

# Annual Report 2023

**Education and Research Foundation of the  
Better Business Bureau® of Metropolitan New  
York, Inc.**

Educating Charities, Businesses, Young  
Professionals and Consumers:

- Charity Accountability
- Consumer Education & Fraud Prevention
- Corporate Responsibility
- High Standards in Business Practices
- Skill-Building for Volunteer Interns



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## Metro New York's BBB® Foundation

In 1967, The Education and Research Foundation of the Better Business Bureau® of Metropolitan New York (BBB Foundation) was incorporated as a 501(c)(3) nonprofit organization with an independent board of directors. The BBB Foundation collaborates with Metro New York's BBB to create, fund, and implement special educational programs and research projects on consumer, business, and philanthropic issues.

### Vision

The BBB Foundation is the premier source in New York for the definition of ethical practices for both nonprofit and for-profit businesses. The BBB Foundation is the first source of information for New Yorkers about charity accountability practices of New York charities.

### Mission

Support the Better Business Bureau by defining and promoting ethical business and charity standards and practices in New York.

*Charities Statement:* BBB Foundation of Metro New York sees trust as a function of two primary factors – integrity and performance. Integrity includes respect, ethics, intent, and working towards a diverse, inclusive, and equitable nonprofit marketplace. Performance speaks to a charity's track record of operating with integrity and delivering results in accordance with the BBB Standards for Charity Accountability.

### Strategic Goals

With the guidance of its Board of Directors, BBB Foundation has established long-term strategic goals to achieve its mission. BBB Foundation activities are regularly evaluated against these goals:

- I: Charities will meet high standards of accountability.
- II: Donors will be empowered to make informed giving decisions and avoid fraud.
- III: Businesses will meet high standards of ethical business conduct.
- IV: Consumers will be empowered to make informed purchase decisions and avoid fraud.
- V: Current and future leaders of businesses and nonprofits will be provided with experiences that can help build knowledge, skills, and ethical decision-making abilities.
- VI: Organizational capacity will be enhanced through further development of board, staff, financial resources, partnerships, and collaborations.

## BBB Foundation Impact Snapshot, 2023

- **1,371** educational event and webinar participants
- **764** Metro NY BBB Charity Reports as of the December 2023 measurement point
- **39** volunteer interns with **6,933** hours of training, supervision and service, assisting with **42,282** dispute resolution cases and **68** BBB Charity Reports
- Tracked **over 8.1 million visits** to BBB Metro NY Business Profiles and Charity Reports (combined), with about **5.7 million unique users**

## Core Program: Charity Accountability

BBB Foundation of Metro New York promotes accountability for local charities, helps establish confidence in the nonprofit sector, and encourages charitable giving in New York. It achieves these aims by:

- publishing BBB Charity Reports on Metro New York area charities
- informing the public about how to identify accountable charities
- urging potential donors to *Give Online With Trust<sup>SM</sup>* to trustworthy charities, and
- helping charities to meet and maintain high standards in their practices

The BBB Foundation's overall activities, including the core Charity Accountability Program, were substantially funded in 2023 by **2,768 general operating donations provided by BBB Accredited Businesses totaling \$121,838**, voluntarily given beyond their accreditation fees. We thank our generous BBB Accredited Business leaders for these thousands of welcome donations. Licensing fees earned through the BBB Accredited Charity Seal program, along with generous program sponsorships acknowledged throughout this report, also contribute significant income to the Foundation.

We thank **The New York Community Trust** for its generous support of the Charity Effectiveness Symposium and Program Series in 2023.

Metro New York's BBB Charity Accountability Program (NYCAP), formerly known as the New York Philanthropic Advisory Service (NYPAS), was launched in 1987. A separate Long Island-focused charity reporting program began in 1995. These two programs merged at the close of 2000, establishing one of the largest regional BBB charity accountability programs in the U.S. NYCAP also develops Charity Reports for Connecticut and New Jersey BBBs upon request, and collaborates with the BBB of Upstate New York on charity outreach efforts.

Each year, BBB Foundation program staff members review hundreds of financial statements, tax filings, annual reports, websites, fundraising solicitations, governance information, and other submissions from charities in the Metro New York area. This voluntarily disclosed information is evaluated to determine whether a charity is using the guideline practices noted in the 20 BBB Standards for Charity Accountability. BBB Foundation then produces a BBB Charity Report with the findings and a summary of the charity's mission, activities, governance, and key financial information. Thousands of BBB Charity Reports on organizations of significant public interest are available at [give.org](https://www.give.org).

BBB Foundation's Charity Accountability Program also monitors issues affecting the local nonprofit community and provides public education on charitable management and philanthropic issues through events, alerts, media interviews, consultations with government regulators and nonprofit associations, collaborations, articles, speaking engagements, and participation in nonprofit convenings. Media, businesses, associations, government agencies, and other nonprofits call upon Metro New York's BBB Foundation to provide expert insights on charity accountability issues.

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BBB evaluates charities against the 20 Standards for Charity Accountability, and publishes reports based on its findings. This web page provides information on how to start the report process.

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## BBB Metro NY: Build trust with donors

A BBB Charity Report provides independent confirmation of a charity's trustworthy key practices by a respected accrediting organization. Becoming a BBB Accredited Charity is a great way to show potential donors that your nonprofit meets high performance standards.

Find out how your charity can stand out in a tough nonprofit environment by meeting the [20 BBB Standards for Charity Accountability](#).

### Thank You for Participating!

Your organization's commitment to demonstrating integrity in nonprofit practices is important and greatly appreciated.

Begin your process by checking out BBB Standards learning resources under the "Get Informed" tab. When you are ready to start your BBB Charity Report, please get in touch through the "Get Started" options below. You are also welcome to contact us at [charity@newyork.bbb.org](mailto:charity@newyork.bbb.org) or 212-358-2873 for prompt help.



