

Course manual
Joint Master's Programme in
International Humanitarian Action

University of
Warsaw

February 2018

**Establishment of a humanitarian
organisation – administrative
issues**
Semester 2



Aix-Marseille
université



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Lecturers:	Dr Zuzanna Kulińska- Kępa e-mail: z.kulinska@wpia.uw.edu.pl office location: Colegium Iuridicum IV office hours: Tuesday, 15.30-16.30 Dr Marcin Lachowicz e-mail: lachowicz.marcin@gmail.com office location: Colegium Iuridicum III, 6 Oboźna Street office hours: Thursday, 17.15-18.15
Period:	Second semester
Venue & hours:	0.8, Wybrzeże Kościuszkowskie 18 (CI IV), 11.30-13.00

Introduction

The module is a requirement for obtaining the NOHA Master's degree.

The overall objective of the module is to introduce the students to key legal concepts of non-governmental organisations to enable them to apply this knowledge to practical cases. Moreover, during the module students will be provided with very general overview of regulations concerning taxation of non-governmental organizations.

Learning outcomes

In conformity with the learning outcomes set out by the NOHA network, students should achieve the following learning outcomes by the end of this module:

- Has a thorough knowledge of different legal forms in which humanitarian assistance can be provided, indicating main advantages and disadvantages of each solution, including issues of registration and taxation.
- Has a good knowledge of the main institutions essential for the functioning of humanitarian organisation.
- Has a good understanding of differences between humanitarian and development assistance and their legal implications, under both national and international regulations.
- Is able to establish a basic organisational framework of a humanitarian organisation according to Polish law, is able to fill basic registration documents.
- Is prepared to follow procedural steps in order to establish a humanitarian organisation, is aware of necessity to update one's knowledge.
- Is aware in general of possible tax implications related to the functioning of the non-governmental organization and is able to justify preferential tax consequences of non-governmental activities.

Course material

- *Handbook on civil society organizations registration and operations (comparative aspects)* <http://ecnl.org/wp-content/uploads/2016/04/Handbook-on-Civil-Society-Organizations-Registration-and-Operation-Comparative-Aspects.pdf>
- *Gëzim Visoka , National NGO, Gëzim Visoka in Roger Mac Ginty, Jenny H Peterson_ The Routledge Companion to Humanitarian Action (2015*
- *David Lewis ,Nongovernmental Organizations, Definition and History in Non-Governmental Organizations, Management and Development, 3rd edn*
- *David Moore, Katerina Hadzi-Miceva, and Nilda Bullain, A Comparative Overview of Public Benefit Status in Europe, The International Journal of Not-for-Profit Law, Volume 11, Issue 1, November 2008*
- *Gerry Salole, Why Is the European Foundation Statute Needed?, The International Journal of Not-for-Profit Law Volume 11, Issue 1, November 2008*
- *Frans Vanistendael (ed.),Taxation of charities 2012 EATLP Congress, Rotterdam 31 May - 2 June 2012*
- *D. Gliksberg, "General Report: The Taxation of Non-Profit Organizations" in "The Taxation of Non-Profit Organizations" (IFA, KLUWER); available online: http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2042819*

Teaching and learning methodology

The module will employ a combination of lectures and classroom-based group work with presentation of the work to achieve the learning outcomes mentioned above.

Programme and training activities

Week 1 Dr Kulińska-Kępa 28.02.2018

- Introduction to the course
- Nongovernmental Organizations - Definition
- Why are the legal fundamentals of an NGO so important?
- Public Benefit Status

Management of NGO –practical aspect

- What is crucial to prevent NGO risk?
- Risk register
- Security in NGO and in their daily

Article to be read: David Lewis, Nongovernmental Organizations, Definition and History

Week 2 Dr Kulińska-Kępa 07.03.2018

- Different entities allowing the conduct nongovernmental operations
- SWOT analysis of foundations and associations
- Legal requirements law to establish foundations and associations on the example of Polish and UK Law

Please take a look to Handbook on Civil society organisations registration and operation: comparative aspects.

Week 3 Dr Kulińska-Kępa 14.03.2018

- Charter of non-governmental organisation – why it is important
- Analysis of charters of non-governmental organisations

Students will be presenting the charter of an NGO, to discuss the different solutions.

Week 4 Dr Kulińska-Kępa 21.03.2018

- NGO standards
- INGO Charter
- Spher standard
- How to measure accountability and impact?
- Management of NGO –practical aspect
- How to monitor the activities of NGO?
- Impact who to measure and how to proof it

Week 5 Dr Kulińska-Kępa 28.03.2018

1. Governance of an NGO – different models

- Board
- role of the board (different approaches)
- role of members of monitoring body
- legal responsibilities of board members
- CEO
- role of the CEO
- responsibility of the CEO

Management of NGO –practical aspect

How to recruit and asses skill of the candidates for Board or CEO

Article to be read: Richard P. Chait, William P. Ryan, Barbara E. Taylor Governance as Leadership Reframing the work of Nonprofit Boards.

Week 6 and week 7 Dr Lachowicz 4 and 11.04.2018

1. Basic tax glossary (direct tax, indirect tax, tax residence, residence principle of taxation, source principle of taxation)

2. Exemption of non-governmental organizations from income tax and its justification (general description of potential approaches presented by countries in this respect)

3. General overview of international tax implications faced by non-governmental organizations active abroad
4. Impact of indirect taxes on activities performed by non-governmental organizations

Exam week 18.04.2018

Submitting the charter of an NGO prepared by the student prior to the date of exam.

Workload

The module will involve 15 hours of lectures in addition to presentations done by students. Students are expected to also learn individually. As the module is relatively short and therefore quite intensive, attendance at each of the classes is highly recommended.

Assessment methods

The final grade is achieved by participating in an oral exam. The oral exam will comprise three questions, two of them related to the charter of an NGO prepared by the student in advance of the exam.

Assessment criteria

The exam will take place in April and will assess the passive knowledge of the contents of the course and also the applicability of this knowledge in a practical situation.

Appendices

[Any supporting documents to explain parts of the module more in detail.]