

## SUMMARY TIMELINE

- 29 April 2022 The Charities etc. (Guernsey and Alderney) Ordinance, 2021 and regulations come into force. All registered organisations (NPOs, Charities, Manumitted under 2008 law) will automatically be on the new single register, and they are still required to abide by the 2008 charity law as the new 2022 regulations will be phased in over the next 14 months. If you have not yet submitted your 2022 annual validation, please do so without delay.
- All new registrations will be under the new law and there is a new registration form.
- 29 April 2022 > All registered NPOs/Charities must notify the Guernsey Registry within 21 days of any changes to the information held by the Registry i.e. change of directors, change of contact details etc.
- 31 July 2022 Previously unregistered organisations who meet the definition of a relevant entity (based in Guernsey or Alderney and established for charitable purposes only) need to check if they are required to register under the new legislation and if they are, then they need to submit their application for registration to the Guernsey Registry by 31 July 2022.
- 01 August 2022 All registered Charities/NPOs must:
- Continue to keep records under the 2008 law (if applicable) and be keeping records in accordance with the new legislation on or before 01 August 2022.
  - Check the list of financial probity and the transparency measures\* and make changes and adapt practices to comply where necessary.
  - Carry out and record identification checks on all international donors and beneficiaries and on unusual donations/payments and those from/to outside of the Bailiwick over £15,000.
  - Report international payments of £100,000 or more made on or after 01 August 2022 to the Guernsey Registry.

Please see General Guidance <http://www.guernseyregistry.com/charities>

\* financial probity and the transparency measures in brief are about the NPO/Charity passing its financial transactions through its bank account, having dual signing authority over an agreed threshold, keeping its assets separate from third parties; and compulsory registered NPOs/Charities must apply accounting principles.

They also include NPOs/Charities who solicit/accept public funds to make their financial statements, for their financial year ending on or after 01 March 2023, publicly available. This requirement is subject to P&R committee directive.

### **30 November 2022 Internationally focused NPOs/Charities must:**

- Review risk exposure and ensure sufficient and effective financial crime risk mitigation controls are in place to ensure that the funds of the NPO/Charity are fully accounted for, used consistent with its purpose, mission and objectives and in line with legal obligations. In line with the legislation these controls will include identification of all third parties the NPO/Charity has dealings with and of all significant or unusual donors from outside the Bailiwick.

- b) Operate reasonable procedures and controls relating to dealings with international partners to prevent the NPO/Charity, or its activities, being used for criminal purposes\*.
- c) Have a written anti-financial crime policy that addresses the risks of it, or its activities, being used for criminal purposes\* and send a copy of the policy to the Guernsey Registry by 30 November 2022.
- d) Monitor and annually review its compliance with the legislation and the effectiveness of its anti-financial crime policy and periodically review its governing documents. Record these reviews and take remedial action to update practices and policies to address any short comings.

\*criminal purposes mean the financing of terrorism, money laundering, fraud, bribery and corruption.

Guidance will be available at <http://www.guernseyregistry.com/charities>

**31 December 2022 Internationally focused NPOs/Charities** must check their governing documents comply with the charity legislation and where there are gaps, they have 8 months, from April 2022, to write and adopt additional governing documents and submit them to the Registry by 31 December 2022.

All other NPOs/Charities have until 30 June 2023.

01 March 2023 > NPOs/Charities who solicit/accept public funds must make their financial statements publicly available with effect from their financial year ending on or after 01 March 2023. The P&R committee have the power to delay this requirement or apply it to individual or groups of organisations.

31 March 2023 All domestically focused NPOs/Charities must:

- a) Review risk exposure and ensure sufficient and effective financial crime risk mitigation controls are in place to ensure that the funds of the NPO/Charity are fully accounted for, used consistent with its purpose, mission and objectives and in line with legal obligations. In line with the legislation these controls will include identification of all third parties the NPO/Charity has dealings with and of all significant or unusual donors from outside the Bailiwick.
- b) Monitor and annually review its compliance with the legislation and the effectiveness of its anti-financial crime policy and periodically review its governing documents. Record these reviews and take remedial action to update practices and policies to address any short comings.

\*criminal purposes mean the money laundering, fraud, bribery and corruption, plus financing of terrorism for international activity.

Guidance will be available at <http://www.guernseyregistry.com/charities>

29 April 2023 > Compulsory registered charities/NPOs under the legislation you are required to submit a copy of your annual financial statements within one year following the end of your financial year ending on or after 29 April 2022.

For example if your year end is 30 June, then you have until 30 June 2023 to file a copy of your 2022 financial statements; year end is 31 December your first filing is 31 December 2023; 28 April then you have till 28 April 2024.

If you were already filing your financial statements with the Registry then please continue.

Template financial statements will be made available at  
<http://www.guernseyregistry.com/charities> as soon as we are able.

28 February 2023      Annual Validation deadline. For all NPOs/charities on the register before 29 April 2022 you now need to provide the additional information that is now required. Please refer to the checklist available at <http://www.guernseyregistry.com/charities>

30 June 2023      All domestically focused NPOs/Charities must check their governing documents comply with the legislation and where there are gaps, they have until 30 June 2023 to write and file additional governing documents.

Note: Internationally focused NPOs/Charities had till 31 December 2022 – see above.