

# IO7: Survival guide for NGO Founding and Funding

Greece

Made by Permacultura  
Cantabria



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## Introduction

NGOs stand up for human rights and environmental protection, work to end violence, assist the poor, build leadership among youth, and much more. Starting a new NGO is a powerful way to change things.

Starting an NGO usually is a lengthy, time consuming process that arises many doubts and uncertainties, leading potential leaders to give up or to join any other entity that already exists, even if it does not fulfil entirely the person's view or goals. The difficulties of the process can be minimized by following a consistent series of steps and seeking advice. Traditionally, the sort of information needed is spread among many services, documents or websites, and often the information between media is not coherent or is outdated.

This output specifically provides aid to citizens willing to create their own NGOs or to take part of an existing one in an educated way. It consists of a step-by-step guide explaining all legal and practical requirements needed to found and manage an NGO that has no parallel in the partners' countries. It also suggests funding mechanisms and provide important 'surviving' tips provided from experienced leaders. In brief, it provides an excellent up-to-date starting point giving tailored support to new NGO leaders.

A specific version of the "Survival Guide for NGO Founding and Funding" has been developed for every partner' countries (Germany, Portugal, Romania, Malta, Greece, Italy, Ireland and Spain), adapted to their legal requirements, and they provide practical information and links where finding more information.

**Note:** all the words in blue in the text are links to external resources. Just click on them.



# 1. What is an NGO?

## Concept

Generally, there is some confusion about what an NGO is. NGO is the acronym for Non-Governmental Organization. It is a concept that the United Nations used for the first time after World War II and refers to non-profit entities that pursue general interest purposes. UNITED NATIONS Resolution 1996/31 of 25 July defines an NGO as "any group of voluntary, non-profit citizens that arises at the local, national or international level, of an altruistic nature and directed by persons with a common interest. NGOs carry out a variety of humanitarian services, bring citizen concerns to the attention of the government, monitor policies and support political participation, at the community level. They provide analysis and technical expertise, serve as early warning mechanisms, and help monitor and implement international agreements. Some are organized around specific themes such as human rights, the environment or health."

A very broad concept is that of NGOs, since different legal entities (associations, foundations, companies) can enter there, without distinction for their purposes (we would have as an association, all kinds of organizations; from a free-time group, to an association of neighbours or a trade union...). After all, it

is a diffuse and ambiguous concept because it is defined in a negative way, considering by definition as an NGO any form of organization that is "not" governmental.

You may hear other terms used to describe organizations that work to advance the public good: Civil society organizations (CSOs), non-profit organizations, Charities or charitable organizations, Grassroots or community-based organizations, Voluntary organizations. In some cases, the terms suggest a particular type of NGO. For example, grassroots organizations are NGOs that members of a community form to help themselves.

## Characteristics of an NGO

An NGO develops a social function because its projects bring about positive changes in families, communities or on the planet. Although its activity is in the general interest, its role is not to replace the work of the administration. Three reasons that explain the work of an NGO are: poverty (inability to access drinking water, food, adequate sanitation, education, housing, etc.), humanitarian crises (natural disasters, effects of climate change, conflicts) and threats to the environment (illegal trade in species, damage to ecosystems, loss of biodiversity, etc.).

- They are private entities whose capital depends on the contributions of the people who are part of the project.
- They are non-profit entities, that is, their purpose is not to increase the economic benefits of their partners or taxpayers, but rather that their action is determined by a series of social values (solidarity, cooperation and humanitarian aid). But non-profit does not mean with the intention of loss, because they are entities that seek to be sustainable, efficient and generate reserves that allow their operation in the medium and long term.
- For the general interest, they seek the common good, of society or of a significant part of it, and not that of a small and specific group of people.
- They are autonomous in their administrative management and in their decisions. This means that no governmental, official or public institution or authority can interfere in this regard. In return, NGOs are responsible for complying with a series of requirements and regulations for their constitution and operation.
- They encourage the participation of communities and social groups, since the axis of their action is not only cooperation and the execution of tasks themselves but, at the same time, to motivate and link the people of the beneficiary communities to be themselves those who

carry out the work and, in this way, guarantee the continuity and sustainability of the projects.

- They perform pedagogical work in the environments in which they operate. The promotion of values such as social justice, participation, equity, equality and democracy is one of the tasks parallel to the execution of infrastructure works or the provision of material goods. They are not just solutions; they are actions with a long-range social sense.

## NGOs principles

There are some principles necessary for your NGO to be effective (The NGO Handbook, 2012):

**Legitimacy:** When an NGO is seen as legitimate, the public believes that it addresses a need in society and that its members put that social need above their personal interests. You should ask if your NGO deserve to exist, i.e., your mission is relevant, and the NGO is well-governed, well run and effective. To be considered as legitim, it is important that the organization is lead and managed by several people, a broad base of leaders.

**Accountability:** Specifically, that means answering to your stakeholders: funders, members, partners, the people you



serve, the community you operate in and other NGOs. To engage their stakeholders, an NGO needs to understand their different needs and expectations. NGOs should be accountable not only for their funders and donors but also for their communities, by holding community meetings, conducting surveys, and writing annual reports, newsletters and other forms of outreach. At a minimum, your NGO is accountable for:

- The mission, that is your public promise.
- The results: you must achieve tangible results in improving the lives of people you serve.
- Good governance: your NGO should have a volunteer board of directors that govern the organization ethically and effectively.
- Fiscal responsibility: your NGO must make sure the contributions it receives are used to advance the mission.

**Transparency:** Information on its proper functioning or clear management of income is essential to avoid mistrust and that NGOs can continue to seek support to continue their struggles. If you want that your NGO is transparent:

- Make clear what your goals and mission are.
- Provide information on your website about the work you do.

- Explain to donors and members where you use your funds.
- Justify your expenses to public donors, companies and institutions that provide resources.
- Carry out an accountability exercise by publishing annual reports, for example, how much money you have received and how it has been invested.
- Undergo an audit that determines the degree of transparency.

When NGOs uphold these principles in word and action, they build confidence and trust in the work of all NGOs. This guide will help your organization do just that.



## 2. Types of NGOs

Currently, social action presents multiple challenges. And this explains the great variety of organizations that exist today. Although all NGOs share altruism and social commitment, this does not mean that they are all the same. In fact, there are differences between them that are generally determined by factors such as their form of constitution, their orientation or their area of influence. One of the simplest classifications divides NGOs into five different groups (Intermon Oxfam):

- a. **Development NGOs** (ONGD): are those whose aims, or express purpose, are to carry out activities related to the principles and objectives of international cooperation for development. They carry out most of their work in the poorest countries, together with local organizations, with the aim of supporting, empowering and accompanying these countries and their communities in their own development process.
- b. **Social Action NGOs**: they are the most numerous and are dedicated to providing services in the field of social and / or health services, that is, in the care of people with intellectual or developmental disabilities or families and people without resources, in the level of childhood,

immigration, toxicology, women or people over 65 years of age.

- c. **Volunteer NGOs**: They have a very specific purpose, which is to promote "organized volunteering" and the values it manifests, training and representing it before Civil Society and Public Administration.
- d. **Human Rights NGOs**: These include those NGOs whose purpose lies in the defence of Human Rights or in denouncing violations that are discussed in this area. These types of organizations are currently described, in an analogous way, as social movements.
- e. **Environmental NGOs**: These NGOs focus more on the development of awareness, advocacy and training activities, with the goal of working in favour of the environment and sustainable development, both in their environment and anywhere in the world.

### 3. Legal framework for NGOs

However, NGOs are not a legal form. NGOs can adopt different legal personalities, according to the legal framework of the countries.

The term "Non-Governmental Organization (NGO)" first appeared in Greek legislation in the Law on the Development of the National Social Care System (n.2646/1998) and then in the Law on Development Aid (Law 2731/1999). However, Greek legislation does not include a definition of the concept, which has been formulated only in practice, mainly through the self-characterisation of organisations as non-governmental.

The basic legal framework of the Civil Company (for-profit or not) is articles 741 to 784 of the Civil Code. According to article 741 of the Civil Code economical". Based on this definition it follows that:

- The purpose is financial, the corporate action from which can arise intra-contractual or tortious liability or benefits that are remunerated according to the transactional ethics, without necessarily all of them being connected with the pursuit of profit.
- The purpose is not to be economic, to pursue the development of educational, charitable, scientific,

research, etc. work. In case of profit creation, this is not distributed to the partners.

The partners' contributions can relate to and be attributed to: Work, Money, Other benefit.

In case of no other agreement, the company shares are divided into equal parts, i.e. the partners are obliged to equal contributions.

<https://www.nepa.gr/2017/08/18/%CE%B1%CF%83%CF%84%CE%B9%CE%BA%CE%AE-%CE%BC%CE%B7-%CE%BA%CE%B5%CF%81%CE%B4%CE%BF%CF%83%CE%BA%CE%BF%CF%80%CE%B9%CE%BA%CE%AE-%CE%B5%CF%84%CE%B1%CE%B9%CF%81%CE%B5%CE%AF%CE%B1/>

#### Associations

In Greece, Article 12 of the Constitution enshrines the right of association for all citizens without exception, while Article 14(1) of the Constitution guarantees the right of association for all citizens without exception. 1 of the Constitution guarantees freedom of expression, within the limits of the law.

There is no specific legislative framework in Greece. However, their functioning is guaranteed by the constitutional right of association (Article 12 of the Constitution), while the Civil Code provides for the establishment of associations (AK Articles 78-107), institutions and charitable institutions (ARTICLE 12 of the Constitution), AK Articles 108-121), fundraising committees (AK 122-126), civil non-profit organisations (AK 741-784) and associations of persons (AK 107).

However, the current legal framework does not provide for specific provisions on the establishment and operation of NGOs. An NGO may take the legal form of the non-profit legal entities of private law provided for in the Civil Code (NPID), i.e. the association of persons, the civil non-profit company, the association, the (public benefit) foundation and the fundraiser committee, as well as the non-profit NPIDs provided for by specific laws.

The simplest form that a citizens' movement could dress up is that of the association of persons, which does not actually require legal formalities. The process of setting up a civil non-profit company, for which only two persons are sufficient, is relatively simple. The vast majority of NGOs in Greece have the legal form of the association.

The legal form of the Civil Non-Profit Company is considered a tradesman and they have all the relevant obligations of legislation 4308/2014. Based on the previous KFE (KN

2238/1994) they were completely exempt from taxation, except income from capital use (real estate and securities).

With the opinion of the ΣΤΕ, it was decided that the purpose pursued by the company is not required in order for the tax exemption to apply, as long as it appears that the purpose described in the articles of association is pursued and that all the actions necessary for the achieve it.

According to this logic, for example, income from the provision of educational services was exempt from tax (see ΣΤΕ 1906/1990: the collection of tuition fees from an educational association does not remove its character as a non-profit legal entity and ΔΠρΑθ 13517/2003 and ΔΠρΑθ 749 / 2004).

## Foundations

### Article 50: Establishment of a charitable foundation.

Property made available as defined in section 1 of Article 1 hereof shall constitute an institution governed in accordance with the instrument of incorporation where the performance of the public interest is entrusted to natural persons or legal persons constituted by it. Similarly, it is an independent institution to dispose of property to existing legal persons for charitable purposes, where a particular way of administering it is defined.

<http://www.opengov.gr/ypoian/?p=3709>

[https://www.ilo.org/wcmstp5/groups/public/---ed\\_emp/---emp\\_ent/---coop/documents/publication/wcms\\_451733.pdf](https://www.ilo.org/wcmstp5/groups/public/---ed_emp/---emp_ent/---coop/documents/publication/wcms_451733.pdf)

## Tax incentives/obligations

Non-profit entities can benefit from various tax incentives for patronage that provide, on the one hand, tax exemptions and, on the other, deductions for donations for those who collaborate financially with them.

Non-Governmental Organisations (NGOs), when making revenue in pursuit of the fulfilment of their purpose, which is purely non-profit, not the subject of Income Tax.

The decision to determine the revenue in the performance or non-fulfilment of the non-profit-making purpose of the legal person shall be the responsibility of the tax authority concerned.

As far as VAT is concerned, they are in principle exempt for all transactions within the country. In general, the income of non-profit-making persons in the pursuit of their purpose is not subject to VAT, unless it is the result of transactions resulting from a commercial activity or the provision of services.

In particular, in order to exempt from VAT the provision of a service of NGOs and non-profit-making legal persons in general, it is provided that the following are to apply cumulatively: (a) those services are provided in return for a contribution to common costs, (b) those services are directly necessary for the exercise of the activities of the members and (c) the members of those associations carry out an activity exempt from tax or not be subject to tax.

<https://taxvoice.gr/?p=5910>

There is considerable room for improvement which could be part of a new legislative initiative. These points relate to the deduction of the tax on donation and the business fee for NGO.

### 1) Donation Tax Discount

It is true that only recently (December 2019) the tax framework on donations to NGOs was improved through the increase from 10% to 20% of the tax credit on amounts given in the form of voluntary financial donations.

In particular, this should be done to bodies defined below, provided that such donations exceed the amount of EUR 100 per cent (100) during the tax year in question.

The total amount of donations may not exceed five per cent (5 per cent) taxable income. In practice, therefore, the maximum tax credit reaches 0.5% of taxable income.

## 2) **Business fee for NGO.**

The current regime for NGO in terms of business fee is 500€ and an additional 300€ for each branch per use. This means that although an NGO may be purely non-profitmaking, it is treated by the tax administration partially as a trader, i.e., as a commercial enterprise.

In this respect, and even more so on the basis of the announcements to phase out the relevant fee, it is proposed that it be abolished immediately for those NGOs that are proven to produce community service work, as this may result from their inclusion in a single register.

