

How  
does  
it all  
work?

**An introduction  
to the Philanthropy  
Sector**

# Foreword

It is with great pleasure that I present this “Introduction to the Philanthropy Sector”. By philanthropy sector, we mean all engaged citizens and social initiatives that, whether or not they are formally organized, work toward a better world. This booklet, created by Goede Doelen Nederland, is intended as a guide to anyone who interacts with or works in our sector, including (new) employees of charitable organizations, board members in the sector, partners and other stakeholders, government representatives, and politicians.

This booklet provides a broad overview, covering topics such as the main players, mutual collaboration, important research and advisory reports, and self-regulation within the sector. This overview must necessarily be general, given the sector’s wide range and diversity. The focus is on the part of the sector that seeks public support in various forms. In that context, this introduction also refers to charitable organizations, or the “charity sector”.

I hope that reading this booklet will help answer the question, “How does it all work?”

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Learn more about Goede Doelen Nederland: [www.goededoelennederland.nl](http://www.goededoelennederland.nl)

Learn more about the work of charities: [www.goededoelen.nl/nieuws](http://www.goededoelen.nl/nieuws)

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# The Philanthropy Sector

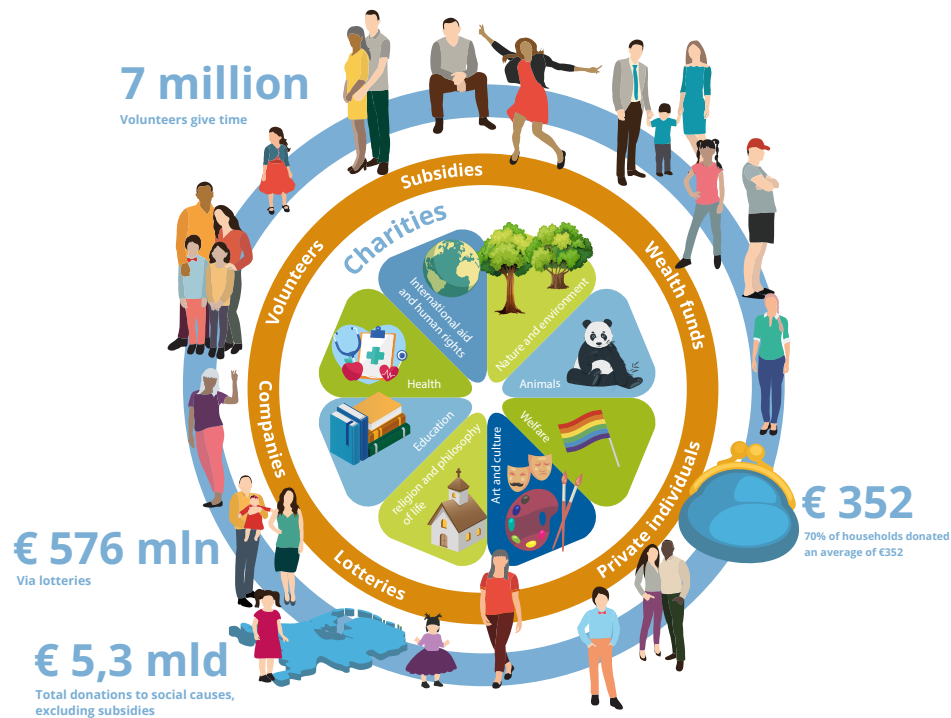
For decades, millions of Dutch citizens have been working to create a better world. Social engagement and a desire to “do good” are deeply embedded in Dutch culture. In formally structured ways and spontaneously, people tackle issues such as loneliness, poverty, and injustice, defend the most vulnerable, strive to save lives through medical research, protect nature, and preserve art and culture.

The structures through which people engage in philanthropy are varied, ranging from charitable organizations and corporate and family foundations, through local funds and initiatives, to volunteer organizations and religious institutions. Typically, these are structured as foundations or associations. It is estimated that there are around 350,000 associations and foundations in the Netherlands, about 45,000 of which are registered as an ANBI (a Public Benefit Organization). Many charities hold ANBI status.

This introduction focuses on charities, endowed funds, and religious institutions, with an emphasis on charities.

## Charities

These are fundraising organizations that collect donations to support their intended public benefit causes. Approximately 700 charities are certified by the CBF (Central Bureau on Fundraising).



Article 2:2 of the Dutch Civil Code). They manage resources contributed by members for religious activities, often allocating significant portions to social causes both domestically and internationally, including many charitable organizations. The Interchurch Contact in Government Affairs (CIO) represents 26 Christian and two Jewish religious bodies in the Netherlands.

## Donations to Charities

A defining feature of the philanthropy sector is that most income comes from voluntary contributions (donations), setting it apart from other nonprofit sectors such as hospitals and libraries. In 2022, €5.3 billion was donated to charities in the Netherlands. About 76% of Dutch households contributed an average of €352 annually, totalling €2.2 billion. Corporate donations reached an estimated €1.8 billion in 2022. Legacies contributed €388 million, and charity lotteries donated €576 million.<sup>1</sup>

## Endowment Funds

Endowment funds support charitable causes through income generated by an endowment or another sustainable source, often linked to a family or corporate foundation. The Dutch association for foundations (FIN) estimates there are about 950 active endowment funds in the Netherlands, many with ANBI status. Some funds combine characteristics of both types, known as “hybrid funds,” both managing their own assets and participating in active fundraising.

## Religious Organizations

Religious organizations occupy a unique place within the philanthropy sector, with specific objectives and organizational structures as (per

## Volunteers (Donating Time)

About 7 million people in the Netherlands volunteer, with 45% of the population participating in volunteer work for social organizations at least once a year. The social value of this contribution far exceeds any monetary measure, benefiting both individuals and the organizations that facilitate volunteer work, including charities, and contributing greatly to society as a whole.

# Goede Doelen Nederland

**Goede Doelen Nederland** Goede Doelen Nederland is the industry association for certified charities. We represent the interests of over 275 members, collectively responsible for managing more than €3.2 billion in donations. As the main contact point for the government, political representatives, other interest groups, banks, and media, we play a central role in the philanthropy sector and act on behalf of and for Dutch charities. Our goal is to strengthen the sector's position, enabling organizations to work efficiently, effectively, and with impact to create a better world. Individuals may also join Goede Doelen Nederland as affiliate members under certain conditions.

