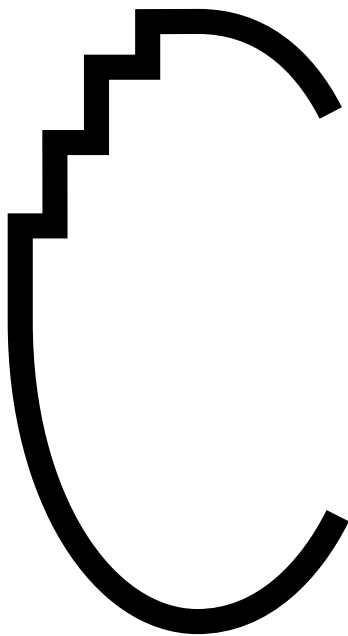


Four-year Institutional Grant Scheme Accountability Manual 2025-2028



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inleiding

This *Four-year Institutional Grant Scheme Accountability Manual 2025-2028*, (hereinafter: the Manual), explains in more detail the accountability instructions for institutions that receive a four-year grant under the following grant scheme:

- Four-year Institutional Grant Scheme for the Creative Industry 2025 - 2028

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 19 of the Four-year Institutional Grant Scheme for the Creative Industry 2025-2028 (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 digital report, your financial statements and the board 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 19, paragraph 5 of the Grant Scheme) who will discuss specific matters in more detail and make follow-up accountability or other arrangements with you.

Laws and regulations

The following laws and regulations apply to the accountability:

- Four-year Institutional Grant Scheme for the Creative Industry 2025-2028

Pursuant to Article 23 (1) of the Grant Scheme, Book 2 Title 9 of the Dutch Civil Code, with the exception of sections 1, 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

During the four-year grant period, the institution must submit a board report, financial statements accompanied by an audit certificate and a quantitative overview of activities within five months of the end of each calendar year (before 1 June).

Application for final determination

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

Submission procedure

You must submit the annual accountability and the application for the final determination via the Fund's digital application environment. 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 audit certificates) 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 multi-year grant consist of a fully completed digital accountability form, accompanied by the following attachments: a board report, financial statements audited by an independent auditor, accompanied by an audit certificate, and a quantitative overview of activities.

I.1 Board report

Whether or not in addition to the requirements set out in the Annual Reporting Guidelines RJ 640 (non-profit organisations), the board report should include an explanation of the following matters:

- a** the grant recipient's operating results;
- b** the grant recipient's financial position, for example regarding equity, liquidity, solvability, which also elaborates the investment policy, insofar as the institution or the affiliated institution has investments;
- c** a concise analysis of the key risks to the organisation's operations, their financial implications and the steps being taken to mitigate those risks;
- d** a reflection by the board on organisational matters over the past year;
- e** 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;
- f** a look into the near future; the expected internal and external developments outlined by the board;
- g** an explanation of how the board has applied the Fair Practice Code, the Governance Code for Culture and the Diversity and Inclusion Code.

Application of Codes

To help your reflections on the codes listed above, please consider the following questions:

- What targets has the organisation set itself in relation to these codes for the reporting year?
- What activities or developments took place in relation to the codes during the reporting year? What is going well and where could the organisation make improvements?
- What improvements does the organisation aim to make in applying the codes over the coming year?

Specifically for the accountability relating to the Fair Practice Code, the Fund requests an explanation confirming that your institution adheres to existing collective agreements on remuneration within your sector or, if no such agreements exist in your sector, an explanation setting out which remuneration guidelines your institution follows.

There is also scope here for an explanation regarding the Table of persons employed, if there are any notable developments, as this table serves to provide further insight into the development of fair practice with regard to employees in the sector. The table is relevant in conjunction with the institution's explanation of the application of the Fair Practice Code and the further elaboration of that code, which the sector is expected to develop during the 2025–2028 grant period. Relevant questions may be: What is the trend within the sector and the organisation regarding different types of contract - possibly for different roles? What is the trend in labour costs in relation to relevant laws and regulations and to the various components of fair pay? Does the organisation take account of the time and effort involved, and

the necessary costs incurred by self-employed people, and what role does this play in contract negotiations? Do these trends also have an impact on the institution's productions?

