

*Suppliment tal-Gazzetta tal-Gvern ta' Malta Nru. 18,871, 17 ta' Frar, 2012*

*Taqsimha B*

**A.L. 73 tal-2012**

**ATT DWAR L-ORGANIZZAZZJONIJIET VOLONTARJI  
(KAP. 492)**

**Regolamenti tal-2012 dwar l-Organizzazzjonijiet Volontarji  
(Prospetti Annwali u Kontijiet Annwali)**

BIS-SAHHA tas-setgħat mogħtija bil-paragrafu (m) tas-subartikolu (1) tal-artikolu 42 tal-Att dwar l-Organizzazzjonijiet Volontarji, il-Ministru tal-Ġustizzja, Konsultazzjoni Pubblika u l-Familja, għamel dawn ir-regolamenti li ġejjin:-

**1.** (1) It-titolu ta' dawn ir-regolamenti hu r-Regolamenti tal-2012 dwar l-Organizzazzjonijiet Volontarji (Prospetti Annwali u Kontijiet Annwali) . Titolu fil-qosor u bidu fis-seħh.

(2) Dawn ir-regolamenti għandhom jidhlu fis-seħh fis-17 ta' Frar 2012.

**2.** (1) F'dawn ir-regolamenti, sakemm ir-rabta tal-kliem ma tkunx teħtieġ xort'ohra: Tifsir.

“l-Att” tfisser l-Att dwar l-Organizzazzjonijiet Volontarji;

“accountant” għandu jkollha l-istess tifsira kif mogħti lilha fl-Att dwar il-Professjoni tal-Accountancy. Dik il-persuna m'għandhiex tkun amministratur, membru jew impjegat tal-organizzazzjoni volontarja iskritta li jiġbor u jiffirma l-kontijiet tagħha; Kap. 281

“amministratur” għandu jkollha l-istess tifsira kif mogħtililha fl-Att meta użata fil-kuntest ta' organizzazzjonijiet volontarji;

“awditur” għandu jkollha l-istess tifsira kif mogħti lilha fl-Att dwar il-Professjoni tal-Accountancy. Dik il-persuna m'għandhiex tkun amministratur, membru jew impjegat tal-organizzazzjoni volontarja iskritta li jawditja l-kontijiet tagħha;

“Bord tal-Appell” għandu jkollha l-istess tifsira kif mogħti lilha fl-Att;

“dħul” tfisser kull dħul, donazzjoni, għotja u kull fond ieħor miġbur minn attivitajiet jew ġbir ta’ fondi li jiġi rċevut mill-organizzazzjoni volontarja fil-perjodu finanzjarju rilevanti mingħajr l-ispejjeż;

“il-Kummissarju” għandu jkollha l-istess tifsira kif mogħti lilha fl-Att;

“impjegat *part-time*” għandu jkollha l-istess tifsira kif mogħti lilha fl-Att dwar l-Impjiegi u r-Relazzjonijiet Industrijali;

Kap. 452.

“impjegat *whole-time*” għandu jkollha l-istess tifsira kif mogħti lilha fl-Att dwar l-Impjiegi u r-Relazzjonijiet Industrijali;

“membru attiv” tfisser membru ta’ organizzazzjoni volontarja iskritta li ħallas is-sħubija matul is-sena u li jagħmel parti mill-istrutturi statutorji jew sotto-kumitati tal-organizzazzjoni volontarja iskritta;

“numru VO” tfisser in-numru allokat lil organizzazzjoni volontarja mill-Kummissarju mal-iskrizzjoni;

“Organizzazzjonijiet volontarji iskritti ta’ Kategorija 1” tfisser dawk l-organizzazzjonijiet volontarji iskritti li d-dħul annwali tagħhom ma jeċċedix jew huwa daqs mitejn elf euro (€ 200,000) bla ħsara għall-aġġustamenti tal-limitu tal-kontijiet stipulati fl-Iskeda 5 li tinsab ma’ dawn ir-regolamenti;

“Organizzazzjonijiet volontarji iskritti ta’ Kategorija 2” tfisser dawk l-organizzazzjonijiet volontarji iskritti li d-dħul annwali tagħhom jeċċedi mitejn elf euro (€ 200,000) bla ħsara għall-aġġustamenti tal-limitu tal-kontijiet stipulati fl-Iskeda 5 li tinsab ma’ dawn ir-regolamenti;

“organizzazzjoni volontarja” għandu jkollha l-istess tifsira kif mogħti lilha fl-Att;

“perjodu finanzjarju” tfisser perjodu ta’ sena jew kif speċifikat fl-Iskeda 4 li tinsab ma’ dawn ir-regolamenti;

“spejjeż” t’fisser l-ispejjeż ordinarji għall-amministrazzjoni tal-organizzazzjoni volontarja u l-ispejjeż kollha magħmula f’attivitajiet għall-ġbir ta’ fondi iżda li m’għandhomx jinkludu pagamenti u spejjeż magħmula lil riċevituri ta’ donazzjonijiet jew applikati għall-benefiċċju tal-għanijiet u l-iskopijiet tal-organizzazzjoni volontarja f’konformità mal-obiettivi tagħha;

“it-Tieni Skeda” t’fisser it-Tieni Skeda li tinsab mal-Kodiċi Ċivili;

“voluntier” għandu jkollha l-istess tifsira kif mogħti lilha fl-Att.

(2) Frazzjiet użati f’dawn ir-regolamenti u li mhumiex definiti għandu jkollhom l-istess tifsira kif assenjata lilhom fl-Att jew fit-Tieni Skeda.

**3. (1)** Dawn ir-regolamenti għandhom japplikaw għall-organizzazzjonijiet volontarji iskritti kollha.

Applikabbiltà tar-regolamenti.

(2) Meta organizzazzjoni li ma tkunx iskritta tingħata l-ewwel ċertifikat ta’ iskrizzjoni mal-iskrizzjoni, dawn ir-regolamenti għandhom japplikaw b’effett mill-bidu tal-perjodu finanzjarju li jaħbat minnufih wara d-data tal-iskrizzjoni. Għall-iskopijiet tal-ewwel iskrizzjoni, il-Kummissarju għandu jirċievi rapporti annwali u kontijiet annwali tal-organizzazzjoni fil-forma li biha kienu ġew preparati. Il-Kummissarju għandu jirċievi dawn il-kontijiet annwali ukoll jekk mhux f’konformità mar-regolament 5 ta’ dawn ir-regolamenti.