In May 2020, Nederland Filantropieland (the Dutch Philanthropy Association) merged with Goede Doelen Nederland. As an association, we collaborate closely with our members and external partners. Whether advocating for interests, establishing sector agreements, or providing services, if effective cooperation with a like-minded organization is possible, we pursue it. Together, we strive for a robust sector.

Our membership includes large and small organizations working in health, international (emergency) aid and human rights, nature and environment, animal welfare, social welfare, arts and culture, religion and beliefs, and education. They all have one thing in common: they share a commitment to collaboration, to strengthen both their individual efforts and the societal role of the sector as a whole.

Everything we do as an industry association focuses on:

- Advocacy for strong policies that allow charities to work independently on their missions.
- Sector organization and positioning, including enhancing self-regulation and shaping political and media perceptions of the sector.
- Support and services for members and non-members, fostering professional development.
- Networking, connecting members with one another.

In addition, Goede Doelen Nederland provides paid services to its members to support their work and operations, including broadcast time with Socutera, advantageous procurement agreements, and services of the Bureau Nalatenschappen for monitoring estate settlements. These services are managed through the nonprofit Stichting Diensten voor Goede Doelen (Foundation for Charitable Services).

In 1994, twelve charitable organizations joined forces, forming the Association of Fundraising Organizations (VFI). In 2015, the association was rebranded as Goede Doelen Nederland.

Together with the CIO, Goede Doelen Nederland regularly initiates a broad sector meeting called the Breed Sectoroverleg (or sector roundtable). This forum brings together different sectors within the philanthropy sphere to discuss political and social developments affecting them all and, if needed, to pull together on policy advocacy. The roundtable is held three to four times annually and includes participants such as FIN, NOC\*NSF, NOV, Kunsten92, Museumvereniging, Partin, Samenwerkende Gezondheidsfondsen (SGF), DeGroen11, Human Security Collective (HSC), Partos, and the Charity Platform.<sup>2</sup>

<sup>2</sup>Until autumn 2023, these consultations were organised by SBF, the Collaborating Branch Organisations for Philanthropy, an alliance of CIO, FIN and Goede Doelen Nederland. This permanent partnership has ended. Stichting Beheer SBF was dissolved at the end of 2023. Goede Doelen Nederland and CIO continued to cooperate in a similar way.

## BROAD SECTOR CAMPAIGN

In preparation for the 2023 elections, the campaign “Give Us The Space” was relaunched. The campaign brought out manifesto titled “Dutch Citizens Want to Help. Give Us The Space” to the attention of policymakers and decision-makers in The Hague. Signed by 13 umbrella organizations within the sector as a whole, the manifesto highlights the essential role of philanthropy in society and urges the government to support these initiatives of Dutch people to “do good” by:

- Encouraging giving
- Removing barriers to requests for support
- Reducing unnecessary regulations
- Making volunteering more attractive
- Securing lottery contributions

## Mission and Core Values of Charities

Goede Doelen Nederland has, together with its members, defined the mission and core values of philanthropical organizations, forming the foundation for their work and communication. At the heart of this is the goal to build public trust, supported by a strong sector reputation. Donors and the public want to know where their money goes, the results achieved, and the social impact of those efforts. This mission and these core values help this happen.

## MISSION

We, the charitable organizations in the Netherlands, work toward an ideal. That ideal differs for each of us: it might be combating diseases, helping people or animals in need, addressing global poverty, or protecting nature and the environment. We invite those who share this vision to contribute their knowledge, time, and resources to help solve social issues with us.

## CORE VALUES

**We connect people.** People who share an ideal. We unite in social organizations to work with those who share our vision for improving society. We represent the dedication and enthusiasm of many. This social force enables us to turn ideals into reality.

**We work toward solutions.** Guided by our unique visions, we work practically, expertly, and independently to achieve concrete outcomes. Only in this way does our work provide value to society. We are entrepreneurial and innovative in finding solutions.

**We are transparent.** We view those who share our ideals – volunteers, donors, supporters – as our clients. We consider their contributions of time and money as a mandate to fulfill our goals. We are cost-conscious, accountable for our promises, honest about our successes and challenges, and responsible to the public.



# How Quality in the Sector is Ensured

The charity sector is self-regulating. This means that charities, in addition to following government-imposed laws and regulations and ANBI requirements, also adhere to additional quality standards.

**Appendix 1** provides a schematic overview of this. The sector also produces guidelines and handbooks to support organizations in achieving professional management.

## Legislation and Regulation

Charities, like any other organization, must comply with general legislation. Examples include the GDPR (privacy), the WBTR (governance and oversight of associations and foundations), the WoK (gaming legislation), and the Telecommunications Act. Various regulatory bodies oversee this, such as the Authority for Consumers and Markets (ACM), the Data Protection Authority (AP), and the Dutch Gambling Authority (KSA).

## ANBI Standards

Many charities have ANBI (Public Benefit Organization) status. ANBI status grants organizations fiscal advantages, for example exempting them from inheritance and gift taxes. Donors can also deduct donations from income or corporate tax under certain conditions. To qualify for ANBI status, an organization must meet ANBI standards, such as ensuring that at least 90% of activities serve the public benefit, having an up-to-date policy plan, maintaining a reasonable ratio of management costs to expenditures, and publishing information in a specified format. The Dutch Tax and Customs Administration monitors compliance with ANBI standards. ANBI is in itself not a certification mark. However, the accreditation mark 'Erkenning', which is more comprehensive than ANBI standards, is.

## Self-Regulation

Charities impose additional quality standards on themselves, beyond government-imposed regulations and ANBI requirements.

### 1. Recognition Scheme and Recognition Passport

As of January 1, 2016, there is a single standard for quality, accountability, and oversight for charities: the [Recognition Scheme](#). The Recognition is available to all fundraising organizations in the Netherlands, with approximately 700 organizations currently recognized. Roughly €4.7 billion in donations is actively overseen by the CBF (Central Bureau on Fundraising) as of 2022 annual reports. Any Dutch charity with a primary social mission and that raises funds can apply for Recognition from the CBF. Most large charities in the Netherlands hold the Recognition, which also allows small organizations to demonstrate that they are well-organized, reliable, and effective in achieving social goals. The scheme (among other measures) requires adherence to standards for executive compensation in charities and specific financial reporting guidelines.

