

Non-Profit Organisations (Registration Application) Regulations, 2017 - Guidance Notes

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Chapter 1 – Guidance Overview

Background

The Non-Profit Organisations Law, 2017 (the “**Law**”) and the Non-Profit Organisations (Registration Application) Regulations, 2017 (the “**Regulations**”) will commence on 1 August 2017 requiring all organisations that meet the definition of a non-profit organisation (“**NPO**”) under the Law to register with the appointed Registrar within 12 months.

It’s important to note that the Law firstly requires that an organisation must register with the General Registry if it meets the definition of a non-profit organisation as defined in the Law. Organisations that do not strictly meet the definition of “non-profit organisations” under the Law (e.g. non-profit organisations that raise funds solely from its members) are not required to be registered, but may voluntarily to do so if they wish.

Submission Methods

The Non-Profit Organisation registration form and supporting documents can be submitted electronically via the General Registry’s website or manually at the General Registry counter located on the 1st floor of the Government Administration Building. Similarly notification of changes along with supporting documents thereto and the applicable fee can also be completed electronically via the General Registry’s website or manually at the General Registry counter located on the 1st floor of the Government Administration Building

Fees

The fees section of these guidance notes provides further clarity on each of the fees outlined in Schedule 2 of the Regulations.

Chapter 2 – Registration Form

Introduction

The non-profit Organisation registration form is comprised of 7 pages which is intended to capture basic and detailed information on the NPO and the controller(s), director(s), and senior officers of the management personnel that are responsible for the operations of the NPO.

All figures entered in the registration form are to be reported in CI dollars.

Section 1

This section requires the inputting of the basic information of the NPO as stipulated. (Note: the address used to complete the 'address' field of this section should be the address from which the NPO will operate. If the NPO does not have an address from which it will be operating the address to be inserted should be the address where the books and records of the NPO will be maintained).

Section 2

This section requires the inputting of the basic information of the controller or controllers. Where there is more than one controller of the NPO please use Appendix 1 to submit information on additional controllers. A definition for the term 'controller' can be found in the Non-Profit Organisations Law, 2017. A certified copy of government issued photo identification¹ must accompany the information submitted for each controller (See footnote 2 for further information).

Section 3

In the respective text boxes please describe as precisely as possible the purpose and activities of the NPO. These descriptions do not need to be exhaustive but should sufficiently explain the purpose and activities of the organisation.

Additionally Section 3 also requires the submission of information on the senior officers of the management personnel and directors. Senior officers of the management personnel includes but may not be limited to roles such as president, vice-president, secretary, or treasurer. Information on additional senior officers of the management personnel and directors should be submitted using Appendix 2. A certified copy of government issued photo identification must accompany the information submitted for each senior officer of the management personnel.

¹ Suitable government issued photo identification for the purposes of the NPO law is considered to be documents issued by a Government which bear a photo of the individual in question. Examples of such documents are passports, driver's licenses, voter registration cards, etc. A certifier must be a suitable person, such as a lawyer, accountant, director or manager of a regulated credit or financial institution, a justice of the peace, a notary public, a member of the judiciary, a pastor/reverend, or a senior civil servant. Such persons are expected to adhere to ethical and or professional standards and exercise his or her profession or vocation in a jurisdiction that has an effective anti-terrorist financing regime. The certifier should sign the copy of the document and print his/her name clearly under that signature. In addition the certifier should clearly indicate his position or capacity on it together with a contact address and phone number.

Section 4

Please complete this section whether your organisation is a new NPO or an existing NPO. For new NPOs please list the amounts of money you anticipate or hope to raise in each of the categories listed in the table. For existing NPOs please list the approximate amount of money you received for the preceding financial year for each of the categories listed in the table.

Section 5

Please complete this section whether your organisation is a new NPO or an existing NPO. For new NPOs please list the amounts of money you plan to spend in each of the categories listed in the table. For existing NPOs please list the approximate amount of money you spent for the preceding financial year for each of the categories listed in the table.

Section 6

This section should be completed by NPOs that currently have banking relationships. New NPOs must notify the Registrar, using the form provided in Schedule 9 of the Non-Profit Organisations (Registration Application) Regulations, 2017, of its banking arrangements within 30 days of finalizing those banking arrangements. Information on additional banking arrangements of the NPO should be submitted using Appendix 3.

Signature

The registration form must be signed and dated by at minimum one controller and submitted to the Registrar.

