

THE 21

ZEWO STANDARDS





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THE 21 ZEW0 STANDARDS

Non-profit organizations which are assessed by Zewo and comply with these standards receive the Zewo quality seal. This is awarded to reputable organizations which use donations economically, effectively and for their designated purpose. They provide transparent information and earn the trust of donors.



STANDARD 1 | PUBLIC BENEFIT STATUS

- 1 The non-profit organization carries out a charitable activity.**
- 2 Charitable activity is defined as an activity by a legal entity based in Switzerland which provides services in the interests of the community. Within the meaning of the Zewo standards, non-profit organizations are classified as charities if they work in one or more of the following areas:
 - a. social needs
 - b. humanitarian needs
 - c. sociocultural needs
 - d. environmental, nature or animal protection
- 3 Organizations which are not classified as charities within the meaning of the Zewo standards are organizations
 - a. whose primary purpose is to provide financial advantages for a restricted group of members.
 - b. which restrict the group of beneficiaries to a specific political, religious or ideological affiliation.
 - c. which are profit-oriented, unless their by-laws state that their profits are used to finance their own organization or to finance charitable organizations with the same or similar aims.
 - d. which are primarily geared to serving the financial interests of third parties which are not charitable organizations.
 - e. which are not deemed tax-exempt by the responsible cantonal tax office exclusively because they are charitable in nature or provide a public service.
- 4 If the organization has a political, religious or other ideological orientation, the charitable activity must nevertheless be its main focus.
- 5 Service providers specialising in non-profit organizations such as fundraising, event or PR agencies cannot be certified.
- 6 Donor and funding agencies as well as other institutions that raise funds, are non-profit organizations themselves, and undertake their activities together with partner organizations can be certified if they bear joint responsibility for and control the provided service.



STANDARD 2 | INTEGRITY

¹ The organization acts ethically and with integrity.

² The following principles apply to all sectors:

- a. **Honesty:** Charitable organizations act honestly, communicate truthfully and work to retain the trust of the general public.
- b. **Transparency:** Charitable organizations provide transparent information. They make it clear to the general public what type of organization they are and what their background and ideological orientation is. They file fair and timely accounts which provide a comprehensive and truthful view of their structure, activity and use of funds.
- c. **Integrity:** Charitable organizations comply with the law and maintain their integrity.
- d. **Respect:** Charitable organizations act respectfully and are mindful of human dignity. Their actions are consistent with the prevailing social and cultural conditions.
- e. **Responsibility:** Charitable organizations act responsibly and focus their activity firmly on their designated purpose. In particular, they take underlying values into account and protect the interests of donors, clients and the general public.
- f. **Effectiveness:** Charitable organizations act efficiently, effectively and sustainably. They use the funds donated to them for the designated purpose and ensure that honorary boards, volunteers and employees work together effectively.



STANDARD 3 | GOVERNING BODIES

- 1 The governing bodies meet their responsibilities.**
- 2 As the supreme governing body of an association, the general meeting of the members or delegates determines the principles of the organization. In the case of foundations, the board of directors determines the principles of the organization in accordance with the foundation charter. This applies analogously to organizations with a different legal form.
- 3 The board of directors is normally the board of trustees for foundations and the committee for associations. As the strategic governing and supervisory body, it has a medium- and long-term governing and supervisory function. The board of directors bears overall responsibility for the organization, in particular for its business activity, administration and use of funds, risk management and internal control.
- 4 The Chairperson heads the board of directors and ensures that it works efficiently and effectively. The board of directors determines the structures and procedures required for performance of its duties and monitors these on a regular basis.
- 5 Under its supervision and responsibility, the board of directors may delegate tasks to the executive management and appoint standing or temporary committees.
- 6 The composition, assignment, competence, duration and responsibility of the committees must be defined and in the case of standing committees, recorded in a directive.
- 7 The board of directors takes responsibility for tasks that are not explicitly assigned to other bodies.



