



Franck Giving

BEYOND CHARITY

Policy Plan 2024–2026

Franck Giving Foundation

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1. Introduction

The Franck Giving Foundation (FGF) was established in 2024 with the purpose of delivering transparent, verifiable, and traceable support to marginalised communities across Sub-Saharan Africa, with an initial focus on education. We believe that access to education is a right, not a privilege.

Conventional aid structures often fail to reach the most vulnerable effectively, and donor confidence is eroding due to limited transparency and unclear outcomes. Our mission is to change that—using technology and community partnerships to bring integrity, insight, and impact to the heart of giving.

This Policy Plan outlines our strategic goals, governance, and legal compliance for the 2024–2026 period.



2. Mission and Vision

Vision

We envision a world where even the most underserved individuals—particularly girls in Sub-Saharan Africa—can access basic rights such as education, clean water, food, energy, and a means of livelihood. Franck Giving strives for a transparent, community-led model of giving, that empowers both donors and recipients.

Mission

Our mission is to make donations direct, effective, traceable, and impactful. Through a purpose-built donation platform, we connect donors with schools and service providers who support learners from the poorest families. We use blockchain and mobile payments to ensure each donation is verifiable and contributes to measurable, long-term change.



3. Strategic Logic

Money IN – Impact OUT

Franck Giving is built around a clear, accountable, and technology-enabled impact pathway that links every euro of donor funding to meaningful, measurable improvements in the lives of vulnerable children and their communities. Our Theory of Change (ToC) is not merely a planning tool — it is a governance, communication, and verification framework that enables rigorous attribution of outcomes to specific inputs and interventions.

Unlike many actors in the development and philanthropic ecosystem who focus on inputs and outputs alone (e.g. amount spent, number of students reached), Franck Giving ensures that these are only the beginning of the story. We are concerned with real change: improved school attendance, long-term educational continuity, increased family resilience, and increased trust between donors and recipients.

This is made possible by embedding monitoring and verification mechanisms within the donation model itself — using blockchain to track funds, mobile platforms to enable transparent spending, and community partnerships to validate outcomes on the ground. This Theory of Change (see also annex A) offers a complete view of how our inputs translate into impact:



Money IN – Impact OUT

Quality and access to education go hand in hand, as do sustainable financing and leadership. Franck Giving's education approach is based on the best practice model of partner community school Baobuyu Learning Center, located in Livingstone, Zambia.

