

A.L. 317 tal-2020**ATT DWAR L-ORGANIZZAZZJONIJIET VOLONTARJI
(KAP. 492)****Regolamenti tal-2020 dwar Organizzazzjonijiet Volontarji
(Prospetti Annwali u Kontijiet Annwali)**

BIS-SAFHA tas-setgħat mogħtija permezz tal-artikolu 41(1)(s) tal-Att dwar l-Organizzazzjonijiet Volontarji, il-Ministru u s-Segretarju Parlamentari responsabbli għall-Organizzazzjonijiet Volontarji għamlu dawn ir-regolamenti li ġejjin:

1. (1) It-titolu ta' dawn ir-regolamenti hu r-Regolamenti tal-2020 dwar Organizzazzjonijiet Volontarji (Prospetti Annwali u Kontijiet Annwali). Titolu u skop.

(2) L-iskop ta' dawn ir-regolamenti hu li jiżguraw it-trasparenza u l-kontabilità fit-tnejn u l-preżentazzjoni ta' prospetti annwali u kontijiet annwali minn organizzazzjonijiet volontarji, li jkunu jwettqu attivitajiet maħsuba sabiex jintlaħqu l-iskop u l-għanijiet prinċipali ta' dawk l-organizzazzjonijiet.

2. Għall-fini ta' dawn ir-regolamenti, kemm-il darba r-rabta tal-kliem ma tkunx teħtieġ xort'ohra: Tifsir.

"*accountant*" għandu jkollha l-istess tifsira mogħtija lilha fl-artikolu 2 tal-Att dwar il-Professjoni tal-*Accountancy* u għall-fini ta' dawn ir-regolamenti dik il-persuna m'għandhiex tkun amministratur, membru jew impjegat tal-organizzazzjoni volontarja iskritta li fir-rigward tagħha l-*accountant* ikun qiegħed ihejji u jiffirma l-kontijiet; Kap. 281.

"amministratur" għandu jkollha l-istess tifsira mogħtija lilha fl-Att;

"l-Att" tfisser l-Att dwar l-Organizzazzjonijiet Volontarji; Kap. 492.

"attività kriminali" tfisser attività mwettqa minn organizzazzjoni volontarja jew membru tagħha, li tkun kontra l-ligi jew li tikser xi waħda mid-dispożizzjonijiet tal-Kodiċi Kriminali, jew tal-Kodiċi tal-Ligijiet tal-Pulizija u, jew tal-Att kontra *Money Laundering*; Kap. 9.
Kap. 10.
Kap. 373.

"awditur" għandu jkollha l-istess tifsira mogħtija lilha fl-Att dwar il-Professjoni tal-*Accountancy*, u għall-fini ta' dawn ir-regolamenti tali persuna m'għandhiex tkun amministratur, Kap. 281.

membru jew impjegat tal-organizzazzjoni volontarja iskritta li għaliha l-awditur ikun qiegħed jivverifika l-kontijiet;

Kap. 16.

"ċelluli segregati" tfisser ċelluli stabbiliti minn organizzazzjonijiet volontarji iskritti bil-mod kif stabbilit bl-artikoli 20 u 20B tat-Tieni Skeda tal-Kodiċi Ċivili, bil-għan li jipproteġu u jisseparaw l-assi u l-passiv, id-dhul, il-kapital jew il-proprjetà li jappartjenu lill-organizzazzjoni nnifisha minn dawk li jappartjenu lill-ċelluli jew sussidjarji oħra li jiffurmaw parti minn tali organizzazzjoni volontarja;

"dhul" tfisser:

(i) kull sussidju, għotja jew donazzjoni li ssir lill-organizzazzjoni rilevanti, iżda ma tinkludix trasferimenti interni fi hdan u bejn organizzazzjonijiet affiljati u, jew organizzazzjonijiet *parent* u sussidjarji;

(ii) kull depożitu fi flus li jsir lill-organizzazzjonijiet jew kull trasferiment ieħor ta' fondi skont termini li jindikaw li ma jkunx arrangament kummerċjali ordinarju iżda jkun intiż biex jopera bħala għotja jew donazzjoni lill-organizzazzjoni u jinkludi miżati ta' shubija;

(iii) kull donazzjoni *in natura* li jkollha x'taqsam ma' xi proprjetà, assi ta' kull tip, kemm jekk korporali jew inkorporali, mobbli jew immobbli, tangibbli jew intangibbli, u kull dokument jew strument legali, iffirmit u awtentifikat, li jassenja jew jittrasferixxi t-titolu tal-proprjetà jew jikkonferma kwalunkwe interess fih;

L.S. 281.05.

"GAPSME" tfisser *General Accounting Principles for Small and Medium-Sized Entities* kif stabbiliti taht ir-Regolamenti dwar il-Professjoni tal-*Accountancy (General Accounting Principles for Small and Medium-Sized Entities)*;

"IFRS" tfisser *International Financial Reporting Standards*;

"impjegat" tfisser persuna li ma tkunx amministratur, li tkun daħlet fi, jew tkun impjegata b'kuntratt ta' servizz mal-organizzazzjoni volontarja, jew kull persuna li tkun assumiet personalment li teżegwixxi kwalunkwe xogħol jew servizzi għal, u taht id-direzzjoni u l-kontroll tal-organizzazzjoni volontarja għal remunerazzjoni, iżda li teskludi kwalunkwe xogħol jew servizzi li jkunu saru f'kapità professjonali jew bħala kuntrattur għal persuna oħra, meta tali xogħol jew servizz ma

jkunx regolati b'kuntratt ta' servizz speċifiku. Tali xogħol jew servizzi lill-organizzazzjonijiet volontarji jistgħu jkunu jinkludu, iżda mhumiex limitati għal attivitajiet ta' għbir ta' fondi jew avvenimenti pubbliċi;

"kontijiet annwali" tfisser ir-rekords kollha ta' rendikont ta' dħul u nfiq miżmuma minn organizzazzjoni volontarja għas-sena finanzjarja rispettiva;

"il-Kummissarju" għandu jkollha l-istess tifsira mogħtija fl-Att;

"livelli tas-suq u kundizzjonijiet tas-suq" għandu jkollha l-istess tifsira mogħtija lilha fl-Att;

"numru tal-organizzazzjoni volontarja" tfisser in-numru allokat lil organizzazzjoni volontarja mill-Kummissarju meta tiġi iskritta;

"organizzazzjoni affiljata" tfisser kwalunkwe organizzazzjoni volontarja mwaqqfa mill-amministraturi, fundaturi jew promoturi ta' organizzazzjoni volontarja *parent* sabiex jintlaħqu l-istess għanijiet jew dawk anċillari minn fondi jew opportunitajiet komuni;

"organizzazzjoni *parent*" tfisser organizzazzjoni li tikkwalifika bħala organizzazzjoni volontarja mwaqqfa bl-artikolu 3 tal-Att u li tista' tkun tikkostitwixxi jew tistabbilixxi organizzazzjonijiet volontarji sussidjarji jew ċelloli segregati, kif jista' jkun il-każ, u li teħtieġ li thejji l-kontijiet annwali għas-sena finanzjarja rispettiva;

"organizzazzjoni sussidjarja" tfisser organizzazzjoni volontarja iskritta li tiffurma parti minn organizzazzjoni volontarja *parent*, kemm-il darba l-iskopijiet tagħha jkunu konformi mal-iskop u l-għanijiet prinċipali tal-organizzazzjoni *parent*;

"organizzazzjoni volontarja" tfisser organizzazzjoni mwaqqfa skont l-artikolu 3 tal-Att;

"organizzazzjoni volontarja ta' Kategorija 1" tfisser organizzazzjoni volontarja li l-qligħ iġġenerat minnha u d-dħul tagħha ma jkunux jeċċedu jew ikunu ugwali għal ħamsin elf euro (€50,000), bla ħsara għad-dispożizzjonijiet stabbiliti fl-Iskeda III;

"organizzazzjoni volontarja ta' Kategorija 2" tfisser

organizzazzjoni volontarja li l-qligh iġġenerat minnha u d-dhul tagħha jkunu jeċċedu ħamsin elf euro (€50,000) iżda ma jkunux jeċċedu jew ikunu daqs mitejn u ħamsin elf euro (€250,000), bla ħsara għad-dispożizzjonijiet stabbiliti fl-Iskeda III;

"organizzazzjoni volontarja ta' Kategorija 3" tfisser organizzazzjoni volontarja li l-qligh iġġenerat minnha u d-dhul tagħha jkunu jeċċedu mitejn u ħamsin elf euro (€250,000), mingħajr ħsara għad-dispożizzjonijiet stabbiliti fl-Iskeda III;

"perijodu finanzjarju" tfisser perijodu li jkopri tnax-il (12) xahar jew dak il-perijodu kif imsemmi fl-Iskeda VII, li jkopri s-sena finanzjarja rispettiva, u li jibda jiddekorri mid-data tal-iskrizzjoni;

"persuna terza" tfisser kull persuna li jkollha xi interess, jew tkun involuta b'xi mod fi kwistjonijiet ta' organizzazzjoni volontarja, iżda m'għandhiex, għall-fini ta' dawn ir-regolamenti, tinkludi uffiċjal pubbliku, membru tal-Korp tal-Pulizija, jew kull membru ieħor mill-entitajiet jew l-awtoritajiet konċernati biex tinkiseb jew tiġi żvelata kull informazzjoni meħtieġa msemmija fil-paragrafu 5 tal-Iskeda VI, jew kull membru ieħor mill-entitajiet jew l-awtoritajiet elenkati fil-paragrafu 6 tal-Iskeda VI;

"qligh iġġenerat" tfisser dhul gross iġġenerat mill-użu ta' kapital jew assi, donazzjonijiet, għotjiet u kull fondi oħra li jingabru minn avvenimenti pubbliċi jew attivitajiet għall-ġbir ta' fondi li jkunu ġew miġbura minn organizzazzjonijiet volontarji matul is-sena finanzjarja rispettiva, qabel ma jiġu mnaqqsa kull nefqa jew spiża;

"sena finanzjarja rispettiva" tfisser is-sena finanzjarja li għaliha jiġu mhejjija l-kontijiet annwali mill-organizzazzjonijiet volontarji;

"spejjeż ordinarji" tfisser l-ispejjeż għall-amministrazzjoni tal-organizzazzjoni volontarja u l-ispejjeż kollha inkorsi f'attivitajiet għall-ġbir ta' fondi jew avvenimenti pubbliċi, jew sabiex jintlaħqu l-iskop u l-għanijiet prinċipali tal-organizzazzjoni volontarja, iżda m'għandhomx jinkludu xi forma ta' remunerazzjoni li ssir lil dawk li jirċievu donazzjonijiet;

"statut" għandu jkollu l-istess tifsira mogħtija lilha fl-artikolu 2 tal-Att;

"it-Tieni Skeda" tfisser it-Tieni Skeda li tinsab mal-Kodiċi Ċivili;

"voluntier" għandu jkollha l-istess tifsira mogħtija lilha fl-Att.

3. (1) Dawn ir-regolamenti għandhom ikunu vinkolanti fuq Applikabilità. kull organizzazzjoni volontarja iskritta.

(2) Bla ħsara għad-dispożizzjonijiet stabbiliti f'dawn ir-regolamenti, id-dispożizzjonijiet stabbiliti fl-Att kontra *Money Laundering* għandhom japplikaw *mutatis mutandis* għal kull organizzazzjoni volontarja iskritta. Kap. 373.

(3) Dawn ir-regolamenti għandhom japplikaw b'effett immedjat mill-bidu tal-perijodu finanzjarju li jibda jiddekorri mid-data tal-iskrizzjoni tal-organizzazzjoni volontarja. Għall-fini tal-ewwel iskrizzjoni, l-organizzazzjoni għandha tippreżenta l-prospett u l-kontijiet annwali tagħha lill-Kummissarju fil-forma li biha jkunu ġew mhejjija. Il-Kummissarju għandu jirċievi daww il-prospetti u l-kontijiet annwali, anke jekk ma jkunux konformi mar-regolament 8.

(4) Hekk kif tiġi iskritta, l-amministraturi tal-organizzazzjoni volontarja kkonċernata għandhom jissottomettu dikjarazzjoni bil-miktub iffirmata mill-amministraturi kollha kif stabbilita fl-Iskeda VIII.

4. (1) L-amministraturi tal-organizzazzjonijiet volontarji għandhom ihejju prospetti u kontijiet annwali skont l-Iskedi II u III. Rekwiżiti ġenerali relatati mal-prospetti annwali u kontijiet annwali.

(2) Il-prospetti annwali mhejjija mill-amministraturi tal-organizzazzjoni volontarja għandu jkollhom l-informazzjoni kollha dwar l-attivitajiet li jkunu saru mill-organizzazzjoni matul is-sena finanzjarja rispettiva li għaliha l-kontijiet annwali jkunu ġew mhejjija.

(3) Il-kontijiet annwali ta' organizzazzjoni volontarja għandhom jistabbilixxu l-metodi adottati sabiex jiġi żgurat li d-dħul u l-infiq kollu jkunu debitament reġistrati u li jkun hemm trasparenza fir-rigward ta' kull benefiċċju, infiq u remunerazzjoni li jkun ġie riċevut mill-membri u l-impjegati tal-organizzazzjoni volontarja jew kull persuna li tkun qiegħda tipprovdi servizzi sabiex tippromwovi l-iskop u l-għanijiet prinċipali tal-organizzazzjoni.