STANDARD 4 | INDEPENDENCE

- 1 The board of directors comprises at least five mutually independent members.**
- 2 None of the members of the board of directors is closely related* or related by marriage or married to another member, or in a long-term partnership with another member.
- 3 If the board of directors comprises at least seven members, two of them may be personally related as defined in no. 2 above.
- 4 If the board of directors has more than nine members, it must ensure that adequate decision structures are in place.
- 5 Members possess the skills required for meeting their responsibilities. Efforts must be made to ensure that the members of the board of directors are suitably diverse.
- 7 A regular term of office is four years maximum. Re-election is possible. The board of directors organizes the renewal of its members in good time.

* The following are considered closely related: first-degree (parents/children), second-degree (siblings/grandparents/grandchildren), and third-degree relatives (nephews/nieces).



STANDARD 5 | VESTED INTERESTS

- Vested interests are transparent and conflicts of interest are avoided.**
- Members of the board of directors disclose vested interests which are relevant to the activity of the organization in the annual report or on the organization's website.
- If the interests of the organization clash with the interests of members of the board of directors or their associates, these interests are disclosed to the board of directors. In such cases, the member concerned abstains.
- Members of the board of directors must abstain if they or an individual or legal entity associated with them is involved in a transaction.
- Transactions by the organization with members of the board of directors or their associates must ultimately be concluded on the same terms as those with third parties.
- Important transactions with associates* of the organization are disclosed in the notes to the annual financial statement.

* 'Associates' are defined in Swiss GAAP FER 15. In addition, according to the notes on Swiss GAAP FER 21, organizations whose purpose is coordinated with the charitable NPO are also classified as NPO associates. Examples of associates of charitable NPOs are: Current and former members of the board of directors (e.g. Committee of the Association, Board of Trustees) and executive management; organizations controlled by members of the board of directors; organizations over which the charitable non-profit organization exercises a significant influence (e.g. through representation in the board of directors); members, benefactors, founders of the organization who exercise a significant influence; supporters' association of the charitable NPO; organizations with which the NPO has a common market presence.

Individual project partners are not classified as associates unless other factors indicate a significant influence on the part of the NPO.



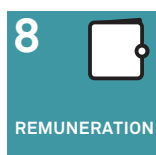
STANDARD 6 | SEPARATION OF POWERS

- The board of directors and executive management are kept separate in terms of both their members and their functions.**
- A member of the board of directors may not simultaneously be the executive director or a member of executive management.
- A member of the board of directors may not be related by birth or marriage or married to the executive director, or be in a long-term partnership with him/her.
- The executive director may only have an advisory role on the board of directors.
- Employees of the organization, with the exception of the representation of employees, may not be members of the board of directors.
- The segregation of duties between the board of directors as a strategic governing and supervisory body and executive management must be stipulated in writing with a clear definition of tasks, competences and responsibilities.
- Personal separation of powers may be waived if the organization does not employ any staff and if the operational tasks of the honorary members of the board of directors are performed in such a way that segregation of duties is ensured.



STANDARD 7 | INTERNAL CONTROL

- 1 The organization has appropriate internal controls and a suitable risk management system.**
- 2 The board of directors takes care of appropriate internal controls and a suitable risk management system as regards
 - a. achieving the strategic goals of the organization
 - b. effective and efficient performance
 - c. transparent and honest reporting, accounting and communication
 - d. compliance with laws, standards and values of the organization (Compliance)
 - e. preventing and combating corruption
- 3 The organization applies the following controls in particular:
 - a. Collective signatory powers generally apply for legally binding transactions.
 - b. Collective signatory powers generally apply for payment transactions.
 - c. Single signature exceptions must be set down in writing and suitably restricted.
 - d. There is an appropriate segregation of duties.