Get Informed



Get Started

International Association of  
Better Business Bureaus 

### CONTACT US

We will be delighted to help by answering your questions. Connect with us at [charity@newyork.bbb.org](mailto:charity@newyork.bbb.org) or 212-358-2873

## BBB Educational Programs for Nonprofits

Throughout the year, BBB Foundation offers educational conferences and workshops, primarily delivered via online platforms. These programs are intended to inform charity and philanthropy leaders about the latest issues and practices relating to nonprofit impact and effectiveness. In addition, BBB Foundation provides recorded tutorials about the BBB Standards for Charity Accountability, as well as free webinars on this topic from time to time. The goal is to help charity leaders, advisors and others understand how charities can meet the BBB's comprehensive performance standards and learn why these recommended practices are valuable for nonprofits.

## BBB Charity Effectiveness Program Series

In 2023, we deeply appreciated receiving the generous Leadership support of **The New York Community Trust** for the Charity Effectiveness program series. We were also grateful for special program support in 2023 from **EisnerAmper, Grassi Advisors & Accountants** and **BDO**. We also thank **BDO** and **Grassi** for their sponsorship of BBB Foundation newsletters for charities in 2023.

As was true during the prior pandemic years of 2020 and 2021, BBB Foundation programs in 2023 continued to be presented as free webcasts. This represented a modest financial loss in terms of foregone admission fees but enabled the Foundation to offer programs more widely at no cost to nonprofits in the Metro New York region as well as across North America through other BBB organizations, in service to the BBB Foundation's educational mission. We thank our sponsors whose generosity made this possible.

# Charity Effectiveness Series Webinars in 2023

February 28, 2023



The poster features the BBB logo (a stylized flame) in the top left corner. The main title is 'BBB Charity Effectiveness Symposium XVII' in yellow, with 'Free Online Edition' in white below it. The event title 'Reset: Building Community and Growing Donor Support' is in white, with the date and time 'February 28, 2023 12:30 - 2:30PM ET' in yellow below it. On the right side, it identifies the 'Keynote Speaker' as Amy Freitag, with a circular portrait of her, and lists her title as 'President, The New York Community Trust'.

On February 28, 2023, we offered the seventeenth BBB Charity Effectiveness Symposium to a national audience via webinar, in collaboration with other Better Business Bureau organizations as well as Metro New York area nonprofit associations and university institutions.

Entitled ***Reset: Building Community and Growing Donor Support***, this program featured Keynote remarks by **Amy Freitag**, President, The New York Community Trust, moderated by **Patricia A. Swann**, Program Director, Thriving Communities, The New York Community Trust. This was followed by a panel moderated by **Evan Kingley**, Partner, Plan A Advisors. Panelists were **Stephen Manuel Calenzani**, Vice President for Development, Hispanic Federation; **Maria Griffin**, Chief Advancement Officer, DREAM; **Johanna Osburn**, Interim Senior Director of Development, SAGE: Advocacy & Services for LGBTQ+ Elders; and **Devon Ercolano Provan**, Director of Development and Communications, Her Justice. Following the panel, **Karin Kunstler Goldman**, Deputy Chief, Charities Bureau Office of the New York State Attorney General provided a Charities Bureau Update in closing remarks.

Event Supporters for this program included: Adelphi University/Center for Nonprofit Leadership, Association of Nonprofit Specialists, BBB Wise Giving Alliance, Center for Nonprofit Strategy and Management, Human Services Council, New York Council of Nonprofits, Nonprofit New York, Philanthropy New York, Support Center, and Better Business Bureau organizations across North America.

This event drew 426 registrants and 203 attendees. All registrants received a video recording of the proceedings in a follow up email, after conclusion of the online event.

**March 29, 2023**

100 BBB YEARS. March 29, 2023  
Webcast, 1:00 - 2:30 pm ET

**Budgeting for Unknowns**  
*Free Online Event*

**Candice Meth, CPA**  
Partner, National Leader,  
Not-for-Profit Services  
EisnerAmper

**Timothy Schroeder, CPA**  
Senior Manager  
Not-for-Profit Services  
EisnerAmper

**Register Now**

Our March 29, 2023 webinar, ***Budgeting for Unknowns***, was generously sponsored and presented by EisnerAmper. Our speakers for this program were **Candice Meth, CPA**, Partner, Not-for-Profit Services; and **Timothy Schroeder, CPA**, Senior Manager, Not-for-Profit Services, of EisnerAmper.

Event Supporters for this program included: Adelphi University/Center for Nonprofit Leadership, Center for Nonprofit Strategy and Management, Human Services Council, Nonprofit New York, and Better Business Bureau organizations across North America.

This event drew 144 registrants and 79 attendees. All registrants received a video recording of the proceedings in a follow up email, after conclusion of the online event.

**April 26, 2023**

100 BBB YEARS. April 26, 2023  
Webcast, 1:00 - 2:30 pm ET

**Internal Controls and Strong Governance**  
*Free Online Event*

**Candice Meth, CPA**  
Partner, National Leader,  
Not-for-Profit Services  
EisnerAmper

**Timothy Schroeder, CPA**  
Senior Manager  
Not-for-Profit Services  
EisnerAmper

Presented on April 26, 2023, our free webinar entitled ***Internal Controls and Strong Governance*** was generously sponsored and presented by EisnerAmper. Our speakers for this program were **Candice Meth, CPA**, Partner, Not-for-Profit Services; and **Timothy Schroeder, CPA**, Senior Manager, Not-for-Profit Services, of EisnerAmper.

Event Supporters for this program included Adelphi University/Center for Nonprofit Leadership, BBB Wise Giving Alliance, Center for Nonprofit Strategy and Management,

Human Services Council, Nonprofit New York, Support Center and Better Business Bureau organizations across North America.