<https://higgs3.org/forologika-zitimata-leitoyrgias-mko/>

[ΦΕΚ 3820Β/2020: Μητρώο, λειτουργία και πιστοποίηση των Μη Κυβερνητικών Οργανώσεων \(ΜΚΟ\) \(ergasianet.gr\)](#)

[http://www.cylaw.org/nomoi/arith/2017\\_1\\_104.pdf](http://www.cylaw.org/nomoi/arith/2017_1_104.pdf)

## Volunteering

### Article 10.

A volunteer is any citizen of an EU Member State who offers his knowledge and/or skills, as well as his time in actions he chooses of free will and without financial or other material consideration in the present or future time and who constitute or contribute to the realization of a socially beneficial purpose, while clearly distinguished from actions constituting professional work or vocational training or even personal development.

Labour law does not apply in cases of voluntary employment.

The arrangements for volunteering in general are ad hoc and there are many in various ministries.

<http://www.opengov.gr/ypes/?p=2455>

<http://www.opengov.gr/ypes/wp-content/uploads/downloads/2014/10/ypes2.pdf>

According to the "Volunteering in the European Union" survey with low volunteering rates (below 10%) Greece is located. And, according to the European Survey on Volunteering,

Greece indirectly regulates, through other relevant laws, volunteering.

### **Volunteer platforms in Greece:**

[Ηλεκτρονική Πλατφόρμα για εγγραφή εθελοντών και παροχή ειδών  
ανάγκης \(pde.gov.gr\)](http://pde.gov.gr)

[ΦΟΡΜΑ ΕΘΕΛΟΝΤΩΝ / ΕΘΕΛΟΝΤΡΙΑΣ | Αθήνα  
\(cityofathens.gr\)](http://cityofathens.gr)

<http://www.ethelon.org/>

[https://www.elix.org.gr/be-volunteer-gr/evs-gr/be-evs-  
volunteer-gr](https://www.elix.org.gr/be-volunteer-gr/evs-gr/be-evs-volunteer-gr)

## 4. Start and sustain an NGO

Solutions to global problems sometimes start with small changes at the local level. Whatever type of challenge or opportunity you want to tackle, you can achieve more if you have enough resources and work collaboratively with others. To start an NGO, you will need a lot of support. On the one hand, people who provide resources, volunteers and advocates who believe in your project. In addition, carrying out projects and activities requires multiple skills: you will need to make plans, reach your community, recruit volunteers, raise funds, manage and monitor projects, and evaluate results. Furthermore, maintaining an NGO over time demands an even greater level of commitment, skills, support and resources (Binder-Iglesias, 2013).

When you are starting out, start small. Pick one or two projects that your group can do well. Then, the NGO builds a track record of success and learns what it takes to be effective.

This chapter provides you with the key elements to developing and sustaining an NGO. Sustainability refers to the capacity of an NGO to maintain its activities over time. Often, when we hear the term sustainability, the first thing that jumps to mind is money, but sustainability is about much more than that. It starts with the organization's vision and mission.

### Vision and mission

The values, vision and mission guide every decision an NGO makes and every action it takes. Putting into writing your values, vision and mission is one of the first steps you must take when you found an NGO. These statements will direct the rest of your journey and communicate to your stakeholders who you are and what you stand for. Your NGO's vision describes the long-term changes you seek and how people's lives will be better thanks to your work. Your mission is the unique way your organization contributes to turning that vision into reality.

### Addressing community needs

An NGO must be able to translate its mission into projects and activities that have measurable impacts welcomed by the community. Projects must be thoughtfully designed and carried out by qualified people in order to effect lasting change and receive long-term funding. If you are uncertain about the best place to start, conduct a simple community survey or needs assessment. As your NGO matures, its projects and activities will evolve in response to the changing needs of the community as well as your own lessons learned. You might decide to



expand some activities and cut back on others or completely restructure your programs. NGOs must regularly evaluate how well their projects and activities meet the community's needs and interests, and the programs that are no longer relevant or effective have to be closed.

## **The three pillars of sustainability: planning, management, evaluation**

Sustainability requires systems for planning, management and evaluation (The NGO Handbook, 2012). Regular planning must take place at multiple levels: project plans, fundraising plans, overall organizational plans, short- term plans, long-term plans. Planning systems enable you to organize your work, respond to needs and anticipate challenges. Management systems are the tools to establish clear responsibilities and procedures for handling everything from money and staff to projects and timelines. Finally, evaluation systems inform you of the results you are achieving. To be accountable, you need to report results not just to your funders and supporters, but also to the community you serve. At a minimum, when you start an NGO you need to set up a system to track income and expenses and establish fiscal controls such as who can approve payments and who can sign checks. As your NGO grows, you will have more things to manage: projects, people, money, relationships.

## **Committed leadership**

To build and sustain an NGO, people with different kinds of knowledge and skills are needed, but above all, NGOs need leaders, people committed to the organization and willing to spend time and effort directing its work. Typically, the leadership group consists of an executive director, senior staff and the board of directors. When starting an NGO, many times the founder invite friends or family members to join the board, but when the NGO matures, the board will need to bring in new leadership from outside. It is necessary to continuously cultivate new leadership at all levels (board of directors, staff, volunteers, participants). Your NGO should constantly work to identify and recruit new talent, build their leadership skills, and move them into positions of responsibility.

## **Relationships with stakeholders**

For an NGO, the stakeholders are people or organizations that care about the same issues and interact with many of the same people as your NGO. Relationships with a broad range of stakeholders — business and professional associations, donor organizations, coalitions, unions, political parties and informal community groups — allow an NGO to thrive. Stakeholders provide your NGO resources — not just financial support but also other kind of support. The organization is more likely to be

successful if it can get letters of support from many stakeholders. You need time and effort to build relationships with these stakeholders, and the relationships will change over time.

## Diversity in funding sources

An NGO should not rely on a single source of funding, like a funder or a type of funder, for its survival because if you face financial problems, your NGO may become insolvent and have to close. You should seek a wide variety of funding sources: foundations, businesses, governments and individuals. Your NGO may also generate income by selling products or services. You will need a fundraising plan that lays out objectives, strategies, tasks and timelines.

## Training

Capacity-building for NGOs is an ongoing process. As we move ahead to bring about social change, we also end up facing new and unexpected challenges. However, constant training and exposure to new ideas can lead organizations to address these challenges and improve their organizational growth.

### What is a successful NGO?

- One in which the mission achieves a high level of results.
- One that has an impact on society.
- One that provides a great deal of lasting value to those it aims to help.
- One that is efficient, transparent and whose management is accountable.
- One that gains an increasing amount of support from society and institutions
- One that has a great deal of credibility.
- One that is considered the “ideal” organisation to work in and to collaborate with (by staff, volunteers, members, etc...)

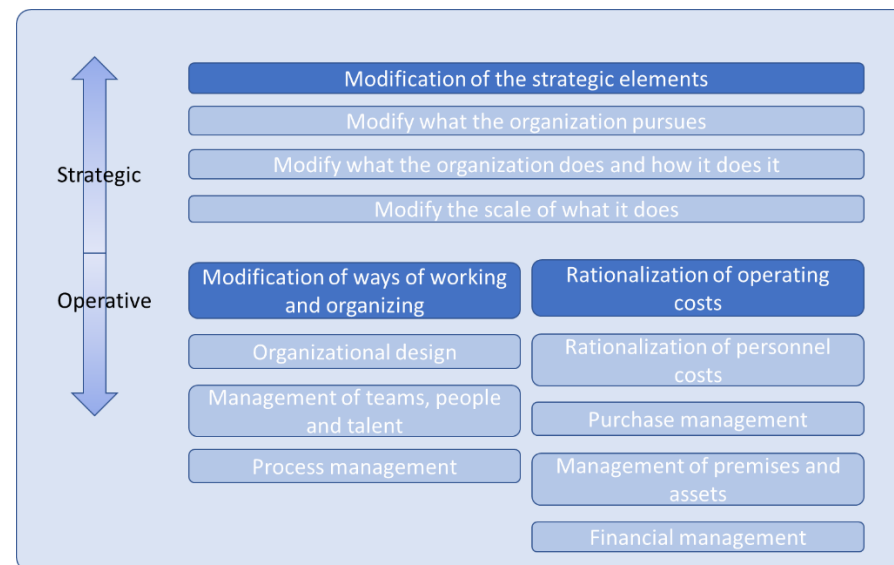
Source: Carreras et al. 2009

## Efficiency

In an environment of growing needs and new opportunities, being efficient often becomes an essential requirement to survive and continue to offer valid responses or transformative alternatives to society. But not only that: pursuing efficiency must allow NGOs to learn and improve, which should lead to increased long-term impact.

An efficient organization requires or is characterized by (Iglesias et al. 2014):

1. A capable leadership that provides orientation and direction to the organization, and that is courageous in decision-making and in the allocation of resources;
2. Clear decision-making processes that do not lead to confusion and reinforce leadership through a relevant mission, vision and strategy;
3. An organizational structure adapted to the goals and strategies of the organization, and that allows members to carry out their assignments and develop their talent, as well as to take advantage of the resources of other interest groups related to the organization;
4. A team of people with talent, capacity and commitment, who can contribute to the organization's objectives and be aligned with the appropriate strategy;
5. Simple processes and procedures that really focus on those elements that add value, and
6. A culture oriented towards results, learning and continuous improvement.



*Mechanisms to move towards efficiency (Source: Iglesias et al. 2014)*

The reflection and modification of some strategic elements is one of the ways of gaining efficiency that has the greatest significance and sustainability over time. Therefore, when considering moving towards efficiency, it is important that the leaders of the organizations broaden their vision and review their strategic foundations, asking themselves three basic questions:

- Does what we pursue make sense?
- Does what we do to get what we want make sense and work?
- Could we grow; replicate our programs, services and products, and have more impact?

Reflecting on how the organization works from a more operational perspective - the organization - is one of the paths that leaders should take to advance efficiency. So, leaders should ask themselves:

- Does the way in which the organization is structured makes it easier to achieve its objectives and results? Does it make it possible to take advantage of talent, a good flow of decisions and resources and make the most of them?
- Are the existing processes adequate, necessary and efficient? Are there any bottlenecks, any superfluous processes, are there procedures missing, can they be simplified?
- Do we take advantage of the potential of everyone in the organization and the whole?

Personnel costs are often the largest expense item for non-profits. Its reduction is not easy, since it implies reducing the number of people hired or modifying their conditions.

Purchases of material and supplies can be reduced almost immediately, not only by taking measures that imply less consumption, but also by establishing new relationships with suppliers.

The reduction of the cost related to the premises can be achieved by seeking shared spaces with other organizations or by substituting several premises for a single, larger one, which means less supply costs.

Good financial management can reduce the costs associated with financing an organization; In addition, it can be one of the keys to their survival, in times of difficulty.

## 5. Stablishing values, vision and mission

### Vision and mission

Mission and vision statements capture the essence of your organization's beliefs and values and define its place in the world. An NGO is more likely to be successful when its leaders agree on its core values, share a powerful vision for change and establish a clearly defined mission. Conversely, an NGO without clear values, vision and mission lacks a moral compass to guide its decisions.

A vision statement explains the overall goal of your organization looking into the future (how you see the future), while the mission statement outlines the present plan to realize the vision. An NGO's mission statement concisely states the main purpose of the organization, it answers the question of why you exist, describes who you are, what you do and the end results you seek. I has two parts: the first is the core — the one or two sentences that communicate what you do and the long-term changes you work to achieve; the second part briefly describes the strategies or types of activities you use to achieve your mission.

In the beginning, set aside time for your core leadership team to come together and define your NGO's aims and means to accomplish them. It is a good idea to involve the community you serve in drafting your NGO's vision. As your NGO gains experience, or as new needs emerge in the community, you will likely need to refine your mission. Do some research to write a sharply focused mission statement. It is a good idea to prepare several different options to choose from. In this links you can see some **examples of vision and mission statements**:

Global Nature Foundation

<https://fundacionglobalnature.org/en/quality-and-environment-policy/>

Nousol

<https://www.nousol.org/mission-vision-values/>

## GREENPEACE VALUES, VISION AND MISSION

### OUR VALUES

- Personal responsibility and non-violence
- Independence
- Greenpeace has no permanent friends or enemies

### OUR VISION

At Greenpeace we work to:

- protect biodiversity in all its forms.
- prevent pollution and abuse of the oceans, land, air and fresh water.
- end all nuclear threats.
- promote peace, world disarmament and non-violence.

### OUR MISSION

Greenpeace is an independent organization, politically and economically, that uses non-violent direct action to attract public attention to global environmental problems and to promote the solutions necessary for a green and peaceful future.

## The Sustainable Development Goals (SDG)

The SDGs are the new framework for contributing to sustainable development, made up of 17 Goals and 169 targets that must be met before 2030, and are aimed at all actors on the planet; Governments, civil society, and businesses have been called to action to contribute to these global goals. In this framework, NGOs have a decisive role (<https://www.unglobalcompact.org/sdgs/17-global-goals>; <https://www.pactomundial.org/ods/>).

The UN Global Compact strategy (<https://www.unglobalcompact.org/>; <https://www.pactomundial.org/>) aims to accelerate business action to achieve Sustainable Development Goals and more ambitious climate targets. With that aim they have published a guide to help companies to integrate SDGs to corporate reporting. This guide can be useful to establish the goals of your NGO. This guide outlines a three-step process to embed the SDGs in existing business and reporting processes.

English version:

[https://d306pr3pise04h.cloudfront.net/docs/publications%2FPractical\\_Guide\\_SDG\\_Reporting.pdf](https://d306pr3pise04h.cloudfront.net/docs/publications%2FPractical_Guide_SDG_Reporting.pdf)



There is another guide, the SDG Compass (<https://sdgcompass.org/>), that guide companies on how they can align their strategies with the SDGs as well as measure and manage their contribution to the realization of the SDGs. The guide presents five steps that assists companies in maximizing their contribution to the SDGs, defining priorities, goal setting, integrating sustainability and reporting. This guide is published in several languages.

