

OBLIGATIONS FOR REGISTERED NONPROFIT ORGANISATIONS (NPOs) IN TERMS OF THE NPO ACT, 71 OF 1997

1. What are the compliance requirements for a registered NPO?

Registered NPOs are required to comply with the following:

- Provisions of their own **founding documents** (be it a Constitution, Deed of Trust and/or Memorandum of Incorporation) by:
 - **Keeping to objectives** of the organisation,
 - **Adhering to procedures and timeframes** in the founding document regarding convening of meetings such as Annual General Meeting (AGM); Ordinary and Extra-ordinary meetings.
 - **Keeping records of all meetings,**
 - **Keep detailed and proper financial records** (vouchers, receipts etc.)
- The organisation must **submit** to the NPO Directorate **annual report**. The report must be approved of by the Governing Body of the organisation.

2. What happens if there are any changes in the organisation?

If there are any changes:

- in the founding document;
- of office bearers; and
- of contact details of the organisation

The organisation must submit the changes to the Directorate within 30 days. The organisation must submit a copy of the **new founding document** together with **minutes** of the meeting at which changes were agreed to and signed by all members present.

3. What reports registered NPOs are required to submit?

An NPO must send to the NPO Directorate the following reports at the end of its financial year.

- Narrative Report;
- Financial Statement and
- Accounting Officer's Report

OR

An organisation that did not have Financial Report and Accounting Officer report must send the following:

- Narrative Report,
- 12 months Bank Statement, and
- An Affidavit

An explanation of the content of each report:

- A **Narrative Report** is a prescribed report format that outlines organisation's activities and achievements at the end of the organisation's financial year.
- A **Financial Statement** is a description of how the income received by an NPO has been spent towards meeting the set objectives of an organisation. This must be done in terms of Generally Accepted Accounting Principles (GAAP).
- An **Affidavit** is a written sworn statement of fact voluntarily made by an affiant (a person who makes an affidavit) or deponent under an oath or affirmation administered by a person authorized to do so by law. Such statement is witnessed as to the authenticity of the affiant's signature by a taker of oaths, such as a notary public or commissioner of oaths. For registered NPOs the contents of an affidavit reflect why the organisation is unable to submit its reports and/or the absence of bank account.
- A **Bank Statement** or account statement is a summary of financial transactions which have occurred over a given period of time on a bank account held by an NPO with a financial institution.
- An **Accounting Officer's Report** is an expression of opinion by Accounting Officer whether or not the organisation kept their records in terms of GAAP. An Accounting Officer must be a member of one of the following Accounting and Auditing professions:

The following institutes are empowered by CIPC to register Accounting Officers in terms of Section 60 of the Close Corporations act No. 69 of 1984:

PROFESSIONAL BODY	Physical address	Postal address	Telephone number	Fax	Email
Independent Regulatory Board for Auditors (IRBA)	Buildingno2,Greenstone Hill Office Park, Emerald Boulevard Modderfontein JHB	P.O. Box 751595, Garden View, Johannesburg, 0001	0879408797,	0865315263,	board@irba.co.za
The Institute of Accounting and Commerce (IAC)	252 Rosmead Avenue, Wynberg 7780	P.O. Box 36477, Glosderry, 7702	0217616211, 082978 4933	0217615089,	marketing@IAC.co.za
South African Institute of Chartered Accountants (SAICA)	No 7 Zulberg Close, Brumaleigh JHB	P.O. Box 12911, Brandhof, Bloemfontein, 9324	0861072422,	0116223211,	saica@saica.co.za
South African Institute for Business Accountants (SAIBA)	265Vonwillig Avenue, Centuria Office Park Unit 10B	P.O. Box 7905, Centurion, 0046	0126431800,	0865082923,	saiba@saiba.org.za
South African Institute of Professional Accountants (SAIPA)	SAIPA House,Howick Close, Waterfall Vorna Valley Midrand 1685	P.O. Box 2407, Halfway House, 1685	0112077840,	0118050105,	info@saipa.co.za
Chartered Institute of Management Accountants (CIMA)	CIMA1stfloor,SouthWest Wing 198 Oxford Road Ilovo	P.O. Box 745, Northlands, 2116	0861246272,		Johannesburg@cimaglobal.com
Chartered Secretaries of Southern Africa (CSSA)	6 Reviira Road Office Park Block C Killaney 2193	P.O. Box 3146, Houghton, 2041	0115514000,	0115114028,	theda@lcasea.co.za
Association of Chartered Certified Accountants (ACCA)	ACCA SA, 1st floor Hurringgham Road	P.O. Box 924, Saxonwold, 2132	0114591908,	0112686374,	infoza@accaglobal.com
The Southern African Institute of Government Auditors (SAIGA)	No1OXStreet,Menlo Park 0102	P.O. Box 36303, Menlo Park, 0102	0123621221,	0123621418,	jdp@saiga.co.za

4. Failure to submit annual reports

An NPO will:

- be de-registered/cancelled and will lose its registration status
- receive a notice of deregistration/cancellation

The Department will

- inform the public; funders; and other departments

5. When does an NPO send its annual report?




Send the annual report nine (9) months after the end of the NPOs financial year. For example if an NPO's financial year ends in October, the annual report is expected in June of the following year.

If an organisation has never submitted outstanding annual report together with a list of current office bearers and current contact details of the organisation, the organisation is required to send the

- Narrative report for outstanding year or for the last 3 years;
- Financial Statement for the outstanding year or for the last 3 years or a Bank Statement for each year of reporting.