Since the introduction of the Recognition Scheme, standard-setting and oversight have been managed separately. Different parties are involved, each with their own role and responsibility. Key participants include Goede Doelen Nederland, the CBF, and the Standards Committee. They ensure proper governance of the scheme. In January 2017, these parties signed a covenant outlining the objectives, collaboration methods, roles, and responsibilities of each entity involved.

## Evaluation of the Recognition Scheme

In 2021, the Recognition Scheme was evaluated. At the time it had been established for five years. The evaluation confirmed support for the Recognition from the public, charities, and other stakeholders, noting its importance for building trust in charities and its contribution to professionalization in the sector. Donors found the existence of the Recognition important, as well as the fact that the sector had itself taken the initiative to establish it. Both recognized and non-recognized organizations cite the scheme as an investment in donor confidence. Most notably, recognized organizations also reported that meeting these standards enhances their organizational professionalism.

### CBF as Charitable Sector Supervisor

The CBF monitors recognized charities to ensure compliance with stringent Recognition standards. It oversees about 700 CBF-recognized charities, including all members of Goede Doelen Nederland. Each recognized charity receives a “CBF-Recognized Charity” certification and a Recognition Passport, giving the public insight to the charity’s mission, goals, income, and expenditures at a single glance. The CBF annually publishes a national Recognition Passport with key figures on a national level. The passports are published on the websites of the recognized charities, the website of the CBF and on the public site [goededoelen.nl](http://goededoelen.nl). It is also recognized by the tax authorities as a publication format. At the end of 2023, the Standards Committee established the standards for donation platforms. As of January 2024, non-commercial donation platforms can also apply for Recognition under newly set standards.

## Standards Committee

The independent **Standards Committee** establishes and updates Recognition standards. It includes five to seven members who represent key interests, including those of donors and consumers. The CBF advises on standard-setting to ensure alignment between standards and supervision. The committee is supported by the Standards Working Group, which includes members from the charity sector, CBF, and Goede Doelen Nederland. Additionally, an Advisory Committee on Executive Compensation offers advice on executive compensation regulations for charities.

## Recognition Scheme Council

Goede Doelen Nederland, the CBF, and the Standards Committee collaborate in the Recognition Scheme Council to ensure effective operation of the Recognition framework.

## 2. Partos Code and Partos 9001

For organizations focused on international development, human rights, and (emergency) aid, Partos has established a **code of conduct** that promotes effectiveness, efficiency, and integrity. All members must subscribe to this code when they join. Together with Goede Doelen Nederland, Partos developed integrity guidelines and an Integrity System Roadmap. Additionally, the Partos 9001 standard – an adaptation of ISO 9001 – provides exemption from the Ministry of Foreign Affairs' Organizational Risk and Integrity Assessment (ORIA).

## 3. Dutch Advertising Code

The **Dutch Advertising Code Foundation** (SRC) organizes self-regulation in advertising, setting rules that advertisers, communication agencies, and media agencies must follow. The rules set out in the Dutch Advertising Code are also relevant to charities. Individuals may file complaints about non-compliant advertising with the Advertising Code Committee.

Key advertising codes include:

- **Telemarketing Code**: Sets standards for phone interactions with consumers.
- **Postfilter Code**: Requires filtering of mailing lists to exclude those who have opted out of receiving unsolicited mail.
- **Field Marketing Code**: Sets standards for face-to-face fundraising.

## 4. Collection Schedule

The Stichting Collecteplan annually establishes a **collection schedule** to regulate and limit door-to-door collections. The CBF approves this schedule, which municipalities and individuals can use. In 2007, the Stichting Collecteplan introduced a **\*\*Collection Protocol\*\***, outlining guidelines and commitments for collecting organizations in the Netherlands.

## 5. Collecting Schedule and Code of Conduct

To regulate, limit, and ensure quality in door-to-door collecting, the Stichting Regulering Huis-aan-huis Werving (Door-to Door Collecting Foundation) has developed and manages a **collecting schedule**, an associated planning tool, and a code of conduct for collectors. Goede Doelen Nederland participated in the process.

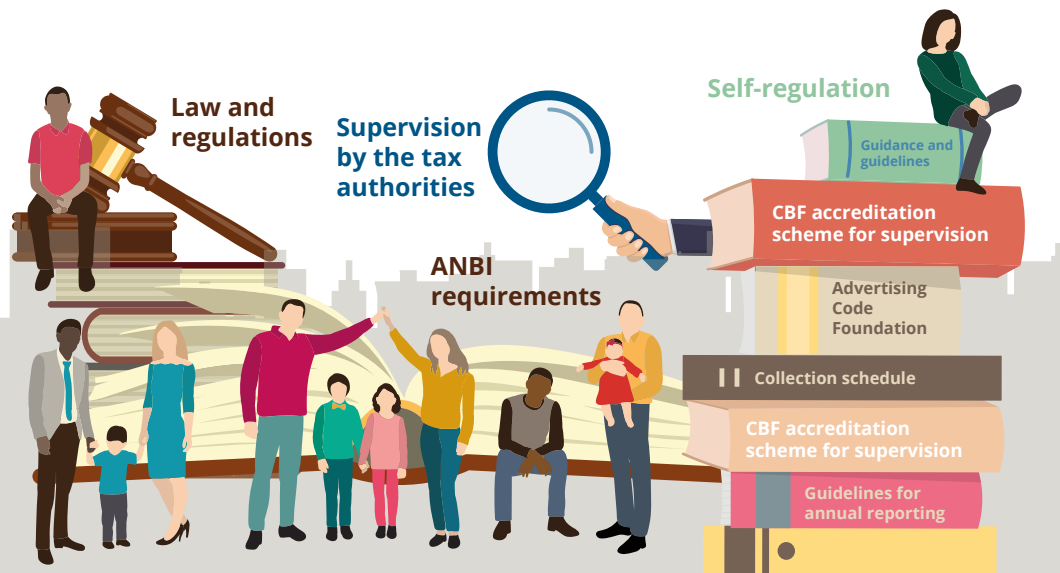
## 6. Guidelines and Handbooks

Goede Doelen Nederland, sometimes in collaboration with other parties such as Partos, has developed various guidelines and handbooks. A few key ones are given below, with a [complete list](#) available on the Goede Doelen Nederland website.

