

CAYMAN ISLANDS



**Non-Profit Organisations Law
(2020 Revision)**

NON-PROFIT ORGANISATIONS (REGISTRATION APPLICATION) REGULATIONS

(2020 Revision)

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Revised under the authority of the *Law Revision Law (1999 Revision)*.

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Non-Profit Organisations (Registration Application) (Amendment) Regulations,
2019 made 12th March, 2019.

Consolidated and revised this 31st day of December, 2019.



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Arrangement of Regulations

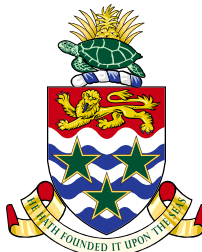
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CAYMAN ISLANDS



Non-Profit Organisations Law (2020 Revision)

NON-PROFIT ORGANISATIONS (REGISTRATION APPLICATION) REGULATIONS (2020 Revision)

Citation

1. These Regulations may be cited as the *Non-Profit Organisations (Registration Application) Regulations (2020 Revision)*.

Definition

2. In these Regulations “**Law**” means the *Non-Profit Organisations Law (2020 Revision)*.

Registration form

3. An application made under section 6(1) of the Law for registration as a non-profit organisation shall —
 - (a) be made in the form set out in Schedule 1; and
 - (b) include, where applicable, the following documents —
 - (i) copies or particulars of the trust, trust deed and any other organisational documents maintained by the non-profit organisation;

- (ii) copies of the constitution, the memorandum of association and the articles of association of the non-profit organisation;
- (iii) certified copies of Government issued photo identification of controllers and senior officers of the non-profit organisation; and
- (iv) any other documentary evidence which reflects the organisational structure and functions of the non-profit organisation.

Application of income and assets and dissolution of not for profit

4. A controller of a non-profit organisation shall cause to be inserted in its constitutional documents 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.

Information excluded from public inspection

5. The information available in the register for public inspection pursuant to section 5(3) of the Law shall not include —
- (a) the names and personal information of the controllers or senior officers of the non-profit organisation; or
 - (b) the financial information of the non-profit organisation.

Establishing connection with the Islands

6. The Registrar, pursuant to section 7(2)(c) of the Law, in determining whether a non-profit organisation has a connection with the Islands shall have regard to whether the non-profit organisation —
- (a) maintains a presence at a physical address within the Islands; and
 - (b) is soliciting or causing to be solicited contributions of money or other property from the public, or any section of the public, within the Islands; or
 - (c) is distributing money or other property within the Islands.

Fees

7. The fees to be paid by a non-profit organisation for the purposes of the Law are specified in Schedule 2.



Annual returns preparation

8. The annual returns required under section 15 of the Law shall be prepared by a controller of the non-profit organisation in the form specified in Schedule 3.

Notification of changes in non-profit organisation

9. A controller of a non-profit organisation shall notify the Registrar of any change in its purposes, activities, constitutional documents or any other particular entered in the register in the form specified in Schedule 4 within thirty days of such change.

Repealed

10. **Repealed** by section 2 of the *Non-Profit Organisations (Registration Application) (Amendment) Regulations, 2019 [SL# 14 of 2019]*.

Administrative penalties

11. The administrative penalties for a failure by a controller to comply with the provisions identified in section 16 of the Law are specified in Schedule 5.

Section 80 associations

12. The conditions imposed on an association licensed under section 80 of the *Companies Law (2020 Revision)* shall not apply to that association if it is registered under the Law.

Dissolution of non-profit organisation

13. (1) Where a non-profit organisation has been dissolved, the sums that remain after —
- (a) the dissolution; and
 - (b) the satisfaction of all debts and liabilities,
- shall be transferred to another non-profit organisation, registered under the Law, which has similar purposes and is not carried on for the profit or gain of its members.
- (2) A controller of a non-profit organisation which has been dissolved shall —
- (a) notify the Registrar of the name of the non-profit organisation to which all sums that remain, pursuant to subregulation (1), have been transferred; and
 - (b) provide the non-profit organisation to which the sums have been transferred with all relevant records relating to the dissolved non-profit organisation.

Complaints against a non-profit organisation

- 13A. A complaint against a non-profit organisation or any of its personnel may be made to the Registrar by completing the form specified in Schedule 4A.

Cabinet exemption from Law and waiver of fees

14. The Cabinet may, in exceptional circumstances and having regard to the public interest, waive or reduce any or all of the administrative penalties provided in Schedule 5.



