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

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

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

   "Act" means the Voluntary Organisations Act;

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

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

   "Category 1 enrolled voluntary organisations" means those enrolled voluntary organisations whose annual revenue does not exceed or is equal to twenty thousand euro (€ 20,000) subject to the accounts threshold adjustments laid down in Schedule 5;

   "Category 2 enrolled voluntary organisations" means those enrolled voluntary organisations whose annual revenue exceeds twenty thousand euro (€ 20,000) but does not exceed or is equal to two hundred thousand euro (€ 200,000) subject to the accounts threshold adjustments laid down in Schedule 5;

   "Category 3 enrolled voluntary organisations" means those enrolled voluntary organisations whose annual revenue exceeds two hundred thousand euro (€ 200,000) subject to the accounts threshold adjustments laid down in Schedule 5;

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

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

   "expenses" means the ordinary expenses for the administration of the voluntary organisation and any expenses incurred in fundraising activities but shall not include payments and expenditure made to donees or applied for the benefit of the goals and purposes of the voluntary organisation pursuant to its objects;
"financial period" means a period of one year or as specified in Schedule 5;

"prescribed" means the form which may be prescribed by a special law governing the form in relation to a relevant legal form of organisation and when no such prescription is made, the forms in Schedules 7 and 8;

"revenue" means any income, donations, grants and any other funds raised through activities or fundraising that are received by the voluntary organisation in the relevant financial period, net of expenses which are directly related or connected to the income, donations or grants;

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

"statute" means the statute of an organisation or the equivalent documents and, in case of a trust, the trust deed, as it may be amended from time to time;

Cap. 490. "Tribunal" means the Administrative Review Tribunal established by article 5 of the Administrative Justice Act;

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

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

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

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

Applicability of regulations. 3. (1) These regulations shall be binding on all enrolled voluntary organisations. They shall not be binding on voluntary organisations which are not enrolled but shall serve as non-binding guidelines to their administrators seeking better governance standards for all voluntary organisations.

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

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

(4) (a) In the case of voluntary organisations which are enrolled, these regulations shall prevail over any regulations establishing the form and content of annual
reports and annual accounts and methods of review which may apply in terms of the Second Schedule or in terms of any other law which may be applicable to the particular legal form of an organisation.

(b) The annual report and annual accounts prepared by an enrolled voluntary organisation in accordance with these regulations shall be deemed to be compliant with any requirements relating to annual reports and annual accounts laid down in the Second Schedule and any regulations made thereunder or under any other law which may be applicable to the particular legal form of an organisation, in such manner that an enrolled voluntary organisation shall not be required to prepare any additional annual reports and annual accounts for the purposes of the Second Schedule and any regulations made thereunder or for the purposes of any other law which may be applicable to the particular legal form of an organisation. In such cases a copy of the annual report and annual accounts certified by the Commissioner’s officers shall be transmitted by the enrolled voluntary organisation to the Registrar for Legal Persons or other registrar, if any, who shall file such copy in the relevant register.

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

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

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

(2) The annual return shall include a statement on the number of members as at the date of the annual return and the following documents as attachments to it:

(a) an organisational chart;

(b) a copy of the annual report which shall be authenticated by one administrator;

(c) a copy of the annual accounts which shall be authenticated by two administrators and shall be drawn up in accordance with the requirements laid down in Schedule 2;

(d) a statement of account relative to any event organised and/or activity performed to make public collections
which shall be drawn up in accordance with the requirements laid down in Schedule 3.

5. All voluntary organisations shall keep an updated list of members in a register of members. It shall not be required that the list of members of an organisation be submitted with the annual return but the Commissioner may request in writing such a list signed by two administrators to be submitted to him and upon such demand the administrators shall submit the said list to the Commissioner within fifteen days from when they receive the request.

6. Enrolled voluntary organisations shall draw up a statement of account relative to any event organised and/or the activity performed to make public collections in accordance with the requirements laid down in Schedule 1 and shall submit the same as an attachment to the annual return.

7. It shall be the duty of the administrators of the enrolled voluntary organisation to report to the Commissioner any changes among administrators of the enrolled voluntary organisation or any change of the representative resident in Malta of the enrolled voluntary organisation where such organisation is a foreign or international organisation, within fourteen days from the date of the affected change using the prescribed form.

8. (1) An enrolled voluntary organisation may amend or add to its Statute and any change of its officers in accordance with the statute.