1.2 financial statements

The financial statements, as referred to in Article 23 of the Grant Scheme, should contain the following components:

- Balance sheet: the balance sheet must be prepared in accordance with Template I (see paragraph 2.1). All balance sheet items must be explained (see paragraph 3.1).
- Operating account: the operating account must be prepared in accordance with Template II (see paragraph 2.2) and must be accompanied by an explanation (see paragraph 3.2).

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.

1.3 audit certificate

In accordance with Article 24 of the Grant Scheme, the annual accountability report must be accompanied by an audit certificate from a chartered accountant as referred to in Section 393(1) of Book 2 of the Dutch Civil Code.

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). 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 III and IV (see paragraphs 2.3 and 2.4) 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 board report.

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.

2. accountability templates

2.1 template I - Balance sheet

ACTIVA	Huidig boekjaar	Vorig boekjaar
Vaste activa		
I. Immateriële vaste activa		
II. Materiële vaste activa		
III. Financiële vaste activa		
Totale vaste activa		
Vlottende activa		
IV. Voorraden		
V. Vorderingen		
VI. Effecten		
VII. Liquide middelen		
Totale vlottende activa		
TOTALE ACTIVA		
PASSIVA	Huidig boekjaar	Vorig boekjaar
Eigen vermogen		
I. Algemene reserve		
II. Bestemmingsreserves		
III. Bestemmingsfondsen		
<i>Bestemmingsfondsen SCI</i>		
<i>Overige bestemmingsfondsen</i>		
Totaal eigen vermogen		
Voorzieningen		
IV. Voorzieningen		
Totale voorzieningen		
Langlopende schulden		
V. Langlopende schulden		
Totale langlopende schulden > 1 jaar		
Kortlopende schulden		
VI. Kortlopende schulden		
Totale kortlopende schulden < 1 jaar		
TOTALE PASSIVA		

2.2 template II – operating account

BATEN	Huidig boekjaar	Begroting	Vorig boekjaar
Eigen inkomsten			
Directe inkomsten			
1.	Publieksinkomsten		
2.	Publieksinkomsten buitenland		
3.	Sponsorinkomsten		
4.	Overige directe inkomsten		
5.	Totaal directe inkomsten (som 1 t/m 4)		
6.	Indirecte inkomsten		
Bijdragen uit private middelen			
7.	Bijdragen van particulieren incl. vriendenverenigingen		
8.	Bijdragen van bedrijven		
9.	Bijdragen van private fondsen		
10.	Bijdragen van goede doelenloterijen		
11.	Overige bijdragen uit private middelen		
12.	Totaal bijdragen uit private middelen (som 7 t/m 11)		
13.	Totaal eigen inkomsten (5 + 6 + 12)		
Publieke subsidies			
14.	Meerjarige Subsidie SCI		
15.	Meerjarige Subsidie Provincie		
16.	Meerjarige Subsidie Gemeente		
17.	Meerjarige subsidie overige		
18.	Subsidie Europese Unie		
19.	Overige subsidies publieke middelen		
20.	Totaal publieke subsidies (som 14 t/m 19)		
TOTALE BATEN (13 + 20)			
<hr/>			
LASTEN	Huidig boekjaar	Begroting	Vorig boekjaar
Beheerslasten			
21.	Beheerslasten personeel		
22.	Beheerslasten materieel		
23.	Totaal beheerslasten (21 + 22)		
Activiteitenlasten			
24.	Activiteitenlasten personeel		
25.	Activiteitenlasten materieel		
26.	Totaal activiteitenlasten (24 + 25)		
TOTALE LASTEN (23 + 25)			
<hr/>			
27.	Saldo uit gewone bedrijfsvoering (Totale Baten – Totale Lasten)		
28.	Saldo rentebaten/ -lasten		
29.	Bijzondere baten/-lasten		
EXPLOITATIERESULTAAT (27 + 28 + 29)			

2.3 template III – 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						

2.3 template IV – activities and reach

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

3. explanation of the accountability templates

3.1 explanation of template I - balance sheet

3.1.1 Fixed assets

If you receive a grant for investment in fixed assets, the grant is not to be accounted for in the operating account - instead you so include the investment in the balance sheet. You should account for the grant received under 'Long-term liabilities', with 'Investment grant' as a sub-item in the explanation. This Investment grant item is released via the operating account over the same period as the investment's depreciation period and is recognised as income.

