

**Registry of Associations**

**Guidance for Office Holders of Associations**

**The Registry of Associations**

**Aims and Objectives**

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| .​ | To register associations, trade unions and their respective rules to enable these organizations to have a legal status.**​​** |
| .​ | To ensure that these organizations operate within their respective legal framework.​​ |

**Services provided and Activities**

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| . ​ | Registration of associations, trade unions and of their rules;​ |
| .​ | Registration of amendments of the rules of registered associations and trade unions;​ |
| .​ | Keeping of:· Register of Associations· Register of Trade Unions​ |
| .​ | Provision on request by associations and trade unions for copies of rules and returns accounts, committee members etc ;​ |
| .​ | Handling of complaints made by members of registered associations and trade unions against their organisations;​ |
| .​ | Inspection of books, accounts and records of associations, trade unions;​ |
| .​ | Publication of returns of trade unions registered on Permanent Register of trade unions;​ |
| .​ | Delivery of talks/training sessions on request.**Definition of an Association**Section 2 of Registration of Associations Act.An association1. means an organisation made up of not less than 7 persons having a formal structure with a common purpose, other than that of pecuniary gain to its members;
2. does not include a political party.
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**Introduction**

Associations are in an integral part of the fabric of society in Mauritius. Across our nations, our people and communities come together to improve their lives and the lives of those around them through associations.

We in the Registry of Associations are proud to support our associations in their good work. This guidance has been produced to help associations to understand their duties and obligations under the law. These laws are important. They help associations to flourish, to show the people of Mauritius that they are effective in their work, and to protect the organisation against mismanagement or misdemeanours.

The guidance explains the duties of office holders in relation to their oversight of an Association. These office holders are the President, Secretary and Treasurer, as well as the Vice President, Assistant Secretary and Assistant Treasurer. Some of those duties are set out in the Registration of Associations Act 1978 (Act 35/1978), and this is the law that is referred to in this guidance. All office holders in your association should read this guidance so that they are aware of their duties, and newly appointed office holders should be provided with a copy.

Office holders should also read our other guidance, in particular ‘*Being Resilient:* *A guide for NPOs on Terrorist Financing – what you need to know, and what you need to do’.*

The law and the Registry of Associations are here to protect associations and to support you, the officer holders, in your work. If you are unsure about your duties, you can contact the Registry of Associations for further advice:

Registry of Associations

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**Duties of Office Holders in the Law**

The officer holders of an association are the President, Vice-President, Secretary, Assistant Secretary, Treasurer and Assistant Treasurer. The Law on Registration of Associations establishes certain rules and duties for office holders. The general duties are as follows:

***“25A. Duties of Officers***

*(1) Every officer, other than the auditor, of a registered association shall –*

*(a) ensure that the association complies with this Act and any other enactment;*

*(b) perform his functions with the degree of care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances;*

*(c) act in the best interests of the association;*

*(d) exercise loyalty to the association;*

*(e) avoid any actual or potential conflict between his personal or business interests and the interests of the association; and*

*(f) disclose, in writing to the association, any direct or indirect potential personal or business interest that might be adverse to the interests of the association as soon as he becomes aware of such interest.*

*(2) No officer shall, during and after his relationship with a registered association, disclose directly or indirectly to any person any information received in confidentiality during the performance of his duties or exercise of his functions”*

Certain individuals may not be an officer holder:

***“25. Officers***

*(1) No person shall be qualified to become an officer or, having been so appointed or elected, shall act as such where —*

*(a) he is an undischarged bankrupt; or*

*(b) he has, within the 3 preceding years, been convicted of any offence involving fraud or dishonesty.*

*(2) In the case of a large association, no person shall be qualified to be —*

*(a) an officer, other than the auditor —*

*(i) unless he has been a member for more than 6 months; or*

*(ii) where the association has been registered for less than 6 months, he has been a member since the date of the registration of the association;*

*(b) a president, treasurer or secretary, unless he can read and write English or French;*

*(c) an auditor, unless he has such qualifications as may be prescribed."*

**Finances, Records and Controls**

**General Obligations on all office holders**

Section 14B of the Law on Registration of Associations states that every registered association must keep records for at least five years which detail:

*“(a) the source and destination of funds received, and disposed of, by the association;*

*(b) transactions, both domestic and international, that shall be sufficient to verify whether those funds have been received and spent in a manner consistent with the objects of the association;*

