

**Swedish Fundraising Council  
Code of Quality**

**Greenpeace Nordic  
Code Report 2010**

# Swedish Fundraising Council's Code of Quality - Greenpeace Nordic Code Report 2010

## Introduction

The mission of the Swedish Fundraising Council (SFC) is to provide support to organisations in the fundraising sector. As part of its work to ensure the quality of these operations, SFC has developed a Code of Quality for Swedish fundraising. The formulation of the Code has been inspired by international and Swedish initiatives. The Code is intended to supplement current legislature as well as the rules and guidelines regulating SFC's member organisations.

## Best practice – comply or explain

This Code of Quality is an expression of best practice for the operations of SFC's member organisations. The sector is heterogeneous and SFC's member organisations vary considerably. Therefore, the Code of Quality naturally cannot be complied with in the same manner in all parts by all SFC member organisations. Such factors as the size of the organisation, its financial resources, maturity and character, whether operations are conducted as a foundation or as a non-profit association or other aspects relevant in the context are important for the understanding of why a fundraising organisation may choose not to comply with certain parts of the Code's guidelines. However, moral considerations require that the code and its guidelines be applied, implying that organisations must either comply with the guidelines or explain any deviations. Each organisation is therefore instructed to determine which parts of the Code it will comply with and in which respects it wishes to deviate from the Code's guidelines. Explanations must be supplied for all cases in which the organisation chooses to deviate. Well-justified deviations from the guidelines do not, therefore, mean that the organisation does not meet requirements for best practice or that its morality should be questioned. In this context, the requirements regarding accounting, openness and transparency supersede the requirement to comply with all guidelines.

The Code contains guidelines covering seven areas:

- 1 Overall principles of SFC's Code of Quality
- 2 Stakeholders
- 3 Impact
- 4 Governance
- 5 Fundraising
- 6 Human resources (employed and volunteers)
- 7 Reporting and information

When the text of the Code does not specify where the documentation or information should be available, the organisation itself may decide whether the information should be made public or not (internally available information). The organisation must subsequently state in the Code Report where the information is available, unless it decides to deviate from the information requirement – in which case this must instead be explained.

## More information

The Code of Quality can be viewed in full on SFC's website: [www.frii.se](http://www.frii.se).

This report covers the operations of Greenpeace Nordic, which is registered in Sweden, organisational ID number 857204-4280.

This report has not been reviewed by the organisation's auditor, which in itself is not required by the Code of Quality.

For more information about Greenpeace Nordic's Code Report, please contact Susannah Ling, tel: +45 23 95 11 82, email: [susannah.ling\[at\]greenpeace.org](mailto:susannah.ling@greenpeace.org)

## **Internal control**

Greenpeace Nordic is part of a global organisation. Greenpeace Nordic is a non-governmental, non-profit organisation with offices in Stockholm, Copenhagen, Oslo and Helsinki. Greenpeace Nordic follows internal procedures as well as local regulations and reports to the head office and authorities in the countries in which it operates. Greenpeace Nordic is, as all Greenpeace organisations, audited by auditors who are specialised in non-profit organisations and who also have a good understanding of international organisations and the reporting involved.

The Greenpeace Nordic bylaws explain the responsibility of the Annual General Meeting, the Board and the Executive Director. A Governance Handbook explains in more detail the role of the governance bodies and the relationship to the executive body.

Greenpeace Nordic reports its plans and budgets to the head office, Greenpeace International, after approval from the board. The board and the head office receive quarterly budget reports including an analysis of the political and geo-economic framework in which Greenpeace Nordic operates.

The budget process is guided by financial principles. Such principles state for example that Greenpeace Nordic should budget for spending money the same year as it is collected, or as soon as possible in case of unexpected income. Putting money to work and not saving it in the bank is a very important principle. Greenpeace Nordic does not risk any donations by speculating in the stock market or high risk investment funds.

The board signs off on the Approval policy, which explains who has authority to approve and the level for that approval. In principal the approval routines follow the decision-making structure. Nothing should be approved without the responsible person's knowledge and approval.

### 1. Overall principles in SFC's Code of Quality

	<i>Complies</i>	<i>Does not comply</i>	<i>Explanation</i>	<i>Where information is available</i>
1.1 The organisation's core values	X			Annual Report and on Greenpeace websites in SE, DK, FI and NO
1.2 Respect	X			
1.3 Openness	X			
1.4 Quality	X			
1.5 Commitment	X			

### 2. Stakeholders

	<i>Complies</i>	<i>Does not comply</i>	<i>Explanation</i>	<i>Where information is available</i>
2.1 Stakeholder analysis	X		Greenpeace stakeholders are everyone investing time or money in Greenpeace work - donors, volunteers and staff.	Annual Report
2.2 Partnerships	X		There are no partnerships.	
2.3 Significant collaboration partners	X		Greenpeace collaborates openly with other NGOs.	Annual Report and on Greenpeace websites in SE, DK, FI and NO
2.4 Requirements for collaboration partners	X		One of Greenpeace' core principles requires that Greenpeace stays independent.	Internally available documentation
2.5 Counteraction of improprieties	X		Bribery or other forms of corruption is clearly prohibited in "Greenpeace Nordic Staff policy handbook" which is available to all staff.  Greenpeace "grievance policy" is part of the "Greenpeace Nordic Staff policy handbook".	Internally available documentation

