vitamin B

in the service of associations

The association from A to Z

500 terms concerning the work of associations

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vitamin B – in the service of associations

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A

Ability to act

The ability to act refers to the ability to assume and exercise rights and obligations. The committee acts on behalf of the association. The election of the committee is a prerequisite for its ability to act.

Absolute majority

Majorities

Abstention from voting

Votes can be in favour of or against a specific motion. Those who want to vote neither yes nor no can abstain from voting. For an absolute majority, abstentions are counted, too. However, they are not counted for relative majorities.

Acclamation

Election by acclamation (e.g. clapping) should only be used in completely uncontested elections. For example, acclamation can be used during the re-election of an established member of the executive committee (or the entire committee re-elected as a whole). The proposal to elect by acclamation simultaneously indicates that the election is uncontested and that the person or persons should thus receive special acknowledgement. If election by acclamation is proposed, it is still possible to require that votes be counted individually via a point of order. Counting favourable votes can also show esteem.

Accountability

Accountability means taking responsibility and standing up for what you do or do not do, and the way you do it. To a specific extent, responsibility for certain tasks can be delegated to someone else.

Accountant

Bookkeeping

Accounting

Accounting activities include bookkeeping and the presentation of the accounts. Depending on the type of association and the statutory provisions, there are different rules on how the books should be kept and the accounts should be presented.

Active member

Member categories

Active voting right

Voting rights

Activity report

The activity report (also called reporting) helps a higher-level body to assess the financial situation of an association and to prepare for the future. The committee gives an account of its activities in the past year to the general meeting. For this purpose, it prepares the annual report and the annual financial statements. The administrative office or the working groups report regularly to the committee. The activity report always has a content-related and a financial component. Together with the controlling reports, it forms the basis for the superior body to assume its responsibilities. The executive committee, for instance, reports to the general meeting on its activities in the past year (annual report and annual financial statements). The administrative office reports regularly to the committee. Activity reports are submitted orally or in writing.

Administrative office

Many associations whose activities are realised by permanent employees entrust an administrative office with the performance of tasks and/or the administration. While the administrative office is acting on an operational level, the committee is acting on a strategic level.

Administrator

If an association lacks an executive body, e.g. the committee, a member or a creditor can take legal action. The court can set a deadline for the association to appoint a new committee. If the association fails to do so, the court can appoint a suitable person to perform the function of the committee. This person – the administrator – manages the most important matters, for instance, he convenes a general meeting so that a new committee can be elected. The association must bear the costs for the expenses of the administrator.

Admission to the association

The articles of association determine who will be allowed to join the association and how the admission will take place: In accordance with the articles of association, applications for joining shall be addressed to the general meeting or the committee which shall decide upon acceptance or non-acceptance. In the absence of respective provisions in the articles of association, the general meeting decides upon the acceptance of new members. Associations may decide who to accept as members. However, there are exceptions: Associations that have a dominant market position, such as professional associations, must accept suitable persons.

Advisory member

Advisory members are members of the committee who do not have a special responsibility. However, that does not mean they should not take on any duties.

Advisory participant

Persons who are not members of the committee may attend meetings upon invitation and advise the committee. In many cases, the business manager and/or the head of the administrative office attend meetings as advisory participants.

Agenda

The list specifying the individual topics to be dealt with at a meeting or assembly is called agenda.

Agenda items

The topics which will be treated at a meeting or assembly are called agenda items.

Amendments to the articles of association

As associations and their needs change with time, the founding articles of association have to be adapted to these changes. Amendments to the articles of association are important events in an association's life and must be announced to the members in the invitation to the general meeting. In the meeting, enough time must be scheduled to discuss the proposed changes. A majority of the members have to vote for the adoption of the amendments.

Ancillary staff

Ancillary staff in the sense of the law (Article 55 CO) are persons who carry out activities for the association and provide support, e.g. for the association's events. Ancillary staff is neither active as a body of the association (committee, auditors, commissions) nor are they employees of the association. In the event of a damages claim, the association is not liable for their misconduct if it can prove that it has exercised the necessary care in selecting, guiding and controlling the ancillary staff.

Annual accounts

The annual accounts show the financial aspects of the association's activities. They provide information about profit or loss and show how much money was raised and what it was used for. The committee must submit the annual accounts for approval to the general meeting.

Annual contribution

Membership fee

Annual meeting

General meeting

Annual planning

The committee obtains an overview of the next year and plans which activities shall take place and when they shall take place, which activities shall take place on a regular basis and which new activities shall be added. The annual plan can also include the dates for the committee meetings and indicate the main topics to be discussed. As a rule, the general meeting is at the centre of the annual planning. At the general meeting, the annual accounts, the audit results and the annual report as well as the budget and the association's activities in the coming year are discussed.

Annual report

With the annual report, the committee gives an account of its activities in the past year to the general meeting and the interested public. The annual report shows what the association's funds were used for and which result was achieved by this use. It also includes the annual accounts. It serves as the basis for the discharge of the committee and its re-election. There is no legally prescribed form and presentation for the annual report; it is usually submitted in writing. At the general meeting, the whole report or the main points shall be presented. In the form of an attractive brochure, the annual report can be used for recruitment of new members, fundraising and public relations.

Anti-Money Laundering Act

As of 1.1.2023, associations with cash flows from or to abroad are subject to the Anti-Money Laundering Act. This means: 1. The associations must be entered into the Commercial Register (change of the Commercial Register Ordinance of 17 October 2007): Article 90(1c) of the Commercial Register Ordinance: According to Article 61(2) of the Swiss Civil Code 9, the association is obligated to register in the Commercial Register, if: a. its purpose is to operate a business conducted in a commercial manner; b. subject to auditing; or c. mainly collects or distributes assets abroad, directly or indirectly, that are intended for charitable, religious, cultural, educational or social purposes, and no exception pursuant to paragraph 2 applies. Associations according to paragraph 1 letter c are exempt from the obligation to register, if: a. neither the value of the assets gathered nor the assets distributed exceed CHF 100,000; and b. the distribution of the assets is carried out through a financial intermediary in accordance with the Anti-Money Laundering Act of 10 October 1997; and c. at least one of the representatives of the association is an authorised person with their residence within Switzerland. 2. The basic due diligence and obligation to register the company must be followed, in particular, the contracting partners must be identified and the beneficial owners of the assets contributed must be identified. For associations, this means that lists of members and donors must be kept.

Appeals against resolutions

Resolutions that violate the law or the articles of association may be challenged by members within one month after having received knowledge about them. Apart from the law of association, the word “law” refers to other provisions of the legal system, too. The term “articles of association” also includes other internal regulations of the association. Members may appeal to a court of law if the internal instances were called without success. Resolutions of the committee or other bodies, too, may be challenged if they violate the articles of association or the law. Only those members who have not approved the resolutions themselves are entitled to take legal action. The complaint is to be directed against the association. If successful, the contested resolution is repealed retroactively.

Appreciation

Volunteering in an association usually requires a lot of time and effort. It is therefore important to show appreciation to those involved. Such appreciation can take the form of a birthday card from the chairperson, the financing of further education or a thank-you party for the volunteers.

Approval of the minutes

The protocol documents the course of a meeting. What is written down in the minutes must be factual. The minutes of the previous session will therefore be approved at the next meeting. This will ensure that they are accurate.

Archives

In the archives of the association, the most important documents are stored in a systematic and diligent manner to ensure their accessibility for future generations. Not only minutes and annual reports but also photos, newspaper clippings and personal reports can document the history of the association and the work done by volunteers. Business records must be kept for a period of ten years. In some cases, municipalities are willing to keep archives for associations. The archives of an association are especially important at anniversaries.

Article stating the association's purpose

This provision of the articles of association describes the purpose of the association, its important issues, its objective and the reason why it was founded. The article stating the association's purpose should be open and accurate to allow the association to evolve and make it clear to interested people what it is about.

Articles 60 to 79 CC (Swiss Civil Code)

Association law

Articles of association

The articles of association represent the fundamental order of any association. They form the internal laws that members and management must comply with. The articles of association must be approved by the members at the foundation meeting. Any amendment to the articles of association has to be approved by the general meeting. The articles of association must be in writing. They describe the purpose of the association and stipulate what executive bodies the association has and how the association is organised and financed. How detailed and comprehensive the articles of association should be depends on the type of association. Articles of association and law (Articles 60 to 79 CC) are closely related. The law determines in general how an association should work and what minimum regulations have to be in place. Some provisions of the law have the purpose of providing regulations for cases that are not regulated in the articles of association. These regulations may be changed and adapted to the needs of the respective association. However, other provisions are mandatory.

Association

An association is a group of people that pursue a joint purpose. With the foundation of an association, they create a legal entity with an independent and autonomous legal identity. Associations have an ethical purpose: They are committed to political, religious, scientific, artistic, charitable, social or other non-economic objectives. An association needs written articles of association and executive bodies such as the general meeting and the executive committee, which can take decisions for it and act on its behalf. Associations are an important part of civil society. They create a structure that allows interest groups to stand up for their cause.

Association law

The legal provisions relating to associations can be found in the Civil Code (CC). Articles 60 to 79 include all provisions that are related to associations only. Articles 52 to 59 contain general provisions regarding legal entities and also apply to associations.

Association meeting

General meeting

Association, dissolution

Dissolution of an association

Association, exclusion

Exclusion from the association

Association, resignation

Resignation

Association's business year

The association's business year is also referred to as fiscal year or financial year. It usually corresponds to the calendar year, which has many advantages. However, it can also start and end in another month, but it should always span a period of twelve months. The association's business year is organised around the annual meeting. In this meeting, it is necessary to define the plans for the future. In the annual meeting, the committee shall also give a report on what has been done during the previous year.

Association's chronicle

An association's chronicle documents the history of the association. It can be compiled from archived documents and, if available, with statements from contemporary witnesses. Particularly high-quality editions are published in book form. Nowadays, one can find a concise association's chronicle on the websites of many associations. Association anniversaries provide a suitable occasion to create or commission a chronicle.

Association's decision

The decision of the general meeting is a decision that is binding for the association. The general meeting decides on the acceptance or rejection of motions.

Association's funds

An association needs funds to meet its objectives and fulfil its purpose. An association's funds are composed of membership fees, donations, subsidies, income from sales and services as well as other sources. If an association does not spend its income, it will accumulate assets. The association's finances must be managed diligently and competently. The committee and the finance area are responsible for this task. The accounts must be kept accurately (by the treasury office, quaestor) and be submitted for approval to the general meeting. Financial planning and budgeting are important tasks of the committee (strategic). The committee must take care of raising the necessary funds and control the use of these funds; it is accountable to the general meeting with regard to the funds.

Association's history

Association's chronicle

Association's name

Name

Association's purpose

Every association has – and needs – a purpose. The purpose is the reason for setting up an association. It can be freely chosen within the framework of the law and must be described in the articles of association (article stating the association's purpose). An association serves an idealistic purpose and is devoted to political, religious, artistic, charitable or other non-economic activities. An association may not pursue a primarily economic purpose.

Assumption of functions within the association

Some articles of association include a provision that obliges members to take on functions within the association.

Attendance

The articles of association may designate a certain minimum number of members present for the quorum of the general meeting.

Attendance fees

Attendance fees represent taxable compensation. The association must therefore prepare a salary statement for them. Annual compensation in excess of CHF 2,500 is subject to social insurance contributions. Committee members can be paid a lump-sum expense allowance in order to cover costs for the use of their own infrastructure (PCs, printers, phones, etc.). This is not liable to tax. Expense regulations are required – as set out in the guideline "Expenses, expense regulations, compensation".

Audit report

The auditor prepares a report on the results of the audit for the attention of the general assembly, recommends acceptance or rejection of the accounts and makes additional recommendations if necessary. The audit report is not voted on. It serves as a decision-making aid for members when approving the annual financial statements. As a rule, the report is first submitted to the committee. It is not obligatory but it is of advantage if the auditor is personally present at the general meeting and can answer questions as needed.

Audit, auditors

If so required by the articles of association or special accounting regulations, the auditors review whether the association keeps true and accurate accounting records. They assess whether the accounting is done properly in accordance with the applicable accounting principles. Using random checks, they verify whether the income statement and balance sheet are consistent. Even though many associations are not required by law to appoint an independent auditor, it is highly recommendable to provide in the articles of association for such an audit requirement. If an association exceeds two of the following figures in two consecutive financial years, it must have its accounting duly audited by an independent auditor: Balance sheet total of CHF 10 million / sales revenue of CHF 20 million / 50 full-time jobs on annual average. The association must allow a qualified audit of its accounts if a member who is subject to personal liability or an additional payment obligation requests this.

Authorisation

Setting up and managing an association does not require authorisation. For certain actions and events, however, the association has to obtain permits from the municipality or the canton. Where public land is used for actions or festivities, where public funding events are organised or where lottery tickets are sold, a permit is required and local regulations must be observed.

Authority to sign

Those who are authorised to sign can sign legally binding documents for the association: financial transactions, rental and employment contracts, commercial register entry, official acts, etc. Correspondence without legal effect can also be signed by other persons: information, correspondence, invitations etc. The authority to sign must be regulated in principle in the articles of association. It is recommendable that the permission be for joint signatures (collective signature). If according to the articles of association, the committee is allowed to regulate the authority to sign itself, it has to provide the bank or the postal office with the minutes indicating the persons authorised to sign. If an association is registered with the commercial register, the authorised signatories are listed by name. In order to simplify transactions, it is possible to grant powers of attorney to specific persons. The responsibility remains with the authorised signatory.

Autonomy of association

Right of self-determination

B

Balance of power

Checks and Balances

Balance sheet

The balance sheet provides information about all assets and liabilities of the association and also shows whether the association has closed the year with a profit or loss. The closing balance is usually prepared as per the end of the association's business year.

Ballot vote

The ballot vote does not take place in the general meeting, but the members vote in writing. The ballot is only used for particularly important issues and is only allowed if it is provided for in the articles of association. The majority vote decides. On the other hand, the written ballot in accordance with the Civil Code (CC), Article 66 (2), is somewhat different: Here the consent of all members, i.e. unanimity, is required for a valid decision. In this case, too, the written consent can replace a resolution of the general meeting.

Bankruptcy

If an association becomes insolvent, i.e. it can no longer settle unpaid bills, this can lead to bankruptcy. Bankruptcy proceedings are opened by a judge either at the request of the creditors or at the request of the association itself (declaration of insolvency). If an association is insolvent, it shall be dissolved by law.

Basis

Members form the basis and thus the foundation and the support of any association – they are not just a "necessary evil". Therefore it is important to respect member rights and to take into account the members' interests.

Benevol

Benevol is the French name for voluntary work (bene volere, Latin for good will or benevolence). Under the umbrella of Benevol Schweiz, different entities are grouped together which are engaged in the placement and recognition of volunteers.

Bookkeeping

According to the law (Art. 69a SCC), the board is required to keep records of the accounts of the association. The provisions of the Swiss Code of Obligations with respect to commercial and financial reporting apply here mutatis mutandis. Bookkeeping is necessary to have an overview about the financial situation, the liabilities and assets as well as the operating result (profit or loss) of the association for the financial year. With the implementation of double-entry accounting, the provisions of the Swiss Code of Obligations on commercial bookkeeping are met. Associations that engage in commercial activities in order to fulfil their purpose are obliged to register in the commercial register and are subject to the obligation to keep accounting records.

