

THE SWEDISH FUNDRAISING CONTROL'S STANDARDS FOR 90-ACCOUNTS

adopted on 17 May 2006 by the Swedish Fundraising Control's Board of Directors. The standards will be applied as from 1 July 2006. Last revised on 15 December 2016.

Introductory provisions

§ 1

These standards contain provisions regarding the conditions in order for a fundraising organisation to be granted a 90-account. The standards also include provisions regarding checks, as well as other demands placed on a fundraising organisation that has been granted a 90-account and on the operations that the organisation conducts.

90-accounts refer to seven-digit PlusGiro accounts with a number in the range 90 00 00-c to 90 99 99-c and Bankgiro accounts within the range 900-000c to 909-999c.

A 90-account holder (AH) refers to a fundraising organisation that has been granted a 90-account at the Swedish Fundraising Control.

An auditor refers to an auditor who is authorised by the Supervisory Board of Public Accountants, who has been approved by the Swedish Fundraising Control.

Conditions for being granted a 90-account

§ 2

A fundraising organisation that conducts public fundraising for humanitarian, charitable, cultural or other public benefit aims can be granted a 90-account. A precondition for being granted such an account is that the organisation's aim is sufficiently defined that it is possible to check.

90-accounts are not allocated to a fundraising organisation if the organisation's aim is party political or if it is deemed to be incompatible with the law or generally accepted standards.

A fundraising organisation that is a legal entity, registered with the appropriate authority, may apply to the Swedish Fundraising Control for a 90-account. Only in exceptional cases may the legal entity be an organisation other than a non-profit association, a religious community or a foundation. The organisation must have its registered office in Sweden. The board of directors for the legal entity must comprise at least three members. Deputies may be appointed.

A board member may be resident in a country outside of the European Economic Area, provided at least two of the members or deputies are resident within said area. At least one of the board members, who can receive notifications on behalf of the fundraising organisation, must be resident in Sweden. 90-accounts are only granted if it is evident from the application that suitable individuals who are knowledgeable as regards economic matters are to be responsible for the fundraising organisation's operations.

The board members and deputies must be of legal age and may not have been declared bankrupt or banned from engaging in business. Exemptions may be granted in certain cases by the Swedish Fundraising Control regarding the requirement that all members and deputies must be of legal age. In addition, the board members and deputies must not have a record for non-payment of a debt and/or due and unpaid tax liabilities. Credit information must be submitted regarding all members and deputies. Such information must not be more than four weeks old.

In the case of an organisation comprising a foundation with attached administration, the same requirements apply to the administrator's senior executive body.

The fundraising organisation must have one or more auditors. At least one auditor must be authorised. A registered auditing company may also be appointed as the auditor.

The fundraising organisation must have a name that cannot be confused with the name of another fundraising organisation with a 90-account.

If the fundraising organisation is an association or a religious community, its statutes must prescribe that its assets be disposed of in a way that corresponds with the organisation's aim should the organisation cease operations, and that members will not be able to lay claim to any of the property.

Application for and allocation of 90-accounts

§ 3

Applications must be submitted in writing on a form that is available on Swedish Fundraising Control's website. The fundraising organisation's statutes or standards must be attached to the application. The aim of the fundraising must be included within the aim set out in the fundraising organisation's statutes or other standards. In addition, the Swedish Fundraising Control's guidelines for applications must be followed.

In the application, board members, deputies and signatories must undertake to:

- permit Swedish Fundraising Control to check the organisation
- follow Swedish Fundraising Control's standards and guidelines, as advised, and
- follow the standards that are set for 90-account holders by Nordea Bank AB and Bankgirocentralen BGC AB (hereafter referred to as Bankgirot).

The organisation's auditor must confirm in the application his undertaking of the assignment as auditor for the organisation and undertake to follow Swedish Fundraising Control's standards and guidelines.

All documents that are submitted to the Swedish Fundraising Control must be in Swedish. As regards the distribution of documents, see Swedish Fundraising Control's confidentiality policy.

The Swedish Fundraising Control follows the rules of the Personal Data Act (1998:204). In providing personal data to the Swedish Fundraising Control, the AH's board members, deputies, representative/contact person, signatories and auditor consent that the Swedish Fundraising Control will store the information for internal use in its business management system so as to administer control of the AH.

According to § 26 of the Data Protection Act, registered individuals are entitled, once per calendar year and free of charge, on submission of a written and signed request, to receive information about what personal information is processed and for what purpose.