### 3. Impact

	<i>Complies</i>	<i>Does not comply</i>	<i>Explanation</i>	<i>Where information is available</i>
3.1 Objectives	X		Internal campaign plans.	No particular info/doc req

	<i>Complies</i>	<i>Does not comply</i>	<i>Explanation</i>	<i>Where information is available</i>
3.2 Impact	X			No particular info/doc req
3.3 Impact reporting	X		Internal evaluation + Annual Report.	Annual Report/Greenpeace websites/Supporter information

#### 4. Governance

	<i>Complies</i>	<i>Does not comply</i>	<i>Explanation</i>	<i>Where information is available</i>
<b>Guidelines for associations</b>				
4.1 Statutes and the highest decision-making body	X		Greenpeace Nordic Bylaws .	Greenpeace Governance website
4.1.1 Statutes	X		Bylaws are available internally, to staff, board and voting members.	Greenpeace Governance website
4.1.2 Highest decision-making body	X		The Assembly controls and elects the board.	
4.1.2.1 Notice of annual general meeting	X			Distributed personally and available to voting members on the Greenpeace Governance website
4.1.2.2 Presence of Board members and auditors	X	X	At the AGM a quorum of the Board members are present and the audit report is available. However, there is no auditor present.	No particular info/doc req
4.1.2.3 Conduct of the meeting	X	X	The Assembly elects a chair for the meeting. In 2010 the Board Chair was elected chair of the meeting. Board members are not voting members and thus have no voting rights at the AGM.	No particular info/doc req
4.1.2.4 Minutes	X		Board minutes are available internally and to voting members on the Greenpeace Governance website.	Greenpeace Governance website
<b>4.2 Appointment of Board and auditors - nomination committee</b>				
4.2.1 Appointment of nomination committee	X			No particular info/doc req
4.2.2 The aim of the nomination committee	X			No particular info/doc req
4.2.3 Governance documents and requirements profiles	X		Greenpeace Governance Handbook and 'Rules of Procedure for the Election Committee'	Internally available documentation

	<i>Complies</i>	<i>Does not comply</i>	<i>Explanation</i>	<i>Where information is available</i>
4.2.4 Formal obstacles as member of the Board	X			Internally available documentation
4.2.5 Terms and the possibility of re-election	X			Annual Report
4.2.6 Information regarding the nomination committee		X	The names of the Election Committee's members are available on the Greenpeace Governance website but are not public.	Greenpeace Governance website
4.2.7 Information regarding the Board	X	X	No account of Board members' presence at Board meetings in Annual Report.	Annual Report and on Greenpeace Governance website
<b>Guidelines for both associations and foundations</b>				
<b>4.5 The Board</b>				
4.5.1 Rules of procedure for the Board	X		In Greenpeace Nordic Bylaws.	
4.5.1.1 Rules of procedure and committees	X		In minutes/Greenpeace Governance Handbook.	Internally available documentation
4.5.1.2 The obligations of the chairman of the Board	X		In Greenpeace Nordic Bylaws.	Internally available documentation
4.5.1.3 The obligations of the Board members	X		In Greenpeace Nordic Bylaws.	Internally available documentation
4.5.1.4 The Board members' personal responsibilities	X		Greenpeace Governance Handbook.	Internally available documentation
4.5.1.5 Conflicts of interest and independence	X		In Policy Governance Handbook. The "Rules of Procedure for the Election Committee" apply also to the Nordic Board.	Internally available documentation
4.5.1.6 Appointment and evaluation of the chief executive	X			Internally available documentation
4.5.1.7 Minutes	X			Internally available documentation
4.5.1.8 Evaluation of the work of the Board	X		The AGM grants indemnity of the Board. Board evaluations are available to voting members.	Internally available documentation
4.5.2 Remuneration to the Board				
4.5.2.1 Publicity	X			Annual Report
4.5.3 Reporting by the Board				
4.5.3.1 Impact reporting	X			Annual Report and on Greenpeace websites
4.5.3.2 Financial reporting	X			Annual Report and on Greenpeace websites