English version:

[https://sdgcompass.org/wp-content/uploads/2016/05/019104\\_SDG\\_Compass\\_Guide\\_2015\\_v29.pdf](https://sdgcompass.org/wp-content/uploads/2016/05/019104_SDG_Compass_Guide_2015_v29.pdf)



Five steps that assists companies in maximizing their contribution to the SDGs. Source: SDG Compass guide <https://sdgcompass.org/>



## 6. People in an NGO

The true strength of an NGO is the people who work in it, both those that do it in a paid way and those who volunteer. Regardless of the cause support, they all have something in common: the desire to fight for what they believe in, the strength to defend their values and the illusion to make the world a better place.

Undoubtedly the non-governmental organisation is doing a great job and many staff members are working passionately to make a difference in the area where the NGO works. The people who work in it are passionate about what they do, they want to save the environment, fight poverty or change the world.

### Values that define the member of an NGO

In this sense, there are a series of **values** that define the member of an NGO:

- Justice. fighting for the rights is a common interest of the members of any NGO, and the efforts of each one of us add up.
- Solidarity: any member of an NGO feels the need to help others or fight for a common cause, to fight to improve their quality of life.
- Consistency: If you commit to a cause, you must act accordingly with it. NGOs are often governed by codes of conduct to lead by example, as they say.
- Integrity and honesty: Integrity and honesty can be distinguished in big decisions, but also in everyday acts. They are linked to the observance of rules but, in fact, they also have to do with the faithful and transparent behaviour you have in what you do.
- Responsibility and respect: It is the responsibility we have towards our colleagues and the people we help. We respect the safety and value of our people, the means and infrastructure, the environment in which we operate.
- Courage and self-criticism: All major innovations stem from the courage for change and the ability to integrate diversity.

## Participation in NGO

All the people who make up the human team of an NGO know that achieving a better society is only possible with the help of everyone and, therefore, the variety of profiles that can be found in an organization of this type is very wide, because They need knowledge in many sectors. In this way, participation in an NGO can occur in two ways:

- Paid: people who receive a salary.
- On a voluntary basis: people who collaborate in the NGO altruistically.

In all NGOs there are many types of volunteers, from those who are dedicated to the most routine tasks to those who travel to the epicentre of a project to help carry it out. Thus, there is no single day-to-day volunteering, and we could even say that there are as many "day to day" as there are volunteers an NGO has. Managing a team of volunteers requires a lot of diplomacy and, above all, a lot of patience!

It is not enough just to have a dedicated team for an organization. It is fundamentally believed that unless the team is not properly managed, motivated and performed, the organization will not achieve its goal and objectives. The process of managing, motivating and making the staff perform involves setting up of systems, including building plans and

policies. These systems fall under human resource management.

Watch these videos:

<https://youtu.be/Q2CXHT6G0UU>

<https://www.youtube.com/watch?v=f60dheI4ARg>

The NGO, intertwined with the interactive and / or inherent benefit of horizontal and equal creation in a different way, aims at the application of the individuals of its use and the social benefit produced.

NGOs usually have the opportunity to hire volunteers to support their activities. They are obliged to keep a Register of Volunteers in which non-volunteers are registered.

The decision, the invitation and the action plan that will be used by volunteers are recorded in minutes, which are pre-published on the website of the Agency. As long as the voluntary action does not generate direct revenue for the Agency.

Unemployed members have the opportunity to provide unpaid work to serve the purposes of the NGO, unpaid work cannot exceed 16 hours per week. For the unpaid work of the members it is stipulated that an order contract must be signed in order to record the time of unpaid work and the object that concerns it.

NGOs may have paid employees, and who are not members, joining NGOs entails insurance obligations, since their insurance is mandatory in EFKA. The insurance of the members is borne by the NGO (in which case it is considered).

People who get paid usually have some specialization, skills and knowledge necessary for the operation and action of the NGO. For this and will be hired because of their skills and experience.

In the following video, we can get an idea, how we can better manage human resources, to bring the best performance in the performance of their duties.

<https://youtu.be/9cNAs9u53qI>

Below are the Greek web addresses that contain manuals that can help manage the human resources and volunteers in an NGO:

[Ελληνικός Ερυθρός Σταυρός \(redcross.gr\)](http://www.redcross.gr)

[Μελέτη εθελοντισμού τελικό Φεβρουάριος 2020.pdf \(eiead.gr\)](http://www.eiead.gr)

[Κιβωτός του Κόσμου \(kivotostoukosmou.org\)](http://www.kivotostoukosmou.org)

Some other **manuals** can help you to manage the human resources and volunteers in an NGO.

Essential non-profit employee handbook Template (English):

[https://www.nonprofithr.com/wp-content/uploads/2014/11/FINAL\\_NON-140011\\_Essential-Nonprofit-Employee-Handbook.pdf](https://www.nonprofithr.com/wp-content/uploads/2014/11/FINAL_NON-140011_Essential-Nonprofit-Employee-Handbook.pdf)

The NGO Handbook ff Volunteer Management Essentials (English):

<http://dar.aucegypt.edu/bitstream/handle/10526/4290/The%20NGO%20Handbook%20to%20Volunteer%20Management%20Essentials.pdf?sequence=1>

## Code of ethics and conduct for members of the NGOs

Most NGOs have **codes of ethics and conduct** that govern the behaviour of the members of the NGO and its operation. It is for this reason that tools such as the Principles of Transparency and Good Practices are born, to avoid harmful behaviours for the NGO, partners, volunteers and anyone linked to the organization.

**Examples** of codes of ethics and conduct that govern the behaviour of the members:

Rescue.org

[ircwaygreek.pdf](#)

Lifelinehellas

<http://www.lifelinehellas.gr/wp-content/uploads/2013/07/kanonismos.pdf>

Caritas Athens

[Κώδικας Δεοντολογίας - CaritasAthens](#)

Human Rights

<https://www.humanrights360.org/wp-content/uploads/2020/04/HR360-Kwdikas-Deontologias-kai-lthikis.pdf>

Callisto

[https://www.callisto.gr/sites/www.callisto.gr/files/uploads/01. plaisio arhon kai axion.pdf](https://www.callisto.gr/sites/www.callisto.gr/files/uploads/01_plaisio_arhon_kai_axion.pdf)

Greenpeace

<https://www.greenpeace.org/usa/wp-content/uploads/legacy/Global/usa/report/2007/7/greenpeace-code-of-ethics.pdf>

United Nations High Commissioner for Refugees (UNHCR)

<https://cms.emergency.unhcr.org/documents/11982/32382/UNHCR+Code+of+Conduct/72ff3fdf-4e7c-4928-8cc2-723655b421c7>

UNICEF

[https://etico.iiep.unesco.org/sites/default/files/CODE\\_OF\\_CONDUCT.pdf](https://etico.iiep.unesco.org/sites/default/files/CODE_OF_CONDUCT.pdf)

Save the Children

<https://www.savethechildren.org/content/dam/usa/reports/advocacy/code-eth-bus-cond-11.pdf>

## 7. Importance of leadership and demand for results-oriented leadership

### Social Leadership

The concept of social leadership is associated with the development of those individuals who are the driving forces behind civil society organisations and who are working to bring about social change (Carreras et al. 2009). In the sector of NGOs and other non-profit organisations, leadership viewed as a group of people carrying out the organisation's work is more important than the contribution of one specific leader. This fact has positive implications, since it makes it easier for many organisations to develop and carry out work that can go far beyond the scope of a single person occupying the position of director or president of the organisation. In other words, social leadership avoids creating excessive dependence on the person who is the leader at any given moment. However, the large number of people who have a particular task to carry out in their communities, are essential and relevant to the people with whom they collaborate and for the causes they defend. An inspirational leadership knows how to make use of the motivational capacity of a shared mission.

COMPETENCIES OF THE NGO LEADERS Source: Boyatzis, Goleman and McKee (2006)

#### Personal competency:

- a. Self-awareness: emotional self-knowledge, self-assessment, self-confidence.
- b. Self-management: emotional self-control, transparency, adaptability, achievement, initiative, optimism, motivation, tolerance of frustration.

#### Social competency:

- a. Social awareness: empathy, awareness of the organisation, service
- b. Relationship management: inspiration, vision, motivation, communication and influence, developing other people's competencies, catalysing change, conflict management, creating bonds, teamwork and collaboration

#### Cognitive competency

- a. Analytic thinking, conceptual thinking, knowledge and experience.

## Management skills

### Leadership and management

- Management is a science. Leadership is an art.
- Leaders generate change. Managers achieve predictable results.
- We lead people and manage resources.

Source: Carreras et al. (2009)

There are many kinds of skills required to manage an NGO. One person cannot afford everything, that's why a leader needs a good team with specialized staff:

### 1. Community organizing skills

- Group dynamics
- Community integration
- Problem identification
- Community investigation
- Facilitation
- Mobilization
- Communication
- Role playing
- Objectivity, monitoring and evaluation

### 2. Participatory action research skills

- Identification of research problem
- Identification of different research tools
- Data gathering
- Analysis of data
- Consultation with the community and validation of data
- Drawing of conclusions
- Making of recommendations

### 3. Business skills

- Planning
- Participatory (circular) management
- Accounting and bookkeeping
- Marketing and purchasing
- Negotiation
- Monitoring and record keeping
- Technical skill in micro-computers
- Organizing cooperatives/credit unions

### 4. Dissemination skills

- Small group formation
- Clarification of values and vision
- Group dynamics

- Different kinds of media production
- Communication skills and visual aids
- Awareness/sensitizing skills
- Advocacy
- Networking and linkages

#### 5. Training methods skills:

- Use of cultural forms
- Use of media
- On-the-job training - participant observation
- Workshop organization
- Group dynamics
- Practice-Theory/Action-reflection
- Exposure programme
- Group discussion and synthesis, brainstorming
- Self-learning kits and modules

#### 6. Technology skills

- Depending on the NGO sector: agriculture, fishing, energy, climate change, housing, health, sanitation, handicrafts, food technology, etc.

## Results-oriented Leadership

The changes experienced in the environment, as well as the logical evolution of a sector that is moving towards maturity, place the orientation to results as one of the central challenges that NGOs must facing. NGOs are no longer unique actors and this is compounded by a growing social demand for accountability. The funders are increasingly demanding in the information they request, although an approach predominantly oriented to the economic justification of the resources used is still maintained. The acceleration in the pace of social changes that we have experienced in recent decades is the element that most justifies the need for NGOs to move towards results orientation (Carreras et al. 2011).

Results orientation implies, among other things, the existence of a type of leadership and an organizational culture that leads to consider the objective of the actions, the expected results and to control whether those objectives and results are achieved, in order to make decisions and introduce improvements.

Since NGOs benefit directly or indirectly from public money, they are expected to demonstrate a high degree of accountability to the surrounding community. For an NGO, being responsible means showing that it uses its resources wisely and that it carries out activities consistent with its non-



profit status. A responsible NGO is transparent and shows its accounts and records to funders, beneficiaries and others.

A strategy must be complemented with a **measurement system** that allows us to appreciate if what is planned is being carried out and what is being achieved.

It can be concluded that behind the measurement there are five key reasons: to know, communicate, motivate, learn and make decisions. These are five reasons that, ultimately, should drive the organization closer to its mission.

WHY WE SHOULD MEASURE? (*Osborne and Gaebler's*, 1992):

What gets measured gets done.

If you don't measure results, you can't tell success from failure.

If you can't appreciate success, you can't reward it.

If you cannot reward success you will surely be rewarding failure.

If you can't appreciate success, you can't learn from it.

If you can't acknowledge failure, you can't correct it.

If you can't show results, you can't get public support.

## 8. Principles of transparency and good practices

### Principles of transparency and good practices

Codes of conduct for NGOs have been developed essentially because NGOs are self-governing, they use public funds, they target local communities and the general public, and some NGOs do face the problem of fraud and corruption in their activities and make the NGOs more transparent. There are a wide variety of codes of conduct. They may be set up by the NGO itself, for its internal use, especially for large NGOs that have a number of branches or country offices.

NGOs are governed by the values of self-help, self-responsibility, democracy, equality, parity and solidarity. NGO members build on the ethical values of honesty, transparency, social responsibility and caring for others.

#### Principles:

They are the guidelines by which NGOs implement their values, which are:

1. Voluntary and free participation.
2. Democratic administration on the part of the members.

3. Financial participation of members.
4. Autonomy and independence.
5. Education, training and information.
6. Cooperation between NGOs
7. Interest in the community.
8. NGO Supervision Measures

The NGO pays particular attention to its democratic and collective functioning and encourages executives to follow the above principles in order to be transparent in its actions.

The NGO is responsible for the behaviour of its staff, its compliance with applicable laws and customs, its compliance with rules and practices and the maintenance of the NGO's image at an extremely high level.

Most Codes are set up by third parties - National associations of NGOs, government departments, AID agencies that disburse funds to NGOs, and others. Different countries have different systems and Codes, especially those that are internal to the NGO, may be stand-alone documents or may be an integral part of its bylaws or constitution. Most are publicly viewable, and many available on the NGOs website.

The [Code of Ethics and Conduct for NGOs](#) is a set of fundamental principles, operational principles, and standards to guide the actions and management of non-governmental organizations. Developed under the auspices of the World Association of Non-Governmental Organizations (WANGO), this Code was formulated by an international committee representing the wide spectrum of the non-governmental community and included input from NGO leaders from all regions of the world. Numerous standards and codes of conduct and ethics from NGOs and NGO associations worldwide were consulted in formulating this code. The Code of Ethics and Conduct for NGOs is designed to be broadly applicable to the worldwide NGO community. It also offers a [manual](#) to implement the code in your organization.