(2) It shall be the duty of the administrators of any enrolled voluntary organisation, which is not registered as a legal person in terms of the Second Schedule of the Civil Code, to deliver to the Commissioner, within fourteen days after the date of the written resolution or decision, for registration the following:

(a) a copy of any written resolution or decision of the appropriate body or person of the enrolled voluntary organisation whereby the statute is amended, together with a copy of any documents amending the statute authenticated by a Notary in the case of a public deed and by one administrator in other cases, if any;

(b) a revised and updated certified copy of the statute to be authenticated by a Notary in the case of a public deed and by one administrator in other cases which shall consolidate therein all other changes made in the enrolled voluntary organisation until such date, including any changes effected to date among the administrators of the enrolled voluntary organisation or any change of the representative resident in Malta of the enrolled voluntary organisation, where such organisation is a foreign or international organisation.
(3) Where the organisation is registered as a legal person in terms of the Second Schedule of the Civil Code, the administrators shall, within the said fourteen days, file a copy of any notifications to the Public Registry with the Commissioner so as to ensure that the Commissioner is kept up to date with developments in the organisation.

(4) Any amendment or addition to the statute of an enrolled voluntary organisation referred to in sub-regulation (2) shall not take effect, unless and until it is registered as provided in sub-regulation (2) using the prescribed form.

(5) The administrators of any enrolled 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 days, notify the Commissioner of any changes in the administrators or resident representative of the organisation, as the case may be, notwithstanding the notification of the same at the Public Registry in terms of the Second Schedule of the Civil Code. If 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.

9. The accounts of an enrolled voluntary organisation shall be subject to such review procedures as are specified in Schedule 3.

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

11. The accounting thresholds for enrolled voluntary organisations may be adjusted as specified in Schedule 5.

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

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

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

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

(ii) to request the disqualification of the administrators;

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

Purpose

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

Content and form

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

Contents and Form of Annual Return

| Name of Voluntary Organisation: ............................................................... |
| for the twelve month period ending: ............................................................... |
| VO number: ............................................................... |
| Address: ............................................................... |
| Postcode: ............................................................... |
| Telephone number(s): ............................................................... |
| Fax number: ............................................................... |
| E-mail address/es: ............................................................... |
| Website: ............................................................... |
| Name of Contact Person: ............................................................... |
| Designation: ............................................................... |
| Mobile/Telephone Number: ............................................................... |

FOREIGN OR INTERNATIONAL ORGANISATIONS

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

| Name / Surname: ............................................................... |
| ID Card Number or Registration Number: ............................................................... |
| Address: ............................................................... |
| Postcode: ............................................................... |
| Telephone number(s): ............................................................... |
| Mobile number: ............................................................... |
| E-mail address/es: ............................................................... |
ORGANISATIONAL CHART

Attach as Appendix A

The organisational chart must illustrate the organisational structure of the enrolled voluntary organisation. It must contain a diagram of the different bodies making up the enrolled organisation, an internal breakdown of the functions of each body, and must indicate who the ultimate beneficial owner of the enrolled voluntary organisation is.

The chart must depict the management and administrative structure of the enrolled voluntary organisation, showing the responsibility of each administrative board and any working group/s, the relationships of the administrative board/s and any working group/s to each other, and the hierarchy of management and administration.

The organisational chart is also required to indicate who is responsible for the day to day running of the voluntary organisation.

If the enrolled organisation has any employees and/or volunteers these details must also be included in the organisational chart.

LIST OF THE CURRENT ADMINISTRATORS

Attach as Appendix B:

The current list of the administrators of the enrolled voluntary organisation

The declaration should state - Names, Surnames, Nationalities, ID Numbers (Passport number if the administrator does not have a local ID card), Residential Address and Designations (Eg: President, Secretary etc.).

STATUTE - documents amending the statute

Attach as Appendix C:

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' please attach any documents amending the statute and/or a revised and updated certified copy of the statute which shall consolidate therein all other changes made in the organisation until such date.

MEMBERSHIP

(appplies only to associations)

Number of registered members with the organisation at this annual return:

Members here refers to those members who have a right to vote at the General
Meetings of the voluntary organisation. A list of names and surnames of members complete with addresses and identity card numbers is to 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 with this annual return a signed copy of the annual report (k/a Administration Report or Activity Report) as Appendix D:

ANNUAL ACCOUNTS

Attach with this annual return a signed copy of the annual accounts of the voluntary organisation as Appendix E:

### STATEMENT OF ACCOUNT

#### FOR PUBLIC COLLECTIONS

Content and form of statement of account for public collections

**Purpose**

1. A statement of account regarding a public collection made must be prepared by an enrolled voluntary organisation to enhance transparency in the activities undertaken and in the events organised by enrolled voluntary organisations to make public collections.

**Content and form of statement of account**

2. The duly filled statement of account that an enrolled voluntary organisation shall file with the Commissioner shall contain the content and be in the form indicated hereunder.

**Statement of account**

| Name of voluntary organisation: | .......................................................... |
| VO number: | .......................................................... |
| Date of statement: | .......................................................... |

1. **Details regarding event organised or activity performed**

   - *(a)* Type of event and/or activity: ..........................................................
   - *(b)* Period during which / date when the event took place and/or the activity was performed: ..........................................................
   - *(c)* Place where event took place and/or activity was performed: ..........................................................

