



Solid'R

Vade-mecum for certification



Table of Contents

- 1. How to become Solid'R?..... 4
- 2. Who can qualify for this label?..... 5
- 3. Pricing system..... 6
- 4. Certification: means of control..... 6
- 5. The 9 commitments and indicators to be respected..... 7
- 6. Documents to be provided..... 9

Operating Instructions to become Solid'R labelled

RESSOURCES is the federation of social economy enterprises active in waste reduction through the recovery, reuse and recycling of resources in a circular economy.

RESSOURCES represents and defends its members to the different actors of the socio-economic life in Wallonia and the Brussels Capital Region. The Federation acts to ensure the promotion, professionalization and development of the sector. It encourages the partnerships philosophy and mobilizes its members around projects that create social, environmental and economic benefits.

RESSOURCES also owns the Solid'R brand and its management.

TESS (Textile with Ethical Sustainability and Solidarity) is a European Economic Interest Grouping (EEIG). It is composed solely of social and solidarity economy actors, established in Europe and active in the fields of collection, sorting and recovery in second-hand textiles. TESS missions and its actions are focused on the ethical sales of these textiles and support the development of sorting plants, and solidarity in the North and South.

RESSOURCES entrusts TESS with the follow-up of the members or applicants of TESS, whose head office is not located in Belgium, within the framework of their certification Solid'R.

1. How to become Solid'R?

The membership and certification process is as follows:

- The organization looking to enter a file for the Solid'R certification notifies in writing its request to RESSOURCES, manager of the label, which transmits it to the Solid'R plenary of the country concerned and to the International Solid'R Committee.
- The first certification automatically takes the form of a physical audit carried out by an external auditor, in addition to the documentary audit.
- **By 15 August at the latest**, a complete file containing a presentation of its activities as well as all the required documents and the table of evidence tab "1st certification" relating thereto will be sent to RESSOURCES for the Belgian structures and to TESS for all other structures.
- RESSOURCES / TESS transmit all control instruments to the external auditor.
- The external auditor then controls and audits the structure and issues an opinion: either a report explaining the refusal to grant the certificate, or a certificate with or without reservation(s).
- If the report highlights reservations, only the International Committee may decide whether to grant the certificate. The International Committee decides by a three-quarters majority and by secret vote, based on the report drawn up by the certifying body.
- In case of a favourable vote, the label is awarded and the organization is part of the national plenary. The participating organization, which has on its certificate any reservations, has a period of three months to put in place corrective measures.
- The candidate organization then signs the Solid'R charter. The Charter symbolizes its commitment to respect the rules contained therein.
- The applicant organization also signs an agreement with RESSOURCES, (brand owner) detailing the operating procedures: annual control, frequency of meetings, etc.

The label renewal process is as follows:

- **By August 15 at the latest**, a complete file containing a presentation of its activities as well as all the required documents and the table of evidence tab "recertification" relating thereto will be sent to RESSOURCES for the Belgian structures and to TESS for all other structures.
- The certifying body re-audits the structure and drafts a certificate with or without reservation.
- In the case of a certificate without reservations, the label is automatically renewed.
- It should be noted that the same reservation could not be represented from year to year.
- In the event of reservation, only the International Committee may decide whether to grant the certificate and decide by a three-quarters majority and by secret vote based on the report drawn up by the certifying body.
- In case of a favourable vote, the label is awarded by the International Committee to the organization. The participating organization, which has on its certificate any reservations, has a period of three months to put in place corrective measures.
- A negative vote equals a withdrawal of the label and terminates the agreement between RESSOURCES and the member organization. The former member then has the obligation to remove all the signs of his belonging to the label within 30 days.
- Every 3 years, large, medium and small-sized companies will have to go through a physical audit. The micro structures will be audited by video conference.

2. Who can qualify for this label?

To be able to qualify and to submit a file of application for Solid'R label, it is necessary:

- To be a moral structure whose activities and headquarters are in Europe

- To be a social economy structure in the European sense of the term

To be RESSOURCES or TESS member is not a mandatory requirement.

3. Pricing system

For all members, a mandatory member contribution to the label management is fixed:

- 150 € / year for micro and small companies
- 1000 € / year for large and medium-sized companies

Lastly, the external auditor will invoice the organization directly for the audit cost. Cost will depend of the working scenario: first certification, renew of the certification or on-site audit.

These prices are indexed according to the Belgian price index (health).

The non-payment of one of these financial commitments will lead to the label loss.

4. Certification: means of control

To check if your organization can receive the Solid'R certification, the external auditor will audit your structure of the 9 commitments, detailed in the point 5.

For this check, you will need to submit:

- Control instruments: a series of administrative and legal documents (see point 6)
- The “evidence table” for the external auditor

This “evidence table” is a matrix that allows you to identify and list all mandatory documents to monitor compliance with the different commitments.

You are asked to specify in the column "additional justifications to be given by the operator", the precise location (pages or paragraphs) where the certifying body can find the evidence.

Possibility to add additional document (not listed as “evidence”) to the evidence table.

- A physical audit by the external auditor for any first certification and in a recurring way every 3 years for large, medium and small-sized companies. The micro structures will be audited by video conference.

The practical details of this audit will be formalized with the external auditor (depending on the country and the organization size).

5. The 9 commitments and indicators to be respected

1. The primacy of the people and the corporate purpose over the capital

1.1. The social goals are defined and the way of meeting them is evaluated at least once a year (activity or management report).

1.2. Limitation of the return on capital to a dividend of max. 6%.

1.3. In case of commercial companies shares transfer, their revaluation in relation to the nominal value may not exceed the rate of inflation of the European consumer price.