STANDARD 8 | REMUNERATION

- 1 The members of the board of directors provide their services on a honorary basis but may receive modest remuneration under the following conditions. Appropriate remuneration is paid to employees.**
- 2 The following applies to ordinary tasks of members of the board of directors as the strategic governing and supervisory body:
 - a. Except for any employee representatives, members of the board of directors do not have a paid relationship with the organization as defined by labour law.
 - b. Moderate remuneration may be paid to members of the board of directors for particularly time-consuming work.
 - c. Actual expenses may be reimbursed or remunerated by an appropriate flat-rate allowance.
 - d. The amount of any remuneration must take into account the size and charitable nature of the organization.
 - e. The total amount of all remuneration is assessed. The form in which this was paid (e.g. hourly, daily or other rates, official, annual, meeting, expense or other flat-rate allowances) is immaterial. Reimbursement of documented expenses which are not covered by flat-rate allowances is not included in remuneration.
 - f. Any remuneration must be clearly, transparently and objectively defined by decision of the board of directors
- 3 Members of the board of directors may take on paid tasks in the form of a mandate on the following conditions:
 - a. The board of directors retains its supervisory obligation.
 - b. The separation of powers between the strategic governing and supervisory body and the operational business is not compromised or the task concerned is an exceptional time-limited task.
 - c. The task and its duration and remuneration must be defined by decision of the board of directors.
 - d. Remuneration must not be higher than the normal rate in the mandated sector.

- 4 The total remuneration in no. 2) and 3) includes all remuneration paid by the organization. It must be consistent with the size and charitable nature of the organization and the time involved.
- 5 The following applies to employees and the executive management: Remuneration must be consistent with requirements, qualifications, responsibility and work performance. Salaries for the members of the executive management must also be in line with the levels in effect in other similar charitable organizations.
- 6 The total of the remuneration paid to members of the board of directors and the total of the remuneration paid to members of the executive management must be disclosed in the notes to the annual financial statement in accordance with Swiss GAAP FER 21.
- 7 Remuneration paid to the Chairperson must also be shown separately.
- 8 Mandates to members of the board of directors must be reported in the notes to the annual financial statement as transactions with associates, in accordance with Swiss GAAP FER 21.
- 9 Individual payments to members of the board of directors and payments to the executive director must be disclosed separately to Zewo.
- 10 With regard to the assessment of the compensation of board members or executive managers, Zewo recommends consulting the Zewo remuneration calculator prior to filling job vacancies or revising compensation regulations, for example. The calculator is based on Zewo's latest compensation survey. NPOs use it to ascertain whether standard 8 is being complied with.



STANDARD 9 | EFFICIENCY

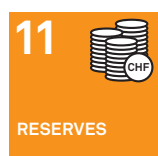
- 1 **The organization uses its funds efficiently for its designated purpose and the associated administration and funding.**
- 2 The percentage of the organization's total expenses spent on projects and services is within the range for similar organizations* and is at least 65%. In other words, the maximum percentage spent on administration and funding is 35%.
- 3 The percentage of the organization's total expenses spent on fundraising and advertising is within the range for similar organizations* and is 25% at most.

* The limits applicable in a given situation are based on the relevant latest Zewo study of key figures. Zewo uses the cost calculator developed on the basis thereof to ascertain whether standard 9 has been complied with.



STANDARD 10 | IMPACT

- 1 **The organization is designed to be as effective as possible.**
- 2 The organization continually monitors the effectiveness of its core activity. It defines goals accordingly. These goals are regularly audited. The associated responsibilities are clear.
- 3 The following questions are used to check the effectiveness of the organization's actions:
 - What do we as an organization want to achieve?
 - What strategies should we use to achieve these goals?
 - What resources and skills do we have to implement these strategies?
 - How do we know whether we are making progress?
 - What have we achieved so far and what have we still not achieved?
- 4 The organization incorporates the topic of effectiveness in an appropriate form in its public reports.