*(c) the identity of the person who controls or directs the activities of the association, including the members of its managing committee;*

*(d) its beneficiaries and associates.”*

Section 14C requires a registered association to have ‘*appropriate controls’*, stating that it shall:

*“(a) have appropriate controls in place to ensure that all funds shall be fully accounted for and shall be spent in a manner that is consistent with the objects of the association; and*

*(b) take reasonable measures to –*

*(i) confirm the identity, credentials and good standing of its beneficiaries and associates;*

*(ii) confirm that its beneficiaries and associates are not involved with or using the funds of the association to support terrorists or terrorist organisations; and*

*(iii) document the identity of its significant donors and respect donor confidentiality.”*

Section 21 requires the committee to ensure there the statement of receipts and payment prepared by the treasurer (see below) is:

*“(a) …audited by the auditor before submitting it to the annual general meeting;*

*(b) (i) once a year not later than 2 months after the accounting date; and*

*(ii) at such other times as may be required by the rules, cause the accounts of the association to be audited by the auditor.*

*(2) The committee shall, upon written request by the auditor, submit the accounts of the association for audit.”*

Section 22 requires the committee to hold an Annual General Meeting (AGM)…

*“(1)… not later than 3 months after its accounting date, hold an annual general meeting…*

*(2) The committee of every registered association shall submit for the approval of its members at the annual general meeting of the association –*

*(a) the statement prepared under section 20 (2); and*

*(b) in the case of a large association, an estimate of the expenditure of the association, in the accounting period ending on the next accounting date.*

*(4) Every association shall, for a period of 12 months beginning not later than one week before the annual general meeting, cause a copy of every document required to be submitted to the meeting under subsection (2) to be prominently displayed, and made available for inspection by a member, at every place of business maintained by the association.”*

Section 24 of the Law requires associations to retain -

*“(1)…an up to date register of its members;*

*(2)(a)… for a period of not less than 5 years after the last date to which they relate*

*(i) all books, statements of account and auditors’ reports;*

*(ii) all registers of members, and all records of money paid by members to the association;*

*(b) for a period of not less than 5 years after their date of origin, all minutes of meetings, vouchers, receipts, correspondence and other documents relating to the affairs of the association.*

Under 24(2), they must ensure that -

*“all the books and documents of the association and the register of its members are available for inspection by the Registrar or by a member at its office...”*

**Obligations on the Treasurer**

Section 20 sets out the duties of the treasurer or other officer “*responsible for keeping any account of a registered association or for the collection, receipt, disbursement, custody or control of the money”* to keep records of all money received and paid, and render a true account:

*“(a) at least once a year on the accounting date;*

*(b) on his resignation;*

*(c) on vacation of his office; or*

*(d) where required so to do by the rules of the association or this Act…”*

The treasurer must also*:*

*“20(2) at least once a year, not later than one month after the accounting date, prepare and submit to the committee a statement of all receipts and payments of the association in respect of the accounting period and of the assets and liabilities of the association existing on the accounting date.”*

and…

*“22(3)…shall, on the application of a member, deliver to him a copy of the statement of estimate required to be submitted for the approval of the members under subsection 22(2).”*

**Obligations on the Secretary**

Under s.23 of the Law on Registration of Associations, the Secretary shall:

*(1) not later than 3 months after the accounting date in every year, forward to the Registrar a return, in such form and manner as the Registrar may determine, and such return being duly filled in, containing —*

*(a) a certified copy of the statement required to be submitted to the annual general meeting under section 22, together with a declaration specifying whether the statement has been approved by the meeting;*

*(b) a statement of the names and postal addresses of the officers of the association;*

*(c) a return of the membership of the association as on 31 December of the preceding year; and*

*(d) where the association has amended its rules during the accounting period, a copy of the rules of the association as amended.*

The Secretary shall also:

*“(2)… within 14 days of any change among the officers of a registered association, give written notice of the change to the Registrar.”*

**Obligations on the Auditor**

Under s. 21A. of the Registration of Associations Act

(1) Every auditor of an association shall –

(a) as soon as practicable but not later than 15 working days from the date on which he becomes aware of a transaction which he has reason to believe may be a suspicious transaction, make a report of such transaction to the FIU;

(b) comply with such guidelines as the FIU may issue.

*(2) In this section –*

*“suspicious transaction” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act.*

**Model Duties for Officer Holders**

In addition to the legal requirements set out above, model guidance on duties for Presidents, Secretaries and Treasurers have been developed.

