SOWETO BUSINESS DIRECTORY

NPO in plain English

Good work. Clear records. Still room for a laugh.



The work is the reward.

A notebook companion for ordinary people doing useful things together.

Stories, plain words and tools you can use

Illustrated read-through | 26 October 2026

Start here

The government booklet may have the answer. This companion helps make the words usable: a familiar story, a plain-English explanation and a tool you can copy.

1. NPO does not mean no money 3

2. The loudest voice is not the constitution 6

3. The receipt is not a pocket decoration 10

4. The year ended. The paperwork did not. 14

5. New committee. Old records? 18

6. The file must not resign with the secretary 22

7. A form is not a plan 26

8. The book cannot attend the meeting for you 29

Tools inside

Meeting minutes; money-movement sheet; reporting planner; change tracker; file index and handover; registration-readiness check; action line. Each has an invented worked example or demonstration.

Copy/print working aids, not interactive PDF fields or official submissions. No single sheet replaces your founding document, proper accounting or legal requirements. Names, dialogue and examples are fictional.

Cover: a fictional community meal with a stylised Orlando Towers nod.

LESSON 1 | The organisation and its money

NPO doesn't mean no money



At the community kitchen, the committee has a new NPO certificate. The kettle has an old problem: no electricity.

"We are nonprofit now," says Themba. "So where must money come from?"

Naledi puts the electricity bill next to the certificate. "Ask this one. It has not heard the news."

Fictional scene and made-up names.

A good cause still gets an electricity bill

Food, rent and real work still cost money. Nonprofit does not mean the organisation must run on fresh air.

Nonprofit is about what the organisation exists for and what happens to its money. The NPO Act describes an organisation set up for a public purpose whose income and property are not distributed to members or office-bearers, except reasonable compensation for services rendered.[1]

Plain English: the money serves the purpose. It is not a profit-sharing pot for the people running it. Paying for real work is different from sharing out money because you are a member.

Can money come in?

Yes. Nonprofit does not mean no income. Fees, donations or other income must be handled according to the organisation's purpose, founding document and applicable rules. An NPC may carry on business consistent with or supporting its stated objects. [1,2] Don't confuse "money came in" with "money is ours to divide".

What about money left over?

A surplus is not automatically a problem. Keeping resources for the organisation's work is different from dividing them as personal profit. Think repairs, kitchen supplies or the next month's expenses, if allowed by the organisation's rules. A grant may also limit what its money can be used for.

The lesson in one line: Nonprofit does not mean nobody gets paid. It means the organisation's money must serve its purpose, not become a private profit-sharing pot.

First sort the labels

Three things that keep getting mixed up

1. Legal form: how the organisation is set up. The original guide explains voluntary associations, nonprofit trusts and nonprofit companies. These have different rules. This lesson does not choose one for you. [1]

2. Registered NPO status: registration of the organisation with DSD under the NPO Act. It is not the same thing as incorporating an NPC with CIPC. An organisation can be an NPC and also a registered NPO. [1,2]

3. ECD registration: the separate programme/facility process through provincial education. An NPO certificate does not replace it. Municipal health and zoning are separate processes too. [3]

The certificate is not an all-access pass

An NPO number does not automatically give a new creche site approval or guarantee funding. First identify which organisation, which programme and which premises the paperwork concerns.

Sho't left: do this first

Take out the founding document and certificates you already have. Make a simple list: **what is this document called, who issued it, and does it identify the organisation, programme or premises?** Don't put children's records, ID numbers or private documents into an open group. First sort the papers, rather than collecting more forms.

Sources

Starting material: Ricardo Wyngaard Attorneys, A Basic Guide to the NPO Act, copyright 2013, with 2011 annexures. This is a fresh explanation, not a copy or replacement. Old forms, contacts and deadlines are not reproduced as current instructions.