§ 4

90-accounts are granted for a certain period, although not more than three years. The period of validity of the account may be extended following a written request.

The application regarding the opening of a granted 90-account must have been received by PlusGiro and/or the bank at the latest 30 days after the date of the Swedish Fundraising Control's approval. The same applies to an application to open a Bankgiro that is sent to the organisation's selected bank. If the application is not submitted within the specified time, the Swedish Fundraising Control's decision lapses.

Administration by the board of directors

§ 5

The board of directors is responsible for the AH's organisation and the administration of the AH's affairs.

The board must ensure that the AH's funds are used for the intended aim without the AH having unreasonable costs.

The board of directors will continually assess the AH's operations and financial situation. The board of directors must ensure that the AH's organisation is structured in such a way that accounting, the administration of funds and the AH's other economic conditions are checked in a satisfactory manner.

If certain tasks are delegated to one or more board members or to others, the board of directors must act with care and continually check whether the delegation situation can be maintained.

A board member may not handle matters relating to agreements between him/her and the AH. In addition, a board member may not handle matters relating to agreements between the AH and a third party, if the board member has a significant interest in the matter that may be in conflict with the AH's interests. Furthermore, he/she may not handle matters relating to agreements between the AH and a legal entity that the board member represents, either alone or together with another person, if the board member has a significant interest in the matter that may be in conflict with the AH's interests. Other legal acts, as well as legal proceedings or other actions, are equated with agreements. This provision also applies to a person authorised to represent the AH, even if this person is not a board member.

The board of directors forms a quorum if more than half of the total number of board members is present, or a higher number if so prescribed by the statutes or foundation deed. If the statutes or foundation deed do not require a specific voting majority, the board's resolution will be the opinion voted for by more than half the board members present at the meeting. In the event the votes are shared equally, the Chairman will have the casting vote.

Minutes must be kept of the decisions that are taken by the board of directors and by the members at annual general meetings. The minutes must be signed by the person responsible for keeping the minutes. They must be adjusted by the Chairman, provided this person did not take the minutes.

Fundraising operations

§ 6

An AH must not perform fundraising for any aims other than those approved by the Swedish Fundraising Control.

§ 7

In the event of marketing aimed at the general public, the AH must provide notification that the entire operation is checked by the Swedish Fundraising Control.

The following applies to the fundraising operation

- suitable individuals who are knowledgeable as regards economic matters are to be responsible for the fundraising work and other economic issues,
- the marketing must be ethical and economically defensible; in particular, controllable fundraising forms must be used and advertisements and other information must be trustworthy,
- the fundraising operation must not be burdened with unreasonable costs, and
- received funds must be used for the AH's aim or in accordance with the donor's wishes, and must benefit the project without unnecessary costs.

§ 8

In the event of information to the general public, the AH must clearly specify the aim of the fundraising and other circumstances that are important for the contributor. The starting point for assessing the relationship between the AH and the donor is that the principles of the Swedish Marketing Act (2008:486) must provide guidance. The information must appear on the organisation's website, if there is one.

Monitoring, accounting, etc.

§ 9

The Swedish Fundraising Control's monitoring covers the AH's entire operation. This means that it covers not only collected funds, but rather all income and expenses. If the AH is a parent company in a corporate group, the Swedish Fundraising Control also monitors the subsidiary companies, assuming these are subsidiary companies in accordance with the definition in Article 1 § 4 of the Annual Accounts Act (1995:1554).

§ 10

The Swedish Fundraising Control can request the monitoring of the AH's finances and administration at any time, or request some other special investigation regarding the AH's operation.

The AH is responsible for the costs for such monitoring or investigation.

§ 11

The AH's accountability must be fulfilled in a way that corresponds with the Swedish Bookkeeping Act (1999:1078) and generally accepted accounting standards.

The AH is obliged to prepare an annual report in accordance with the provisions in the Annual Accounts Act (1995:1554). The Swedish Accounting Standards Board's generally accepted accounting principles (BFNAR 2012:1) regarding annual reports and consolidated accounts, referred to as K3 with associated guidance, must be applied. In the directors' report,

the AH must provide information about how the aim has been promoted during the financial year. In the directors' report, the AH must also describe the effect of the operations.