STANDARD 11 | RESERVES

- 1 **The organization has appropriate reserves.**
- 2 The organization is not overindebted, the organization capital (unrestricted net assets) is positive.
- 3 The organization capital (excluding the fund capital) covers the total expenses of the organization for at least three and at most 18 months. If the organization capital (unrestricted net assets) falls outside this range, the organization defines reserve targets which it considers to be appropriate to the situation. It must justify these and, if necessary, take appropriate measures to reach these targets.
- 4 The organization capital (unrestricted net assets) plus fund capital (restricted funds) covers the organization's total expenses for at least three and at most 24 months. If the organization capital (unrestricted net assets) plus fund capital (restricted funds) falls outside this range, the organization defines reserve targets which it considers to be appropriate to the situation. It must justify these and, if necessary, take appropriate measures to reach these targets.

- ⁵ If at least one of the two key figures lies above the upper limit of the bandwidth, any operationally utilized real estate and operationally necessary assets of the organization are taken into account. If this is the case, these can be deducted from the organization capital or the fund capital, depending on the funding model. If the key figures are subsequently within the bandwidths in accordance with no. 4 above, the organization need not define any reserve targets.



STANDARD 12 | **TRANSPARENCY**

- ¹ The organization is transparent.**
- ² The organization provides information on all its activities. This includes an annual report with a section on services provided as well as an audited annual financial statement in accordance with Swiss GAAP FER, especially taking Swiss GAAP FER 21 into account.
- ³ The annual report and audited annual financial statement must be prepared within six months of the end of the business year, presented to the responsible body for approval, and published. If, in exceptional circumstances, this deadline cannot be met, Zewo may grant an extension in written, justified cases and in accordance with the statutory requirements.
- ⁴ Annual reporting may be undertaken in purely digital format as a text document, e.g. a PDF. The organization must offer its annual reports (annual report and auditor's report together with the complete audited annual financial statements in accordance with Swiss GAAP FER) on its website. They must be freely accessible and easy to find for downloading.
- ⁵ If the annual report clearly indicates that the complete audited annual financial statements have been published on the website, the annual report and the complete audited annual financial statements may be published in two separate documents. This indication is also necessary if only summaries or excerpts of the audited annual financial statements, e.g. the balance sheet and operating statement, are included in the annual report.
- ⁶ The annual report and the website must include at least the following information:
- The organization's purpose and objective
 - The members of the board of directors
 - The members of executive management
 - A summary of the services provided in the reporting period (annual report) / an overview of the fields of activity (website)
 - Statements on the topic of effectiveness in accordance with standard 10



STANDARD 13 | ANNUAL FINANCIAL STATEMENT

- 1 The annual financial statement provides a true and fair view of the financial position, results of operations and cash flows.**
- 2 The organization prepares its annual financial statement in accordance with Swiss GAAP FER accounting standards and applies Swiss GAAP FER 21 – Accounting for charitable non-profit organizations.
3. Fundraising and general advertising expenses as well as administrative expenses are calculated and reported using the methods published by Zewo.



STANDARD 14 | AUDITING

- 1 The annual financial statement is audited by independent and professionally qualified auditors.**
- 2 The organization has its annual financial statement audited in accordance with Swiss GAAP FER by independent, professionally qualified auditors:
 - a. If the organization is legally obliged to perform an audit, it has a limited or ordinary audit carried out on the annual financial statement in accordance with legal requirements.
 - b. If the organization is not legally obliged to perform an audit, it at least has a review carried out in accordance with Swiss auditing standards by EXPERTsuisse.
 - c. It appoints a certified auditor or audit expert to perform the audit.
 - d. Organizations which are not legally obliged to perform an audit and are small* may also appoint an un-certified auditor, provided said auditor has similar professional qualifications.
 - e. The auditor must at least meet the legal requirements on independence in order to perform a limited audit.
- 3 The auditor produces a written report on the results of the audit. Depending on the type of audit, the report contains:
 - a. the auditor's opinion on whether the annual financial statement provides a true and fair view of the financial situation, results of operations and cash flows in accordance with Swiss GAAP FER
 - or
 - b. at the minimum, a statement on whether the auditor has discovered facts indicating that the annual financial statement does not provide a true and fair view of the financial situation, results of operations and cash flows in accordance with Swiss GAAP FER.