2. **Proceeds of Collection**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>(a)</em> As per list of collectors and respective amounts attached hereto</td>
</tr>
<tr>
<td><em>(b)</em> From other sources (indicating the sources)</td>
</tr>
<tr>
<td><em>(c)</em> Donations, as in list attached hereto</td>
</tr>
</tbody>
</table>

3. **Expenses**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>(a)</em> Printing and stationery</td>
</tr>
<tr>
<td><em>(b)</em> Postage</td>
</tr>
</tbody>
</table>
VOLUNTARY ORGANISATIONS
(ANNUAL RETURNS AND ANNUAL ACCOUNTS)

A minimum of two signatures of administrators is required:
Name of administrator: .........................................
Signature of administrator: .........................................

Name of administrator: .........................................
Signature of administrator: .........................................

Declaration of Completeness and Correctness.
I hereby confirm that the details provided, including the attached Appendices, are complete and truthful as to their contents.
Signature of administrator: .........................................
Name of administrator: .........................................
Date: ..........................................

Enclosures*: Appendix A - Organisational chart
Appendix B – List of the current administrators
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 enclosed
SCHEDULE 2
(Regulation 4)

Content and form of annual accounts

Purpose

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

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

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

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

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

   Content and form of annual accounts

2. The level of annual accounts which each enrolled voluntary organisation shall have to file with the Commissioner will depend on the amount of its annual revenue. It will depend on whether the enrolled voluntary organisation is a Category 1 enrolled voluntary organisation, a Category 2 enrolled voluntary organisation, or a Category 3 enrolled voluntary organisation.

   (a) Category 1 enrolled voluntary organisations

   Basis of accounting - Cash basis

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

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

   Name of voluntary organisation: .........................................
   VO number: .........................................
   Year ended: ..........................................

   Income
   €
   Donations received
Interest on fixed deposit accounts
Interest on savings accounts
Interest/dividends on investments
Membership fees
Proceeds from sale of fixed assets
Rents receivable
Sponsorships received
Fund Raising 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

Total income
Expenditure
Advertising
Annual registration fees
Cleaning and consumables
Conferences and training
Insurance - motor vehicle
Insurance – other
Internet
Licences
Mobile expenses
Postages
Professional fees (accountants, lawyers etc)
Rent
Repairs and maintenance – equipment
Repairs and maintenance - motor vehicle
Repairs and maintenance - office/buildings
Salaries
Stationery and printing
Subscriptions
Telephone
Travelling – Foreign
Travelling – Local
Wages
Water and Electricity
Website expenses
Expense 1
Expense 2
Other expenses

Total expenditure: .........................................
Excess of Income over Expenditure: .........................................
Excess of Expenditure over Income: .........................................

Funds movement

<table>
<thead>
<tr>
<th></th>
<th>At beginning</th>
<th>Movements for year</th>
<th>At end of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in hand/petty cash</td>
<td>€</td>
<td>€</td>
<td>€</td>
</tr>
<tr>
<td>Current accounts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Savings accounts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed Deposit accounts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Malta Government Stocks</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shares - Local</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other local investments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign investments</td>
<td>.............</td>
<td></td>
<td>.............</td>
</tr>
<tr>
<td></td>
<td>.............</td>
<td></td>
<td>.............</td>
</tr>
</tbody>
</table>

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

........................................... .........................................
Administrator Administrator

........................................... .........................................
Name of Administrator Name of Administrator

Date: ...............................

(b) Category 2 enrolled voluntary organisations
Basis of accounting - cash basis or accrual
Category 2 enrolled voluntary organisations may choose to draw up, either cash basis accounts or accrual accounts.
The choice shall be made by the enrolled voluntary organisation but this should be
clearly displayed in the accounts.

The duly filled accounts that Category 2 enrolled voluntary organisations shall file with the Commissioner are those shown in the case of Category 1 enrolled voluntary organisations in sub-paragraph (a) of paragraph (2) of Schedule 2 if they opt for cash basis accounts. These cash basis accounts shall be filed together with a balance sheet and shall also be signed by an accountant.

(c) Category 3 enrolled voluntary organisations

Basis of accounting - accrual

Category 3 enrolled voluntary organisations shall prepare their accounts on an accrual basis.

No Category 3 enrolled voluntary organisations may prepare their accounts on a cash basis unless there are proper reasons for the requirement to use the cash basis and this is approved in writing by the Commissioner.

The accounts which Category 3 enrolled voluntary organisations should submit to the Commissioner are audited accounts compiled under the International Financial Reporting Standards (IFRSs) duly audited by an auditor.