Some **examples** of Code of Ethics' application in NGOs are:

Farmaceuticos Mundi

<https://farmaceuticosmundi.org/wp-content/uploads/2020/05/Code-of-Ethics-2020.pdf>

Action Against Hunger

[https://www.accioncontraelhambre.org/sites/default/files/documentos/pdf/2018\\_code\\_of\\_conduct.pdf](https://www.accioncontraelhambre.org/sites/default/files/documentos/pdf/2018_code_of_conduct.pdf)

World Wildlife Fund

[https://d2ouvy59p0dg6k.cloudfront.net/downloads/wwf\\_code\\_of\\_ethics.pdf](https://d2ouvy59p0dg6k.cloudfront.net/downloads/wwf_code_of_ethics.pdf)

## Transparency and Good practices audit

Transparency is key for any NGO: knowing how the quotas or contributions of people like you are invested, what resources are allocated to each project and many more things related to management is a must to maintain trust in the NGO.

It is for this reason that non-profit foundations that want to foster citizens' trust in NGOs were born, and they do so by offering independent information about them. In this way, any non-governmental organization can request an audit of good practices, which the organization will make available to everyone. These audits evaluate many aspects of organizations, from the funding they receive to how they promote volunteering.

### ***Audit organizations in Greece***

In Greece there is a lack of effective control due to the fact that there is no supervisory body for NGOs. The government wants with the bill that will be passed by the Parliament, which is in the final stage of elaboration, but its main axes have already been formed, to achieve the following:

- voluntary non-profit organizations of legal entities established and operating in Greece, will be registered in a public database maintained by the Ministry of

Interior and will be monitored by a special address to be established.

- NGOs that meet specific conditions can be registered in the relevant register. Specifically, the non-profit organization that will apply should:
  1. To have been established three years before the application for registration.
  2. To meet the essential criteria and conditions of independence set by the relevant law.
  3. Not to enter into contracts of any kind with persons participating in its management bodies or its members or partners who have its statutory control, spouses, children and parents of the above persons, with the exception of dependent employment contracts with normal terms and remuneration and in not exceeding 3% of the total number of employees.
  4. Not to receive regular state subsidy greater than 40% of the budget for its operation or loans guaranteed by the State.

The basic principle of the bill, with the aim of financial transparency in the field of NGOs, will also be that only those registered in the register will have the right to receive state funding. In the same direction there are thoughts for additional

safety valves. In particular, for each state funding, the registered NGOs will be obliged, among other things, to submit the details of the body from which they are funded, as well as the budget and report for each program. Also, every NGO that receives state funding will be required to maintain a special bank account exclusively for the purpose of the specific funded program. Finally, in case of donation from individuals, when the amount exceeds five hundred euros per year per donor, this will be paid in a bank account whose sole beneficiary is the NGO, while the payment will be made by registered deposit of the donor.

At the same time, as expected by the bill, each registered NGO should have a website on which it will be mandatory to publish its statute or constituent act, the details of the natural persons who make up the governing bodies and their responsibilities, the financial statements and their report, the annual certificate of the chartered accountant or auditing firm, any State-funded program or action, as well as its certification data by public or private bodies, if it has such certification.

Finally, an important "chapter" of the draft law will be the sanctions that will be imposed on NGOs that violate the promoted legislation. In particular, in case of non-compliance with the obligations set by law, the Directorate created at the Ministry of Interior will send the offender a written invitation in order to take all necessary actions to remedy the violation

within thirty days. If this deadline expires, the offender will be suspended from the beneficial provisions of the law, such as state funding and the special tax regime available to him, for one year. If the NGO still does not comply with its obligations, the competent Directorate will immediately delete it from the special register.

According to information, its deletion will imply the automatic suspension of state funding, including the implementation of funded programs, as well as the permanent cessation of the implementation of special provisions beneficial to NGOs, such as the special tax regime, the income tax exemption, and the exemption from any direct, indirect or indirect tax on public, municipal, Community or third party property.

Until the law is passed, the audit for NGOs on the transparency of their actions is carried out by:

1. **Ministry of Digital Governance** “ΔΙΑΥΓΕΙΑ”  
<https://diavgeia.gov.gr/f/AADE>
2. The **Tax Office** <https://www.gsis.gr/>
3. The **register** they belong to according to their actions.
4. The **organisation** that finances it, where the NGO is controlled by chartered accountants who carry out audits and inform the organisation of the NGO's economic progress. They also draw up the balance sheet which

they publish in order to inform the public of the progress of the NGO.

5. The **Court of Auditors**: It's the Supreme Court of Finance. At the same time, it also has administrative responsibilities. <https://www.elsyn.gr/>
6. The **"International Non-Governmental Accountability Charter"**

In 2006, eleven major international NGOs drafted and signed the above "Charter", in which they made themselves commitment to respect universal values and principles, to operate under modern management and management systems, to accept an external independent auditor with full transparency and accountability, both within organisations and to third parties. The example of the 11 NGOs was followed by Greek NGOs, which endorsed the official translation of the "Charter".

<http://www.kinisipoliton.gr/wp-content/uploads/2014/03/deltio2008c.pdf>

## 9. The three pillars of sustainability: planning, managing and evaluation

Once you have a clear mission, you have to translate it into projects and activities that the community needs, wants and values, to have an impact on it.

### Planning

Planning keeps you focused on your goals and enables you to organize your work and allocate your resources efficiently and prevent problems before they become crises (The NGO Handbook, 2012).

**Strategic planning:** is a systematic way of assessing where your NGO is now and where it wants to be in the future. It starts with the vision, mission and values and then it addressed priorities and goals, guides decisions about project development, new partnerships, allocation of resources, monitoring and assessing results. The strategic plan maps your vision for the association and its proposed impact. It describes your NGO as it currently is and sets up a roadmap for the next three to five years. Your NGO strategic plan is a living document that should be updated frequently to reflect your

evolving goals and circumstances. A strategic plan is the foundation of your organization — the who, what, when, where, and how you're going to make a positive impact.

The strategic plan helps NGO to remain relevant and responsive to the needs of the community. You can join board and staff together for one-day brainstorming meeting to make a strategic planning, through the following **steps**:

1. Identify the key issues and questions.
2. Make a SWOT analysis: strengths, weakness, opportunities and threats.
3. Discuss the findings of the SWOOT analysis and stablish priorities, goals and objectives.
4. Prepare the final strategic plan, writing the results of your analysis.
5. Share the plan with stakeholders.
6. Carry out and monitor the plan.



The best NGO strategic plans aren't unnecessarily long. They include as much information as necessary. They may be as short as seven pages long, one for each of essential sections, or up to 30 pages long if your organization grows.

**Business planning:** A business plan explains the “who/what/how/where/when” and typically will answer questions such as: “Who are the non-profit’s “customers?” “What is the geographic area for the non-profit’s services?” “What other non-profits are providing similar services?” and “What services does our non-profit deliver that are unique?” A business plan is the action plan, identifying the tasks, milestones, and goals, but also identifying the potential for success and the potential risks ahead, given the non-profit’s “competitive advantages” and the environment in which it operates.

Draft a proposed budget for your first year in business with consideration of supplies, bills, insurance, services and all items your association uses daily. Using the budget, determine how much money the association needs.

You can consult [this online guide](#) to help you developing a business plan for your NGO. The [Social Velocity](#) step-by-step guides, e-books and curated blog series provide you guidance on raising capacity capital, developing a non-profit financing plan, creating a ground breaking board, designing a theory of change and much more. SCORE is non-profit who provide

free business counselling that offers these [Business planning tools](#) for non-profit organizations.

**Project planning:** A project plan sets goals and objectives for a specific project, identifies the resources needed to achieve it, and lays out the key tasks, responsibilities and a timeline. For that, you must have in-depth knowledge of the community you serve. Your NGO should carry out a systematic assessment of the needs and assets of the target community or population. For that purpose, form a team with staff and community members. A typical assessment involves making a survey of a sample of target population. You can partnership with a University to make the survey. One format for a project plan is called a Logic Model. This helps you map out a project, starting with what you want to achieve and working backward to describe the activities you believe will produce those outcomes. From there, identify the resources needed to carry out those activities.



## THE BASIC LOGIC MODEL

Certain resources are needed to operate your program.	If you have access to resources, then you can use them to accomplish your planned activities.	If you accomplish your planned activities, then you may deliver the amount of product and/or service that you intended.	If you deliver the product or service you intended, then your participants will benefit in certain ways.	If these benefits to participants are achieved, then certain changes in organizations, communities or systems might follow.
RESOURCES/ INPUTS	ACTIVITIES	OUTPUTS	OUTCOMES	IMPACT
1	2	3	4	5
YOUR PLANNED WORK			YOUR INTENDED RESULTS	

*The basic logic model for project planning. Source: The NGO Handbook, 2012*

## Evaluation

Evaluation is the systematic assessment of the outcomes, quality and performance of a project, activity or the organization as a whole. Evaluation is a tool for answering the question: What difference did our work make in people's lives and communities? In other words, it measures what you achieved for the people you serve. For NGOs to be truly accountable to their stakeholders and to their mission, they must also quantify

the outcomes, such as higher student test scores or higher numbers of students who demonstrated ability to apply what they learned in the workshops to their jobs.

The first step of evaluation is to define the outcomes you want a project to achieve. Do this at the design phase of a project. Your NGO's staff and volunteers should agree on an evaluation plan that is feasible, make a simple approach. And then:

- Train the staff and participants.
- Set up a system for storing the data.
- Choose a small group of people to compile the data.
- Have a review of data and identify the key findings.
- Use the evaluation results to improve your project.
- Summarize the data and share your analysis.

## Management

Good managers and good management practices are crucial for an NGO to sustain itself over time. Even the smallest organizations need to set up basic systems for management. You need many systems for managing your NGO and you have to decide who has responsibility for every aspect: money, people, projects and facilities. When an NGO is small, the Executive Director (or Coordinator) is responsible for most of the organizational management. As the NGOs grows and hire

additional staff someone other than the ED may take on specific management roles, such as for finances of human resources.

### Management tasks

1. Assigning people and resources to tasks.
2. Motivating people.
3. Monitoring activities to make sure plans are accomplished.
4. Ensure communication and coordination.
5. Organization of financial management.

As NGO manager, you will have to create structures for management and decision making. You should find ways to involve staff and create a formal structure through which they can add their input. This will help build a sense of ownership and investment in the NGO, its work and its future. You will also need to create a positive work environment for staff and volunteers.

### Financial management

Financial management entails planning, organising, controlling and monitoring the financial resources of an organisation to achieve objectives (Lewis, 2017). Good financial management involves the following four blocks:

- **Keeping records:** The foundations of all accounting are basic records that describe your earnings and spending. This means the contracts and letters for money you receive and the receipts and the invoices for things that you buy. Make sure that you write down the details of each transaction.
- **Internal control:** Controls always have to be adapted to different organisations. However, some controls that are often used include: keeping cash in a safe place, properly authorising the expenditures, following the budget, monitoring how much money has been spent on what every month, employing qualified finance staff, having an audit every year, checking that the amount of cash you have in the bank is the same as the amount that your cashbook tells you that you ought to have.
- **Budgeting:** the first step in preparing a good budget is to identify exactly what you hope to do and how you will do it. List your activities, then plan how much they will cost and how much income they will generate.
- **Financial reporting:** a financial report summarises your income and expenditure over a certain period of time. They are created by adding together similar transactions. For instance, adding together all the

money you spent on fuel, new tyres and vehicle insurance and calling them "Transport Costs".

The organisation Secure the Future offers an [NGO Financial Management Pocket Guide](#) to provide a reference to proper financial policies. It includes a list of examples of forms.

If you are not experienced, you should get advice to know how to manage finances and what are the requirements for your type of organisation in your country/region.

There is an interesting manual provided by Mango, now Humentum, that can help NGOS for financial management. [Humentum](#) is a global NGO which provides training and technical support in financial management for non-profit organisations working in the developing world.

[Financial management essentials](#). A handbook for NGOs.

#### Top ten reasons for good financial management (Lewis, 2017)

1. To be accountable to the people who give us money: With good financial reporting systems, it is easier to show donors and supporters that we are using their money for the purpose intended.
2. To be accountable to the communities we work with: We have a moral obligation to show that funds are being used correctly.
3. To be able to produce financial statements for regulatory bodies: As part of the registration process, NGOs are required to be accountable for the money they raise and spend.
4. To minimise fraud and abuse of resources. internal controls help to stop fraud and protect the staff and the assets.
5. To plan for the future and become more financially secure: Financial information helps identify financial risks and long-term financing opportunities.
6. To enable staff to make better decisions on the use of funds: budget monitoring reports enable managers to monitor performance so far and take decisions on using resources going forward.
7. To achieve the objectives of the organisation: The management team and Board need financial information to ensure they are meeting the goals of the organisation and following the strategic plan.
8. To enhance the credibility of the organisation: If you demonstrate financial accountability and transparency, this will inspire confidence and trust in stakeholders.
9. To strengthen fundraising efforts: NGOs that present good budgets and audited financial statements with funding proposals are more likely to receive a favourable response.
10. To get better value for our money: Financial information allows us to compare and assess spending plans to make sure we make efficient, effective and economic use of financial resources.

## 10. Fundraising

The survival of NGOs depends on capturing public and private resources, outside the target groups, and through very different mechanisms. However, the search for funding must be consistent with the mission and vision of the organization and must be consistent with the groups with which it works.