The AH is obliged to submit the documents and provide the information requested by the Swedish Fundraising Control. The AH is also obliged to notify the Swedish Fundraising Control as soon as possible of significant events that are important for the AH's finances or that can affect the AH's credibility and confidence in the AH's operations. The Swedish Fundraising Control can call a meeting with the AH's board of directors or administrators. The Swedish Fundraising Control can conduct an inspection of the AH if special reasons exist.

For each financial year, the AH must also fill in special forms for reporting the income statement and balance sheet in accordance with the Swedish Fundraising Control's guidelines for the year in question. These are intended for the Swedish Fundraising Control's internal use.

Applicable agreements regarding sales or fundraising that takes place through the employment of professional sales companies (e.g. telemarketing), must be sent to the Swedish Fundraising Control immediately after being entered into, for information purposes.. If the AH requests advance monitoring, the agreements can be submitted to the Swedish Fundraising Control for its opinions.

If an AH has recipient organisations in Sweden or abroad, the AH must also submit a list of these organisations every year, no later than five months after the end of the financial year, including information about their projects, the location and country where they operate, as well as a description of how the AH ensures that the funds that have been handed over to the organisations are used without unreasonable costs for promoting the intended project.

The AH may not, without the Swedish Fundraising Control's consent, allow others to act under the name of the AH or use the 90-account or the Swedish Fundraising Control's logo. The AH's 90-account(s) may not be transferred to another legal entity.

§ 12

The operation must not be burdened with unreasonable costs. For all AHs, it is therefore the case – provided there are no particular reasons why this should not be the case – that at least 75% of the total income will go to the aim.

If the AH's fundraising and administration costs have exceeded 25% of total income for three consecutive years, the 90-account will be withdrawn, provided special reasons do not exist.

§ 13

The AH must, without being requested and as soon as possible, although at the latest five months after the end of each financial year, submit to the Swedish Fundraising Control

- Copy of the signed annual report and, if the AH is a parent company, the consolidated accounts,
- Copy of the auditor's report,
- Copy of the auditor's memos regarding observations during the audit for the financial year,
- Original of the special forms for reporting income statement and balance sheet, filled in according to the Swedish Fundraising Control's instructions,

- Original of the auditor's verification report regarding the special forms for reporting the income statement and balance sheet,
- Recipient organisation form,

For a newly trained AH, it is evident from each individual decision whether the Swedish Fundraising Control's Interim report form is to be prepared. The Swedish Fundraising Control may request that the AH, in other cases as well, must prepare and submit an interim report, action plan and/or budget.

That stated in the first paragraph regarding the obligation to submit complete accounts documents after the end of the financial year, also applies to the entire financial year during which an AH has terminated its 90-account or the account has been terminated for some other reason.

§ 14

If an AH has not fulfilled its accounting obligation by the latest time for the submission of accounts documents as specified in § 13 paragraph 1, it must immediately pay an additional annual fee in accordance with § 16 paragraph 2, corresponding to the highest annual fee that has most recently been charged to the organisation. If such a fee is not paid, the 90-account can be withdrawn immediately.

§ 15

The AH's accounting and administration must continually be monitored by the auditor. The account auditor must submit the required information regarding the AH's affairs to the Swedish Fundraising Control. The AH is obliged to notify the auditor of any communications etc. from the Swedish Fundraising Control.

The auditor must examine how the AH promotes its aim, and, in the manner indicated in the instructions for account auditors, how the Swedish Fundraising Control's standards and instructions are followed. In the auditor's report, the auditor will, where applicable and with regard to generally accepted accounting standards, comment on whether the AH has used its assets in contravention of the aim. The auditor must always prepare a memo regarding such observations during the audit that the auditor considers to be of importance for the Swedish Fundraising Control's assessment of the AH's operations. In addition, the auditor must examine, and in a separate confirmation report express its opinion on, whether the Swedish Fundraising Control's forms for reporting the income statement and balance sheet have been filled in according to the instructions for the financial year.

Charges

§ 16

If the application for a 90-account is granted, the account holder must pay an account arrangement fee. Holders of 90-accounts must pay an annual fee to the Swedish Fundraising Control. The Swedish Fundraising Control's Board of Directors determines the size of the fee each year.

Amendments

§ 17

Amendments to the AH's statutes or standards must immediately be notified to the Swedish Fundraising Control. The notification must be made on a form for this purpose that is available on the website. If an AH, which has been granted a 90-account for fundraising for a

specific aim, also wishes to use the account for another aim, the consent of the Swedish Fundraising Control is required.