**Model duties of the President**

1. The President shall –
	1. preside over all meetings of the Association;
	2. at the Annual General Meeting, submit a report on the working of the Association for the preceding accounting period, together with a statement of accounts drawn up and signed by the Treasurer and certified by the Auditor(s).

2. In the absence of the President, the Vice-President shall preside over any meeting.

3. In the absence of the President and the Vice-President at a meeting, any committee member chosen from among and by the committee members present at a meeting shall preside over the meeting.

4. In case of equality of votes, the presiding member shall have a casting vote.

5. The Vice-President shall, in the absence of the President, exercise the same powers and rights, and assume the same responsibilities as those of the President.

**Model duties of the Secretary**

1. The Secretary shall -
	1. convene all meetings of the Managing Committee, general meetings and any other meetings of the Association;
	2. draw up the minutes of proceedings of meetings which shall, after confirmation at the first ensuing Managing Committee or general meeting, as the case may be, be countersigned by the President;
	3. have the custody of the records of the Association;
	4. keep a ‘Register of Members’ in which shall be recorded, in respect of each member
		1. the surname and other names;
		2. the address;
		3. the date of admission;
		4. the date of birth;
		5. such other particulars as the Managing Committee may require.
2. The Secretary shall, not later than three months after the accounting date in every year, forward to the Registrar of Associations a return containing –
	1. a certified copy of the statement of the Association required to be submitted to the Annual General Meeting under section 22 of the Registration of Associations Act, together with a declaration specifying whether the statement has been approved by the meeting;
	2. a statement of the names and postal addresses of the officers of the Association;
	3. a return of the membership of the Association as on the 31st December of the preceding year; and
	4. where the Association has amended its rules during the accounting period, a copy of the rules of the Association as amended.
3. The Secretary shall, within fourteen days give written notice of the change to the Registrar of Associations following any change –
	1. among the Managing Committee members;
	2. in/among the Auditor(s);
	3. in the address of the office of the Association.
4. The Assistant Secretary shall, generally, assist the Secretary in his duties but in case of absence of the Secretary, he shall replace the Secretary and exercise the same powers and rights, and assume the same responsibilities as those of the Secretary.

**Model duties of the Treasurer**

1. The Treasurer shall –
	1. have the custody of all the accounting books and records of the Association;
	2. receive all sums of money due or accruing to the Association and deliver receipts thereof;
	3. within the least possible delay, pay into one or more of the local banks, chosen by the Managing Committee, the money received by him;
	4. be allowed to keep in his possession a sum not exceeding one thousand rupees (Rs1000), as cash in hand for petty expenses;
	5. lay before the Managing Committee at its monthly/quarterly meeting:
		1. a statement showing the financial transactions of the last month/quarter;
		2. a list of all members who are in arrears with their subscriptions for three months or more;
	6. keep a ‘Register of Members’ as prescribed by law;
	7. prepare the statement of accounts;
	8. effect all payments exceeding one hundred rupees by cheque;
	9. produce his books and related documents for examination whenever required by the President or by the Auditor;
	10. in conjunction with the President, sign all cheques, deeds and other documents of the Association;
	11. keep a ‘Record of Revenue’ in the form prescribed by law and a cashbook showing its receipts and payments;
	12. once a year, not later than one month after the accounting date, prepare and submit to the Managing Committee;
		1. a statement of the receipts and payments for the last accounting period; and
		2. a statement of the assets and liabilities of the Association existing on the accounting date;
	13. on his resignation or on vacation of his office, or whenever required so to do by the rules of the Association or the Registration of Associations Act, render to the Association a true account of money received and paid by him since his appointment or since he last rendered an account, whichever occurs later.
2. The Assistant Treasurer shall, generally, assist the Treasurer in his duties but in case of absence of the Treasurer, he shall replace the Treasurer and exercise the same powers and rights, and assume the same responsibilities as those of the Treasurer.

**Model duties of the Auditor**

1. The Auditor(s) shall -
	1. make a thorough examination of all the books and documents in the custody of the Treasurer at least once yearly and shall forthwith report to the Managing Committee through the President any error or omission detected in the course of the examination;
	2. verify and certify all statements of accounts prior to their being submitted to the Annual General Meeting;
	3. draw an inventory of all the belongings of the Association, in conjunction with the Treasurer, at least once yearly.