(3) Mal-iskrizzjoni, l-amministraturi għandhom jikkonfermaw mal-Kummissarju permezz ta’ dikjarazzjoni bil-miktub ffirmata minn wieħed mill-amministraturi li huma jagħrfu l-obbligi tal-organizzazzjoni volontarja tagħhom taħt dawn ir-regolamenti b’effett mid-data tal-iskrizzjoni.

(4) (a) Fil-każ ta’ organizzazzjonijiet volontarji li huma iskritti, dawn ir-regolamenti għandhom jipprevalu fuq kull regolament li jistabilixxi l-forma u l-kontenut tar-rapporti annwali u tal-kontijiet annwali u l-metodi ta’ reviżjoni li jistgħu japplikaw kif hemm fit-Tieni Skeda.

(b) Ir-rapport annwali u l-kontijiet annwali mħejjija minn organizzazzjoni volontarja iskritta f’konformità ma’

dawn ir-regolamenti għandhom jitqiesu li jkunu jharsu ir-rekwiziti marbuta mar-rapporti annwali u l-kontijiet annwali stipulati fit-Tieni Skeda u mar-regolamenti pubblikati taħt l-Iskeda, b'dak il-mod li organizzazzjoni volontarja iskritta ma tkun meħtieġa thejji ebda rapport annwali u kont annwali addizzjonali għall-finijiet tat-Tieni Skeda u ta' regolamenti pubblikati taħt dik l-Iskeda. F'dawn il-każijiet kopja tar-rapport annwali u tal-kontijiet annwali ċertifikati mill-uffiċjali tal-Kummissarju għandhom jintbagħtu mill-organizzazzjoni volontarja iskritta lir-Reġistratur għal Persuni Legali li għandu jdaħħal din il-kopja fir-Reġistru għal Persuni Legali.

(ċ) L-organizzazzjoni volontarja iskritta li hija reġistrata bħala persuna legali mar-Reġistratur għal Persuni Legali għandha tibgħat kopja tar-rapport annwali u tal-kontijiet annwali lir-Reġistratur għal Persuni Legali kif imsemmi hawn qabel fi żmien ħmistax-il jum, minn meta jiġu pprezentati lill-Kummissarju.

(5) Organizzazzjoni volontarja li hija reġistrata bħala persuna legali mar-Reġistratur għal Persuni Legali iżda li ma tkunx iskritta m'għandhiex tikkwalifika għall-eżenzjoni fis-subregolament (4) ta' dan ir-regolament mid-dispożizzjonijiet tat-Tieni Skeda u minn kull regolament maħruġ taħt dik il-parti u għandha tkunu marbuta li tikkonforma bis-sħiħ mat-Tieni Skeda u ma' kull regolament maħruġ taħt dik il-parti.

Prospett annwali

**4.** (1) Organizzazzjonijiet volontarji iskritti għandhom iħejju prospett annwali bil-kontenut u fil-forma stipulata fl-Iskeda 1 li tinsab ma' dawn ir-regolamenti.

(2) Il-prospett annwali għandu jinkludi d-dokumenti li ġejjin mehmuża miegħu:

(a) ċart organizzattiva;

(b) kopja ta' kull dokument li jemenda l-istatut awtentikat minn Nutar f'każ ta' att notarili u minn amministratur wieħed f'każijiet oħra, jekk ikun il-każ;

(c) kopja riveduta u aġġornata tal-istatut ċertifikata u awtentikata minn Nutar fil-każ ta' att notarili jew minn amministratur wieħed f'każijiet oħra u għandha b'dan tikkonsolida t-tibdiliet kollha magħmul fl-organizzazzjoni volontarja sa dik id-data, jekk ikun il-każ;

(d) kopja tar-rapport annwali li għandha tkun awtentikata minn amministratur wieħed;

(e) kopja tal-kontijiet annwali li għandha tigi awtentikata minn żewġ amministraturi.

**5.** Organizzazzjonijiet volontarji iskritti għandhom ihejju kontijiet annwali f'konformità mar-rekwiżiti stipulati fl-Iskeda 2 li tinsab ma' dawn ir-regolamenti u għandhom jiġu preżentati flimkien mal-prospett annwali. Kontijiet annwali.

**6.** Meta jsir xi tibdil fl-amministrazzjoni jew fir-rappreżentazzjoni ta' organizzazzjoni volontarja, l-amministraturi tal-organizzazzjoni volontarja iskritti għandhom ihejju rapport lill-Kummissarju tal-Organizzazzjonijiet Volontarji sa mhux aktar tard minn erbatax-il ġurnata wara d-data li fiha t-tibdil jiġi fis-seħħ. Tibdil fl-amministrazzjoni jew fir-rappreżentazzjoni ta' organizzazzjoni volontarja iskritti.

**7.** (1) Organizzazzjoni volontarja iskritta tista' tagħmel emendi jew żjiediet fl-istatut tagħha. Emendi jew żjiediet fl-istatut.

(2) Għandu jkun id-dmir tal-amministraturi tal-organizzazzjoni volontarja iskritta li jibgħatu kopja tad-deċiżjoni tal-kumitat eżekuttiv tal-organizzazzjoni volontarja sabiex lill-Kummissarju tal-Organizzazzjonijiet Volontarji sa mhux aktar tard minn erbatax-il ġurnata wara d-data tad-deċiżjoni, flimkien ma' kopja riveduta u aġġornata tal-istatut, hekk kif emendat mid-deċiżjoni tal-kumitat eżekuttiv, li tinkorpora t-tibdil kollu fl-amministrazzjoni u r-rappreżentazzjoni tal-organizzazzjoni.

(3) Kull emenda jew żjieda fl-istatut ta' organizzazzjoni volontarja iskritta ma tkunx fis-seħħ sakemm ma tkunx irreġistrata mal-Kummissarju tal-Organizzazzjonijiet Volontarji, skont is-subregolament (2) ta' dan ir-regolament.

(4) L-amministraturi ta' organizzazzjoni volontarja iskritta għandhom jiżguraw li l-emendi jew żjiediet li jsiru fl-istatut tal-organizzazzjoni jkunu korretti, sħaħ u konformi b'mod sħiħ ma' dawn ir-regolamenti u kull liġi applikabli oħra li tkun fis-seħħ minn żmien għal żmien.

