

**SAINT CHRISTOPHER AND NEVIS**

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**STATUTORY RULES AND ORDERS**

**No. 17 of 2025**

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**Non-Government Organisations (Forms) Regulations, 2025**

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In exercise of the powers conferred by section 22 of the Non-Government Organisations Act, Cap. 20.59, the Minister makes the following Regulations:

*[Published 11<sup>th</sup> December 2025, Official Gazette No. 66 of 2025]*

**1. CITATION.**

This Regulations may be cited as the Non-Government Organisations (Forms) Regulations, 2025.

**2. INTERPRETATION.**

In these Regulations “Act” means the Non-Government Organisations Act, Cap. 20.59.

**3. Forms.**

The forms set out in the Schedule shall be completed on an annual basis and submitted to the Registrar of Non-Government Organisations.

**SCHEDULE**

**COMPILATION INSTRUCTIONS**

1. In accordance with Section 15 of the Financial Services Regulatory Commission Non-Government Organisations Act, Cap 20.59., the attached forms should be completed on an annual basis and submitted to the Registrar of NGOs located at the Financial Services Regulatory Commission, St. Kitts Branch (FSRC) by September 30<sup>th</sup> in each year within four months after the end of the financial year. These forms apply to NGOs with revenue not exceeding EC\$270,000.
2. These statements should reflect the accrual basis of accounting.
3. All figures should be reported in Eastern Caribbean Dollars and entered as whole numbers.
4. All cells that have formulae within are password protected. Other cells can have data entered into them.

## STATEMENT OF FINANCIAL POSITION

NAME OF NGO  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED [DAY/MONTH/YEAR]

|  |  |   |   |   |
|--|--|---|---|---|
| <b>[NAME OF NGO]</b>                       |  |   |   |   |
| <b>STATEMENT OF FINANCIAL POSITION</b>     |  |   |   |   |
| <b>FOR THE YEAR ENDED [DAY/MONTH/YEAR]</b> |  |   |   |   |
|  |  |   |   |   |
| <b>ASSETS</b>                              |  |   | - |   |
| <b>Current Assets</b>                      |  | - |   |   |
| a. Cash at Bank and In Hand                |  |   |   |   |
| b. Accounts Receivable                     |  |   |   |   |
| c. Other Current Assets                    |  |   |   |   |
|  |  |   |   |   |
| <b>Non-Current Assets</b>                  |  | - |   |   |
| a. Investments                             |  |   |   |   |
| b. Property, Plant & Equipment             |  |   |   |   |
| c. Other Non-Current Assets                |  |   |   |   |
|  |  |   | - |   |
| <b>LIABILITIES</b>                         |  | - |   |   |
| <b>Current Liabilities</b>                 |  |   |   |   |
| a. Accounts Payable                        |  |   |   |   |
| b. Other Current Liabilities               |  |   |   |   |
|  |  |   |   |   |
| <b>Non-current Liabilities</b>             |  | - |   |   |
| a. Lease Obligations                       |  |   |   |   |
| b. Loan Obligations                        |  |   |   |   |
| c. Other Non- Current Liabilities          |  |   |   |   |
| <b>NET ASSETS</b>                          |  |   |   |   |
|  |  |   |   |   |
|  |  |   |   |   |
|  |  |   |   |   |
|  |  |   |   | - |
|  |  |   |   |   |

|  |   |
|--|---|
| We declare that these statements have been prepared from the books and records of (name of Person) and to the best of our knowledge are correct. *   |   |
| <p>.....</p> <p>Signature</p>  |   |
| <p>.....</p> <p>Name and Signature of Preparer of Statements</p>   | <p>.....</p> <p>Official Seal/Stamp</p> |
| <p>Date: .....</p>   |   |
| <p><i>* Please be advised, that in accordance with Section 8 of the Perjury Act, it is an offence punishable by a maximum fine of thirty thousand dollars or at least five years imprisonment for a person to knowingly make either</i></p> <p><i>(a) a false voluntary declaration; or</i></p> <p><i>(b) a false statement when any act requires information to be provided."</i></p> |   |

|  |  |   |   |
|--|--|---|---|
|  |  |   |   |
| <b>[NAME OF NGO]</b>                       |  |   |   |
| <b>STATEMENT OF INCOME</b>                 |  |   |   |
| <b>FOR THE YEAR ENDED [DAY/MONTH/YEAR]</b> |  |   |   |
|  |  |   |   |
|  |  |   |   |
| (Expressed in [state currency])            |  |   |   |
|  |  |   |   |
| <b>INCOME</b>                              |  |   | - |
| <b>1. Services Income</b>                  |  | - |   |
| Donations                                  |  |   |   |
| Fundraising Events                         |  |   |   |
| Grants                                     |  |   |   |
| Interest                                   |  |   |   |
| <b>2. Other Income</b>                     |  |   |   |
|  |  |   |   |
| <b>EXPENSES</b>                            |  |   |   |
| <b>1. Operating Expenses</b>               |  | - |   |
| a. Professional Fees                       |  |   |   |
| b. Training                                |  |   |   |
| c. Salaries                                |  |   |   |
| d. Accounting and Audit Fees               |  |   |   |
| e. Rent                                    |  |   |   |
| f. Marketing and Promotions                |  |   |   |
| g. Administrative/ Office Expenses         |  |   |   |
| h. Other Operating Expenses                |  |   |   |
|  |  |   |   |
| <b>2. Other Expenses</b>                   |  |   |   |
|  |  |   |   |
| <b>NET INCOME/(LOSS)</b>                   |  |   | - |
|  |  |   |   |
|  |  |   |   |

Made this 10<sup>th</sup> day of December, 2025.

TERRANCE DREW  
*Minister with responsibility for Finance*