Budget

The committee is planning (budgeting) the allocation of funds for the coming year together with planning the association's activities. The budget lists how much income is expected and for which areas or activities how much money can be spent. Depending on the articles of association, the budget must be presented to the general meeting for information or approval. As the budget provides information about the association's activities in the future, it is important that the general meeting be informed.

Business associations

Business associations are interest groups. They operate in an economic environment, but are not designed directly for making profits and therefore permissible. They include employers' associations and trade unions, trade associations or transport associations. As is the case with professional associations, their objective is to safeguard the specific economic interests of their members.

Business run on commercial lines

A business that offers services or goods against payment. A commercial business has an economic purpose; it serves to generate a profit. Associations may engage in commercial activities or run a business; however, the generation of profit shall not be their main purpose.

By law

Article 63 of the Civil Code (CC) stipulates that the provisions prescribed by law may not be modified by the articles of association. That means that these provisions are mandatory.

C

Capability of judgement

The term capability of judgement refers to the ability to act reasonably. It is independent of age, but should always be examined in relation to a specific situation.

Capacity to be a party to legal proceedings

The association as a legal entity can act as a party in litigation. It may act as plaintiff or defendant.

Capacity to sue and be sued

An association that has been founded in a formally correct way is capable to sue and be sued, i.e. it can assert its rights in a lawsuit.

Central federation

Umbrella association

Chairmanship

The position or office of the chairperson is called chairmanship. This term refers to the function, not to the person who holds this office. The association is managed by the executive committee and the committee is led by the chairperson. The articles of association may also provide for co-chairmanship or collective leadership, i.e. several or all of the committee members exercise the function of chairperson collectively.

Chairperson

The most important committee office is that of the chairperson. This person must hold the reins and ensure that the committee is able to work and performs its duties. However, he/she does not have to do everything him/herself. The chairperson supervises current matters and directs the committee meetings. He/she is available as a contact person for the outside public and must represent the association in important matters. If there is an administrative office, a secretariat or a commercial business, the distribution of responsibilities must be clear to the general public. The chairperson is elected by the general meeting. The chairperson is part of the committee; he/she shares the committee's overall responsibility and does not have more rights than the other committee members.

Chairperson for one occasion

A person different from the chairperson can be appointed to conduct the general meeting. At the beginning of the meeting, that person is chosen for the duration of the meeting or for individual agenda items.

Chairperson of a meeting

The general meeting is conducted by the chairperson. Some associations have a chairperson for one day or one occasion only. This can be another committee member or an external person.

Change of purpose

In the general meeting, members may decide on a change in the association's purpose. In most cases, the articles of association provide for a qualified majority, e.g. a two-thirds majority. Non-consenting members do not have to accept the change of purpose; they can immediately leave the association. They can also object to the change of purpose by challenging it for breach of Article 74 of the Civil Code, which includes the protection of the association's purpose.

Changes to the protocol

If a protocol item is inaccurate, its amendment can be requested. As a rule, the minutes of the last session are approved at the beginning of the next meeting. The correction of the protocol is indicated if a resolution or discussion has not been recorded correctly or if an important point has not been recorded in the minutes. A correction must be adopted by majority vote.

Chart of accounts

A chart of accounts is a listing of all accounts used in the accounting system of an association. Associations have some freedom in the choice of a suitable chart of accounts. They can select the accounts that are most relevant for the respective association. It is important that members and the executive committee know on which items money has been spent, where the money comes from, and what the current status of assets and liabilities is. The balance sheet accounts, i.e. assets and liabilities, should be based on the actual assets and liabilities of the association. In concrete terms, this means that if an association has a bank account, its chart of accounts must include a "bank" account or if the association has a loan, a "loan" account must be included in the chart of accounts. With regard to the income statement, i.e. income and expenses, the association is free to choose which accounts it wishes to add to its chart of accounts. The executive committee must consider which information it wants to gain from the accounting. Proportionality is important here: it is only possible to draw relevant conclusions if the individual items are neither too small nor too large (it makes little sense to have an account with a final balance of CHF 15.20). In principle, it is advisable not to have too many accounts in the income statement, as a large number of accounts increases the risk of incorrect postings or of posting transactions of the same kind to different accounts, and incorrect postings lead to a distortion of the information generated in the accounting system. A variety of accounting software is available to help associations manage their accounting. They offer the flexibility to tailor each chart of accounts to best suit the individual association's needs, adding accounts as needed.

Checklists

Checklists are useful tools for repetitive processes and activities such as the planning and organisation of the annual meeting, the annual report or other meetings. Once created, they can be used and adapted repeatedly.

Checks and Balances

The term “checks and balances” refers to the mutual control (checks) of an association’s bodies in order to achieve a balance (balances), which is helpful for the success of the association. The balance of power includes: 1. The separation of powers, i.e. employees cannot simultaneously be members of the committee. 2. The balanced distribution of power within the committee and throughout the association.

Circular resolution

Committee decisions can be taken at a meeting or in the form of a circular resolution, in which all committee members express approval or rejection with their signature. Nowadays, where e-mail is more common than letters, the signature is replaced by an affirmative or negative sentence or by ticking the corresponding box. If a committee member requests an oral discussion, this must be granted. Circular resolutions are only valid if permitted by the articles of association.

Civil Code (CC)

The Swiss Civil Code contains civil law, family law, inheritance law and property law. The legal provisions relating to associations can be found in Articles 60 to 79, those relating to foundations in Articles 80 to 89 of the Civil Code under civil law.

Civil society

The term civil society refers to the network of organisations and initiatives that work without profit for the public benefit and contribute to the further development of a society worth living in (associations, citizens' initiatives, environmental movements, etc.). The sociologist Anthony Giddens says about the value of such organisations: “I think we know now what a good society looks like. It’s a kind of balance between government, markets and civil society.”

Club membership

Membership

Club organisation

Organisation of the association

Club symbols

Club symbols include flags, trophies, honorary cups, pins, uniforms, membership cards, honorary certificates and club chronicles.

Co-chair

Co-chairing

Co-chairing

The office of chairperson may also be occupied by two persons. It is important to have a clear definition of the areas of responsibility in the team of two, i.e. an agreement on who is responsible for what. Co-chairing makes sense if no one is willing to take over the office of chairperson alone. For externals, it must be clear who the contact person for a certain topic is.

Co-option

The articles of association may provide that the committee is not elected by the general meeting, but by another body, for instance by the committee itself. If the committee appoints new committee members, this is called co-option.

Code of Obligations

In addition to the general part and the various types of contracts, the Swiss Code of Obligations (CO) contains provisions for those legal entities that pursue an economic purpose.

Collaboration

Collaboration means doing things together: completing, achieving, accomplishing something. Every collaboration is defined by three "factors": the individuals ("I"), the group ("we") and the topic being worked on. In a good collaboration all three factors are considered, with none being given short shrift.

Collective appeal

Associations are important interest groups. By means of a collective appeal, they can uphold the interests of their members or the public in certain areas with specific statutory legitimacy. Such associations are, for instance, environmental organisations, organisations active in the field of equal opportunities and workers' organisations.

Commercial business

According to Article 934/I CO, a commercial business is a trading, manufacturing or other type of business run on commercial lines. Any independent activity carried out for profit (Commercial Register Ordinance 52 / III) is considered a commercial business. Associations typically engage in commercial activities such as running residential homes, hospitals or schools. They may also offer other services such as running libraries, museums etc. Associations may engage in commercial activities to perform their ethical purpose. The occasional stall sale for fundraising purposes or the sale of tickets for events does not constitute a commercial activity; however, operating a restaurant on the premises of a sports club does.

Commercial register

Associations whose purpose implies an engagement in commercial activities or who are subject to the audit requirement are obliged to register in the commercial register and are subject to the obligation to keep accounting records. Decisive for the entry is the seat of the association. As the commercial registry offices are managed by the cantons, registration takes place in accordance with the regulations of the cantonal commercial registry offices.

Commission

A commission shall consist of two to three or more persons from amongst committee members or members of the association. The commission shall be appointed by the committee and receives the mandate to deal with a specific topic. It shall report to the committee about this topic, make suggestions or present results. A distinction is made between “permanent commissions”, such as the finance commission, and those set up for one-time events, e.g. for an anniversary. Commissions are also called panels.

Committee

Executive committee

Committee meeting

Committee meetings are held to take decisions concerning the management of the association. They should take place regularly and as often as necessary. They are convened and conducted by the chairperson. As a rule, there should be a list of agenda items and it should be clear which topics will be discussed and which decisions are to be made. A record shall be prepared of the resolutions that have been passed. Persons that are not committee members may participate in committee meetings, too, e.g. the executive manager or the secretary. They have no voting rights and are not allowed to participate in any decisions, however, they may participate in the discussion in an advisory capacity.

Committee members

The members of the committee are elected for a certain term of office (in accordance with the articles of association) at the general meeting and, as a group, manage the affairs of the association. Jointly and individually, they are responsible for their activities on behalf of the committee.

Communication

A distinction is made between internal and external communication. Internal communication refers to the exchange between committee, employees and members, while external communication represents the association to an outside public. Communication is an important management task. Decisions taken by the committee must be communicated diligently, clearly and in a timely manner to the members of the association. Both internal and external communication should be clear and accurate.

Compensation for damages

A compensation is payable if damage has been caused by wrongful, illegal conduct.

Compensation for meetings

Attendance fees

Compulsory membership

Compulsory membership exists only exceptionally and due to statutory provisions or in some cases for professional associations, which perform a supervisory function. As a principle, nobody has to join an association.

Concluding a debate

A keen sense for human nature and skilful moderation are required to conduct a general meeting: It is important to find a balance between firm leadership and an extensive exchange of opinions and views regarding the agenda items. Once the views have been shared, the end of the debate can be announced. It is helpful if the moderator summarises the different positions at the end of the debate and only allows further commentaries if these provide additional clarification. Subsequently, the corresponding vote can be carried out.

Conducting a meeting

A committee meeting should be structured, efficient and participatory. The person chairing the meeting ensures that all members receive an agenda in advance, that the objectives of the meeting are achieved, that all participants are involved in the discussions and that the resolutions are recorded. As a "time-keeper", he/she makes sure the meeting starts and ends on time. As a rule, the chairperson of the executive committee chairs the committee meetings. However, the meeting may also be chaired by another person or in rotation by all members of the executive committee.

Conducting the general meeting

As a rule, the chairperson presides over the general meeting. For individual agenda items, however, other members of the committee may also take the lead, especially if motions submitted by the chairperson are discussed. For large associations and complex processes, an experienced moderator from outside the association can be entrusted with this task. For many associations the standard practice is to elect a different chairman for each general meeting.

Confirmation of honorary work done

An honorary office implies hard work. It requires a lot of dedication and skills. Therefore, it is a good idea to provide a confirmation that documents the activities and competencies of committee members.

Conflicts

Conflicts are part of life – including the everyday life of an association. Often, conflicts are the result of a lack of clear definitions of tasks and responsibilities. They put a strain on cooperation and affect the working environment. The sooner conflicts are addressed, the easier they can be solved. Regular analyses of cooperation in the annual retreat, where no agenda items put participants under pressure, help to prevent conflicts. If a collegial conversation is no longer possible, the support of external experts should be sought.

Consensus decision

Consensus means agreement on a proposal or solution, with no tacit or overt disagreement. Thus, there are no losers. However, it is easier to reach consensus on uncontroversial topics. Complex, controversial topics require long discussions and therefore often take up a lot of time.

Consent decision

With a consent decision, a proposal is deemed to be accepted if there are no major or justified objections: Not "Yes, I agree!" but rather "I have no major, justified objection against it." Rather than the highest level of active consent, there is a minimum of concern. In other words, decisions are deemed "good enough" so they can be carried out quickly.

Constituting the committee

If the articles of association state that “the committee constitutes itself”, the committee itself is responsible for the internal distribution of tasks and responsibilities. If the general meeting elects only a chairperson and the other members of the committee are not elected into specific positions, all functions and tasks, except for the chair, may be distributed by the committee itself. If the articles of association provide for the election of members of the committee into a specific office, the committee does not constitute itself.

Consultative voting

A consultative vote clarifies whether or not a particular project should be further pursued. It is not legally binding and cannot be challenged.

Contingency vote

In a meeting, there may be several motions at different levels on the same topic. The chair of the meeting must arrange the votes on individual motions in the right order. In the vote, one motion is compared to another, and the one which gets the most votes is then compared to the next. Principally, motions that deal with details should be voted on first, main motions are voted on last. The decisions on motions that deal with details are contingency decisions because they depend on the acceptance or rejection of the main motion.

Contribution exemption

Individual member categories may be exempt from contribution payments where this is provided for in the articles of association. For instance, committee members and honorary members may be exempt from contribution payments.

Control authority

Audit, auditors

Controlling

The object of controlling is the procurement, preparation, analysis and communication of data for the preparation of decisions. It is an important planning and steering tool, both at an operational and strategic level. Frequently, regular controlling reports to the subsidising body are the basis of service agreements. It contains statistics on the use of the service as well as budget reports and their interpretation.

Conversion of purpose

Change of purpose

Convocation of the general meeting

Invitation to the general meeting

Cooperative

The cooperative also brings together people who share a common purpose. The members of a cooperative are partners and acquire a share certificate. A cooperative mostly pursues an economic purpose; it is people-oriented and capital-oriented, while associations are only people-oriented. The legal provisions on cooperatives can be found in the Code of Obligations (CO) in Articles 828 to 926.

Copyright

Copyright arises automatically when a work is created, for example, when something is photographed, painted, written or composed. Protection does not require registration, nor is the affixing of the © symbol a prerequisite for protection. The author is the (natural) person who created the work (principle of creativity). A "work" as defined by the Swiss Federal Act on Copyright and Related Rights (protected under Article 2 of the Copyright Act, CopA) must meet the following criteria: It must 1. be an intellectual creation; 2. have individual character, and 3. belong to the field of literature, art or computer programs. The website of an association can also be protected by copyright (design, code, texts, photos). The revision of the Copyright Act made an important addition to Article 2(3bis): photographic depictions are considered works, even if they do not have individual character. This means that since 1 April 2020, all images are protected, even those that do not meet the requirements of a work under Article 2(1) CopA, i.e. also images by amateur photographers!

Corporate Governance

Corporate governance refers to principles of good management practices, guidelines for correct behaviour and the approach of the committee in its relationship with the administrative office, the business operation and in particular the public and the association and its members. The term originates from the economic context, in particular from stock corporation law, but also has validity in the non-profit area, as here too, it is important to ensure the reasonable and effective use of resources and a transparent and responsible leadership in line with the intended purpose of the association.

Counter motion

For each main motion, a counter motion may be submitted. Example: A new locality is to be rented (main motion). A counter motion proposes that a property be bought. Both motions are voted on one after the other. The motion that brings together the majority of the votes shall be adopted.

Court of arbitration

For the settlement of disagreements between members and the association as well as for the contestation of resolutions, independent courts of arbitration as provided for in the statutes may be appealed to. If no agreement is reached or if the arbitral award is not accepted, ordinary courts may be called, depending on the contentious issue.