The foregoing also applies to assets acquired free of charge, as a donation, or through sponsorship, and must be measured at fair value. You should account for the sponsorship/donation in the explanation under 'Long-term liabilities', with 'Sponsorship/Donation' as a sub-item in the explanation.

3.1.2 Current assets

You may use any breakdown you see fit for the 'accounts receivable' item; for this reason, no sub-items are listed.

3.1.3 Equity

When distinguishing between general reserves, appropriated reserves and designated funds, you should follow the current Guidelines of the Dutch Accounting Standards Board, RJ 640 (RJ 640.310–318).

The course of the general reserve, appropriated reserves and designated funds must be explained. You should also explain the relationship between expenses in the operating account and the depletion of the appropriated reserves and designated funds. You must also provide a clear overview of and further explain the relationship with the appropriation of profits (allocation and use of funds).

3.1.4 Provisions

You are free to use sub-items under this item as you see fit. When making provisions, please comply with the provisions of Section 374 of the Dutch Civil Code, Book 2, Title 9, as well as the current Guidelines of the Dutch Accounting Standards Board (RJ 252). These guidelines set out the conditions on which a provision may be made and the how it should be disclosed.

In the explanation, you must in any event include the course of the provision, the valuation method and a brief description of the nature of the provision (see RJ 252.5).

3.2 explanation of Template II - Operating account

With regard to income, a distinction is to be made between own income and grants/contributions. Expenditure is divided into administrative charges and activities charges.

3.2.1 Budget column

Make sure that the figures in the Budget column match the final multi-year budget approved by the Fund. To provide a clear understanding, please explain any significant differences between your budget and the actual figures.

It may be the case that, during the grant period, substantial changes occur in the annual budget compared to the multi-year budget approved by the Fund. In that case, you should use the most recent annual budget approved by the Supervisory

Board or the board as a reference point and explain the main deviations from the multi-year budget approved by the Fund. Minor deviations from the most recently approved budget, as a result of inflation, do not need to be explained.

3.2.2 Income

Own income

Own income is broken down into Direct and Indirect income and Contributions from private means.

1. Public revenues (publieksinkomsten)

Public revenues are all revenues that are directly linked to the public activities. These include items such as ticket sales, receipts, buy-out fees, participations, sales of catalogues, fees for radio or television appearances, copyright, catering and other revenues that are directly related to the public. Moreover, the public revenues are to be broken down into public revenues realised in the home country and those realised abroad.

Comment: the equivalent value of complementary tickets provided cannot be included in the public revenues.

3. Sponsorship income (sponsorinkomsten)

Sponsorship income is all income from sponsorships by enterprises. Sponsorship is defined as the agreement between an enterprise (the sponsor), that provides funds or a service, and a cultural institution or an organiser of a cultural event (the sponsored party), that provides communication resources, entrance tickets and/or other facilities as consideration in connection with the sponsored cultural activity to be implemented. Sponsorship does not include advertising.

4. Other direct income (overige directe inkomsten)

Other direct income is income that is directly related to your core activities that do not form part of the public revenues or sponsorship income.

6. Indirect income (indirecte inkomsten)

Indirect income is income that is not or is only indirectly related to your core activities. These include items such as renting out immovable property, catering not related to performances and supplying personnel.

Income in kind

Income in kind is defined as one where no financial payment is made, but goods are provided instead. This may take the form of payment for services rendered (sponsorship), barter (exchange of goods), or 'free of charge' (donation). Income in kind is recognised in the balance sheet or in the operating account.