(4) Il-kontijiet annwali ta' organizzazzjoni volontarja għandhom ukoll jistabbilixxu li l-organizzazzjoni volontarja ma tagħmilx profitt u li tiddependi fuq donazzjonijiet u għotjiet volontarji:

Iżda jekk organizzazzjoni volontarja tagħmel ġbir pubbliku, hi għandha tkun soġġetta għal aktar kontabilità skont ir-regolament 11, meta tkun qiegħda tirreġistra kull dħul u nfiq, b'kunsiderazzjoni għall-fiduċja pubblika li minnha tkun tgawdi l-

organizzazzjoni.

(5) Ghall-fini tas-subregolament (4), il-prospett annwali għandu jinkludi dik l-informazzjoni kollha dwar l-organizzazzjoni volontarja, kif jista' jkun meħtieġ, kif ukoll dwar l-amministraturi u l-attivitajiet tagħha iġenerali, u l-persuni li jkunu qegħdin ihejju l-prospetti annwali għandhom jagħtu rendikont veritier tal-fatti.

Aggustament tal-istatus tal-kategorija ta' organizzazzjonijiet volontarji.

5. L-istatus tal-kategorija ta' organizzazzjoni volontarja għandu jiġi aggustat kif stabbilit fl-Iskeda I.

Bidla fost l-amministraturi.

6. L-amministraturi tal-organizzazzjoni volontarja għandhom jinfurmaw lill-Kummissarju b'kull bidla fost l-amministraturi tal-organizzazzjoni volontarja jew, jekk dik l-organizzazzjoni tkun organizzazzjoni barranija jew internazzjonali, b'kull bidla fir-rappreżentant residenti Malta tal-organizzazzjoni volontarja, fi żmien erbatax-il (14) gurnata mid-data ta' meta tkun seħħet il-bidla, skont l-artikolu 12 (d) u (e) tal-Att, billi tintuża l-formula stabbilita fl-Iskeda IV.

Forma u kontenut ta' prospetti annwali.

7. (1) Il-prospetti annwali preżentati mill-organizzazzjonijiet volontarji għandhom ikunu mhejjija skont il-kontenut u fil-forma stabbilita fl-Iskeda II u għandhom jinkludu s-segwenti dokumenti bħala annessi għall-istess:

(a) tabella organizzattiva;

(b) il-lista tal-amministraturi skont l-aħħar gurnata tas-sena finanzjarja rispettiva;

(ċ) il-lista tal-amministraturi kurrenti;

(d) id-dokumenti li jemendaw l-Istatut;

(e) kopja tar-rapport annwali li għandu jiġi awtentikat minn tal-inqas minn żewġ amministraturi;

(f) kopja tal-kontijiet annwali li għandhom jiġu awtentikati minn tal-inqas minn żewġ amministraturi u għandhom jiġu mhejjija skont ir-rekwiżiti stabbiliti fl-Iskeda II; u

(g) fil-każ ta' gbir pubbliku, rendikont tal-kontijiet li jkollu x'jaqsam ma' kull avveniment organizzat u, jew attività mwettqa sabiex isir gbir pubbliku li għandu jiġi mhejji skont ir-rekwiżiti stabbiliti fl-Iskeda II.

(2) Organizzazzjonijiet volontarji għandhom iżommu kopja tal-kontijiet annwali, rapporti annwali u rekords oħra rilevanti għal perijodu ta' għaxar (10) snin wara l-perjodu finanzjarju li għalih ikunu jirreferu.

(3) L-informazzjoni dwar l-attivitajiet li jiġu mwettqa minn dawg l-organizzazzjonijiet volontarji matul is-sena finanzjarja rispettiva għandha tiddaħħal fir-rapport annwali imħejji mill-membri ta' dik l-organizzazzjoni u għandha:

(a) tispeċifika s-sena finanzjarja rispettiva li għaliha r-rapport ikun jirreferi;

(b) tinkludi sommarju li jkun jiddeskrivi:

(i) l-attivitajiet prinċipali li jkunu saru mill-organizzazzjoni biex tippromwovi l-iskop soċjali tagħha, inkluż dak li jikkwalifika bħala benefiċċju pubbliku; u

(ii) il-kisbiet prinċipali tal-organizzazzjoni matul is-sena finanzjarja rispettiva;

(ċ) tinkludi reviżjoni tal-pożizzjoni finanzjarja tal-organizzazzjoni fl-aħħar tas-sena finanzjarja rispettiva; u

(d) tkun datata u ffirmata minn tal-inqas minn żewġ amministraturi.

(4) Għall-fini ta' dan ir-regolament, l-informazzjoni li jkollha x'taqsam ma' attivitajiet finanzjarji li jiġu mwettqin minn organizzazzjonijiet volontarji għandha tipprovdi analiżi attwali u trasparenti tal-qligħ iġġenerat, dħul, infiq, assi u passiv għas-sena finanzjarja rispettiva, fil-kategoriji rispettivi tagħhom.

(5) L-informazzjoni msemmija f'dan ir-regolament tista' tiġi preżentata wkoll fil-format elettroniku tagħha.

8. (1) Amministraturi ta' organizzazzjonijiet volontarji għandhom iħejju l-kontijiet annwali skont l-Iskeda III. Kontijiet annwali.

(2) Organizzazzjonijiet volontarji ta' Kategorija 2 u Kategorija 3 għandhom iżommu wkoll rekords tal-assi u passiv. L-obbligi skont dan is-subregolament għandhom japplikaw ukoll għas-segwenti:

(a) fil-każ ta' organizzazzjoni volontarja *parent* il-kontijiet annwali li jiġu mħejjija u sottomessi mill-organizzazzjoni *parent*;

(b) fil-każ ta' organizzazzjoni volontarja sussidjarja jew affiljata, il-kontijiet annwali li jiġu mhejjija mill-organizzazzjoni sussidjarja jew affiljata, sottomessi b'mod individwali jew separatament minn dawk li jkunu ġew imhejjija u preżentati mill-organizzazzjoni volontarja *parent*;

(ċ) fil-każ ta' organizzazzjoni volontarja individwali, li ma tkunx organizzazzjoni volontarja *parent* kif ukoll organizzazzjoni volontarja sussidjarja jew affiljata, il-kontijiet annwali li jiġu mhejjija u sottomessi mill-organizzazzjoni volontarja individwali; u

(d) fil-każ ta' ċelloli segregati ta' organizzazzjoni volontarja, il-kontijiet annwali li jkunu relatati ma' dawk iċ-ċelloli, mhejjija u sottomessi mill-organizzazzjoni volontarja.

Lista tal-membri ta' organizzazzjoni volontarja.

9. Kull organizzazzjoni volontarja għandha żżomm lista aġġornata tal-membri fir-reġistru tal-membri:

Izda l-organizzazzjonijiet volontarji m'għandhomx ikunu meħtieġa li jippreżentaw il-lista tal-membri mal-prospett annwali, minkejja li l-Kummissarju jista' jitlob bil-miktub li dik il-lista, iffirmata minn żewġ amministraturi, tiġi preżentata lilu u abbażi ta' tali talba, l-amministraturi għandhom jippreżentaw l-imsemmija lista lill-Kummissarju fi żmien hmistax-il (15) ġurnata minn meta jirċievu t-talba.

Remunerazzjoni lil membri u impjegati.

10. (1) Il-membri u l-impjegati ta' organizzazzjoni volontarja jistgħu jkunu intitolati għal remunerazzjoni għal servizzi provduti lil dik l-organizzazzjoni skont il-livelli tas-suq u l-kundizzjonijiet tas-suq kif imfissra fl-Att, u dawk is-servizzi għandhom jiġu ppubblikati fir-rapport annwali.

(2) Amministraturi ta' organizzazzjoni volontarja għandhom:

(a) jiddikjaraw l-ammont ta' remunerazzjoni riċevuta mill-impjegati tagħha; u

(b) jipprovdu kopja tal-kuntratt ta' impjieg lill-Kummissarju, li għandha tintuża unikament mill-Kummissarju għall-finijiet interni.

(3) Bla ħsara għas-subregolament (2), fil-każ ta' organizzazzjonijiet volontarji li jkunu qegħdin jirċievu fondi tal-gvern, l-impjegati ta' tali organizzazzjonijiet volontarji għandhom ikunu intitolati għal remunerazzjoni li ma tkunx teċċedi s-salarju ta' uffiċjal pubbliku jew impjegat maċ-ċivil, meta mqabbel mar-rwol nominat

rispettiv tagħhom f'tali organizzazzjoni.

(4) Il-Kummissarju għandu f'kull każ imsemmi fis-subregolament (2), u biex jiżgura li l-impjegati ma jkunux qegħdin jithallsu b'rati eżorbitanti, jkun intitolat li jirċievi mill-organizzazzjoni volontarja jew minn kull entità oħra jew awtorità konċernata, in-numru ta' impjegati ma' tali organizzazzjoni u r-rwol nominat rispettiv tagħhom, flimkien ma' kwalunkwe informazzjoni oħra li l-Kummissarju jista' jitlob f'dan ir-rigward.

(5) Ir-remunerazzjoni ta' persuni li jkunu impjegati sabiex iwettqu dmirijiet ta' ġestjoni, funzjonijiet eżekuttivi jew attivitajiet għall-ġbir ta' fondi f'organizzazzjoni volontarja ma għandhiex tkun tali li tippreġudika b'mod sostanzjali lill-organizzazzjoni volontarja milli tilhaq l-iskop u l-għanijiet prinċipali tagħha.

11. (1) Organizzazzjonijiet volontarji għandhom iħejju rendikont tal-kontijiet li jkollhom x'jaqsmu ma' kull avveniment organizzat u, jew attività għall-ġbir pubbliku skont ir-rekwiżiti stabbiliti fl-Iskeda II u għandhom jissottomettu l-istess bħala anness mal-prospett annwali.

Rendikont ta' kontijiet relatati ma' ġbir pubbliku.

(2) Meta donazzjonijiet li jkunu jeċċedu ħamest elef euro (€5,000) fuq perijodu ta' sena finanzjarja jiġu offruti lill-organizzazzjoni volontarja jew membru jew amministratur ta' dik l-organizzazzjoni volontarja, għandu jkun id-dmir tal-organizzazzjoni volontarja jew tal-membri jew l-amministraturi tagħha li jidentifikaw id-donatur li jkun offra d-donazzjoni, li jivverifikaw l-ammont eżatt tad-donazzjoni li tkun qiegħda tiġi offruta u li jiddikjaraw is-sors tal-imsemmija donazzjoni permezz ta' dikjarazzjoni li ssir lill-Kummissarju, b'referenza speċjali għad-donazzjonijiet offruti fi flus jew *in natura*.

(3) Organizzazzjonijiet volontarji huma obbligati li joħroġu irċevuti għal kull donazzjoni riċevuta li tkun teċċedi ħames euro (€5) kuljum u għandhom iżommu l-istess irċevuti għal mhux inqas minn ħames (5) snin.

12. (1) Meta l-kontijiet annwali ta' organizzazzjonijiet volontarji ta' Kategorija 3 ikunu ġew imħejjija għas-sena finanzjarja rispettiva, l-awditur pubbliku ċertifikat li jkun wettaq l-awditjar ta' dawk il-kontijiet għandu jagħmel rapport dwarhom lill-amministraturi tal-organizzazzjoni.

Dmirijiet ġenerali tal-awdituri.

(2) Ir-rapport li jkun ġie mħejji skont is-subregolament (1) għandu:

(a) jindika l-isem u l-indirizz tal-awditur u l-isem tal-

organizzazzjoni konċernata;

(b) jkun iffirmit mill-awditur;

(ċ) ikun datat u jispeċifika s-sena finanzjarja li għaliha l-kontijiet ikunu ġew imħejjija;

(d) jispeċifika li hu rapport li jirrigwarda verifika mwettqa skont dan is-subregolament; u

(e) jispeċifika li l-verifika ġiet mħejjija skont l-IFRS;

(f) jindika jekk fl-opinjoni tal-awditur ir-rendikonti finanzjarji jikkonformawx mar-rekwiżiti ta' dawn ir-regolamenti, u jekk jagħtux stampa veritiera u ġusta tat-twettiq finanzjarju u l-pożizzjoni finanzjarja tal-organizzazzjoni volontarja.

(3) Meta l-awditur ikun tal-fehma li:

(a) ir-rekords ta' kontabilità ma kinux qegħdin jinżammu skont dawn ir-regolamenti;

(b) l-kontijiet ma kinux jaqblu mal-prospett annwali;

(ċ) kwalunkwe informazzjoni inkluża fil-kontijiet ma kinitx konformi f'xi aspekk sostanzjali ma' xi rapport tal-amministraturi mħejji skont ir-regolament 7(2) fir-rigward tas-sena finanzjarja rispettiva; jew

(d) kwalunkwe informazzjoni jew spjegazzjoni li għaliha l-awditur ikun intitolat skont ir-regolament 13 ma kinitx ġiet provduta lill-awditur,

huwa għandu jinkludi rendikont ta' dik il-fehma, billi jipprovdi r-raġunijiet għal tali opinjoni.

(4) Fit-twettiq tar-rapport tiegħu, l-awditur għandu jagħmel tali investigazzjonijiet, kif jista' jkun meħtieġ, sabiex ikun jista' jiffirma opinjoni dwar ir-rendikonti finanzjarji tal-organizzazzjoni volontarja.

(5) Tali verifika għandha tapplika wkoll għall-Kategorija 1 u Kategorija 2 tal-organizzazzjonijiet volontarji, meta daww l-organizzazzjonijiet ikunu stipulaw fl-istatut tagħhom li l-kontijiet annwali għandhom ikunu soġġetti għal verifika kompluta.

