

## **What being an organisation with a 90-account means**

### **The aim of Swedish Fundraising Control**

Swedish Fundraising Control's aim is to ensure that public fundraising for humanitarian, charitable, cultural and other public benefit takes place under satisfactory control, that fundraising operations are not be burdened with unreasonable costs, that sound marketing methods are used in the fundraising area and that appropriate methods for fundraising control are developed. Swedish Fundraising Control is a non-profit organisation that acts in the interests of donors. The organisation's principals are the central organisations of the labour market - The Swedish Trade Union Confederation (LO), The Swedish Confederation of Professional Associations (SACO), The Swedish Confederation of Professional Employees (TCO) and the Confederation of Swedish Enterprise (Svenskt Näringsliv). Swedish Fundraising Control is entirely financed by fees paid by 90-account holders.

The 90-accounts have existed since 1943 for donors' safety. They are a mark of quality that shows that the organisation is subject to independent monitoring and control, that fundraising is done in an ethical and responsible way and that donations and contributions go to the intended aim without unreasonable costs.

### **What is a 90-account?**

Having a 90-account is a mark of quality for serious fundraising organisations. A 90-account is a seven-digit PlusGiro or Bankgiro account that starts with 90. It is also possible to have a Swish number with a corresponding 90 number.

When an organisation has been approved by Swedish Fundraising Control as a 90-account holder, we monitor *the entire organisation's operations*, not only that which comes into the organisation's 90-accounts. This means that the organisation's total income is reported to us.

### **Our standards**

The requirements that a 90-account holder must comply with appear in Swedish Fundraising Control's standards for 90-accounts. These include rules regarding the board of directors' administration, fundraising activities and reporting to us, among other things. There are also instructions for how the various forms are to be filled in. The organisation's board is responsible for ensuring that Swedish Fundraising Control's standards and instructions are complied with.

According to section 11 of the standards for 90-accounts, the account holder must prepare annual accounts in accordance with the provisions of the Annual Reports Act (1995:1554), as well as applying the K3 rules. This obligation applies to all 90-account

holders, irrespective of what is specified in the Swedish Bookkeeping Act (1999:1078). The main difference from what otherwise applies to non-profit organisations is the stricter requirement for the directors' report and additional information. The directors' report must state how the intended aim is promoted during the year, as well as the results and impact of the activities.

### **Fundraising rules**

With regard to the 90-account holder's fundraising activities, the marketing must be ethical and economically defensible and the information must be trustworthy, the fundraising operation must not be burdened with unreasonable costs, and received funds must be used for the stated aim or in accordance with the donor's wishes, as well as benefiting the aim without unnecessary costs. The principles set out in the Marketing Act (2008:486) must act as a guide when assessing the relationship between 90-account holders and donors.

### **Swedish Fundraising Control's monitoring and control**

90-account holders must as soon as possible, and in any case within five months of the end of the financial year, submit a report package according to our instructions, which may be found under the reporting tab on the website. This reporting is investigated and analysed annually by Swedish Fundraising Control. This basic check will monitor e.g. how the aim has been promoted during the year, that this has taken place to a sufficient extent, that the organisation has described the results and impact of its activities, that *the organisation's operations are not burdened with unreasonable costs*, that the organisation complies with its own statutes/regulations and that the 90-account holder has not otherwise acted in breach of our standards.

For all 90-account holders – provided there are no particular reasons why this should not be the case – at least 75% of *the total income must go to the aim*. If the 90-account holder's fundraising and administration costs have *exceeded 25% of total income* for three consecutive years, the 90-account will be withdrawn, unless there are special reasons for this.

According to the standards, Swedish Fundraising Control may at any time investigate the 90-account holder's finances and administration or perform another specific investigation of the organisation's activities. The 90-account holder is obliged to submit the documents and to provide the information that we request. We also continuously investigate the organisation's internal control.

Swedish Fundraising Control *always* investigates any complaints about a 90-account holder from the general public, through a journalist or that have become known to us in some other way. The same applies if the Swedish Fundraising Control finds material or information on the 90-account holder's website, in its marketing or in some other way that may be in conflict with our standards.

In such an investigation, Swedish Fundraising Control contacts the organisation to obtain opinions and explanations relating to the complaint, as well as, in some cases, a report that certain procedures have been changed or an action plan showing the measures that

will be taken. If an unsatisfactory state of affairs emerges during this dialogue, we can decide to carry out an inspection or to initiate a special investigation.

If it emerges that the 90-account holder is acting in breach of the Swedish Fundraising Control's standards, the organisation's right to use the 90-account may be withdrawn.

Each 90-account holder must have at least one authorised auditor who investigates the organisation's finances and administration on a regular basis. The auditor must also monitor to ensure that the assets have not been used contrary to the aim or contrary to our standards and guidelines. We have prepared special instructions for auditors, which can be found on the website. If the 90-account holder does not comply with the Swedish Fundraising Control's rules, the auditor must report this to us.

### **Recipients**

The annual reporting includes that organisations that have recipient organisations in Sweden or abroad must prepare a list of these organisations, including information about their aims, the location and country where they are active, countries where the funds are paid out, as well as a description of how the 90-account holder ensures that the funds that have been handed over to the organisations are used without unreasonable costs for promoting the intended project.

Swedish Fundraising Control monitors to ensure that the funds are handed over for an aim that corresponds with the 90-account holder's aim, and that the 90-account holder has good procedures in place to check that the funds are used for the intended aim.

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