Point for consideration: Income in the form of goods or services must be measured at fair value and recognised as revenue at that fair value. This includes, for example, the acquisition of a property for an amount lower than its fair value, or 'free of charge' or the provision of services by a civil-law notary 'free of charge' or at a reduced rate. Volunteer work is not included. If this is relevant to the company's operations, please mention it in the board report (RJ 640.204). If the value of significant income in the form of goods or services cannot be estimated reliably, this must be disclosed in the explanation (RJ 640.407).

12. Contributions from private means (bijdragen uit private middelen)

All financial contributions from private parties (individuals and companies, including associations of Friends (of companies), private funding bodies and charitable lotteries). Contributions are gifts, endowments, donations, bequests, inheritances or contributions. Sponsorship income is not included in this.

We ask you to state the contributions from each private fund separately in the explanation.

Public grants

Public grants are understood to mean grants from government bodies and public funds. The determining factor is whether the grant was provided by or on behalf of a government body, which is the case if the government has an influence over the distribution of grants. It concerns the following categories:

- grants awarded directly by the Dutch government (ministries, agencies, government services, embassies, etc.), municipalities, provinces or water boards;
- grants provided by an independent administrative body, such as a national cultural fund, a municipal or provincial fund (such as the Amsterdam Fund for the Arts);
- grants awarded by other organisations with a public law legal personality (such as the Union for the Dutch Language);
- grants provided by the EU, foreign government bodies or foreign public funds and arts councils. grants from a public-private fund is to be listed as a grant from a public fund;
- grants from a public-private fund is to be accounted for as a grant from a public fund.

The public grants are to be broken down into structural grants and incidental grants. A structural grant is a grant for the purpose of exploiting your ongoing activities, such as the four-year grant under the Basic Infrastructure for Culture. Under incidental public grants you list all non-structural grants - both one-year and multi-year - received from government bodies and public funds.

We ask you to state the contributions from each body separately in the explanation.

3.2.3 Expenditure

Administrative charges

All personnel and tangible charges that are related to your institution's management and that cannot directly be assigned to activities (overheads) form the administrative charges.

21. Administrative personnel charges (beheerslasten personeel)

Administrative personnel charges cover all personnel charges that are related to the organisation's management. Personnel charges at least comprise the gross salary, the employer's social insurance contribution share, the holiday allowance, pension contribution expenses and the costs of engaging third parties for the administration.

22. Administrative tangible charges (beheerslasten materieel)

All tangible charges that are related to the organisation's management and that cannot directly be assigned to activities. These include items such as housing, office costs, general publicity costs and depreciation costs (the business operations).

Activities charges

All personnel and tangible charges that are directly related to your institution's activities form the activities charges.

24. Personnel activities charges (activiteitenlasten personeel)

The personnel charges that are directly related to the institution's activities. Personnel charges at least comprise the gross salary, the employer's social insurance contribution share, the holiday allowance, pension contribution expenses and the cost of engaging third parties for the programme activities.

25. Tangible activities charges (activiteitenlasten materieel)

The tangible charges that are directly related to the institution's activities. These include items such as hiring spaces (for workshops and events), travel and transport costs, specific publicity costs and permit costs.

3.3 explanation of Template III - 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.

3.4 explanation of Template IV - 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 board report. In this report, you should reflect on the results and look ahead to the potential implications for future activities.

4. 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 'Policy Information Template', which can be found in the online application platform, and requires the following details:

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

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 3):

- 1 The questions in the digital accountability form in AIMS, which includes the following uploads:
- 2 A board report signed by the board or a person authorised under the articles of association;
- 3 Financial statements audited by an independent auditor, comprising the balance sheet and a statement of income and expenditure compared to the budget, accompanied by an audit certificate;
- 4 Where consolidation applies: both the separate financial statements and the consolidated financial statements of the affiliated legal entity or entities;
- 5 A completed Excel 'Policy Information Template', 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 or send an email to instellingen@stimuleringsfonds.nl. You can also call on +31(0)10-4361600.