13. (1) Kull persuna li tkun qiegħda twettaq verifika dwar il-kontijiet annwali tal-organizzazzjoni għandu jkollha aċċess għal

kwalunkwe ktieb, dokument u rekords oħra li jkollhom x'jaqsmu mal-organizzazzjoni konċernata, inkwantu tali persuna tqis dak l-aċċess bħala neċessarju għal fini ta' spezzjoni, minħabba dik il-verifika li tkun qiegħda ssir.

(2) Il-persuna li tkun qed twettaq il-verifika skont is-subregolament preċedenti, hija intitolata li titlob informazzjoni minn membri jew amministraturi tal-organizzazzjoni preċedenti jew kurrenti, jew minn impjegati tal-organizzazzjoni preċedenti jew kurrenti, kif jidrilha li huwa xieraq għall-finijiet tat-twettiq tal-istess verifika.

(3) Meta awditur ikun qiegħed iwettaq verifika tal-kontijiet annwali ta' organizzazzjoni *parent*, l-awditur għandu wkoll ikun intitolat għal:

(a) aċċess għal informazzjoni imsemmija fis-subregolamenti (1) u (2), kif modifikata sabiex l-organizzazzjonijiet sussidjarji inklużi fl-organizzazzjoni *parent* ikunu mejqusa bħala organizzazzjoni individwali;

(b) aċċess għal kwalunkwe ktieb, dokument u rekords oħra li jkunu relatati mal-organizzazzjonijiet sussidjarji, li jkunu inklużi fil-kontijiet annwali u li l-awditur iqis li huma meħtieġa għal fini ta' spezzjoni bħala riżultat tal-istess verifika;

(ċ) aċċess meħtieġ fil-każ ta' organizzazzjonijiet sussidjarji jew affiljati, għal dik l-informazzjoni minn membri jew amministraturi preċedenti jew kurrenti; u

(d) jeħtieġ li l-amministraturi ta' organizzazzjoni *parent* jieħdu l-passi kollha li huma raġjonevolment meħtieġa, sabiex jiksbu minn dawk l-organizzazzjonijiet sussidjarji jew affiljati, tali informazzjoni li l-awditur jista' raġjonevolment jeħtieġ għall-finijiet tat-twettiq tal-verifika.

(4) Meta awditur ikun qiegħed iwettaq verifika ta' ċelluli segregati, l-awditur hu obbligat li jwettaq verifika fuq dawk iċ-ċelluli skont ir-regolament 12.

14. (1) Organizzazzjoni volontarja tista' temenda jew iżżid mal-kontenut tal-istatut tagħha, inkluża kwalunkwe bidla tal-membri tagħha skont l-istatut.

Tibdil u żidiet fl-istatut.

(2) L-amministraturi ta' kull organizzazzjoni volontarja għandhom sa mhux aktar tard minn erbatax-il (14) ġurnata wara d-data tar-riżoluzzjoni bil-miktub jew id-deċiżjoni għar-registrazzjoni, jissottomettu lill-Kummissarju s-segwenti informazzjoni:

(a) kopja ta' kull riżoluzzjoni jew deċiżjoni bil-miktub tal-korp jew persuna ġuridika tal-organizzazzjoni volontarja debitament iffirmata, li permezz tagħhom l-istatut ikun ġie emendat, flimkien ma' kopja ta' kull dokument li jkun qiegħed jemenda l-istatut, awtentikat minn nutar fil-każ ta' att pubbliku, u debitament iffirmit minn kull amministratur f'każijiet oħra;

(b) kopja tal-istatut li tkun ċertifikata, riveduta u aġġornata li għandha tiġi awtentikata minn nutar fil-każ ta' att pubbliku, u debitament iffirmata minn kull amministratur f'każijiet oħra, li fiha nnifisha għandha tikkonsolida kull bidla oħra li tkun saret fl-organizzazzjoni volontarja sa dik id-data, inkluża kull bidla li tkun seħħet fost l-amministraturi tal-organizzazzjoni volontarja, jew kull bidla tar-rappreżentant residenti Malta tal-organizzazzjoni volontarja, meta tali organizzazzjoni tkun organizzazzjoni barranija jew internazzjonali.

(3) Kwalunkwe bidla li tkun saret fl-istatut għandha tkun ċara, inekwivoka u identifikata faċilment. Organizzazzjonijiet volontarji għandhom jipprezentaw żewġ kopji tal-istatut, waħda li tkun tirrappreżenta verżjoni preċedenti tal-istatut li jkollha t-tibdil msemmi aktar 'il fuq u l-oħra tkun tirrappreżenta verżjoni ġdida tal-istess. Organizzazzjonijiet volontarji li jkunu reġistrati mar-Registatur għal Persuni Ġuridiċi għandhom l-ewwel jinnotifikaw lir-Registru Pubbliku u jipprovdu lill-Kummissarju b'evidenza ta' dik in-notifika li tkun tirreferi għal dak it-tibdil.

(4) Kwalunkwe emenda jew żjieda fl-istatut ta' organizzazzjoni volontarja msemmija fis-subregolament (2), m'għandhiex tidhol fis-seħh, sakemm ma tkunx irreġistrata skont is-subregolament (2), permezz tal-formula stabbilita fl-Iskeda V.

(5) L-amministraturi ta' organizzazzjoni volontarja għandhom ikunu responsabbli biex jiżguraw illi kwalunkwe emendi jew żidiet għall-istatut tal-organizzazzjoni volontarja jkunu korretti, kompluti u għal kollox konformi mal-Att, ma' dawn ir-regolamenti u ma' kull liġi jew regolament li jista', minn żmien għal żmien, ikun japplika.

(6) Kull organizzazzjoni volontarja għandha, fi żmien erbatax-il (14) ġurnata, tinnotifika lill-Kummissarju dwar kull bidla fl-amministraturi, jew fir-rappreżentant residenti Malta fil-każ ta' organizzazzjoni internazzjonali. Organizzazzjonijiet volontarji li jkunu wkoll reġistrati mar-Registru għall-Persuni Ġuridiċi għandhom l-ewwel jinnotifikaw lir-Registru Pubbliku u jipprovdu lill-Kummissarju b'evidenza ta' tali notifika.

(7) Meta għal xi raġuni l-bidla fl-amministraturi jew fir-rappreżentant residenti ma tiġix notifikata kif imsemmi preċedentement lill-Kummissarju, il-persuni li jkunu jidhru bħala amministraturi fir-rekords tal-Kummissarju għandhom jibqgħu responsabbli lejn il-Kummissarju sa dak iż-żmien li l-bidla tiġi notifikata.

15. Il-kontijiet annwali ta' organizzazzjoni volontarja għandhom ikunu soġġetti għal dawk il-proċeduri ta' reviżjoni kif imsemmi fl-Iskeda VI.

Proċeduri ta' reviżjoni.

16. Organizzazzjonijiet volontarji għandhom ihejju l-prospetti annwali u l-kontijiet annwali għall-perijodu finanzjarju, jipprezentaw tali prospetti annwali u kontijiet annwali fid-dati partikolari u għandhom ihejju l-kontijiet annwali għal tali perijodi finanzjarji kif imsemmi fl-Iskeda VII.

Perijodu finanzjarju li jkopri prospetti annwali u kontijiet annwali.

17. (1) Meta organizzazzjoni volontarja tonqos milli tissottometti l-prospett annwali flimkien mad-dokumenti kollha meħtieġa bħala annessi wara l-iskadenza ta' tletin (30) ġurnata mid-data tal-preżentata tal-prospett annwali speċifikat fl-Iskeda VII, il-Kummissarju għandu jikkomunika twissija bil-miktub lill-amministraturi rigward dak in-nuqqas u għandu jipprovdi lill-amministraturi l-opportunità li jagħtu raġunijiet motivati għad-dewmien u jista', jekk fl-opinjoni tal-Kummissarju d-dewmien ikun ġustifikat, jestendi l-perijodu biex jiġi preżentat il-prospett annwali.

Setgħet tal-Kummissarju fil-konfront ta' organizzazzjonijiet volontarji inadempjenti.

(2) Meta l-organizzazzjoni volontarja tonqos milli tagħti raġuni valida għad-dewmien jew tonqos milli tosserva l-perijodu estiż li jkun ġie stabbilit mill-Kummissarju biex jiġi sottomessi l-prospett annwali, il-Kummissarju jista' jikkancelła l-iskrizzjoni tal-organizzazzjoni volontarja skont l-Att.

18. Ir-Regolamenti dwar l-Organizzazzjonijiet Volontarji (Prospetti Annwali u Kontijiet Annwali), huma b'dawn imħassra.

Thassir tal-L.S. 492.01.

SKEDA I
(Regolament 5)

Status tal-kategorija ta' organizzazzjonijiet volontarji

1. Organizzazzjoni volontarja tal-Kategorija 1 għandha tiġi konvertita awtomatikament f'organizzazzjoni volontarja tal-Kategorija 2, meta l-qligħ iġġenerat u d-dhul tal-organizzazzjoni volontarja jkun jaqbeż ħamsin elf euro (€50,000) fir-rigward ta' kull sena finanzjarja iżda ma jkunx jaqbeż jew ikun ugwali għal mitejn u ħamsin elf euro (€250,000). F'din l-eventwalità, l-organizzazzjoni volontarja għandha tinforma lill-Kummissarju bil-miktub fi żmien erbatax-il (14) ġurnata mid-data li l-organizzazzjoni volontarja issir taf b'dan.

2. Organizzazzjoni volontarja tal-Kategorija 1 għandha tiġi konvertita awtomatikament f'organizzazzjoni volontarja tal-Kategorija 3, meta l-qligħ iġġenerat u d-dhul tal-organizzazzjoni volontarja jkun jaqbeż mitejn u ħamsin elf euro (€250,000) fir-rigward ta' kull sena finanzjarja. F'din l-eventwalità, l-organizzazzjoni volontarja għandha tinforma lill-Kummissarju bil-miktub fi żmien erbatax-il (14) ġurnata mid-data li l-organizzazzjoni volontarja issir taf b'dan.

3. Organizzazzjoni volontarja tal-Kategorija 2 għandha tiġi konvertita awtomatikament fi:

(a) organizzazzjoni volontarja tal-Kategorija 1 meta l-qligħ iġġenerat u d-dhul ta' dik l-organizzazzjoni volontarja ma jkunx jaqbeż ħamsin elf euro (€50,000) fir-rigward ta' kull sena finanzjarja. F'din l-eventwalità, l-organizzazzjoni volontarja għandha tinforma lill-Kummissarju bil-miktub fi żmien erbatax-il ġurnata mid-data li l-organizzazzjoni volontarja issir taf b'dan;

(b) organizzazzjoni volontarja tal-Kategorija 3, meta l-qligħ iġġenerat u d-dhul ta' dik l-organizzazzjoni volontarja jkun jaqbeż il-mitejn u ħamsin elf euro (€250,000) fir-rigward ta' kull sena finanzjarja. F'din l-eventwalità, l-organizzazzjoni volontarja għandha tinforma lill-Kummissarju bil-miktub fi żmien erbatax-il (14) ġurnata mid-data li l-organizzazzjoni volontarja issir taf b'dan.

4. Organizzazzjoni volontarja tal-Kategorija 3 għandha tiġi konvertita awtomatikament f'organizzazzjoni volontarja tal-Kategorija 2, meta l-qligħ iġġenerat u d-dhul tal-organizzazzjoni volontarja jkun jaqbeż ħamsin elf euro (€50,000) fir-rigward ta' kull sena finanzjarja iżda ma jkunx jaqbeż jew ikun ugwali għal mitejn u ħamsin elf euro (€250,000). F'din l-eventwalità, l-organizzazzjoni volontarja għandha tinforma lill-Kummissarju bil-miktub fi żmien erbatax-il (14) ġurnata mid-data li l-organizzazzjoni volontarja issir taf b'dan.

5. Organizzazzjoni volontarja tal-Kategorija 3 għandha tiġi konvertita awtomatikament f'organizzazzjoni volontarja tal-Kategorija 1, meta l-qligħ iġġenerat u d-dhul ta' dik l-organizzazzjoni volontarja ma jkunx jaqbeż ħamsin elf euro (€50,000) fir-rigward ta' kull sena finanzjarja. F'din l-eventwalità, l-organizzazzjoni volontarja għandha tinforma lill-Kummissarju bil-miktub fi żmien erbatax-il (14) ġurnata mid-data li l-organizzazzjoni volontarja issir taf b'dan.

SKEDA II
(Regolamenti 4 u 7)

Kontenut u forma tal-prospetti annwali

(tapplika għal kategoriji kollha ta' organizzazzjonijiet volontarji)

Il-kontenut u l-forma tal-prospett annwali bid-dokumenti kollha meħtieġa bhala annessi debitament mimlija u kompilati, li kull organizzazzjoni volontarja għandha tippreżenta lill-Kummissarju, għandhom ikunu kif ġej:

Kontenut u forma

Prospett annwali ta':	.....
Isem tal-organizzazzjoni volontarja:	.....
Fir-rigward tas-sena finanzjarja li tiskadi fil-:	.....
Numru tal-OV:	.....
Indirizz reġistrat:	.....
Kodiċi postali:	.....
Numru/i tat-telefon:	.....
Numru tal- <i>fax</i>:	.....
Indirizz/i elettroniku/ċi:	.....
Sit elettroniku:	.....
Isem tal-persuna ta' kuntatt:	.....
Kariga:	.....
Numru tal-mowbajl/ telefon:

ORGANIZZAZZJONI/JIET BARRANIJA/IN JEW INTERNAZZJONALI
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Jekk l-organizzazzjoni volontarja tkun organizzazzjoni barranija jew internazzjonali, indika d-dettalji tar-rappreżentant lokali f'Malta u l-indirizz reġistrat tar-rappreżentant lokali f'Malta.