This event drew 209 registrants and 104 attendees. All registrants received a video recording of the proceedings in a follow up email, after conclusion of the online event.

**May 17, 2023**



BBB

May 17, 2023  
Webcast, 12:30 - 2:00 pm ET

**Harness the Power of Technology**  
Building Success with Tech Strategy and Planning

Free Online Event

**Register Now**

**David M. Rottkamp, CPA**  
Partner  
Not-for-Profit Practice Leader  
Grassi Advisors & Accountants

**Hassan Khan**  
Technology Consulting Partner  
Technology Advisory Practice  
Grassi Advisors & Accountants

We were pleased to offer the free webcast ***Harness the Power of Technology: Building Success with Tech Strategy and Planning*** with generous sponsorship and a presentation from Grassi Advisors & Accountants. The event took place on May 17, 2023. Program speakers included **David M. Rottkamp, CPA**, Partner, Not-for-Profit Practice Leader; and **Hassan Khan**, Technology Consulting Partner, Technology Advisory Practice, of Grassi Advisors & Accountants.

Event Supporters for this program included: Adelphi University/Center for Nonprofit Leadership, Association of Nonprofit Specialists, BBB Wise Giving Alliance, Human Services Council, Nonprofit New York, Support Center and Better Business Bureau organizations across North America.

This event drew 118 registrants and 49 attendees. All registrants received a video recording of the proceedings in a follow up email, after conclusion of the online event.

**October 11, 2023**



BBB 100 YEARS.

October 11, 2023  
Free Webcast, 1:00 - 2:30 pm ET

**Building the Finance-Fundraising Relationship for Success**

**REGISTER NOW!**

Our final free webcast on October 11, 2023 was entitled ***Building the Finance-Fundraising Relationship for Success*** and was provided with generous sponsorship and a presentation from BDO. The program speaker was **Hilda Polanco, CPA**, Managing Principal, Nonprofit & Grantmaker Advisory of BDO.

Event Supporters for this program were: Adelphi University/Center for Nonprofit Leadership, BBB Wise Giving Alliance, Center for Nonprofit Strategy and Management, Human Services Council, Nonprofit New York, Support Center and Better Business Bureau organizations throughout North America.

This event drew 167 registrants and 83 attendees. All registrants received a video recording of the proceedings in a follow up email, after conclusion of the online event.

## **In-Person Nonprofit Event Participation, 2023**

**June 16, 2023:** Ella Mead-VanCort, Program Associate, Charity Accountability Program, staffed a BBB Foundation exhibit table at AFP-NYC's re-launched Fundraising Day in New York conference, Manhattan.

## **BBB Charity Standards Workshops in 2023**

In 2023, BBB Foundation continued to offer no-cost workshops about the BBB Standards for Charity Accountability for groups of nonprofit leaders, board members and consultants. There were two such programs in 2023, both presented in collaboration with BBB's Wise Giving Alliance:

- **April 20:** 43 registrants, 28 attendees, slides and a recording sent to all registrants
- **July 19:** 97 registrants, 40 attendees, slides and a recording sent to all registrants

When invited to do so, BBB Foundation will also present programs at no cost for audiences recruited by other organizations. The Standards program is now available as a video on the BBB website: <https://www.bbb.org/local/0121/charities-donors/workshops>

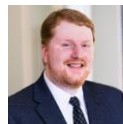
BBB Foundation and BBB Wise Giving Alliance executives provided a comprehensive look at the Standards, offering guidance about how to meet each one, and additional related information. Charity leaders are encouraged to ask questions and provide feedback about the Standards at such programs.



### **Today's Speakers**



**Luana Lewis**  
Senior Vice President,  
Programs and Services  
Education and Research Foundation of  
the  
BBB of Metropolitan NY +  
BBB Serving Metro NY



**Shawn Van Gorder**  
Director of Charity Evaluation  
BBB Wise Giving Alliance

Start With Trust

<https://www.youtube.com/watch?v=A8dn7viJPBU>



Video recordings of recent webcasts are posted online through the Foundation's charity resource web pages at [ny.give.org](https://ny.give.org), to benefit those nonprofit leaders who may prefer to view the content at times and in ways of their choosing.



### View Our July 2023 Webinar

In this updated webinar, we explain each of the BBB Standards for Charity Accountability and discuss how meeting these Standards can benefit your nonprofit.

Presenters:

- Luana Lewis, Senior Vice President, Programs and Services, BBB Serving Metropolitan New York
- Shawn Van Gorder, Director of Charity Evaluation, BBB Wise Giving Alliance

[View Now](#)

## Overview of Charity Accountability Program, 2023

**764 Metro NY Charity Reports**

**353 Accredited Charities**

**203 Seal Holders**

**351 Nondisclosure Reports**

**34 Did Not Meet Standards**

The above statistics *include* reports in progress as of December 2023.

## BBB Standards Missed by Evaluated Charities, 2023

In 2023, the Charity Accountability Program experienced a large backlog of BBB Charity Reports in process, due to leeway granted to the many nonprofits that experienced significant difficulties during and immediately after the COVID-19 pandemic. Given the resulting communications problems, with many reports delayed or in progress, it was not possible to produce meaningful statistics about missed standards for the 2023 calendar year. To address the backlog, the BBB Foundation retained experienced consultant Jim Judge Evaluations to assist in conducting and expediting BBB Charity Report updates.

In general, charities continue to miss the same standards that were frequently not met in 2022. Those have included standards relating to disclosure of unrestricted net assets held above a certain threshold; well-attended board meetings held at spaced intervals through the year; board policies and reports on evaluation of effectiveness against mission goals; the existence of a board-approved, functionally allocated budget; disclosures such as information presented in an annual report and privacy policy; as well as other standards missed less often.