The public financing comes mainly from four ways: the subsidy, the agreement, the contracts and the signing of agreements. The subsidies are announced annually by the public authorities. It is essential, therefore, to have specialist professionals, in project formulation, who can submit the pertinent requests for subsidies (or for the award of tenders, agreements ...) to the Public Administrations. Agreements for services, contracts and agreements generate more certainty in NGOs, as they tend to be more stable. Regarding the raising of private funds, the objective is to obtain and retain donations and membership fees, especially through communication campaigns and initiatives, in which economic investments and creativity occupy a place of great value. It should also be added that the sale of objects that serve as "souvenirs" (in campaigns, awareness-raising activities ...), Fair Trade products or compensation for goods and services include other sources of

financing; whose weight, depending on the type of activity or specific NGO, can vary substantially.

### Donation

It is a tool to activate citizen solidarity, which allows non-profit associations to obtain means to finance projects that contribute to mitigating inequalities, face natural or humanitarian catastrophes or help improve the situation of vulnerable groups. NGOs seeking funds from donors need to clarify and align/link their needs to specific donor priorities and themes, and not send out a generic fund request that is same for every donor. The law allows donors to deduct a certain percentage of the donation on their tax return.

Wired Impact organization offers several materials that can help you to boost donation:

- [31 Ways to Boost Your Nonprofit's Online Fundraising](#)
- [Online donation system](#)
- [Donor Flow optimiser for non-profit websites](#)
- [9 common mistakes in digital Fundraising](#)
- [10 Great non-profit donation pages](#)

**The Solidarity Will** is a new way of donating. In the joint will, an NGO or several NGOs are designated as the heir or legatee, so that it receives a part of the assets that make up the inheritance, to be used for humanitarian projects.

There are some entities like [Global Giving](#) that connects [non-profits](#), [donors](#), and [companies](#) in nearly every country in the world. They help fellow non-profits access the funding, tools, training, and support they need to serve their communities.

## Membership fees

Membership fees offer great economic stability to NGOs and help them to continue their work.

## Crowdfunding

Collective financing through crowdfunding or crowdfunding campaigns, such as [Teaming](#) or [iHelp](#), allow the support of specific entities or projects. Crowdfunding is the practice of funding a project or venture by raising small amounts of money from a large number of people, typically via the Internet. There are two primary types of crowdfunding: reward-based, when entrepreneurs presell a product or service to launch a business concept without incurring debt or sacrificing equity/shares, and equity crowdfunding, when the backer receives shares of a

company, usually in its early stages, in exchange for the money pledged.

The Comisión Nacional del Mercado de Valores in Spain offer information about [crowdfunding platforms](#).

## Income-generating activities

These sources can include membership or subscription fees, publications, sale of products, in-Kind contributions, including volunteer staff time, training and consultancy etc. that are usually generic or non-project specific. While an NGO may implement a single "project" over a period of time (that may be funded by external donors), the project itself may present a number of opportunities for the NGO to generate additional funds as well as in-kind contributions outside the project framework. For example:

- Training sessions and seminars can generate participation fees and sponsorships.
- Publications and other products generated from a project could potentially be sold to generate additional cash.
- Public events such as symposia or conferences could be opportunities to solicit donations from the general public.

- Corporate entities could contribute to a project and/or the NGOs overall activities by seconding staff members as in-kind contributions (which will save staff costs for the NGO).
- Merchandising (t-shirts, etc.)
- Fairtrade products selling.
- Compensation for other services.

Such resource generation will not only help in delivering the project's goals and outcomes but will also provide opportunities for the NGO to generate funds that can be used beyond the project.

## Subsidies/ grants

### European funding sources

Approximately 80% of EU funding sources for NGOs are managed by EU countries themselves. Each country provides [detailed information about funding](#) and application procedures on the websites of the managing authorities. The rest are managed by the Commission or other EU bodies. European Union funds NGOs through different Funds.

**Social inclusion, gender equality and equal opportunities:** NGOs working in these fields may benefit from [European Social Fund](#) (ESF) support. These funds are managed by the [managing authorities in an EU region or country](#).

**Culture and media:** The [Creative Europe programme](#) supports initiatives related to the European audiovisual, cultural and creative sector. The programme consists of two sub-programmes: Culture and MEDIA. The Culture sub-programme opportunities cover a diverse range of schemes: cooperation projects, literary translation, networks and platforms, while the MEDIA sub-programme provides financial support to help the EU film and audio-visual industries develop, distribute and promote their work. It also funds training and film development schemes. The Creative Europe programme is managed by the Education, Audiovisual and Culture Executive Agency ([EACEA](#)).

**Foster citizenship and civic participation:** The [Europe for Citizens programme](#) has two main goals: to help the public understand the EU, its history and diversity, and to foster European citizenship and improve conditions for democratic and civic participation at EU level. The programme is also managed by [EACEA](#).



**Research and innovation:** The Horizon 2020 Programme will not open new calls. This programme has provided funding for projects covering areas such as health, demographic change, food security, sustainable agriculture and forestry and marine, maritime and inland water research. It is managed by the Executive Agency for Small and Medium-sized Enterprises ([EASME](#)). NGOs could also apply for projects under ‘Smart green and integrated transport’ and ‘Secure, clean and efficient energy’, two other components of the H2020 programme which are managed by the Innovation and Networks Executive Agency ([INEA](#)).

Horizon Europe is the new research and innovation framework programme, running from 2021-2027. The EU institutions reached a [political agreement on Horizon Europe](#) on 11 December 2020. On this basis, the European Parliament and the Council of the EU proceed towards the adoption of the legal acts. The first Horizon Europe Strategic Plan (2021-2024) is expected to be adopted in February 2021. The first work programmes are expected to be published by April 2021. It is possible that the work programmes for the European Research Council (ERC) and European Innovation Council (EIC) will be published earlier. The first calls will open once the work programmes have been published.

Horizon Europe consists of three pillars and one horizontal activity: Pillar 1 Excellent Science, Pillar 2 Global Challenges and European Industrial Competitiveness, Pillar 3 Innovative Europe, horizontal activity Widening Participation and Strengthening the European Research Area. Within the clusters of pillar II, Horizon Europe incorporates [missions](#) to increase the effectiveness of funding by pursuing clearly defined targets with a concrete impact on citizen’s daily lives. The following 5 mission areas have been identified, each with a dedicated mission board and assembly:

- [Adaptation to climate change including societal transformation](#)
- [Cancer](#)
- [Climate-neutral and smart cities](#)
- [Healthy oceans, seas, coastal and inland waters](#)
- [Soil health and food](#)

You can download the [Presentation outlining Horizon Europe](#) in 23 languages.





*Preliminary structure of the Horizon Europe Programme. Source: EASME*

**Development and humanitarian aid:** NGOs can get funding under most of the thematic or regional programmes managed by the Commission's department dealing with [international cooperation and development](#) (DEVCO). NGOs are also eligible for [funding for humanitarian aid and civil protection](#) activities through the Commission's department dealing with humanitarian aid and civil protection (ECHO).

**Transport, energy and ICT:** Some funding areas of the [Connecting Europe Facility](#) (CEF) are open to NGOs. The CEF programme is managed by the Innovation and Networks Executive Agency ([INEA](#)).

**LIFE programme – Environment:** The LIFE programme is the EU's funding instrument for the environment and climate action created in 1992. The LIFE programme is divided into two sub-programmes, one for environment (representing 75% of the overall financial envelope) and one for climate action (representing 25% of the envelope). You can find all the information [here](#).

- The **environment sub-programme** funds: Nature conservation projects, in particular in the areas of biodiversity, habitats and species; Environment and resource efficiency projects, in particular in the areas of air, chemicals, green and circular economy, industrial accidents, marine and coastal management, noise, soil, waste, water, and the urban environment; Environmental governance and information, in the areas of awareness raising, environmental training and capacity building, legislative compliance and enforcement, knowledge development and public and stakeholder participation; Integrated projects, to achieve full implementation of Strategies or Action Plans required by the EU environmental and climate legislation; Preparatory projects address specific needs for the development and implementation of EU environmental policy and law; Technical assistance

projects provide action grants and financial support to help applicants prepare integrated projects.

- The **climate action sub-programme** supports projects in the areas of renewable energies, energy efficiency, farming, land use, and peatland management. It provides action grants for best practice, pilot and demonstration projects that contribute to the reduction of greenhouse gas emissions, the implementation and development of EU policy and law, best practices and solutions. It co-finances projects in the areas of resilience to water scarcity, droughts, forest fires or floods, adaptive technologies for economic sectors, and safeguarding natural resources. It funds projects in the areas of awareness raising, training and capacity building, law compliance and enforcement, knowledge development and stakeholder participation.

Any entity registered in the EU can make a proposal for LIFE traditional, integrated, preparatory, and technical assistance projects under both subprogrammes: public body operating under a national government's authority, e.g. local authority, national administration etc.; private commercial organisation; private non-commercial organisation (NGOs etc.).

**EASME** manages [4 funding programmes](#), partly or in full, on behalf of the European Commission. Through these

programmes, EASME offers EU-funding and other types of support to companies, small businesses, researchers, non-governmental organisations and public bodies in order to help them with projects that create jobs and growth and help Europe move towards a sustainable, low-carbon economy that respects nature. The next call for proposals for operating grants of EASME to support non profit-making entities in view of concluding framework partnership agreements (FPAs) and specific grant agreements (SGAs) will be published in late spring 2021. Information [here](#).

In this website to find calls for an specific topic [https://ec.europa.eu/info/funding-tenders/funding-opportunities/find-calls-funding-topic\\_en](https://ec.europa.eu/info/funding-tenders/funding-opportunities/find-calls-funding-topic_en)

**ERASMUS +:** provides opportunities for almost anyone in the field of education: teachers, trainers, students, professors, universities and businesses. The 2021-2027 programme places a strong focus on social inclusion, the green and digital transitions, and promoting young people's participation in democratic life. Erasmus+ is open to many individuals and organisations, although eligibility varies from one action to another and from one country to another. For specific funding opportunities and application procedures within the Erasmus+ programme, please visit the [European Education and Culture Executive Agency's website](#) or consult your [National Agency](#).

<https://ec.europa.eu/programmes/erasmus-plus/>

On March 2021, the European Commission published the Erasmus+ Programme Guide for 2021, effectively inaugurating the new seven-year program for the period 2021-2027.

The most important novelty for NGOs' sector is the introduction of calls specifically addressed to NGOs within KA2 calls managed by EACEA. These calls are:

- ERASMUS-EDU-2021-PCOOP-ENGO: Cooperation partnerships in the fields of education and training submitted by European NGOs.
- ERASMUS-YOUTH-2021-PCOOP-ENGO: Cooperation partnerships in the field of youth submitted by European NGOs.

For both calls, applicants have to submit their grant application to EACEA by 20 May 2021. It is reasonable to assume that these calls specifically addressed to NGOs will also be re-opened in the following years.

For more info please refer to the official Erasmus+ Programme Guide 2021: [https://ec.europa.eu/programmes/erasmus-plus/resources/documents/erasmus-programme-guide-2021\\_en](https://ec.europa.eu/programmes/erasmus-plus/resources/documents/erasmus-programme-guide-2021_en)

For a definition of what is considered a European NGO for the purpose of the Erasmus+ Programme, please see “Part D – Glossary” of this Guide (page 317).

**Erasmus for young entrepreneurs:** is a cross-border exchange programme which gives new or aspiring entrepreneurs the chance to learn from experienced entrepreneurs running small businesses in other Participating Countries. The exchange of experience takes place during a stay with the experienced entrepreneur, which helps the new entrepreneur acquire the skills needed to run a small firm. The host benefits from fresh perspectives on his/her business and gets the opportunities to cooperate with foreign partners or learn about new markets. All the information here:

<https://www.erasmus-entrepreneurs.eu/index.php?lan=en>

**COSME Programme:** the European programme for young entrepreneurs aims to make it easier for small and medium-sized enterprises (SMEs) to [access finance](#) in all phases of their lifecycle – creation, expansion, or business transfer. Thanks to EU support, businesses have easier access to guarantees, loans and equity capital. EU ‘[financial instruments](#)’ are channelled through local financial institutions in EU countries. To find a financial institution in your country, visit the [Access to Finance](#) portal.

[https://ec.europa.eu/growth/smes/cosme\\_es](https://ec.europa.eu/growth/smes/cosme_es)

**EEA GRANTS - NORWAY GRANTS**, Financial Mechanism Office - The EEA and Norway Grants are funded by Iceland, Liechtenstein and Norway. The Grants have two goals – to contribute to a more equal Europe, both socially and economically – and to strengthen the relations between Iceland, Liechtenstein and Norway, and the 15 beneficiary countries in Europe.

<https://eeagrants.org/?fbclid=IwAR2zO6RVxp8oVBu0Hyg92Ntd3xuislb1QItkPwX63i-gVGf41QVDNEecLDs>

Here two guides to help you find fundraising:

[https://www.europarl.europa.eu/EPRS/Funding\\_Guide\\_EL.pdf](https://www.europarl.europa.eu/EPRS/Funding_Guide_EL.pdf)

[https://www.greens-efa.eu/files/assets/docs/guide to eu funding - el.pdf](https://www.greens-efa.eu/files/assets/docs/guide_to_eu_funding_-_el.pdf)

## Other Grant Sources

- **Multilateral Development Banks** are international banks or agencies that fund agencies for specific causes.
- **International Foundations:** One can apply or ask many international organizations for funding if you meet the criterion. Much like an NGO, these organizations are also dependent on donations and gifts.

- **Development Assistance Agencies:** If you are a young NGO just breaking into the world of aid, you can look for development agencies in local countries.
- **Government Funding:** In most developed countries, a certain percentage of the GDP is set aside to help NGOs fighting for a specific cause.