Crowdfunding

Crowdfunding refers to a form of fundraising. Via an online platform and social media, rather small amounts of money (funds) are raised from many individual persons (the crowd). In return, the donors receive “goodies”, i.e. a small reward in the form of a product, an experience or a service. Crowdfunding can help finance a well-defined individual project (e.g. an anniversary event, material procurement, infrastructure project or youth development).

vitamin B

in the service of associations

Customary law

Observance

D

Data protection

The provisions of the Data Protection Act apply to associations, too. All member data (addresses and other personal data) may only be collected if they are necessary for exercising the association's purpose. Without the consent of the member, they may not be passed on to third parties. Members have the right to request information with regard to their personal data from the association.

Dealing at arms' length

"Dealing at arms' length" refers to the principle that transactions with related parties are carried out under the same terms that apply when dealing with fully unrelated parties. This requires the disclosure of conflicts of interest.

Death of a member

Membership in an association is closely linked to the member as an individual. It ends upon his/her death unless the articles of association provide for a membership transfer to his/her heirs.

Debate

A debate (French débattre: to beat down) is a kind of disputation that, unlike the discussion, follows formal rules and usually is used in preparation for a vote. Debates are a significant element of democracy in associations and they usually take place during general meetings about the agenda items. When conducting a debate, it is important to facilitate lively discussions and not to restrict the members' freedom to state their positions, yet to respect the time frame for each topic. Active participation by the members expresses a vivid commitment to the association.

Decision by the committee

As a rule, the executive committee decides with a simple majority of the committee members present. For very important decisions, the committee members can apply the principle of consensus (unanimity). The committee regulations or the articles of association can stipulate what to do in the case of a tie or in case not all committee members are present. As a rule, the chairperson has the casting vote in the case of a tie.

Deductibility of donations

The cantonal tax laws allow for deducting donations made as grants to recognised charitable and tax-exempt organisations to varying degrees. The regulations vary from canton to canton. Information can be obtained from the cantonal tax offices. When it comes to asking for donations, it is worth to point out the possibility of tax deductions.

Definition of powers and responsibilities

This term refers to the distribution of responsibilities between the general meeting and the committee as well as between the committee and the administrative office or commercial business. It is important to describe tasks and responsibilities as well as decision-making powers for the different functions within the committee, too. Such a description should specify activities and define the authorisation to spend funds up to a certain amount as well as the obligation to inform the committee (reporting). The definition of powers and responsibilities can be part of the regulations. The responsibility for the activities of individual functions always lies with the entire committee as well.

Delegate

To delegate a task means to entrust that task to another person or group. For instance, the committee may delegate tasks to working groups, to individual members of the association or to an administrative office. Together with the tasks, the corresponding powers (competencies) and the responsibility for them shall be delegated, even if the overall or ultimate responsibility remains with the committee.

Delegate meeting

The law of association allows large associations to hold delegate meetings. They replace the general meeting. In large associations, the personal rights of participation can only be exercised with difficulty; therefore, delegates instead of the individual members take on the task to protect the principles of democracy. The delegates shall be elected by the members of sections or local associations.

Departure from the association

Departure from the association refers to the termination of membership. Notice periods may not exceed six months.

Depreciation

Larger acquisitions that are in use over several years can be “capitalised”, i.e. they do not affect the current income statement, but are included as assets in the balance sheet. The book value of the acquisition must be adjusted by the loss of value to the actual value by means of a depreciation. There are two main depreciation methods: linear depreciation – in this case the asset is depreciated every year by the same amount – or depreciation as percentage of the book value (= value of the acquisition in accounting) – in this case the asset is depreciated by the same percentage of the book value every year, the depreciation rate remains the same, however, since the book value decreases each year, the depreciation amount also decreases. If the association is liable to tax, only depreciation in accordance with cantonal regulations is permitted.

Digital cooperation

In the context of associations, digital cooperation refers to the cooperation within the executive committee as well as to interactions with members or between them. Digital media facilitate the exchange of media content and offer the possibility to digitally create media content individually or together with other users. Digital collaboration includes joint data storage and processing (e.g. Dropbox, Google docs, etc.), communication channels such as WhatsApp, Slack, social media platforms and planning tools such as Trello and Doodle. With a survey tool such as Findmind or Surveymonkey, member’s needs and ideas can be surveyed at any time; the interactive Mentimeter presentation software is suitable for live surveys at the general meeting.

Discharge

Discharge refers to a discharge from liability. By approving the annual report and the annual accounts, the general assembly grants discharge from liability for the administration of the association to the executive committee or the individual members of the executive committee. From this moment on, the executive committee is no longer liable to the association for its actions; however, this applies only to facts of which the members are aware; it does not apply to third-party liability claims, for which the association or the executive committee can be held accountable if need be.

Disciplinary regulations

Sports federations or professional associations that conduct competitions issue disciplinary regulations that lay down rules and consequences for infringements of the rules.

Discussion

At the general meeting, the topics that will be voted on should be openly discussed by the members. Each member has the right to participate in the discussion (debate, participation rights).

Dismissal of the committee

The committee or a member of the committee may be dismissed (voted out of office) by the general meeting of the association. The right to dismissal by the general meeting of the association is established by law (in every case) where it is justified for an important reason. Members of the board of directors may not dismiss their own colleagues themselves unless the articles of association expressly permit it.

Disorder at the general meeting

At a general meeting, there may be disturbances, for example, if someone does not stick to the agenda, interrupts others while speaking or takes up too much speaking time. The chairperson of the meeting is entitled to call such persons to order. If there are interminable interventions, a procedural motion to restrict the speaking time or to close the list of speakers may be helpful. If, in spite of an admonition, someone does not adhere to the assembly rules and this leads to a considerable disturbance, this person can be excluded from the meeting. If the debate becomes tumultuous because of very different or conflictual points of view, the chairperson can request an interruption to discuss the further procedure in a calmer setting with the other members of the committee or, if need be, with a representative from each of the fractious groups. If it is not possible to continue the meeting, it can be cancelled and resumed at another time.

Dissolution of an association

If an association has conclusively achieved its purpose or if it can no longer achieve its purpose, it will be dissolved. According to the law, other reasons for a dissolution are insolvency or the impossibility to find new members for the committee. An association that has no members shall be dissolved as well. Such a dissolution is automatic, i.e. without a resolution, if this situation is permanent. For any other reasons that are stipulated in the articles of association, the general meeting may decide to dissolve the association (resolution of the association). If the association has an unlawful or immoral purpose, it can be dissolved as the result of an action brought before the court. An association is also dissolved when it merges with another association and is integrated into the new association.

Diversity of associations

In Switzerland there are an estimated 100,000 associations with an incredible diversity of purposes, for example: associations for relatives, library associations, choirs, umbrella organisations, owner associations, women's associations, carnival marching bands, local associations, interest groups, hunting societies, cultural associations, laughing clubs, human rights associations, fool guilds, orchestral associations, political parties, district clubs, associations for rose breeders, associations for home care, associations for baby minders, environmental associations, bird protection associations, business associations, numerous sponsoring associations, yoga clubs and journal clubs.

Documentation

The association must document its activities, i.e. keep records in the form of written documents such as minutes, annual reports, accounting records and other documents and retain these documents for at least ten years.

Donation receipt

Associations that are exempt from tax due to their charitable status can issue donation receipts to their donors on their own initiative – or at their donors' request – for the donor's tax return. There are no regulations regarding their content and form. The important points to be specified are the receiving organisation, the name of the donor and the amount of the donation. The donation receipt may also be used for thanking the donors and for promoting member relations. Of course, associations that are not tax-exempt can also express their gratitude for having received donations, but not in the form of a receipt for deductible donations.

Donations

Donations are voluntary contributions from individuals or organisations in the form of money or other resources. They help to ensure that associations can achieve their goals. Many associations depend on donations.

Dossier of voluntary work

The dossier of voluntary work records and documents voluntary and unpaid work, for example as a volunteer in an association. It shows the skills and competences employed during such work. This helps to make voluntary work visible and to emphasise its value for society. The dossier replaces the former proof of time worked as a volunteer.

Dual membership

Where members belong to a section and the corresponding association at the same time, this is referred to as dual membership.

Due diligence of the executive committee

The committee manages the business of the association. It is responsible for the association and must conduct matters with due diligence and in the interest of the association. If it culpably violates its due diligence (deliberately or through gross negligence) and this causes damage to the association or a third party, the committee (as well as the association itself) may be liable for damages. The same applies to each single member of the committee.

E

Economic purpose

An association may not be established primarily for an economic purpose; there are other organisational forms for that purpose. An association is not allowed to primarily engage in economic activities, but must pursue an ethical purpose. In order to achieve this ethical purpose, however, economic activities are permissible. In accordance with the Code of Obligations (CO), organisational forms suitable for an economic purpose are the simple partnership, the limited partnership, the limited company, the cooperative and the stock corporation. By law, all of these forms of organisation are better suited for an economic purpose that is oriented towards gaining money and making a profit.

Effectiveness and efficiency

Working effectively means doing things in a way that a maximum impact can be achieved with the resources available. Working efficiently means doing things in a way that a desired result can be achieved using as few resources as possible.

Election as a whole

Electing the executive committee as a whole, i.e. multiple persons simultaneously, should be used very sparingly and only in completely uncontested elections. For example, it can be combined with election by acclamation during the re-election of an established executive committee to show that the election is truly uncontested. If election as a whole is proposed, it is still possible to require that persons are elected individually via a point of order. However, some members might be apprehensive about initiating a point of order because they do not want to be viewed as mistrustful. Counting favourable individual votes can also show esteem. Under no circumstances may election as a whole be used to prevent controversial candidates from being challenged.

Election of the executive committee

The committee is elected by the general meeting, either in an election of the entire committee as a group or of each committee member individually. Some articles of association stipulate that the chairperson be elected by the meeting individually and the remainder of the committee as a group. In this case, the executive committee constitutes itself with the exception of the chairperson, i.e. it distributes the responsibilities internally (constitution of the committee). Depending on the articles of association, persons that are not members of the association may be elected to the committee or be represented based on subsidy regulations of the public sector, for instance, if a nursery receives subsidies from the municipality and a representative of the municipality is delegated to the committee (one seat ex officio).

Elections

The election of the executive bodies, above all the committee, is a central item in the general meeting. The elections should be well prepared: Should the future members of the committee be elected individually or should they be elected together as a group? Should they individually present their plans for the association's future or is the entire committee with a joint programme for the upcoming year up for election? Are they elected for individual functions or can the committee itself decide on the division of responsibilities? Are the candidates undisputed or can other persons be nominated by members?

Electronic voting

If the articles of association provide for electronic voting and all members have access to the required technical equipment, decisions can also be made in this way.

Embezzlement

Anyone who uses assets entrusted to him to enrich himself commits embezzlement. This includes the act of taking money from the association's cash register.

Employee appraisal

The committee's management responsibilities include regular conversations with employees. Once a year, an employee appraisal should take place in which the performance of the employees is assessed and objectives for the coming year are jointly agreed.

Employees

Associations can have part of their activities carried out by salaried employees. Many associations employ staff, e.g. management, administrative office or secretaries, to which they assign the activities required for the fulfilment of the association's purpose. In this case, the association takes on the role of an employer and must properly fulfil its obligations as an employer. For such associations it makes sense to have a human resources department and to create a concept for personnel management and administration.

Employment relationship / Employment contract

An employment relationship exists with a person who provides a service for the association against payment and is subject to the authority of the association or the committee. An employment relationship (employment contract) can exist even if a person works only for a period of a few hours or at irregular intervals. Social security contributions must be paid and the statutory provisions of the law on employment contracts such as periods of notice and entitlement to salary for holidays or incapacity for work must be adhered to (Article 319ff. CO – Swiss Federal Code of Obligations). For salaries and remunerations paid, a salary statement must be issued. It is important to differentiate employment from volunteer work. Volunteer work is not paid.

Enclosure

Retreat

Enterprise, commercial

Commercial business

Equal treatment of members

All members shall be treated equally, unless the articles of association provide for different treatment (member categories).

Equality of votes

In general, the principle of equality applies: There is one vote per person or member. Deviations are possible, however. If a casting vote is allowed, the chairperson has two votes. Other deviations must be well founded and provided for in the articles of association, for instance, two votes per family.

Establishment

Founding an association

Ethical purpose

An association must have an ethical purpose; an economic purpose is not admissible. An association shall not be concerned with achieving material gains, but shall pursue ethical values such as community, a better environment and social, sporting or cultural concerns.

Evaluation

Evaluation is the determination of whether something is the way it should be. Using different methods, the results obtained can be checked against the objectives. Evaluations are for promoting quality; they can be conducted both internally and externally. An evaluation can be conducted with regard to individual sub-projects or with regard to a total project.

Exclusion from the association

Members may be excluded from the association at any time. The articles of association may determine the reasons for an exclusion or provide for exclusions without stating any reasons. If the latter is the case, an appeal against the exclusion can only be filed on the grounds of formal errors. If the articles of association do determine the reasons for an exclusion, members may only be excluded for important reasons and by a resolution of the association. Important reasons are the violation of the association's interests or damages to the association. Members must get a hearing before their exclusion (fair hearing).

Executive committee

The committee is the executive body of the association and manages the association's business on behalf of the general meeting. As the executive body of the association, it develops and implements the strategic objectives of the association. It is responsible for fulfilling the purpose of the association, for setting objectives and controlling them, for organising tasks and/or the operation, for the procurement and use of funds (finances) and for the preparation of the annual report including the profit and loss accounts for the attention of the general meeting. An association may also entrust an administrative office or secretariat with the management. In this case, the committee is responsible for their supervision. The executive committee is elected by the general meeting and is accountable to it (annual report). Its duties and powers are defined by law, the articles of association and resolutions taken by the general meeting. The law does neither prescribe a minimum number of committee members nor certain offices. The articles of association, on the other hand, may stipulate a minimum or maximum number or define offices and functions.

Executive management

The committee is the executive body of the association and manages the association's business in accordance with the law. It may delegate the executive management to the administrative office (the secretaries), the business operation or the operational management, but ultimately remains responsible.

Executive office

Function

Expense regulations

The expense regulations clarify which expenses will be compensated for the members of the executive committee, the employees or volunteers and to what extent. Regulations for expenses must be approved by the cantonal tax authorities if they do not correspond to the model templates of the Swiss Tax Conference, see the working aid “Expenses, expense regulations, compensation.”

Expenses

Committee members and other members who take over tasks for the association are entitled to a reimbursement of their expenses such as travel expenses, postage, meals, hotel accommodation, the use of their own infrastructure (PC, printer, telephone, etc.) and material. Expense regulations shall determine the amount of such expenses and whether receipts have to be submitted. If a lump-sum compensation for expenses is agreed, it is indispensable to draw up expense regulations. These regulations may be subject to approval by the tax administration – see the aid “Expenses, Regulations for Expenses, Compensation”. The Zewo quality seal is awarded only to associations that comply with the certification authority’s expense and compensation regulations.

Extraordinary general meeting

In addition to the annual ordinary or statutory general meeting, the committee may convene an extraordinary general meeting for important or unforeseen issues. The committee has to convene an extraordinary general meeting if one-fifth of the members requests the convocation of such a meeting.

F

Fair hearing

Prior to any exclusion from the association, the member in question is entitled to a fair hearing, i.e. they will be given the opportunity to express their view. A fair hearing must also be granted for other sanctions, e.g. a disciplinary punishment.