NYCAP staff work closely with charities to help them understand how to meet standards. Frequently, organizations are able to make the needed adjustments quickly to meet all standards. A few standards, such as financial ones, relate to performance in immediate prior years and it is sometimes less possible for an organization to meet a standard that has been missed with a short-term change. When that happens, staff members make every effort to encourage nonprofits to update their submissions when they can meet all standards so as to achieve full BBB Accreditation.

Frequently Missed BBB Standards
<b>10. Ending Net Assets.</b> Avoid accumulating funds that could be used for current program activities. To meet this standard, the charity's unrestricted net assets available for use should not be more than three times the size of the past year's expenses or three times the size of the current year's budget, whichever is higher.
<b>3. Board Meetings.</b> Have a minimum of three evenly spaced meetings per year of the full governing body with a majority in attendance, with face-to-face participation. A conference call of the full board can substitute for one of the three meetings of the governing body. For all meetings, alternative modes of participation are acceptable for those with physical disabilities.
<b>6. Effectiveness Assessment Policy.</b> Have a policy of assessing, no less than every two years, the organization's performance and effectiveness, and determining future actions required to achieve its mission.
<b>7. Effectiveness Reporting to Governance.</b> Submit to the organization's governing body, for its approval, a written report that outlines the results of the aforementioned performance and effectiveness assessment and recommendations for future actions.
<b>14. Board-Approved Budget.</b> Have a board-approved annual budget for its current fiscal year, outlining projected expenses for major program activities, fund raising, and administration.
<b>16. Annual Report.</b> Have an annual report available to all, on request, that includes: (a) the organization's mission statement, (b) a summary of the past year's program service accomplishments, (c) a roster of the officers and members of the board of directors, (d) financial information that includes (i) total income in the past fiscal year, (ii) expenses in the same program, fund raising and administrative categories as in the financial statements, and (iii) ending net assets.

**18. Address Privacy Concerns of Donors** by (1) providing in written appeals, at least annually, a means (e.g., such as a check off box) for both new and continuing donors to inform the charity if they do not want their name and address shared outside the organization, and (2) providing a clear, prominent and easily accessible privacy policy on any of its websites that tells visitors (i) what information, if any, is being collected about them by the charity and how this information will be used, (ii) how to contact the charity to review personal information collected and request corrections, (iii) how to inform the charity (e.g., a check off box) that the visitor does not wish his/her personal information to be shared outside the organization, and (iv) what security measures the charity has in place to protect personal information.

**9. Fund Raising Expenses.** Spend no more than 35% of related contributions on fund raising. Related contributions include donations, legacies, and other gifts received as a result of fund raising efforts.

**12. Detailed Expense Breakdown.** Include in the financial statements a breakdown of expenses (e.g., salaries, travel, postage, etc.) that shows what portion of these expenses was allocated to program, fund raising, and administrative activities.

**13. Accurate Expense Reporting.** Accurately report the charity's expenses, including any joint cost allocations, in its financial statements.

*Note: Some organizations miss more than one Standard. Although a Standard may be at or near the top of this list, shown in order of frequency, that does not mean this is a common problem for most charities. Charities may also miss other Standards, far less often.*

## BBB Charity Reports

**Metro New York Website Address: [ny.give.org](https://ny.give.org)**

**International Website: [give.org](https://give.org)**

Donors and the general public can find all BBB Charity Reports by name and location through searches at [give.org](https://give.org), or through searches in search engines such as Google. As of November 2023, the annual Metro NY measurement point, there were 764 Metro New York area BBB Charity Reports, and about 1,500 national BBB Charity Reports. About 12,000 national and regional BBB charity reports are available across the BBB system. BBB Foundation is currently focusing its proactive efforts to develop BBB Charity Reports on Metro New York charities that meet the following description:

- Publicly soliciting regional charities, at least three years in business, located in our reporting territory: New York City, Long Island, or these counties of the Mid-Hudson Region - Westchester, Dutchess, Putnam, Rockland, Sullivan, Ulster, and Orange.
- Charities that are of significant public interest, or that seek BBB evaluation, indicated by factors such as (but not limited to) the following:
  - Charity requests a BBB Charity Report
  - BBB Foundation has received inquiries or complaints about the charity in question
  - Charity has received \$250,000 or more in *publicly solicited donations*
  - Charity is the subject of significant media or donor attention
  - Charity is serving important or underserved community needs
  - Indications that a charity's activities raise questions and merit investigation

Smaller charities with over \$100,000 in publicly solicited donations may voluntarily request a BBB Charity Report so long as there is a sufficient track record to allow report development. Given enough information to do so, BBB may also report on smaller or newer charities if they appear to be of significant public interest.

## BBB Accredited Charity Seal

As of December 2023, by year end, the Metro NY BBB Accredited Charity Seal program included **203 participating charities**. Only charities that have first met all BBB Standards upon evaluation are eligible to participate in the additional, voluntary BBB Seal program.



The BBB Accredited Charity Seal symbolizes accountability in charities. The BBB Seal provides a quick-check, easy-to-understand trustmark for the benefit of both charities and donors. It captures complex numbers, facts, policies, and practices in a widely recognized and valued symbol, instantly showing that a charity has met all 20 of the BBB Standards for Charity Accountability. Organizations seeking to become a BBB Accredited Charity Seal Holder must first participate in a BBB Standards evaluation. **There is no cost for the BBB Charity Report evaluation.**

Charities are provided with online access to submit materials related to governance, measuring effectiveness, financial, and fundraising information. The resulting BBB Charity Report includes a determination about the charity's performance measured against the 20 BBB Standards for Charity Accountability, as well as a summary of the organization's mission, programs, governance and key financial information.

**Charities that meet all 20 BBB Standards for Charity Accountability are automatically noted as BBB Accredited on BBB websites at no cost.**

BBB Accredited Charity Seal participation is an optional program, exclusively available for charities that first meet all BBB Standards in a BBB evaluation.