* This means that two of the following criteria have been met: Balance sheet total < CHF 2 million; turnover < CHF 1 million; FTE <10.



STANDARD 15 | INVESTMENTS

- ¹ Any investments made by the organization are sustainable and in accordance with investment regulations.**
- ² If financial investments and the value of any investment property exceed CHF 2 million, the organization puts investment regulations in place.
- ³ These regulations consider the risk tolerance and liquidity requirements of the organization, the income objectives of its financial investments and the purpose of the organization. The regulations also address social and ecological factors as well as good governance criteria.



STANDARD 16 | NATIONAL NETWORKS

- 1 Umbrella associations promote compliance with standards among their affiliated organizations.**
- 2 If the organization is part of a national network with a nationwide or supra-regional organization (umbrella/parent organization) and legally autonomous, regional or themed sections with a similar name and similar aim (sub-organizations), the following applies:
 - a. The parent organization works to ensure that sub-organizations comply with the Zewo standards and are assessed accordingly.
 - b. Parent organizations disclose the names of sub-organizations which are assessed for compliance with the Zewo standards and those which are not.
 - c. Parent organizations and sub-organizations which transfer funds to another member of the network take appropriate steps to ensure that such funds are used for their designated purpose.
 - d. There is a simplified first certification and re-certification procedure for small and mid-sized* sub-organizations. The simplified procedure takes account of the fact that the parent organization promotes and monitors its sub-organizations' compliance with the Zewo standards.
- 3 Organizations that belong to a heterogenous umbrella organization or are affiliated into a loose alliance are not considered sub-organizations in the sense of no. 2 above, and must undergo separate auditing.
- 4 If a legally autonomous benefactors' association or similar belongs to a charitable NPO, it may obtain the quality seal as a sub-organization, using the simplified procedure.

* This means they receive less than CHF 4 million in donations and two of the following criteria have been met: Balance sheet total < CHF 10 million; turnover < CHF 20 million; FTE < 50



STANDARD 17 | INTERNATIONAL NETWORKS

- 1 The fundraising organization is responsible for ensuring that the funds donated to it are used for their designated purpose.**
- 2 If the organization is part of an international network, it remains responsible for the use of the funds donated to it. Responsibility may not be transferred to head office, another member of the international network, or a local partner organization. In particular:
 - a. It uses the project funds primarily for projects and programs which it carries out itself or which are carried out, controlled and assessed with partner organizations, under its joint responsibility.
 - b. It ensures that other funds transferred to the international network are also used for their designated purpose.



STANDARD 18 | FUNDRAISING CAMPAIGNS

- 1 The organization raises funds fairly and allocates donations to the stated objectives and purposes.**
- 2 Fundraising organizations respect the fact that donations are voluntary. The decision to donate is not compromised by pressure, unrealistic exaggerations or understatements, distorted content, force, intimidation or by fueling fears. In particular, this means:
 - a. One-off donations should not create an obligation to become a member of an organization.
 - b. A suitable withdrawal period must be allowed for types of support whereby donors commit to specific amounts and time periods.
 - c. Fundraising campaigns must not send out unordered goods against invoice.
 - d. If organizations use small gift inserts when collecting donations, they must ensure that these are ecologically and socially sustainable, and periodically analyze the impact thereof. If existing donors don't want any gift inserts, the organization must forego the use thereof for these people.
- 3 Fundraising organizations communicate honestly and unambiguously. Their fundraising campaigns use verifiable facts and provide correct and detailed information on the costs of fundraising and advertising, as well as administrative expenses.
- 4 Fundraising organizations respect the wishes of their donors. They clearly explain the purpose of their collections. Donations made for a designated purpose are recorded and shown separately, and used for the declared purpose. Unless agreed otherwise with donors, a proportion of donations appropriate to the cost structure of the organization may be used for administrative tasks and funding. If an organization wishes to use the collected donations freely in the context of the organization's purpose, such intended free use must be stated clearly and unambiguously in the fundraising appeal.
- 5 Organizations that offer several payment means for transferring individual donations must tell donors – for instance on the organization's website or in their fundraising appeals – which means of payment incurs the lowest transfer and processing fees. Where possible, they should avoid using payment means associated with percentage transaction fees that are disproportionately high based on the actual effort involved.
- 6 Fundraising organizations are aware that collection involving direct contact, e.g. by phone or SMS, door-to-door and in public areas, is a particularly sensitive way of raising money. They must take particular care that such fundraising is not intrusive and does not make the addressed or visited individual feel compelled to donate. The conversation or visit must be halted immediately if the contacted person makes it clear that they do not wish to continue the conversation. Organizations must therefore be especially diligent in selecting their partner companies and staff, train them comprehensively, and take care during direct-contact fundraising that ethical principles such as honesty, respect, and dignity are upheld.
- 7 Fundraising organizations respect the rights of the individuals they support, especially children, and protect their dignity. Their fundraising does not use materials or methods which undermine this dignity. To protect children, they do not use sponsorship-based advertising, whereby an individual child is selected and the sponsor is asked to contact the child abroad (individual child sponsorship).
- 8 Fundraising organizations respect the law. They do not accept cash which they have to assume to be the proceeds of criminal activity.
- 9 Fundraising organizations protect their independence. They do not accept money which compromises their freedom of decision or freedom of expression.