- **Cybersecurity Guide:** Offers practical cybersecurity information to help charities safeguard against cyber threats.
- **Corporate Social Responsibility (CSR) Guide:** Provides a structured approach to developing CSR policies.
- **Responsible Financial Management Guide:** Assists charities in improving financial management and operational quality.
- **Integrity System Guide:** Provides steps for establishing or improving integrity systems within charities.
- **Guidelines for Responsible Fundraising:** Outlines standards for socially responsible fundraising.
- **Legacy Guide:** Assists charities in managing communications with individuals considering leaving a legacy to a charity.

## Recommendations for Applying Guideline 650 and Guideline C2

Fundraising organizations are required to apply Guideline 650 for Fundraising Organizations, issued by the Dutch Accounting Standards Board, unless the organization is considered a small fundraising organization, in which case Guideline C2 should be applied. Guideline C2 was published in October 2016. Guideline 650 has been in existence for much longer. In the model of income and expenses (Appendix 2 for both guidelines), a separate item has been added for “management and administration” costs. The fundraising organization is free to determine which costs are allocated to management and administration, within the guidelines. The method of cost allocation must be clearly disclosed in the explanatory notes to the income and expenses statement in the financial statements. A consistent practice must be followed in this allocation. The Recognition Scheme includes a requirement for the organization to determine the desired ratio between the spending on the objectives, fundraising costs, and management and administration costs, and to provide an explanation of the level of costs. The actual ratio must be publicly disclosed. This recommendation helps organizations establish consistent practice.



# Parties Involved in the Sector

Charities have united regarding various relevant subjects, objectives, and fundraising channels. These collaborations advocate, to varying degrees, for interests on relevant issues, or work together in the field of quality development. Organizations within the sector have also formed unions. This chapter provides a brief description of the relevant organizations and collaborations.

## 1. In the Area of Advocacy

### **Interchurch Contact in Government Affairs (CIO)**

The Interchurch Contact in Government Affairs (CIO) is a collaboration of 26 Christian churches and two Jewish denominations in the Netherlands. All denominations affiliated with the CIO also have a group designation under the ANBI scheme. This means that both the national denomination and its independent local components are subject to the ANBI scheme. The 28 national denominations associated with the CIO represent approximately 5,000 congregations, parishes, churches, deaconries, Caritas organizations, and similar entities. The CIO reports annually on the results of its oversight to the Tax and Customs Administration. Self-regulation by the CIO is described in Appendix 2.

### **Association of Funds and Foundations (FIN)**

FIN represents the interests of more than 350 family and corporate foundations, serves as a platform for mutual knowledge exchange, and promotes quality and effectiveness in the sector. Self-regulation by FIN is described in Appendix 2.

### Internal Supervision of Charities (ITGD)

In 2019, Goede Doelen Nederland, together with NR Governance and several supervisors at member organizations, initiated the establishment of the **Stichting Intern Toezicht Goede Doelen** (ITGD). ITGD is the focal point for internal supervisors in the charity sector, and is committed to the professionalization of internal supervision within charities. This is achieved through knowledge exchange and providing networking opportunities. Approximately 70 charities have joined the foundation.

### Goede Doelen Platform

The **Goede Doelen Platform** is a collaboration of more than 230 Dutch charities, cultural, and sports organizations that receive contributions from Dutch lotteries. With a total annual lottery contribution of nearly €600 million, the affiliated organizations make the worlds and the lives of millions of Dutch people a little better. Various lotteries with a gaming license contribute to charities, culture, and sports, including the Nationale Postcode Loterij, the VriendenLoterij, the Samenwerkende Non-Profit Loterijen, the Lotto, and the Staatsloterij. The platform is concerned with gambling and lottery policies, aiming to establish a safe and responsible gambling policy that ensures the sustainable allocation of lottery contributions to charities, culture, and sports.

### Partos

**Partos** is the industry association for development cooperation and humanitarian aid, and has more than 100 members. Partos advocates for the interests of its members in the areas of development cooperation, human rights, and international (emergency) aid, aiming to create a just and sustainable world for everyone.

### Dutch Volunteer Organizations Association (NOV)

**NOV** is the industry association for volunteer organizations in the Netherlands and represents the interests of volunteers, as well as the sector domestically and abroad. Approximately 370 volunteer organizations, including many charities, umbrella organizations, and support organizations, are members of NOV.

### Collaborating Health Funds (SGF)

Twenty-two health funds unite in the **SGF** on issues such as the prevention, cure, and treatment of diseases. Together they focus on disease-overarching topics such as prevention, patient participation, immunological research, animal-free innovations, and the healthy and smoke-free generation.

### Collaborating Aid Organizations (SHO)

**SHO** is a Dutch collaboration of 11 aid organizations providing humanitarian assistance to people in disaster areas. SHO collects donations centrally through Giro555.

### Partin

**Partin** is the industry association for private initiatives, primarily active in international cooperation. Partin has over 450 members.

### Prisma

**Prisma** unites around 20 Christian organizations that are globally active in development cooperation and diakonia.

### The Dutch Relief Alliance (DRA)

**DRA** is an alliance of 14 Dutch aid organizations working with the Ministry of Foreign Affairs (through subsidies) to provide emergency aid during international humanitarian crises. The goal is to provide fast, effective, and efficient assistance.

## Animal Coalition

The **Animal Coalition**, Collaborating Animal Welfare Organizations Netherlands, is a collaboration of 17 animal protection organizations committed to animal welfare in the Netherlands (formerly CDON). Together, they advocate for animals on societal issues and in political discussions in The Hague.

## Groene11

The **Groene11** is a collaboration of various nature and environmental organizations that advises different nature and environmental organizations on advocacy in The Hague.

## Broad Human Rights Consultation (BMO)

The **BMO** is a collaboration of human rights and development organizations based in the Netherlands. Within BMO, these organizations work together to promote human rights in Dutch foreign policy. In this capacity, BMO primarily focuses on the Ministry of Foreign Affairs and the Dutch House of Representatives.

## Foundation for Donor Interests

The **Foundation for Donor Interests** advocates for the rights of donors, specifically concerning privacy-related issues (GDPR).

## Human Security Collective (HSC).

**Human Security Collective** (HSC) is involved with issues related to development, security, and citizen engagement in communities and societies. The foundation facilitates discussions between civil society, policymakers, and other stakeholders to promote alternative approaches to current security practices. For example, HSC is involved in discussions between the sector, banks, and the government about de-risking.

