this in the articles of association and/or one or more regulations.**
- 5.1.2. If the Charitable Organization has a Board with Management Board model, it shall develop in such a manner that from any year it will have a Monistic model or a Supervisory Board model.
- 5.1.3. The Charitable Organization gives effect to and provides for the following matters in the articles of association and/or in regulations:**
- a. in a Board with a Management Board model: the duties, allocation of duties, the independent and ethical performance of duties, the composition and job profiles of the Board and the Management Board and - with regard to the Board - the desired number of members, the criteria for expertise, independence, diversity and inclusion, the method of appointment and dismissal of the members, the maximum terms of office of members, ongoing education and annual self-evaluation;
- b. in a Monistic model: the duties, allocation of duties, the independent and ethical performance of duties, the composition and job profiles of the Board, the desired number of members, the criteria for expertise, independence, diversity and inclusion of the Board, the method of appointment and dismissal



of the members, the maximum terms of office of the non-executive directors, ongoing education and annual self-evaluation of the Board;

- c. in a Supervisory Board model: the duties, allocation of duties, the independent and ethical performance of duties, the composition and job profiles of the Board and the Internal Supervisory Body and - with regard to the Internal Supervisory Body - the desired number of members, the criteria for expertise, independence, diversity and inclusion, the method of appointment and dismissal of the members, the maximum terms of office of the members, ongoing education and the annual self-evaluation that must be performed periodically under independent and external supervision;**
- d. in all three models: the manner in which conflicts of interest and Conflicting Interests are dealt with and the measures that are taken to as much as possible prevent any undesirable conflicts of interest or the appearance thereof.**

The articles of association and/or regulations governing these subjects are kept up to date by the Charitable Organization.

- 5.1.4. In the Annual Report, the Board accounts for its compliance with the standards of the Recognition Scheme. In a Supervisory Board model, this is monitored by the Internal Supervisory Body.**
- 5.1.5. In a Supervisory Board model, the views on the supervisory duties are adopted by the Internal Supervisory Body, whereas in a Monistic model this is done by the non-executive directors

5.2. Power of disposition

- 5.2.1. The power of disposition of the members of any Internal Supervisory Body, the Board and the employees of the Charitable Organization has been limited in such a manner that they cannot dispose of the assets of the Charitable Organization as if these were their own assets. The Charitable Organization shall lay down the power of representation of the members of the Board and any Director(s) in its articles of association, the basic principle being a two-signature system.**

5.3. Transparency regarding conflicts of interests and Conflicting Interests

- 5.3.1. If an unwanted conflict of interests or a Conflicting Interest has occurred on the part of a member of the Board and/or the Internal Supervisory Body, the Charitable Organization shall be transparent about this, and disclose what measures have been taken.**

5.4. Remuneration policy and pay

- 5.4.1. The remuneration for the members of the Internal Supervisory Body, if any, is 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.**
- 5.4.2. The Charitable Organization observes the Regulation for the Remuneration of Directors of Charitable Organizations (in Dutch: Regeling beloning directeuren van Goede Doelen).**



6. INTEGRITY

6.1. Integrity policy

- 6.1.1.** The Charitable Organization drafts an integrity policy to promote ethical conduct among its employees and others involved with the Charitable Organization and to minimize the risks of unethical conduct. The Charitable Organization ensures that responsibility for the integrity policy has been assigned. Unethical conduct includes, but is not limited to:
- a. abuse of power (corruption, unwanted conflicts of interests, Conflicting Interests, nepotism; manipulation; abuse/leaking of information);
 - b. embezzlement (fraud, improper use/abuse of resources, theft, tax evasion; asset management/pursuing an investment policy contrary to the Charitable Organization's Mission);
 - c. interpersonal violations (sexual harassment, sexual intimidation, sexual violence, aggression, discrimination, and bullying).
- 6.1.2.** In the integrity policy, the Charitable Organization *inter alia* identifies the specific risks of unethical conduct that it may be facing, given its nature.
- 6.1.3.** The Charitable Organization adopts 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 Organization, as well as the rules of conduct arising therefrom, taking into account the risks faced by the Charity.
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- 6.2.2.** The Charitable Organization documents how reports are investigated.
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7. INTERESTED PARTIES

7.1. Interested parties and receptiveness

- 7.1.1.** The Charitable Organization sets down in writing who it regards as Interested Parties.

CHARACTERISTICS OF CATEGORY E
Income: over EUR 7,500,000



7.1.2. The Charitable Organization is receptive to ideas, comments, wishes, and Complaints expressed by Interested Parties and others and documents how it does so.

7.1.3. The Charitable Organization deals with Complaints raised with the Charitable Organization by Interested Parties and by others.

7.2. Dealing with Interested Parties

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7.3.1. The Charitable Organization involves Interested Parties in the assessment referred to in 4.1.3. The Charitable Organization documents how it does so.

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- d. the most recent Annual Report, including the Accountant's Opinion;
- e. the sources from which the Charitable Organization wishes to obtain the required resources;
- f. the fundraising methods used;



- g. the ratio between the fundraising costs and the income from that activity, both desired and realized, with an explanation;**
- h. the ratio between the funds spent on the Objective(s), the fundraising costs and the management and administration costs, both desired and realized, with an explanation.**
- i. the policy regarding the function and size of the reserves and funds;**
- j. the remuneration policy for the members of the Board and, where appropriate, the Internal Supervisory Body;**
- k. the remuneration policy for the Director(s), if applicable, including the remuneration format in accordance with the Regulation on the Remuneration of Directors of Charitable Organizations;**
- l. if the Charitable Organization has employees: which collective agreement or wage payment scheme is applicable, and the total of staff costs;**
- m. the up-to-date investment policy;**
- n. the most recent Multiyear Policy Plan;**
- o. the Mission and the Target Group for which the Charitable Organization wishes to realize the objectives laid down therein;**
- p. the Activities the Charitable Organization wishes to perform for the purpose of achieving the Mission;**
- q. which Objectives have been achieved and which ones have not, as well as the assessment of the extent to which the effects thereof contribute to the Mission.**
- r. the extent to which the assessment referred to in 4.1.4. has consequences for the Multiyear Policy Plan;**
- s. an overview of public codes of conduct and guidelines to which the Charitable Organization subscribes;**
- t. the Charitable Organization's own code of conduct as referred to in 6.1.3., for which the Charitable organization wishes to be held accountable;**
- u. the hotline for unethical conduct and how the security and confidentiality of reports is guaranteed;**
- v. the complaints procedure.**