Falsification of documents

If a document of legally significant content is altered or misrepresented, this may be criminal forgery or false certification. Changing the minutes without the consent of the parties involved may constitute falsification of a document.

Family members

Associations may stipulate reduced contributions for families in their articles of association and determine that each family shall have a certain number of votes.

Federation

An association with different sections or sub-units is often called federation. The umbrella organisation (central federation) consists of several associations or sections. Federations can be organised as associations.

Financial auditing

Audit, auditors

Financial authority

The articles of association and, if applicable, the commercial register entry indicate the authorised signatories among committee members. In addition, the rules of operation shall specify who has the authority to spend and commit what amount of funds within a certain period. The limitation of the spending authority, for instance by joint signatures or board decisions, ensures that only authorised withdrawals can be made from the association's account.

Financial statements

The financial statements are prepared as per the end of the association's business year. They include an income statement and a balance sheet. If provided for by law or the articles of association, the accounting records and the annual financial statements are submitted to the auditors for review before the general meeting. Together with the annual report (management report), the annual financial statements must be submitted to the general meeting for approval. This approval relieves the committee (discharge).

Flag

The flag is a time-honoured club emblem which promotes the members' identification with an association. Flags have a long tradition especially in sport clubs and music associations. At public events, they are carried by the ensign, who is specifically designated for this office. The consecration of the flag is an important act in club life. Flags often have a place of honour in the clubhouse and a place of their own in the association's history.

Foreign nationals

The freedom of association also applies to persons who do not have a Swiss passport, i.e. they are allowed to join associations and set up associations. Associations provide great possibilities for integration.

Formal error

A formal error exists, for instance, if not all members receive an invitation to the general meeting or if an invitation indicates an incorrect date or place. Formal errors can be a reason for the legal challenge of a resolution.

Foundation

Like associations, foundations are legal entities. They often provide funds for charitable institutions. They are governed by the Civil Code (CC) in Articles 80 to 89bis. Foundations are not people-oriented, they are capital-oriented. A foundation is not based on members but on foundation capital dedicated to a specific purpose. The Board of Trustees makes sure that the foundation's purpose is pursued. Similar to the executive committee of an association, the Board of Trustees is responsible for the management of the foundation. Foundations are supervised by the cantons or the federal government. A distinction is made between operational foundations and grant-making foundations. An operational foundation does not fund projects by third parties. It invests its funds in projects that it initiates and implements itself. In practice, many foundations perform both operational and grant-making activities. Swiss Foundations (www.swissfoundations.ch) is an association of grant-making foundations in Switzerland.

Foundation directory

Many foundations manage large fortunes and fund targeted projects within the scope of their purpose. The foundation directory shows which foundations are suitable for which funding purposes. There are cantonal directories and a federal foundation directory.

Foundation meeting

Founding an association

Founding an association

The basis for the foundation of an association is the intention of several persons to choose the organisational form of an association to achieve a common goal. In order to establish an association, a founding contract, founding members and a foundation meeting with the stated intention to found an association and the approval of written articles of association are necessary. The articles of association shall describe the purpose, the means and the organisation of the association. It is sufficient if two persons are involved in the foundation. The minutes of the foundation meeting establish the association as an independent legal entity, i.e. as a legal person. The association attains its capacity to act as soon as its bodies are appointed, i.e. once the committee is elected. An association can consist of the committee alone. However, the articles of association may also provide for a higher minimum number of members. An obligation to register in the commercial register exists only for associations that engage in commercial activities.

Founding minutes

The founding minutes provide information about the persons present at the foundation meeting and the founding act, i.e. the decision to jointly establish an association. It confirms the approval of the articles of association and the election of the committee (and the auditors, if applicable). The articles of association must be signed if an entry in the commercial register is planned; the founding minutes contain the names of the founding members and are signed by the person taking the minutes and by the chairperson, if applicable.

Free membership

Members may be exempted from paying membership fees, for instance, because they are contributing or have contributed a lot to the association or because it is an honour for the association to have a certain person as a member.

Freedom of assembly

The freedom of assembly is a fundamental right which is guaranteed in Article 22 of the Federal Constitution (FC). It contains the right to organise meetings and to participate or not to participate in meetings.

Freedom of association

There is a constitutionally guaranteed right to join together in associations. Article 23 of the Federal Constitution (FC) reads: "Freedom of association is guaranteed. Every person has the right to form, join or belong to an association and to participate in the activities of an association. No person may be compelled to join or to belong to an association." This right also applies to foreigners in Switzerland. As a special form, the Federal Constitution mentions the right to form professional associations, which refers to the right of employees and employers to join together in order to protect their interests. Apart from the freedom of association, the Federal Constitution also guarantees the freedom of assembly and the freedom of expression and information (Federal Constitution, Articles 16 and 22).

Freedom of opinion

The freedom to form an opinion and to express one's opinion belong to the fundamental rights also in the context of associations. These freedoms may not be restricted, but they may be organised. Anyone who wants to comment on a topic in the general meeting must comply with the rules of negotiation.

Function

The responsibilities that are distributed to different members of the committee, such as chairperson, secretariat (administration, minutes), treasury, finances, public relations/advertising, human resources, commercial operations, membership contacts, projects, events and others, are called functions. The law does not prescribe any functions, they can be chosen freely. The committee members responsible for a certain function report to the committee as a whole, which bears the overall responsibility. The duties and responsibilities of the different functions are specified in a regulation (executive committee regulations). It makes sense to allocate functions according to the member's professional knowledge and experience.

Functional description / function diagram

Where several individuals join together to pursue a common goal, it is useful to clarify responsibilities and competencies. This object can be accomplished by means of a functional description, the rules of distribution of responsibilities or by functional specifications. These documents specify the name of each function, to which body or area it belongs, what the duties, competences and responsibilities of the person entrusted with this function are and to whom he/she has to report on their work, i.e. who is the supervisor. A function diagram lists all functions available in the organisation.

Functional specifications

The tasks, competencies and duties of a committee function or of employees are set up in the functional specifications.

Funding applications

Most foundations or government agencies have deadlines for funding applications or applications for subsidies. It is worth noting down these deadlines in the annual planning and to start early with the compilation of the necessary documents: Depending on the requirements of the sponsors, the funding application should be accompanied by documents such as the articles of association, the mission statement, concepts, project descriptions, budgets, financing plans, etc. Usually, the required information is indicated on the website of the respective organisation.

Funding association

Associations that support an institution with financial and other resources are called funding associations. Their purpose is to provide a legal framework and suitable bases for the financing and fulfilment of the association's purpose for the respective institution.

Funding obligation

The articles of association can state that in addition to the membership fees, members have to inject money into the association in case the funds are insufficient to cover the association's debts. In most articles of association, the obligation to make additional payments is explicitly excluded. Since 1 June 2005, the obligation to make additional contributions is no longer required by law but it may still be provided for in the articles of association, if necessary.

Fundraising

Fundraising is an important and demanding task for many associations, closely connected with public relations. Some associations have a separate function within the committee that is responsible for fundraising, while many larger associations delegate fundraising to external professionals. It is important to develop appropriate fundraising procedures for each association and to adapt them to the target audience, e.g. appeals for donations, collections, fundraising events, sponsorships, agreements with individuals who make regular financial contributions, requests to foundations and individuals and others.

Fundraising campaigns

Fundraising campaigns are being conducted to obtain funds. In this context, associations address potential donors directly or reach out to an extensive group of potential donors and provide them with selected information. Special events and projects are also suitable for such campaigns.

G

General meeting

The term “general meeting” is often used instead of “members meeting” or “association meeting”. In Association Law, the term does not exist. Here, the general meeting is called association meeting or members meeting.

Get it done session

The get it done session is a meeting format in which people meet in order to complete tasks together. Prior to the get it done session, the tasks are gathered and the time frame is defined. The potential tasks for a get it done session with management include preparing a budget, sending a mailing, cleaning up an archive, planning a social media campaign, etc. A get it done session can take place online or in person and lasts two hours or longer.

Good Governance

Original meaning: “good conduct of government affairs”. The term refers to a good guidance and control system of socio-political units, such as states or communities. Nowadays, the term is also used for the management of other organisations. For associations, especially for medium and large associations, management according to the principles of good governance is recommended, too. Good governance is based on three principles: transparency, balance of power and effectiveness.

Governing bodies

The governing bodies of an association act on its behalf: The general meeting as the supreme governing body, the committee as the managing body and the auditors in charge of verifying the accounts. The association as a legal entity acts through its governing bodies.

Group members

Member categories

Group of municipal associations

The term group of municipal associations refers to the joining together of various associations in a municipality. Such a group of associations is usually organised as an umbrella organisation for local associations. It stands up for the interests of the individual local associations and provides them with relevant information. An important function is also the coordination of different events in the municipality and the maintenance of a list of associations. A group of municipal associations is an important link between municipality and associations. Groups of municipal associations can also take on an advisory role for their member associations. They also go by other names such as interest group (IG) associations.

H

Handover of files

Members who step down from the committee shall hand over the files in their possession to the committee, allowing the committee to pass them on to the newly elected committee members. Personal notes should be removed and the files should be cleaned, sorted and handed over in their entirety.

Hearing of members

Fair hearing

Hearing, fair

Fair hearing

Home page

Website

Honorary member

Honorary membership is awarded to individuals who have made an outstanding contribution to the association. It is usually associated with an exemption from membership contributions.

Honorary office

The – usually unpaid – activity in the committee of an association is called an honorary office. Persons are elected for a certain period and for certain tasks to an (honorary) office. Honorary work is done during leisure time. Apart from the context of associations, there are honorary offices in other areas, e.g. in public authorities, schools or churches. In German-speaking countries outside Switzerland (Germany, Austria), the term is used for the entire range of voluntary work.

Honours

Honours are part of an association's tradition. People are honoured in different ways for their loyal membership or for their particular dedication and achievements. Some associations explicitly have honorary memberships.

Human resources

If an association has several employees, it makes sense to set up a human resources position as part of the committee. This position is responsible for personnel issues and the management of any commercial business. In principle, the entire committee must approve higher-level HR issues, even if there is an operational management. Such issues are the personnel budget and requirement profiles, payroll and promotion regulations, qualification measures, vacation and further training regulations, hierarchies, employee appraisals, personnel administration including social security. Within this framework, the operational management can fulfil its management duties towards the remaining employees.

Immoral purpose

If an association has a wrongful or immoral purpose, it will be dissolved by law. Regardless of how the purpose is described in the articles of association, the actual conduct of the association's executive bodies is what counts. Immoral conduct refers to behaviour that is contrary to accepted manners and the standards of morality. This applies, for instance, to a sect that excessively restricts personal freedom or an organisation with the purpose of obtaining kickbacks.

Income statement

The income statement provides details of income and expenditure and allows a comparison to the budget. The income statement shows whether the association records a profit or loss in the financial year (or during a certain business period).

Innovation

In the hustle and bustle of everyday life, it is difficult to find time for innovation and creativity. In order to implement new ideas, you need a rapid deployment force that organises itself on a project-by-project basis. Such a group needs a mandate, should be trusted by the whole team and should have a high level of competence. A clear briefing that states the goal to be pursued is crucial for the work of such a project team. There are many different types of innovation. For each of them, different skills and perspectives are required. Therefore, you need different people for each innovation project. Associations offer an advantage in this respect, because among their members there are often people from different backgrounds who can contribute their skills for a temporary commitment when they feel valued and part of a group.

Insolvency

If an association can no longer meet its financial obligations, it is insolvent. According to the law, this leads to the dissolution of the association. It may have to declare bankruptcy or petition for a moratorium.

Insurance

It is important to determine which of the following insurance policies should be taken out for which associations: liability, property, event, accident and social insurances. If third parties could be harmed by the association, a liability insurance is highly recommended. The insurance also fends off unjustified claims towards an association.

Interest group

The term “interest group”, abbreviated as IG, does not designate any legal entity. An IG can be organised either as an association or as an unregistered partnership.

Internal communication

The term “internal communication” refers to the communication between the committee, members, working groups and commissions. Its purpose is the optimisation of organisational processes (efficiency), the dissemination of information (transparency), the exchange of opinions (dialogue). Good internal communication increases the motivation of the participants and promotes integration within the association.

International association

An association that operates internationally must have its headquarters in one country and is subject to the laws of that country.

Invitation to a meeting

The invitation to a meeting indicates the place, date and content of the meeting. It makes sense to include an agenda and documents that allow participants to prepare for the meeting.

Invitation to the general meeting

Members shall be invited to the general meeting in due time, usually in writing. The articles of association may also provide for the invitations to be sent out by e-mail. As a rule, the articles of association set a deadline for sending out the invitation (announcement or convocation period). Where no deadline is stipulated in the articles of association, the invitation must nevertheless be sent out in due time to allow members to attend the meeting. The law speaks of proper announcement (usually two to three weeks are enough). Together with the invitation, the agenda shall be communicated. The announcement allows members to prepare for the meeting and to decide whether to attend the meeting or not. In many cases, the articles of association specify a deadline for the submission of agenda items.

J

Job description

If an association employs staff, job descriptions should be created that list each job's tasks, competences and its position in the organisation.

Joining an association

The articles of association determine the entry formalities, e.g. to whom the application for admission is to be addressed and which requirements have to be met in order to become a member of the association.

K

Kanban

Kanban is a simple (Japanese) planning method that makes it easier to complete work and collaborate. Kanban makes the individual steps and tasks clear and helps to avoid misunderstandings and ensures that no tasks are "forgotten". With kanban, teams work with a shared analogue or digital board on which each task is recorded with a Post-it note, which is then moved either to the left (to do) or right (done) as the work proceeds.

Keeping of the minutes

At the beginning of the meeting or assembly, the keeper of the minutes is appointed unless it is always the same person. The protocol serves as evidence of what matters have been discussed and what decisions have been taken. Keeping the minutes is a demanding task. Delicate protocol items are to be confirmed by the participants before the definitive protocol is drawn up. It is good practice to summarise what shall be written down in the minutes before the meeting ends.

L

Law

In the context of associations, "law" usually refers to the Civil Code (CC), which contains the Law of Association in Articles 60 to 79.

Law of equal treatment

Equal treatment of members

Lay committee

As committee members do not perform their function for a living and as they often do not have the same professional background as the employees (so-called professionals) of the commercial business, they are sometimes called lay people. However, as a lot of competence and professionalism is required for their office, this name is no longer adequate.

Legacies

Legacies are bequests, i.e. donations made by donors to the association for the time of their death in a last will (testament). These can take the form of real estate, valuables or sums of money. If the association is not exempt from taxes, inheritance or gift taxes will be charged.

Legal form

It is important to choose a legal form suitable for the association's purpose. In the case of an idealistic purpose without economic objectives, associations, foundations and, in some cases, simple partnerships are suitable legal forms. In the case of an economic purpose, limited companies, stock corporations, cooperatives or sole proprietorships are suitable legal forms. Our work aid "Different legal forms" provides an overview of the most important legal forms in Switzerland.

Legal person

A legal person is an independent legal entity, a corporation. It can establish rights and duties like a natural person and it acts through its bodies. If an association has been set up properly with a foundation meeting and articles of association, it becomes a legal entity and acts through its bodies, i.e. the general meeting and the committee.

Legal personality

The association acquires legal personality with its lawful foundation, i.e. as soon as the founding members have held the foundation meeting and approved the written articles of association. From that moment, the association is a legal person and can establish rights and obligations. It has legal capacity to act as soon as its governing bodies are appointed. The legal capacity of the association ends with the association's complete liquidation.