Eligible BBB Accredited charities that choose to license the BBB Seal for fundraising and marketing purposes are asked to sign a licensing agreement specifying how the trademarked BBB Seal may be used, and pay a sliding-scale licensing fee, based on the organization's fundraising revenue. The Metro New York BBB Seal fee ranges from \$50 to \$1,100 annually for most organizations, up to \$5,500 at most. The maximum fee of \$5,500 is for very large organizations with public contributions of over \$60 million. Metro NY BBB Foundation works with charities on fee payment plans, when necessary, to make the Seal program accessible to all eligible nonprofits wishing to license and display the Seal. Metro New York BBB Accredited Charity Seal fees are published online at [ny.give.org](https://ny.give.org).

Seal participants may display the Seal in transient advertising and solicitations such as newspaper ads, posters, direct mail appeals, in annual reports, and on letterhead stationery. Seal participants may also install the Seal anywhere on the local charity's primary website, on websites where the local charity advertises, and in emails or other digital fundraising uses, provided the Seal clicks to the online BBB Charity Report for verification of Accredited Seal Holder status.

As a benefit of Seal program participation, at no extra cost, BBB Charity Seal Holders in good standing at the time of publication are recognized in BBB-sponsored ads during the spring season as well as holiday giving time near the end of the year.

According to BBB's Give.org 2023 *Donor Trust* survey of more than 2,100 adults in the United States: when asked to choose **factors that most signal that a charity is trustworthy**, the most commonly selected choices were (1) accomplishments shared by the organization, (2) **third-party evaluation by an independent organization**, (3) name recognition, (4) financial ratios and (5) passion and sincerity in the appeal. *[bolding added]*

Seal Holders are recognized in the year-round NY BBB Accredited Charity Seal Holders landing page at [ny.give.org](https://ny.give.org):



The screenshot shows the BBB website header with the logo and navigation links: "Get Accredited", "Charities/Donors", "Business Login", "Resources for Businesses", "My BBB", and a menu icon. Below the header, there is a banner for the "Give Online With Trust" campaign. The banner features the BBB Accredited Charity logo on the left and a photograph of four diverse people (two women and two men) smiling and looking at their smartphones. Below the banner, there is text explaining the campaign: "Now is a great time to support charities in the BBB Metro New York area that work to make your community a better place. Online donation through a charity's website is the fastest and most direct way to show your support. When you donate, look for the BBB Accredited Charity Seal. It's the symbol that a charity meets BBB's rigorous accountability standards and has joined its Seal Program in Metro New York. When you support a BBB Accredited Charity, you can feel good about giving. Click on any name below to learn more about a charity and its work in Metro New York!" and a link to "See all BBB Accredited Charities in North America, including additional Seal Holders, at [give.org](https://give.org)."

## ***Give Online With Trust<sup>SM</sup> BBB Charity Information Ad Campaign in 2023***

In 2023, the BBB Foundation continued its media awareness campaign with a *Give Online With Trust<sup>SM</sup>* theme to emphasize the value of giving directly online, as an effective way of speeding support to charities during pandemic and recovery times. The campaign included a series of ads featuring positive images of a variety of individuals, in a manner intended to express the joy of giving online to trustworthy charities. These ads, samples shown below, appeared in Facebook in a special paid campaign, linking to landing pages which listed BBB Accredited Charity Seal Holders.

Ads also appeared in the *New York Today* newsletter of *The New York Times*, targeting a higher-income audience with New York interests.

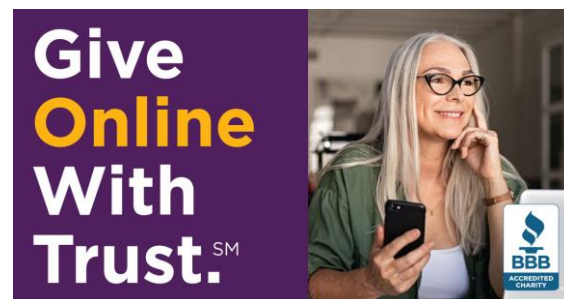


BBB Charity Seal Holder ad campaign in 2023: sample ad placed in *New York Today* newsletter of *The New York Times*, which clicked to a landing page with BBB Accredited Seal Holder names and website links to help donors find more information.

Ads promoting the BBB Accredited Charity Seal and inviting potential donors to view lists of Metro New York Seal Holders and Accredited Charities on BBB.org were placed in Facebook and the *New York Today* Newsletter of *The New York Times* in 2023 times. Together, these campaigns produced the following results:


**8,504,437 impressions**

**18,452 click-throughs to landing pages**



Spring and holiday seasonal ads were placed in Facebook, and also inserted in a *New York Today/New York Times* email newsletter, reaching a target audience of high-income individuals with an interest in New York matters.


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**The New York Times**  
**New York Today**  
November 28, 2023


**By James Barron**

Good morning. It's Tuesday. We'll find out about the unusual-looking piano that will make its Carnegie Hall debut tonight. We'll also find out about a poll that went to big spenders, as the United States Tennis Association considers whether to build suites costing \$175,000 per person at the U.S. Open.



Rafael Viñoly Architects

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The Maene-Viñoly piano, as it is known, began with a dinner-party conversation among Viñoly and two old friends, the pianist Martha Argerich and the conductor and pianist Daniel Barenboim. Viñoly had studied the piano in his native Uruguay before becoming an architect. He owned at least eight grand pianos.

"When they were all sort of kvetching about how challenging the piano can be," his son Roman Viñoly said, "he thought up this idea that it could be ergonomic. And if it was, the far reaches of the keyboard — the high end and the low end — could be brought closer to the pianist and relieve the physical contortions that are required on a regular piano."

Roman Viñoly said that his father said something like, "What if the keyboard were curved?"


Argerich and Barenboim "looked at each other and smiled and said, 'That would be great,'" Roman Viñoly said. "Their comment was flippant, but he took it to heart."