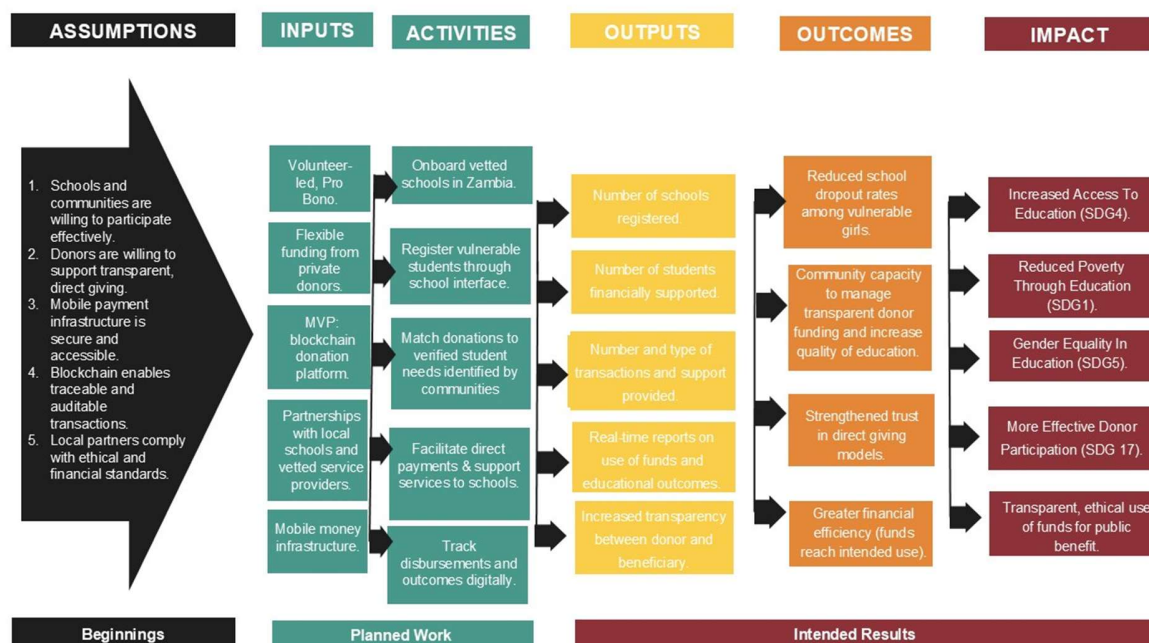
Best Practice Model

Baobuyu Learning Center works with an annual budget that includes all forecasted expenses for that year for the school and the students. These expenditures are audited annually by an external party and published in an annual report. Access to education is based on allocated scholarships, for everyone. The student does not have to pay. Students go through a selection process together with their parent(s). Parents do not contribute financially, but they do contribute through voluntary work for the school, which increases their participation and ownership of the educational outcomes of their child. The total costs of the school are divided among the number of students, which determines the amount of the scholarships. These scholarships are funded through donations, backed by an international network of supporters.

More information on Baobuyu Learning Center:

<https://www.baobuyulearningcenter.org/>

For many community schools in Zambia this is a dream scenario, far from their reality. Franck Giving supports community schools in working towards this model, in order to make quality education possible, especially for those who need it most.



Money IN – Impact OUT

The feasibility study (p19-20) highlighted the following key areas of focus:

1. Financial constraints
2. Administrative capacity
3. Role of leadership in driving results
4. Technological readiness
5. Reporting readiness
6. Cultural dynamics

The core business of Franck Giving is therefore to provide transparent, traceable support – financial, technical, administrative and leadership – to educational institutions in Sub-Saharan Africa, so they can drive universal access to education.

This is done through a model that combines:

- Direct education support for disadvantaged pupils (e.g. school fees, uniforms, and supplies).
- Strengthening local capacity through partnerships with schools and community-based organisations.
- Using proven digital tools (e.g. blockchain, mobile money) to ensure verifiability, traceability, and accountability in donation flows.
- Empowering recipients and communities to have agency over how funds are allocated and spent.



4. Strategic Priorities 2024–2026

Franck Giving Foundation's strategic priorities for the period 2024–2026 are structured to ensure that all activities deliver direct and measurable public benefit, and are aligned with the SDGs. Each strategic goal is tied to specific deliverables, with the end goal of building an operational, compliant, and transparent donation platform that empowers local communities.

4.1 The Technology

Timeline: Q2 2025 – Q1 2026

Objective: Demonstrate the effectiveness of the platform in traceable, impactful giving.

- Finalise platform testing in, with direct involvement of selected schools.
- Track and verify donation flows using mobile money + blockchain.
- Establish a donor network for unrestricted giving tied to pilot goals.
- Develop donor dashboards and digital receipts tied to each giving instance.
- Maintain a real-time activity log and project progress tracker.
- Publish annual impact and financial reports on the Franck Giving website.

Public Benefit Alignment: Satisfies ANBI transparency and accountability criteria. Public Benefit Alignment: Realisation of ANBI Article 5b(3) subsections b, f, and k.

4.2 Access to Quality Education

Timeline: Q2 2025 – Q1 2026

Objective: Develop and test the support programme for schools in providing quality education to students

- Develop Memoranda of Understanding (MoUs) with school leadership and local NGOs.
- Continue engagement with Ministries of Education in pilot countries.
- Facilitate knowledge transfer and training to enable local ownership of project execution.
- Pilot technology in selected schools
- Collect quantitative data (school attendance, student retention) and qualitative insights (teacher, student, and donor feedback).
- Publish a public-facing summary impact report.

Public Benefit Alignment: Guarantees that funding is directly used for activities serving the general good. Strengthens FGF's role in not just enabling but actively organising public good delivery.



4.3 Ensure Organisational Growth and Legal Compliance

Timeline: 2024–2026

Objective: Position Franck Giving as a future-ready, mission-driven foundation.