1.4. In the event of cessation of activity, the net assets may not be distributed among the partners in any case, but must be transferred to a social economy company.

2. Managerial Autonomy

The majority of the shares or votes, at the general meeting, can not be held by one or more public or capital / private sector partners.

3. Assignment of the majority of surpluses to the achievement of objectives that promote sustainable development and serve benefits to members and the general interest

3.1. Surplus Assignment in priority to the reserve or equity funds, investments for the maintenance of the production tool and the improvement of working conditions, and support of social goals.

3.2. No gross remuneration (statutory and extra-legal benefits included) greater than 5 times the structure lowest salary.

4. Conciliation of the interests of the members and the users, on the one hand, and the general interest, on the other hand

Compliance with the social, tax and environmental legislation.

5. Voluntary -based and open-based membership

No restrictions may be applied to the admission of a partner, worker or staff member for political, philosophical or religious reasons.

6. Democratic control by its members (with the exception of foundations that lack such democratic control)

6.1. No physical person can hold more than 50% of the capital.

6.2. The general meeting decisions are taken according to the rule "one person, one vote" or by limiting the votive power to 5%.

6.3. The workers are represented at the general meeting or are invited to be a member.

6.4. Workers are regularly informed and consulted on the results of the organization and its strategic choices.

6.5. Workers have the opportunity to attend training courses in their interest and in the interest of their organization

7. Defense and application of solidarity and responsibility principles

Each member is obliged not to put in place any strategy likely to harm the activity of another member. He is obliged to consult with the other members concerned.

8. Transparency and communication on the annual accounts / financial statements

8.1. Keep regular accounts / financial statements and prepare the statutory annual accounts: Presentation of annual accounts including balance sheets as well as profit and loss.

8.2. Transparency concerning the means used (provenance and allocation): The quantity of resources used as well as their origin (s) and their assignment (s) according to specific objectives must be able to be determined in financial reports, completed if necessary with comments.

8.3. Transparent communication and accounts accessible for donors:

- Provide donors with accounts and comments or inform them of how this information is accessible.
- The information given to donors must reflect reality and make it possible to know both the sources and the allocation of resources.

The activity report must specify how this information is disseminated.

Example: public comments via publication in the organization's magazine, mailing to donors or invitation of donors to an information meeting.

9. Being a honest and with moral integrity

To guard against fraud and malfeasance and to make sure that the structure is honest.

6. Documents to be provided

To facilitate the control of the completeness of your documents, thank you to kindly **number and name the documents provided as indicated in the lists below!**

First certification

1. Covering letter
2. The statutes of the legal entity
3. Internal Rulebook if existing

4. Code of Conduct if existing
5. Documents on the existence of a non-discrimination declaration / policy concerning membership of the General Meeting (calls / invitations)
6. Activity reports for the last 3 years
7. Balance sheets and annual accounts for the last 3 financial years
8. Financial reports for the last 3 years
9. Accounting plan
10. The inventory / register of the associated members and summary of the nominal votes, identification of their mandates and country of origin, signed by the president or the manager.
11. The minutes of the General Meeting of the last 3 years
12. Auditor's attestation or other attestations of tax debts absence (eg VAT certificate)
13. Attestation of absence of debts to the social security organization, or statement of the auditor
14. Social Balance / report
15. Vote internal procedures or Internal Rulebook
16. Calculation of the highest remuneration ratio (including statutory / extra-legal benefits) in relation to the lowest salary in the structure
17. Statement of the auditor or HR director or social secretary on this compensation ratio
18. Organization chart and job classification systems, including the salary scale
19. Operating License / Environmental Permit or other official License
20. Declaration on honor regarding compliance with environmental legislation signed by the president or manager
21. Formal and public explanation of the profit distribution policy to respect the primacy of the person and the social goal over the capital

22. Evidence and compliance calculation (max 6% dividend) based on the accounts and/or the activity report provided
23. Certification on specific status of workers (paid or not), provided for example by the social secretary (for employees) or as indicated in the social report and declaration on honor for others
24. The hours of training courses in the activity report, in the accounting documents or into a solemn declaration
25. References to branch agreements, sectoral regulations and collective agreements
26. Accreditation (s) as an integration organization (social purpose) or equivalent
27. Website references
28. Criminal record of the legal entity OR if it is not available in the country, a solemn declaration of the person who can engage the company stipulating that the company has no convictions relative to any legislation

Recertification

1. Statutes potential modification
2. Internal Rulebook (if existing) potential modifications
3. Code of Conduct (if existing) potential modification
4. Last year activity report
5. Balance sheet and annual accounts for the last financial year
6. Last year's financial report + note to accounts + ledger
7. Register of Associate Members or List of Members
8. General Meeting minutes of last fiscal year
9. Auditor's attestation or other attestations of absence of tax debts
10. Certificate of absence of debts to the social security organization, or declaration of the auditor
11. Social balance / report

12. Calculation of the highest remuneration ratio (including statutory / extra-legal benefits) in relation to the lowest salary in the structure
13. Statement of the auditor or HR director or social secretary on this compensation ratio
14. Certification on specific status of workers (paid or not), provided for example by the social secretary (for employees) or as indicated in the social report (*) and declaration on honor for others
15. The hours of training courses in the activity report, in the accounting documents or into a solemn declaration

Important notes:

- All documents must be sent ONLY in electronic format by email:
For Belgian companies: e.schroeder@res-sources.be
For other companies: info@tess-geie.eu
- If the certifying body has to take extra time for missing or inadequate documents, we are obliged to charge you for their services.
- All transmitted documents are for the sole use of the control body and will be treated confidentially.