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Rafael Viñoly soon enlisted Maene, whose workshop is about 75 miles from Brussels, in Ranslede. What had evolved in Viñoly's mind was "a completely different model from other pianos," Maene said. "The full shape of the instrument is the result of the curve."

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That meant changing more than the keyboard. The action — the complicated mechanism that drives the hammers to the strings, in response to the way the pianist touches the keys — had to be reconceived, to fan out at the angles indicated by the keys.

So did the strings and the soundboard. Roman Viñoly said the soundboard was 30 percent larger than one in a normal concert grand.

Maene and his team also had to rework the glossy black rim that the audience at Carnegie Hall will see from the side, as well as the lid. "We worked for days and days with different shapes for the lid," Henk Swinnen, a product manager at the Maene firm, said, "and we made several models of the lid with different angles. We'd put it on and we'd take it off until we found the right shape." The result serves to project the sound from the treble notes, he said.

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The Maene-Viñoly piano ended up being more than a foot longer than, say, a Steinway concert grand: The piano is so large that when it arrived at Carnegie Hall last week, the instrument would not fit in an elevator but was wheeled into a space under the main stage where ladders and electrical equipment are stored. Tonight's concert is a benefit for the [Viñoly Foundation](#). Roman Viñoly, its board chairman, said he was looking to support architects as well as early childhood education, "to instill a critical understanding of the built environment" that his father had championed.

The piano is straight-strung — the bass strings do not cross over the treble strings, as they do in most modern pianos. Maene had built a straight-strung instrument for Barenboim; some pianists maintain that the straight-strung layout makes the sound more distinctive from one octave to the next. "The value of modern piano makers is evenness," Biss told me. "One of the things a good Steinway can do is consistency of color from top to bottom." A straight-strung piano "gives me a different color palette," he said.

The New York Today newsletter for November 28, 2023, Giving Tuesday. This featured several ads promoting BBB Accredited Charity Seal Holders for the holiday giving season.

## Promoting Accredited Charities to Businesses in 2023

As we have done for years, we promoted BBB Accredited Charities to about 6,500 BBB Accredited Businesses in quarterly newsletters as well as in special messages sent out at holiday times. BBB Foundation also offers custom charity checking services to Accredited Businesses.

Below is a sample header from the 2023 holiday email about BBB Charity Report services for BBB Accredited Businesses:



**BBB** Are You Giving to Trustworthy Charities?

Holiday Giving Resources for BBB® Accredited Businesses

During this holiday season, you and your employees may be considering end-of-year charitable contributions. Give With Trust™ with the help of BBB Charity Report Services from Metro New York's BBB Foundation.

# Education for Businesses

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BBB Foundation of Metro New York deeply appreciates the support of our generous sponsors for our **2023 BBB Forum on Corporate Responsibility: Major Sponsors EY and Nielsen; and Benefactor Sponsor MLB**. As in the prior few years following the advent of the pandemic, this program was presented as a webcast. The agenda was kept shorter for online suitability, registration was once again offered for free, and the program was offered internationally to business leaders throughout North America and the world.



For the 2023 Forum, we achieved the **registration of 433 executives out of 1,847 clicks to the signup page, with 126 live attendees**. All registrants received a video of the webcast.

We thank the 10+ additional organizations that provided Event Support to generate awareness and attendance, including BBB Institute for Marketplace Trust, BBB National Programs, BBB Wise Giving Alliance, BSR, Center for Nonprofit Leadership at Adelphi University, CSRHub, Governance & Accountability Institute, Philanthropy New York, Sustainability Practice Network, and The Robert Zicklin Center for Corporate Integrity at Baruch College, as well as Better Business Bureau organizations across North America.

Our 2023 Forum on Corporate Responsibility was entitled *Stepping Forward: Challenges and Possibilities*. It took place online, on September 28, 2023. The Keynote remarks on the “Challenges and Possibilities” program theme were followed by a panel discussion about “Generative AI: Risks and Responsibilities.” The program concluded with “Transitioning: A Corporate Journey,” an interview of a corporate sustainability leader about recent energy transition developments.

The agenda featured these distinguished leadership speakers:

- **Andrea Bertels**, Vice President, Corporate Citizenship, Nielsen – *Keynote Speaker*
- **Hannah Darnton**, Director, Technology Sectors, BSR – *Panel Moderator*
- **Jamie VanDodick**, Director, AI Ethics Project Office and Governance, AI Ethics Board, IBM – *Panelist*
- **Mary Snapp**, Vice President, Strategic Initiatives, Microsoft – *Panelist*
- **Richard Wingfield**, Director, Technology and Human Rights, BSR – *Panelist*
- **Lauren Rogge**, Principal, Climate Change and Sustainability Services, EY – *Interviewer for Featured Speaker*
- **Sandy Nessing**, Vice President and Chief Sustainability Officer, American Electric Power – *Featured Speaker*



# Skill-Building Volunteer Intern Program

## How the Program Works

Our BBB Foundation is proud to maintain an ongoing, extensive internship program. We provide charity accountability program interns with nonprofit accounting insights and an overview of the nonprofit sector in New York, as well as invaluable details about the management and governance of charities. Many other interns under our Foundation's program acquire valuable career skills by assisting with BBB dispute resolution and customer service activities.

## Volunteer Intern Program Activities in 2023

In 2023 our Volunteer Intern Program activities continued to be strong:

- There were 39 interns in all for the year 2023
- Volunteer interns contributed 6,933 hours of training and service
- Cases/reports completed with intern assistance totaled 42,350

## Development of Volunteer Intern Program Over 3 Years

Our Skill-Building Volunteer Intern Program has become a year-round effort, although summer remains a peak period for program activities. BBB Foundation has enhanced its focus on providing even richer and more varied educational experiences to interns through the Volunteer Intern Program.