SCHEDULE 1

(regulation 3(1)(a))

NON-PROFIT ORGANISATION REGISTRATION FORM THE NON-PROFIT ORGANISATIONS LAW (2020 Revision)



NON-PROFIT ORGANISATION REGISTRATION FORM

1. ORGANISATION CONTACT DETAILS

Name of Organisation:			
Contact Details for Organisation	Office Telephone	Cell Phone	Email
	Physical Address and P.O. Box		Website (if any)
NPO Financial Year End:		(day-month)	

2. CONTROLLER(S) CONTACT INFORMATION

NOTE: Please submit information regarding additional controllers on a separate piece of paper attached as Appendix I below.

Controller Information	Name Has the individual had a name change in the last ten years? If yes please include current and previous names		Physical Address and P.O. Box
	Telephone (if different from above)	Position in Organization	Signature
	Email address		

3. ORGANISATION OPERATING DETAILS

In full detail, please describe the **PURPOSE** of the Organisation:

In full detail, explain the **ACTIVITIES** of the Organisation:

Names, address, telephone numbers and email addresses of directors, senior officers and member of the management personnel. (E.g. President, Vice President, Secretary, Treasurer)

A. Senior Officer Information:	<u>Name</u>	Telephone
	Has the individual had a name change in the last ten years? If yes please include current and previous names.	
	Physical Address and P.O. Box	Position in Organization
	Email address	Signature



B.

Senior Officer Information	Name Has the individual had a name change in the last ten years? If yes please include current and previous names.		Telephone
	Physical Address and P.O. Box	Position in Organization	Telephone
	Email address		

C.

Senior Officer Information	Name Has the individual had a name change in the last ten years? If yes please include current and previous names.		Telephone
	Physical Address and P.O. Box	Position in Organization	Telephone
	Email address		

D.

Senior Officer Information	Name Has the individual had a name change in the last ten years? If yes please include current and previous names.		Telephone
	Physical Address and P.O. Box	Position in Organization	Telephone
	Email address		

NOTE: Please submit information regarding additional directors, senior officers and members of the management personnel on a separate sheet of paper attached as Appendix 2 below.

4. SOURCE OF CONTRIBUTIONS:
FOR EXISTING ORGANISATION, PLEASE USE INFORMATION FROM THE LAST FISCAL YEAR; FOR NEW ORGANISATION, PLEASE STATE THE ANTICIPATED SOURCE OF CONTRIBUTIONS FOR THE UPCOMING FISCAL YEAR

Details of Contributions	
Activity Type	Amount raised
Donations	
Fund Raising Events/Activities	
Grants	
Other	

5. APPLICATION OF CONTRIBUTIONS:
FOR EXISTING ORGANISATION, PLEASE USE INFORMATION FROM THE LAST FISCAL YEAR; FOR NEW ORGANISATION, PLEASE STATE THE ANTICIPATED APPLICATION OF CONTRIBUTIONS FOR THE UPCOMING FISCAL YEAR

Details of Application of Contributions	
Activity Type	Amount expended
Funds Donated/Contributed in accordance with NPO's Purpose	
Contributions/Donations to other causes	
Salaries	
Rent	
Other expenses (e.g. insurance, utilities, pension, etc)	

6. BANKING ARRANGEMENTS

Name of Bank
Click here to enter text.
Bank Address
Click here to enter text.

NOTE: Please submit information regarding additional banking arrangements a separate piece of paper attached as Appendix 3 below.

7. Declaration that the information provided by the controller(s) and Senior(s) officers is true and correct



8. Signature

Name of Controller completing form

Date

Signature of Controller completing form

Appendix 1 - ADDITIONAL CONTROLLER(S) CONTACT INFORMATION

Please submit information regarding additional controllers using this Appendix in accordance with Section 2 of the Registration Form.

(Note: Print/about additional copies of this Appendix if required)

Controller Information	Name		Address
	Telephone (if different from above)	Position in Organisation	Signature
	Email address		

Controller Information	Name		Address
	Telephone (if different from above)	Position in Organisation	Signature
	Email address		

Controller Information	Name		Address
	Telephone (if different from above)	Position in Organisation	Signature
	Email address		



Appendix 2 - ADDITIONAL SENIOR OFFICER OR MANAGEMENT PERSONNEL INFORMATION

Please submit additional names, address, telephone numbers and email addresses of senior officers or members of the management personnel using this Appendix in accordance with Section 3 of this form.