- Formalise board procedures, conflict-of-interest policy, and volunteer charter.
- Ensure data protection policies are GDPR-compliant (goal: full implementation by 2026).
- Pursue external audit of financial systems beginning in 2026.
- Partnership development with key stakeholders

Public Benefit Alignment: Ensures structural integrity and full compliance with ANBI governance standards.



5. Governance

The Franck Giving Foundation is governed by a non-remunerated Board of Directors, consisting of four individuals with strong backgrounds in finance, international development, education, and community empowerment. Furthermore, The Board is advised by a team of advisors with sustainable finance, social enterprise, strategy, and change management experts with well-established experience and reputation. The Board holds full responsibility for setting and safeguarding the foundation's public-benefit mission, reviewing strategy, and overseeing finances and compliance.

5.1 Composition of the Board

- Sanne Rooding, Chair of the Board
- Dirkje Jansen, Founder and Board Member
- Richard Maas, Treasurer and Board Member
- Jerry Bergraaf, Secretary and Board Member

All board members act in an unpaid capacity. This is clearly stated in the foundation's statutes, and no board member receives financial remuneration, nor can they claim expenses without prior approval.

5.2 Roles and Responsibilities

Each board member has defined duties as per the statutes and governance charter:

- Chair – Leads board meetings, represents the foundation in formal engagements, ensures good governance.
- Founder/Member – Provides vision, continuity, and strategic input rooted in field engagement and fundraising.
- Treasurer – Oversees financial policy, budgeting, and audit readiness. Reviews all disbursements and prepares the financial annual report.
- Secretary – Ensures accurate recordkeeping, minutes, correspondence, and legal filings. Supports communication with Dutch authorities.

Decisions are taken collectively and recorded in formal board resolutions. The board meets at least four times per year and holds an annual general meeting for review and planning.



5.3 Conflict of Interest and Code of Conduct

A written Board Code of Conduct is in place and includes:

- Conflict of interest declarations.
- Procedures for recusal.
- Transparency obligations for transactions involving stakeholders.

In the event of a potential conflict, the involved board member must abstain from the relevant deliberations and decisions.

5.4 Decision-Making and Oversight

- All strategic decisions — including approval of the annual budget, fundraising strategy, and project selection — must be approved by majority vote.
- The Board appoints the AML Officer and signs off on the AML policy (required for compliance partners).
- The Board reviews quarterly progress updates, including financials, platform milestones, and partnership status.

5.5 External Accountability and Transparency

- The foundation will publish an annual financial report and impact statement on its website.
- Beginning in 2026, Franck Giving will initiate an external audit by a qualified independent auditor.
- Financial accounts and policies will be maintained in compliance with Dutch standards and will be made available for review by the Belastingdienst upon request.

5.6 Internal Documentation and Legal Compliance

The following governance documents are kept on file and updated annually:

- Articles of Association
- Policy Plan
- Board Code of Conduct
- AML/KYC Policy (including recordkeeping, risk management, and sanctions list adherence)
- Privacy Policy (GDPR-compliant)



6. Budget and Financial Overview

6.1 Funding Strategy

Franck Giving is funded by a combination of small private donations, outcome-based funding partnerships, and aligned philanthropic support. No commercial or private-profit partnerships are pursued or accepted.

In the current 2024–2026 period, funding is structured to support:

- Direct support to schools and pupils.
- Development and refinement of the donation platform (MVP).
- Governance, legal, and compliance infrastructure.

All funding is earmarked for public-benefit use only. Surpluses are rolled over to the next operational cycle and reinvested in the Foundation's core mission.

6.2 Allocation of Resources

Franck Giving's expenditures are strictly aligned with the public benefit purpose of the foundation. The breakdown (see next page) shows a multi-year allocation across key categories.

- Administrative costs are zero, as all governance and compliance activities are undertaken on a voluntary (pro bono) basis by the board and affiliated experts.
- The Foundation maintains a lean structure with a strong emphasis on low overhead and high public-benefit delivery.

6.3 Financial Oversight and Internal Controls

- The Treasurer reviews all financial flows and prepares the annual financial report.
- A dual-signature approval protocol is required for all disbursements above €10,000.
- Beginning in 2026, the Foundation will introduce an external audit of its accounts by an independent Dutch accountant.
- Quarterly internal reviews assess burn rate, project allocations, and impact-to-cost ratios.