**8.** Organizzazzjonijiet volontarji iskritti għandhom ikunu soġġetti għal dawk il-proċeduri ta' reviżjoni kif speċifikati fl-Iskeda 3 li tinsab ma' dawn ir-regolamenti. Proċeduri ta' reviżjoni.

Perjodi koperti mill-prospett annwali, preżentazzjoni tal-prospett annwali u l-perjodu finanzjarju għall-kontijiet annwali.

**9.** Organizzazzjonijiet volontarji iskritti għandhom jippreparaw il-prospetti annwali tagħhom għall-perjodu kopert, jipprezentaw dak il-prospett annwali fid-dati stabbiliti u jippreparaw il-kontijiet annwali għall-perjodu finanzjarju speċifikat fl-Iskeda 4 li tinsab ma' dawn ir-regolamenti.

Aġġustamenti tal-limitu tal-kontijiet.

**10.** Il-limiti tal-kontijiet għal organizzazzjonijiet volontarji iskritti jistgħu jiġu aġġustati kif speċifikat fl-Iskeda 5 li tinsab ma' dawn ir-regolamenti.

Is-setgħat tal-Kummissarju f'każ ta' organizzazzjonijiet volontarji iskritti inadempjenti.

**11.** Il-Kummissarju għandu jkollu s-setgħa li jieħu l-miżuri kollha neccessarji kontra organizzazzjonijiet volontarji inadempjenti li jinkludu dan li ġej:

(a) jekk wara li jgħaddu sittin ġurnata mid-data tal-preżentazzjoni kif imsemmija fil-paragrafu 2 tal-Iskeda 4 ta' dawn ir-regolamenti, organizzazzjoni volontarja iskritta tkun għadha ma pprezentatx il-prospett annwali flimkien mad-dokumenti meħtieġa annessi kollha miegħu, il-Kummissarju għandu jibgħat twissija bil-miktub lill-amministraturi rigward l-inadempjenza u għandu jipprovdi lill-amministraturi b'opportunità li jispjegaw ir-raġuni jew ir-raġunijiet għaddewmien u għalhekk jista' jagħmel skadenza ġdida għall-preżentazzjoni jekk ir-raġuni jew ir-raġunijiet ikunu validi.

(b) jekk l-amministraturi msemmeja fil-paragrafu (a) ta' dan ir-regolament ma jipprovdu ebda raġuni valida għall-ksur jew jonqsu milli josservaw l-iskadenza l-ġdida li tkun giet magħmula mill-Kummissarju għall-preżentazzjoni jekk dik ir-raġuni tkun valida, il-Kummissarju jista' jagħmel rikors quddiem il-Bord tal-Appell b'xi talba minn dawn li ġejjin:

(i) li jipprojbixxi l-ġbir pubbliku sakemm jiġi ipprezentat il-prospett annwali flimkien mad-dokumenti meħtieġa kollha;

(ii) li jitlob l-iskwalifika tal-amministraturi;

(iii) jekk il-ksur ma jiġix rimedjat fi żmien disa' xhur, li jhassar l-iskrizzjoni tal-organizzazzjoni volontarja f'konformità mal-artikolu 19 tal-Att.

**SKEDA 1**  
**(Regolament 4)**

**Kontenut u forma tal-prospett annwali**

**Għan**

1. L-għan tal-prospett annwali huwa li jipprovdi l-Kummissarju u l-persuni interessati kollha b'informazzjoni aġġornata dwar l-organizzazzjoni volontarja iskritta, l-amministraturi tagħha u l-attivitajiet tagħha, b'mod ġenerali. Huwa importanti li l-eżerċizzju jkun kwalitattiv billi l-persuni li jhejju l-prospett annwali jridu jagħtu kont veritier tal-fatti.

**Kontenut u forma**

2. Il-prospett annwali bid-dokumenti kollha meħtieġa li jiġu mehmuża, li kull organizzazzjoni volontarja iskritta għandha tippreżenta għandu jkun mimli kif ikun adatt u bid-dokumenti meħtieġa mehmuża, lill-Kummissarju huwa kif ġej:

**Kontenut u Forma ta' Prospett Annwali**

Prospett Annwali ta': \_\_\_\_\_ (isem tal-  
organizzazzjoni volontarja iskritta)

Data sa' meta jkopri dan il-prospett: \_\_\_\_\_ (l-anniversarju  
tal-iskrizzjoni tal-organizzazzjoni volontarja)

1. Indirizz

(Indirizz tal-uffiċċju tal-organizzazzjoni volontarja iskritta)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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2. Informazzjoni Ġenerali dwar l-Organizzazzjoni Volontarja

Numru VO: \_\_\_\_\_

Detalji ta' kuntatt: \_\_\_\_\_

Websajt: \_\_\_\_\_

*\* Jekk l-organizzazzjoni volontarja hija organizzazzjoni barranija jew internazzjonali, imla d-dettalji tar-rappreżentant lokali. Għandu jkun żgurat li l-indirizz li jiġi inkluż huwa l-indirizz tar-rappreżentant lokali f'Malta.*

3. Amministrazzjoni

Detalji tal-amministraturi tal-organizzazzjoni volontarja iskritta fid-data ta' dan il-prospett annwali.

Isem	Nazzjonalita'	Indirizz tar-residenza

4. Dikjarazzjoni ta' Korrettezza u Kompletezza

Data: \_\_\_\_\_



Jien hawnhekk nikkonferma li l-informazzjoni hawn qabel, inkluzi l-Appendiċi meħmuża, huma kompluti u veritieri fil-kontenut tagħhom.

\_\_\_\_\_

*(firma)*

Isem tal-Amministratur: \_\_\_\_\_

## 5. Appendiċi

	Appendiċi A – Chart Organizzattiva
	Appendiċi B – Dokumenti li jemendaw l-istatut u/jew kopja aġġornata tal-istatut lit kun tikkonsolida fiha l-bidliet kollha li jkunu saru fi hdan l-organizzazzjoni volontarja (jekk dan ikun kaplika)
	Appendiċi Ċ – Rapport Annwali
	Appendiċi D – Kontijiet Annwali

\* *Immarka d-dokumenti meħmuża*

**SKEDA 2  
(Regolament 5)****Kontenut u forma tal-kontijiet annwali****Għan**

1. L-għan prinċipali tal-htieġa li jiġu mhejjija kontijiet annwali huwa li tissaħħaħ it-trasparenza fl-attivitàjiet imwettqa minn organizzazzjonijiet volontarji iskritti. B'dan il-mod, organizzazzjonijiet volontarji iskritti juru r-responsabbiltà tagħhom lejn l-appoġġ legiżlattiv u ta' politika, il-ġenerożità tal-pubbliku u jgħinu l-ħarsien kontra użu ħażin.