(E.g. President, Vice President, Secretary, Treasurer)

(Note: Print/submit additional copies of this Appendix if required)

Senior Officer Information	Name		Telephone
	Address	Position in Organisation	Signature
	Email address		

Senior Officer Information	Name		Telephone
	Address	Position in Organisation	Signature
	Email address		

Senior Officer Information	Name		Telephone
	Address	Position in Organisation	Signature
	Email address		

Appendix 3 - ADDITIONAL BANKING ARRANGEMENTS

Please submit information on additional banking arrangements using this Appendix in accordance with Section 5 of this form.

(Note: Print/submit additional copies of this Appendix if required)

Name of Bank
Bank Address

Name of Bank
Bank Address

Name of Bank
Bank Address

Name of Bank
Bank Address



SCHEDULE 2

(regulation 7)

FEES

Section of Law	Subject Matter	Fee (\$KYD)
22(c)	Registration fee where the application form is submitted within twelve months of the commencement date of the Law.	Nil
22(c)	Registration fee where the application form is submitted after 31st July, 2018.	\$300
7(1)(b)	Registration fee where an applicant requests an application to be considered within fifteen business days.	\$500
22(g)	Notification of a change to the list of persons who own, control or direct the non-profit organisation.	\$25 per list
22(g)	Notification of one to ten changes other than a change to the list of persons who own, control or direct the non-profit organisation.	\$25 per change
7(5) and 22(e)	Notification of eleven or more changes, filed on the same day, in the particulars contained in an application for registration.	\$300
15(2)	Request for extension to submit annual returns.	\$25
13(6)	Request for extension to submit a report on the review of financial statements.	\$50
22(h)	Inspection of information in the printed register.	\$30
22(d)	Printing the information contained in the register on a non-profit organisation.	\$30
22(d)	Letter of good standing.	\$25
22(d)	Copy of Certificate of Registration.	\$25



22(d)	Copy of the list of persons who own, control or direct the non-profit organisation.	\$25
22(d)	Copy of Constitution.	\$25



SCHEDULE 3

(regulation 8)

NON-PROFIT ORGANISATION ANNUAL RETURN FORM NON-PROFIT ORGANISATIONS LAW (2020 Revision)



ANNUAL RETURN FORM

Name of the Entity being reported on: _____

Name of Person Completing Return Form: _____

Position of Person Completing Return Form: _____

Address: Registered Office of the NPO: _____

Email Address and Telephone number for the NPO: _____

Email Address and Telephone number for the Person Completing the Form: _____

NPO Financial Year - Beginning: _____ End: _____

1. COMPLETE THE PRO-FORMA BALANCE SHEET below (Assets and Liabilities):

ASSETS	\$	
Cash in Hand		
Cash at Bank		
Investments (Short term)		
Other Current Assets		
Total Current Assets		
Property		
Investments (Long Term)		
Other Fixed Assets		
Total Fixed Assets		
Total Assets		
LIABILITIES		
	\$	
Current Loans		
Other Loans/Debts		
Other Liabilities		
Total Current Liabilities		
Mortgage		
Other Long Term Liabilities		
Total Long Term Liabilities		

Total Liabilities	
EQUITY	
Ret Income	
Accumulated Surplus	

2. COMPLETE THE PRO-FORMA INCOME STATEMENT below (*Income and Expenses*):

INCOME	£
Income received from the provision of goods and services	
Rental Income	
Interest on income derived from investments	
Receipt of donations and money	
Award of grants	
Other income	
Gross Income	
EXPENSES	
Operating expenses	
Funds donated/contributed in accordance with NPO purpose	
Government Fees	
Other funds donated/contributed	
Other expenses	
Total Expenses	
Net Income (= GROSS INCOME – EXPENSES)	

3. ANNUAL REVIEW THRESHOLD:

(If the figure you have reported for Gross Income above equals to or exceeds C£250,000 please complete this section.)

- A. Has the NPO sent 30% or more of your Gross Income overseas (circle appropriate answer)?
- YES NO

(If you have answered YES to question A above please complete questions B through D below).



B. Please indicate on the line below the total amount of funds sent overseas by the NPO during the last financial year?

C. What percentage of gross income does the amount indicated in question B above represent? (i.e. Amount reported in question B divided by Gross Income multiplied by 100)

D. Please indicate, on the line below, the name of the licensed accountant or duly qualified accountant the NPO has engaged to conduct the review of the financial statements.