In the event of a change within the AH's management, a change of signatory or auditor, or a change of address and telephone number, this must immediately be notified to the Swedish Fundraising Control. Changes of address or signatories must also be advised immediately, to Nordea Bank AB for PlusGiro / and to the AH's bank for Bankgiro.

Terminating a 90-account

§ 18

Swedish Fundraising Control terminates the organisation's 90-account with Nordea Bank AB and Bankgirot at the AH's request. A copy of the minutes must be attached, from which it can be seen that the AH has decided to terminate the operation.

Withdrawal of a 90-account

§ 19

The Swedish Fundraising Control can withdraw the entitlement to use the 90-account from the AH, if the AH breaches the Swedish Fundraising Control's standards and guidelines. The Swedish Fundraising Control can also act to block and terminate the 90-account, pending an investigation into whether the operation has been conducted in contravention of the Swedish Fundraising Control's standards.

Other information

Guidance for AHs can also be found in the comments to these standards, as well as in other instructions that can be found on the Swedish Fundraising Control's website, www.insamlingskontroll.se.

COMMENTS ON THE SWEDISH FUNDRAISING CONTROL'S STANDARDS

Introductory provisions § 1

Before the Swedish Fundraising Control approves the auditor, the Swedish Fundraising Control checks with the Supervisory Board of Public Accountants that the auditor is registered there and whether the auditor has had any complaints, as well as checking the auditor's suitability.

Conditions for being granted a 90-account, § 2

The demands placed on board members and deputies that can be seen from the fourth and fifth paragraphs also apply after the organisation has been granted a 90-account. This must be observed by the board of directors and the nominating committee. A board member or deputy must therefore leave the board if he or she no longer satisfies the Swedish Fundraising Control's requirements. In order to ensure that board members or deputies are authorised at the time they are elected in accordance with the Swedish Fundraising Control's rules regarding whether they have a record for non-payment of a debt and/or comments regarding unpaid tax liabilities, the board of directors of a non-profit association or religious community can recommend that the nominating committee should obtain credit information regarding prospective candidates. The credit information must be provided by a company that has been approved by the Data Inspection Board to conduct credit information activities.

The Swedish Fundraising Council's (FRII) quality code provides guidance regarding the work of the nominating committee, see www.frii.se. For foundations it is recommended, in the event it rests upon an external body to appoint board members and deputies, that the board of directors should notify this body of the Swedish Fundraising Control's standards.

The requirement in the sixth paragraph that at least one auditor must be authorised means in cases where there is an auditor's deputy that the deputy must also be authorised, since the deputy must be able to represent the auditor in his or her absence.

Administration by the board of directors, § 5

The board must check that the Swedish Fundraising Control's standards and instructions are followed, in addition to applicable legislation, including that taxes and payroll overheads are paid on time. The board of directors has to monitor that the AH's finances are sound, prepare a budget and check compliance with the budget. If there is a deficit in the shareholders' equity, the board of directors must draw up a plan for how this is to be restored.

It rests with the board of directors to ensure that there is an expedient system for the internal and external checks. In order for this system to work satisfactorily, it is necessary for the board of directors to identify and assess what risks exist, both internally and externally. This can relate to operational risks, financial risks, organisational risks, corruption risk or risks that are damaging to trust. These risks can be countered through good internal checks. The checking system can include guidelines and procedures that the board of directors has laid down to achieve specific goals, as well as to ensure that the operation is managed successfully and effectively. An agenda, authorisation order and any delegation order should be prepared. Guidance can be obtained from FRII's quality code.

The board of directors must ensure that information and communication are successful, both internally and externally. Furthermore, the board of directors must monitor and follow up compliance with the board's decisions. The board of directors is responsible for ensuring that funds that have been collected for a specific aim are used for this aim without unreasonable costs. The checks must therefore also encompass external business partners and recipients of funds from the AH. If the funds are forwarded in several phases, the board of directors must follow up and monitor handling in all subsequent phases.

A board member is disqualified if there is a risk of a conflict of interests in the exercise of the assignment. The disqualification rules in § 5 paragraph 5 in the standards are basically the same as in Article 2 § 14 in the Foundations Act (1994:1220). One-page legal documents, such as the granting of contributions or similar to the board member, are equated with agreements. A board member may naturally not prepare or participate in a decision that entails the board member or his/her relatives gaining a benefit from the AH. The same applies if the decision relates to contributions to an organisation in which the board member is employed or is a board

member. It is also only natural that the board member may not be present during the handling of such matters mentioned here. This provision also applies to a person authorised to represent the AH, even if this person is not a board member, such as a secretary general.