6. Where does an NPO send its annual report?

Send the annual report to the attention of the Director for NPOs through the following:

	134 Pretorius Street, Pretoria, 0001
	http://www.dsd.gov.za/npo (attached online instructions)
	086 563 7579 086 512 3860 086 657 4964

086 657 4362

OR

PROVINCIAL AND DISTRICT CONTACT DETAILS

Province	Provincial office	District office	
Eastern Cape	Room 244, Old metro Building, Beaconhill office park KING WILLIAMS TOWN 5600	Amathole District:	58 Terminus Street, 4th and 6th Floor Eagles House Building East London 5200
		Alfred Ndzo:	Counselling Center 188 Garane Street Mount Ayliff 4135
		Cacadu District	Corner of African & Hill Street, Grahamstown 6140
		Chris Hani	Pandorasa house Whittlesea Road Melton Garden Queenstown 5320
		Joe Gqabi	76 Somerset Street 2nd floor-Old Balmoral Building Aliwal North 9750
		Nelson Mandela Metro	Ibhayi Office Complex Struanway Struandale Port Elizabeth 6001
		O.R.Tambo	Room 1040 Corner Leeds & Owen Botha Sigcau Mthatha 5099
		Buffalo City Metro	Ideal Home 172 Oxford Street East London 5200
Free State	Room 5 Floor 8 Liberty Life Building BLOEMFONTEIN 9300	Fezile Dabi	KGI Building 20 Cross Street Kroonstad
		Lejweleputswa	117 Stateway Sanlam Building Welkom
		Motheo	Thusanong Building Dr Belcher Road Bloemfontein
		Thabo Mofutsanyana	FDC Building Cnr Motloung & Setai Street Wietshoek
		Xhariep	Social Development 36 Grootrek Koffiefontein
Gauteng	69 Thusanong Building Commissioner Street JOHANNESBURG 2000	Sedibeng	Department of Social Development 03 Moshoeshoe Street Sebokeng 1900
		Westrand	Sa Dutch Centre Krugersdorp 1739
		Johannesburg	81 Rissik Street Johannesburg 2000
		Ekurhuleni	41 Catlin Street Germiston 1401
		North Rand	Cnr Pretorius & Andries Street Pretoria 0001
KZN	174 Mayors walk PIETERMARITZBURG 3201	Pietermaritzburg Cluster	P/Bag X 1724 Pietermaritzburg 3200

		Ulundi Cluster	P/Bag X 13 Ulundi 3838
		Durban Cluster	P.O. BOX 1503 Durban 4000
		Midlands Cluster	P/ Bag X 9917 Ladysmith 3370
Limpopo	18 College Street POLOKWANE 0700	Capricorn	Molman building 34 Hans van Ransburg Polokwane, 0700
		Sekhukhune	Lebowakgomo Parliamentary Buildings, Dept. of Health and Social Development
		Vhembe	Khoroni/Tusk Road Thohoyandou Old Parliamentary Building Department of Social Development
		Waterberg	Corner Thabo Mbeki Drive and Elias Motswaledi Street Department of Social Development
		Mopani	Giyani Parliamentary Road LimDev Building Department of Social Development
Mpumalanga	Sonjoy Building, West Block,Riverside Park NELSPRUIT 1200	Ehlanzeni	66 Anderson Street Nelspruit
		Gert sibande	Absa building 35 Joubert street Ermelo
		Nkangala	Piet Koorhof 32 Beaty str Emalahleni 5022
Northern Cape	Floor 5 Dutoit Span Building, Dutoitspanhout KIMBERLY 8300	Frances Baard	N.G Meyer Building C/O Duncan & Tyburn Street Kimberley 8301
		Siyanda	Old Sanatorium Clarkia Road Upington 8800
		John Taolo Gaetsewe	Summerdown Building, 2 nd Floor Voortrekker Street Kuruman 8460
		Namaqua	Ground Floor C/O Phillip & Bree Street Springbok 8240
		Pixley Ka Seme	Orion Hostel Altha Street De Aar 7000
North West	Amos House President Mandela Rd MAFIKENG 2730	Ngaka Modiri Molema	Amos House Building Cr Nelson Mandela & Martin Street, Mafikeng
		Dr Kenneth Kaunda	Jade Square Building Cnr of Church & Margaretha Prinsloo Street Klerksdorp, 2570
		Dr Ruth Segomotsi Mompoti District	Public Works Building Cr Nelson Mandela & Vry Street, Vryburg
		Dr Ruth Segomotsi Mompoti	Public Works Building Cr Nelson Mandela & Vry Street, Vryburg
		Bojanala District	12 Comercial Avenue, Mabe Park Offices Old Pretoria Road Rustenburg,
Western Cape	14 Queen Victoria Street CAPE TOWN 8000	Cape Winelands & Overberg Regional Office	Leaders/PAWC Building Fairburn Street Worcester
		Eden Karoo Regional Office	Rentzburg Court, 42 Courtney Street, George

		Metro East Regional Office	42 Main Road, Eerste River, 7100
		Metro North Regional Office	18 Goulburn Street, Goodwood, 7460
		Metro South Regional Office	41 Rosmead Avenue, Wynberg
		West Coast Regional Office	Cnr Process and Mark Streets, Vredenburg, 7380