Isem u kunjom:	.....
Numru tal-karta tal-identità jew numru ta' reġistrazzjoni:	.....
Indirizz reġistrat:	.....
Kodiċi postali:	.....
Numru/i tat-telefon:	.....
Numru tal-mowbajl:	.....
Indirizz/i elettroniku/ċi:	.....

TABELLA
ORGANIZZATTIVA

(Ehmeż bħala Anness A: it-tabella organizzattiva)

It-tabella organizzattiva għandha turi l-istruttura tal-organizzazzjoni volontarja. Għandha tinkludi dijagramma tad-diversi korpi li jiffurmaw l-organizzazzjoni volontarja, it-tqassim intern tal-funzjonijiet u r-rwoli ta' kull korp maħtur, u għandha tindika min huwa s-sid benefiċċjarju aħħari tal-organizzazzjoni volontarja.

It-tabella għandha tiddekrivi l-istruttura ta' ġestjoni u amministrazzjoni tal-organizzazzjoni volontarja, u għandha tindika r-responsabbiltà ta' kull bord amministrattiv u kwalunkwe grupp ta' ħidma, ir-relazzjonijiet bejn il-bord/ijiet amministrattiv/i u kwalunkwe grupp/i ta' ħidma, u l-ġerarkija tal-ġestjoni u l-amministrazzjoni.

It-tabella organizzattiva għandha wkoll tindika min huwa responsabbli għat-tmexxija ta' kuljum tal-organizzazzjoni volontarja. Jekk l-organizzazzjoni għandha xi haddiema u, jew voluntiera, dawn id-dettalji għandhom ukoll ikunu inklużi fit-tabella organizzattiva.

LISTA ATTWALI
TAL-AMMINISTRATORI

(Ehmeż bħala Anness B: il-lista attwali tal-amministraturi tal-organizzazzjoni volontarja)

Għal amministraturi ta' qabel:

Isem, kunjom, ċittadinanza, numru tal-karta tal-identità, indirizz residenzjali, kariga u firma.

Għal amministraturi godda:

Isem, kunjom, ċittadinanza, numru tal-karta tal-identità, indirizz residenzjali, kariga u firma. Kopja tal-passaport jew tal-karta tal-identità awtentikata minn avukat jew nutar li jkollu *warrant* sabiex jeżerċita l-professjoni tiegħu f'Malta.

DOKUMENTI LI
JEMENDAW L-ISTATUT

(Ehmeż bħala Anness Ċ: id-dokumenti li jemendaw l-istatut)

L-istatut tal-organizzazzjoni volontarja ġie emendat fil-perijodu inkluż f'dan il-prospett annwali?

Iva

Le

Jekk it-tweġiba għall-mistoqsija hawn qabel tkun 'Iva', għandu jkun hemm mehmuż kull dokument li jemenda l-istatut u, jew kopja ċertifikata riveduta u aġġornata tal-istatut u kull tibdil ieħor li jkun sar fl-organizzazzjoni sa tali data, konsolidati miegħu. Tali dokumenti għandhom ukoll jinkludu l-minuti tal-Laqqgħa Ġenerali Annwali (LĠA) jew tal-Laqqgħa Ġenerali Straordinarja (LĠS) li tkun

tapprova l-istatut emendat.

SHUBIJA

(tapplika biss għall-assoċjazzjonijiet)

Numru ta' membri reġistrati mal-organizzazzjoni fid-data tal-prospett annwali:

"Membri" tfisser dawk il-membri li għandhom dritt jivvutaw fil-Laqgħat Ġenerali tal-organizzazzjoni volontarja. Lista sħiħa tal-ismijiet u l-kunjomijiet tal-membri, bl-indirizzi u n-numri tal-karti tal-identità għandha tinzamm mill-organizzazzjoni volontarja u tista' tintalab f'kull waqt mill-Kummissarju għall-Organizzazzjonijiet Volontarji jew rappreżentant tiegħu.

**RAPPORT
ANNWALI**

(Ehmeż bħala Anness D: kopja tar-rapport annwali ffirmata minn tal-inqas minn żewġ amministraturi tal-organizzazzjoni volontarja (magħruf ukoll bħala Rapport Amministrattiv jew Rapport tal-Attività).

**KONTIJET
ANNWALI**

(Ehmeż bħala Anness E: kopja tal-kontijiet annwali ffirmati minn tal-inqas minn żewġ amministraturi tal-organizzazzjoni volontarja) .

**DIKJARAZZJONI TAL-KONTIJET
FIR-RIGWARD TA' ĠBIR PUBBLIKU**

Skop

1. Dikjarazzjoni tal-kontijiet f'dak li għandu x'jaqsam ma' ġbir pubbliku għandha ssir minn organizzazzjoni volontarja sabiex titjeb it-trasparenza fl-attivitajiet li jkunu saru u fl-avvenimenti organizzati minn organizzazzjoni volontarja sabiex tagħmel ġbir pubbliku.

Kontenut u forma tad-dikjarazzjoni tal-kontijiet

2. Id-dikjarazzjoni tal-kontijiet debitament mimlija u kompilata li organizzazzjoni volontarja għandha tippreżenta lill-Kummissarju għandha tinkludi u tkun fil-forma indikata hawn taħt.

Dikjarazzjoni tal-kontijiet

1. Dettalji fir-rigward ta' avvenimenti organizzati jew attivitajiet li jkunu saru

Isem tal-organizzazzjoni volontarja:

Numru OV:

Data tad-dikjarazzjoni:

- (a) Tip ta' avveniment u, jew attivita':
- (b) Perijodu li matulu jew id-data meta l-avveniment seħh u, jew l-attivita' tkun saret:
- (c) Il-post fejn l-avveniment seħh u, jew l-attivita' saret:

- 2. Rikavat tal-Ġbir** *Ammont f'€*
- (a) Skont il-lista tal-kolletturi u l-ammonti rispettivi hawn mehmuża:
 - (b) Minn sorsi oħra (indika s-sorsi):
 - (c) Donazzjonijiet, kif hemm fil-lista hawn mehmuża:

- 3. Spejjeż** *Ammont f'€*
- (a) Stampar u kartolerija:
 - (b) Posta:
 - (c) Reklamar:
 - (d) Remunerazzjoni:
 - (e) Kull forma oħra ta' ħlas:
 - (f) Spejjeż oħra:

4. Disponiment tal-bilanċ

(indika d-dettalji inklużi l-ismijiet tal-benefiċċjarji kollha u l-ammonti rispettivi)

<i>Isem/ismijiet tal-benefiċċjarju/i</i>	<i>Ammont f'€</i>
.....
.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

Minn tal-inqas żewġ firem tal-amministraturi huma meħtieġa:

Isem u kunjom sħih tal-amministratur

Firma tal-amministratur

Isem u kunjom shiħ tal-amministratur
 Firma tal-amministratur

Isem u kunjom shiħ tal-amministratur
 Firma tal-amministratur

Dikjarazzjoni ta' kompletezza u korrettezza

Permezz ta' din id-dikjarazzjoni, jiena nikkonferma li d-dettalji mogħtija, inklużi l-Annessi mehmuża, huma kompluti u veritieri fil-kontenut tagħhom.

Isem u kunjom shiħ tal-amministratur
 Firma tal-amministratur

Isem u kunjom shiħ tal-amministratur
 Firma tal-amministratur

Isem u kunjom shiħ tal-amministratur
 Firma tal-amministratur

Data:

Annessi*:

Anness A - Tabella Organizzattiva

Anness B - Lista tal-amministraturi attwali (preċedenti u godda)

Anness Ċ - Dokumenti li jemendaw l-istatut (jekk ikun japplika)

Anness D - Rapport annwali

Anness E - Kontijiet annwali

Anness F - Dikjarazzjoni tal-kontijiet għal ġbir pubbliku (jekk ikun japplika)

**Immarka d-dokumenti mehmuża, fejn ikun applikabbli.*

SKEDA III
(Regolament 4 u 8)

Kontenut u forma tal-kontijiet annwali

Il-livell tal-kontijiet annwali li kull organizzazzjoni volontarja għandha tippreżenta lill-Kummissarju jiddependi fuq l-ammont tal-qliġ iġġenerat u tad-dħul tagħha u jekk tali organizzazzjoni tkunx organizzazzjoni volontarja ta' Kategorija 1, ta' Kategorija 2 jew ta' Kategorija 3.

(a) Organizzazzjonijiet Volontarji ta' Kategorija 1

Baži ta' kontabilità - abbaži ta' flus kontanti

Il-kontijiet annwali debitament mimlija u kompilati li

organizzazzjonijiet volontarji ta' Kategorija 1 għandhom jipprezentaw lill-Kummissarju għandhom ikunu mhejjija fuq bażi ta' flus kontanti u għandhom jikkonsistu fil-kontenut u fil-forma indikata hawn taħt:

Iżda jekk, fl-aħħar tas-sena finanzjarja tagħha, organizzazzjoni volontarja ta' Kategorija 1 jkollha kredituri jew debitori, dawn għandhom ikunu indikati lill-Kummissarju fir-rapport annwali.

Id-dettalji tad-dhul u nfiq għandhom jiġu indikati għal kull avveniment u, jew attività ta' ġbir ta' fondi u r-rikavat għandu jiġi trasferit fil-kont tad-dhul u nfiq.

Isem tal-Organizzazzjoni Volontarja:

Numru tal-OV

Sena finanzjarja li tagħlaq:

<i>Dhul</i>	<i>Ammont f'€</i>
Donazzjonijiet riċevuti fi flus kontanti
Donazzjonijiet riċevuti <i>in natura</i>
Interessi fuq kontijiet ta' depożitu fissi
Interessi fuq kontijiet ta' tfaddil
Interessi/dividendi fuq investimenti
Fondi lokali tal-Gvern
Fondi tal-UE
Fondi privati
Miżati ta' sħubija
Rikavat mill-bejgħ ta' assi fissi
Kirjiet riċevuti
<i>Sponsorships</i> riċevuti
Avveniment/attività ta' ġbir ta' fondi 1 - nett
Avveniment/attività ta' ġbir ta' fondi 2 - nett
Avveniment/attività ta' ġbir ta' fondi 3 - nett
Avveniment/attività ta' ġbir ta' fondi 4 - nett
Avveniment/attività ta' ġbir ta' fondi 5 - nett
Avveniment/attività ta' ġbir ta' fondi 6 - nett
Dhul ieħor
<i>Dhul totali</i>

<i>Nfiq</i>	<i>Ammont f'€</i>
Reklamar
Miżati ta' registrazzjonijiet annwali
Tindif u oġġetti konsumabbli
Konferenzi u taħriġ
Assikurazzjoni - vetturi

Assikurazzjoni - oħrajn	.....
<i>Internet</i>	.....
Liċenzji	.....
Spejjeż ta' mowbajl	.....
Spejjeż postali	.....
Ħlasijiet professjonali (<i>accountants</i> , avukati, eċċ)	.....
Kera	.....
Tiswija u manutenzjoni - tagħmir	.....
Tiswija u manutenzjoni - vetturi	.....
Tiswija u manutenzjoni – ufficcju/bini	.....
Remunerazzjoni	.....
Kull forma oħra ta' ħlas fuq għbir ta' fondi (7%)	.....
Kartolerija u stampar	.....
Abbonamenti	.....
Telefon	.....
Vjaġġar - barra minn Malta	.....
Vjaġġar - lokali	.....
Pagi	.....
Ilma u elettriku	.....
Spejjeż għas-sit elettroniku	.....
Spiza 1	.....
Spiza 2	.....
Spejjeż oħra	.....
Spiza totali:	.....
<i>Eċċess ta' dhul fuq l-infiq:</i>	.....
<i>Eċċess ta' infiq fuq id-dhul:</i>	.....

<i>Flus/Depożiti Bankarji/ Investimenti</i>	<i>Fil-bidu tas- sena finanzjarja f'€</i>	<i>Movimenti ghas-sena finanzjarja f'€</i>	<i>Fl-ahhar tas- sena finanzjarja f'€</i>
Flus fl-idejn/kontanti
Kontijiet kurrenti:
Kontijiet ta' tfaddil:
Kontijiet ta' depożitu fiss:
<i>Stocks</i> tal-Gvern ta' Malta:
Ishma:
Investimenti lokali:
Investimenti barranin:

*Assi u passiv oħra**Valur/ammont stmat
f'€*

Proprjetà immobbli libera u franka:

Proprietà immobili mwellija:	.....
Tagħmir, għamara u <i>fittings</i> (deprezzament):	.....
Vetturi (deprezzament):	.....
Xogħol ta' arti (apprezzament):	.....
Kredituri:	.....
Debituri:	.....
Self:	.....
Ekwià:	.....
Oħrajn:	.....

Il-kontijiet ġew approvati mill-membri fil-Laqgħa Ġenerali Annwali li saret fil-

Isem u kunjom sħiħ tal-amministratur	.....
Firma tal-amministratur	.....
Isem u kunjom sħiħ tal-amministratur	.....
Firma tal-amministratur	.....
Isem u kunjom sħiħ tal-amministratur	.....
Firma tal-amministratur	.....
Data	.....

(b) Organizzazzjonijiet Volontarji ta' Kategorija 2

Baži tal-kontabilità - abbaži ta' hlasijiet dovuti

Organizzazzjonijiet Volontarji ta' Kategorija 2 għandhom iżommu r-rekords tal-kontijiet tagħhom abbaži ta' hlasijiet dovuti u jhejju r-rendikonti finanzjarji skont ir-rekwiżiti tal-*GAPSME*. Ir-rendikonti finanzjarji għandhom ikunu debitament verifikati u ffirmati minn *accountant* estern.

