



Guide to Section II of risk-based supervision data: trust company businesses with respect to prescribed non-profit organisations

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1 General guidance

1.1 Scope

- 1.1.1 As part of the 2025 data collection exercise, we are requesting data from persons registered to carry on trust company business (**TCBs**) with respect to the prescribed services they provide to prescribed non-profit organisations.
- 1.1.2 An affiliation leader should complete the data request on behalf of all members of its affiliation.
- 1.1.3 A non-profit organisation (**NPO**) is a prescribed NPO when it is provided with a prescribed service in the course of trust company business.
- 1.1.4 The classes of prescribed service are set out in the Schedule to the Financial Services (Financial Service Business) (Jersey) Order 2009, and the TCB prescribed services are summarised below:
 - › a person acting as, fulfilling the function of, or arranging for an employee to act as, a director, council member of a foundation or trustee, where the person is registered under the Financial Services (Jersey) Law 1998 to provide the service (Class G, Class L and Class OA)
 - › a person that is a PTC[ii] that is acting as a trustee to a trust
- 1.1.5 We are collecting data with respect to prescribed NPOs for two reasons:
 - › the data will form part of the information utilised in its risk-based supervision of trust and company service activity
 - › when added to the data held in respect of other prescribed NPOs, not administered by TCBs, a view can be formed on the size and activities of the prescribed NPO sector in Jersey

1.2 Excel workbook

- 1.2.1 The Excel workbook sent to the TCBs contains 12 spreadsheets, as follows:
 - F. Prescribed NPOs
 - A. Basic information
 - B. Structural information
 - C. Purpose and objectives
 - D. Activities
 - E. Collections and disbursements
 - F. 8(b) Country data
 - G. 13(b) Country data
 - H. 19 Country data
 - I. 20 Country data
 - J. 9(a) Currency data
 - K. 10 Governors controllers
- 1.2.2 TCBs are requested to complete all 12 spreadsheets.

1.3 Data reporting period

- 1.3.1 Data should be provided for the period 1/1/2025 to 31/12/2025.
- 1.3.2 There are some data items where the data should be provided as at the end of the reporting period (31/12/2025 or closest business day).

1.4 Data submission

- 1.4.1 TCBs are recommended to consider the data request as soon as possible. It may take some time to gather the data requested and the deadline for submission is **17:00 on 30 April 2026**.
- 1.4.2 Each TCB which provides a prescribed service to a prescribed NPO will be submitting a completed Excel workbook for this element of Section II through myJFSC.
- 1.4.3 TCBs that are required to make a submission have a designated individual who is the myJFSC data collection contact. In the vast majority of cases this is the compliance officer. Although the myJFSC data collection contact is responsible for sending the data, the TCB's board, or equivalent governing body, should still oversee the content of the submission.

1.5 Integrity checking your submission

- 1.5.1 Before submitting your data, we suggest that the integrity checks highlighted below should be completed.
- 1.5.2 The following should all add to the same total number (**F1(f)**) as the questions analyse the number of prescribed NPOs as of 31 December 2025:
 - › by prescribed service: F1(a) to (e) will auto add to F1(f)
 - › by purpose: F2(a) to (c)
 - › by fund raising and disbursing characteristics: sum of F3(a)(i) + F3(b)(i) + F3(c)(i)

2 Section F – prescribed non-profit organisations

2.1 Guidance by question

F1 Number of prescribed NPOs by class of prescribed service, as at 31 December 2025

- (a) Class G (director of a Jersey company)
- (b) Class G (director of a non-Jersey company)
- (c) Class L (trustee of an express trust)
- (d) Class OA (member of the council of a foundation)
- (e) Private trust company acting as trustee of a trust
- (f) Total number of regulated NPOs (auto generated)

- 2.1.1 Please insert, against the relevant class of TCB, the number of prescribed NPOs to which services are provided, as of 31 December 2025.
- 2.1.1 Please note that the response for question F1(e) should be **the number of NPOs to which the private trust company (PTC) provides a prescribed service** (acts as trustee). Please do not respond by inserting the number of PTCs administered unless each PTC provides a prescribed service to one NPO.
- 2.1.2 F1(f) will automatically sum the entries above and therefore does not need to be completed.
- 2.1.3 Please do not leave any of F1(a) to (e) blank. If the answer is none, enter '0'. F1(f) is an auto sum cell which will not work unless each of F1(a) to (e) contains an entry.