Il-kontijiet jistgħu jkunu dokumenti tekniċi ħafna li ma jiftehmux faċilment mill-pubbliku ġenerali. Huwa għalhekk li l-kontijiet għandhom jithejjew f'format faċli għall-utent li jista' jinftiehem faċilment minn persuna normali.

Il-kontijiet għandhom jenfasizzaw il-metodi adottati sabiex ikun żgurat li jitnizzel seww id-dhul u l-infiq kollu u li jkun hemm trasparenza rigward kull benefiċċju, spiża jew remunerazzjoni jew onorarju raġonevoli, irċevut direttament jew indirettament minn persuni involuti fl-organizzazzjoni volontarja iskritta u mill-persuni li jappoġġaw l-għanijiet tal-organizzazzjoni volontarja iskritta.

Peress li l-pubbliku jagħti każ ħafna tal-mod li bih il-fondi mogħtija bħala donazzjonijiet jintużaw mill-organizzazzjonijiet volontarji iskritti, huwa ta' importanza kritika li dawk il-kontijiet ikunujindikaw għal kollox is-somom li jkunu daħlu, is-somom maħruġa u kif dawn ikunu intefqu.

Il-kontijiet ta' organizzazzjoni volontarja iskritta għandhom ikunu sensitivi għall-fatt li organizzazzjoni volontarja iskritta ma tagħmilx profitt u li din tista' twettaq għan soċjali u tkun dipendenti fuq donazzjonijiet u għotjiet volontarji. Jekk organizzazzjoni volontarja iskritta tagħmel xi għbir pubbliku jew ta' xorta oħra ta' għbir hija tkun sugġetta għal livelli ħafna akbar ta' kxif u tkun wisq aktar meħtieġa li tagħti kont għax tkun għet fdata mill-pubbliku.

**Kontenut u forma tal-kontijiet annwali**

2. Il-livell tal-kontijiet annwali li kull organizzazzjoni volontarja għandha tippreżenta lill-Kummissarju jiddependi mill-ammont tad-dhul annwali tagħha. Dan jiddependi minn jekk l-organizzazzjoni volontarja iskritta tkunx organizzazzjoni volontarja iskritta ta' Kategorija 1 jew Kategorija 2.

**(a) Organizzazzjonijiet volontarji iskritti ta' Kategorija 1**

**Baži tal-kontabbiltà - baži ta' flus kontanti**

Il-kontijiet annwali li organizzazzjonijiet volontarji iskritti ta' Kategorija 1 għandhom jipprezentaw mimlija kif imiss lill-Kummissarju għandhom ikunu fuq baži ta' flus kontanti u għandhom jinkludu l-kontenut u jkunu fil-forma indikata hawn aktar 'l isfel.

Id-dettalji tad-dhul u l-hruġ għandu jinghata għal kull attività ta' ġbir ta' fondi bid-dhul jiġi trasferit fil-kont tad-dhul u l-infiq.

**Isem tal-Organizzazzjoni Volontarja****Numru VO****Sena li ntemmet****Dhul**

€

Donazzjonijiet irċevuti  
 Interessi fuq kontijiet ta' depożitu fiss  
 Interessi fuq kontijiet tat-tfaddil  
 Interessi/dividendi fuq investimenti  
 Miżati għas-sħubija  
 Dhul mill-bejgħ ta' attivi fissi  
 Kirjiet miġbura  
 Sponsorships irċevuti  
 Attività ta' Ġbir ta' Fondi 1 – nett  
 Attività ta' Ġbir ta' Fondi 2 – nett  
 Attività ta' Ġbir ta' Fondi 3 – nett  
 Attività ta' Ġbir ta' Fondi 4 – nett  
 Attività ta' Ġbir ta' Fondi 5 – nett  
 Attività ta' Ġbir ta' Fondi 6 – nett

Dhul ieħor

**Dhul totali****Nfiq**

Reklamar  
 Hlasijiet għal reġistrazzjoni annwali  
 Tindif u oġġetti għall-konsum  
 Konferenzi u taħriġ  
 Assigurazzjoni - vetturi  
 Assigurazzjoni – oħrajn  
 Internet  
 Liċenzji  
 Spejjeż tat-telefonija mobbli  
 Posta

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Hlasijiet professjonali (*accountants*, avukati, eċċ)

Kera

Tiswija u manutenzjoni – tagħmir

Tiswija u manutenzjoni - vetturi

Tiswija u manutenzjoni - ufficcji/bini

Salarji

Kartolerija u stampar

Abbonamenti

Telefown

Vjaġġar – Barrani

Vjaġġar – Lokali

Pagi

Ilma u elettriku

Spejjeż għall-websajt

*Spiza 1*

*Spiza 2*

*Spejjeż oħra*

***Spiza totali***

\_\_\_\_\_

-

=====

Eċċess ta' Dħul fuq l-Infiq

\_\_\_\_\_

-

Eċċess ta' Infiq fuq id-Dħul

\_\_\_\_\_

-

**Moviment ta' Fondi**

	<i>Fil-bidu tas-sena</i>	<i>Movimenti għas-sena</i>	<i>Fi tmiem is-sena</i>
	€	€	€
Kontanti fl-idejn/fluss f'ammonti żgħar ( <i>petty</i> )			
Kontijiet kurrenti			
Kontijiet tat-tfaddil			
Kontijiet ta' depożitu fiss			
Stokks tal-Gvern ta' Malta			
Ishma – Lokali			
Investimenti lokali oħra			
Investimenti barranin			
	_____	_____	_____
	=====	=====	=====

Il-kontijiet ikunu ġew approvati mill-membri fil-Laqqgħa Ġenerali Annwali/ta' kull sentejn li saret fil- \_\_\_\_\_.

\_\_\_\_\_  
Amministratur  
*firma*

\_\_\_\_\_  
Amministratur  
*firma*

\_\_\_\_\_  
Isem tal-Amministratur

\_\_\_\_\_  
Isem tal-Amministratur

Data: \_\_\_\_\_

**(b) Organizzazzjonijiet volontarji iskritti ta' Kategorija 2**

**Baži tal-kontabbiltà - *General Accounting Principles for Smaller Entities***

L.S. 281.03

Il-kontijiet li organizzazzjonijiet volontarji iskritti ta' Kategorija 2 għandhom jipprezentaw lill-Kummissarju mimlija kif imiss huma bbażati fuq il-*General Accounting Principles for Smaller Entities* li hemm fi Skeda 4 tar-Regolamenti dwar il-Professjoni tal-*Accountancy (General Accounting Principles for Smaller Entities)*.