(c) Organizzazzjonijiet volontarji ta' Kategorija 3

Baži tal-kontabilità – abbaži ta' hlasijiet dovuti

Organizzazzjonijiet Volontarji tal-Kategorija 3 għandhom iżommu r-rekords tal-kontijiet tagħhom abbaži ta' hlasijiet dovuti u jhejju rendikonti finanzjarji skont ir-rekwiżiti tal-*IFRS*. Ir-rendikonti finanzjarji għandhom ikunu debitament verifikati u ffirmati minn awditur.

Meta l-konformità mad-dispożizzjonijiet tal-Iskeda III ma tkunx biżżejjed jew ma tkunx konformi għall-fini li tippovdi analiżi attwali u trasparenti tal-prestazzjoni finanzjarja ta' organizzazzjoni volontarja u fil-każ ta' organizzazzjonijiet volontarji ta' Kategorija 1 u Kategorija 2, tal-pożizzjoni finanzjarja tagħhom, l-informazzjoni addizzjonali meħtieġa sabiex tippovdi analiżi attwali u trasparenti għandha tingħata fil-kontijiet jew fir-rapport annwali tal-organizzazzjoni volontarja.

SKEDA IV
(Regolament 6)

Notifika ta' tibdil fost l-amministraturi ta' organizzazzjoni volontarja jew xi tibdil fir-rappreżentant residenti f'Malta tal-organizzazzjoni volontarja fejn tali organizzazzjoni tkun organizzazzjoni barranija jew internazzjonali

Data:

Numru tal-OV

Isem tal-organizzazzjoni volontarja:

Konsenjata minn:

Lill-Kummissarju tal-Organizzazzjonijiet

Volontarji:..... (Isem tal-Organizzazzjoni

Volontarja) qiegħda permezz ta' dan tinnotifika skont ir-regolament 6 tar-

Regolamenti tal-2020 dwar l-Organizzazzjonijiet Volontarji (Prospetti Annwali u Kontijiet Annwali)

li:.....

.....

.....

Data effettiva tal-bidla:

Isem u kunjom sħiħ tal-amministratur

Firma tal-amministratur

Isem u kunjom sħiħ tal-amministratur

Firma tal-amministratur

Isem u kunjom sħiħ tal-amministratur

Firma tal-amministratur

SKEDA V
(Regolament 14)

Notifika ta' tibdil u židiet li saru fl-istatut ta' organizzazzjoni volontarja:

Data:
Numru tal-OV:
Isem tal-organizzazzjoni volontarja:
Konsenjat minn:

Lill-Kummissarju tal-Organizzazzjonijiet Volontarji:
..... (Isem tal-Organizzazzjoni Volontarja) qiegħda b'dan tinnotifika skont ir-regolament 14 tar-Regolamenti tal-2020 dwar l-Organizzazzjonijiet Volontarji (Prospetti Annwali u Kontijiet Annwali)
li:.....
.....
.....

Data effettiva tal-bidla:

Ismijiet u kunjomijiet shah u firem tal-amministraturi kollha:

Isem u kunjom tal-amministratur
Firma tal-amministratur

Isem u kunjom tal-amministratur
Firma tal-amministratur

Isem u kunjom tal-amministratur
Firma tal-amministratur

SKEDA VI
(Regolament 15)

Proċeduri ta' Revizjoni mill-Kummissarju

1. Il-Kummissarju għandu d-dritt li jahtar kwalunkwe persuna kwalifikata sabiex tiflijew thejji rapport dwar il-kontijiet ta' kull organizzazzjoni volontarja meta jqis li jkun xieraq u meħtieġ li jagħmel dan. Dan għandu jsir mingħajr ebda pre-avviz ieħor.
2. Il-Kummissarju għandu a baži ta' *roster* jingagħga persuni kwalifikati biex iwettqu kontroll każwali u abbaži ta' kampjun fuq il-kontijiet abbaži ta' flus kontanti ta' organizzazzjonijiet volontarji ta' Kategorija 1 u jirrapurtaw skont il-każ.
3. Ir-responsabbiltà u l-ispejjeż tar-revizjonijiet indikati fil-paragrafi 1 u 2 għandhom jithallsu mill-Kummissarju.
4. Bla ħsara għad-dispożizzjonijiet tal-paragrafi preċedenti, il-Kummissarju għandu, għall-fini ta' kwistjonijiet ta' investigazzjoni jew tmexxija fl-

affarijiet ta' organizzazzjoni volontarja, skont is-setgħat li għandu permezz tal-artikolu 34 tal-Att, ikollu d-dritt li jitlob kwalunkwe informazzjoni, dokumenti u, jew kjarifiki mill-amministraturi ta' kwalunkwe organizzazzjoni volontarja, kif hu jista' jqis meħtiegħ fiċ-ċirkustanzi:

Iżda minkejja, id-dispożizzjonijiet tas-subartikolu (3) tal-artikolu 12D tal-Att, organizzazzjonijiet volontarji li ma jkunux soġġetti għal iskrizzjoni mandatorja skont l-artikolu 12D tal-Att u li huma obbligati li jinnotifikaw lill-Kummissarju bl-eżistenza tagħhom, għandhom fl-aħħar tas-sena finanzjarja rispettiva, jipprezentaw kopja tal-kontijiet annwali tagħhom lill-Kummissarju.

5. Il-Kummissarju għandu wkoll, skont l-artikolu 34 tal-Att, ikun intitolat li jitlob kull informazzjoni minn kwalunkwe entità jew awtorità pubblika jew privata, jew jiżvela kwalunkwe informazzjoni ma' tali entità jew awtorità, għall-fini ta' investigazzjoni dwar kwistjonijiet ta' organizzazzjoni volontarja, meta hu jkollu suspett li dik l-organizzazzjoni volontarja jew xi membru tagħha jkun qiegħed iwettaq xi attività li jkollha x'taqsam ma' hasil ta' flus u l-finanzjament tat-terroriżmu, jew xi attività kriminali jew illicita oħra kif imfissra fit-termini ta' dawn ir-regolamenti:

Iżda kwalunkwe informazzjoni mitluba mill-Kummissarju f'dan ir-rigward m'għandhiex tiġi żvelata lil terzi persuni skont dawn ir-regolamenti:

Iżda wkoll, meta l-Kummissarju jitlob tali informazzjoni, hu għandu, fuq talba li għandha ssir minn dik l-entità jew awtorità, jipprovdi raġunijiet motivati għaliha, kif hu jista' jqis meħtiegħ fiċ-ċirkostanzi.

6. Salv id-dispożizzjonijiet tal-paragrafu 5, il-Kummissarju huwa intitolat li jakkwista kwalunkwe informazzjoni minn entitajiet jew awtoritajiet oħra, li jkunu jinkludu, iżda mhux limitati, għar-Registru għal Persuni Ġuridici, is-Servizzi tas-Sigurtà ta' Malta, Jobsplus, il-Kummissarju tal-Pulizija, il-Kummissarju tat-Taxxi, l-Korp għall-Analizi ta' Informazzjoni Finanzjarja, l-Uffiċċju għall-Irkupru tal-Assi, l-Awtorità għas-Servizzi Finanzjarji ta' Malta u l-Qrati tal-Ġustizzja, u wkoll sabiex jiżvela kwalunkwe informazzjoni lill-istess entitajiet jew awtoritajiet oħra:

Iżda din l-informazzjoni tista' tinkludi kull informazzjoni oħra mir-Registatur tal-Qrati u, jew mill-Uffiċċju tal-Avukat Ġenerali jew tal-Avukat tal-Istat rispettivament, li jkollha x'taqsam ma' xi proċeduri kriminali jew ċivili pendenti, b'referenza partikolari għal kwalunkwe informazzjoni li tikkonċerna s-sekwestru, l-iffriżar, il-konfiska u l-qbid tal-assi:

Iżda wkoll kull informazzjoni privileġġata li tkun inkisbet mill-Kummissarju abbażi ta' dik it-talba, għandha tintuża esklussivament għall-finijiet tas-setgħat li hu għandu skont dan l-artikolu u ma għandhiex tkun disponibbli għall-pubbliku.

7. Il-Kummissarju jista' wkoll jitlob lil kwalunkwe membru jew amministratur tal-organizzazzjoni volontarja, jew lil dawk li jkunu jippretendu jew jallegaw li huma membri jew amministraturi tal-organizzazzjoni volontarja kkonċernata, biex jissottomettu ċertifikat ta' kondotta maħruġ skont l-Ordinanza dwar iċ-Ċertifikati tal-Kondotta (Kap. 77), u jista' jirrifjuta li joħroġ ċertifikat ta' iskrizzjoni jew jirtira kwalunkwe ċertifikat ta' iskrizzjoni lil dak il-membru jew amministratur tal-organizzazzjoni volontarja, li jonqos milli jissottometti dak iċ-ċertifikat ta' kondotta.

8. Salv id-dispożizzjonijiet tas-subartikolu (3) tal-artikolu 3 tal-Ordinanza dwar iċ-Ċertifikati tal-Kondotta (Kap. 77), il-Kummissarju jista' fil-kors tal-investigazzjonijiet tiegħu, jitlob registru sħiħ tal-kundanni kriminali ta' kwalunkwe membru jew amministratur tal-organizzazzjoni volontarja. Il-Kummissarju jista' jirrifjuta li joħroġ ċertifikat ta' iskrizzjoni, jew jirtira kwalunkwe ċertifikat ta' iskrizzjoni, jekk il-persuna li għaliha jirreferi r-registru tal-kundanni kriminali tirrifjuta li tagħti l-kunsens tagħha kif mitlub skont is-subartikolu (3) tal-artikolu 3 tal-Ordinanza dwar iċ-Ċertifikati tal-Kondotta (Kap. 77).

9. Għall-finijiet ta' din l-Iskeda u matul l-investigazzjoni skont l-artikolu 7(1)(g) tal-Att, il-Kummissarju għandu l-awtorità li jharrek lix-xhieda u li jagħti ġurament lil kwalunkwe persuna kkonċernata fl-investigazzjoni u jesigi li jagħtu l-evidenza.

10. F'każ illi tali persuna tirrifjuta li tipproduci l-informazzjoni mitluba, il-Kummissarju jista' jimponi multa amministrattiva li ma tkunx teċċedi l-ħames mitt euro (€500).

SKEDA VII

(Regolamenti 16 u 17)

1. Perijodu finanzjarju tal-prospett annwali u kontijiet annwali

Il-prospett annwali u l-kontijiet annwali ta' organizzazzjoni volontarja għandu jkopri s-sena finanzjarja kif stabbilit fl-istatut tal-organizzazzjoni:

Iżda:

(a) jekk organizzazzjoni volontarja tkun giet iskritta bejn l-1 ta' Jannar u t-30 ta' Ġunju ta' kwalunkwe sena, l-ewwel prospett annwali u kontijiet annwali tagħha għandhom ikopru l-perijodu li jibda jiddekorri mid-data tal-iskrizzjoni tagħha sal-aħħar tal-ewwel sena finanzjarja tagħha;

(b) jekk organizzazzjoni volontarja tkun giet iskritta bejn l-1 ta' Lulju u l-31 ta' Diċembru ta' kwalunkwe sena, l-ewwel prospett annwali u l-kontijiet annwali tagħha għandhom ikopru l-perijodu li jibda jiddekorri mid-data tal-iskrizzjoni tagħha sal-aħħar tal-ewwel sena finanzjarja tagħha.

Dawk l-organizzazzjonijiet li jkollhom bżonn jemendaw il-perijodu finanzjarju għandhom jitolbu permess mill-Kummissarju sabiex jaffettwaw tali emenda u għandhom jipprovdu raġuni motivata għall-istess emenda.

Il-Kummissarju, f'tali ċirkostanzi, għandu jikteb lill-organizzazzjoni volontarja kkonċernata sabiex jindika jekk hu japprovax jew xort' oħra tali bidla u biex jinforma lill-organizzazzjoni volontarja bid-data tad-debita preżentata tal-prospett annwali bid-dokumenti kollha meħtieġa bħala annessi tiegħu.

2. Data tal-preżentata tal-prospett annwali u tal-kontijiet annwali

Il-prospett annwali u l-kontijiet annwali, inklużi d-dokumenti kollha meħtieġa

bhala annessi għalihom għandhom jiġu preżentati kif speċifikat hawn taht mhux aktar tard minn:

(a) disgħin (90) ġurnata mill-aħħar tas-sena finanzjarja rispettiva fil-każ ta' organizzazzjonijiet volontarji tal-Kategorija 1;

(b) mija u tmenin (180) ġurnata mill-aħħar tas-sena finanzjarja rispettiva fil-każ ta' organizzazzjonijiet volontarji tal-Kategorija 2; u

(ċ) mitejn u erbgħin ġurnata (240) mill-aħħar tas-sena finanzjarja rispettiva fil-każ ta' organizzazzjonijiet volontarji tal-Kategorija 3:

Iżda jekk organizzazzjonijiet volontarji tal-Kategorija 1 jagħzlu li jkollhom il-kontijiet annwali tagħhom soġġetti għal *GAPSME* skont l-istatut rispettiv tagħhom, il-prospett u l-kontijiet annwali inklużi d-dokumenti kollha meħtieġa bhala annessi għalihom, għandhom jiġu preżentati mhux aktar tard minn mija u tmenin ġurnata (180) mill-aħħar tas-sena finanzjarja rispettiva:

Iżda wkoll, jekk organizzazzjonijiet volontarji tal-Kategorija 1 u tal-Kategorija 2 jagħzlu li jkollhom il-kontijiet annwali tagħhom soġġetti għal verifika kompluta tal-IFRS skont l-istatut rispettiv tagħhom, il-prospett u l-kontijiet annwali inklużi d-dokumenti kollha meħtieġa bhala annessi għalihom, għandhom jiġu preżentati mhux aktar tard minn mitejn u erbgħin ġurnata (240) mill-aħħar tas-sena finanzjarja rispettiva.