1. NPO Act, definition s1 and registration ss12-13. Amended text updated to 1 April 2023, linked from the government Act page. Read source

Government Act page Read source

2. CIPC NPC guidance. Companies Act Schedule 1 permits business consistent with/ancillary to objects. Read source

3. DBE FAQ, p3: NPO, ECD and municipal processes are separate. Read source

Checked 26 October 2026. General learning, not an assessment of a specific centre's documents or legal/tax advice.

SECTION 2 | The rules and the record

The loudest voice is not the constitution



At the community kitchen, Themba announces: "We need another stove. I have decided."

Naledi looks up from the shopping list. "You have decided, or the committee has decided?"

"Same WhatsApp group," says Themba. "Surely it counts?"

She opens the constitution. "Before we buy a stove, let us find out who is allowed to turn the knob."

Fictional scene and made-up names.

First the rules. Then the decision.

The constitution is the organisation's rulebook. Depending on its legal form, its founding document may be a constitution, trust deed or Memorandum of Incorporation (MOI). Read the right document for your organisation, together with the law that applies to that legal form.

For NPO registration, section 12(2) requires rules on governance, meetings, the quorum, minutes and decision-making, unless the law establishing the organisation already provides for those matters.[1]

Quorum means the minimum attendance required for a meeting to do its business. Do not copy another organisation's number. Check your own rules for who counts, how many must attend and how a decision is made.

WhatsApp is a tool, not a shortcut around the rules

Being in one group does not by itself make a decision valid. Check who has authority, meeting notice requirements, attendance and voting rules. If you use an online meeting or written decision, check that your rules and the applicable law allow that method.

Minutes: what we decided, not every joke we told

Keep a clear record of the meeting: who attended, whether the quorum was met, the decision, how it was reached, and who must do what by when. Note declared conflicts and how they were handled under your rules. These are practical prompts, not a replacement for the organisation's requirements.

The lesson in one line: A loud voice is not authority. Follow the rules, make the decision properly, then keep the record.

Your tool: meeting minutes

Copy or print this sheet. Add pages as needed. Use it with your organisation's founding document, not instead of it. This is a working aid, not an official DSD form.

Meeting details	Fill in
Organisation / meeting type	_____
Date, start time and place / online method	_____
Chairperson / minute-taker	_____
Present / apologies	_____ _____
Relevant rule / notice requirements checked	_____
Quorum required / attendance counted / met?	_____
Conflicts declared and how handled	_____

Record each agenda item separately

Item / discussion in brief	_____
Exact decision and how reached (votes, agreement or other permitted method)	_____ _____
Person responsible / due date	_____
Supporting document or spending limit, if relevant	_____

Closing time: _____ Next meeting, if agreed: _____

Checked / approved under the organisation's rules: _____
Date: _____ Required signature(s): _____

Store the minutes safely. Do not put signatures, personal addresses or other private records into an open group.

What a filled-in record looks like

FICTIONAL EXAMPLE | Community Kitchen Example | Not a registered NPO identity

These invented rules and figures teach the recording method. They are not legal thresholds, prices or instructions for your organisation. This example does not authorise a purchase.

Meeting details	Fictional entry
Meeting / date / place	Committee meeting, 26 October 2026, 10:00, kitchen office
Chair / minute-taker	Naledi / Themba
Attendance	Naledi, Themba and Lerato present. Sipho sent apologies.
Rules checked	For this fictional example only: notice was sent as required; three of four committee members form a quorum; decisions need a majority of those present.
Quorum / conflicts	Three present: quorum met under the invented rule. No conflicts declared for this item.

Agenda item	Stove replacement
Discussion	The current stove needs assessment. Obtain repair and replacement quotes before choosing.
Decision / method	All three voted to ask for two written quotes. No purchase approved at this meeting.
Action / due date	Themba to collect two quotes and share them with the committee by 30 October 2026.
Closing / approval	Closed 10:30. Example record approved under the fictional rules; real signatures omitted.

Notice the difference: "We talked about the stove" is not an action record. "Themba will collect two quotes by 30 October; no purchase approved" tells everyone what happens next.