## 2. In the Area of Fundraising

### Stichting Collecteplan (SCP)

**Stichting Collecteplan** represents the interests of the 24 collecting charities that each year organize a week-long national collection with more than 500,000 volunteer collectors. Goede Doelen Nederland participates as an observer on the board of Stichting Collecteplan.

### Stichting Postfilter

Since 1 October 2009, **Stichting Postfilter** has managed the National Register of Address Details and the National Register of Deceased Persons in the Netherlands.

### Foundation for Regulation of Door-to-Door Fundraising (RHW)

The **Stichting Regulering Huis-aan-Huis Werving** (RHW) is a collaboration between Goede Doelen Nederland and two associations of fundraising agencies (DDDN and VFN). The parties form the foundation's board and have made agreements regarding the regulation and limitation of door-to-door fundraising to ensure that appeals for public support are made appropriately. The CBF has an advisory role. Fundraising agencies and charities using the planning tool must also adhere to the code of conduct.

### **Advertising Code Foundation**

The Stichting Reclame Code (SRC) promotes responsible advertising to ensure the reliability and credibility of advertisements. It offers services to the advertising industry on making responsible advertisements, in the form of training, information, and advice on copy. The SRC also facilitates the Dutch Advertising Code (NRC) and the work of the Advertising Code Commission (RCC). The rules for responsible advertising are outlined in the NRC, and relevant codes for charities are included in the Advertising Code.

### **Toegift**

This is a collaboration of more than 90 recognized charities focused on the topic of leaving a legacy to a good cause. The goal was to conceptualize, develop, and produce the “Toegift” public awareness campaign, a long-term campaign (starting in November 2017) aimed at making the topic of leaving a legacy to a charity more discussable. The campaign includes television and radio commercials, a website, various social media campaigns, print materials, and video testimonials. Goede Doelen Nederland works closely with Toegift in a facilitative role provided by Stichting Diensten voor Goede Doelen (Foundation for Charitable Services).

### **Data-Driven Marketing Association (DDMA)**

**DDMA** is the industry association for data-driven marketing, sales, and services, representing the interests of its members. More than 360 brands are members of DDMA, including nonprofits, publishers, agencies, and tech providers, many of which are charities. DDMA promotes responsible use of consumer data and prioritizing consumer preferences. It has developed the Field Marketing Code and the Telemarketing Code, among other initiatives.

## **3. Internationaal**

### **European Fundraising Association (EFA)**

**EFA** is the European umbrella organization for associations and fundraisers in the fundraising community . EFA monitors developments within Europe and decision-making in Brussels. Goede Doelen Nederland is a member of EFA.

### **Philanthropy Europe Association (PHILEA)**

**PHILEA** is an umbrella organization for foundations, philanthropic organizations, and philanthropic infrastructure organizations working for the public good. It supports its members in improving life for people and communities in Europe and worldwide.



## 4. Relevant Ministries

Charities deal with various ministries in relation to their sector-related work. Goede Doelen Nederland, CIO, and NOV primarily have contact with the following four ministries, due to their relevant areas of activity.

### Ministry of Justice and Security

This ministry is responsible for all laws and regulations related to preventing the financing of terrorism, and money laundering. It is also responsible for policy concerning gambling laws (including charity lotteries). Additionally, this ministry, together with a National Philanthropy Coordinator, is the coordinating ministry for the charity sector. Regular meetings take place between Goede Doelen Nederland, the CIO, and this ministry. In 2019, the ministry formulated a policy vision on philanthropy.

### Ministry of Finance

This ministry is responsible for the Gift Act and tax relief for donations. Regular meetings are held between Goede Doelen Nederland, CIO, the Ministry of Finance, and the Tax Authority to improve and strengthen gift tax deductions and other ANBI-related matters. The sector also engages in discussions with this ministry about de-risking by banks due to strict government requirements to prevent terrorism financing and money laundering.

### Ministry of Economic Affairs

Goede Doelen Nederland holds discussions with this ministry about laws and regulations surrounding various methods of donor acquisition, such as telephone fundraising (telemarketing). It also closely follows developments related to the Consumer Agenda of the Ministry of Economic Affairs.

### Ministry of Health, Welfare, and Sport (VWS)

The NOV, in particular, holds discussions with this ministry due to its coordinating role in volunteer policy. This includes topics such as VOGs (certificates of conduct), volunteer reimbursements, occupational health and safety, unemployment benefits for volunteers, and volunteer work.

# Research, Advisory Reports, and Publications

## 1. Research

A great deal of research is conducted within and about the sector. Goede Doelen Nederland regularly conducts research among its members, but other parties also carry out occasional, annual, or biennial studies. The following sections provide an overview of some of this research.

### *Goede Doelen Nederland's Facts & Figures*

Each year, Goede Doelen Nederland conducts research among its members regarding developments in spending, income, and public support. This research is published annually in a concise overview: the **Facts & Figures report**. The data for this research is sourced from the CBF. On average, 80% of Goede Doelen Nederland's members participate in this research each year.

### *Scientific Research on Giving in the Netherlands*

"**Giving in the Netherlands**" (GIN) is a longitudinal, biennial scientific study on giving behaviour and philanthropy in the Netherlands. Since 1995, the giving behaviour of households, funds, businesses, and gambling has been mapped every two years and compiled into a macroeconomic overview. This includes not only financial and material contributions but also time donations in the form of volunteering across various social sectors. The study is conducted by the Centre for Philanthropic Studies at the Vrije Universiteit Amsterdam. The research is funded by the sector and the Ministry of Justice and Security. The members of Goede Doelen Nederland contribute significantly to this research through their support.

## Overview of Executive Salaries of Goede Doelen Nederland Members

Goede Doelen Nederland considers it important to ensure maximum transparency regarding executive salaries. To this end, in 2010, accountability formats (a numerical and textual format) were developed and used by recognized organizations to disclose executive compensation in their annual reports. Goede Doelen Nederland publishes the **salary data** of all members annually on its website.

## The Dutch Donor Panel (NDP)

Every quarter, research agency WWAV (Happy Horizon), on behalf of the CBF, monitors donor trust among the Dutch public. The aim is to measure the level of donor trust in charities in comparison with consumer trust. The donor trust index reflects the fluctuations in trust toward charities. The index is based on three factors: the giving climate, willingness to give, and the development of the image of charities.

## The CBF State of the Sector

In 2023, CBF introduced the **"The State of the Sector"**. The report and index were developed in close collaboration with Radboud University. The State of the Sector Index quantifies the sector's contribution to Dutch society through two indices: the Social Value Index and the Financial Health Index. These indices are the result of an in-depth analysis of data from around 700 charities covering the period from 2016.