6.4 Quantitative ANBI Alignment

- Over 90% of total resources are applied directly to public-benefit activities (education access, traceable giving infrastructure, and community partnerships).
- No disbursements are made for private gain, board remuneration, or unrelated commercial interests.



- The financial model reflects the Foundation's commitment to effectiveness, transparency, and accountability.

6.5 Financial Publications

- Franck Giving publishes a full financial report before 1 July each year (posted on its website) and accompanying narrative and impact summaries that link resource use to outcomes and results.

	<i>Franck Giving Foundation</i>					
	2024		2025		2026	
	Budget	<i>Expenditure</i>	Budget	<i>Expenditure</i>	Budget	<i>Expenditure</i>
Income						
Individuals	500		5.000		50.000	
Funds and Foundations	30.000		75.000		50.000	
Total Income	30.500		80.000		100.000	
Expenditures						
Staff						
Communication			7.500		7.500	
Audit						
Legal	600		600		600	
Projects	29.900		71.900		91.900	
Kosten	30.500		80.000		100.000	
RESULT	0		0		0	
RESULT ALLOCATION						
Reserves						
<i>Totaal</i>						



7. Evaluation and Reporting

Franck Giving Foundation is committed to continuous learning, improvement, and accountability. The following evaluation and reporting mechanisms are in place:

7.1 Annual Reporting

Each year, by 1 July, Franck Giving publishes an Annual Report consisting of:

- A financial overview, prepared and signed off by the Treasurer.
- A narrative impact report, detailing project outcomes, lessons learned, and alignment with SDG targets.
- A summary of donor engagement and platform usage.

These reports are made publicly available on the Foundation's website and are submitted to any applicable supervisory authorities.

7.2 Theory of Change as a Monitoring Framework

The Foundation's Theory of Change (ToC) serves as the primary framework for measuring impact across the donation pathway, ensuring traceability from input to outcome. Specific performance indicators include:

- Number of pupils supported directly.
- Attendance and academic retention rates.
- Donor engagement and retention.
- Disbursement traceability and transparency benchmarks.
- Community satisfaction and feedback loops.

All indicators are tracked via a digital dashboard, supplemented by partner reports and on-site verification where feasible.

7.3 Mid-Year and Strategic Reviews

- A mid-year internal review takes place each June to assess operational alignment with strategic goals.
- Starting in 2026, the Foundation will implement an external audit every two years to review both financial processes and project governance.



7.4 Contribution to the Public Record

By maintaining robust documentation and sharing evaluations openly, Franck Giving contributes to the broader development and philanthropy community, setting a standard for verifiable, ethical giving models.



Annex A: Theory of Change Franck Giving Foundation (2025)

PROBLEM IDENTIFICATION AND GOALSETTING

Across Sub-Saharan Africa, millions of children—particularly girls—face exclusion from education due to poverty. Even when aid is available, inefficiencies, opacity, and elite capture mean that much of it fails to reach them. Community schools, whose *raison-d'être* is to provide universal access to education, are underserved and operating in complex circumstances.

Franck Giving **directly** addresses this problem by providing transparent, verifiable, and targeted **financial, administrative, technical and leadership support** to students and their underserved schools. We aim to **break systemic patterns of exclusion**, increase educational participation, and reduce dropout rates among the poorest households.

→ **Contributes to SDG 1** (No Poverty), **SDG 4** (Quality Education), **SDG 5** (Gender Equality), **SDG 10** (Reduced Inequalities)

RESEARCH AND STRATEGIC INSIGHTS

Our feasibility study in Zambia combined with stakeholder interviews, learnings from digital cash transfer and philanthropy literature, demonstrate that 1) **community schools serve the poorest students and communities** but lack resources, have limited administrative capacity and can benefit from purposeful leadership, and, 2) that **direct giving via schools**, when supported by mobile and blockchain technology which enhances **traceability and accountability increases philanthropic giving**.