**SKEDA 3  
(Regolament 6)**

**Proċeduri ta' Revizjoni**

1. Il-Kummissarju jirriżerva d-dritt li jahtar kull persuna kwalifikata sabiex tiskrutinja u tagħmel rapport dwar il-kontijiet ta' xi organizzazzjoni volontarja iskritta meta jqis li jkun adatt. Dan għandu jsir mingħajr ebda preavviz jew notifika.

2. Il-Kummissarju għandu fuq bażi ta' kampjun u b'*roster* jingagga persuni kwalifikati biex iwettqu kontroll każwali fuq il-kontijiet ta' organizzazzjonijiet volontarji iskritti ta' Kategorija 1 u biex dawn jirrapportaw skont dan.

3. Ir-responsabbiltà u l-ispejjeż tar-revizjonijiet f'paragrafi 1 u 2 ta' din l-iskeda għandhom jingarru mill-Kummissarju.

**SKEDA 4**  
**(Regolament 7)**

**Perjodi għall-preżentazzjoni tal-prospett annwali**

**Perjodu kopert mill-prospett annwali, preżentazzjoni tal-prospett annwali u l-perjodu finanzjarju għall-kontijiet annwali**

**Perjodu kopert mill-prospett annwali**

1. Il-prospett annwali (inklużi l-kontijiet) għal organizzazzjonijiet volontarji iskritti għandu jkopri l-perjodu ta' sena sa mid-data tal-iskrizzjoni tal-organizzazzjoni volontarja ta' kull sena. Il-prospett annwali u d-dokumenti mehmuża miegħu għandhom jiġu ppreżentati sa mhux aktar tard minn tletin ġurnata mid-data ta' iskrizzjoni tal-organizzazzjoni volontarja ta' kull sena.

**Perjodu finanzjarju għall-kontijiet annwali**

2. Il-kontijiet annwali tal-organizzazzjonijiet volontarji iskritti kollha għandhom isiru għal perjodu ta' sena mid-data ta' iskrizzjoni tal-organizzazzjoni volontarja ta' kull sena. Il-kontijiet annwali u d-dokumenti mehmuża għandhom jiġu ppreżentati sa mhux aktar tard minn tliet xhur mid-data ta' iskrizzjoni tal-organizzazzjoni volontarja ta' kull sena. Dawk l-organizzazzjonijiet volontarji iskritti li jeħtieġu xi tibdil fil-perjodu ta' kontabilita' għandhom jitolbu permess mingħand il-Kummissarju sabiex jiġi fis-seħħ dan it-tibdil bi spjegazzjoni dwar il-bżonn ta' dan it-tibdil. Il-Kummissarju, f'dawn il-każijiet, għandu jikteb lill-organizzazzjoni volontarja iskritta konċernata u jgħid jekk japprovax jew le dan it-tibdil u għandu jinfurma lill-organizzazzjoni volontarja iskritta bid-data tal-preżentazzjoni tal-prospett annwali flimkien mad-dokumenti annessi kollha miegħu.

**SKEDA 5**  
**(Regolament 8)**

**Aġġustamenti tal-limitu tal-kontijiet**

1. Organizzazzjoni volontarja iskritta ta' Kategorija 1 għandha tikkonverti awtomatikament f'organizzazzjoni volontarja iskritta ta' Kategorija 2 meta d-dhul tal-organizzazzjoni volontarja jeċċedi mitejn elf euro (€ 200,000) għal tliet snin kalendarji konsekuttivi. Meta dan iseħħ l-organizzazzjoni volontarja iskritta għandha tinforma lill-Kummissarju bil-miktub fi żmien erbatax-il ġurnata mill-ġurnata li fiha din l-organizzazzjoni volontarja ssir taf b'dan.

2. Organizzazzjoni volontarja iskritta ta' Kategorija 2 għandha tikkonverti awtomatikament f'organizzazzjoni volontarja iskritta ta' Kategorija 1 meta d-dhul tal-organizzazzjoni volontarja ma jeċċedix mitejn elf euro (€200,000) għal tliet snin konsekuttivi. Meta dan iseħħ l-organizzazzjoni volontarja iskritta għandha tinforma lill-Kummissarju bil-miktub fi żmien erbatax-il ġurnata mill-ġurnata li fiha din l-organizzazzjoni volontarja ssir taf b'dan.



**SKEDA 6**  
**(Regolament 9)**

**Notifika ta' tibdil fl-amministrazzjoni jew ir-rappreżentazzjoni ta' organizzazzjoni  
volontarja iskritta**

Data: \_\_\_\_\_

Numru VO: \_\_\_\_\_

Isem tal-organizzazzjoni volontarja: \_\_\_\_\_

Mogħtija minn: \_\_\_\_\_

Lill-Kummissarju tal-Organizzazzjonijiet Volontarji:

\_\_\_\_\_  
*(isem tal-organizzazzjoni volontarja)*

hawn tavża' skont Artiklu 6 tar-Regolamenti tal-2012 dwar l-Organizzazzjonijiet Volontarji  
(Prospetti Annwali u Kontijiet Annwali) illi:-

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

B 566

Data tas-sehh tal-bidla: \_\_\_\_\_

\_\_\_\_\_

*(firma)*

Isem tal-Amministratur: \_\_\_\_\_

**SKEDA 7**  
**(Regolament 10)**

**Notifika ta' emendi jew żjidiet fl-istatut ta' organizzazzjoni volontarja iskritta**

Data: \_\_\_\_\_

Numru VO: \_\_\_\_\_

Isem tal-organizzazzjoni volontarja: \_\_\_\_\_

Mogħtija minn: \_\_\_\_\_

Lill-Kummissarju tal-Organizzazzjonijiet Volontarji:

\_\_\_\_\_  
*(isem tal-organizzazzjoni volontarja)*

hawn tavża' skont Artiklu 7 tar-Regolamenti tal-2012 dwar l-Organizzazzjonijiet Volontarji  
(Prospetti Annwali u Kontijiet Annwali) illi:-

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Data tas-sehħ tal-emendi jew żjidiet: \_\_\_\_\_

B 568

\_\_\_\_\_  
*(firma)*

Isem tal-Amministratur: \_\_\_\_\_

L.N. 73 of 2012

**VOLUNTARY ORGANISATIONS ACT  
(CAP. 492)**

**Voluntary Organisations (Annual Returns and Annual  
Accounts) Regulations, 2012**

IN exercise of the powers conferred by paragraph (m) of sub-article (1) of article 42 of the Voluntary Organisations Act, the Minister of Justice, Dialogue and the Family, has made the following regulations:-

**1.** (1) The title of these regulations is the Voluntary Organisations (Annual Returns and Annual Accounts) Regulations, 2012. Title and commencement.