## FATF Evaluation

The Financial Action Task Force (FATF), established in 1989, is an intergovernmental task force that addresses money laundering and the financing of terrorism. Currently, FATF has 39 members, including the Netherlands. The FATF conducts **evaluations** of its member states, including the Dutch nonprofit sector, to assess whether they comply with FATF recommendations.

## 2. Advisory Reports and Publications

Various advisory reports and publications are important for the sector. These are sometimes initiated by Goede Doelen Nederland, with or without cooperation from other organizations, and in some cases, by the government.

### "Better Giving" Advisory Report (Gift Tax Relief)

A committee of experts, chaired by Alexander Rinnooy Kan, published the **"Better Giving"** report in October 2020. It offers recommendations for simplifying and enhancing the gift tax deduction, including contributions from the tax authority and the sector. The sector has long advocated for the strengthening of the gift tax deduction and the associated ANBI system, believing it is crucial for stimulating active citizen involvement in creating a better society through the tax system. Following the announcement in the coalition agreement of 2024 to limit the gift tax deduction, which is based on the "Giving and Taking" evaluation report from SEO Economic Research, Goede Doelen Nederland and the CIO asked the committee to provide advice on this evaluation and the proposed budget cuts. This advice was published in June 2024.

### The Value of Charities

In the spring of 2024, the publication **"What Makes Charities Indispensable for Our Society"** was released. This book describes the role of charities in our democratic society through six functions, illustrated with 21 inspiring examples and quotes from opinion leaders. The book is published by Goede Doelen Nederland. You read more about this publication on page 44-45.

## The Social Value of Thinking Along, Participating, and Giving for a Better World

The report *De maatschappelijke waarde van meedenken, meedoen en geven* (The Social Value of Thinking Along, Participating, and Giving) was written by Suzette de Boer, commissioned by the SBF. It was published in November 2020 and provides an overview of the social value of “good deeds” also known as philanthropy, based on a literature review of scientific publications on the subject.

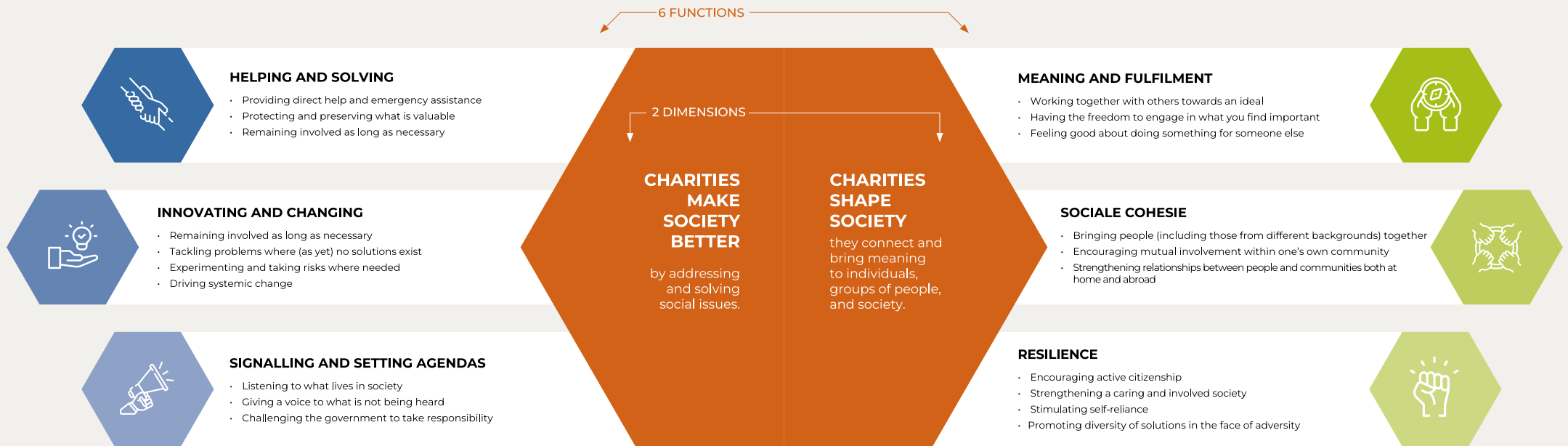
## WRR Study “Philanthropy at the Boundary Between Government and Market”

In 2018, the Scientific Council for Government Policy (WRR) published a *report* on the collaboration between government, the market, and philanthropy. The WRR concluded that this cooperation is beneficial but cautioned against role blurring. The report highlights the significant societal roles and functions of philanthropy. One of the conclusions is that the government lacks a vision on philanthropy and a coherent policy in this area.

The WRR study was not commissioned by the government and thus holds the status of a study with a signalling and agenda-setting function. It aims to contribute to the societal and political debate on the changing relationships between philanthropy, government, and business.

# THE SIX FUNCTIONS OF CHARITY

Charities are of great value, they contribute to solutions to social issues. Citizens and communities are actively involved and form the cement of society. They represent different groups, opinions and interests. In addition to the market and government, social initiatives are an indispensable third force and are therefore essential for a healthy, pluriform democracy. Charities are characterized by the combination of two dimensions: they make society better and they shape society. In this model, these two dimensions are each broken down into three functions.



# Sources of Information

## The Goede Doelen Gids (Charity Guide)

Every two years, Goede Doelen Nederland publishes the [Goede Doelen Gids](#) in both print and digital formats. The guide includes a listing of all Goede Doelen Nederland members, along with general and current information on the possibilities of giving and bequeathing to charities. All notary offices in the Netherlands receive printed copies of the guide, and it is also digitally distributed to members, contacts, and charity desks at banks. Additionally, it is available on various websites like [Netwerknotarissen.nl](#), [goededoelen.nl](#), [goededoelennederland.nl](#), and [TestamentTest.nl](#).

## Goededoelen.nl

[Goededoelen.nl](#) is the public-facing website of Goede Doelen Nederland. It provides information to the public about the work and impact of charities. Each charity has its own page, which includes current information and the Recognition Passport. Volunteers share their experiences, and there is detailed information about giving, bequeathing, accountability, oversight, and research. A newsletter is sent quarterly to interested parties.