Legal relationship

The relationship between an association and its members is a legal relationship, which also applies the relationship between committee members and the association. A legal relationship is a relationship between parties that is shaped by the law and the articles of association.

Legal transaction

Joining an association is a legal transaction. By joining an association, rights and obligations are established.

Letter of recommendation

Occasionally a letter of recommendation will be issued for work with the committee. In any case, a certificate should be provided for outgoing committee members, which shows the function the person leaving the organisation occupied over what time. Salaried employees are entitled to a letter of recommendation.

Liability insurance

In order to avoid the unwelcome payment of damages, the association should take out liability insurance in accordance with the association's field of activity and the risk implied. Some insurance companies offer special conditions for associations.

Liability of governing bodies

Those who act in their capacity as members of a governing body, e.g. as committee members, create a commitment for the association through their actions. The association is responsible or liable for the legal transactions, which its governing bodies enter into, and for their conduct in general. It is also liable for any culpable conduct of its governing bodies towards an injured person. However, if a member of a governing body causes damage, he/she is personally responsible for his/her culpable conduct, too.

Liability of the association

The term liability is used in connection with the performance of a contract as well as the obligation to pay damages for harmful conduct. The association is liable for the legal transactions of its bodies, and also for harmful conduct on their side, provided it is culpable and unlawful and leads to a material, monetary damage or intangible injury. In these cases, the association is responsible and must stand up for the financial consequences. The association is exclusively liable with its assets, unless otherwise stipulated in the articles of association. A distinction must be made with regard to the liability of the bodies towards the association. The liability of the bodies of an association arises from the legal relationship between the person in a certain function, e.g. a committee member, and the association.

Liability of the committee

The executive committee is liable to the association for diligent and correct management. Once the general meeting has granted the discharge (relief of the committee), the committee is relieved from its liability for the past year. However, this only applies to those activities that have been disclosed to the general meeting. By granting the discharge, the general meeting declares to waive any liability claims against the entire committee or individual committee members. If committee members intentionally or negligently harm the association (culpable violation of their due diligence), they are personally liable for the damage. There are two special cases: liability for OASI contributions and VAT. If an association has employees, it is liable for the payment of the contributions according to article 52, OASI law. If it is subject to VAT, it is liable for the taxes due. The committee members are also personally liable if they cannot relieve themselves, which is difficult in this particular case.

Liability to pay taxes

As a principle, associations are subject to taxation. However, upon application, they may be fully or partially exempted from taxes. Taxation is levied at the place of the association's registered office. Profits are taxed at the federal and cantonal levels; capital is taxed at the cantonal level only. Associations are taxable for VAT if their turnover exceeds CHF 100,000. In the case of sports and cultural associations that are managed on an honorary basis as well as non-profit organisations, the threshold is CHF 250,000. Please note: VAT is excluded from tax exemption.

Liquidation

Once the dissolution of an association has been decided, its assets will be liquidated, i.e. liabilities and assets will be specified and debts settled or receivables collected as far as possible. The liquidation is usually carried out by the committee. The remaining assets are used in accordance with the articles of association; usually they are passed on to a related institution. In the absence of such provision, the general meeting or the committee shall decide on their use. If this is not possible, the surplus falls to the community or to the public sector. After the liquidation, the legal personality of the association expires. If the association is registered in the commercial register, the entry must be deleted.

List of associations

In contrast to Germany and Austria, in Switzerland no list of associations is kept by state authorities. Many communities keep a list of the addresses of local associations on their website.

List of members

The association maintains a list of members or a member file which contains the most important information about individual members (member data).

Lobbying

Lobbying is the representation of interests in politics and society. Through lobbying, interest groups (lobbies) try to influence politicians by cultivating personal relationships. In addition, they influence public opinion through public relations work. Nowadays, lobbying can be an effective tool for associations, too.

Lobbying work

The term refers to the attempt by interest groups (lobbies) to influence decision-makers by cultivating personal connections. An association can and should engage in lobbying.

Lottery Fund

The Lottery Fund is a fund from which the governments of the Swiss cantons appropriate money to support cultural, sporting or charitable organisations. Applications must be addressed to the lottery funds of the individual cantons.

Loyalty

Members have a loyalty obligation to the association. They violate the duty of loyalty if they damage the interests of the association. This may lead to the exclusion from the association.

M

Mailing costs

Depending on the type of association, spending on printed matter and mailing accounts for a large amount in the books of an association. Even small amounts should be properly recorded and documented.

Main motion

In the general meeting, motions from the executive committee as well as motions from members are treated. The main motion deals with the main point of a topic, e.g. new premises shall be rented at another location. The counter motion might say that a larger room should be rented. An amendment motion on the main motion would be the request to renovate the existing premises. Counter or amendment motions may be submitted on all motions during the general meeting.

Majorities

In general, a distinction is made in polls or elections between an absolute, relative (or simple) and qualified majority. However, the terms are not used consistently. The articles of association determine what type of majority should apply and what the basis for its calculation is. In the absence of a corresponding provision in the articles of association, an absolute majority, i.e. the majority of the votes present (for example, 21 votes if 40 members are eligible to vote) is required. In this case, all votes must be counted, including invalid votes and abstentions. An absolute majority can also be calculated based on the valid votes cast. In the case of a relative (or simple) majority, a motion is adopted if the number of votes in favour exceeds the number of votes against the motion; abstentions are not counted. A qualified majority, on the other hand, is provided for particularly important matters (such as changes to the articles of association) and requires more weighty approval than just the majority, e.g. two thirds or three quarters of valid votes. The articles of association may also determine that very important votes or circular resolutions shall be passed unanimously. Here, too, it should be determined whether unanimity refers to the members present or to all members (universal meeting). The articles of association should also regulate what to do in the event of tied votes. In most cases, the chairperson shall cast the deciding vote. If this is not the case, the motion is rejected because it has not achieved a majority.

Majority of votes

Majorities

Management

The committee is the executive body of an association. It is entrusted with the association's management and/or the management of its commercial activities. It is responsible for managing the association in accordance with its purpose, to use the funds wisely and to make sure that an appropriate organisation is in place. It also performs personnel management duties. Where the association is engaged in commercial activities or has an administrative office, the management task is limited to the development and monitoring of strategic guidelines for all matters and to the direct supervision of the executive management.

Management report

Annual report

Mandatory provisions

Mandatory provisions are provisions of the law, which may not be changed in the articles of association. They take precedence over provisions in the articles of association that might deviate from the law. In the law, they are emphasised by the term "by law".

Marketing

The goal of successful marketing in the non-profit sector is to maintain a good image both internally and externally. Marketing helps to attract members, to promote the association and to maintain a good reputation (the image). This in turn is the basis for raising funds to achieve the association's objectives. Networking and lobbying are important elements of marketing.

Means

Association's funds

Media

Media such as newspapers, radio, television and the internet represent the public. Media work may be unfamiliar for many associations, however in some instances, it is important. Regular contact with the media can be very useful, particularly in the local environment. Local newspapers announce the dates of events or report on special events from the association's life. It is advisable to appoint a contact person for the media.

Media conference

A media conference should only be convened for extraordinary events that are of interest to a broad public. In this case, journalists from newspapers and local radio stations are invited. These days, journalists are under a lot of stress like everybody else and attend media conferences only based on personal contacts and invitations.

Media relations

Media such as radio and television are undoubtedly of great importance in our society. Even associations have to do occasional media work, preferably in the local media. This usually happens through media releases. Media conferences only make sense for very important events.

Meeting

Members meeting

Meeting of members

Members meeting

Member categories

An association may provide for different membership categories in its articles of association. The names of the individual categories are not uniform and must be explained in the articles of association. An association may also provide for one type of membership only. In many associations, active members actively participate in the association's events and tasks and pay the full membership fee. In other cases, they may be exempt from contributions precisely because they actively participate, for example, in a cultural association. Passive members do not or do no longer use the association's facilities. At most, they pay a reduced membership fee. If they are also excluded from voting rights, they are not members in the legal sense of the word, but rather persons close to the association. Certain members may be exempt from paying membership fees, for instance, because they are working hard or have done a lot for the association. Sponsors usually pay more than the stipulated membership fee. Honorary members are fully or partially exempt from the obligation to pay contributions. Collective members are several persons (a family, for instance) or a legal person who pay a special contribution and are usually represented at the general meeting by one vote. The articles of association may stipulate different fees and rights of use for each member category. The respective articles of association may define their own categories or provide for other regulations than those mentioned here. Since, in principle, all members have the same rights and obligations, a derogation from this principle must be regulated in the articles of association.

Member relations

It is important to stay in contact with the association's members regularly. Invitations to special events, an attractive fringe programme accompanying the general meeting and regular information about the association's activities keep members interested in the association.

Members

Membership

Members meeting

The members meeting is the supreme and most important governing body of an association. It usually takes place once a year (ordinary or statutory meeting). The members meeting is the legislature of the association. It issues and amends the articles of association, elects the committee and appoints other statutory bodies (such as auditors) and sets up working groups and commissions. It supervises the committee by reviewing and approving (or rejecting) the annual report (management report) including the annual accounts. With the approval, the meeting grants discharge to the committee. Depending on the articles of association, it may be responsible for other matters that have not been transferred to another body. The members meeting can also resolve the dissolution of the association. Members must be invited in due time to the meeting and are entitled to submit motions. They are allowed to speak on agenda items, take part in discussions or make counter motions. Members may themselves request the convening of a general meeting. Under the law, it is sufficient if one fifth of the members request an extraordinary general meeting.

Members' journal

Many associations issue their own journal, or nowadays regular electronic newsletters, to keep their members up to date and to reach other persons who might be interested in the association's activities. A well-made journal or an interesting newsletter can also be used for fundraising purposes.

Membership

An association is a group of people organised for a joint purpose. Membership refers to the legal relationship between members and the association. Depending on the articles of association, the general meeting or the committee decides on the acceptance of new members. Members have rights and obligations. They may leave the association and must observe the notice period according to the articles of association. If no notice period is specified in the articles, the law provides for a period of six months at the end of the business or calendar year.

Membership administration

The membership administration includes the administrative part of membership relations such as address management, maintaining the list of members, mailing of printed matters, managing entries and departures, collection and booking of membership fees, issuing membership cards and maintaining the archive. Depending on the size of the association, you can find suitable software for membership administration.

Membership card

Membership cards are issued primarily by professional associations or by associations that offer reduced services or rights of use for their members.

Membership data

All notes, addresses, file entries, files in the computer and files including photos referring to members and containing information about them are data. They are protected and may not be passed on without the consent of the persons concerned (data protection).

Membership fee

Membership fees are used to cover an association's expenses. They form part of the association's finances. If membership fees are charged, the articles of association must include a respective provision. The amount of the membership fee may be determined by the general meeting. In other cases, the articles of association only mention a maximum amount and the committee is authorised to set the effective amount as needed. This procedure is especially popular with large associations.

Membership obligations

Upon entry into the association, members accept the articles of association and commit themselves to protect the interests of the association (loyalty) and to pay membership fees (liability to pay contributions). The articles of association may provide for further obligations, such as the obligation to accept an office or to attend the general meetings. In case of a breach of membership obligations, sanctions, i.e. penalties may be imposed if provided for in the articles of association.

Membership rights

Members have the right to attend the general meeting and to participate in voting and elections as well as the corresponding discussions. In addition, they have the right to request an extraordinary general meeting together with a minimum number of other members. Members may have special rights of use, such as the right to reduced or free benefits from the association's services offered. The right to leave the association is an important right held by members of an association. This right applies in particular if the association changes its purpose.

Memorial donations

Associations that are mentioned in obituaries for donations in memory of the deceased should inform the bereaved family about the amounts received and express their gratitude to the donors.

Merger of associations

The integration of two or more associations into one association is referred to as a merger and is subject to specific rules in accordance with the Merger Act. Either one association is integrated into another one, or a new association is formed. The basis for the merger is a written merger agreement; it requires the approval of the general meetings with a qualified majority of three-quarters of the members present. All assets and liabilities shall be transferred to the new entity. The members of the merging associations shall become members of the new or the surviving association, if they wish.

Migros Culture Percentage

The Migros Culture Percentage is a voluntary initiative by Migros, incorporated in its articles of association that demonstrates the company's responsibility towards society. Migros is committed to providing a wide access to culture and education for the general public, allowing the company to interact with society and empowering people to participate in social, economic and cultural changes. Key elements of this commitment are culture, society, education, leisure and economy.

Militia system

The Swiss militia system refers to a (political or military) system, which is essentially carried by part-time civil offices at the national or local level.

Minimum age

There is no prescribed minimum age for membership in an association. Minors (under age 18) capable of judgement can join an association without the consent of their parents. However, if the membership has financial consequences beyond the means of a young person, minors need parental consent. If an under-age person is to be elected to a committee function, the approval of the legal representatives is necessary because the committee office carries a special responsibility and can imply liability issues.

Minimum number of members present

Some articles of association stipulate that a certain minimum of members must be present for the general meeting to pass valid resolutions. The committee can also define a minimum number of members present and thus its quorum. If there are not enough members present, in many cases the only option is to break off and postpone the meeting.

Minors as members

Minimum age

Minutes

The minutes document the events of a meeting concisely and in written form. They record which members were present or absent and describe the discussed agenda items. They help participants remember the discussions and resolutions of a meeting at a later time and serve as a planning and control instrument. They answer the following questions: Which decisions were taken? What was the number of votes for and against each motion? Who is responsible for doing what by when? The minutes should be sent to all members (present and absent) immediately after the relevant meeting. They must also be clear even to those who did not attend the meeting. The minutes must be accurate because they form the basis for the contestation of decisions. The minutes are called a record of resolutions if only the decisions of the committee or the general meeting are recorded in writing. However, those who voted against the resolution are entitled to have their position recorded, too. In addition, there are also more comprehensive protocols that describe the course of the debate or list the exact wording (verbatim records or full protocol).

Misappropriation

Misappropriation is unlawful conduct and will be punished. Misappropriation is the act of finding and keeping a thing or an asset without being entitled to keeping it. Embezzlement, which is also punishable, is something else: Anyone who appropriates an asset entrusted to him commits embezzlement. This includes the act of taking cash from the cash register without authorisation.

Mission statement

The mission statement describes the values on which an organisation is based. It provides guidance, both internally and externally, and answers the following questions: Who are we, what are we doing, why are we doing it and how are we doing it? Just as important as the final document is the joint development of the mission statement (mission statement process). It is this process that really benefits the organisation. A successful mission statement should be suitable for everyday use.

Mixed purpose

If an association has both an economic and a non-economic purpose, its purpose is a mixed purpose. If the economic purpose is subordinate to the ethical purpose, the form of association is permissible.

Model articles of association

It may be helpful to use the articles of association from other associations as a template when setting up an association. However, it is advisable to check them very carefully and to adapt them to the requirements and needs of the specific association.

Model Release

A model release is the written legal permission, usually signed by the person depicted in a photograph, which gives the photographer or the association permission to publish the image.

