



**QUESTIONNAIRE TO ASSIST IN ASSESSING RISK
NON-PROFIT ORGANISATIONS**

This questionnaire is designed to obtain information on the nature of operations, structure, activities and procedures so as to determine the characteristics of Non-profit Organisations (See Explanations attached) operating in Trinidad and Tobago. Kindly complete each question. Where the question does not apply, please indicate by responding accordingly (that is, 'N/A'). You may attach a separate sheet to provide all the relevant information for each question. Make sure to indicate which question the respective information belongs.

1 Non-Profit Organisation's (NPO) Name: _____
(See definition stated in the Addendum)
NPO's main office address or place of operation in Trinidad and Tobago:

NPO's mailing address (if different):

2 **Contact information for NPO:**

Business telephone: _____ Business fax: _____

E-mail: _____ Website: _____

3 Name and contact information of the Controller (See Explanations attached):
(Please include information for other Controllers on a separate attachment.)

Last Name: _____ First Name: _____

Phone contact: _____ Business fax: _____

Mobile #: _____ E-mail: _____

4 Does the NPO operate at more than one office/location in Trinidad & Tobago? YES NO

5 If you answered 'Yes' to question A.4, provide the name and address of each branch/location.

BRANCH/LOCATION	ADDRESS

Table 1: Additional Branches/Offices

6 Indicate using percentage, what is/are the type/s of activities performed by the NPO? (use estimates if necessary)

TYPE OF ACTIVITY	% OF ANNUAL ACTIVITIES/SERVICES	TYPE OF ACTIVITY	% OF ANNUAL ACTIVITIES/SERVICES
HOUSING		SPORTS AND RECREATION	
ENVIRONMENT		ARTS AND CULTURE	
EDUCATION		ADVOCACY	
HEALTH CARE		OTHER (Please specify)	

Please provide a brief explanation of the nature of activities/services provided.

7 Is the NPO engaged in any business activity listed in the First Schedule of the Proceeds of Crime Act, Chap 11:27 (Appendix I)? YES NO
 If "YES", please list the activity/ies and provide the names of and addresses of the businesses."

8 Does the NPO own, is associated with or affiliated to any other businesses subject to the First Schedule of the Proceeds of Crime Act, Chap 11:27 (Appendix I)? YES NO . If yes, what are the names and addresses of these entities?

9 Does the NPO have a parent body or is affiliated (See Explanation attached) with any other NPO (local or international)? YES NO . If yes, state the names, addresses, purpose and activities of these NPOs?

No	Names	Address	Purpose	Activities
1				
2				
3				

10 What is the name and address of the NPO's primary bank?

Bank Name: _____

Bank Address: _____

11 What is the name and address of the NPO's secondary bank?

Bank Name: _____

Bank Address: _____

12 What was the NPO's estimated annual income for the previous fiscal?

TT\$0 – TT\$299,999 TT\$300,000 – TT\$499,999 TT\$500,000 – TT\$1,999,999
 TT\$2,000,000 – TT\$3,999,999 TT\$4,000,000 - TT\$9,999,999 TT\$10,000,000 and over

13 What was the NPOs' annual inflow, outflows and asset size for the last three (3) years?

YEAR	ANNUAL INFLOW	ANNUAL OUTFLOW	ASSET SIZE

14 Has the NPO implemented a limit/threshold for receipt of cash or currency receipts? **YES** **NO**
 If yes, what is the approved limit/threshold? [*Currency means cash (bank notes and coins), Travellers cheques, Bearer Bonds, Money Orders and Postal Notes, Virtual Assets (Bitcoin, etc)*].

15 What percentages of last year's receipts were derived from the following methods: (Please indicate an annual estimate of the percentage of receipts received in each category in Table 3 below)?