SKEDA VIII (Regolament 3(4))

Formola ta' Dikjarazzjoni

L-amministraturi ta' organizzazzjoni volontarja li tkun ġiet iskritta qegħdin b'dan jiddikjaraw illi huma konxji li l-organizzazzjoni hi obbligata li tipprezenta l-prospetti annwali tal-organizzazzjoni volontarja lill-Kummissarju għal Organizzazzjonijiet Volontarji abbażi ta' sena għas-sena rispettiva finanzjarja, skont il-proċeduri li għandhom x'jaqsmu mal-iskrizzjoni mandatorja skont l-Att u r-regolamenti magħmulin tahtu u li għandhom jinżammu responsabbli għas-sottomissjoni ta' dawk id-dokumenti.

L-amministraturi ta' organizzazzjoni volontarja mhux iskritta skont l-artikolu 12Ċ tal-Att, qegħdin b'dan jiddikjaraw illi huma konxji li l-organizzazzjoni hi obbligata li tissottometti dikjarazzjoni li tinkludi l-ammont totali ta' dħul u nfiq tal-organizzazzjoni volontarja lill-Kummissarju għal Organizzazzjonijiet Volontarji abbażi ta' sena għas-sena rispettiva finanzjarja u li għandhom jinżammu responsabbli għas-sottomissjoni ta' dik id-dikjarazzjoni.

Detalji ta' kull amministratur

Isem u kunjom sħiħ tal-amministratur	.....
Firma tal-amministratur	.....
Numru tal-karta tal-identità	.....
Kariga	.....

B 2088

Data

Isem u kunjom shih tal-amministratur

Firma tal-amministratur

Numru tal-karta tal-identità

Kariga

Data

Isem u kunjom shih tal-amministratur

Firma tal-amministratur

Numru tal-karta tal-identità

Kariga

Data

L.N. 317 of 2020

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

**Voluntary Organisations
(Annual Returns and Annual Accounts) Regulations, 2020**

IN EXERCISE of the powers conferred by article 41(1)(s) of the Voluntary Organisations Act, the Minister and the Parliamentary Secretary responsible for Voluntary Organizations have made the following regulations:

1. (1) The title of these regulations is the Voluntary Organisations (Annual Returns and Annual Accounts) Regulations, 2020. Citation and scope.

(2) The scope of these regulations is to ensure transparency and accountability in the preparation and submission of annual returns and annual accounts by voluntary organisations, carrying out activities intended to achieve the principal purpose and objectives of such organisations.

2. In these regulations, unless the context otherwise requires: Interpretation.

"accountant" shall have the same meaning assigned to it by article 2 of the Accountancy Profession Act and for the purpose of these regulations shall not be an administrator, a member or an employee of the enrolled voluntary organisation for which the accountant is drawing up and signing the accounts; Cap. 281.

"the Act" means the Voluntary Organisations Act; Cap. 492.

"administrator" shall have the same meaning assigned to it by the Act;

"affiliated organisation" means any voluntary organisation established by the administrators, founders or promoters of a parent voluntary organisation, to achieve the same or ancillary purposes from common funds or opportunities;

"annual accounts" means all accounting records of income and expenditure kept by a voluntary organisation for the respective financial year;

"auditor" shall have the same meaning assigned to it by article 2 of the Accountancy Profession Act, and for the purpose of these Cap. 281.

regulations shall not be an administrator, a member or an employee of the enrolled voluntary organisation for which the auditor is auditing the accounts;

"Category 1 voluntary organisation" means a voluntary organisation whose generated revenue and income does not exceed or is equal to fifty thousand euro (€50,000), subject to the provisions stipulated in Schedule III;

"Category 2 voluntary organisation" means a voluntary organisation whose generated revenue and income exceeds fifty thousand euro (€50,000) but does not exceed or is equal to two hundred and fifty thousand euro (€250,000), subject to the provisions stipulated in Schedule III;

"Category 3 voluntary organisation" means a voluntary organisation whose generated revenue and income exceeds two hundred and fifty thousand euro (€250,000), subject to the provisions stipulated in Schedule III;

"the Commissioner" shall have the same meaning assigned to it by the Act;

"criminal activity" means an activity carried out by a voluntary organisation or a member thereof, which is contrary to law or which breaches any of the provisions of the Criminal Code, the Code of Police Laws and, or the Prevention of Money Laundering Act;

Cap. 9.
Cap. 10.
Cap. 373.

"employee" means a person not being an administrator, who has entered, or is employed by virtue of a contract of service with the voluntary organisation, or any person who has undertaken personally to execute any work or services for, and under the immediate direction and control of a voluntary organisation against remuneration, but excluding any work or services performed in a professional capacity or as a contractor for another person, when such work or service is not regulated by a specific contract of service. Such work or services to voluntary organisations may include, but are not limited to fundraising activities or public events;

"financial period" means a period of twelve (12) months or such period as specified in Schedule VII, covering the respective financial year and which shall be deemed to commence from the date of enrolment;

S.L. 281.05

"GAPSME" means General Accounting Principles for Small and Medium-Sized Entities as established under the Accountancy Profession (General Accounting Principles for Small and Medium-Sized Entities) Regulations;

"generated revenue" means the gross income generated from the use of capital or assets, donations, grants and any other funds raised through public events or fundraising activities which are received by voluntary organisations during the respective financial year, before any costs or expenses are deducted;

"IFRS" means International Financial Reporting Standards;

"income" means:

(i) any subsidies, grants or donations made to the relevant organisation, but does not include internal transfers within and between affiliated organisations and, or parent and subsidiary organisations;

(ii) any cash deposits made to the organisations or any other transfer of funds under terms which indicate that it is not an ordinary commercial arrangement but is intended to operate as a grant or donation to the organisation and includes membership fees;

(iii) any donation in kind relating to any property, assets of any kind, whether corporeal or incorporeal, movable or immovable, tangible or intangible, and any legal document or instrument, signed and attested, which assigns or conveys title to the property or confirms any interest therein;

"market levels and market conditions" shall have the same meaning assigned to it by article 2 of the Act;

"ordinary expenses" means expenses incurred for the administration of the voluntary organisation and any expenses incurred in fundraising activities or public events, or for the purpose of attaining the principal purpose and objectives of the voluntary organisation, but shall not include any form of remuneration paid to donees;

"parent organisation" means an organisation which qualifies as a voluntary organisation established under article 3 of the Act and which may constitute or establish subsidiary voluntary organisations or segregated cells, as the case may be, and which is required to prepare the annual accounts for the respective financial year;

"respective financial year" means the financial year in respect of which annual accounts are prepared by voluntary organisations;

"Second Schedule" means the Second Schedule of the Civil Code; Cap. 16.

Cap. 16.

"segregated cells" means cells established by enrolled voluntary organisations in the manner provided by articles 20 and 20B of the Second Schedule of the Civil Code, for the purpose of protecting and separating the assets and liabilities, income, capital or property pertaining to the organisation itself from those pertaining to other cells or subsidiaries forming part of such voluntary organisation;

"statute" shall have the same meaning assigned to it by article 2 of the Act;

"subsidiary organisation" means an enrolled voluntary organisation which forms part of a parent voluntary organisation, provided that its purposes shall be consistent with the principal purpose and objectives of the parent organisation;

"third party" means any person who has an interest, or is involved in any manner in the matters of a voluntary organisation, but shall not, for the purpose of these regulations, include a public officer, a member of the Police Force, or any other member from the entities or authorities concerned for the purpose of obtaining and disclosing any necessary information mentioned in paragraph 5 of Schedule VI, or any other member from the entities or authorities listed in paragraph 6 of Schedule VI;

"voluntary organisation" means an organisation established in accordance with article 3 of the Act;

"voluntary organisation number" means the number allocated to a voluntary organisation by the Commissioner upon its enrolment.

"volunteer" shall have the same meaning assigned to it by article 2 of the Act.

Applicability.

3. (1) These regulations shall be binding on all enrolled voluntary organisations.

Cap. 373.

(2) Without prejudice to the provisions established in these regulations, the provisions laid down in the Prevention of Money Laundering Act shall apply *mutatis mutandis* to all enrolled voluntary organisations.

(3) These regulations shall apply with immediate effect from the commencement of the financial period with effect from the date of the enrolment of a voluntary organisation. For the purpose of first enrolment, the organisation shall submit its annual return and annual accounts to the Commissioner in the form in which they have been prepared. The Commissioner shall receive such annual returns and annual accounts, even if the said are not in compliance with regulation

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(4) Upon enrolment, the administrators of the concerned voluntary organisation shall submit a written declaration signed by all the administrators as prescribed in Schedule VIII.

4. (1) The administrators of voluntary organisations shall prepare annual returns and annual accounts in accordance with Schedules II and III.

General requirements relating to annual returns and annual accounts.

(2) The annual returns prepared by the administrators of the voluntary organisation shall contain all the information on the activities carried out by the organisation during the respective financial year for which accounts have been prepared.

(3) The annual accounts of a voluntary organisation shall establish the methods adopted to ensure that all income and expenditure is properly recorded and that there is transparency with regard to any benefits, expenditure and remuneration received by members and employees of a voluntary organisation or any person providing services in order to promote the principal purpose and objectives of the organisation.

(4) The annual accounts of a voluntary organisation shall also establish that the voluntary organisation is non-profit making and is dependent on donations and voluntary grants:

Provided that if a voluntary organisation engages in public collections, it shall be more accountable in accordance with regulation 11, when recording all income and expenditure, taking into consideration that the organisation has been vested with public trust.

(5) For the purpose of sub-regulation (4), the annual return shall include all such information about the voluntary organisation, as may be required, as well as about its administrators and its activities in general, and the persons preparing the annual returns shall give a true account of the facts.

5. The category status of voluntary organisations shall be adjusted in the manner established in Schedule I.

Adjustment of category status of voluntary organisations.

6. The administrators of the voluntary organisation shall report to the Commissioner any changes among administrators of the voluntary organisation or, where such organisation is a foreign or international organisation, any change of the representative resident in Malta of the voluntary organisation, within fourteen (14) days from the date of the effected change, in terms of article 12 (1)(d) and (e) of the

Changes among administrators.

Act, using the prescribed form in Schedule IV.

Form and
content of
annual returns.

7. (1) The annual returns submitted by the voluntary organisations shall be prepared in accordance with the content and form laid down in Schedule II and shall include the following documents as attachments thereto:

(a) an organisational chart;

(b) the list of the administrators as on the last day of the respective financial year;

(c) the list of the current administrators;

(d) the documents amending the Statute;

(e) a copy of the annual report which shall be authenticated by at least two administrators;

(f) a copy of the annual accounts which shall be authenticated by at least two administrators and shall be drawn up in accordance with the requirements prescribed under Schedule II; and

(g) in the case of public collections, a statement of account relative to any event organised and, or an activity performed to make public collections which shall be drawn up in accordance with the requirements established in Schedule II.

(2) Voluntary organisations shall keep a copy of the annual accounts, annual reports and other relevant records for a period of ten (10) years following the financial period to which they refer.

(3) The information regarding the activities carried out by such voluntary organisations during the respective financial year shall be entered in the annual report prepared by the administrators of such organisation and shall:

(a) specify the respective financial year to which the report refers;

(b) contain a summary which describes:

(i) the principal activities undertaken by the organisation to promote its social purpose, including that which qualifies as public benefit; and

(ii) the principal achievements of the organisation

during the respective financial year;

(c) contain a review of the organisation's financial position at the end of the respective financial year; and

(d) be dated and signed by at least two administrators.

(4) For the purpose of this regulation, the information regarding the financial activities carried out by voluntary organisations shall provide an actual and transparent analysis of the generated revenue, income, expenditure, assets and liabilities for the respective financial year, in their respective categories.

(5) The information referred to in this regulation may also be submitted in electronic format.

8. (1) Administrators of a voluntary organisation shall prepare their annual accounts in accordance with Schedule III. Annual accounts.

(2) Category 2 and Category 3 voluntary organisations shall also keep records of assets and liabilities. The obligations under this sub-regulation shall also apply to:

(a) in the case of a parent voluntary organisation, the annual accounts prepared and submitted by the parent organisation;

(b) in the case of a subsidiary or affiliated voluntary organisation, the annual accounts prepared by the subsidiary or affiliated organisation, submitted individually or separately from those prepared and submitted by the parent voluntary organisation;

(c) in the case of an individual voluntary organisation, which is neither a parent voluntary organisation nor a subsidiary or affiliated voluntary organisation, the annual accounts prepared and submitted by the individual voluntary organisation; and

(d) in the case of segregated cells of a voluntary organisation, the annual accounts which relate to such cells, prepared and submitted by the voluntary organisation.

9. All voluntary organisations shall keep an updated list of members in a register of members: List of members of a voluntary organisation.

Provided that the voluntary organisations shall not be required to submit the list of members of an organisation with the annual return, notwithstanding that the Commissioner may request in

writing that such a list, signed by two administrators, be submitted to him and upon such demand, the administrators shall submit the said list to the Commissioner within fifteen (15) days from notification of the request.

Remuneration to members and employees.