Motion

The committee or individual committee members may submit agenda items to the general meeting. The motions of the committee should be sent together with the agenda and the invitation to the general meeting to allow members to prepare for the meeting and put forward their own motions on submitted agenda items. All members have the right to submit motions to the general meeting. A motion either proposes a specific topic for consideration or requires a vote on a particular issue. The articles of association regulate the submission deadline, i.e. they specify a deadline by which the agenda item must be submitted. The right to submit a motion is an important right held by members of an association. A distinction is made between motions that relate to the content of the agenda items (subject motions) or motions that relate to the procedural organisation of the meeting (procedural motions). Counter or amendment motions may be submitted on all motions and agenda items during the general meeting.

Motion to reconsider

If a decision has been taken, a motion may be submitted to reconsider that decision. This may be useful, for example, if the decision is unlawful, if new aspects have become known, or if, at a later stage, another decision has been taken that is incompatible with the first one. If a motion to reconsider is approved, the matter is voted on again. The result may be different or the same as the first vote.

Motivation

To ensure that the association's members and committee members remain motivated is an ongoing task for associations. For people to get involved, good internal communication and a culture of appreciation are important.

N

Name

Every association needs a name to be identifiable and distinguishable from other associations. The name is usually indicated in the first article of the articles of association. A change of name therefore requires the approval of the general meeting to change the corresponding article. It is not mandatory for the legal form of the association to be part of the name. Also allowed are names like interest group, association, club etc.

Networking

What used to be called connections (or in Switzerland "vitamin B": "B" stands for "Beziehungen", the German word for connections) is called networking today. Maintaining relationships with different people and making useful contacts is an important part of belonging to an association. Personal relationships help to make the association known to more people and to recruit new members, and they also serve fundraising purposes. vitamin B provides opportunities for networking among committee members from different associations.

Neutrality

Associations often state in their articles of association that they have no political or religious affiliation. That means they do not want to be associated with a political tendency or religious organisation. However, such a clause does not mean that an association should not advocate its own convictions and purposes. Other associations are expressly oriented towards a certain political or religious ideology. They are not neutral.

Non-economic purpose

Ethical purpose

Non-profit organisation

The abbreviation for non-profit organisation is NPO or possibly NGO (non-governmental organisation). The NPO addresses a social concern and does not primarily pursue commercial goals. Many NPOs are organised as associations. In contrast to the private sector and the public sector, the NPO sector is also called the third sector. It would be more correct to call NPOs “not-for-profit organisations”, since a NPO does not pursue any profit. Surpluses are allowed but will not be distributed to members or the management.

Non-profit status

Associations are recognised as non-profit organisations if their activities are mainly directed towards improving the welfare of third parties and do not serve the members’ own benefit. Upon application, non-profit associations may request tax exemption from the cantonal tax authorities. Self-help organisations, professional associations or sports and leisure clubs are not “non-profit” as defined by fiscal legislation. The Zewo quality seal for charity organisations is awarded only to associations with a charitable purpose.

Number of associations in Switzerland

In Switzerland, there are an estimated 100,000 associations. Since only some of these associations are registered in the commercial register, there is no precise information available.

O

Obligation to pay contributions

Where the articles of association provide for the payment of contributions, which is usually the case, members are obliged to pay them. Without a respective provision in the articles of association, no membership contributions may be charged.

Obligation to register

In Switzerland, only associations that engage in commercial activities or are subject to audit requirements must be registered: commercial register. The setting up of an association is legally valid as soon as written articles of association are available and the governing bodies have been elected.

Observance

Customary rights apply within the context of associations, too. If certain things have been done for a long time in a certain way, without being specified in the articles of association, one speaks of observance, which has the same meaning as common practice or usage.

Obstruction

Disruptive behaviour during the general meeting is called obstruction.

Office

Function

Official handover

Departing members of the committee shall ensure that the committee is well informed about their activities. If requested, they shall be available to give information to their successors and introduce them to their new function.

One vote per person

The person-related nature of associations includes, among other things, the right to one vote per person: All members have the same voting rights. However, different regulations in the articles of association are permitted.

Online meeting

Pursuant to the Swiss Federal Council's Ordinance 3 on Measures to Combat the Coronavirus, associations were permitted to hold General Meetings online or pass resolutions in writing until 31.12.2022, even if this is not provided for in the Articles of Association. Pursuant to the Ordinance, it was not permitted to combine the two different methods of implementation. These exemptions granted by the Federal Council ceased to apply on 01.01.2023; General Meetings must now again be held in accordance with Articles of Association. This means that General Meetings are allowed to be held online or in hybrid format if permitted explicitly by the Articles of Association.

Open ballot

In contrast to the secret ballot, the open ballot or poll shows clearly who is voting for whom or for what. This should be the norm in associations.

Opening an account

If an association wishes to open a cash account in its name, it must fill out a corresponding form with the post office or the bank and submit this form together with the founding minutes, the articles of association and the names of the authorised signatories.

Operative management

The management strategy is implemented at the operational level of the commercial business or the administrative office. Their managers are entrusted with the operational management.

Organisation chart

The organisation chart shows who works in which position/function for the association. It graphically displays the ranks of the different positions, to which area they belong and the relationship among the organisational units.

Organisation of the association

The committee is responsible for the management of the association. To accomplish the association's tasks, a suitable structure and organisation of the management is necessary. In many cases, if the workload of the committee is unmanageable and if their financial situation allows it, associations set up a secretariat or an administrative office. Large associations create sub-units with different degrees of competence. There are associations with sections at the local and/or cantonal level and an umbrella organisation at the federal level.

Organisation of the executive committee

As a rule, the articles of association contain provisions stating the responsibilities of the committee. The committee can make rules of procedure or issue regulations. These regulations must be in accordance with the articles of association. They describe the division of responsibilities and the assignment of competences and explain who is responsible for what. They define the financial competence, for instance, and determine who can sign contracts and who can withdraw what amount from the association's accounts. When entered in the commercial register, these regulations also take effect externally.

Organisational development

Organisations and their environment are constantly changing. Organisational development is a method by which change processes are carried out. The involvement of all participants and a well-planned step-by-step approach are essential for it to succeed. The goal of organisational development is to keep the organisation viable and adaptive, to eliminate dysfunctions and obstacles and to facilitate learning processes. Organisational development makes use of the knowledge that exists within the organisation. It is above all a management task and is often carried out in cooperation with professional experts.

Organising committee

Organising committees are formed for specific occasions or events. Depending on the occasion, they are composed of members of the executive committee, active members of the association, employees and other interested persons. Often, representatives of the local government, the parish or other organisations have a seat on this committee as well. The organising committee has its own budget and receives instructions on what to achieve with the event.

Outsourcing

If the committee reaches its time limits and if the budget allows for it, administrative activities or parts thereof may be outsourced to companies or non-profit organisations: Accounting, shipping, membership administration, editing of the members' journal. Before outsourcing any of these activities, costs and benefits must be carefully weighed.

Over-indebtedness

If an association is no longer able to pay its liabilities or if it can no longer cover its debts with its own funds, it is over-indebted. If it becomes insolvent, this can lead to its liquidation or bankruptcy. Both events result in the dissolution of the association.

Overtime / Extra hours

Overtime refers to working hours that exceed the contractually agreed working hours. Overtime is compensated by remuneration (salary + extra pay) or time off. The extra pay for overtime can be excluded in the contract. Extra hours accrue when working hours exceed the statutory maximum working time (45 hours per week). Extra hours have to be compensated by remuneration (salary + 25% extra pay) or time off (hours). In this case, the extra pay cannot be contractually excluded.

P

Paid work by the committee

Work of the committee is usually not paid. If individual members of the committee contribute considerably more time and effort than usual, if they contribute more work than the remaining members of the committee, and if they contribute their specific expertise and professional experience in a way that allows the association to do without paid employees, the question of remuneration arises. If a remuneration is paid, it is important that the payment is based on a precise mandate and that the expenses are reported in the accounts of the association. If no honorary member is available for one of the responsibilities of the committee and if sufficient funds are available, a person can be employed and compensated under a mandate. This person will not automatically become a member of the committee, unless he/she has been elected. However, the Zewo quality seal is awarded only to associations whose committee members provide their services to a considerable extent on an honorary basis.

Panel

Work groups

Participation

Participation (from Latin “pars” = part and “capere” = to appropriate, to take) means to take a share of something, to take part in something. Successful participative cooperation not only leads to more sustainable solutions but also promotes trust among the participants. Within an association, participation only works if the executive committee makes it clear that it really appreciates members’ ideas and suggestions. There has to be a clear will to promote participation within an association: an appropriate budget, a defined time frame, and support from the executive committee are necessary. The participative approach provides broader support with regard to an association’s work. Participants are often multipliers who tell others about their ideas and experiences – great advertising for an association! Participation is not limited to the members of an association. Outside parties, such as young people or senior citizens, experts or people with unconventional ideas, who help develop a project, may also make interesting contributions. Cooperation with other associations or organisations also constitutes a form of participation if both entities are equally involved.

Participation rights

For associations, which have an intrinsically democratic structure, participation rights have a central place: They give members the opportunity to contribute to the decision-making process and to take part in shaping the future of the association. Members have the right to attend the general meeting, to elect the association’s governing bodies and to vote on subject matters. Depending on the association’s activity, participation rights also include the right of members to use the association’s facilities and to participate in the association’s events.

Passive member

Member categories

Passive voting right

Voting rights

Patronage committee

A patronage committee is put together to work on attaining more prestige and publicity for a project or an association. The members of the patronage committee do not have to be members of the association; they back the purpose of the event or organisation with their name. They fulfil above all representational duties and are not active themselves. It is important to keep them informed and to be in contact with them regularly.

Pecuniary obligations of members

The articles of association can state that in addition to the membership fees, members have an additional funding obligation. If no such obligation is stipulated, members cannot be obliged to make additional payments to the association, apart from their membership fees.

Penalty

If membership obligations are violated, the association can award a penalty, for instance a fine, an admonition, a suspension or exclusion. Penalties must be provided for in the articles of association.

Pending items list

The pending items list helps the executive committee to manage its matters on a day-to-day basis. It contains a list of what to do, who should do it, when to do it, and who to report to after completion of the task (what, who, by when, report to whom).

People-centeredness

Associations are organisations centred on persons. The focus is on people and not on capital as in the case of foundations or stock companies.

Performance evaluation

Employee appraisal

Personnel management

If the association engages in a commercial business, the operative management is responsible for personnel management. Nevertheless, in its role as superior and employer, the committee is responsible for managing the commercial business. It is advisable to delegate this task to a human resources department.

Place of jurisdiction

If legal proceedings are instituted against an association, the domicile of the association shall be the place of jurisdiction (place of the competent court).

Political party / Political association

In Switzerland, political parties are usually organised as associations, as the democratic structure of the association is well suited for this purpose. The parties determine in their statutes who shall be accepted as members. Legal persons are not eligible. Unlike other countries, Switzerland does not require political associations to be registered in a public register.

Postal vote

Written resolution

Power of attorney

A power of attorney is an authorisation to act on another person's behalf. However, the authorising person is responsible for and bound by the authorised person's actions. The power of attorney may be granted verbally or in writing. It may either be limited to one business transaction only or it may be comprehensive.

Practice

Observance

Preamble

Associations may include a preamble – an introduction or preface – in their articles of association. The preamble serves as a guiding framework for the articles that follow. It may contain values, ideals, convictions, and motivations of the association and provide a linguistic contrast to the dry legal language of the articles of association.

Premises of an association

Associations need premises for their regular meetings, activities or events. They can either use a room in a restaurant or a community centre, or they rent or own a place that they set up and use at their own discretion.

Press kit

For special occasions to which the media are invited, a press kit will be prepared. It contains the most important documents for the media representatives, including a list of contact persons. The texts should be informative and concise and the photo material easily usable. Press kits can be given out at an event or delivered to the media representatives on request.

Principle of collegiality

Similar to the Federal Council, the principle of collegiality applies to the association's committee, too. It refers to the collective responsibility of committee members to work towards the interests of the association and to support each other. It consists of collegial and loyal interaction among the members of the committee and respect for the contribution of each committee member, as well as necessary factual criticism and the thorough discussion of subject matters. When communicating the resolutions of the committee, the individual committee members should support majority decisions loyally, even if they voted against those decisions. The principle of collegiality is a prerequisite for joint efforts and shared responsibility of the association.

Procedural motion

Points of order relate to the proceedings of a meeting: changing the order of agenda items, secret ballots, restricting speaking time, aborting a discussion, rejecting business, returning to previously discussed business, postponing or aborting meetings, etc. Points of order made be submitted at any time and are voted upon immediately.

Procurement of funds

Fundraising

Professional associations

Members of a specific professional group are organised in professional associations. These associations represent the professional interests of their members externally (e.g. recognition of professional qualifications, quality assurance or training standards, economic standing, wage demands) and constitute an important element in occupational politics. As professional associations represent the interests of their members, they are not exempt from tax.

Professionals

Employees of an association are paid for their work and usually have a specialist training in the area in which they operate. In contrast, committee members hold an honorary office and can have a different professional background.

Profile requirements

Board members should have certain skills, knowledge and experience or they should be prepared to acquire them. When looking for new committee members, it makes sense to create a corresponding profile and to define in detail which characteristics the new member should possess.

Programme of activities

The committee is accountable to the general meeting for the previous year. With the programme of activities, it presents its plans for the following year and shows how it intends to use the association's funds. The program of activities can also serve as a basis for the re-election of the committee.

Prohibition to speak

In a meeting, sometimes there are people who talk too much or are deviating from the actual topic and thus disturb the meeting considerably. If they don't comply with the exhortation to be brief or to come to an end, they may be interrupted by the chairperson. To be able to continue with the ordinary meeting, they may also be forbidden to speak. A more lenient measure is the speaking time restriction. Both measures can also be demanded from among the members present with a procedural motion.

Proof of donation of time

DOSSIER OF VOLUNTARY WORK

Proof of time worked as a volunteer

DOSSIER OF VOLUNTARY WORK

Proper announcement

The general meeting must be announced in due time to allow members to attend and prepare for the meeting. The items to be discussed (agenda items) are to be clearly defined to allow members to form an idea about the scope of the topic and decide whether they want to take part in the meeting or not. If a member is excluded from the association, the name of the member concerned must be stated; however, in the case of elections it is not necessary to list the names of the candidates in advance. New candidates may be proposed even during the meeting.

Property tax

Depending on the cantonal tax law, associations must pay tax on their assets, provided that they are not recognised as charitable and therefore exempt from tax.

Protection of names

An association has a limited right to the protection of its name. If its name is used by another association, it may at most sue for injunction.

Provisions

Provisions may be made for expected obligations that cannot be accurately quantified, e.g. warranty cases, damage claims, repairs, litigation. Three conditions must be met: An obligation exists (mandatory), there is no financial equivalent, the obligation is probable. Provisions are part of the liabilities. Precautions for renovations, replacements, reorganisations, anniversaries, future projects, further education etc. are not provisions, but reserves. An association can form internal reserves for anniversaries, acquisitions, construction measures, etc. or reserves for payments to third parties: Donations received for a certain project. Reserves are part of the equity.

Proxy

Representation by proxy

Public relations activities

Public opinion is very important for associations. Through public relations activities, they build contacts and cultivate relationships with their environment and their members. The annual report, a regular column in the local newspaper and events are suitable means of public relations. It is important to consider which information and which details about the everyday life of the association shall be provided to which target group and what impact on these target persons shall be created. Any contact to the outside world, both personally and through the media, shapes the image of the organisation. Many associations have a separate function within the committee that is responsible for public relations.