Since the onset of the COVID pandemic in 2020, the intern program has successfully been conducted in an online environment. This has made it possible to reach an even more diverse pool of intern candidates. This continued throughout 2023.

Intern Hours for 2023		Number of 2023 Interns		Cases/Reports Assisted by Interns in 2023	
850	Charity Accountability	7	Charity Accountability	68	Charity Accountability
6,083	NYC (Dispute Resolution)	32	NYC (Dispute Resolution)	42,282	NYC (Dispute Resolution)
<b>6,933</b>	<b>Total</b>	<b>39</b>	<b>Total</b>	<b>42,350</b>	<b>Total</b>

Intern Hours for 2022		Number of 2022 Interns		Cases/Reports Assisted by Interns in 2022	
1,102	Charity Accountability	8	Charity Accountability	68	Charity Accountability
5,899	NYC (Dispute Resolution)	30	NYC (Dispute Resolution)	33,420	NYC (Dispute Resolution)
<b>7,001</b>	<b>Total</b>	<b>38</b>	<b>Total</b>	<b>33,488</b>	<b>Total</b>

Intern Hours for 2021		Number of 2021 Interns		Cases/Reports Assisted by Interns in 2021	
1,025	Charity Accountability	7	Charity Accountability	113	Charity Accountability
7,356	NYC (Dispute Resolution)	29	NYC (Dispute Resolution)	35,811	NYC (Dispute Resolution)
<b>8,381</b>	<b>Total</b>	<b>36</b>	<b>Total</b>	<b>35,924</b>	<b>Total</b>

Interns are actively recruited from a wide variety of schools, in the Metro New York area and across the nation. BBB staff members post intern opportunities digitally in websites used by college career departments, to attract candidates who are then selectively screened.

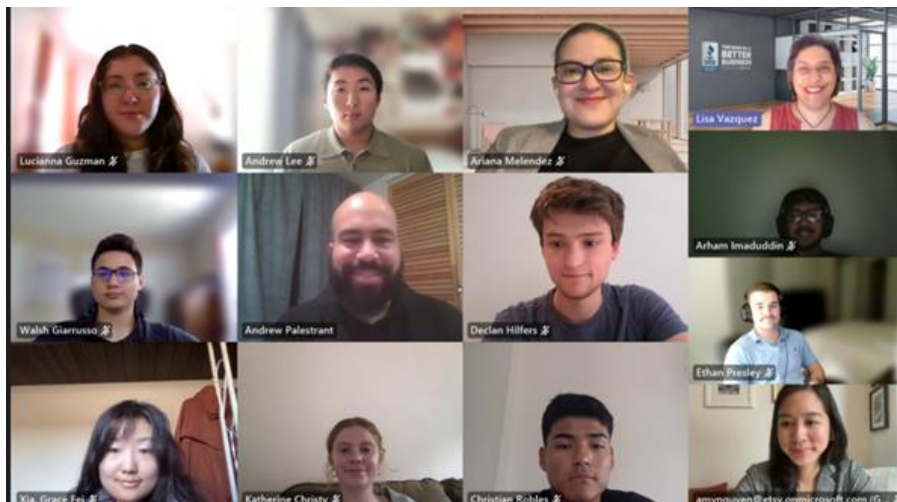
## Intern Career-Building Opportunities

To enhance the intern experience, BBB Foundation's Volunteer Intern Program previously included a series of casual, in-person breakfast and luncheon programs with senior business and nonprofit leaders. During the COVID-19 pandemic, we transitioned these into completely virtual career-building programs. Online career sessions continued to be offered for interns in 2023.

During these career-oriented virtual meetings, interns get the rare chance to meet and speak with distinguished business and community leaders who are BBB and BBB Foundation board members. Senior executives discuss their career paths and provide interns with an insider's view of the New York business and charity community.



*Spring 2023 interns attending the career session presented by Vince Dell'Osa, President N.A.-Retail, Ralph Lauren, and BBB Board member, via Teams videoconference.*



*Fall 2023 interns attending a career session with Amy Nguyen, Assistant General Counsel of Etsy, a Metro New York BBB Board Member, via Teams videoconference.*

## Intern Feedback

Interns are invited to provide feedback about their BBB experience through exit surveys. Their comments are used to enhance the Volunteer Program.

When asked about the most interesting aspect of the intern experience, a Spring 2023 dispute resolution intern commented, "The most interesting aspect of the internship had to have been the different types of cases I came across & the career building sessions. There's so much to learn from peoples' complaints and in the career building sessions, being able to hear about what people did and how they moved around within their professional careers were insightful."

When asked whether the internship met expectations, a Fall 2023 charity program intern said, "I honestly didn't know what to expect from it and didn't think I would be prepared for it, but there was a great blend of work, materials and people/mentors that I was introduced to during my time in the program. For me personally, it was the best first internship that I could have at the moment."

We are grateful to **BNY Mellon**, **Etsy** and **Major League Baseball** for their generous donations in support of the BBB Foundation's Skill-Building Volunteer Intern Program in 2023.

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## Diversity, Equity, and Inclusion Initiative

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For years, the BBB Foundation has made significant efforts to be mindful of diversity, equity, and inclusion considerations when planning programs, inviting speakers and participants, reaching out to interns, and marketing itself to nonprofit leaders and others. This includes ongoing efforts to identify and provide help for smaller nonprofits with grassroots leadership, or which work with underserved groups in Metro New York.

In 2020, the BBB Foundation board established a DEI committee, which is now collaborating regularly with a DEI committee from the affiliated Better Business Bureau Serving Metropolitan New York. As an initial step, this committee, and the BBB Foundation's board, approved an investment in a DEI survey of both boards and all BBB Metro New York staff. The survey was fielded in 2021. The results were reported to both BBB and BBB Foundation boards, as well as their joint DEI Committees. Using the initial DEI survey results, the joint committees selected 6 top recommendations for further action steps. These recommendations have guided subsequent efforts to further DEI goals through 2023.

