



Jersey

DRAFT NON-PROFIT ORGANISATIONS (PRESCRIBED NPOS - ADDITIONAL OBLIGATIONS) (JERSEY) ORDER 202-

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DRAFT NON-PROFIT ORGANISATIONS (PRESCRIBED NPOS - ADDITIONAL OBLIGATIONS) (JERSEY) ORDER 202-

Made [date to be inserted]
Coming into force [date to be inserted]

THE MINISTER FOR EXTERNAL RELATIONS AND FINANCIAL SERVICES makes this Order under Article 13A of the Non-Profit Organizations (Jersey) Law 2008 –

1 Interpretation

For the purposes of Article 13A of the Non-Profit Organizations (Jersey) Law 2008, a prescribed NPO is an NPO that, during the preceding 12 months, has –

- (a) raised funds exceeding £1,000 from outside Jersey, Guernsey, the Isle of Man, England and Wales and Scotland; or
- (b) disbursed funds exceeding £1,000 outside those jurisdictions.

2 Obligation to prepare and provide annual financial statement

- (1) A prescribed NPO must prepare and provide annually to the Commission a financial statement for a period of not more than 12 months.
- (2) The period –
 - (a) must begin on or before the date the NPO became a prescribed NPO; but
 - (b) if the NPO has previously prepared and provided a financial statement under paragraph (1), must begin at the end of the period covered by its most recent financial statement.
- (3) The financial statement must –
 - (a) be in a form published or approved for the purpose by the Commission; and
 - (b) be provided to the Commission within 10 months after the end of the period covered by the statement.

3 Obligation to have appropriate accounting systems and controls

A prescribed NPO must have in place appropriate accounting systems and controls to ensure that its funds are fully accounted for.

4 Obligation to keep records of owners, controllers etc.

- (1) A prescribed NPO must keep records that are sufficient to identify –
 - (a) any person who owns the NPO or controls or directs the NPO’s activities, including as appropriate a senior officer, board member, director or trustee;
 - (b) any other person who exercises, or has the right to exercise, significant influence or control over the activities of the NPO.
- (2) A prescribed NPO must retain the records kept under paragraph (1) for at least 5 years.

5 Obligation to keep record of significant donors

- (1) A prescribed NPO must keep a record of donors who, during the preceding 12 months, have donated (as a single donation or cumulatively) –
 - (a) £10,000 or above; or
 - (b) over 50% of total donations made to the prescribed NPO during that period.
- (2) A prescribed NPO must retain the record kept under paragraph (1) for at least 5 years.

6 Obligations in relation to associate NPOs and beneficiaries

- (1) A prescribed NPO must take reasonable steps to –
 - (a) identify its associate NPOs and beneficiaries;
 - (b) obtain information about –
 - (i) the activities of each associate NPO and beneficiary; and
 - (ii) the nature and purpose of its relationship with each associate NPO and beneficiary; and
 - (c) confirm, so far as possible, that its associate NPOs and beneficiaries are not assisting or being used to assist terrorism or the financing of terrorism.
- (2) In this Article –

“associate NPO” means an NPO with which the prescribed NPO collaborates or works jointly in carrying out its activities;

“beneficiary” means a person (including another NPO) who receives assistance through the activities of the prescribed NPO.

7 Citation and commencement

This Order may be cited as the Non-Profit Organisations (Prescribed NPOs - Additional Obligations) (Jersey) Order 202- and comes into force [immediately

after the Non-Profit Organisations (Miscellaneous Amendments) (Jersey) Law 2022 comes into force].