F2 Number of prescribed NPOs, as at 31 December 2025, the purpose of which is:

- (a) Purely philanthropic
- (b) Head of an orphan structure
- (c) Other

- 2.1.4 **Using the total in F1(f),** please analyse the prescribed NPOs into the 3 categories of:
 - (a) Purely philanthropic
 - (b) Head of an orphan structure
 - (c) Other
- 2.1.5 We do not have, and do not intend to provide, a definition of a philanthropic NPO. TCBs may have their own definition and if present, this should be used to classify their NPOs.
- 2.1.6 We consider the following may indicate that a prescribed NPO should be reported at F2(a):
 - › a private initiative for the public good often with a focus on the quality of life
 - › funds are provided by a single person or number of family members
- 2.1.7 An obvious example being the Bill and Melinda Gates Foundation.
- 2.1.8 An orphan structure refers to a company whose shares are held by the trustee of a charitable/purpose trust with non-profit beneficiaries. The company is said to be an "orphan" as it is not beneficially owned by any individual. Orphan structures may be used to ensure that:
 - › assets and liabilities of the subject company are treated as "off-balance-sheet" with respect to the sponsor of the structure
 - › the company is "bankruptcy remote" from companies in the same group as the sponsor

2.1.9 The sum of questions F2(a) to (c) should equal F1(f).

2.1.10 Please do not leave any of F2(a) to (c) blank. If the answer is none, enter '0'.

F3 Prescribed NPOs, as at 31 December 2025, that:

(a) Raise funds publicly AND apply those funds to benefit the public or a section of the public

(i) Number; (ii) Value (in GBP)

(b) Raise funds privately AND apply those funds only to benefit the public or a section of the public

(i) Number; (ii) Value (in GBP)

(c) Raise funds privately AND apply those funds primarily to benefit the public or a section of the public

(i) Number; (ii) Value (in GBP)

2.1.11 NPOs are of interest from a risk perspective due to the international evidence regarding the use of NPOs in the financing of terrorism.

2.1.12 Consequently, question **F3** is seeking a breakdown of the number of prescribed NPOs that raise funds publicly (**F3(a)**) versus those that raise funds privately (**F3(b)** and **F3(c)**).

2.1.13 Where the funds are raised privately, please consider how the funds are applied and split the number between:

- › applied **only** for the benefit of the public or a section of the public (in this context the relevant funds are those available after the payment of any fees to the TCB) (**F3(b)**)
- › applied **primarily** for the benefit of the public or a section of the public (this case would apply if some of the funds available after the payment of any fees to the TCB are applied to a private cause) (**F3(c)**)

2.1.14 Questions F3(a)(i), F3(b)(i) and F3(c)(i) should be completed by analysing the total in F1(f). Please do not leave these cells blank, please insert '0' if not applicable.

2.1.15 F3(a)(ii), F3(b)(ii) and F3(c)(ii) should be completed with the value of funds raised during 2025. If the prescribed NPOs did not raise any funds during 2025 please insert a '0'.

3 Section A. basic information

3.1 Question 1: Full name of NPO

3.1.1 In column A is the name of each prescribed NPO that our records show the TCB administers. The data relating to that NPO should be recorded across that row for each spreadsheet question.

3.2 Question 2

2(a) Is the NPO a registered charity with the Jersey Charity Commissioner?

2(b) If yes, provide the Jersey Charity number

3.2.1 Responses to 2(a) will be either 'yes' or 'no' using the drop option in each cell.

3.2.2 Where the response is 'yes', the Jersey Charity number¹ should be added in response to 2(b). This is a numeric field.

3.3 Question 3

3(a) Registered Address

3(b) Post code

3.3.1 This should be the registered address. If not available or applicable then the main point of contact address.

3.4 Question 4

4 Confirm the entity is a Prescribed NPO?

3.4.1 The definition of a prescribed NPO can be found in Article 1 of the Non-Profit Organisations (Prescribed NPOs - Additional Obligations) (Jersey) Order 2022 (the Prescribed NPO Order). The Prescribed NPO Order sets out the definition as follows:

"...a prescribed NPO is an NPO that, during the preceding 12 months, has – raised funds exceeding £1,000 from outside Jersey, Guernsey, the Isle of Man, England and Wales and Scotland; or disbursed funds exceeding £1,000 outside those jurisdictions."

3.4.2 The workbook lists the names of the NPOs that we understand to be prescribed NPOs to which the TCB provides prescribed services.