Even if a conflict of interest situation such as that described in the regulation does not exist, confidence in a board member's impartiality may be in question in certain cases. It may then be *inappropriate* for the board member to participate in the decision due to *suspicion of bias*. An example of this is where the board member is a member of an association that has applied for a grant from the AH. The AH must itself analyse the situations that can result in the AH's credibility being damaged should a board member handle, participate in or be present during the decision-making process, and must enter these situations in an agenda or similar document.

Exemptions from these rules apply to decisions by a foundation's board of directors regarding appropriate fees in accordance with Article 2 § 15 of the Foundations Act.

Fundraising operations, §§ 6-8

Altered aim

If the AH alters the aim, the regulation in § 6 paragraph 1 means that the AH must apply to the Swedish Fundraising Control for approval of the new aim before it may be marketed for fundraising. Note that, in the event of an alteration of the aim, the new aim must satisfy the demands in § 2 paragraph 1 in the standards, and that according to § 17 in the standards, such an alteration must be registered immediately.

Marketing the general public

In the event of marketing aimed at the general public, the AH must provide notification that the operation is checked by the Swedish Fundraising Control. This can take place by the use of the Swedish Fundraising Control's logo, and/or that the AH indicates in the text that the AH has a 90-account and that the operation is checked by the Swedish Fundraising Control. See our guideline for use of the 90-account logo.

The purpose of this standard is for the general public easily to be able to see that this is an AH whose fundraising methods etc. are monitored and that it is consequently a serious fundraising organisation. This also results in the general public acquiring greater knowledge of the Swedish Fundraising Control's checking activities, and hence about the importance of being under this control.

Exceptions to the regulation apply in the event of marketing on TV and on the radio. Despite this, the Swedish Fundraising Control recommends that, even in the case of this type of marketing, it should be clear that the AH's operations are checked by the Swedish Fundraising Control.

Other information mentioned must be available on the AH's website, if there is one. The website must also contain information about the organisation's legal name and contact information. If the AH has a website in another language, there must be a summary in Swedish. The AH's annual report should also be available on the website.

Sound and ethical marketing methods

The fundraising operations that may come under the supervision of the Swedish Fundraising Control are those that are intended to satisfy humanitarian, charitable, cultural or other public benefit aims. The operation consequently has a very strong idealistic link, and there should therefore be no doubt about the fact that the idealism should also be reflected in the way donors are approached. The fundraising techniques have been developed over the years, however, and new groups have become involved in the non-profit activities. It is essential to maintain the donor's confidence in the fundraising organisations that have been granted 90-accounts.

The provisions in the Swedish Marketing Act (2008:486) must be the starting point for assessing the matter of whether the marketing methods are sound. According to this Act, Annex I to the European Parliament and Council directive regarding inappropriate business methods that are applied by businesses in relation to consumers will also apply as law in Sweden. This specifies 31 marketing methods that are always prohibited as they are misleading or aggressive. The Annex to the Directive is included in SFS 2008:487.

In the Act, the term “marketing” refers to “advertising and other measures in business that are intended to promote the sale of and access to products”, with “products” in turn being defined as “goods, services, assets, work opportunities and other benefits”.

The Act prescribes that the marketing should “correspond with generally accepted marketing standards”. It is also stated that “the marketing is inappropriate if it markedly influences or will probably influence the recipient’s ability to make well-founded business decisions”.

“Generally accepted marketing standards” are defined as “good business practice or other customary standards that are intended to protect consumers and businesses in the marketing of products” (including services). The standards referred to can be found in other laws and ordinances, as well as in established non-judicial principles (ethical considerations).

According to the Marketing Act, a business may not use aggressive or misleading marketing. Aggressive marketing includes “demanding immediate or deferred payment for, or the return or storage of, products that the business has supplied, but that the consumer has not ordered (delivery without order)”. If the marketing includes both product and price, other information must be present. This relates to the product’s distinguishing characteristics, the right to cancel a purchase, and the advertiser’s identity and address. The marketing must not mislead consumers by omitting information, such that the marketing is unclear, incomprehensible or ambiguous. Even though the Act is only directly applicable in exceptional cases to the relationship between a fundraising organisation and a donor, the principles established therein must act as a guide for all fundraising activities. Additional information is provided below about what is meant by sound and ethical marketing within the fundraising field.