(2) These regulations shall come into force on the 17th February, 2012.

**2.** (1) In these regulations unless the context otherwise requires: Interpretation.

“accountant” shall have the same meaning as assigned to it in the Accountancy Profession Act. Such person shall not be an administrator, a member or an employee of the enrolled voluntary organisation he is drawing up and signing the accounts for. Cap.281.

“the Act” means the Voluntary Organisations Act;

“active member” means a member of an enrolled voluntary organisation who has paid such membership fee as may be applicable for the current year and who forms part of the statutory bodies or any of the sub-committees of the enrolled voluntary organisation;

“administrator” shall have the same meaning as assigned to it by the Act when used in the context of voluntary organisations;

“auditor” shall have the same meaning as assigned to it in the Accountancy Profession Act. This person shall not be an administrator, a member or an employee of the enrolled voluntary organisation the accounts of which he is auditing.

“Board of Appeal” shall have the meaning assigned to it in the Act;

“Category 1 enrolled voluntary organisations” means those enrolled voluntary organisations whose annual revenue does not exceed or is equal to two hundred thousand euro (€ 200,000) subject to the accounts threshold adjustments laid down in Schedule 5 to these regulations;

“Category 2 enrolled voluntary organisations” means those enrolled voluntary organisations whose annual revenue exceeds two hundred thousand euro (€ 200,000) subject to the accounts threshold adjustments laid down in Schedule 5 to these regulations;

“the Commissioner” shall have the same meaning as assigned to it in the Act;

“enrolled voluntary organisation” means a voluntary organisation that is enrolled in terms of the Act;

“expenses” means the ordinary expenses for the administration of the voluntary organisation and any expenses incurred in fundraising activities but shall not include payments and expenditure made to donees or applied for the benefit of the goals and purposes of the voluntary organisation pursuant to its objects;

“financial period” means a period of one year or as specified in Schedule 4 to these regulations;

Cap. 452.

“part-time employee” shall have the same meaning as assigned to it in the Employment and Industrial Relations Act;

“revenue” means any income, donations, grants and any other funds raised through activities or fundraising that are received by the voluntary organisation in the relevant financial period, net of expenses;

“the Second Schedule” means the Second Schedule to the Civil Code;

“voluntary organisation” shall have the same meaning as assigned to it in the Act;

“volunteer” shall have the same meaning as assigned to it in the Act;

“VO number” means the number allocated to a voluntary organisation by the Commissioner upon enrolment;

“whole-time employee” shall have the same meaning as assigned to it in the Employment and Industrial Relations Act.

(2) Terms used in these regulations and which are not defined shall have the same meaning as that assigned to them in the Act or in the Second Schedule.

**3.** (1) These regulations shall apply to all enrolled voluntary organisations.

Applicability of the regulations.

(2) Where an organisation which is not enrolled is first granted a certificate of enrolment upon enrolment, these regulations shall apply with effect from the commencement of the financial period starting immediately after the date of enrolment. For the purposes of first enrolment, the Commissioner shall receive annual reports and annual accounts of the organisation in the form in which they have been prepared. The Commissioner shall receive such annual accounts even if not in compliance with regulation 5 of these regulations.

(3) On enrolment, the administrators shall confirm with the Commissioner by means of a declaration in writing signed by one of the administrators that they are aware of the obligations of the voluntary organisation under these regulations with effect from the date of enrolment.

(4) (a) In the case of voluntary organisations which are enrolled, these regulations shall prevail over any regulations establishing the form and content of annual reports and annual accounts and methods of review which may apply in terms of the Second Schedule.

(b) The annual report and annual accounts prepared by an enrolled voluntary organisation in accordance with these regulations shall be deemed to be compliant with any requirements relating to annual reports and annual accounts laid down in the Second Schedule and any regulations issued thereunder, in such manner that an enrolled voluntary

organisation shall not be required to prepare any additional annual reports and annual accounts for the purposes of the Second Schedule and any regulations issued thereunder. In such cases a copy of the annual report and annual accounts certified by the Commissioner's officers shall be transmitted by the enrolled voluntary organisation to the Registrar for Legal Persons who shall file such copy in the Register for Legal Persons.

(c) The enrolled voluntary organisation which is registered as a legal person with the Registrar for Legal Persons shall transmit a copy of the annual report and annual accounts to the Registrar for Legal Persons as aforesaid within fifteen days from the day on which they are filed with the Commissioner.

(5) A voluntary organisation which is registered as a legal person with the Registrar for Legal Persons but which is not enrolled shall not qualify for the exemption in sub-regulation (4) of this regulation from the provisions of the Second Schedule and any regulations issued thereunder and shall be bound to comply fully with the Second Schedule and any regulations issued thereunder.

Annual return.

**4.** (1) Enrolled voluntary organisations shall prepare an annual return with the content and in the form laid down in Schedule 1 to these regulations.

(2) The annual return shall include the following documents as attachments to it:

(a) an organisational chart;

(b) a copy of any documents amending the statute authenticated by a Notary in the case of a public deed and by one administrator in other cases, if any;

(c) a revised and updated certified copy of the statute to be authenticated by a Notary in the case of a public deed and by one administrator in other cases and shall consolidate therein all other changes made in the voluntary organisation until such date, if any;

(d) a copy of the annual report that shall be authenticated by one administrator;

(e) a copy of the annual accounts that shall be authenticated by two administrators.



5. Enrolled voluntary organisations shall draw up annual accounts in accordance with the requirements laid down in Schedule 2 to these regulations and shall submit the same as an attachment to the annual return.

Annual accounts.

6. It shall be the duty of the administrators of the enrolled voluntary organisation to report to the Commissioner of Voluntary Organisations any changes among administrators or in the representation of enrolled voluntary organisation, within fourteen days of the date of the affected change.