Additional Documentation

In addition to the completed registration form, the required certified copies of government issued photo identification, and the applicable registration fee. A non-profit organisation is also required to submit a copy of its constitutional document(s) (i.e. memorandum and articles of association, trust deed, partnership agreement, bylaws, charter, or other). As set out in Regulation 4 of the Non-Profit Organisations (Registration Application) Regulations, 2017, this constitutional document should include information which indicates that:

“(a) the assets and income of the non-profit organisation shall be applied exclusively in the furtherance of the purposes of the non-profit organisation; and (b) no portion of the assets and income of the non-profit organisation shall be distributed as profit or dividend directly or indirectly to the controllers, shareholders, owners or members of the non-profit organisation, unless such distribution is intended for the legitimate purpose of compensating a person for services to further the activities of the non-profit organisation or paying for expenses incurred on behalf of the non-profit organisation.”

Lastly, an organisation, upon application, shall indicate its financial year end to the registrar.

Chapter 3 – Fees

Registration Fees

There will be no registration fee for NPOs which submit the registration form prior to 31 July 2018. Organisations that submit registration forms after 31 July 2018 will incur a registration fee of CI\$300.

Notification of Change Fees

Changes in the particulars of a NPO must be reported to the Registrar using the form set out in Schedule 4 of the Regulations within 30 days of the change. The fee for a notification of change is \$25 per change. Where more than 10 changes are made at once the fee is fixed at CI\$300.

Filing Extension Fees

Annual returns for all NPOs are required to be filed within 6 months of the NPOs financial year end. However, NPOs can request a 2 month filing extension at a fee of \$25 per extension request. Late filing without an extension could attract an administrative fine.

NPOs that are required to be file a report of a review of its financial statements within 9 months of the NPOs financial year. However, NPOs can request a 3 month filing extension at a fee of \$50 per extension request. Late filing without an extension could attract an administrative fine.

Inspection of the Register

The basic information of NPOs will be available to the public via electronic searches or at the General Registry counter upon request.

Chapter 4 – Annual Return Form

Section 1

All financial information on the NPO should be recorded in the most appropriate category of the table in this section.

Section 2

All financial information on the NPO should be recorded in the most appropriate category of the table in this section.

Section 3

This section should only be completed if the gross income amount reported in Section 2 above equals to or exceeds CI\$250,000.

Section 4

List, in order of largest to smallest, the 10 largest sources of contributions received for the preceding financial year. It is not required to list individual donors by name.

Section 5

List, in order of largest to smallest, the 10 largest applications of how the contributions were spent or applied for the preceding financial year. It is not required to list individual by name.

Section 6

List, in order of largest to smallest, the 10 largest sales and purchases of property for the preceding financial year.

Section 7

List, in order of largest to smallest, the 10 countries to which you have sent the largest amount of funds in the preceding financial year.

Controller Declaration

This section should be signed by the controller completing the annual return form on behalf of the non-profit organisation.

Chapter 5 – Notification of Change Form

This form should be used when notifying the registrar of a change(s) in the particulars of a non-profit organisation in accordance with Section 7(5) of the Law. The types of changes along with the respective supporting documents required to be submitted are listed below:

- **Change of name or contact information** of the non-profit organisation;
 - Certified copy of minutes of the board meeting, written resolution, or other document noting the organisation’s approval of the proposed change.
- **Change in the purpose or activities** of the non-profit organisation;
 - Certified copy of minutes of the board meeting, written resolution, or other document noting the organisation’s approval of the proposed change.
- **Change in the details of the controller(s)** of the non-profit organisation;
 - Certified copy of government issued photo identification of the new controller(s); and
 - Certified copy of minutes of the board meeting, written resolution, or other document noting the organisation’s approval of the proposed change.
- **Change in the details of the director(s)/senior officer(s)/member(s) of the management personnel** of the non-profit organisation;
 - Certified copy of government issued photo identification of the new director(s)/senior officer(s)/member(s) of the management personnel; and
 - Certified copy of minutes of the board meeting, written resolution, or other document noting the organisation’s approval of the proposed change.
- **Change in the banking arrangements** of the non-profit organisation; and/or
 - Certified copy of minutes of the board meeting, written resolution, or other document noting the organisation’s approval of the proposed change.
- **Change in the constitutional documents and/or organisational structure** of the non-profit organisation.
 - Certified copy of minutes of the board meeting, written resolution, or other document noting the organisation’s approval of the proposed change.

These changes should be submitted in the prescribed form along with the requisite fee within 30 days of the change. Failure to notify the registrar of changes may result in the revocation of the non-profit organisation’s registration. **Note:** the term “certified” as contemplated in this section of the Guidance Notes has the same meaning as stipulated in Footnote 1 on page 4 above.

Chapter 6 – Administrative Penalties

Schedule 5 of the Regulations sets out the administrative penalties that may be assessed by the Registrar against the controller(s) of a non-profit organisation in relation to the specified breaches of the Law.