If the AH reaches agreement with a company whereby the company, in its marketing, may provide information stating that a certain amount will go to the AH when the company’s products are sold, the AH must also ensure in the agreement that the company does not use aggressive or misleading marketing methods. It must be clearly evident from speech templates, advertisements or other information that it is the company and not the AH that is the selling party. The AH’s name or logo may not be present on the company’s invoice or payment slip. However, this does not mean that it is prohibited e.g. to enclose information about the AH’s operations in an envelope containing the payment slip.

Advertising and other information must be trustworthy

The term “marketing” includes advertising and other information. In order for this to be said to be in accordance with “generally accepted practice”, it is necessary for advertisements and information about a fundraising operation to be trustworthy, factual, truthful and not misleading. For example, it must never be stated that the donor’s contributions go in full to the project or that “your entire contribution will go through”. All fundraising organisations have administration costs or costs of other types. Neither may the marketing contain incorrect assertions about another party’s activities.

Each fundraising operation among the general public must be presented in some way. The marketing of such fundraising activities stipulates demands for both public, general information as well as more detailed information. The general information should provide details about the fundraising operation’s aim, how this is intended to proceed, how collected funds will benefit the project, as well as providing information about the fundraising organisation’s name, address, telephone number, etc. It should also be clear that the fundraising operation is under the control of the Swedish Fundraising Control.

The more detailed information should be able to present what proportion of collected funds is intended to be supplied to the aim, who is directly responsible for the fundraising, etc. If pictorial material is included as part of the advertising for the fundraising operation, the material should be able to be identified and related to the actual situation that is described and that comes under the fundraising aim.

Fundraising methods

In the case of collection box fundraising and similar fundraising activities in public locations, the AH must investigate whether a permit is required from the police authority or other public authority in the location, and then apply for such a permit before starting fundraising. If such a permit is required, the person carrying out fundraising activities must be able to present this. Individuals carrying out fundraising must wear clearly visible signs indicating that they are representing an AH, must be able to provide identification on request, and must be able to provide information about the AH and how the AH checks the funds that have been collected.

Collection boxes must be of good quality and sealed. Good procedures must be in place for issuing receipts and checking that the collection boxes are returned. Lists must be prepared regarding this, in which it can be seen who has issued the collection box and when it has been returned, as well as the results of the collection. The collection boxes must always be opened in the presence of at least two people. All funds that are received must be deposited in the in the AH's account as soon as possible. A report of the results must be handed to the person who collected the funds or to the fundraising manager.

When fundraising e.g. over the telephone or through door-to-door, face-to-face or collection box fundraising, the individuals collecting funds must not act aggressively. It is not permitted to make telephone calls or knock on doors after 9 pm.

When collecting clothes or goods, it must be indicated whether the clothes are to be sold and where the AH will distribute the goods.

The marketing must be ethical and economically defensible

The fact that the marketing must be economically defensible is the other side of the statement that the marketed fundraising must not be burdened with unreasonable costs. It is therefore necessary for each decision regarding fundraising to be preceded by a detailed discussion as well as the preparation of a realistic budget.

The fact that the marketing must be ethically defensible is taken for granted, but is also related to the fact that public fundraising is generally targeted at broad groups within the population. Donors must not feel deceived by what has been written or said about the fundraising on the part of the organisation. This places considerable demands on the advertisements etc., but also on all the individuals representing the fundraising organisation out in the field – particularly on those who undertake to manage certain types of fundraising activity on a professional basis. These individuals have to display an intimate knowledge both of the aim of the non-profit operation and of the Swedish Fundraising Control's standards.

The donor's contribution may only be used for the aim to which the fundraising relates. If the contribution cannot be used for the aim intended with the fundraising, the contribution must be paid back to the donor unless the donor has given permission, verbally or in writing, for it to be used for another purpose. If the donor is giving to a specific aim that the 90-account holder cannot fulfil, the donation must not be accepted or must be returned.

In the case of sponsorship, it must be clearly evident whether the contribution that is provided by the sponsor is going to the object of the sponsorship or to a broader circle. "Christmas presents" etc. that can be purchased must be real, i.e. the funds must actually go to what is stated in the marketing.