10. (1) The members and employees of a voluntary organisation may be entitled to remuneration for services rendered to such organisation in terms of the market levels and market conditions as defined in the Act, and such services shall be published in the annual report.

(2) Administrators of a voluntary organisation shall:

(a) declare the amount of remuneration received by its employees; and

(b) provide a copy of the contract of employment to the Commissioner, which shall be used by the Commissioner for internal purposes only.

(3) Saving the provisions of sub-regulation (2), in the case of voluntary organisations receiving government funds, the employees of such voluntary organisations shall be entitled to remuneration which shall not exceed the salary of a public officer or a civil servant, when compared to their respective designated role in such organisation.

(4) The Commissioner shall in all cases mentioned under sub-regulation (2), and in order to ensure that employees are not paid exorbitant rates, be entitled to obtain from the voluntary organisation or any other entity or authority concerned, the number of employees in such organisation and their respective designated role, together with any other information which the Commissioner may require in this regard.

(5) The remuneration of persons who are employed to carry out management duties, executive functions or fundraising activities in a voluntary organisation shall not be such as to materially prejudice the voluntary organisation from achieving its principal purpose and objectives.

Statement of accounts related to public collections.

11. (1) Voluntary organisations shall draw up a statement of account related to any event organised and, or any activity performed to make public collections in accordance with the requirements established under Schedule II and shall submit the same as an attachment to the annual return.

(2) Where donations which exceed five thousand euro (€5,000) over a period of one financial year are offered to a voluntary

organisation or a member or an administrator of such voluntary organisation, it shall be the duty of the voluntary organisation or its members or administrators to identify the donor offering the donation, to verify the exact amount of the donation being offered and to declare the source of the said donation by means of a declaration made to the Commissioner, with special reference to donations offered in cash or in kind.

(3) Voluntary organisations shall issue receipts for every donation received exceeding five euro (€5) per day and shall keep such receipts for at least five years.

12. (1) Where the annual accounts for Category 3 voluntary organisations have been prepared for the respective financial year, the certified public auditor carrying out the audit shall make a report thereon to the administrators of the organisation. General duties of auditors.

(2) The report prepared in accordance with sub-regulation (1) shall:

(a) state the name and address of the auditor and the name of the organisation concerned;

(b) be signed by the auditor;

(c) be dated and shall specify the financial year in respect of which the accounts have been prepared;

(d) specify that it is a report in respect of an audit carried out in terms of this sub-regulation;

(e) specify that the audit has been prepared in accordance with IFRS; and

(f) state whether in the auditor's opinion the financial statements comply with the requirements of these regulations, and whether they give a true and fair view of the financial performance and financial position of the voluntary organisation.

(3) Where the auditor has formed the opinion that:

(a) accounting records have not been kept in accordance with these regulations;

(b) the accounts did not accurately reflect the annual return;

(c) any information contained in the accounts was

inconsistent in any material aspect with any report of the administrators prepared in terms of regulation 7(2) with regard to the respective financial year; or

(d) any information or explanation to which the auditor is entitled under regulation 13 has not been provided to the auditor,

he shall include a statement of that opinion, providing the reasons for such opinion.

(4) The auditor shall in preparing his report, carry out such investigations, as may be necessary, in order to be able to form an opinion on the financial statements of the voluntary organisation.

(5) Such audit shall also apply to Category 1 and Category 2 voluntary organisations, where such organisations have stipulated in their statute that their annual accounts shall be subject to full audit.

Right of auditor to obtain information.

13. (1) Any person carrying out an audit of the annual accounts of an organisation shall have access to any books, documents and other records which relate to the organisation concerned, to the extent that such person considers such access necessary for the purpose of inspection, as a result of the audit which is being carried out.

(2) The person carrying out an audit pursuant to the preceding sub-regulation, is entitled to request information from past or present members or administrators of the organisation, or from past or present employees of the organisation, as he deems necessary for the purposes of carrying out such audit.

(3) Where an auditor is carrying out an audit of the annual accounts of a parent organisation, the auditor is also entitled to:

(a) access to information mentioned in sub-regulations (1) and (2), as modified in order that the subsidiary organisations included in the parent organisation are treated as an individual organisation;

(b) access to any books, documents and other records which relate to any of the subsidiary organisations, included in annual accounts and which the auditor deems necessary for the purpose of inspection, as a result of such audit;

(c) access required in the case of any such subsidiary or affiliated organisations, to such information from past or present administrators or members of such organisations; and

(d) require that the administrators of a parent organisation take all such steps as are deemed reasonably necessary, to obtain from any such subsidiary or affiliated organisations, such information as the auditor may reasonably require for the purposes of carrying out such audit.

(4) Where an auditor is carrying out an audit of segregated cells, the auditor is obliged to audit such cells in terms of regulation 12.

14. (1) A voluntary organisation may amend or add to the contents of its statute, including any change of its members in accordance with the statute.

Alterations and additions to the statute.

(2) The administrators of any voluntary organisation shall within fourteen (14) days after the date of the written resolution or decision for registration, submit to the Commissioner the following information:

(a) a copy of any written resolution or decision of the body or juridical person of the voluntary organisation, whereby the statute is amended, together with a copy of any document amending the statute, authenticated by a notary in the case of a public deed; or duly signed by all the administrators in other cases;

(b) a revised and updated certified copy of the statute authenticated by a notary in the case of a public deed, or duly signed by all the administrators in other cases, which shall consolidate therein all other changes made in the voluntary organisation until such date, including any changes effected among the administrators of the voluntary organisation; or any change of the representative resident in Malta of the voluntary organisation, where such organisation is a foreign or international organisation.

(3) All changes made to the statute shall be clear, unequivocal and easily identifiable. Voluntary organisations shall submit two copies of the statute, one representing a previous version of the statute containing the changes mentioned above and the other representing a new version thereof. Voluntary organisations registered with the Registrar for Legal Persons shall first notify the Public Registry and provide the Commissioner with proof of such notification referring to those changes.

(4) Any amendment or addition to the statute of a voluntary organisation referred to in sub-regulation (2), shall not come into

force, unless it is registered as provided in sub-regulation (2), using the prescribed form stipulated in Schedule V.

(5) The administrators of any voluntary organisation shall be responsible for ensuring that any amendments or additions to the statute of the voluntary organisation are correct, complete and in full compliance with the Act, these regulations and any other law or regulation that may apply from time to time.

(6) All voluntary organisations shall, within fourteen (14) days notify the Commissioner of any changes in the administrators, or the representative resident in Malta in case of an international organisation. Voluntary organisations which are also registered with the Registrar for Legal Persons shall first notify the Public Registry and provide the Commissioner with proof of such notification.

(7) Where for any reason the change in administrators or resident representative is not notified as aforesaid to the Commissioner, the persons who appear as administrators in the records of the Commissioner shall remain accountable to the Commissioner until such time as the change is notified.

Review procedures.

15. The annual accounts of a voluntary organisation shall be subject to such review procedures as are specified in Schedule VI.

Financial period of annual returns and annual accounts.

16. Voluntary organisations shall prepare annual returns and annual accounts for the period of coverage, file such annual returns and annual accounts on the specified dates and shall prepare annual accounts for such financial periods as specified in Schedule VII.

Powers of the Commissioner against defaulting voluntary organisations.

17. (1) Where a voluntary organisation fails to submit the annual return with all the required documents as attachments after the lapse of thirty (30) days from the due date of filing of the annual return specified in Schedule VII, the Commissioner shall communicate a warning in writing to the administrators regarding such failure and shall provide the administrators with an opportunity to give justified reasons for the delay and may, if the Commissioner is of the opinion that the delay is justified, extend the period for filing the annual return.

(2) Where the voluntary organisation fails to provide a valid reason for the delay or fails to observe the extended period set by the Commissioner for filing the annual return, the Commissioner may cancel the enrolment of the voluntary organisation in accordance with the Act.

Repeal of S.L. 492.01.

18. The Voluntary Organisations (Annual Returns and Annual Accounts) Regulations, are hereby being repealed.

SCHEDULE I
(Regulation 5)

Category status of voluntary organisations

1. A Category 1 voluntary organisation shall automatically convert into a Category 2 voluntary organisation, when the generated revenue and income of the voluntary organisation exceeds fifty thousand euro (€50,000) in respect of each financial year but does not exceed or is equal to two hundred and fifty thousand euro (€250,000). When this occurs, the voluntary organisation shall inform the Commissioner in writing within fourteen (14) days from the date on which this fact comes to the voluntary organisation's knowledge.

2. A Category 1 voluntary organisation shall automatically convert into a Category 3 voluntary organisation, when the generated revenue and income of the voluntary organisation exceeds two hundred and fifty thousand euro (€250,000) in respect of each financial year. When this occurs, the voluntary organisation shall inform the Commissioner in writing within fourteen (14) days from the date on which this fact comes to the voluntary organisation's knowledge.

3. A Category 2 voluntary organisation shall automatically convert into:

(a) a Category 1 voluntary organisation when the generated revenue and income of such voluntary organisation does not exceed fifty thousand euro (€50,000) in respect of each financial year. When this occurs the voluntary organisation shall inform the Commissioner in writing within fourteen (14) days from the date on which this fact comes to the voluntary organisation's knowledge;

(b) a Category 3 voluntary organisation, when the generated revenue and income of such voluntary organisation exceeds two hundred and fifty thousand euro (€250,000) in respect of each financial year. When this occurs, the voluntary organisation shall inform the Commissioner in writing within fourteen (14) days from the date on which this fact comes to the voluntary organisation's knowledge.

4. A Category 3 voluntary organisation shall automatically convert into a Category 2 voluntary organisation, when the generated revenue and income of the voluntary organisation exceeds fifty thousand euro (€50,000) in respect of each financial year but does not exceed or is equal to two hundred and fifty thousand euro (€250,000). When this occurs, the voluntary organisation shall inform the Commissioner in writing within fourteen (14) days from the date on which this fact comes to the voluntary organisation's knowledge.

5. A Category 3 voluntary organisation shall automatically convert into a Category 1 voluntary organisation, when the generated revenue and income of the voluntary organisation does not exceed fifty thousand euro (€50,000) in respect of each financial year. When this occurs, the voluntary organisation shall inform the Commissioner in writing within fourteen (14) days from the date on which this fact comes to the voluntary organisation's knowledge.

SCHEDULE II
(Regulations 4 and 7)

Content and form of annual returns

(applies to all categories of voluntary organisations)

The content and form of the annual return with all the required documents as attachments duly filled and compiled, which each voluntary organisation shall file with the Commissioner shall be as follows:

Content and Form

Annual return of:

Name of voluntary organisation:

In respect of financial year ending:

VO number:

Registered address:

Postcode:

Telephone number/s:

Fax number:

E-mail address/es:

Website:

Name of contact person:

Designation:

Mobile/telephone number:

FOREIGN OR INTERNATIONAL
ORGANIZATION/S

If the voluntary organisation is a foreign or international organisation, indicate the details of the local representative and the registered address of the local representative in Malta.

Name and Surname:

ID card number or registration number:

Registered address:

Postcode:

Telephone number/s:

Mobile number:

E-mail address/es:

ORGANISATIONAL
CHART

(Attach as Appendix A: the organisational chart)

The organisational chart shall illustrate the organisational structure of the voluntary organisation. It shall contain a diagram of the different bodies making up

the voluntary organisation, an internal breakdown of the functions and roles of each designated body, and it shall indicate the ultimate beneficial owner of the voluntary organisation.

The chart shall describe the management and administrative structure of the voluntary organisation and shall indicate the responsibility of each administrative board and any working group/s, the relationships of the administrative board/s and any working group/s with each other, and the hierarchy of management and administration.

The organisational chart shall also indicate who is responsible for the day-to-day operations of the voluntary organisation. If the organisation has any employees and, or volunteers, these details shall also be included in the organisational chart.

LIST OF CURRENT ADMINISTRATORS

(Attach as Appendix B: the current list of the administrators of the voluntary organisation)

For former administrators:

Name, surname, nationality, ID card number, residential address, designation and signature.

For new administrators:

Name, surname, nationality, ID card number, residential address, designation and signature. A copy of the passport or ID card authenticated by a lawyer or notary having a warrant to exercise his profession in Malta.

DOCUMENTS AMENDING THE STATUTE

(Attach as Appendix C: the documents amending the statute)

Has the statute of the voluntary organisation been amended in the period covered by this annual return?

Yes

No

If the answer to the above question is 'Yes', there shall be attached any documents amending the statute and, or a revised and updated certified copy of the statute and all other changes made in the organisation until such date, amalgamated therein. Such documents shall also include minutes of the Annual General Meeting (AGM) or the Extraordinary General Meeting (EGM) approving the amended statute.

MEMBERSHIP

(applies only to associations)

Number of registered members within the organisation as on the date of the annual return:

'Members' means those members who have a right to vote at the General Meeting of the voluntary organisation. A complete list of names and surnames of members, with addresses and identity card numbers shall be retained by the voluntary organisation and may be requested by the Commissioner for Voluntary Organisations or his representative at any time.

ANNUAL REPORT

(Attach as Appendix D: a copy of the annual report signed by at least two administrators of the voluntary organisation (also referred to Administrative Report or Activity Report).

ANNUAL ACCOUNTS

(Attach as Appendix E: a copy of the annual accounts signed by at least two administrators of the voluntary organisation).

STATEMENT OF ACCOUNTS WITH REGARD TO PUBLIC COLLECTIONS

Purpose

1. A statement of accounts regarding public collections shall be prepared by a voluntary organisation to enhance transparency in the activities undertaken and in the events organised by a voluntary organisation to make public collections.