Changes among administrators or in the representation of an enrolled voluntary organisation.

7. (1) An enrolled voluntary organisation may alter or add to its Statute.

Alterations and additions to statute.

(2) It shall be the duty of the administrators of the enrolled voluntary organisation to deliver to the Commissioner of Voluntary Organisations for registration a printed copy of any decision of the executive committee of the organisation, within fourteen days after the date of the decision, together with a revised and updated copy of the statute, as amended by the said decision and incorporating all the changes effected to date relating to the administrator or representation of the organisation.

(3) Any alteration or addition to the statute of the enrolled voluntary organisation shall not take effect, unless and until it is registered as provided in subregulation (2) hereof.

(4) The administrators of the enrolled voluntary organisation shall be responsible for ensuring that any proposed amendments to the statute of the voluntary organisation, are correct, complete and in full compliance with these regulations and any other applicable law from time to time.

8. Enrolled voluntary organisations shall be subject to such review procedures as are specified in Schedule 3 to these regulations.

Review procedures.

9. Enrolled voluntary organisations shall prepare annual returns for the period of coverage, file such annual returns on particular dates and shall prepare annual accounts for financial periods specified in Schedule 4 to these regulations.

Period of coverage of annual return, date of filing of annual return and financial period of annual accounts

10. The accounting thresholds for enrolled voluntary organisations may be adjusted as specified in Schedule 5 to these regulations.

Accounts threshold adjustments.

Powers of the  
Commissioner in the  
event of defaulting  
enrolled voluntary  
organisations.

**11.** The Commissioner shall be empowered to take all the necessary measures against defaulting enrolled voluntary organisations which include the following:

(a) if after the lapse of sixty days from the due date of filing mentioned in paragraph 2 of Schedule 4 to these regulations, an enrolled voluntary organisation has not yet filed the annual return with all the required documents as attachments, the Commissioner shall send a written warning to the administrators regarding the default and shall provide the administrators with an opportunity to explain the reason or reasons for the delay and may thereafter set a new deadline for filing if the reason or reasons given are valid.

(b) should the administrators in paragraph (a) hereof not provide any valid reason for the breach or fail to observe a new deadline set by the Commissioner for filing if any such reason is valid, the Commissioner shall be empowered to apply to the Board of Appeal with any or all of the following requests:

(i) to prohibit public collections until the annual return with all the required documents as attachments, are filed;

(ii) to request the disqualification of the administrators;

(iii) if the breach is not remedied within nine months, to cancel the enrolment of the voluntary organisation in accordance with article 19 of the Act.

**SCHEDULE 1  
(Regulation 4)**

**Content and form of annual return**

**Purpose**

1. The purpose of the annual return is to provide the Commissioner and any interested persons with up to date information about the enrolled voluntary organisation, its administrators and its activities, generally. It is important that the exercise be qualitative in that the persons preparing the annual return must give a true account of the facts.

**Content and form**

2. The content and form of the annual return with all the required documents as attachments that each enrolled voluntary organisation shall file duly filled with the Commissioner, is as follows:

**Contents and Form of Annual Return**

Annual Return of: \_\_\_\_\_ (*name of enrolled voluntary organization*)

Date to which this return is made up: \_\_\_\_\_ (*being the anniversary of the voluntary organisation's date of enrollment*)

1. Address

(*Address of the office of the enrolled voluntary organization*)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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2. General Information about the Voluntary Organisation

VO number: \_\_\_\_\_

Contact Details: \_\_\_\_\_

Website: \_\_\_\_\_

*\* If the voluntary organisation is a foreign or international organisation, fill in the details of the local representative. It must be ensured that the address that is included is the address of the local representative in Malta.*

3. Administration

Particulars of the persons who are administrators of the enrolled voluntary organisation at the date of this return.

Name	Nationality	Usual residential address

4. Declaration of Completeness and Correctness

Date: \_\_\_\_\_

I hereby confirm that the details provided, including the attached Appendices, are complete and truthful as to their contents.

\_\_\_\_\_

*(signature)*

Name of Administrator: \_\_\_\_\_

#### 5. Appendices

	Appendix A – Organisational Chart
	Appendix B – Documents amending the Statute and/or an updated copy of the Statute which shall consolidate therein all other changes made in the enrolled voluntary organization (if applicable)
	Appendix C – Annual Report
	Appendix D – Annual Accounts

*\*Tick documents attached*

## **SCHEDULE 2 (Regulation 5)**

### **Content and form of annual accounts**

#### **Purpose**

1. The principal aim of the requirement to prepare annual accounts is to enhance transparency in the activities undertaken by enrolled voluntary organisations. In this way, enrolled voluntary organisations demonstrate their responsibility towards legislative and policy support, public generosity and help guard against misuse.

Accounts can be very technical documents which are not easily understood by the general public. It is for this reason that accounts should be prepared in a user friendly format which can easily be understood by the average person.

The accounts should highlight the methods adopted to ensure that all income and expenditure is properly recorded and that there is transparency with regards to any benefits, expenditure, and remuneration or reasonable honorarium, received directly or indirectly by persons involved in an enrolled voluntary organisation and persons supporting the purposes of an enrolled voluntary organisation.

Since the public is primarily concerned with the manner in which donated funds are utilised by enrolled voluntary organisations, it is critical that the accounts indicate fully the sums received, the sums disbursed and how they have been spent.

The accounts of an enrolled voluntary organisation must be sensitive to the fact that the enrolled voluntary organisation is non-profit making and may carry out a social purpose and is dependent on donations and voluntary grants. If an enrolled voluntary organisation engages in public or other collections it is subject to much greater levels of disclosure and is far more accountable because it has been afforded public trust.

#### **Content and form of annual accounts**

2. The level of annual accounts which each enrolled voluntary organisation shall have to file with the Commissioner will depend on the amount of its annual revenue. It will depend on whether the enrolled voluntary organisation is a Category 1 enrolled voluntary organisation or a Category 2 enrolled voluntary organisation.

**(a) Category 1 enrolled voluntary organisations**

**Basis of accounting - cash basis**

The duly filled annual accounts that Category 1 enrolled voluntary organisations shall file with the Commissioner shall be cash basis accounts and shall contain the content and be in the form indicated hereunder.

Details of the income and expenditure should be given for every fund raising activity with the proceeds transferred to the income and expenditure account.