## Goededoelenadvies.nl

[Goededoelenadvies.nl](#) is a website that lists the available advisors and training opportunities in the Netherlands for the benefit of social initiatives and organizations. It is an initiative of Stichting DOEN, and the charitable trusts Porticus, Dioraphte, Janivo Stichting, and Kansfonds, along with two advisors: Deny de Jong and Suzanne Kooij, who developed the site. Goede Doelen Nederland has since joined as a partner.

## FondsenBoek

Increasingly, social entrepreneurs, organizations like charities, and individuals are looking for private contributions to realize their projects and ideals. The FondsenBoek is compiled annually for this purpose. The 2023 edition contains over 1,800 grant-making foundations with key details.

## De Dikke Blauwe (DDB)

The media platform **DDB** (online, print, and events) is part of Walburg Pers Filantropie. DDB follows news in the field of philanthropy, providing analysis and commentary.

## Vakblad fondsenwerving (Vf)

Het **Vakblad fondsenwerving** (VF) is an online, print, and event platform that follows developments, particularly in fundraising, and informs charities and other nonprofit fundraising organizations.

# Annual Events

## **Goede Doelen Lecture**

Goede Doelen Nederland organizes an annual “Goede Doelen Lecture”, where an inspiring speaker shares their vision of the role of philanthropy in society, both now and in the future. The lectures are thought-provoking, visionary, and contribute to the debate on the societal value of charities.

## **Knowledge Festival**

The **Kennisfestival** (Knowledge Festival) is an annual event organized by Goede Doelen Nederland. It offers a programme of workshops and information sessions where members and industry peers can exchange ideas, gain new insights, and collaborate to strengthen the sector.

## **Day of Philanthropy**

The Day of Philanthropy is a themed day focused on Dutch philanthropy. The event is organized by the Centre for Philanthropic Studies (CFS) at Vrije Universiteit Amsterdam. The day is often centred on a specific theme, such as government, education, or new forms of philanthropy. In years when the “Giving in the Netherlands” (GIN) research is released, the results are presented at this event.

## **Civil Power**

This annual event for charities, grant-making foundations, and other players in the philanthropic sector focuses on philanthropic civic power. It is organized by De Dikke Blauwe/Walburg Pers.



## **Corporate Power**

This annual event is focused on companies and their corporate foundations, charities, and impact-makers. It is organized by De Dikke Blauwe/Walburg Pers.

## **Nationale Vakdag fondsenwerving**

Nationale Vakdag Fondsenwerving (a national trade day for fundraising) is an annual conference organized by Vakblad Fondsenwerving. The program is aimed at everyone involved in charities and other fundraising nonprofit organizations.

## **International Fundraising Congress (IFC)**

The IFC is a multi-day international conference focused on fundraising, held annually in the Netherlands.

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# Appendix 1: Regulation of the Nonprofit Sector

## Nonprofit Sector

n ≈ 350.000

Foundations and Associations



### Supervision & Regulation:

- NCTV
- FIU-Netherlands
- •FEC
- Police
- Public Prosecution Service (OM)
- FIOD (Fiscal Information and Investigation Service)
- Mayors
- Justis (screening authority)
- Council for Intelligence and Security Services

Applicable Laws  
(among others):

- Tax Laws
- Criminal Law
- WTMO (transparency in social organizations)
- WWFT (whitewashing and anti-terrorism)
- UN Sanctions
- Bibob (integrity assessments)
- MOT (unusual financial transactions)
- VOG (Certificate of Conduct)

## General Institutions

n ≈ 45.000

ANBI's



### Additional Supervision & Regulation:

- The ANBI department of the Tax and Customs Administration ensures that institutions with ANBI status comply with statutory requirements.
- Ministries and local governments monitor whether subsidised institutions meet subsidy conditions.

## Philanthropy

n ≈ 4.500

Charitable organizations, charitable trusts, and churches



### Additional Supervision & Regulation:

- For fundraising charities: self-regulation through the Recognition Scheme with an independent supervisory body
- For charities in international development: Partos Code of Conduct and Partos-ISO-9001 quality standards
- For private funds: FIN Good Governance Code and quality standards
- For churches: CIO Code of Conduct and quality standards

**Gatekeepers: Chambers of Commerce, notaries, banks, payment service providers, accountants**

## A Venn Diagram

This figure represents the nonprofit sector in the Netherlands. The closer an organization is to the centre of the Venn diagram, the more it aligns with the FATF definition of the nonprofit sector:

*A legal entity primarily engaged in raising and distributing funds for charitable, cultural, educational, social, or communal purposes, or for carrying out other types of "good works".*



### Layers of Supervision and Regulation

Each segment of the Venn diagram has its own forms of supervision and regulation. With each segment, an additional layer of supervision and regulation is added. The supervision and regulation applicable to the outermost segment (the nonprofit sector) also apply to the middle and innermost segments. Similarly, the rules for ANBIs also apply to the innermost segment. As a result, organizations in the innermost segment are subject to the most supervision and must comply with the most regulations. The closer to the core of the diagram, the more regulations apply.



### ANBI

Losing ANBI status results in the organization and its donors losing tax benefits. The ANBI status is well-known among donors (both private and public) and is often a prerequisite for making donations.



### Filantropie

The Recognition Scheme is a special form of self-regulation. It is a collaboration between the sector organization Goede Doelen Nederland (representing a significant portion of charitable organizations), the independent Standards Committee, and an independent supervisory body: the CBF. Charities with the CBF quality mark generally meet ANBI requirements, qualify to receive funds from lotteries and funding bodies, have easy access to banking and payment service providers, and can join Goede Doelen Nederland. Charitable trusts and churches have their own sector organizations: FIN and CIO, respectively. Both have implemented self-regulation through a code of conduct, a good governance code, and quality standards. Charities active in international development may hold both

the CBF quality mark and Partos-ISO-9001 certification. In addition, they often receive subsidies from the Ministry of Foreign Affairs, which require adherence to strict subsidy conditions (COCA). Smaller organizations in this sector can join the Partin association, which offers various services in areas such as accountability, transparency, and compliance with laws and regulations.



### Gatekeepers

Gatekeepers in the nonprofit sector impose strict requirements before an organization can access their essential services. These services are necessary for operating as a nonprofit. Gatekeepers must comply with the Anti-Money Laundering and Counter-Terrorism Financing Act (WWFT).