Public Relations, PR

PR is a term used in business administration. It describes the relationships that an organisation maintains with its stakeholders. The term stakeholder refers to the beneficiaries of the organisation's services as well as the donors, the members and the subsidising authorities and institutions. The aim is to achieve a high profile, especially among sponsors, and a positive image.

Publicity events

There are many possibilities to make an association known to the public: participating in an trade exhibition, organising a try out day or participating in cleaning a local creek. For such actions to be successful, they must fit in with the objectives of the association, comply with the budget and take into account the personal and professional possibilities of the association.

Punishment

Penalty

Purpose

Association's purpose

Q

Quaestor

In Switzerland, quaestor is the once common name for the treasury, a committee function.

Qualified majority

Majorities

Quorum

The term quorum refers to the minimum number of members present at a meeting or a certain type of majority that is necessary to make the voting at that meeting valid. For especially important decisions, the articles of association may require a qualified majority, e.g. two thirds of members present or one third of all members.

R

Raffles

Raffles as well as lottery events are popular means to raise funds for an association. However, a permit from the municipality or the canton is required for holding a raffle. Collecting raffle prizes provides an opportunity to do some PR work for the association.

Recognition

Appreciation

Reconsideration

Motion to reconsider

Record of resolutions

The record of resolutions states the results of a meeting in writing: Resolutions (for important matters indicating the majority and minority votes), responsibilities, due dates and reporting lines. In contrast to the record of resolutions, the full protocol contains the exact wording of all votes (e.g. court minutes or parliamentary minutes). A common variety is the intermediate form, the summary protocol, which lists only the main points of discussion and the resolutions.

Recourse (internally)

Members can defend themselves, for instance against a decision regarding their exclusion, by filing a recourse. If the decision was made by the committee, the member's recourse shall be addressed to the general meeting. The matter may be brought before a court of law only when all internal possibilities are exhausted.

Recovery plan

If the association gets into financial difficulties because funds are scarce and the budgeted expenses are higher than the expected income, and if no other means are available, the association has to devise a recovery plan. It has to adjust the budget and/or raise additional funds. The recovery can consist of austerity measures or of measures to collect additional funds.

Recruitment of members

If an association wants to grow, it has to attract new members and inform them about its services. Depending on the type of association, different means are suitable for the recruitment of members: Campaigns and events, newspaper articles, brochures, newsletters or mailing printed matters. It is important to address potential members directly and specifically.

Recusal

Anyone who is affected by the outcome of a resolution from the general meeting or from the committee may not participate in the resolution but must recuse himself/herself. The same applies if relatives, such as spouses, parents, children, grandparents or grandchildren, are affected.

Registered office of the association

The seat of an association corresponds to its domicile. The seat is always a municipality. It can be chosen freely and is usually specified in the articles of association. If the articles of association do not specify a registered office, it is located at the place where its administration is seated. The registered office of the association may also be the domicile of the president or the seat of the administrative office, and thus change. In this case, it is called a non-fixed domicile. The registered office of an association is also the general place of jurisdiction and the tax domicile of the association. If an association has to register with the commercial register or wishes to do so, the registration takes place at the municipality of its registered office or at the relevant commercial registry office. The association's address (legal domicile) may be different from the registered office.

Registration

Obligation to register

Regulations

The executive committee may issue regulations for its executive management or for the administrative office and amend these if necessary. The regulations must not contradict the articles of association.

Regulations for persons depicted

It is recommended that the rights of use of the association to copyrighted material and the right to the image of the members of the association be specified in separate regulations. The drafting of such regulations is usually the responsibility of the Board, provided this is regulated accordingly in the Articles of Association. A regulation of the persons depicted governs the use of images in which members of the association are depicted and/or the use of such material by the association.

Regulations for photographers

It is recommended that the rights of use of the association to copyrighted material and the right to the image of the members of the association be specified in separate regulations. The drafting of such regulations is usually the responsibility of the Board, provided this is regulated accordingly in the Articles of Association. The regulations for photographers govern the rights of use by the association to copyright material created by members of the association, such as photographs, clips, illustrations, etc.

Relative majority

Majorities

Relief of the committee

Discharge

Religious association

In addition to the churches regulated by public law, there are many religious groups that are organised as associations. They are not considered charitable and do not benefit from tax exemption.

Removal of the committee

If the general meeting is not content with the committee's management, it can vote the committee out of office. Either all members or only individual members of the committee may be voted out of office. If no new committee members are available and the association cannot appoint permanent members to its governing bodies at the time of dismissal, the committee shall be dissolved. In rare cases, an administrator shall be appointed.

Remuneration for committee members

As a principle, committee members provide their services on a honorary basis. Many associations provide for a reimbursement of expenses or an attendance fee for committee members, but other forms of recognition are also possible, e.g. training courses, exemption from contributions. Other associations pay an hourly remuneration for the committee's work or certain activities for the committee. If committee members provide their specific expertise, a remuneration may be advisable. Any remuneration must refer to a clearly defined and limited mandate (paid tasks of the committee). Attendance fees and compensation in excess of the expense allowance are always subject to tax (salary statement) and may potentially be subject to social insurance. The Zewo quality seal is awarded only to associations whose committee members provide their services to a considerable extent on an honorary basis.

Replacement of the committee

Succession of committee members

Representation by proxy

In the context of organisations, the term representation generally means legally binding action for a third party. Any member of an association may be represented by a proxy in the general meeting if that is provided for by the articles of association. The committee may issue a deputising regulation for the members of the committee. However, the general rule is that only those who are present have the right to vote at meetings. When assigning tasks to the committee members, it is important to think of deputies for all functions, so that the committee can fully perform its duties even in the case of long absences of individual colleagues. The committee acts as executive body for the association. Its actions are legally binding for the association. The committee is responsible for the management of the association. It may delegate the management function to the administrative office, for example. In this case, the administrative office acts for the association on behalf of and instead of the committee. The administrative office's actions, like those of the committee, are legally binding for the association, i.e. the administrative office is responsible. Each committee member is entitled to represent the association externally and to enter into commitments that are binding for the association. If an association wants to prevent this, it must have itself registered in the commercial register and have the right of representation be specified there.

Resignation from the association

Complying with the statutory or legal notice period, resignation from the association must be possible at all times. Notice periods may not exceed six months. For important reasons (if remaining in the association is unacceptable), the member can resign immediately. Where members fail to pay their membership contribution, this does not automatically lead to the resignation or termination of the membership. A notice of termination or a letter of resignation or corresponding statutory actions are required.

Resignation from the committee

Even if the election is for one term of office, a member of the executive committee may resign from the committee at any time. However, the departing committee member must give notice of the resignation in due time and ensure an orderly handover of responsibilities.

Resolution

Both the general meeting and the committee can pass resolutions by deciding on a subject matter. A record shall be prepared of the resolutions that have been passed.

Responsibility

Within organisations, responsibilities are designated to different bodies or people. Responsibilities are either explicitly defined by a competent authority or the mandate results from the job description, the definition of powers and responsibilities, departmental processes, committee regulations or any other organisational basis. The clear definition of responsibilities is an important task of the management. A lack of clearly defined responsibilities leads to poor results and, in many cases, causes conflicts. A mandate is a contract type under the Code of Obligations (CO).

Retreat

For a retreat, the committee withdraws from regular activities to discuss a topic in depth. In contrast to ordinary committee meetings, the retreat takes place at a different location. The participants should have more time for dialogue and be under less pressure to take decisions. Retreats offer a great way to get to know each other better and to review the cooperation within the committee. If there are difficult decisions to be taken or conflicts to be resolved, it makes sense to call in an external moderator to support the chairperson. A retreat can also be organised with the participation of the administrative office.

Retrospective

The retrospective is a meeting format in which a brief review of a (sub)project is carried out following its completion. It focuses on a discussion of how the (sub)project went and what needs to be changed for the next one. A retrospective can be conducted online or in person. It lasts at least one hour.

Right of self-determination

Within the framework of legal and statutory provisions, associations are free to organise the association's affairs. They are autonomous and have the right of self-determination. Associations may decide whom to accept as members. However, in the case of associations with a particular dominant market position such as professional associations, there may be a right to acceptance, if the statutory requirements are met.

Right to form associations

Article 28 of the Federal Constitution (FC) guarantees the freedom of association and the right of employees to form organisations, to join them or to stay away.

Right to information

The general meeting and each individual member have a legally enforceable right to information towards the management of the association, if they can prove a legitimate interest (for example, to clarify whether they wish to submit a motion to the general meeting or to have access to the membership list for the purpose of convening an extraordinary general meeting). The association itself, on the other hand, has an interest in privacy and must comply with the provisions of data protection laws. This interest in privacy shall be weighed against members' interest in disclosure and, depending on how much weight it has, the member will receive only partial or no information.

Right to one's own image

Every person has a right to their own image, so they can decide whether, where, when it may be published in print or online. The person depicted must therefore give their consent, for example, by means of a so-called model release. Supplementary regulations concerning the content of images with regard to the right to one's own image of members and/or the use of such material by the association are, therefore, also important.

Right to vote

The right to vote is an important right held by members of an association. The election of committee members allows all members to have some influence on the management of the association. The term active suffrage refers to the right to participate in elections by voting. The term passive suffrage refers to the right of a person to establish him/herself as a candidate and to be elected (eligibility).

Rights and obligations

The members of an association have rights and obligations that may be enforced in court. Members have the right that decisions be taken correctly; they have the right to challenge resolutions that violate the law or the articles of association. The obligation of members to pay the membership fee can be enforced in court by the association.

Rights concerning the use of photographs on the internet

When publishing photographs on the internet, two rights are to be considered: the copyright and the right to one's own image (personality rights). The copyright arises automatically at the time of the creation of a work. Websites may be protected by copyright, e.g. the design, the code, the texts or the photos used. When publishing photos on its website, the association must make sure that they are allowed to use the photos (right of use). In addition, any publication of a photograph requires the consent of the person depicted (right to own picture). Attention: Anyone who publishes material from third parties (such as a PPT presentation) on their website may be sued for copyrighted photos displayed therein!

Role of employer

If an association has an administrative office or conducts a business or employs staff, it qualifies as an employer. The committee is taking on the role of employer. It is responsible for compliance with the applicable provisions of the labour law and the social insurance law. The personnel management is either responsibility of the human resources department or is performed by the management or the administrative office. The committee remains responsible for the personnel management concept and the management and supervision of the executive staff.

Rules of competences

It is very helpful to have a clear definition of who is responsible for what, in other words, if there are clear rules of competences. This applies not only to the distribution of tasks between the different functions within the committee, but also between the committee and the administrative office, the secretariat or the operation. Clear competency rules help to prevent conflicts.

Rules of operation

In the rules of procedure, the committee sets up rules that define its tasks and competences as well as the responsibilities of the entire committee, its different functions and its individual members. Depending on what is stipulated in the articles of association, the rules of procedure may also be issued by the general meeting.

Rules of procedure

The executive committee may adopt rules of procedure or business regulations for the organisation of its activities. These regulate and facilitate cooperation. Rules of procedure or regulations can be drawn up for all committees or executive bodies of an association.

S

Sanctions

The articles of association may provide for sanctions (penalties) for members who violate the interests of the association or its regulations.

Schweizer Spenden Spiegel

If you want to know which relief organisations are active in which field, you will find a collection of portraits in the Schweizer Spenden Spiegel. The guideline is available as a book, on CD or on the corresponding website.

Search for new committee members

Succession of committee members

Secretariat

The secretariat handles the administrative tasks of the association such as keeping the minutes of a meeting and maintaining member lists. It is managed by a committee member or by delegation through the administrative office. The corresponding committee function is also called secretariat.

Secretary

The committee member who keeps the minutes is called secretary. The department that keeps the minutes can also be called administration or secretarial office and may be responsible for other tasks such as archive management or membership administration.

Sections

Sections are units of a central federation or umbrella association. They can be independent associations or form a sub-unit of the central federation. The sections' autonomy (decision-making power) with respect to the umbrella organisation may vary considerably. It can be very limited or provide a great deal of independence. Some umbrella associations stipulate what the sections' articles of association should be like and define the appearance of their sections. Other associations give more freedom to their sub-units. An association with sections is called a federation. Sections can be referred to as bodies of the umbrella association.

Self-employed / employed

An employed person is a person who works in a subordinate position for a certain or indefinite period of time without incurring an economic risk (employment contract). A self-employed person is a person who works under his/her own name on his/her own account, is in an independent position and bears the economic risk himself/herself (order, contract work, mandate).

Seminars for committee members

vitamin B conducts regular seminars for committee members on subjects such as chairmanship, personnel, public relations, fundraising, finances, annual reports. The seminars offered by vitamin B are available exclusively for committee members working on an honorary basis.

Separation of powers

Associations, too, have different levels of responsibility: The general meeting as the supreme body entrusts the committee with the fulfilment of the association's purpose and/or the development, monitoring and operational implementation of the strategy. The committee either implements the strategy itself or delegates the implementation to the administrative office or the operational management. Where an administrative office or an operational management exists, the committee should not be involved in operational activities or the day-to-day business. A clear distinction between the powers and responsibilities of the general meeting and of the committee as well as those of the committee and of the administrative office makes the cooperation between these bodies easier. It is not advisable to have one person carry out two or more functions. Function descriptions support the function holders at all levels in the performance of their tasks. They must be adjusted periodically, preferably in discussions about the definition of competences. Such discussions create a common understanding of the respective tasks.

Service agreement

The service agreement regulates the relations between the public sector (municipality, canton, federal government) and an institution in a contract. It defines the mission, tasks and services provided by the institution/organisation and sets out the mutual obligations, the control mechanisms and financial contributions of the public sector.

Service clubs

Service clubs are organisations that aim to foster charity while providing their members with a network for their professional and social interests. Service clubs accept new members by invitation or proposal. New members have to meet the admission criteria. Examples of service clubs are Rotary, Lions and Kiwanis.

Service contract

Service agreement

Setting up an association

Founding an association

Signatory rules

The signatory rules (authority to sign, definition of powers and responsibilities) determine who is responsible for what kind of the association's affairs, who may make financial commitments to what amount and who may withdraw money from the postal or bank account. In general, each committee member is entitled to act for the association and to make commitments on its behalf. The signatory rules will only take effect with the entry in the commercial register. The Commercial Register Ordinance requires the designation of the names of the persons authorised to sign and the indication as to whether individual or joint signatures are required.

Simple majority

Majorities

Simple partnership

A group of people can join forces to pursue a common purpose, e.g. to organise a holiday trip. Such partnerships are subject to the provisions of the Swiss Code of Obligations (CO), in particular Articles 530ff CO. In the case of the simple partnership, all partners are personally liable. As long as an association is not fully set up, the persons who are joining forces form a simple partnership.

Social capital

Social capital arises from the willingness of people to cooperate with each other. In doing so, energies are created (social capital) that are beneficial for the community and that have an impact on the common good. The term was first used in the U.S. and gained new popularity in the early 1990s through research publications of Robert D. Putnam. Social capital includes trust, shared norms, mutual support and informal relationships in a society. In addition to human capital, manufactured capital and financial capital, it is the fourth asset of a society.

