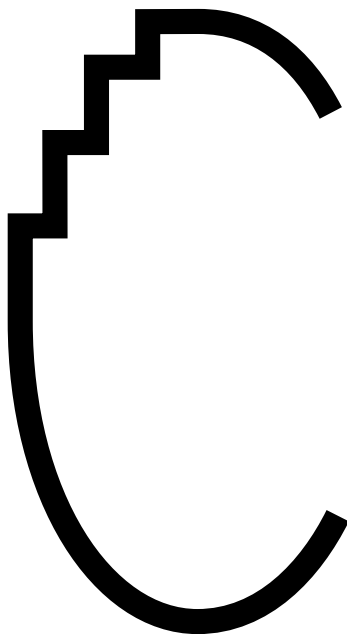


# Activities Programme Accountability Manual 2025-2026

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# introduction

This *Activities Programme Accountability Manual 2025-2026*, (hereinafter: the Manual), explains in more detail the accountability instructions for institutions that receive a two-year grant under the following grant scheme:

- Creative Industry Activities Programme Grant Scheme 2025-2026

Institutions that receive a grant under another grant scheme from the Fund have to submit a separate accountability form for that grant. The instructions for that accountability can be found in the relevant grant scheme.

## **the objective of accountability**

In line with Article 21 of the Creative Industry Activities Programme Grant Scheme 2025-2026, (hereinafter: the Grant Scheme) every year you are to render account to the Fund's board on how you spent the long-term grant awarded to you by sending in a preliminary or final digital report, your financial statements and an activities report. The accountability should in any case be based on your application, the Grant Scheme, the decision awarding the grant, any additional information provided by the institution if any was asked for in the decision, as well as the legal and regulatory framework.

The accountability form also serves to verify whether you have complied with the requirements set out in the Grant Scheme and by law and whether you have observed the grant conditions. These financial details and the institutions' achievements also offer an important insight into policies on developments in the sector.

As well as the accountability submitted in writing, there will be monitoring meetings with Fund officers (Article 17, paragraph 3 of the Grant Scheme) who will discuss specific matters in more detail and make any follow-up accountability or other arrangements with you.

### *Laws and regulations*

The following laws and regulations apply to the accountability:

- Creative Industry Activities Programme Grant Scheme 2025-2026

Pursuant to Article 23 (1) of the Grant Scheme, Book 2 Title 9 of the Dutch Civil Code, with the exception of sections 1, 7, 11, 12, 14 and 15, applies to the financial statements, on the understanding that the profit and loss account is replaced by an operating account; the provisions regarding the profit and loss account apply equally to this operating account. Provisions regarding profit and loss apply equally to the operating balance.

Furthermore, the Annual Reporting Guidelines 640 (RJ 640 - non-profit organisations) apply. If specific laws, regulations or grant provisions apply that differ from the Annual Reporting Guidelines, these will take precedence over the Annual Reporting Guidelines.

## **procedure**

### *Periodic reports*

For the purposes of accountability, the institution must submit a substantive accountability report, a financial accountability report, a quantitative overview of activities and financial statements for the relevant year within five months of the end of the first calendar year of the two-year grant period (before 1 June).

### *Application for final determination*

At the end of the two-year grant period, the institution must submit an application for the final determination of the grant within five months of the end of the second

calendar year (before 1 June). On the basis of the submitted accountability, the Fund will assess whether the grant has been spent in accordance with the purpose for which it was awarded and whether all obligations attached to the grant have been met. Following this assessment, your grant will be determined.

#### *Submission procedure*

You must submit the annual accountability and the application for the final determination via the Fund's digital application platform. To do so, log in to <https://aanvragen.stimuleringsfonds.nl> and use the designated accountability form, which has been made available in the digital application platform. You can upload the requisite attachments in this accountability form.

#### *Application of the instructions and templates in the Manual*

You are obliged to use this Manual and the templates in it. If an institution is (also) subject to different regulations and templates imposed by other funding bodies, it may deviate from the Manual, but only with the prior written approval (including any associated conditions) of the Fund. Please contact the Fund in good time about this.

If it becomes apparent during the assessment of the submitted annual accountability that it has not been prepared in accordance with the guidelines set out in the Manual, without this prior approval, the accountability will be regarded as incomplete and will need to be redrafted (including any new auditor's reports) and resubmitted.

#### **changes**

It is possible that this Manual may be changed in due course. If so, we will of course inform you about this, as only the most recent version of the Manual applies.

## **I. components of the accountability**

The annual accountability and the application for the final determination of the two-year grant consist of a fully completed digital accountability form, accompanied by the following attachments for each financial year: a substantive accountability report, a financial accountability report, a quantitative overview of activities, and the organisation's financial statements for the relevant calendar year.