## Appendix 2: Self-Regulation of the CIO, FIN, and Partos

### Self-Regulation of the CIO

The Interchurch Contact in Government Affairs (CIO) is a collaboration of 26 Christian and two Jewish denominations in the Netherlands. Church denominations and their independent components are legal entities based on Article 2 of Book 2 of the Dutch Civil Code. A church denomination is therefore not a foundation or association. They regulate their “inrichting” (organizational set-up) in their own statutes (“kerkorde”, church order). The statute of a church denomination applies to all parts of that denomination. This statute typically also includes provisions regarding dispute resolution (church judicature) and forms of church discipline (such as supervision and visitation). All church denominations that are members of the CIO also have a so-called group decision under the ANBI scheme. This means that both the national church denomination and its independent components at the local level fall under the ANBI scheme.

The 28 national church denominations affiliated with the CIO encompass approximately 5,000 churches, parishes, diaconates, caritas organizations, and similar legal entities. Oversight in the church denominations can be described in four layers. At the local churches, parishes, or congregations, oversight is conducted by the church board, the church council, or a similar body.

**1. Local Oversight:** At local churches, parishes, or congregations, administration is managed by the church board, church council, or a similar body. This board prepares the annual financial statements, which are then discussed by the church board.

**2. Regional Oversight:** Each church denomination has its own organizational structure, outlined in its statute. In the Protestant Church in the Netherlands, the locally determined financial reports are sent to a regional oversight committee, which can intervene in cases of misconduct by, for example, issuing a negative assessment or placing the local organization under heightened supervision. The financial accountability requirements become stricter as the size and turnover of the local organization grow. The regional oversight committee can intervene by issuing a negative assessment or imposing additional supervision. Moreover, the committee can refuse permission for, for example, the restoration of a church building or the appointment of an additional minister or attach conditions. Other church denominations within the CIO have similar regulations in their statutes. For example, in the Roman Catholic Church, the diocese oversees the finances of parishes and caritas organizations. The Roman Catholic Church also has other church institutions regulated by ecclesiastical law under Article 2 of Book 2 of the Civil Code, with oversight provided by the church denomination. In denominations emphasizing local church communities (such as the Union of Free Evangelical Churches), accountability and oversight are also emphasized at the local level.

**3. ANBI Oversight:** The church denominations report, within the framework of the ANBI scheme, on their oversight and compliance with the provisions on this matter to the CIO-ANBI foundation. This foundation conducts annual random checks on about five church denominations. The foundation examines how the oversight is carried out and what the results are. The standards and guidelines for this “oversight of oversight” by the CIO are set out in the cooperation agreement between the CIO and the Tax Authorities.

**4. Annual Report to the Tax Authorities:** CIO reports annually on the results of its oversight to the Tax Authorities. This was done for the first time in 2020, based on oversight results from 2019.

### **Oversight of Religious Organizations Outside the CIO**

The legal form “church denomination” or “denomination” is not exclusively intended for Christian and Jewish organizations and can be used by anyone. In practice, however, almost only Christian and Jewish denominations make use of it.

### **Self-Regulation of FIN**

The FIN Code of Good Governance contains the standards for effective and responsible governance established by the members of FIN. The FIN Code of Good Governance sets out seven standards on governance, supervision, accountability, and balancing interests. These standards promote effective governance and an efficient organization, thereby contributing to achieving the societal mission. FIN members who declare that they comply with these seven standards and voluntarily submit to assessment thus endorse the importance of good and professional governance.

A fund must submit the Annual Statement of FIN Good Governance Standards. Every four years, this is audited by an independent external accountant, starting in the first year.

After a positive assessment, the fund receives the ‘FIN Code of Good Governance’ label.

The FIN board appoints the Good Governance Committee, consisting of several FIN members with an independent external chairperson. This

committee monitors the process of the annual registration by the FIN office and the four-yearly audit by the assessor. It reports on this to the FIN board and the FIN General Members Meeting (ALV).

### **Self-Regulation of Partos**

#### **Partos 9001**

The Partos 9001 was developed by a Partos working group of quality managers as the most suitable application of ISO 9001 – 2015 for development organizations. It takes other existing norms and certifications in the sector into account. Partos 9001 was revised in 2018 with additional provisions, including some on integrity. By obtaining a declaration for this version (Partos 9001-2015, version 2018) in addition to ISO certification, an organization is granted an exemption from the Organizational Risk and Integrity Assessment (ORIA) of the Ministry of Foreign Affairs.

#### **Partos Code of Conduct**

Every Partos member subscribes to the Partos Code of Conduct. For Partos, the organizational quality of member organizations is important, particularly in relation to effectiveness and efficiency, but also with respect to integrity and public trust. A code of conduct that reflects the values according to which Partos member organizations wish to act is an essential tool in this regard. There is also a compliance procedure.

## Appendix 3: List of Abbreviations

### Abbreviations in Alphabetical Order

ACM: Authority for Consumers and Markets

ANBI: Public Benefit Organization

AP: Data Protection Authority

AVG: General Data Protection Regulation

B&A: Management and Administration

BMO: Broad Human Rights Consultation

CBF: Regulator for Charities

CFS: Centre for Philanthropic Studies

CIO: Interchurch Contact in Government Affairs

DDB: De Dikke Blauwe (media platform)

DDDN: The Association of Direct Dialogue Fundraisers in  
the Netherlands

DDMA: Data Driven Marketing Association

DRA: Dutch Relief Association

EFA: European Fundraising Association

FATF: Financial Action Task Force

FIN: The Industry Association of Funds and Foundations in  
the Netherlands

GDA: Goede Doelen Advies

GDP: Goede Doelen Platform

GIN: Giving in the Netherlands

HSC: Human Security Collective

IFC: International Fundraising Congress

ITGD: Internal Oversight of Charities

KSA: Gambling Authority

NDP: The Dutch Donor Panel

NOV: Association of Dutch Volunteer Organizations

NRC: Dutch Advertising Code

PHILEA: Philanthropy Europe Association

RCC: Advertising Code Commission

RHW: Regulation of Door-to-Door Fundraising

SCP: Foundation for Collecting Charities

SGF: Association of Collaborating Health Funds

SHO: Collaborating Relief Organizations

SRC: Advertising Code Foundation

Vf: Fundraising Trade Journal

VFN: Dutch Field Marketing Association

WBTR: Governance and Supervision of Legal Entities Act

WoK: Gambling Act

WRR: The Netherlands Scientific Council for Government Policy

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