



Guernsey Registry

The Role of the Guernsey Registry in Charity and NPO registration

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Guernsey Registry

- The Guernsey Registry took over the administration of The Charities and Non Profit Organisations (Registration) (Guernsey) Law, 2008, in June 2014
- NPO's and Charities are collectively referred to as Non Profit Organisations
- A charity means –
 - a) Any organisation established for charitable purposes ONLY, and
 - b) Where any property or fund, the income of which is applicable to charitable purposes ONLY.

Charitable Purpose means -

For the benefit of society, or any class or part of society and, without limitation includes any organisation established solely or principally for social, fraternal, educational, cultural or religious purposes.



- **NPO means -**

Any organisation established, solely or principally, for the non-financial benefit of its members, or for the benefit of society or any class or part of society.

'Benefit of society' means - social, fraternal, educational, cultural or religious purposes.

- **DO I NEED TO REGISTER?**

All Non Profit organisations based in the Islands of Guernsey, Alderney, Herm and Jethou are required to register with the Office of the Registrar. A failure to do so is an offence.

However there is an exemption from this requirement. This applies to Non Profit organisations based in the Islands of Guernsey, Alderney, Herm and Jethou with gross assets and funds of less than £10,000, or gross annual income of less than £5,000.



Registration Application Process

- An application for registration of a Non Profit Organisation must be made using the appropriate application form available on our website. The application shall contain:
 - The full name of the NPO,
 - The business address of the NPO,
 - A contact/correspondence address (within the Bailiwick of Guernsey) at which all communications from the Registrar may be served,
 - Full details of the purposes, objectives and objects of the organisation,
 - Details of the manner in which the assets, funds and income of the organisation are to be applied or used,

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Registration Application Process Cont.

- The full names of the persons who own, direct or control the activities of the organisation including its directors, officers and trustees, and for each of those persons -
- In the case of an individual, his current residential and business address, or
- In the case of an organisation, its registered office or anything similar under the legislation of the country of incorporation or establishment or (if it has no such office) its principal place of business.
- A copy of the latest set of rules under which the charity/NPO is run, or for a limited company, a copy of the Memorandum & Articles of Association
- A copy of the latest accounts of the organisation



What are my duties as a registered organisation?

•Registered organisations must -

-Make, keep and retain records of all financial transactions in order to evidence the use or application of the organisations funds, assets and income. These records will need to be easily retrievable upon a request and must be sufficiently detailed to evidence that the funds are being applied and used in a manner consistent with the Organisations purposes and objectives. The records must be kept for a minimum of 6 years.

-File annual financial statements/accounts with the Office of the Registrar. (Some exemptions apply to this requirement)

- Undertake annual renewal of its registration.

-Inform the Registrar as soon as possible of any changes in the registered details of a Charity. (Forms are available on our website).

- A failure to comply with the above requirements is an offence.



Annual Renewal Process

- Each registered organisation must apply to renew its registration on an annual basis, at the commencement of each calendar year.
- A renewal form will be sent out to the registered correspondence address in December.
- The organisation will be asked to confirm whether the details held on the Register remain correct.
- Where any changes have occurred the organisation will be asked to complete and return a change of particulars form (provided with the renewal form) providing full details of the changed registered particulars.
- A registered organisation that fails to apply to renew its registration in any calendar year by the end of January in that year shall be struck off the Register. The Registrar will write to the organisation providing 2 weeks' notice of his intention to strike the organisation from the Register.



How does the Registry Process an Application?

- Upon receipt of an application the Registry will check to ensure that all the relevant details have been provided with the application.
- The constitutional documents are examined to ensure that the NPO is correctly classified as either NPO or Charity, and that the relevant clause regarding cessation and distribution of funds is included.
- An examination is carried out on the purpose of the NPO, along with the responses to some questions on the application form, to determine the categorisation of the NPO and to give the NPO a risk rating.



Guernsey Registry

- There are 3 categories:
 - Cat 1 Locally based NPO's that focus entirely on an aim within the Bailiwick
 - Cat 2 Branches of large UK charities
 - Cat 3 Established and run by local individuals or groups that have an area of activity that operates internationally, mainly in the developing world
- NPO's are further categorised by their area of activity and focus, e.g. Social, Fraternal, Educational, Cultural, and Religious
- There are three risk ratings:
 - Red – NPO's considered to be exposed to a greater level of risk, e.g. those operating on an international level in overseas locations
 - Amber – NPO's considered to be exposed to a medium level of risk
 - Green – NPO's exposed to minimal or more localised levels of risk



Guernsey Registry

All information relevant to NPO's is contained on our website www.guernseyregistry.com under the 'charities' tab.

- There is information relating to Risk Awareness
- All our forms and links to the live NPO registers can be accessed via the website
- Links are available to the Association of Guernsey Charities Website and to the UK Charities Commission website. There is also a link to the Financial Investigation Unit of the GBA
- If you ever have any concerns, queries, etc. just contact us at:

email: enquiries@guernseyregistry.com or telephone 44 1481 743800
Or visit our offices on level 2 of the Market Building, Fountain Street.