### **1.1 substantive accountability**

The substantive accountability, as referred to in Article 21 of the Creative Industry Activities Programme Grant Scheme 2025-2026, contains an explanation of the following topics:

- a** a concise and clear qualitative accountability, consisting of a report about the implemented activities, which demonstrates that the subsidised activities took place according to plan and that the obligations attached to the grant were met;
- b** an analysis of the differences between the proposed activities and the intended results, specified in the activities plan, and the actual realisation.

The structure of the activity report corresponds to that of the activities plan that was submitted.

### **1.2 financial accountability**

The financial accountability, as referred to in Articles 21 and 23 of the Grant Scheme, contains the following components:

- provides insight such that a sound opinion can be formed on the spending of the grant per financial year by the grant recipient;
- is consistent with the format of the budget that was submitted with the grant application, or with an adjusted activities budget approved by the Fund;

- provides an explanation of significant discrepancies between the actual figures and the budget;
- correlates to the activities described in the activities report.

The financial accountability is in line with the format of the budget that was submitted with the grant application.

### **1.3 audit certificate**

For institutions that receive a grant of less than €125,001 per year for a two-year activities programme, an auditor's report is not required. To determine whether the €125,000 per year threshold applies, you should use the average annual amount of the grant awarded at the time of the initial award. This excludes any additional grants and adjustments for wages and prices.

If this awarded amount exceeds €125,000 per year, the following applies: in accordance with Article 24 of the Grant Scheme, the financial accountability must be accompanied by an audit certificate from a chartered accountant.

For the audit, the auditor must follow the guidelines set out in the most recent version of the Audit Protocol for Cultural Grants to Institutions (published on the website [www.cultuursubsidies.nl](http://www.cultuursubsidies.nl)). The protocol sets out, in addition to the Royal Netherlands Institute of Chartered Accountants' current professional standards, an exhaustive list of the matters that the auditor must examine.

### **1.4 the quantitative list of activities**

The quantitative list of activities relates to the activities carried out during the reporting year, which corresponds with templates I and II (see paragraphs 2.1 and 2.2) and requires the following information:

- List of persons employed
- List of activities and reach

In the template, you are only required to provide the quantitative data. You provide a qualitative explanation of the activities in relation to the intended activities set out in your activities plan in the substantive accountability.

The data from the quantitative list is intended for monitoring and research purposes by the Fund and the Ministry of Education, Culture and Science.

Please note: the quantitative list of activities is not subject to an audit.

### **affiliated legal entities (subsidiaries of a legal entity)**

The financial statements of a grant recipient are to be accompanied by the financial statements of the institution's subsidiaries as referred to in Section 24(a) of Book 2 of the Dutch Civil Code or a corresponding provision of law in the country where the institution or other legal entities over which it may exercise dominant control or which it centrally manages is/are located.

## 2. accountability templates

### 2.1 template I – table of persons employed

	Huidig boekjaar			Vorig boekjaar		
	aantal pers	aantal uren	bedrag	aantal pers	aantal uren	bedrag
Uren fulltime werkweek						
Werknemers in vaste dienst (onbepaalde tijd)						
Werknemers in tijdelijke dienst (bepaalde tijd)						
Ingehuurde zelfstandigen/freelancers						
Overige werkzame personen						
Stagiair(e)s						
Vrijwilligers						

### 2.2 template II – activities and reach

Activiteiten en bereik (instellingen)		Aantal activiteiten	Aantal bezoeken
<b>Activiteiten (uitgezonderd schoolgebonden activiteiten)</b>			
1	op locatie		
2	online		
3	<b>Totaal aantal activiteiten (1+2)</b>	0	0
<b>Specificatie activiteiten</b>			
4	Gratis bezoeken (op locatie)		
5	Gratis bezoeken (online)		
6	Betaalde bezoeken (op locatie) (1-4)		
7	Betaalde bezoeken (online) (2-5)		
<b>Schoolgebonden activiteiten</b>			
8	Op locatie		
9	Online		
10	<b>Totaal schoolgebonden activiteiten (8+9)</b>	0	0
<b>Overige activiteiten</b>			
11	Op locatie		
12	Online		
13	<b>Totaal overige activiteiten (11+12)</b>	0	0
14	<b>Totaal activiteiten (3+10+13)</b>	0	0

## 3. explanation of the accountability templates

### 3.1 explanation of Template I - Table of persons employed

In this table, you should include all individuals who have carried out work for your organisation during this calendar year: employees, self-employed individuals/freelancers, other paid staff, interns and volunteers. These are individuals working under your direct control or on the instructions of your organisation and who contribute to your organisation's product/activities. This applies to all types of work, even if you might classify them as material expenses in your annual report (for example, hiring a technician or a cleaner).

#### *Explanation of the items:*

Employees permanently employed (indefinite period) - An employee on the payroll in permanent employment, i.e. for an indefinite period. These may be full-time or part-time positions.

Employees temporarily employed (definite period) - An employee on the payroll in temporary employment, i.e. for a definite period. These may be full-time or part-time positions. Zero-hours contracts also fall in this category.