These are some funding opportunities:

**The Arctic Fox Initiative** – Annual opportunity to fund NGOs around the world dealing with environmental protection and promoted by Fjällräven:

<https://foxtrail.fjallraven.com/articles/an-introduction-to-the-arctic-fox-initiative/>

**National Geographic Society-** Funding opportunities for projects dealing with nature conservation and communication between scientists. Usually the funding is for individuals but can also be received by organisations with more member: <https://www.nationalgeographic.org/>

**The Global Fund Foundation-** Organisation that focuses exclusively on the development of a charitable global community with a central focus on the development of people: <https://www.theglobalfund.org/en/private-ngo-partners/resource-mobilization/united-nations-foundation/>

**Terra Viva Directory Grants** – Platform looking for information needed with grants for village, application, time and natural resources questions: <https://terravivagrants.org/>

**Funding & tender opportunities**– Platform that contains information on many funding opportunities available, according to different areas of action, such as AMIF, BMVI, CREA, etc. It also contains information on calls for proposals: <https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/home>

In the website [FundsforNGOs](#) you can find other funding sources.

### Tips when applying for grants

There are common reasons why subsidies or grants are declined. We offer here some tips.

1. The organization does not meet our priorities: Research before applying.
2. The organization is not located in our geographic area of funding: Get the guidelines before applying/at least check the grants guide.

3. The proposal does not follow our prescribed format: Read the application information very carefully and follow it exactly.
4. The proposal is poorly written and difficult to understand: Have friends and experienced people critique the proposal.
5. The proposed budget and grant request is not within our funding range: Look at average size of grants of the funder.
6. We don't know these people—are they credible? Set up an interview before submitting the proposal and have board members and other funded organizations give you credibility.
7. The proposal doesn't seem urgent and I'm not sure it will have an impact: Study the priorities and have a skilled writer do this section to make it "grab" the funder.
8. The objectives and plan of action of the project greatly exceed the budget and timelines for implementation: Be realistic about the programs and budgets—only promise what can realistically be delivered for the amount requested.



9. We've allocated all the money for this grant cycle: Don't take this personally. It is a fact of life. Try the next available grant cycle.
10. There is insufficient evidence that the program will become self-sufficient and sustain itself after the grant is completed: Add a section to the proposal on plans for sufficiency and develop a long-term strategy.

## Collaboration NGO-Business:

### Corporate Social Responsibility (CSR)

Corporate Social Responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. Businesses can improve their social and environmental performance and find new market opportunities through partnerships with NGOs and NGOs can get funding for projects.

The knowledge, expertise and capabilities of NGOs and corporations are different and may be complementary. Together, NGOs and companies can often accomplish more than they could alone. But misunderstandings and other obstacles can prevent partnerships from reaching their potential. These collaborations began simply as a reaction to

social and environmental issues then grew into a sustainable response to these challenges.

In the early stages of collaboration, the company fundamentally seeks to improve its image or reputation and there is little alignment with its strategy. The company sees the NGO as a recipient of donations and not as an agent with which to develop projects. But increasingly, private companies will go beyond CSR to build social impact projects that contribute to improving society.

### Factors that drive collaboration

The first factor that drives collaboration between NGOs and businesses is "alignment", which refers to organizational fit in the form of similarity of partners' values, willingness to respect the partner's values if different, and compatibility of partners' objectives and strategies.

The second factor is trust building. Consider using the services of credible organizations to build businesses' confidence in NGO, improve communication and information sharing and share resources for skills transfer.

### Strategic alliances

A strategic alliance is a collaboration characterized by the fact that any of its participants brings into play key competencies to achieve shared objectives. All the actors bring to the alliance a

basic element (which can be in the form of capacity, resources, skills or knowledge), which contributes significantly to achieving the desired objective and without which it would be more difficult (or impossible) to achieve. Strategic alliances are built around an issue that has strategic value for all its partners. The participants commit themselves, in a lasting way, to a project that has meaning and value in itself, beyond the contributions made by its partners (Abenoza et al. 2015).

On the one hand, it is essential that the NGO analyses the company's CSR and design an activity aligned with its mission. Likewise, it is necessary to analyse how to project the image of both entities and how to communicate the project in business language. It is also important that the proposal proposes a clear mutual benefit and that the NGO is transparent with respect to the results, expenses and impacts achieved. Finally, small NGOs are advised to look for companies that are also smaller and have a local impact.

### **Types of collaboration**

There are 4 types of collaboration (Abenoza et al. 2015):

1. Join efforts and gain efficiency in a sustained way: are those strategic alliances in which the efforts and resources of the two (or more) institutions involved are grouped together, with the aim of achieving a joint

initiative that is more efficient than by separately. They need a long-term approach.

2. Improve the quality of social intervention through complementary skills: are those that unite companies and NGOs, which share differentiated competencies, to solve a social problem. Thanks to this complementarity, they manage to execute projects that they could not carry out separately with the same level of efficiency.
3. Generate social innovation: jointly develop new products, ideas, technologies, strategies or services that have a clear social impact, thanks to the combination of the knowledge, skills, fields of action and experience of each of the partners.
4. Promote local and global changes: Their objective is to achieve certain changes or improvements in social and / or environmental action practices in a specific area, either at a territorial or operational level (for example, a certain sector of business activity).



### The decalogue of company-NGO collaboration (Abenoza et al. 2015)

#### Before

- Know "in depth" both entities (company and NGO).
- Define a policy of approach to the company.
- Present the collaboration project in a structured and attractive way.

#### Start

- Define a SWOT to analyse the possibilities of the relationship.
- Achieve a win-win relationship.
- Do the strategic planning of the collaboration.
- Promote an alliance commission.
- Manage the expectations and requirements of both parties.
- Empathize with the counterpart.

#### During

- Encourage the active participation of the company.
- Work on transparency, joint vision and mutual knowledge.
- Promote external and internal awareness.
- Take care of the relationship beyond the project itself (build loyalty).
- Build trust.
- Continuously evaluate and measure collaboration.
- Have two valid interlocutors who use the same vocabulary.

### The decalogue of company-NGO collaboration (Abenoza et al. 2015)

#### Final

- Evaluate the results; assess the impact of successes and mistakes.
- Carry out internal and external communication of the project evaluation.
- Make visible the role that the company has played (celebrate the achievements).
- Make a technical balance of the collaboration.
- Be accountable with transparency.
- Plan the outing.

#### After

- Lead a change in the sector.
- Maintain a fluid communication line with the company in the general activities of the entity.
- Carry out a strategic reflection on the future.

## 11. Collaborative approach in NGOs

### Collaborative approach

Although many entities are linked or work with others, it is important to know if this helps them achieve their mission and if their social impact increases or allows them to be more efficient in their work.

The collaborative approach is based on the idea that in an environment such as the current one, collaborations are a useful and sometimes indispensable instrument for NGOs to advance in the fulfilment of their mission and expand their impact. Despite the interest of this approach, it is not predominant in the NGO sector today and it is not the approach from which all organizations must make decisions at all times, but it is a way of approaching the analysis of reality and build interesting responses to the challenges of today's social world (Iglesias y Carreras, 2013).

Using a collaborative approach implies, among other things, going beyond the entity itself and overcoming organizational limits when evaluating available capacities and resources. This forces to make an additional effort to know the resources and capacities available in the environment and to imagine the

possible existing combinations, which allow to enhance and multiply the results.

Cooperation at the operational level remains a challenge for NGOs, but it is complex. There are different barriers when applying it, such as the division of the sector by an approach based on the differentiation of vulnerable groups, resistance to change, diversity of interests, different organizational cultures, etc. It also appears that there are few synergies between some more flexible and innovative entities and others more conventional and more resistant to change.

Due to the fragmentation of the sector, there are entities that work in the same place and with similar objectives, similar projects with few possibilities of achieving impacts, tools, management systems or training actions that are not shared. There are also few common initiatives aimed at lowering management and fixed costs - such as purchasing centres, outsourcing services, etc. -. There is still much to improve in this regard. In the medium term, it is important to consider the benefits that a more intense collaboration, for example through strategic alliances and mergers, can bring to the sector and help it respond more effectively to the needs of society. A collaboration is significant when it creates strategic value for the participants and the results exceed the value of the sum of

the individual contributions, in addition to increasing the capacities of each entity (Iglesias y Carreras, 2013).

In this section we want to provide concepts and examples on how to integrate the collaborative approach into NGO strategy.

## Why do NGOs collaborate?

NGOs collaborate to:

1. Gain institutional capacity: gain scale serving the same purpose, access complementary resources, knowledge and skills, generate innovation and mutual learning and development, and replicate projects and programs;
2. Gain access to new areas of action, geographic location, recipients and other funders;
3. Increase the volume of resources, skills and
4. skills made available for mission and impact;
5. Generate an environment and an ecosystem favourable to the mission and the intended impact;
6. Gain positioning and legitimacy and reinforce the image;
7. Increase efficiencies, avoid duplication and reduce costs.

NGOs must make a rigorous reflection about their long-term vision and their role in a constantly changing society. Is collaboration at the core of the strategy of the organization? Or

is it one more strategy together with the rest of strategies for achieving the mission? The answer will allow us to know the collaborative level that should dominate decision-making.

## Good practices

Some actions to advance in a more operational cooperation can be:

- Entities initiatives to jointly develop and apply management tools, joint training, outsource processes, etc.
- Joint projects between various entities or projects in which the entities act in a complementary manner at different times in the process.

If you are interested in implementing your project in a partnership with NGOs, [NGO Partnership website](#) offers online database of NGOs from all of Europe that will help you find the right organisation in just a few steps.

The [World Food Programme](#) offer to partner with them and has a lot of [experience](#) in partnering along the programme LIFE.

## 12. Communication

### Communication plan

It is very important for an NGO to create a communication plan that accomplishes even your most aspirational goals. NGO communication plan is an important piece of your strategy and help keep your NGO organized, accountable and innovative.

In order to reach your most aspirational goals, you'll need to set them. The first step is to make good objectives that must be concrete and measurable. We can differentiate goals (general objectives in long-term, more strategic) and operative objectives (more specific and addressed to action). To help us to establish the objectives we can use the [SMART technique](#) to create specific objectives measurable, attainable, relevant and time-based.

As you think through your plan as a whole, consider piecing it together to **include mini-plans for your most important components**. Dig into the resources below to start planning out each of the components you'd like to include.

Blogging strategy:

<https://wiredimpact.com/blog/nonprofit-blogging-strategy/>

Newsletter: <https://wiredimpact.com/blog/nonprofit-newsletter-best-practices/>

Use automated emails to cultivate new supporters:  
<https://wiredimpact.com/blog/automated-emails-cultivate-new-supporters/>

Google Ad Grants:  
<https://wiredimpact.com/blog/google-ad-grants-strategy/>

Better email Newsletter strategy  
<https://wiredimpact.com/blog/email-newsletter-strategy-nonprofit/>

Fundraising on Social Media:  
<https://wiredimpact.com/blog/fundraising-on-social-media/>

Landing pages: essential elements and management tips  
<https://wiredimpact.com/blog/nonprofit-landing-pages/>

Promote events: <https://wiredimpact.com/blog/how-to-promote-a-nonprofit-event/>

Non-profit Marketing strategy template  
[https://docs.google.com/spreadsheets/d/1nE3IMrVo5xeV9BQbwZv3dXS4i\\_GaWCpGkAireiPaWf4/edit#gid=957927704](https://docs.google.com/spreadsheets/d/1nE3IMrVo5xeV9BQbwZv3dXS4i_GaWCpGkAireiPaWf4/edit#gid=957927704)

## Web contents and landing page

### Website content

The information you provide on each page is a critical part of reaching your marketing and fundraising goals. Great content translates into results, whether your goals are to boost donations, build awareness for your programs or recruit volunteers. Website content is the foundation of marketing in this modern age — a time when people have incredible appetites for learning but won't wade through walls of text.

There are several pages that are typically found in most non-profit website structures, like About Us, Programs and Get Involved. [WiredImpact](#) has created a [content checklist](#) for these essential webpages as well as other common webpages for non-profit websites:

**About Us:** As one of the first stops made by a website visitor, the About Us page can also be one of the last pages to get much love from an organization. It tends to be a dumping ground for miscellaneous content without much purpose. An example: <https://www.worldwildlife.org/about>

**Mission and Vision:** Well-crafted mission and vision statements can inspire people to engage with your organization and deserve a well-thought-out place on your website. While the mission and/or vision statement may show up in other

places on the site, it's a good idea to give the two a home of their own where visitors can learn more in depth about what the current and future goals are for your non-profit. Use this opportunity to explain how your work is moving toward your mission and vision and teasing the impact you've had so far. Consider designing your mission and vision page in a way that draws visitors in and makes it both easy and interesting to learn about the foundation your organization is built upon. Make your page stand out with photos showcasing how you serve your community. Or, create a video that tells viewers what drives your non-profit and why you do what you do every day. If you're looking for inspiration, here are some [examples of non-profits](#) with well-designed, compelling mission and vision pages:

<https://www.specialolympics.org/about/our-mission>

<https://love146.org/mission-vision/>

<https://www.brightpink.org/about-us/mission/>

<https://malt.org/mission-history/>

**History:** Sharing the history of your organization gives you a chance to describe the background of an issue or the compelling scenario that led to the founding of your non-profit. By adding a History page, you can keep your About Us page from getting too cluttered and create a place to document exciting milestones. An example:

<https://www.worldwildlife.org/about/history>

**Financials:** Donors are looking for financial information, and it's a key part of their decision-making process. The website provide [Reasons to Include Non-profit Financials](#) in your website and examples:

<http://worldwildlife.org/about/financials>

<http://invisiblechildren.com/financials/>

**Impact:** Communicating your non-profit's impact is crucial to winning over supporters. Although informative, your Financials and About Us pages aren't the most compelling ways to show what your non-profit has achieved. An Impact page is a chance to report on your accomplishments in a way that makes your mission come to life and inspires past, current and potential supporters. The website includes Resources for Tracking Your Non-profit Impact. Some website [examples](#):