**Name of voluntary organisation:** \_\_\_\_\_

**VO number:** \_\_\_\_\_

**Year ended:** \_\_\_\_\_

**Income**

€

- Donations received
- Interest on fixed deposit accounts
- Interest on savings accounts
- Interest/dividends on investments
- Membership fees
- Proceeds from sale of fixed assets
- Rents receivable
- Sponsorships received
- Fund Raising Activity 1 – net*
- Fund Raising Activity 2 – net*
- Fund Raising Activity 3 – net*
- Fund Raising Activity 4 – net*
- Fund Raising Activity 5 – net*
- Fund Raising Activity 6 – net*

*Other income*

***Total income***

\_\_\_\_\_  
-  
\_\_\_\_\_

**Expenditure**

- Advertising
- Annual registration fees
- Cleaning and consumables
- Conferences and training
- Insurance - motor vehicle
- Insurance – other
- Internet

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Licences  
 Mobile expenses  
 Postages  
 Professional fees (accountants, lawyers etc)  
 Rent  
 Repairs and maintenance – equipment  
 Repairs and maintenance - motor vehicle  
 Repairs and maintenance - office/buildings  
 Salaries  
 Stationery and printing  
 Subscriptions  
 Telephone  
 Travelling – Foreign  
 Travelling – Local  
 Wages  
 Water and Electricity  
 Website expenses  
*Expense 1*  
*Expense 2*

*Other expenses*

***Total expenditure***

Excess of Income over Expenditure  
 Excess of Expenditure over Income

-
-
-

**Funds movement**

	<i>At beginning of year €</i>	<i>Movements for year €</i>	<i>At end of year €</i>
Cash in hand/petty cash			
Current accounts			
Savings accounts			
Fixed Deposit accounts			
Malta Government Stocks			
Shares – Local			
Other local investments			
Foreign investments			

_____	_____	_____
=====	=====	=====



The accounts have been approved by the members at the Annual/Bi Annual  
General Meeting held on \_\_\_\_\_.

\_\_\_\_\_  
Administrator  
*Signature*

\_\_\_\_\_  
Administrator  
*Signature*

\_\_\_\_\_  
Name of Administrator

\_\_\_\_\_  
Name of  
Administrator

Date: \_\_\_\_\_

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**(b) Category 2 enrolled voluntary organisations**

**Basis of accounting - General Accounting Principles for Smaller Entities**

S.L. 281.03

The duly filled annual accounts that Category 2 enrolled voluntary organisations shall file with the Commissioner shall be based on the General Accounting Principles for Smaller Entities as found in Schedule Regulation 4 of the Accounting Profession (General Accounting Principles for Smaller Entities) Regulations.

**SCHEDULE 3  
(Regulation 6)****Review procedures**

1. The Commissioner reserves the right to appoint any qualified person to scrutinise or draw up a report on the accounts of any enrolled voluntary organisation when he deems fit. This shall be without any pre notice.
2. The Commissioner shall on a sample and roster basis engage qualified persons to conduct a random check on the cash basis accounts of Category 1 and to report accordingly.
3. The responsibility and cost of the reviews in paragraphs 1 and 2 of this Schedule shall be borne by the Commissioner.

**SCHEDULE 4  
(Regulation 7)****Period of coverage of annual return, date of filing of annual return and financial period  
of annual accounts****Period of coverage of annual return**

1. The annual return for enrolled voluntary organisations shall cover a year from the date of enrolment of the voluntary organisation of each year. The annual return and all the required documents as attachments shall be filed by not later than thirty days from the date of enrolment of the voluntary organisation of each year.

**Financial period of annual accounts**

2. The annual accounts of all enrolled voluntary organisations shall cover a year from the date of enrolment of the voluntary organisation of each year. The annual accounts and all the required documents shall be filed by not later than three months from the date of enrolment of the voluntary organisation of each year. Those enrolled voluntary organisations which require any changes within the accounting period shall request permission from the Commissioner to affect such changes and shall provide an explanation as to why any change is necessary. The Commissioner, in such instances, shall write to the enrolled voluntary organisation concerned to indicate whether or not he approves such changes and to inform the enrolled voluntary organisation of the due date of filing of the annual return with all the required documents as attachments.

**SCHEDULE 5  
(Regulation 8)****Accounts threshold adjustments**

**1.** A Category 1 enrolled voluntary organisation shall automatically convert into a Category 2 enrolled voluntary organisation when the revenue of the voluntary organisation exceeds two hundred thousand euro (€ 200,000) for three consecutive calendar years. When this happens the enrolled voluntary organisation shall inform the Commissioner in writing within fourteen days from the day on which this comes to the voluntary organisation's knowledge.

**2.** A Category 2 enrolled voluntary organisation shall automatically convert into a Category 1 enrolled voluntary organisation when the revenue of such voluntary organisation does not exceed two hundred thousand euro (€ 200,000) for three consecutive calendar years. When this happens the voluntary organisation shall inform the Commissioner in writing within fourteen days from the day on which this comes to the voluntary organisation's knowledge.

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**SCHEDULE 6**  
**(Regulation 9)**

**Notification of changes among administrators or in the representation of an enrolled  
voluntary organisation**

Date: \_\_\_\_\_

VO number: \_\_\_\_\_

Name of voluntary organisation: \_\_\_\_\_

Delivered by: \_\_\_\_\_

To the Commissioner of Voluntary Organisations:

\_\_\_\_\_  
*(name of enrolled voluntary organisation)*

hereby gives notice in accordance with Article 6 of the Voluntary Organisations (Annual Returns and Annual Accounts) Regulations, 2012 that:-

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Effective Date of Change: \_\_\_\_\_

\_\_\_\_\_

*(signature)*

Name of Administrator: \_\_\_\_\_

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**SCHEDULE 7**

**(Regulation 10)**

**Notification of alterations and additions in the statute of an enrolled voluntary organisation**

Date: \_\_\_\_\_

VO number: \_\_\_\_\_

Name of voluntary organisation: \_\_\_\_\_

Delivered by: \_\_\_\_\_

To the Commissioner of Voluntary Organisations:

\_\_\_\_\_  
*(name of enrolled voluntary organisation)*

hereby gives notice in accordance with Article 7 of the Voluntary Organisations (Annual Returns and Annual Accounts) Regulations, 2012 that:-

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



Effective Date of Change: \_\_\_\_\_

\_\_\_\_\_

*(signature)*

Name of Administrator: \_\_\_\_\_