STANDARD 19 | DATA PROTECTION

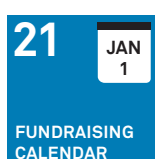
- 1 **The organization respects data protection and the privacy of affected natural persons, especially donors.**
- 2 Organizations abide by the applicable data protection legislation. In particular, they are aware of their information and documentation obligations, and safeguard the rights of data subjects. Personal data is collected only if required to satisfy the organization's purpose, sparingly, and to the relevant necessary extent.
- 3 Organizations may not sell, lease, or exchange the collected data or addresses of natural persons, especially donors, as well as of other groups of people, e.g. members, employees, volunteers, service recipients, relatives, interested parties, or other data subjects as per the data protection legislation. They may rent or buy new addresses from address brokers in line with the statutory framework. In this case, they must ensure data subjects are appropriately informed thereof no later than a month after their data is collected, for instance by referring to the data protection statement.
- 4 If individuals no longer wish to be contacted or prefer to be contacted less frequently, fundraising organizations must respect these wishes quickly without raising obstacles. Where possible, this should also take place before personalized initial contact (e.g. to respect the Robinson list of the Swiss Dialog Marketing Association, SDV).
- 5 Fundraising organizations have a clear, visible, easily accessible and up-to-date data protection statement on their website. The data protection statement meets the statutory requirements. It especially provides information on which personal data is collected and processed for what purposes. The data protection statement also names the fundraising organizations as well as a contact address which data subjects can contact with regard to data protection-related matters. The data protection statement also addresses any possible disclosure of personal data abroad and the rights of people deemed by law to be affected.
- 6 The organizations must take appropriate technical and organizational measures to guarantee the safety of personal data. These measures relate in particular to data storage, access to data, as well as the unauthorized deletion of data. If data security is breached, the affected organization will meet its reporting and information obligations.
- 7 The organizations ensure that their data are processed securely and adequately by third parties. They do so primarily by carefully selecting and instructing the contractors that process such data. They conclude agreements that regulate data processing. They also check the technical and organizational measures employed to guarantee the data security of processing third parties.



STANDARD 20 | FUNDRAISING PARTNERS

- 1 **Responsibility for fundraising and communication remains with the organization, even when they collaborate with third parties.**
- 2 The following rules apply to organizations which collaborate with third parties on fundraising and communication:
 - a. The charitable organization decides for itself how it wishes to present its activity to the public. Responsibility for a campaign cannot be transferred. The charitable organization is responsible for ensuring that its partners also comply with essential requirements of Zewo concerning fundraising and communication.