→ **Aligned with SDG 9** (Industry, Innovation & Infrastructure), **SDG 16** (Peace, Justice & Strong Institutions)

THEORY OF CHANGE

INNOVATION AND SYSTEMIC IMPACT

Franck Giving provides a collaborative support structure around challenges faced by community schools and facilitates the direct giving to schools, which leads to improved attendance, reduced dropout rates, and better trust among donors.

Franck Giving represents a **new blueprint for achieving universal access to education**. Over time, our model can shift the paradigm in international giving, with a transparent and community-led solution in which each donation is tracked, verified, and reported — turning short-term aid into long-term systems change.

→ **Supports SDG 12** (Responsible Consumption & Production), **SDG 13** (Climate Action), **SDG 11** (Sustainable Cities & Communities)

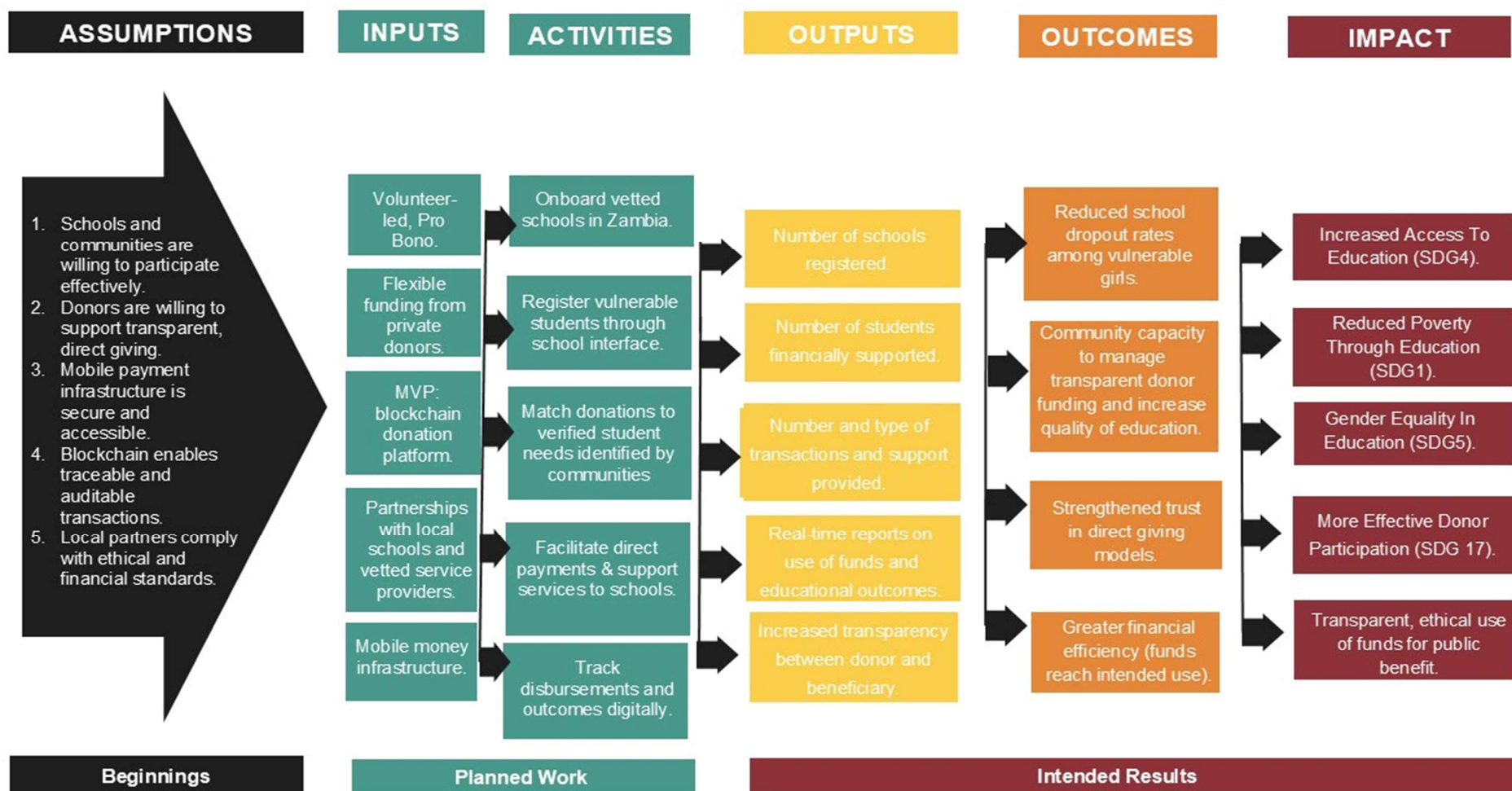
PARTNERSHIP AND IMPLEMENTATION

We work directly with selected community schools and vetted service providers. Funds are disbursed through school-based digital accounts for approved goods (e.g., food, books, uniforms). Procurement and delivery are locally managed to reduce friction and support economic participation. School leaders and local communities play a key role in verification and reporting and become an integral part of a global support network with local relevance.

Other critical stakeholders are funders/donors, foundations, governments and local tech providers.

→ **Linked to SDG 17** (Partnerships for the Goals), **SDG 8** (Decent Work & Economic Growth), **SDG 5** (Gender Equality).





Annex B: Alignment with the ANBI Framework

This policy plan explicitly demonstrates that both the statutory objective and the actual activities of the foundation are primarily and directly focused on serving the public good (algemeen nut), with no profit motive and no incidental benefit to specific individuals or stakeholders.

I. Qualitative Test – Primary and Direct Public Benefit

FG's statutory mission and operational activities are entirely focused on directly addressing human development challenges in vulnerable communities in Sub-Saharan Africa. This is done through a model that combines:

- Direct education support for disadvantaged pupils (e.g. school fees, uniforms, and supplies).
- Strengthening local capacity through partnerships with schools and community-based organisations.
- Using proven digital tools (e.g. blockchain, mobile money) to ensure verifiability, traceability, and accountability in donation flows.
- Empowering recipients and communities to have agency over how funds are allocated and spent.

These efforts are not facilitative or incidental but lie at the heart of the foundation's public service mission. FG designs, coordinates, and directly implements the methodology, infrastructure, and accountability framework required to deliver these public goods.