TYPE OF RECEIPTS	% OF ANNUAL INCOME
Cash	
Cheque	
Credit Card	
Debit Card	
Wire Transfer	
Money Remittance	
Standing Orders	
Virtual Assets	
Other [Money Orders, Postal Notes, Bearer Bonds, Internet, travellers cheque (please specify)]	
In kind (e.g food items, vehicles etc.)	
Gift or Donations	

Table 3: Types of Payment

16 What is the approximate value of outflows and inflows sent to or received from organisations from foreign jurisdictions in the last fiscal? *(Please state currency)*

Outflows: _____ Inflows: _____

17 If the NPO receives donations/contributions from foreign jurisdictions, please state which organisation/s and from which country/ies they originate *(in the past two years)*.

18 If the NPO sends donations/contributions to foreign jurisdictions, please state which organisation/s and from which country/ies they originate *(in the past two years)*.

19 Indicate the number of complex, unusual large transactions valued TT\$50, 000.00 and over conducted within the past 12 months. *(TT\$50,000.00 refers to one transaction or two or more transactions of which together the total value is TT\$50, 000.00 or more)*.

20 Please indicate in the order of priority the top three (3) primary sources of income below (E.g. Government subventions, Donations, Membership dues, etc.):

No.	Source of Primary Income	% of Primary Income
1.		
2.		
3.		

21 Indicate the number of staff and/or volunteers of the NPO *(attach organisational chart if one exists)*.

STAFF: _____ VOLUNTEERS: _____

22 What is the average period of employment? (years and or months): _____

23 Briefly explain the process for recruitment?

Dated this _____ day of _____, 20____

Name of Controller: _____

Signature: _____

EXPLANATIONS

1. Definition of a Non-Profit Organisation (NPO)

The Non-Profit Organisations Act, No. 7 of 2019 (NPOA) defines an NPO as:

“a body of persons, whether incorporated or unincorporated, which—

- (a) is established primarily for the promotion of a patriotic, religious, philanthropic, charitable, educational, cultural, scientific, literary, historical, artistic, social, professional, fraternal, sporting or athletic purpose, or some other useful object and raises or disburses funds for that purpose or object;*
- (b) carries on its business without pecuniary gain to its members or officers except as reasonable compensation for services rendered; and*
- (c) restricts the use of any of its profits or other accretions to the promotion of its purpose or object.*

2. Who is considered a Controller? (Question 3)

In accordance with the NPOA, a Controller is defined as:

“a person who has the control or management of a non-profit organisation and includes—

- (a) a director of a non-profit company, where the non-profit organisation is established as a non-profit company;*
- (b) a trustee of a trust, where the non-profit organisation is established as a trust;*
- (c) a person responsible for the management or administration of an unincorporated body, where the non-profit organisation is established as an unincorporated body;*
- (d) a senior officer of the non-profit organisation; or*
- (e) a person not specified in paragraphs (a) to (d) where the non-profit organisation is controlled or managed by that person.*

The person or persons that meet the definition above and are appointed as the Controller of the NPO have certain responsibilities in accordance with the NPOA such as:

- i. Ensure that proper financial accounts and records are kept (*refer to Section 13 of the NPOA*);
- ii. Notify the Registrar General of any change in registration details
- iii. For NPOs with a gross annual income exceeding \$10,000,000, submit a copy of the audited financial accounts and records to the Registrar General when requested;
- iv. Ensure that specified records (identify of controllers, senior officers, trustees, directors etc and the financial accounts and records) are kept for a period of six years or such other period as may be prescribed.

3. What is meant by ‘affiliation with any other NPO’? (Question 9)

Affiliated NPOs includes (i) foreign branches of international NPOs operating in Trinidad and Tobago (For example, is your NPO a local representative of another NPO that operates outside of Trinidad and Tobago); or (ii) other domestic/local NPOs with which partnerships have been arranged.