Sho't left: try it with your own rules

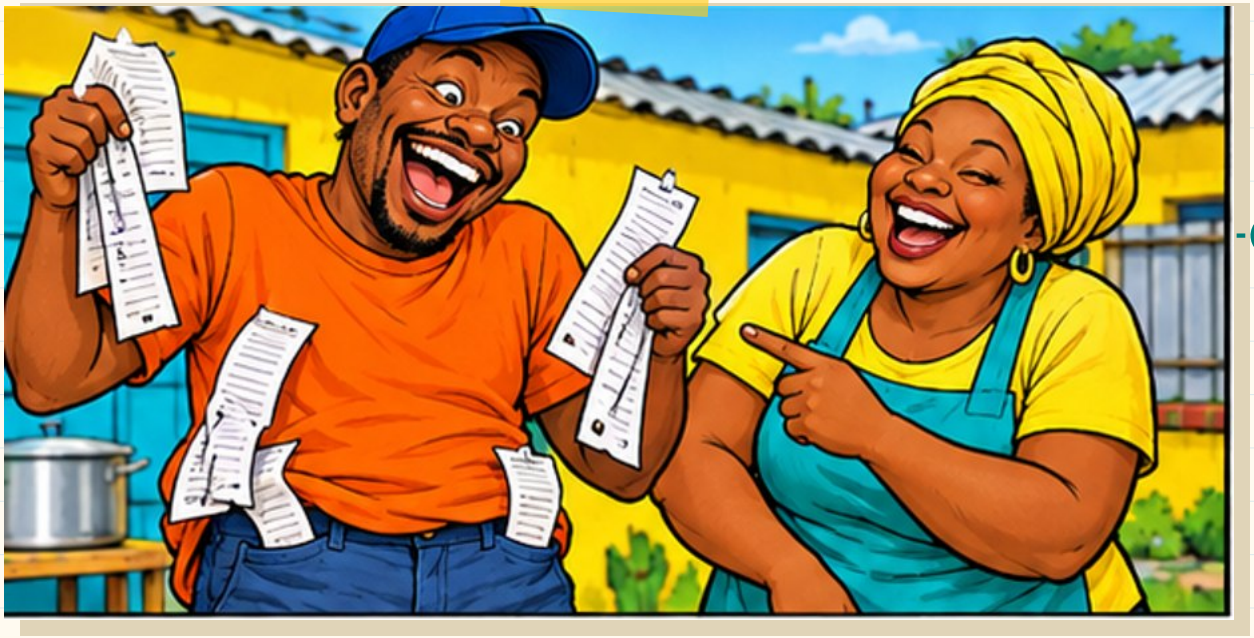
Find the clauses on meetings, quorum and decisions. Fill in the blank sheet at your next properly convened meeting. If the clauses are missing or unclear, get help checking the founding document before treating a vote as valid.

Sources

Original learning resource: Ricardo Wyngaard Attorneys, A Basic Guide to the NPO Act (2013), registration/founding-document discussion. Current check, 26 October 2026: NPO Act section 12(2)(h)-(j), governance, meeting rules, quorum, minutes and decisions. Read amended Act. Government Act page. Tools and fictional entries are teaching aids, not official forms or legal advice.

SECTION 3 | Money records

The receipt is not a pocket decoration



Themba returns to the community kitchen with groceries and a very confident face.

"How much did we spend?" asks Naledi.

"About two hundred. The receipt is somewhere safe."

He checks one pocket, then another. Out comes a shopping list, a sweet wrapper and last week's taxi slip.

"Your pockets have more departments than the committee," says Naledi. "Let us give the receipts their own home."

Fictional scene and made-up names.

Four words without the headache

Term	Plain English / kitchen example
Income	Money the organisation earns or receives as income, such as a donation for its work.
Expenditure	Costs of doing the work, such as groceries or electricity.
Assets	Resources the organisation owns or controls, such as cash or a stove.
Liabilities	Amounts the organisation owes, such as an unpaid supplier bill.

For registered NPOs, section 17(1) requires accounting records of all four, to generally accepted accounting practice.[1] A money-in/money-out sheet is a useful starting habit. It is not the whole accounting system.