At its December 7, 2021 meeting, the BBB Foundation board adopted expanded language related to the Foundation's Mission statement, to better align it with the newly updated Better Business Bureau Mission, which now incorporates language directly addressing diversity, equity, and inclusion issues with respect to the charity elements of its programs. That language is now cited with the BBB Foundation's principal mission statement in the opening page of this annual report.

Through the IABBB (International Association of Better Business Bureaus), BBB and BBB Foundation staff have been provided with access to DEI training programs, as well as opportunities to participate in national DEI subcommittees making plans for the BBB system

across North America. Prior national DEI trainings were recorded and are now available through an online training platform for future BBB employees.

Committees of the Metro New York BBB and BBB Foundation boards continued to meet to identify and pursue diversity and inclusion goals throughout 2023.



## **Populations Served by Metro New York's BBB Foundation**

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The Education and Research Foundation of the Better Business Bureau® of Metropolitan New York provides information, education, and assistance to consumers, nonprofits, businesses, journalists, academics, professionals (such as consultants, accountants, and attorneys), government officials and others who are interested in the following:

- Business and charity standards and practices
- Corporate responsibility trends, issues and challenges
- Consumer and business fraud prevention and education
- BBB® Charity Reports, comparing charity performance to the BBB Charity Accountability Standards
- Charity accountability and governance
- Informed giving practices for donors
- Charity capacity-building for effectiveness and impact
- Collaborative nonprofit efforts

The primary geographic focus is on residents of New York State and the Metro New York area. However, during beginning with pandemic conditions and continuing through 2023, BBB Foundation educational programs - such as its 2023 Forum on Corporate Responsibility and webcasts in its 2023 Charity Effectiveness program series - were offered online nationally and internationally at no cost to registrants, in collaboration with BBB organizations across North America, as well as other nonprofit organizations.

In 2023, BBB Foundation executives worked extensively with a wide variety of nonprofit-related organizations and task forces, including government agencies, associations, capacity-builders, funders, and others. These relationships are ongoing.

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## Metro New York Better Business Bureau® BBB® Foundation Affiliate and Collaborator

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### BBB Accredited Businesses

BBB helps people find businesses and charities they can trust. BBB Accredited Businesses and Charities make a commitment to conduct their operations with accountability and integrity, in accordance with Better Business Bureau Standards and guidelines. Consumers understand the vital nature of this commitment and value it. The BBB Accredited Business Seal is widely recognized as *The Sign of a Better Business*<sup>SM</sup>.

Every year, millions of consumers and businesses turn to BBB for business and charity accountability information, as well as the latest news about scams. In 2023, consumers turned to BBB Metro New York over **8.1 million times** to view BBB Business Profiles and Charity Reports. In the 2023 year, consumers sought services from BBBs across North America more than **218 million times**.

In addition to upholding BBB standards of integrity in their practices, thousands of BBB Accredited Businesses make voluntary donations beyond their accreditation fees, in support of the BBB Foundation of Metro New York and its activities.

### Business Integrity and Consumer Trust

Trust in business is essential for a strong economy. Customer confidence is a vital element of business strength. BBB encourages business practices that will merit consumer trust.

Annually, BBBs in the U.S. and Canada provide hundreds of millions of instances of service to people who need BBB's assistance. The Better Business Bureau system has been helping people make smarter buying decisions for over 100 years.

On June 6, 1922, the Metropolitan New York Better Business Bureau was founded to combat investment fraud, as well as deceptive advertising. Starting in June 2022, Metro New York's BBB celebrated its Centennial year, continuing through all of 2023. Today, by promoting guidelines for reputable conduct in advertising, in business transactions and in the online marketplace, BBB helps companies become successful and grow. By reporting on customer experiences with businesses, BBB encourages public recognition of companies that demonstrate integrity and reliability in their operations and helps consumers avoid fraud.



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# Metro New York BBB Foundation Board of Trustees and Officers 2023

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## Metro New York BBB Foundation Statement of Activities 2023

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	Year Ended December 31, 2023		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Contributions	\$ 131,075	\$ 88,500	\$ 219,575
Interest income	18,253	-	18,253
Seal Program income	123,300	-	123,300
Seal review income	15,000	-	15,000
Income from related party	11,472	-	11,472
Contributions of nonfinancial assets	8,296	-	8,296
Net assets released from restrictions	92,858	(92,858)	-
Total Support and Revenue	400,254	(4,358)	395,896
<b>EXPENSES</b>			
Program Services			
Charity accountability program (C.A.P.)	204,657	-	204,657
Education initiatives	99,828	-	99,828
Total Program Services	304,485	-	304,485
Supporting Services			
Management and general	78,267	-	78,267
Fundraising	14,944	-	14,944
Total Supporting Services	93,211	-	93,211
Total Expenses	397,696	-	397,696
Change in Net Assets	2,558	(4,358)	(1,800)
<b>NET ASSETS</b>			
Beginning of year	1,082,845	56,722	1,139,567
End of year	\$ 1,085,403	\$ 52,364	\$ 1,137,767

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Contributions of non-financial assets were for *pro bono* media to distribute educational public service announcements (PSAs). Previously received net assets were released from restrictions due to final satisfaction of requirements.

**The latest annual financial report with program activities description for which contributions are solicited for the Education and Research Foundation of the Better Business Bureau of Metropolitan New York, Inc. is available upon request from the organization at 30 East 33rd Street, 12th Floor, New York, NY 10016, 212-533-6200. Charity information and our latest annual financial report are also available from the Charities Bureau/Office of the N.Y.S. Attorney General at [www.charitiesnys.com](http://www.charitiesnys.com), 212-416-8686/8401.**