LIST OF FIU SUPERVISED SECTORS

Supervised Entities are those Non-Regulated Financial Institutions and Listed Businesses which are required to register with the FIU under the **Financial Intelligence Unit Act, Chap 72:01 (as amended)**, namely:

- * Co-operative Societies
- * Building Society
- * Real Estate
- * Motor Vehicle Sales
- * Money or Value Transfer Services
- * Gaming House/Pool Betting
- * National Lotteries On-Line Betting Games
- * Jewellery
- * Private Members' Club
- * Accountant
- * Attorney-at-law
- * Art Dealer
- * Trust and Company Service Provider
- * Non-Profit Organisation¹

NON-REGULATED FINANCIAL INSTITUTIONS

TYPE OF FINANCIAL INSTITUTION	INTERPRETATION	LAWS OF TRINIDAD AND TOBAGO
Building Society	A society registered under the Building Societies Act.	Chapter 33:04
Co-operative Societies	A society registered under the Co-operative Societies Act.	Chapter 81:03
Money or Value Transfer Service Provider	A person who carries on money or value transfer services is one who provides a financial service that accepts cash, cheques, other monetary instruments or other stores of value in one location and pays a corresponding sum in cash or other form to a beneficiary in another location by means of a communication, message, transfer or through a clearing network to which the money value service belongs.	

LISTED BUSINESSES

TYPE OF BUSINESS	INTERPRETATION	LAWS OF TRINIDAD AND TOBAGO
Art Dealer	An individual or company that buys and sell works of any category or art.	
Gaming House and Pool Betting	Any such business registered under the Gambling and Betting Act.	Chapter 11:19
Jewellery	A business licensed under the Licensing of Dealers (Precious Metals and Stones) Act.	Chapter 84:06

¹ In accordance with Act No 7 of 2019, a register of non-profit organizations (NPOs) registered under Section 4 shall be established and maintained by the Registrar General. Further, Section 18B of the FIU Act does not apply to NPOs. Additionally, only NPOs with a gross annual income exceeding Five Hundred Thousand Dollars (TT\$500,000) will be supervised by the FIU.



TYPE OF BUSINESS	INTERPRETATION	LAWS OF TRINIDAD AND TOBAGO
Attorney-at-law, Accountant or other person performing the functions of an Accountant or other Independent Legal Professional	Such a person is accountable when performing the following functions on behalf of a client: <ul style="list-style-type: none"> (a) buying and selling of real estate; (b) managing of client money, securities and other assets; (c) management of banking, savings or securities accounts; (d) organisation of contributions for the creation, operation or management of companies; and (e) creation, operation or management of legal persons or arrangements, and buying or selling of business entities. 	
Motor Vehicle Sales	Any natural or legal person, firm or partnership, carrying on the business of selling or leasing new or used motor vehicles as defined under the Motor Vehicles and Road Traffic Act.	Chapter 48:50
National Lotteries On-line Betting Games	The business of lotteries operated in accordance with the National Lotteries Act.	Chapter 21:04
Non-Profit Organisations	A body of persons whether incorporated or unincorporated which: <ul style="list-style-type: none"> (a) is established primarily for the promotion of patriotic, religious, philanthropic, charitable, educational, cultural, scientific, literary, historical, artistic, social, professional, fraternal, sporting or athletic purpose or some other useful object and raises or disburses funds for that purpose or object; (b) carries on its business without pecuniary gain to its members or officers except as reasonable compensation for services rendered; and (c) restricts the use of any of its profits or other accretions to the promotion of its purpose or object. 	Act No. 7 of 2019
Private Members' Club	A members' club which is granted a certificate under section 5(4) of the Registration of Clubs Act.	Chapter 21:01
Real Estate	Any natural or legal person, partnership or firm carrying on the business of buying, selling or leasing land and any interest in land or any, buildings thereon and appurtenances thereto.	



TYPE OF BUSINESS	INTERPRETATION	LAWS OF TRINIDAD AND TOBAGO
Trust and Company Service Provider	<p>Any such person when he prepares for and when he carries out transactions for a client in relation to the following activities:</p> <ul style="list-style-type: none"> (a) acting as a formation agent of legal persons; (b) acting as (or arranging for another person to act as) a director or secretary of a company, a partner of a partnership or a similar position on relation to other legal persons; (c) providing a registered office, business address or accommodation, correspondence or administrative address for a company, a partnership or any other legal person or arrangement; (d) acting as (or arranging for another person to act as) a nominee shareholder for another person; and (e) acting as, or arranging for another person to act as a trustee of an express trust. 	

Source: Proceeds of Crime Act, Chap 11:27 as amended.