<https://www.ecologyproject.org/our-impact>

<https://www.sfmfoodbank.org/blog/>

<https://rednoseday.org/our-impact>

<http://lafh.org/impact/>

**Staff:** putting a face to who is behind your cause is a must. The lifeblood of volunteers and the generosity of donors can depend a lot on how well a non-profit can make connections to these important supporters. Your Staff page is an untouched, untapped place to start building that relationship. Let staff

members write their own bios and their connection to the non-profit. Example: <https://ngocsw.org/about-us/staff/>

**Press:** In today's media world, reporters are under a lot of pressure to find and publish stories on tight deadlines with limited resources. A good non-profit Press page helps your organization demonstrate its leadership and approachability when a reporter comes calling. It's also a way to reinforce your credibility with current and potential supporters. Here you have a [Press page checklist](#). It will include contact information, background, press releases, multimedia files, testimonials, awards, RSS feed, etc. Some [examples](#):

<https://wiredimpact.com/category/web-content/>

<http://www.parksconservancy.org/about/press/>

[http://www.specialolympics.org/Press/Press\\_Room.aspx](http://www.specialolympics.org/Press/Press_Room.aspx)

**Partners:** Typically found in the About Us section of a non-profit website, a Partners page is a way to acknowledge your collaborators, sponsors and important funders. A Partners page also presents an opportunity to build credibility for your organization by featuring third party endorsements and linking to other reputable websites. Some [examples](#):

<https://www.unitedway.org/our-partners>

<https://www.operationwarm.org/our-partners/>

**Programs/projects:** Depending on your organization, this page could be called Programs, Services, Issues, How We



Help, Our Approach or something similar. Basically, it's a top-level page that serves as an umbrella for the sub-pages that describe what you do in greater detail. The organisation offers a [best practices page](#) and some examples:

<http://www.layc-dc.org/what-we-do/>

<https://www.togetherwerise.org/how-we-help>

**Get Involved:** The Get Involved page lets visitors explore their options for support, learn a bit more about your non-profit and get comfortable with the decision to take some sort of action. From here, they should be able to click on links to related pages, like Donate and Volunteer, to get the details and next steps. Here some [examples](#) of webpages:

<http://www.waterislife.com/you-wil/change-it>

<https://girlup.org/take-action/>

**Donate:** Getting website visitors to donate online is hard. It's difficult to drive visitors to your website in the first place. Once a visitor is on your site, it's tough to inspire them and get them invested in your cause. Even after they're invested, it's no easy feat getting them to decide to support your non-profit with a financial contribution. It takes more than a user-friendly donation form to create a donor-friendly experience. Your form is incredibly important, but you need to get people to start filling out that form in the first place. Your Donate page needs to establish your credibility, maintain the trust you've gained and

reinforce the urgent need for their support. Your Donate page should contain a compelling call to action, explain the options to get involved in a simple way (links to more in depth information), offer financial transparency (link to financial page) and a link to your contact page for welcome questions. Here some [tips](#) and [examples](#).

<https://donate.natureconservancy.ca/page/25744/donate/1>

<https://camfed.org/donate/>

<https://invisiblechildren.com/donate/>

[https://support.worldwildlife.org/site/SPageServer?pagename=main\\_onetime&s\\_src=AWE1700OQ18618A01526RX](https://support.worldwildlife.org/site/SPageServer?pagename=main_onetime&s_src=AWE1700OQ18618A01526RX)

[https://act.audubon.org/a/join?ms=digital-fund-web-website\\_nas-topmenu-how-to-help\\_join\\_20200800](https://act.audubon.org/a/join?ms=digital-fund-web-website_nas-topmenu-how-to-help_join_20200800)

This website provides information and tips for the essential web page content for non-profits:

<https://wiredimpact.com/guide/essential-web-page-content-nonprofits/> .

You can download and edit their checklist for web page contents:

<https://docs.google.com/document/d/1DOkt9Zqzt43iaLbGnfYxmohoTBYbYjqFxOrNUwk6zxM/edit>.

They also offer a Beginner's Guide to Non-profit Website Content, with tips for beginners, crafted from years of working with clients across the sector:



<https://wiredimpact.com/guide/beginners-guide-nonprofit-website-content/>, and some tips for writing website content <http://wiredimpact.com/wp-content/uploads/2017/09/Nonprofit-Website-Content-Checklists.pdf>.

### Website structure

A logical and straightforward website structure is a central piece of any [highly effective non-profit website](#). You could have the [best content](#) in the world, but if that content is tough for your visitors to find, they won't hunt for it. We are essentially talking about how you organize the pages and subpages of your website. [WiredImpact has created a guide](#) to help you with your website structure.

In Spain, there is a free tool provided by Bankia, to make an auto diagnosis of your website, [Indicex Social](#). It allows to analyse your website in a simple way from several viewpoints, such as mobility, transparency of the information, digital marketing, etc. The value of this assessment is both in the "doing" and then what you do with your answers to the questions. You do need to keep in mind the maturity of your organization and not expect that a newly formed NGO have in place many of the mechanisms and structures mentioned in the assessment form. But this does give the interested NGO leader, a way to monitor your NGO's development and also to

take note of various aspects of NGO work that might be implemented.

## Managing social media accounts

Social media is an important aspect of growing a digital audience for your non-profit. We see a lot of young Non-profits start out on Facebook before launching their first website. It's a great way to build awareness for your cause and attract new supporters. Here some [tips](#). The [Facebook News Feed algorithm](#) has the power to put your content front and centre or at the bottom of the content pile. Put your page's data to good use by digging into your Facebook Page Insights. Find out where to look for metrics that can help you identify the effects of the update on your page's reach. From there, you'll be able to adjust your strategy based on what works and what doesn't for your Non-profit. There are plenty of other ways to give your page some love: Do Some Tab Maintenance, update your look, check your engagement level, set a Policy about Facebook Fundraisers (donate button), start thinking about Facebook groups.

Managing multiple social media accounts can be a hassle, and if your organization has a small team it can be even more stressful to keep up with posting and creating content. [Wholewhale](#) propose a list of favourite social media

management tools that make managing different accounts a breeze, like Sprout Social, Hootsuite, Later, Buffer, Canva, AgoraPulse and BuzzSumo. Some offer discounts or free account subscriptions for Non-profits.

## How to measure the impact of communication

Why should we measure our communication? Generally, small NGOs are used to carrying out communication actions without a prior plan that sets the communication objectives to be achieved and the evaluation actions and indicators. However, measuring our communication actions is key for multiple reasons:

- It allows us to know if the resources used in communication are sufficient, we are wasting them, we need more, use them in another way ...
- We will be able to know if the time we spend on communication tasks is enough to meet our objectives.
- We will know if our communication channels are the most adequate to reach who we want to address.
- We will be able to know if our messages reach our audience, are understood, generate impact ...

Therefore, we must include in our Communication Plan an evaluation section through the various channels. To help us in this work, it is useful to establish evaluation indicators when we establish our communication objectives. Once we are clear about our objectives, we can analyse one by one and extract the indicators that will help us analyse the degree of compliance as well as the data and channels to consult. Defining these indicators will help us to know which sources to consult or which tools to use.

The **evaluation indicators** are specific and quantifiable data that allow us to know the degree of fulfilment of an objective. We can classify the evaluation indicators into quantitative (quantifiable information such as number of visits to our website, people registered for a newsletter, opening and click rates ...), and qualitative (focused on measuring aspects more related to quality: degree of understanding of our messages, what the comments received say, relevance of our content for our audience ...).

It is also possible to distinguish between process indicators (which aim to measure the «during» of our communication strategies: time spent on communication tasks, people involved, changes in the budget ...), and result indicators (which measure the impact of our actions: people who buy a product

or service, attending a promoted event, downloading a publication ...).

Some actions to systematize the task of measuring and monitoring communication are: creating data log templates for the various channels where you communicate, making a list of the data that you find useful to monitor, scheduling the times to measure your communication.

Communications monitoring, evaluating and learning toolkit by ODI (Overseas Development Institute): this learning **toolkit** provides a framework to think about communications monitoring, evaluation and learning, and provides example questions, indicators and tools to do it.

[https://www.odi.org/sites/odi.org.uk/files/long-form-downloads/odi\\_rapid\\_mel\\_toolkit\\_201801.pdf](https://www.odi.org/sites/odi.org.uk/files/long-form-downloads/odi_rapid_mel_toolkit_201801.pdf)

## 13. Steps to create an association

In Greece, the legal framework for the "Social and Solidarity Economy" is defined by [Law 4430/2016](#), which regulates issues related to the establishment, operation and administrative supervision of the Social and Solidarity Economy Bodies. This law defines the necessary concepts, the acceptable legal forms of the bodies (types of NGOs), the procedures for establishing an NGO and the national financial opportunities. The Law No. 4430 (Government Gazette A '205 / 31-10-2016) concerning the Social and Solidarity Economy and the development of its bodies and other provisions, was issued by the Greek Parliament and with the consent of the President of the Hellenic Democracy.

You can find more information here:

<https://www.nepa.gr/2017/08/18/%CE%B1%CF%83%CF%84%CE%B9%CE%BA%CE%AE-%CE%BC%CE%B7-%CE%BA%CE%B5%CF%81%CE%B4%CE%BF%CF%83%CE%BA%CE%BF%CF%80%CE%B9%CE%BA%CE%AE-%CE%B5%CF%84%CE%B1%CE%B9%CF%81%CE%B5%CE%AF%CE%B1/>

Non-Governmental Organisations (NGOs) are set up on the initiative of individuals or groups of persons. Any natural or legal person, national or foreign, and any group of such persons shall be free to set up an NGO. Natural persons must have reached the age of 18 in accordance with Article 127 of the CC. The person concerned may choose to set up an NGO one of the following forms of organization:

- Urban Non-Profit Company (741-784 AK)
- Unions (78-107 AK)
- Charitable foundation (108-121 AK)
- Associations of persons referred to in Article 107 A.K.
- Public property, school inheritances and other provisions» (A'185).
- Institutions set up by special law.
- Specially recognised bodies (with specific legislation).
- Annexes of foreign Non-Governmental Organisations in Greece.

An essential element for the existence of NGOs is its non-profit nature, regardless of the characterization given to it by its founders. It is in any case left to the discretion of the competent head of the tax authority, as it depends on the facts. A non-

profit-making legal person does not in principle have profit-making purposes and does not distribute the profits deriving from its activities to its members or founders but uses them to achieve its objectives.

## Step 1: Give a name to your NGO

Give your association an original but easy-to-read name. Simple and self-explanatory business names prove as effective as unique names. Use search engines for determining the availability of your preferred name.

## Step 2: Draw up the articles of the association (Statutes)

To create an NGO, the first thing the founding partners have to do is draw up the statutes. Despite not having the character of a legal norm, they are binding on the partners, since they voluntarily submitted to them when they joined the Association. These are the rules that will determine how the association will function and that will stipulate its objectives, as well as its organizational model. They are needed for two reasons - (a) to ensure the smooth functioning of all aspects of an NGO, and (b) as a requirement for the legal registration of an NGO with national or public authorities.

Writing and gaining approval for a set of Articles takes thought, time, and the involvement of the organization's constituents. Articles of the Association should be written with an emphasis on fair treatment and transparent governance. The official elements addressed in the Statute are as follows:

- Name and purpose (mission statement) of the NGO.
- Frequency, notification and quorum requirements for organisational meetings, both internal and regular meetings of the association, as well as external meetings with other stakeholders, etc.
- Voting qualifications, delegates and procedures for the approval of boards. This relates to the governance structure of the association's board of directors.
- The number and duration of the members of the Management Board, the scope of competence, the manner of appointment and election to the Management Board and the provision for filling vacancies.
- List of board of directors, manner of appointment and election, term of office, powers, duties and succession.
- Membership and authority of committees or working groups. Many of the work of NGOs is carried out through sub-committees or groups, and provisions should be laid down for such committees.
- Title and scope of competence for the Executive Director and other staff members responsible for the day-to-day operation of the NGO.

- Record-keeping and financial reporting responsibilities.
- Procedures for amending Articles and provisions for the dissolution of the Agency.

### Step 3: The Founding Minutes

Once the Statute is written, the founding partners have to call a first meeting where they will do several things:

- Agree that they are going to form a union and approve the statutes they have previously written.
- Elections are held to promote the positions in the administrative bodies.
- A report is drawn up stating the above and the collaborator is appointed who will be the person who will register the NGO with the tax authorities and the judicial authorities.

### Step 4: Registration

Private entities under private law (NPID) Non-profit, such as charities, charities, non-profit civil society, Non-governmental organizations (NGOs), recognized by special legislation bodies, international branches, who provide social care services are required to register with the relevant court of first instance. When registering they are required:

- Application form
- 4 copies of the articles of association certified by the relevant tax authority and copies of the founding practices.

After the registration in the Court of First Instance is completed, then we present certified copies of the statute to the tax authority for the issuance CIF.

Also, the president or manager of the NGO is obliged to declare in the register of real beneficiaries his participation in the NGO.

The duration of the registration procedures is 2 days.

#### Optional entry in other national registers

Depending on the sector in which the NGO operates, it is possible to register in the following registers:

1. Ministry of Culture, which concerns NGOs that have cultural activities.
2. Register of Social and Solidarity Economy bodies, which reports to the Ministry of Labor and concerns NGOs that have public benefit and social activities.

To register in the above registers, request a Minutes of the General Meeting that decides the registration in the above registers, a copy of the articles of association and a certificate from the tax authority.



## Organizational structure

The top management of an NGO consists of two entities - the Board of Directors and the General Assembly.