II. Alignment with Specific Public Benefit Categories (Article 5b(3) AWR)

Franck Giving's activities align explicitly with the following recognised public benefit categories under Dutch tax law:

- b. Development Cooperation (ontwikkelingssamenwerking)
FG's work directly supports international development aims. The foundation's interventions are designed in alignment with global development goals (e.g. SDGs 4, 5, 6, 7, and 8), with a focus on long-term systems change through locally rooted partnerships.
- f. Education (onderwijs)
FG enables children from under-resourced communities to access and complete formal education. This includes financial support, infrastructure support, and systems-level innovation within the education delivery ecosystem.
- k. Combating Poverty (armoedebestrijding)
Through its targeted support to families below the poverty line, and its focus on economic empowerment and reduction of structural inequalities, FG operates squarely within this category.



C. Quantitative Test – More than 90% Public Benefit

Based on FG's 2024–2026 budget projections and activity reporting:

>90% of time, funding, and capacity are allocated directly to public-benefit activities (e.g. platform development, field engagement, pilot implementation, and monitoring).

All project-related expenses are documented, auditable, and justified in line with FG's general benefit mission.

All surplus funds are earmarked solely for reinvestment in the mission and are not distributed.

D. Non-Profit and Non-Private Benefit

FG has enshrined in its articles of association that:

- No board member receives remuneration.
- No part of the assets or revenue will be distributed to founders, stakeholders, or any individual.
- All financial flows are publicly reported and independently verifiable.



Annex C: Argumentation

- I. People donate more when they know what their donation is spend on and how it is used. Research shows that 90% of the people give more when there is transparency in the allocation of their donation.
- II. A large part of donations never reaches the intended recipient country. On the contrary, this money stays in the donor-country (and is used for debt release, student scholarships, administrative overhead and refugee support). Additionally, this money is used to purchase goods and services from other countries. In the entire chain of international aid, organisations can use part of the donations for administrative costs, and in the case of international organisations, this may mean that a considerable part of the funds never reach the intended recipient country.
- III. The number of poor people in Africa increases.



Source: Poverty and Inequality Platform, Mahler ^(P) al. (2022, updated).





Franck Giving Foundation
2025

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