The organisation can also find guidance in the FRII's quality code.

Ethics also require that each contribution to a fundraising operation be based on an entirely voluntary action on the part of the contribution donor. If the AH has been given permission by the donor to withdraw a certain amount through a regular direct debit (e.g. each month), this amount must not be increased by the AH without the donor have given consent either verbally or in writing. A direct debit amount may consequently not be raised on the basis of a communication from the AH to the donor stating that the amount will be raised from a certain time unless the donor contacts the AH stating that such a raise is not permitted, known as a negative option contract. A party that has registered with the Nix register (the Swedish Telephone Preference Service) must not be contacted by telephone unless the AH already has a relationship with the person.

Information about donors must not be distributed to or used by another party without the donor's consent. The provisions of the Personal Data Act (1998:204) must be observed. However, control data must be provided to the Swedish Tax Agency if the 90-account holder has been approved by the Agency as a donation recipient. The donor's desire to be anonymous must be respected, and information about the donor may not be entered in the donor register. Note that particular care must be taken when collecting personal details and addresses. If an external company is engaged to help with fundraising or sales, it must be clearly set out in the agreement with the company that personal and address details relating to donors are "owned" by the 90-account holder and not by the company.

Fundraising campaigns must not be targeted at individuals who are not of legal age.

The AH must be accessible by telephone or in some other way, in order that the general public can ask questions about the organisation's activities or state their opinions regarding the fundraising operation.

Reports § 11

Annual report

According to K3, non-profit organisations must, in their directors' report, describe the non-profit operation and its effects. According to § 11 paragraph 2 of the standards, this rule applies to all AHs. The Swedish Accounting Standards Board's generally accepted accounting principles do not specify how the effect in the operation must be measured. The AH must therefore formulate the information itself.

The AH must make its annual report public, either by publishing it on the website if there is one or by having it available at the office, so that anyone who requests it the report can study it.

The Swedish Bookkeeping Act's requirements for the storage of accounts information

The accounts information must be easily accessible and must be stored in Sweden, in good order, in a satisfactory and clear manner (Article 7 § 2 of the Swedish Bookkeeping Act). According to the requirements regarding accessibility and clarity, the accounts information must be stored in such a way that e.g. the Swedish Fundraising Control, auditors or authorities can access the information without difficulty.

Information about significant events relating to the Swedish Fundraising Control

Examples of significant events that the AH is obliged to notify the Swedish Fundraising Control about include if the AH has become insolvent, has been brought before the court, has been the victim of a crime or has received serious criticism in the media.

Swedish and foreign recipient organisations

The Swedish Fundraising Control provides a form for registering recipient organisations in Sweden and abroad. Instead of using the form, registration can be performed using lists prepared in-house containing the content specified in the paragraph. Registration will only take place when funds have been transferred to other organisations, i.e. not when private individuals are the recipients. If the AH has several recipient organisations, and if these are checked in the same way, the AH does not need to specify how each and every one is checked, rather it is sufficient to provide a general description of how the AH ensures that the funds that are handed over to the organisations are used for the intended aim (cf. § 5 paragraph 2 in the standards). Only current recipient organisations have to be specified. If there have not been any changes as regards recipient organisations since the most recent notification, nor of how the checks are performed, only this needs to be indicated in the notification.

The Swedish Fundraising Control's instructions

In the Swedish Fundraising Control's instructions regarding the report package for the financial year in question, and in the instructions for auditors, there is a more detailed description of the Swedish Fundraising Control's requirements as regards the documents that must be submitted according to the paragraph.

Auditor confidentiality, § 15

The auditor must not, for its own benefit or to the detriment or benefit of another party, use information that the auditor has received in the execution of its professional duties: The auditor may also not disclose such information without authorisation (cf. § 26 of the Auditors Act). This obligation to observe confidentiality does not prevent the auditor from providing such information to Swedish Fundraising Control as specified in § 15 in the Swedish Fundraising Control's standards for 90-accounts. The Swedish Fundraising Control is not subject to the principle of public access to official records, and so such information will not be passed on.

Amendments, § 17

Please note that the standards in § 2 paragraph 7 must be observed in the event of a change of name.

In this context, management refers to board members, deputies and contacts. The requirements set out in § 2, paragraphs four and five of the standards apply to board members and deputies. Address also refers to e-mail addresses.