3.4.3 If the NPO listed was a prescribed NPO as at 31 December 2025, answer 'yes'.

3.4.4 If the NPO ceased to be a prescribed NPO as at 31 December 2025, please answer 'no'.

3.5 Question 5

5 What country was the NPO established in?

3.5.1 This is a free text box response.

3.6 Question 6

What is the NPO's connection to Jersey? (select all that apply)

6(a) Registered in Jersey

6(b) Administered in Jersey

6(c) Other

6(d) If other, is selected at 6(c), provide further information.

3.6.1 Mark an 'X' using the drop-down box in response to all that apply.

4 Section B. structural information

4.1 Overview

¹[Public Register · Charities Register \(charitycommissioner.je\)](https://charitycommissioner.je)

4.1.1 This section is designed to capture information about the legal structure of the NPO and whether it is directly connected to any individuals or persons based outside Jersey.

4.2 Question 7

7(a) NPO Type7(b) If “other” (please describe below)

4.2.1 A drop down list of different types of legal persons and arrangements is provided for selection. Please select the option that applies to the NPO.

4.2.2 Where the drop-down list does not provide the most appropriate type of legal structure applicable to the NPO, please provide further details in response to 7(b). This is a free text box.

4.3 Question 8

8(a) Does the NPO have any bank accounts?

8(b) If yes, what countries are the bank accounts located?

8(c) What are the names of the banking institutions?

4.3.1 Responses to 8(a) will be either ‘yes’ or ‘no’ using the drop-down option in each cell.

4.3.2 Where the response is ‘yes’, the countries in which the bank accounts are located should be declared by marking an ‘X’ under the appropriate country (select all countries as applicable) using spreadsheet tab “F.8(b) Country Data”.

4.3.3 The names of each banking institution where the bank accounts are held should be recorded in response to 8(c). This is a free text box and only one cell should be used per NPO. Please separate the names of each banking institution using a comma.

4.4 Question 9

9(a) What currency does the NPO operate in?

4.4.1 Responses to 9(a) should be declared by marking an ‘X’ under the appropriate currency (select all currencies as applicable) using spreadsheet tab “J.9(b) Currency Data”.

4.5 Question 10

10 Provide the names of the Governors and/or Controllers of the NPO

4.5.1 Responses to 10 should be provided using spreadsheet tab K. 10 Governors Controllers.

4.5.2 Please include those persons who have the appointed responsibility for overseeing the NPO. For instance, the Board of Directors, Board of Trustees, Foundation Council Members, Governors etc.

4.5.3 The name of each individual should be added in a separate cell per column.

4.5.4 Please include full names, if known, and any aliases.

5 Section C. purpose and objectives

5.1 Question 11

11 Purpose of the NPO

5.1.1 Mark an 'X' under either charitable, religious, cultural, educational, social or fraternal. More than one option may be selected.

5.2 Question 12

12 Objectives of the NPO

5.2.1 Mark an 'X' under all of the objectives that are applicable to the NPO as set out in columns J-Y. More than one option may be selected.

6 Section D. activities

6.1 Overview

6.1.1 This section is designed to provide us with an overview of the activities of the NPO.

6.2 Question 13

13(a) Does the NPO work in partnership with non-governmental organisations (NGOs), OR any other partner, in another country to help them run projects, provide money or assets (goods and services)?

13(b) If yes - in which countries are the NGO/partners (e.g. contractors and sub-grantees) operating in?

6.2.1 Responses to 13(a) will be either 'yes' or 'no' using the drop-down option in each cell.

6.2.2 Where a 'yes' response is provided, please select the countries that the non-governmental organisation/partners operate in using spreadsheet tab 'G.13(b) Country Data'.

6.3 Question 14

14(a) Does the NPO have a social media/online presence? E.g. Website, Facebook, Instagram, X etc.

14(b) Provide links/details of any social media or website used to promote the NPO

6.3.1 Responses to 14(a) will be either 'yes' or 'no' using the drop-down option in each cell.

6.3.2 Where the answer to 14(a) is 'no', 14(b) can be left blank.

6.4 Question 15

15 Briefly describe the activities of the NPO and who benefits from its work.

6.4.1 This is a free text box response.

6.5 Question 16

16 Who ultimately receives funds from the NPO?

6.5.1 This is a free text box response.

6.5.2 Please confirm who the ultimate beneficiary of the funding is, e.g. in cases where funds are sent to a third party, please confirm who ultimately received the benefit of these funds.