Hired self-employed individuals/freelancers – Here, you should include the amount relating to labour and associated costs (such as contributions towards training, pensions, invalidity insurance, collective representation, reimbursable preparation time, etc.). Please disregard any material costs as far as possible. If you have not agreed on a distinction between labour costs and material costs, please provide an estimate in that case.

Other persons employed (other temporary staff) – Temporary workers, stand-ins, payroll staff and seconded staff, including those seconded via social employment agencies and payroll companies, but excluding any interns. Employees working for a company you have hired are not to be included (for example, a marketing agency that sends you a single invoice for the services provided). Please disregard any material costs as far as possible. If you have not agreed on a distinction between labour costs and material costs, please provide an estimate in that case.

Interns – Individuals who carry out work for your organisation as part of their studies and are not paid for this work, with the exception of an internship allowance or reimbursement of actual expenses incurred, in accordance with the conditions set by the Dutch Tax and Customs Administration.

Volunteers – Individuals who carry out work for your organisation and are not paid for this work, with the exception of a volunteer allowance or reimbursement of actual expenses incurred, in accordance with the conditions set by the Dutch Tax and Customs Administration. The work is carried out without an employment contract or any other contract, with the exception of a volunteer contract.

### 3.2 explanation of Template II - Activities and reach

This overview provides an insight into the scope of the activities undertaken during the accounting year in question.

The various components are explained below.

- 1 Activities on location – This refers to a public event that is physically accessible and intended for the general public.
- 2 Online activities – The number of activities that can be streamed and viewed or listened to online. This figure also includes hybrid performances, e.g. a performance

- that can be viewed or listened to both in person and online.
- 3** Total of 1 and 2
  - 4** Free visits, on location – The number of visits to a public, physically accessible activity for which no revenue is generated.
  - 5** Free visits, online – The number of visits to a public, digitally accessible activity for which no revenue is generated.
  - 6** Paid visits, on location – The number of visits to a public, physically accessible activity for which revenue is generated.
  - 7** Paid visits, online – The number of visits to a public, digitally accessible activity for which revenue is generated.
  - 8** School-based activities, on location - School-based activities are private educational activities undertaken within a school context (primary, secondary, vocational or higher education), meaning that you enable the group to take part in an activity during school hours, either at the school, at the cultural institution or at another venue. These activities form part of the curriculum and are intended for all pupils/students in the group taking part in the activity.
  - 9** School-based activities (online) - The number of private educational activities that can be accessed online within a school context (primary, secondary, vocational or higher education), such as an online workshop, game or introduction to attending a performance. These activities form part of the curriculum and are intended for all pupils/students in the group taking part in the activity.
  - 10** Total school-based activities (8+9).
  - 11** Other activities (on location) - The number of public activities related to your artistic objectives, such as workshops, lectures, etc., but which are not core activities of your institution.
  - 12** Other activities (online) - The number of public activities related to your artistic objectives that can be accessed online, such as online workshops, talks, games or videos providing background information.
  - 13** Total other activities (11+12)
  - 14** Total activities (3+10+13)

If the results for the financial year differ from your submitted plan in terms of type and scope, you must provide an explanation of these differences in your activities report. In this report, you should reflect on the results and look ahead to the potential implications for future activities.

### **3.3 policy information**

The Ministry of Education, Culture and Science has asked the Fund to provide policy information on the institutions receiving long-term funding. This information is intended for monitoring and research purposes by the Ministry of Education, Culture and Science.

This information must be entered into the designated Excel document, which can be found in the online application platform, and requires the following details:

- Balance sheet figures
- Operating account (income and expenditure)
- List of persons employed, based on Template I
- List of activities and reach, based on Template II

# checklist

Please use the checklists below to check that your annual accountability report is complete and complies with the requirements set out in this Manual.

The digital accountability form can be submitted via the digital application platform once the following has been provided in full, in accordance with the grant decisions and the relevant laws and regulations (see page 2):

- 1 The questions in the digital accountability form in AIMS, which includes the following uploads:
- 2 The substantive accountability
- 3 The financial accountability, consisting of:
  - The operating account of the activities programme. This information should be entered in the Excel template 'Budget Model' in the 'Realization' columns.
  - An explanation of the key differences between the budget and the actual figures.
- 4 If the awarded amount exceeds €125,000 per year, the following applies: in accordance with Article 24 of the Grant Scheme, the annual accountability report must be accompanied by an audit certificate from a chartered accountant.
- 5 The financial statements, comprising the balance sheet and the operating account. Where consolidation applies: both the separate financial statements and the consolidated financial statements of the affiliated legal entity or entities;
- 6 A completed Excel 'Format Beleidsinformatie', which can be found in the online application platform, containing the data from the balance sheet, operating account, table of persons employed and table of activities and reach.

## questions?

If you have any questions, please visit our website [www.stimuleringsfonds.nl](http://www.stimuleringsfonds.nl) or send an email to [instellingen@stimuleringsfonds.nl](mailto:instellingen@stimuleringsfonds.nl). You can also call on +31(0)10-4361600.