### General Assembly

It is the body where the sovereignty of the Association resides and is made up of all the partners. Its fundamental characteristics are:

- It must meet, at least once a year, on a regular basis, to approve the accounts for the year ending, and the budget for the year beginning.
- For the amendment of the Statute and all that is provided in them, the invitation will be extraordinary.
- The quorum required for the establishment of the Assembly and the form of adoption of the resolutions will be determined by the partners themselves in the statutes. In the case of not being regulated in Articles of association (statutes), the law on connection stipulates that:
  - The necessary quorum will be one third of the associates.
  - The agreements of the General Assembly will be approved by a simple majority of the persons present or represented, when the affirmative votes

exceed the negative ones. However, a qualified majority of those present or represented will, which will result when the affirmative vote is more than half, the agreements relating to the dissolution of the association, the amendment of the articles of association, the disposition or disposal of assets and the remuneration of the members of the administrative body.

- Representation.

### Board of directors

The Representative Body, commonly called the Board of Directors, is responsible for the management of the Association of Assemblies and its powers will be extended, in general, to all the acts of the NGO, provided that they do not require, in accordance with the Statute, its explicit authorization. General Assembly.

The members of the board, as a group, have the administrator and the legal responsibility for the actions and the operation of the organization. Many NGOs state that membership in a council is voluntary and unpaid. Minimum levels of board members' involvement in organizational and business management are required: financial management, planning, program, resource development (fundraising), human resource management, information management, marketing and public



relations, governance (board issues). Board meetings are kept closed, although written procedures, reports and minutes may be made public for reasons of transparency.

### **Staff members**

Staff members of an NGO are responsible for the day-to-day functioning and implementing of its programmes and projects. They report to the Executive Director, who overall is responsible for the NGO's activities. Staff members of an NGO fall into three groups - responsible for activities related to administration, publicity and programmes/projects.

## **Obligations of the associations**

### **Registry obligations**

Apart from the first registration of the NGO, any changes in the articles of association (changes in the name, address, purposes and activities, territorial scope, etc.), changes in the Board of Directors, opening, changing and closing of branches, we are obliged to declare to the competent Court of First Instance in the tax authorities and to any optional registers that we have registered.

### **Documentary obligations. The Books of the association**

Once created and registered, the NGO must comply with a series of documents set out in the Law. NGOs must have:

- Register of members.
- Accounting that allows the acquisition of a true picture of the assets, results and financial position of the entity, as well as the activities involved.
- An inventory of your assets.
- A book of minutes of the meetings of the Board of Directors and the General Assembly.
- If it employs volunteers, then it should have a Register of volunteers.

### **Accountability obligations**

NGOs must maintain accounts that provide a true picture of the assets, performance and financial position of the entity, as well as the activities carried out.

The law stipulates that NGOs must keep their accounts "in accordance with the specific rules that apply to them" and are required to employ a certified accountant who subscribes to the financial statements.

## Tax obligations

The tax liabilities of NGOs are:

- To keep income / expenses tax books (haplographic)
- They are required to file an annual tax return, NGOs are taxed at a rate of 22% on their profits, members' contributions are not included in revenue.
- NGOs are subject to VAT, unless due to its activity it is exempted and submits a VAT return every quarter.

In addition, they are charged with a performance fee in the amount of € 500 each year.

In case the NGO has received funding from government agencies or European programs, they are subject to the control of the audit conference under the Ministry of Justice and post its funded expenditures on DIAVGEIA and the state aid information system.

## Data protection

The EU Charter of Fundamental Rights stipulates that EU citizens have the right to protection of their personal data. The Data Protection Directive has been transposed to the national regulation in every EU country. The law regulates the obligation

to inform every entity that manages personal data, in accordance with Law 4624/2019 - Government Gazette 137 / A / 29-8-2019.

## Other resources

This section contains some websites where finding tips and services for NGOs.

For the establishment of an NGO, you can be informed from the following link, which concerns the Ministerial Decision 61621 / Δ5.2643 / 2017 - Government Gazette 56 / B / 18-1-2017 for the establishment and the registration.

<https://www.e-nomothesia.gr/kat-oikonomia/upourgike-apophase-61621-d5-2643-2017.html>

Submission of an electronic application with the Statute attached and additional supporting documents which are described in the CA, are submitted electronically through the portal [kalo.yeka.gr](http://kalo.yeka.gr)

Business service information system Ministry of Labor General Register of Social and Solidarity Economy Bodies:

[https://kalo.yeka.gr/\(S\(xhncbssgtcwqxmhu3awxp5d4\)\)/login.aspx?ReturnUrl=/](https://kalo.yeka.gr/(S(xhncbssgtcwqxmhu3awxp5d4))/login.aspx?ReturnUrl=/)

<http://mko.ypes.gr/docs/%CE%9F%CE%B4%CE%B7%CE%B3%CF%8C%CF%82%20%CE%95%CE%B3%CE%B3%CF%81%CE%B1%CF%86%CE%AE%CF%82%20%CE%9C%CE%9A%CE%9F%20%CF%83%CF%84%CE%BF%20%CE%9C%CE%B7%CF%84%CF%81%CF%8E%CE%BF.pdf>

You can download the registration manual here:

<https://kalo.yeka.gr/%CE%9A%CE%91%CE%9B%CE%9F-%CE%95%CE%B3%CF%87%CE%B5%CE%B9%CF%81%CE%AF%CE%B4%CE%B9%CE%BF-%CF%87%CF%81%CE%AE%CF%83%CE%B7%CF%82.pdf>

For more information you can visit the websites of the Social and Solidarity Economy: <https://kalo.gov.gr/>

and the General Register of Social and Solidarity Economy: <https://aplo.yeka.gr/Pages/KoinonikiAllilegiaOikonomia/MitrwoForewnKALO.aspx>

Keeping records is very important in every NGO for both legal and administrative reasons, here you can find some templates that you can download to help you in your administrative work

every day: <https://www.ngeurope.net/el/content/egheiridio-gia-tin-idrysi-kai-hrimatodotisi-ton-mko>

An example from a NGO:

[https://www.callisto.gr/sites/www.callisto.gr/files/uploads/01.\\_p\\_laisio\\_arhon\\_kai\\_axion.pdf](https://www.callisto.gr/sites/www.callisto.gr/files/uploads/01._p_laisio_arhon_kai_axion.pdf)

## 14. Conclusion

As we have shown, creating an NGO requires preparation. NGOs can apply to grants for funding needed to run their programs and daily operations. Tax-exempt status helps organizations qualify for grants and begin legal operation. Non-profit associations depend on volunteers for board members, accountants and publicists who believe in the cause of the association. Employees such as web designers and tax attorneys expedite the start-up process. Subsequent to choosing a cause, forming a team and penning a mission statement, establishing an NGO consists of writing governing documents, creating a website and filing the necessary paperwork.

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## Annex I. Comparison of associations requirements in the project countries

The table shows the requirements to create an association in each country of the

	Spain	Germany	Portugal	Romania	Malta	Greece	Italy	Ireland
Minimum people	3	In order to be registered, the organisation must have at least 7 members and if this number falls, below 3 after its registration	3	3	4	2	3	One single member At least two non-related directors over the age of 18.
Legal personality	Yes	Yes	Yes	Yes	Yes	Yes	- Yes, for recognised associations - No, for non-recognised associations	Yes
Govern body	Assembly (all the members)	Assembly (all the members)	Assembly (all the members)	a) General Assembly; b) the board of directors; c) the censor or, as the case may be, the	Assembly (all the members)	Assembly (all the members)	Assembly (all the members)	The group of trustees that are elected as the Board of Management

				commission of censors.				The Government of Ireland through the Companies Act 2014.
Representative body	Board or directors elected by the Assembly between members	Board of directors elected by the Assembly	Board of directors elected by the Assembly	a) the general assembly; b) the board of directors; c) the censor or, as the case may be, the commission of censors.	Board of directors elected by the Assembly	Board or directors elected by the Assembly between members	Board of Directors, elected by the Assembly The President, elected by the shareholders' meeting.	The Management Committee or the Board of Directors.
Ordinary Meetings of the govern body	1 at year at least	1 at year at least	1 at year at least	1 at year at least	1 at year at least	1 at year at least	1 at year	Once per year, but not more than 15 months since the previous meeting.
Extraordinary meetings	Whenever is needed	Whenever is needed	Whenever is needed	Whenever is needed	Whenever is needed	Whenever is needed	Whenever needed	As required; when deemed necessary.
Quorum for meetings	At least one third	A majority of three quarters of the votes cast shall be required for any resolution amending the	At least one third	It's not the case.	50% of elected members + 1	At least one third	Valid resolutions at least 1/2 of the members on first call. On second call, they are valid	Set out in the written standing orders of the governing document.

		Statutes. A resolution to change the purpose of the Association shall require the consent of all members.					whatever the number of attendees and if there is a majority of the votes of those who are present.	
Steps prior to registration of the creation agreement	- Foundation meeting - Articles of association - Founding minutes	-Foundation protocol -articles of association  There is no nominal or minimal capital requirement	Foundation meeting; Founding minutes oh the meeting; -Choose a name and name and module of statues for approval;	Concluding the statute of the association	Foundation meeting - Articles of association - Founding minutes	Foundation meeting - Articles of association - Founding minutes	- Foundation meeting - Definition of aims and goals -Establishment of the legal status: recognised or not-recognised association - Drafting of memorandum of association and statute (in the form of a public deed with a notary, only for recognised associations)	Determine the charitable purpose of the NGO and document in the foundation meeting minutes.
Registration	National or regional	The application for	-Register in the	Registering in the Register of	Registration to the	District Court	Registration to the Italian	Online through the

	Register, depending on the scope of action	registration must be certified by a notary and then submitted to the local court at the association's seat.	Portuguese Help Desk for Public Services (online); or - Public Deed in a Notary (in person)	associations and foundations located at the registry of the court in whose constituency it has its headquarters	Commissioner of Voluntary Organisations		Revenue agency Request for the tax code Recognition procedure at the prefecture or the competent region (only for recognised associations)	Companies Registration Office <a href="http://core.cro.ie/">http://core.cro.ie/</a>
Documentation to register	<ul style="list-style-type: none"> <li>- Application form</li> <li>- 2 copies of the Articles of association and Founding minutes</li> <li>- Identification of promoters</li> <li>- Pay of taxes</li> </ul>	<ol style="list-style-type: none"> <li>1. Application for registration signed by the board and certified by a German notary</li> <li>2. The articles of association signed by at least 7 members</li> <li>3. A protocol documenting the appointment of the board by the founding members</li> </ol>	Identification document and Taxpayer Card (NIF) of the legal representative s; Legal Person ID Card or e-Card access code; -Statutes; -Minutes of deliberation of the General Assembly on the constitution of the association;	<ul style="list-style-type: none"> <li>- Request to the Court, motivated in fact and in law;</li> <li>- Proof of payment of the judicial stamp duty in the amount of 100 lei</li> <li>- Proof of availability of the name, valid, issued by the Communication and Public Relations Service within</li> </ul>	<ul style="list-style-type: none"> <li>- Application Form</li> <li>- Organisation Statute</li> <li>- Resolution Letter</li> <li>- Name of organisation</li> <li>- Address of organisation</li> <li>- Registration number of organisation (if applicable)</li> <li>- Names and ID card numbers of each administrator</li> </ul>	<ul style="list-style-type: none"> <li>- Application form</li> <li>- 4 copies of the Articles of association and Founding minutes</li> <li>- Identification of promoters</li> </ul>	<ul style="list-style-type: none"> <li>- 2 original copies of the association's memorandum and statute signed</li> <li>- Copy of the ID card of who register and the legal representative.</li> <li>- Form 69 issued by the Revenue Agency and duly filled-in</li> <li>- Payment of tax (if due)</li> </ul>	Complete the following forms Form A1 – Company Incorporation Constitution including Memorandum of Association and Articles of Association

		(But the requirements change depending on the legal form chosen by the NGOs)	-Minutes of election and investiture of legal representatives	the Ministry of Justice; - the statute of association; - proof of the initial patrimony of the association - at least 200 lei, made through an account statement; - proof of the association's headquarters through a loan or rental contract and a valid land book extract; - in case the future headquarters of the association will be established in a condominium (block of flats), additionally,	of the organisation			
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				<p>the following are necessary: the agreement of the owners' association as well as the approval of the directly affected neighbors.</p> <ul style="list-style-type: none"> <li>- fiscal record certificates of the founding members;</li> <li>- declaration of real beneficiary;</li> <li>- copy of the identity card of each founding member and of the censor.</li> <li>- CD / DVD with the constitutive documents of the Association in Word and PDF format.</li> </ul>				
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Time of the Register answer to	3 months	2-3 months	One month (with registration in the online Public Help Desk)	One month	Information not disclosed	2 days	Information not available	Approximately 5 weeks from receipt of the submission to issue of documentation from the Companies Registration Office.
Other procedures after registration	- Request for Tax ID number - Entry in other specific registers (Local Register, ONG Registers)	- Registered office ???	Request for Tax ID number;  Designate a Certified Public Accountant (or choose one from the list available);	Registering in the Register of associations and foundations	Comply with the conditions agreed during enrolment	- Request for Tax ID number  - Registration in a register of beneficial owners	- Application for VAT number and bank account opening, in case of commercial activities.	Comply with the Companies Act 2014.
Requirements to qualify for tax, economic, administrative and procedural benefits	Declaration of Public Utility	Charitable status of the Registered Association recognized by tax authorities	-Certificate of Admissibility; -Certificate of the memorandum and articles of association;	Registering in the Register of associations and foundations	Registration with the Commission of Voluntary Organisations	Depending on the action of the NGO, the registration in a national or regional register: -Founding minutes	Registration to the National Register of the Third Sector Registration in national registers of Volunteering	

			-Declaration of the Beginning of Activity;			- Application - VAT - Decision of the General Assembly	and Social Promotion	
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