Write it down while the receipt is still alive

Record the date, what happened, the amount and the supporting reference. Give each receipt or other proof a matching reference. Keep the paper safely or a clear, backed-up copy. Check your record against the actual cash and bank records.

Money moving is not always income or an expense. Moving money from the bank to the cash box is a transfer, not new income. A loan brings in cash but also creates an amount owed. An unpaid bill may matter even before cash leaves. Ask an accounting officer or suitable bookkeeper how to record these correctly.

The lesson in one line: Memory is not a money record. Keep the entry and the proof together.

Your tool: money movement sheet

One sheet for one cash box or bank account. Copy or print it, or recreate the columns on your phone. Add rows as needed. A starter working aid, not an official form or a complete income-and-expenditure statement.

Organisation: _____ Period: _____
Cash box / account label: _____ Prepared by: _____
Opening balance and date: _____

Date	What happened / who	Proof ref.	In R	Out R	Balance R
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Running balance: previous balance + money in - money out. Mark transfers clearly in the description so they are not counted again as income or expenditure when records are combined.

Close the loop

Closing balance on sheet: R_____
Actual cash counted / bank balance checked: R_____
Difference: R_____
Reason and action if different: _____
Checked by / date: _____

For a bank account, explain timing differences such as pending payments in a bank reconciliation. Do not change entries merely to force the totals to match.

Keep alongside this sheet: the linked proof; a record of assets such as equipment; and a record of amounts owed. Follow your founding document, funding conditions and applicable accounting rules. Do not put account numbers, donor details or receipt photos with private information into an open group.

A filled-in example

FICTIONAL EXAMPLE | Community Kitchen Example | Cash box only

Invented figures to show the method, not prices or a real organisation's accounts. Opening cash: R500. No bank movements or outstanding bills are included in this small example.

Date	What happened	Proof ref.	In R	Out R	Balance R
26 Oct	Opening cash counted	COUNT-1	-	-	500
26 Oct	Donation received	REC-01	200	-	700
26 Oct	Groceries paid	SLIP-01	-	180	520
26 Oct	Electricity paid	SLIP-02	-	60	460

Check: R500 + R200 - R180 - R60 = R460.
Cash counted at closing: R460. Difference: R0.

The opening R500 is money already in the box, not another R500 of income for this period. The donation is the R200 receipt. Payments total R240. The organisation has R460 left in this cash box, not necessarily R460 available for any purpose it likes.

The money may come with instructions

If a donor gives money for food, do not assume it can buy a stove. Record the restriction, keep the grant or donation terms and track that money separately as needed. A cash balance alone does not show what each rand is allowed to do.

And the stove?

If the organisation buys equipment, record the payment and keep the invoice, but also record the equipment as an asset. A cash sheet alone cannot tell the whole story. The accounting treatment belongs in the proper books, with help where needed.

Sho't left: start with one week

Choose one cash box or account. Record every movement for a week, link each to proof and compare the closing balance with the actual cash or bank record. Investigate differences. Do not invent a missing receipt or quietly make an entry disappear.

Sources

Original learning resource: Ricardo Wyngaard Attorneys, A Basic Guide to the NPO Act (2013), accounting-record obligations. Current check, 26 October 2026: NPO Act s17(1), records of income, expenditure, assets and liabilities. Read amended Act. Government Act page. Sheet and example are teaching aids, not annual financial statements or legal/tax advice.

SECTION 4 | Annual reporting

The year ended. The paperwork did not.



Themba puts a photo of a full cooking pot on the table. "Annual report. Done."

Naledi smiles. "The pot looks excellent. How many meals did we serve? What did we spend? Where are the accounts?"

"You want the whole recipe?"

"No. Just enough evidence to show what we did with the ingredients."

Fictional scene and made-up names.