Content and form of statement of accounts

2. The duly filled and compiled statement of accounts that a voluntary organisation shall file with the Commissioner shall consist of and be in the form indicated hereunder.

Statement of accounts

1. Details regarding organised events or performed activities:

- Name of voluntary organisation:
- VO number:
- Date of statement:
- (a) Type of event and, or activity:

(b) Period during which or date when the event took place and, or the activity was performed:

(c) Place where the event took place and, or the activity was performed:

2. Collection of Proceeds **Amount in €**

(a) As per list of collectors and respective amounts attached hereto

(b) From other sources (indicate the sources)

(c) Donations, as per list attached hereto

3. Expenses **Amount in €**

(a) Printing and stationery

(b) Postage

(c) Advertising

(d) Remuneration

(e) Any other form of payment

(f) Other expenses

4. Balance Disposal (Indicate details including name of all beneficiaries and amounts) **Amount in €**

A minimum of two signatures of administrators is required:

Full name and surname of administrator

Signature of administrator

Full name and surname of administrator

Signature of administrator

Full name and surname of administrator

Signature of administrator

Declaration of Completeness and Correctness

By means of this declaration, I hereby confirm that the details provided, including the attached appendices, are complete and truthful as to their contents.

Full name and surname of administrator

Signature of administrator

Date

Enclosures*

Appendix A - Organisational chart

Appendix B - List of the current administrators (former and new)

Appendix C - Documents amending the statute (if applicable)

Appendix D - Annual report

Appendix E - Annual accounts

Appendix F - Statement of accounts for public collections (if applicable)

* Tick documents where applicable

SCHEDULE III
(Regulations 4 and 8)
Content and form of annual accounts

The threshold of annual accounts which each voluntary organisation shall file with the Commissioner depends on the amount of its generated revenue and income and on whether such organisation is a Category 1, a Category 2 or a Category 3 voluntary organisation.

(a) Category 1 voluntary organisations

Basis of accounting - on a cash basis

The duly filled and compiled annual accounts that Category 1 voluntary organisations shall file with the Commissioner shall be prepared on a cash basis accounts and shall consist of the content and form indicated hereunder:

Provided that, if at the end of its financial year, a Category 1 voluntary organisation has creditors or debtors, these shall be indicated to the Commissioner in the annual report.

Details of the income and expenditure shall be indicated for every fund raising event and, or activity and the proceeds shall be transferred to the income and expenditure account.

Name of voluntary organisation:

VO number:

Financial year ending:

<i>Income</i>	<i>Amount in €</i>
Donations received in cash
Donations received in kind
Interest on fixed deposit accounts
Interest on savings accounts
Interest/dividends on investments
Government local funds
EU funds
Private funds
Membership fees
Proceeds from sale of fixed assets
Rents received
Sponsorships received
Fund raising event/activity 1 - net
Fund raising event/activity 2 - net
Fund Raising Event/Activity 3 - net
Fund Raising Event/Activity 4 - net
Fund Raising Event/Activity 5 - net
Fund Raising Event/Activity 6 - net
Other income
<i>Total income</i>

<i>Expenditure</i>	<i>Amount in €</i>
Advertising
Annual registration fees
Cleaning and consumables
Conferences and training
Insurance - motor vehicle/s
Insurance - other
Internet
Licences
Mobile expenses
Postage expenses
Professional fees (accountants, lawyers etc)
Rent
Repairs and maintenance -equipment
Repairs and maintenance - motor vehicle
Repairs and maintenance - office/buildings
Remuneration

Any other form of payment on fund raising (7%)	.....
Stationery and printing	.....
Subscriptions	.....
Telephone	.....
Travelling (foreign)	.....
Travelling (local)	.....
Wages	.....
Water and electricity	.....
Website expenses	.....
Expense 1	.....
Expense 2	.....
Other expenses	.....
<i>Total expenditure:</i>	.....
<i>Excess of income over Expenditure:</i>	.....
<i>Excess of expenditure over Income:</i>	.....

<i>Cash/Bank deposits/ Investments</i>	<i>Beginning of financial year in €</i>	<i>Movements of financial year in €</i>	<i>End of financial year in €</i>
Cash in hand/petty cash
Current accounts
Savings accounts
Fixed deposit accounts
Malta Government Stocks
Shares
Local investments
Foreign investments

<i>Other assets and liabilities</i>	<i>Estimated value/amount in €</i>
Freehold immovable property
Leasehold immovable property
Equipment, furniture and fittings (depreciation)
Motor vehicles (depreciation)
Works of art (appreciation)
Creditors
Debtors
Loans
Equity
Others

The accounts have been approved by the members at the Annual General Meeting held on

Full name and surname of administrator:

Signature of administrator:

Full name and surname of administrator

Signature of administrator:

Full name and surname of administrator

Signature of administrator

Date:

(b) Category 2 Voluntary Organisations

Basis of accounting - accrual basis

Category 2 Voluntary Organisations shall keep their accounting records under the accrual basis and prepare financial statements in conformity with the requirements of GAPSME. The financial statements shall be duly verified and signed by an external accountant.

(c) Category 3 Voluntary Organisations

Basis of accounting – accrual basis

Category 3 voluntary organisations shall keep their accounting records under the accrual basis and prepare financial statements in conformity with the requirements of IFRS. The financial statements shall be duly verified and signed by an auditor.

Where compliance with the provisions of Schedule III is not sufficient or inconsistent in order to provide an actual and transparent analysis of a voluntary organisation's financial performance and in the case of Category 1 and Category 2 voluntary organisations, of their financial position, the additional information necessary to provide an actual and transparent analysis shall be provided in the accounts or in the annual report of the voluntary organisation.

SCHEDULE IV
(Regulation 6)

Notification of changes among administrators of a voluntary organisation or any change of the representative resident in Malta of the voluntary organisation where such organisation is a foreign or international organisation

Date:

VO number:

Name of the voluntary organisation:

Delivered by:

To the Commissioner for Voluntary Organisations:
..... (Name of Voluntary Organisation) is hereby
giving notice in accordance with regulation 6 of the Voluntary Organisations (Annual
Returns and Annual Accounts) Regulations, 2020 that:

.....
.....
.....

Effective date of change:

Full name and surname of administrator

Signature of administrator

Full name and surname of administrator

Signature of administrator

Full name and surname of administrator

Signature of administrator

SCHEDULE V
(Regulation 14)

Notification of amendments and additions made to the statute of a voluntary organisation

Date:

VO number:

Name of the Voluntary Organisation:

Delivered by:

To the Commissioner for Voluntary Organisations:

..... (Name of the Voluntary Organisation)
hereby gives notice in accordance with regulation 14 of the Voluntary Organisations
(Annual Returns and Annual Accounts) Regulations, 2020
that:.....

.....
.....

Effective date of change:

Full names and surnames and signatures of all administrators

Full name and surname of administrator

Signature of administrator

Full name and surname of administrator

Signature of administrator

Full name and surname of administrator

Signature of administrator

SCHEDULE VI
(Regulation 15)

Review procedures by the Commissioner

1. The Commissioner has the right to appoint any qualified person to scrutinise or draw up a report on the accounts of any voluntary organisation when he deems fit and necessary to do so. This shall be done without any ulterior notice.

2. The Commissioner shall on a roster basis engage qualified persons to conduct a random check on a sample basis of the cash basis accounts of Category 1 voluntary organisations and report accordingly.

3. The responsibility and costs of the reviews indicated in paragraphs 1 and 2 shall be borne by the Commissioner.

4. Saving the provisions mentioned in the preceding paragraphs, the Commissioner shall, in order to investigate matters or the conduct of affairs of a voluntary organisation, in terms of the powers vested in him by means of article 34 of the Act, have the right to request any information, documents and, or clarifications from the administrators of any voluntary organisation, as he may deem necessary in the circumstances:

Provided that, notwithstanding the provisions of sub-article (3) of article 12D of the Act, voluntary organisations which are not subject to mandatory enrolment pursuant to article 12D and which are obliged to notify the Commissioner of their existence, shall at the end of the respective financial year, submit a copy of their annual accounts to the Commissioner.

5. The Commissioner shall also, in terms of article 34 of the Act, be entitled to request any information from any public or private entity or authority, or disclose any information to such entity or authority, for the purpose of investigating matters of a voluntary organisation, when he has a suspicion that such voluntary organisation or a member thereof is carrying out any activity relating to money laundering and financing of terrorism, or any other illicit or criminal activity as defined in terms of these regulations:

Provided that any information requested by the Commissioner in this regard shall not be divulged to third parties in terms of these regulations:

Provided further that where the Commissioner requests such information, he shall, upon a demand made by such entity or authority, provide justifiable reasons thereto, as he may deem necessary in the circumstances.

6. Saving the provisions of paragraph 5, the Commissioner is entitled to obtain any information from other entities or authorities, including but not limited to, the Registrar for Legal Persons, the Malta Security Service, Jobsplus, the Commissioner of Police, the Commissioner for Revenue, the Financial Intelligence

Analysis Unit, the Asset Recovery Bureau, the Malta Financial Services Authority, the Commissioner for Revenue and the Courts of Justice and also to disclose any information to such other entities or authorities:

Provided that such information may include any other information from the Registrar of Courts and, or the Office of the Attorney General or the Office of the State Advocate respectively, relating to any pending criminal or civil proceedings, with particular reference to any information concerning the attachment, freezing, confiscation and seizure of assets:

Provided further that any privileged information obtained by the Commissioner upon such request, shall be used exclusively for the purposes of the powers vested in him in terms of this article and shall not be made accessible to the public.

7. The Commissioner may also request any member or administrator of the voluntary organisation, or those claiming or alleging to be members or administrators of the voluntary organisation concerned, to submit a conduct certificate issued under the Conduct Certificates Ordinance (Cap. 77), and may refuse to issue an enrolment certificate to such member or administrator of the voluntary organisation, or withdraw any issued enrolment certificate, if such member or administrator of the voluntary organisation fails to provide such conduct certificate.

8. Subject to the provisions of sub-article (3) of article 3 of the Conducts Certificate Ordinance (Cap. 77), the Commissioner may, in the course of his investigations, request a complete record of criminal convictions of any member or administrator of a voluntary organisation. The Commissioner may refuse to issue an enrolment certificate, or withdraw any issued enrolment certificate, if the person to whom the record of criminal convictions relates refuses to give his consent as required under sub-article (3) of article 3 of the Conducts Certificate Ordinance (Cap. 77).

9. For the purpose of this Schedule and in the course of any investigation made under article 7(1)(g) of the Act, the Commissioner shall have the power to summon witnesses and to administer an oath to any person concerned in the investigation and require them to give evidence.

10. In the event that such person refuses to produce the requested information, the Commissioner may impose an administrative fine not exceeding five hundred euro (€500).

SCHEDULE VII
(Regulations 16 and 17)

1. *Financial period of annual return and annual accounts*

The annual return and annual accounts of a voluntary organisation shall cover a financial year as stated in the statute of the organisation:

Provided that:

(a) if a voluntary organisation was enrolled between 1st January and 30th June of any year, its first annual return and annual accounts shall cover the period commencing on the date of its enrolment up to the end of its first financial year;

(b) if a voluntary organisation was enrolled between 1st July and 31st December of any year, its first annual return and annual accounts shall cover the period commencing on the date of its enrolment up to the end of its first financial year.

Those voluntary organisations which need to amend the financial period shall request the permission from the Commissioner to effect such amendment and shall provide a justified reason for said amendment.

The Commissioner, in such instances, shall write to the voluntary organisation concerned to indicate whether or not he approves such change and to inform the voluntary organisation of the due date of filing of the annual return with all the required documents as attachments thereto.

2. *Date of filing of annual return and annual accounts*

The annual return and annual accounts including all the required documents as attachments thereto shall be filed as specified hereunder by not later than:

(a) ninety (90) days from the end of the respective financial year in the case of Category 1 voluntary organisations;

(b) one hundred and eighty (180) days from the end of the respective financial year in the case of Category 2 voluntary organisations;
and

(c) two hundred and forty (240) days from the end of the respective financial year in the case of Category 3 voluntary organisations:

Provided that if Category 1 voluntary organisations opt to have their annual accounts subject to GAPSME in accordance with their respective statute, the annual return and accounts including all the required documents as attachments thereto, shall be filed by not later than one hundred and eighty (180) days from the end of the respective financial year:

Provided further that, if Category 1 and Category 2 voluntary organisations opt to have their annual accounts subject to full audit (IFRS) in accordance with their respective statute, the annual return and accounts including all the required documents as attachments thereto, shall be filed by not later than two hundred and forty (240) days from the end of the respective financial year.

SCHEDULE VIII
(Regulation 3(4))
Declaration Form

The administrators of an enrolled voluntary organisation hereby declare that they are aware that the organisation is obliged to submit the annual returns of the voluntary organisation to the Commissioner for Voluntary Organisations on a yearly basis for the respective financial year, pursuant to procedures relating to mandatory enrollment in terms of the Act and the regulations made thereunder, and that they shall be held responsible for submitting such documents.

The administrators of a non-enrolled voluntary organisation pursuant to article 12C of the Act, hereby declare that they are aware that the organisation is obliged to submit a declaration including the total amount of income and expenditure of the voluntary organisation to the Commissioner for Voluntary Organisations on a yearly basis for the respective financial year and that they shall be held responsible for submitting such declaration.

Details of all administrators

Full name and surname of administrator
 Signature of administrator
 Identity card number
 Designation

Full name and surname of administrator
 Signature of administrator
 Identity card number
 Designation

Full name and surname of administrator
 Signature of administrator
 Identity card number
 Designation

Date:.....