Social enterprise

In Switzerland, the term "social enterprise" is used for different forms of organisations, which are economic actors, but pursue a social goal and not the maximisation of profit. Social enterprises are primarily involved in work integration.

Social media

The term social media refers to digital media and technologies that enable users to share media content and to create media content individually or together with other users. The most popular social media platform at the moment is Facebook. Social media also include services like Google+, Twitter, Dropbox, Flickr, Instagram, Doodle, WhatsApp.

Social security

If an association plays the role of employer (i.e. it has paid employees), it needs to pay social security contributions (old-age and survivors' insurance, disability insurance, unemployment insurance, occupational old-age, survivors' and disability benefit plans as well as accident insurance) for the employees. If it fails to do so, the committee can be held accountable and, in the worst case, be obliged to pay, provided the association's assets do not cover the liabilities and the committee is at fault.

Software for associations

An association's administrative and organizational tasks can be simplified by using a corresponding software. There are countless software products ranging from accounting programs with simple payroll administration or address management systems to specific software for associations. Each association should look for a solution adapted to its own needs. As every association has different needs and as the software market is very dynamic and offers a large variety of products, vitamin B cannot give any recommendations, test comparisons or field reports. However, we keep a list with links of providers, which can be requested by email.

Speaking time restriction

If there are numerous and lengthy interventions at the general meeting, it can be useful to limit the maximum time per speaker. A speaking time restriction may also be required by the participants of a meeting in a procedural motion. The meeting must vote on this motion.

Special-purpose association

Municipalities can employ the legal form of special-purpose associations to better perform some of their administrative tasks. These form part of publicly owned associations.

Sponsoring

Sponsors are persons or organisations that support certain projects or events with larger contributions and receive a reward in return: brand mentions, space for logos, performance opportunities, advertising space, etc. Sponsoring is a marketing measure and therefore constitutes a kind of business (as opposed to patronage). The details of the mutual commitment are recorded in a contract. The promotion of sponsor relations is important for the association.

Sponsoring association

Associations whose main purpose is to financially support a project or an institution are often called sponsoring associations.

Sponsors

Persons or organisations for which the association's purpose is very important can become sponsors by contributing more than the regular membership fees or by donating money on a regular basis.

Staff assessment

If an association employs staff, it needs to regulate who conducts the employee appraisals. In these appraisals, the employees' performance is assessed and the objectives for the next period are set. As a rule, the operational supervisors are responsible for such appraisals. If the executive committee itself performs this function, only one or two persons who occupy the human resources position should perform this task. The operational manager is hired and assessed by the committee. In this case, too, it makes sense that only individual committee members conduct the recruitment and appraisal interviews.

Statutes

Statutes is another term used for the articles of association.

storytelling

Storytelling describes the activity of sharing stories. Stories help to capture interest and hold people's attention – if they are short and easy to understand. Storytelling has long been used in marketing, journalism and education. Associations can use success stories, stories of overcoming challenges or just funny experiences to illustrate their core messages and values, to appeal to new members and to promote loyalty among existing members. Stories can be told with words and images on a website, in social media and flyers, at the general meeting, during excursions or other meetings.

Strategic management

The general meeting is the supreme governing body of an association. It decides on the strategy and sets the guidelines for the committee. The committee substantiates the strategy by defining the goals broadly and by determining the use of funds. It entrusts the business operation or the administrative office with the operational implementation. The strategic and operational business are closely linked. Each organisation has to decide how this division of tasks should be organised in detail.

Subject motion

A subject motion relates to the content of an agenda item, in contrast to a procedural motion that relates to the procedure of a meeting.

Submission deadline

The articles of association specify a deadline by which members can submit agenda items to the general meeting.

Subsidies

Subsidies are grants from the public sector. Many associations can only fulfil their tasks because they receive funding from federal, cantonal or local authorities. In recent years, grants from the public sector have been made subject to a performance mandate.

Succession of committee members

Departing committee members must be adequately replaced, which is not always easy. It is not the outgoing committee member who has to look for a successor, but the remaining committee members. They must submit a nomination to the general assembly. It helps to clarify in advance which requirements the new member of the committee should meet and which experiences, competencies and abilities are expected for the new member to be a good match for the committee. The search for a new committee member is a long-term process: It is advisable to start looking for a possible candidate early on.

SUISA

SUISA is the cooperative society for authors of music in Switzerland. For musical performances (concerts, evening entertainment, discotheques), a permission for the performance of musical works must be obtained from SUISA and the corresponding royalties be paid.

Support groups

Support groups can be organised as associations. They are aimed at people with a common interest or problem. Support groups are not recognised as charitable and not exempt from tax, because usually only the members and possibly their relatives benefit from the association's services.

Supreme governing body

The general meeting is the supreme governing body of an association. It has more authority than the committee. The general meeting elects the committee and is responsible for the amendment of the articles of association and for giving instructions to the committee. It approves the annual report of the committee and grants or refuses its discharge. Within the democratic structure of an association, it corresponds to the legislature because it passes the articles of association.

Suspension

An association in itself cannot be suspended – either the association exists or it is dissolved. In the context of associations, suspension means that the association's tasks and activities are limited or completely suspended for a certain period of time. A corresponding resolution should be passed by the association's general meeting. It is important that the elected bodies remain in office for the event that, after a certain period, the tasks and activities are resumed or preparations are made for a dissolution. In the case of a liquidation, it is important that authorised signatories are available to carry out the liquidation process. It makes sense to limit the period of the suspension, e.g. to 6–12 months (until the next meeting).

Swiss Foundation Code

The Swiss Foundation Code contains three principles and 22 recommendations for founding and managing foundations – especially grant-making foundations. The three principles can also be applied to associations: Effectiveness (see Effectiveness and efficiency), Checks & balances and Transparency.

Swiss NPO Code

The Swiss NPO Code was initiated by the Conference of Presidents of Major Aid Societies (KPGH for its German initials). This code of conduct contains good governance guidelines for directing and managing a non-profit organisation and is intended for all non-profit organisations, regardless of their legal form. In particular, however, it applies to large relief organisations in Switzerland which collect donations and provide social services. Compliance with the guidelines is obligatory for organisations that wish to be awarded the "label" NPO and must be shown in the annual report.

T

Taking note

In general meetings or committee meetings, occasionally subject matters are discussed which do not have to be approved by members. It is sufficient if members are informed about such matters. Any subsequent discussions or decisions (voting) will take place in later meetings. Example: Depending on the articles of association, the general assembly takes note of the budget or approves the budget.

Target group

Either the people to whom an association's activities are directed or those who support its goals are the target group of that association. It is important to have a good knowledge of the target group in order to design the services and funding requests accordingly.

Tax deduction of donations

Deductibility of donations

Tax exemption

As a principle, associations are subject to taxation. However, upon application, associations may be fully or partially exempted from taxes if they pursue altruistic or public purposes. The cantonal tax office is responsible for tax exemptions. In accordance with cantonal regulations, donations to tax-exempt associations can be deducted from taxes. However, the tax exemption applies only to federal and state taxes, not to value added tax (VAT).

Taxation

Liability to pay taxes

Taxes

Liability to pay taxes

Temporary association

It is possible to create and run an association for a certain time only, e.g. for organising and holding an important event.

Term of office

The committee shall be elected for one term of office. The term of office is specified in the articles of association and may be several years. In general, the term of office is one or two years. In the articles of association, it is specified whether re-election is possible or not. A term of office usually starts with the election at the general meeting and ends at the next election.

Termination of an association

If an association is dissolved and liquidated and ceases to exist as a legal entity, it is terminated.

Termination of membership

Membership with an association may be terminated in different ways: Members may resign or can be excluded subject to a notice period (according to the articles of association or the law). Membership ends automatically upon the death of the member or with the dissolution of the association. Membership is tied to the person and cannot be inherited.

Third sector

Non-profit organisation

Tied vote

In the case of tied votes, the chairperson shall cast the deciding vote. This rule applies only if it is provided for in the articles of association or if it corresponds to the customary rights of the association.

Trade union

Trade unions are associations that represent the interests of workers or employees. Like employers' associations, they are organised in the form of associations.

Training

Anyone holding a committee office or wishing to do so should have the opportunity to prepare for this job. The costs should be borne by the association because the association will benefit from the acquired knowledge. The opportunity to take some training courses is also a form of recognition. Vitamin B offers specific seminars for committee members working on an honorary basis.

Treasury, treasurer

The committee member who deals with finances and accounting is called treasurer. In Switzerland, another name for this function is quaestor. Even if there is a treasurer, the entire committee is responsible for the finances. In smaller associations, the treasury often includes the accounting activities as well.

Treatment of the committee

Committee members often work a lot and they do not receive any remuneration. It is therefore important to promote not only member relations, but also relations with the committee. Good discipline in meetings and the appreciation of the honorary committee work can be helpful and motivating.

U

Umbrella association

Many associations, which are active on a local, regional and country-wide level, consist of sections, cantonal associations and the Swiss umbrella association, the central association. The umbrella association unites several independent associations operating in the same or a similar business field. The relationship between section and umbrella association varies according to the organisation, which is defined in the articles of association. Either only the sections (partial associations) are members of the umbrella association, or the individual members are members of both the section and the umbrella association.

Underage

Minimum age

Universal assembly

All members of an association take part in the universal assembly. This is a rare event, but it can actually occur in associations with few members. In this case, it is permissible to pass resolutions, even if this has not been announced in advance.

Unlawful purpose

If an association permanently reveals a basically illegal approach through its activities, it has an unlawful purpose. That fact leads to its dissolution, even if the official statutory purpose is admissible.

Unpaid work of the executive committee

The activity in the committee is usually an honorary office and is performed without remuneration. Compensation for expenses is permissible and advisable.

Usage

Observance

Usage rights

The rights of use are not regulated by law. They are usually laid down in the articles of association or regulations. They include, for instance: Use of sports facilities, localities, materials, libraries, toy libraries etc. The association can determine who is entitled to such rights of use under what conditions.

V

Value added tax

If sales of more than CHF 100,000 are achieved, associations are also subject to value-added tax. (For voluntarily run sports and cultural associations and non-profit organisations, the threshold lies at CHF 250,000.) Value-added tax is excluded from any tax exemption.

Vereinsmeier (overcommitted club member)

“Vereinsmeier” is the German name, often used disparagingly, for people who are strongly involved in one or more associations and know the association’s life inside and out. The genre of the overcommitted club member is threatened with extinction. As nowadays many club rituals are handled in a more relaxed way and the club jargon is no longer so common, many committed club members would not call themselves overcommitted, even if their commitment is just as big as that of earlier generations. It is probably time to restore the Vereinsmeiers’ reputation.

Vereinsweg

A book with that title provides practical tips for a successful collaboration between associations and municipalities to shape the future together.

Vice chair

The deputy of the chairperson is called vice chair. The vice chair can be set up as a separate function with special tasks or as a deputy function active only in the absence of the chairperson. The distribution of tasks and the regular exchange of information between the chairperson and the vice chair are very important.

Violations of the articles of association

If a decision of the committee or the general meeting violates the articles of association, this decision may be challenged within one month. Those who have approved the respective decision, cannot challenge it.

Virtual meeting

Online meeting

vitamin B

The vitamin B competence center supports the unpaid work of committee members by providing practical training programmes, expert advice, specific information and networking opportunities. vitamin B intends to make the important and often unseen work of volunteers known to the public.

Void resolutions

Resolutions are void if they drastically contradict the legal or statutory provisions. If, for instance, a new committee is elected although the end of the designated term of office has not been reached, without the previous committee having resigned or being voted out, the election resolution is void. Void resolutions have no legal effect, in contrast to resolutions that can be challenged. Disputable resolutions remain effective until they have been (successfully) challenged. For the contestation of decisions, a deadline must be respected. Nullity, on the other hand, can be asserted at any time and by anyone affected by the resolution. Please note: It is not always easy to distinguish nullity and contestability.

Volunteer work

Volunteer work is done apart from professional activities, usually free of charge and for a good cause. Such work can be done within an organisation (formal volunteer work) or outside (informal volunteer work). Volunteer work can continue for a long period or be performed on a specific occasion or for a specific project only. A special form of volunteer work is the honorary office. Volunteers may ask for confirmation of the work done (proof of time worked as a volunteer).

Vote counters

In order to determine the quorum and the majority in the general meeting vote counters are selected at the beginning of the meeting.

Voting

Participation in voting is a fundamental right held by members of an association. To be able to exercise this right, members shall be invited to the general meeting in due time. Subject matters are settled by votes in the general meeting. The voting method can be by secret ballot or by open ballot (by raising the hand) of the members present. It is also possible to have a statutory regulation that allows certain members, for example, those who live abroad or have limited mobility, to cast their vote in writing or be represented by someone at a general meeting.

Voting by secret ballot

For special issues, a secret ballot can be held in the general meeting. Either this approach is provided for in the articles of association or it can be requested in a procedural motion. In this case, the majority is not determined by raising the hand, which is visible to everybody, but secretly with anonymous ballots.

Voting rights

All members present at a meeting are entitled to vote (unless the articles of association allow only limited or no voting rights for individual member categories). They are allowed to cast their vote regarding the affairs of the association, to vote yes or no or to abstain. The right to vote is an important right held by members of an association. It allows each individual member to influence the destiny of the association. Only if a member or a person close to him in ascending or descending line (grandparents, parents or children, grandchildren) is directly affected by a decision, he/she may not vote and must recuse him/herself.

W

Website

Having its own website is a great way for an association to present itself to the public and to provide information for members. The website should be kept up to date to provide a good image of the association. When dealing with personal data, the rules of data protection must be observed; photos are also part of someone's personal information.

Withholding tax

35 percent of the interest income from bank or postal deposits and other capital gains and profits are deducted as withholding tax directly at the source and delivered to the federal tax authority. As a legal entity, an association can reclaim the withholding tax by means of a declaration of interest income or profits at the Swiss Federal Tax Administration in Bern with the application form no. 25 (for the website see link, under Services). The claim for reimbursement lapses if the application is not submitted within three years of the end of the calendar year in which the taxable benefit fell due.

Work aids

On its website, vitamin B provides work aids (instructions, checklists) on various areas and subjects of the work carried out by the committee. A useful, practical tool for all committee members!

Work groups

Permanent or temporary work groups or commissions are appointed for individual activities or topics. They may include committee members, members of the association, professionals or other persons. They act on behalf of the committee on a specific topic and they report to the committee about the results.

Written meeting

Written resolution

Written resolution

Pursuant to the Swiss Federal Council's Ordinance 3 on Measures to Combat the Coronavirus, associations were permitted to hold General Meetings online or pass resolutions in writing until 31.12.2022, even if this is not provided for in the Articles of Association. Pursuant to the Ordinance, it was not permitted to combine the two different methods of implementation. These exemptions granted by the Federal Council ceased to apply on 01.01.2023; General Meetings must now again be held in accordance with Articles of Association. This means that resolutions may be passed in writing if permitted explicitly by the Articles of Association. If there is no corresponding provision in the Articles of Association, the following applies: "The written consent of all members to a proposal is equivalent to a resolution passed by the association's General Meeting." This means that all members must take part in and consent to the written vote.

Written vote

Written resolution

Z

ZEWO

The ZEWO Foundation awards a quality seal of approval for non-profit organisations, which gives them greater credibility with donors. Recognition by the ZEWO Foundation requires complying with exacting standards in a paid procedure and having the assessment repeated periodically.