7 Section E. collections and disbursements

7.1 Overview

7.1.1 This section is designed to provide us with an overview of the location of the individuals or organisations that the NPO either receives donations from or provides benefits to.

7.2 Question 17

17 How is the NPO funded?

7.2.1 Mark an 'X' under all options that apply.

7.2.2 If 'other' is selected in response to 17(h), please provide further information in response to 17(i).

7.3 Question 18

18(a) Does the NPO receive any donations in the form of goods and services i.e. not cash?

18(b) If yes, please briefly describe the type of goods and services donated.

7.3.1 Responses to 18(a) will be either 'yes' or 'no' using the drop-down option in each cell.

7.3.2 Where a 'yes' response is provided, please provide further information in response to 18(b).

7.4 Question 19

19 Provide details of all countries in which the NPO raised funds/received benefits in 2025

7.4.1 Responses to 19 should be provided using spreadsheet tab "I. 19 Country Data".

7.5 Question 20

20 Provide details of all countries in which the NPO disbursed funds/provided benefits in 2025

7.5.1 Responses to 10 should be provided using spreadsheet tab "J. 20 Country Data".

7.6 Question 21

21 What payment methods does the NPO use outside of Jersey?

7.6.1 Mark an 'X' under all options that apply.

7.6.2 The options available are:

- › 21(a) Cash – The use of physical cash of any currency to receive donations/make disbursals
- › 21(b) Hawala – refers to a traditional system of transferring money without money movement. It is done with the help of a brokering third party. For instance, Person A in country A gives money to a third party (Person B) also in country A. Upon confirmation by Person B, another third party (Person C) in

the destination country completes the transaction by sending money directly to the ultimate recipient in country B.

- › 21(c) Money mobile - Mobile money is an electronic wallet service. This is available in many countries and allows users to store, send, and receive money using their mobile phone.
- › 21(d) Money remitter - A money transmitter is an entity that facilitates funds transfers, often between international borders.
- › 21(e) Preloaded cards – a card that has money added to it electronically that can be used to make purchases/send funds. This does not include a debit/credit card (which would fall under bank transfer).
- › 21(f) Virtual assets - any digital representation of value that can be digitally traded, transferred, or used for payment.
- › 21(g) Bank transfer – Payment via a traditional banking service (bank to bank).
- › 21(h) Other – Please provide further information in the answer box provided.

Glossary

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| disbursing/disbursed | <p>A disbursement is a transfer of money to a beneficiary to fulfil the objects of the organisation. Disbursing does not include the disbursement of funds paid to the non-profit organisation (NPO) by persons to become or remain members of the NPO if those funds are applied in a way that only benefits members of the NPO.</p> <p>A disbursement also does not include a payment for goods and services. A payment is when you send funds for a specific agreed value for goods or services.</p> |
| non-profit organisation (NPO) | <p>Non-profit organisation is defined in Article 1 of the NPO Law:</p> <p>“</p> <ol style="list-style-type: none"> 1. An organization is a non-profit organization for the purposes of this Law if – <ol style="list-style-type: none"> a. it is established solely or primarily for charitable, religious, cultural, educational, social, or fraternal purposes with the intention of benefiting the public or a section of the public; and b. it raises or disburses funds in pursuance of those purposes. 2. In paragraph (1) “organization” means a body of persons (whether incorporated or unincorporated), any legal entity and any equivalent or similar structure or arrangement and for the purpose of this Law the expression “organization” also includes persons acting as trustees of a trust.” |
| NPO Law | Non-Profit Organizations (Jersey) Law 2008 |
| prescribed non-profit organisation (Prescribed NPO) | <p>The definition of a prescribed NPO can be found in Article 1 of the prescribed NPO Order. The Prescribed NPO Order sets out the definition as follows:</p> <p>“...a prescribed NPO is an NPO that, during the preceding 12 months, has – raised funds exceeding £1,000 from outside Jersey, Guernsey, the Isle of Man, England and Wales and Scotland; or disbursed funds exceeding £1,000 outside those jurisdictions.”</p> |

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|----------------------|--|
| Prescribed NPO Order | Non-Profit Organisations (Prescribed NPOs - Additional Obligations) (Jersey) Order 2022 |
| raising/raised | Raising funds includes money obtained by the NPO through donations and fundraising, but does not include income earned on the funds of the NPO or amounts paid to the NPO by persons to become or remain members of the NPO. |