SCHEDULE 3
(Regulations 4 and 9)

Review procedures

1. The Commissioner has the right to appoint any qualified person to scrutinise or draw up a report on the accounts of any enrolled voluntary organisation when he deems fit. This shall be without any pre-notice.

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

3. The responsibility and cost of the reviews in paragraphs 1 and 2 of this Schedule shall be borne by the Commissioner.

SCHEDULE 4
(Regulations 10 and 12)

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

Period of coverage of annual return

1. (1) The annual return for enrolled voluntary organisations shall cover a calendar year from 1st January to 31st December of each year:

Provided that:

(a) if a voluntary organisation was enrolled between 1st January and 30th
September of any year, then it shall file the annual return normally (for the first year only) but covering a period of less than twelve months since its enrolment;

(b) if a voluntary organisation was enrolled between 1st October and 30th December of any year, then it shall file the annual return up to the December following the year of enrolment (for the second year only) for a period over twelve months but not exceeding fifteen months.

Date of filing of annual return

(2) The annual return and all the required documents as attachments of:

(a) Category 1 enrolled voluntary organisations shall be filed by not later than 15th March of the following year;

(b) Category 2 enrolled voluntary organisations shall be filed by not later than 30th April of the following year;

(c) Category 3 enrolled voluntary organisations shall be filed by not later than 31st August of the following year.

Financial period of annual accounts

2. The annual accounts of all enrolled voluntary organisations are to be drawn up for a financial period commencing on 1st January and ending on 31st December of each year. Those enrolled voluntary organisations which need to change the financial period shall request permission from the Commissioner to affect such change and shall provide an explanation as to why the change is necessary. The Commissioner, in such instances, shall write to the enrolled voluntary organisation concerned to indicate whether or not he approves such change and to inform the enrolled voluntary organisation of the due date of filing of the annual return with all the required documents as attachments.

SCHEDULE 5
(Regulation 11)
Accounts threshold adjustments

1. A Category 1 enrolled voluntary organisation shall automatically convert into a Category 2 enrolled voluntary organisation when the revenue of the enrolled voluntary organisation exceeds twenty thousand euro (£20,000) for three consecutive calendar years but does not exceed or is equal to two hundred thousand euro (£200,000). When this happens the enrolled voluntary organisation shall inform the Commissioner in writing within fourteen days from the day on which this comes to the enrolled voluntary organisation’s knowledge.

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

(a) a Category 1 enrolled voluntary organisation when the revenue of such enrolled voluntary organisation does not exceed twenty thousand euro (£20,000) for three consecutive calendar years. When this happens the enrolled voluntary organisation shall inform the Commissioner in writing within fourteen days from the day on which this comes to the enrolled voluntary organisation’s knowledge;

(b) a Category 3 enrolled voluntary organisation when the revenue of such
enrolled voluntary organisation exceeds two hundred thousand euro (€200,000) for three consecutive calendar years. When this happens the enrolled voluntary organisation shall inform the Commissioner in writing within fourteen days from the day on which this comes to the enrolled voluntary organisation’s knowledge.

3. A Category 3 enrolled voluntary organisations shall automatically convert into a Category 2 enrolled voluntary organisation when the revenue of the enrolled voluntary organisation does not exceed two hundred thousand euro (€200,000) for three consecutive calendar years. When this happens the enrolled voluntary organisation shall inform the Commissioner in writing within fourteen days from the day on which this comes to the enrolled voluntary organisation’s knowledge.

SCHEDULE 6
(Regulation 7)
Notification of changes among administrators of an enrolled voluntary organisation or any change of the representative resident in Malta of the enrolled voluntary organisation where such organisation is a foreign or international organisation

Date: ...................................
VO number: .....................................
Name of voluntary organisation: ..............................................................
Delivered by: ........................................
To the Commissioner for Voluntary Organisations:
.....................................................................................................
hereby gives notice in accordance with regulation 7 of the Voluntary Organisations (Annual Returns and Annual Accounts) Regulations, 2012 that:
............................................................................................................................... ..
............................................................................................................................... ..
............................................................................................................................... ..
Effective Date of Change: .............................................

........................................................
Signature of Administrator

........................................................
Name of Administrator
SCHEDULE 7
(Regulation 8)

Notification of amendments and additions made to the statute of an enrolled voluntary organisation

Date: ..........................................
VO number: .....................................
Name of voluntary organisation: ..............................................................
Delivered by: ..........................................

To the Commissioner for Voluntary Organisations:
............................................................................................................. name of enrolled voluntary organisation

hereby gives notice in accordance with regulation 8 of the Voluntary Organisations (Annual Returns and Annual Accounts) Regulations, 2012 that:
..........................................................................................................................
..........................................................................................................................
..........................................................................................................................

Effective Date of Change: ..........................................................

..........................................................
Signature of Administrator

..........................................................
Name of Administrator