	<i>Complies</i>	<i>Does not comply</i>	<i>Explanation</i>	<i>Where information is available</i>
4.5.4 Internal controls				
4.5.4.1 Review of internal controls	X		Authorisation policy is signed off by board.	Internally available documentation
4.5.4.2 Report on internal controls	X		The auditor annually reports to the Board and AGM on the internal control mechanism. Internal financial control procedures are specified in the Approval policies which are part of the "Greenpeace Nordic staff policy handbook" However, not done annually.	<a href="http://www.greenpeace.se">www.greenpeace.se</a> (part of Code Report)
4.5.5 Work on accounting and auditing matters				
4.5.5.1 Quality	X		Annual meeting with auditor is minuted.  This is done through the board finance committee, which among other things meets with the external auditors to discuss the management letter prior to the acceptance and the signing of the Annual report, as well as through board acceptance of the quarterly financial reports.	Internally available documentation
4.5.5.2 Auditing as a tool for responsibility in all links in the chain (when applicable)	X		Greenpeace does not fund other work.  The board scrutinizes and approves the quarterly financial reports during board meetings.	Internally available documentation
<b>4.5.6 The Board's other duties</b>				
4.5.6.1 Guidelines for financing etc, according to SFC's Guidelines	X		The board approves the budget and scrutinizes and approves the quarterly financial reports during board meetings.	Internally available documentation
4.5.6.2 Risk analysis	X		This is done through the yearly planning process, which also involves the board, including an assessment of legal risks.	Internally available documentation
4.5.6.3 SFC's Code of Quality	X		Through the Executive Director's office.	<a href="http://www.greenpeace.se">www.greenpeace.se</a> (part of Code Report)

	<i>Complies</i>	<i>Does not comply</i>	<i>Explanation</i>	<i>Where information is available</i>
<b>4.6 Executives</b>				
<b>4.6.1 The chief executive's duties</b>				
4.6.1.1 Instructions to the chief executive	X			Internally available documentation
4.6.1.2 Delegation of duties between the Board and the chief executive	X			Internally available documentation (see 4.6.1)
4.6.1.3 The chief executive's role in the Board's work	X			No particular info/doc req (but see 4.6.1)
<b>4.6.2 Remuneration to executives</b>				
4.6.2.1 Policy or guidelines regarding remuneration to executives	X		The Nordic Board has decided the salary level of the Executive Director of Greenpeace Nordic. The salary costs include pension and social charges and these are listed in the Annual Report. Salaries for other senior managers are not made public but the principles guiding the salaries are listed in the "Remuneration policy", which is a part of the 'Greenpeace Nordic Staff policy handbook' made available to all staff.	Annual Report and "Remuneration policy", which is a part of the 'Greenpeace Nordic Staff policy handbook' made available to all staff.
4.6.2.2 Remuneration to executives	X			Annual Report

## 5. Fundraising

	<i>Complies</i>	<i>Does not comply</i>	<i>Explanation</i>	<i>Where information is available</i>
5.1 90 giro accounts	X			Annual Report
5.2 Policies/guidelines for fundraising	X			Internally available documentation
5.3 Confidence	X			Internally available documentation
5.4 The organisation's responsibilities	X			Internally available documentation
5.5 Fundraising objectives	X			Outlined in all fundraising appeals
5.6 Reporting	X			Annual Report
5.7 Expenses	X			Annual Report

	<i>Complies</i>	<i>Does not comply</i>	<i>Explanation</i>	<i>Where information is available</i>
5.8 Respect for the donor	X			Internally available documentation
5.9 Donations for specific purposes	X			Internally available documentation
5.10 Refunds of donations	X			Internally available documentation
5.11 Declining donations	X			Internally available documentation
5.12 Images and text in fundraising	X			Internally available documentation
5.13 Minors in fundraising work	X			Internally available documentation
5.14 Marketing	X			Internally available documentation
5.15 Management and disposal of donations in the form of real property	X			Internally available documentation

## 6. Human resources (employees and volunteers)

Greenpeace Nordic continuously strives to professionalise the handling of staff and volunteers and to make Greenpeace a good place to work. We strictly adhere to labour legislation in all countries and follow a collective agreement in Sweden. Managers are encouraged to develop their staff and to provide continuous constructive feedback.

	<i>Complies</i>	<i>Does not comply</i>	<i>Explanation</i>	<i>Where information is available</i>
6.1 Personnel policy or guidelines	X			Internally available documentation
6.2 Code of conduct	X			Internally available documentation
6.3 Volunteers	X			Internally available documentation
6.4 Respect for labour rights	X		Staff Handbook + Collective agreements in SE.	Internally available documentation
6.5 The development of skills	X			Internally available documentation
6.6 Evaluation	X			Internally available documentation

## 7. Reporting and information

	<i>Complies</i>	<i>Does not comply</i>	<i>Explanation</i>	<i>Where information is available</i>
7.1 Code Report	X			www.greenpeace.se
7.2 Financial reporting - annual report	X			Published on Greenpeace websites in SE, DK, FI and NO
7.3 Annual reports or special reports	X			www.greenpeace.se
7.4 The website	X			Greenpeace websites in SE, DK, FI and NO
7.5 Information that shall be made publicly available	X			
<b>Auditing</b>				
7.6 Authorised or approved public accountant	X			Annual Report
7.7 Increased audit responsibility	X		Internal controls, internal reporting to parent organisation, Greenpeace International.	Internally available documentation

**Signed by Greenpeace Nordic Board of Directors and Executive Director, 7 May 2011:**

 Kirsten Sander Board Chair	 Agneta Rythén Martin Board member
 Annukka Berg Board member	 Árni Finnsson Board member
 Jørgen Gjerdrum Board member	 Mats Knapp Board member
 Mads Flarup Christensen Executive Director	