4. TEN LARGEST SOURCES OF CONTRIBUTIONS RECEIVED

List the Ten Largest sources of sums Received:	Amount
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Note: List the 10 largest sources of contributions received (i.e. Donations, crowd funding, grants, fund raising activities, etc) for the preceding year. (Note: Not necessary to list individual donors by name.)

5. TEN LARGEST APPLICATIONS OF CONTRIBUTIONS EXPENDED

List the Ten Largest Applications of Contributions Expended:	Amount
1.	
2.	
3.	
4.	
5.	
6.	

7.	
8.	
9.	
10.	

Note: List the 10 largest sources of how contributions were applied/expended for the preceding year. (Note: Not necessary to list individuals who received contribution by name.)

6. TEN LARGEST SALES AND PURCHASES OF PROPERTY

Sales	Amount	Purchases	Amount

7. TOP TEN COUNTRIES THAT FUNDS WERE SENT TO BY THE NPO

Countries money has been sent to:	Amount
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

CONTROLLER DECLARATION

I, _____, controller of _____



(your name)

(NPO name)

1. Certify that the information provided is true to the best of my knowledge and that there has been no change in the material particulars of the NPO that have been notified to the Registrar.
2. That no major occurrences have taken place that can negatively impact the reputation of the NPO or the NPO Sector.
3. That any and all matters that can be categorized as major have been reported to the Registrar of NPOs (if applicable).

Signature

Date



SCHEDULE 4

(regulation 9)

NON-PROFIT ORGANISATION NOTIFICATION OF CHANGE FORM

NON-PROFIT ORGANISATIONS LAW (2020 Revision)

In accordance with Section 7(5) of the Non-profit Organisations Law, 2016 all Non-Profit Organisations ("NPO") are required to prospectively inform the General Registry of the following types of changes concerning the organisation using this form within 30 days of the change. Please send one completed form for **each change** to the Registrar.

- Change in the name or contact information of the NPO;
- Change in the purpose, operations, or activities of the NPO;
- Change in the details of the controller(s) of the NPO;
- Change in the senior officers or members of the management personnel of the NPO;
- Change in the banking arrangements of the NPO; and/or
- Change in the organisational structure.

Organisation Name			
Organisation Address			
Controller Name		Contact Number	Contact Email
Effective Date of Change			
Type of Change			
Detail of Change (If required)			

Signature of Controller completing form

Date

Name of Controller completing form



SCHEDULE 4A

(regulation 13(A))

COMPLAINTS FORM
NON-PROFIT ORGANISATIONS LAW (2020 Revision)
COMPLAINTS FORM

Name of Non-Profit Organisation			
Registration Number (if any):			
Date Complaint Filed:			
Contact Information of Non-Profit Organisation			
Email:			
Telephone: Cell		Telephone: Other	
Address of Non-Profit Organisation			
Street Address – Line 1			
Street Address – Line 2			
P.O. Box #			
Postal Code			

Details of Violation	
Name(s) of Person(s) Involved	
Position(s) in NPO of Person(s)	
Date(s) of Violation	
Description of Illicit Activities	



Complainant Information			
Name			
Address			
Email		Telephone	



SCHEDULE 5

(regulation 11)

ADMINISTRATIVE PENALTIES

Section of Law	Nature of Failure	Fixed Penalty
6(1) and 16	Initial failure to register a non-profit organisation.	\$500
6(1), 16 and 18	Continuing to operate as a non-profit organisation after notice to register has been issued.	\$10 per day (Maximum Total Penalty \$2500)
15(1)	Failure to submit annual returns.	\$100
12(1)	Failure to submit reviewed financial statements.	\$150
21(4)	Failure of a non-profit organisation exempted under section 21(2)(a), (b), (c), (e), or (f) of the Law to provide any documentation requested by the Registrar.	\$100

Publication in consolidated and revised form authorised by the Cabinet this 7th day of January, 2020.

Kim Bullings
Clerk of the Cabinet



ENDNOTES

Table of Legislation History:

SL #	Law #	Legislation	Commencement	Gazette
14/2019		Non-Profit Organisations (Registration Application) (Amendment) Regulations, 2019	1-Apr-2019	LG8/2019/s2
35/2017		Non-Profit Organisations (Registration Application) Regulations, 2017	1-Aug-2017	GE43/2017/s4





(Price: \$8.00)