- b. All relevant data, in particular details of donors' addresses, remain the sole property of the charitable organization. They may not be passed on to third parties. This must be explicitly stated in respective agreements.
- c. Access rights to the postal or bank accounts used for fundraising must always be held exclusively by the charitable organization.
- d. The compensation of mandated fundraisers is generally based on the work involved. Fundraising organizations do not pay commissions in the form of a percentage of the funds raised. They do not enter into agreements under which third parties retain the donations once the charitable organization's fundraising target has been reached. If success fees are agreed in connection with large donations, such agreements must be disclosed to donors without being asked.
- e. The major part of the salary of employees of the partner company must not be performance-related or dependent on success.
- f. Fundraising organizations accept no prefinancing by their contractors.
- g. If contractual partners have access to response data, the external partner must be contractually obliged to process such data only in the context of the order (no marking/"vaccination").



STANDARD 21 | FUNDRAISING CALENDAR

- ¹ Large organizations coordinate their collection to gain new donors using addressed fundraising letters and unaddressed mailing as well as street and door-to-door collection according to Zewo's fundraising calendar.**
- ² Organizations that regularly undertake national or supra-regional* collections and campaigns to gain new donors, benefactors, or members are obliged to register if they have raised more than CHF 5 million in donations** over the previous two years.
- ³ Every organization determines the number and duration of its collections itself. It is obliged to report these to Zewo by the stipulated deadlines and stick to reported dates. Zewo enters the dates into a clear calendar in a timely manner and ensures that they can be viewed by the other participating organizations.
- ⁴ Every year, Zewo prepares an overview of the approval procedures and information obligations in each canton. It sends this to the organizations entered in the calendar and notifies the cantons about the collections definitively entered in the calendar. Zewo uses the signed power of attorney of the organizations to seek permission from the authorities to undertake the collections listed in the calendar.
- ⁵ The following collections can be undertaken without being entered in the calendar:
 - a. Addressed mailings to fewer than 150,000 new addresses per quarter.
 - b. Unaddressed mailings to fewer than 250,000 households per quarter.
 - c. Fundraising letters targeted exclusively at the organization's members or existing donors.
 - d. Fundraising letters and unaddressed mailings for disasters in Switzerland or abroad.
 - e. Fundraising by e-mail.
 - f. Fundraising in the print media, on the radio, on television, online, or on social media channels.
 - g. Street collections and stand campaigns at fewer than ten locations simultaneously.
 - h. Door-to-door collection, on condition that the same organization does not visit the same address more than once a year.
 - i. Collections of in-kind donations (e.g. waste paper or clothing).

* To determine whether a collection is nationwide, the permanent resident population as at 31.12.2011 in Switzerland's seven main regions as defined by the Swiss Federal Statistical Office (FSO) can be used as a reference point:

1. Lake Geneva region: Cantons of Geneva, Vaud and Valais 1.5 million

2. Mittelland area: Cantons of Bern, Solothurn, Freiburg, Neuchâtel and Jura 1.77 million

3. Northwestern Switzerland: Cantons of Basel and Aargau 1.08 million

4. Zurich: Canton of Zurich 1.39 million

5. Eastern Switzerland: Cantons of St. Gallen, Thurgau, Appenzell, Glarus, Schaffhausen and Grisons 1.11 million

6. Central Switzerland: Cantons of Uri, Schwyz, Obwalden, Nidwalden, Lucerne and Zug 0.76 million

7. Ticino: Canton of Ticino 0.34 million

These areas always include entire cantons and therefore only partially reflect the actual situation. However, they serve as a rough guide.

Certain geographic variations are possible.

** According to Zewo donation statistics, the following income is included in donations: individual donations, member and benefactor subscriptions, sponsorships, events, legacies, donations by institutions (e.g. NPOs, companies, churches, cantons, districts) as well as other and non-allocatable donations. Each individual case is examined as part of the test process.

Zewo's Board of Trustees brought these 21 Zewo standards into effect on 1 January 2024. It is authorized to issue additional implementing provisions. Zewo monitors compliance with the standards in accordance with the Zewo quality seal regulations approved by the Board of Trustees on 15 April 2016.