One year, different pieces of the story

Term	What it means
Financial year-end	The date your organisation's accounting year closes. Check your founding document and records; do not assume December.
Financial statements	The formal money picture. At least: an income-and-expenditure statement (income and costs for the year) and a balance sheet (assets, amounts owed and financial position at year-end). Your daily cash sheet is not the full set.
Accounting officer's report	A written report about consistency with the records, appropriate accounting policies and compliance with financial provisions of the Act and constitution.
Narrative report	The account of the organisation's activities. What did you do, what did you achieve and what evidence supports it? Use the prescribed reporting format.

The reporting clock for registered NPOs

Within six months after financial year-end: draw up financial statements.[1]

Within two months after drawing up those statements: arrange for the accounting officer's written report to be compiled and submitted to the organisation.[1] If the statements are drawn up early, this clock starts early too.

Within nine months after financial year-end: provide the NPO Directorate with the prescribed narrative report, financial statements and accounting officer's report.[2] Do not wait until month nine to start.

These are NPO Act duties. Your legal form, founding document or funder may add requirements. An accounting officer's report is not automatically an audit; check any separate audit requirement and use a suitably qualified accounting officer.

Your tool: reporting planner

A preparation checklist, not an official filing form. Use current DSD instructions and the prescribed narrative-report format when submitting.

Organisation: _____ Registered NPO number: _____
Reporting period: _____ Financial year-end: _____

Task	Due date / owner / evidence
Financial statements Within six months of year-end	Due: _____ Owner: _____ Drawn up on: _____ File / record location: _____
Accounting officer's report Within two months after statements drawn up	Due: _____ Owner: _____ Report received on: _____ File / record location: _____
Prescribed narrative report	Owner: _____ Ready on: _____ Activities / achievements checked against evidence? _____
Submit the three-part reporting pack Within nine months of year-end	Due: _____ Sent by: _____ Date / method / reference: _____ Proof of submission saved at: _____

Check the pack before it leaves

[ ] Correct organisation, NPO number and reporting period.
[ ] Financial statements include the required statements.
[ ] Accounting officer's written report included.
[ ] Prescribed narrative report completed.
[ ] Figures, activities and attachments checked against records.
[ ] Required approvals and signatures obtained.
[ ] Copy of the pack and submission evidence saved securely.

Preparing, approving and submitting are different steps. A report sitting in a folder has not reached the Directorate. Keep submission evidence; do not treat it as proof of acceptance or compliance clearance.

Keep the underlying records too. DSD guidance says the specified accounting books, vouchers, statements and accounting officer's reports must be kept for at least five years.[3] Check other applicable requirements before destroying anything.

A worked example

FICTIONAL EXAMPLE | Community Kitchen Example | Not real accounts or results

Item	Invented example
Financial year-end	31 March 2026
Statements deadline / actual date	By 30 September 2026 / drawn up 30 September 2026
Accounting officer's report due	By 30 November 2026, two months after that actual statements date
Three-part pack due to Directorate	By 31 December 2026, nine months after year-end

These dates illustrate the clocks; they are not your organisation's dates. If this example's statements had instead been drawn up on 31 August, the two-month accounting-officer clock would end on 31 October, not 30 November.

Narrative: replace big words with checkable facts

"We made a massive impact" sounds impressive. It does not tell the reader what happened.

Planning prompt	Fictional entry
What did we do?	Prepared and served meals at 12 community sessions.
What did we achieve?	Served 480 meals, supported by session tally sheets. This is meals served, not 480 different people.
What evidence do we have?	Dated session records, purchase proofs and volunteer records, stored privately.
What was difficult / what next?	Two sessions were cancelled when equipment failed. The committee is comparing repair and replacement quotes.

Use these prompts to prepare truthful answers for the prescribed report, not as a replacement for its questions. Do not invent a beneficiary count from a meal total, or publish private beneficiary details to make the report look convincing.

Sho't left: find your financial year-end, write down the deadlines and name the person who will check the pack. Book the accounting help early.

Sources

Ricardo Wyngaard Attorneys, A Basic Guide to the NPO Act (2013), reporting sections. Current check, 26 October 2026: [1] NPO Act s17(1)-(2); [2] s18(1)(a). Amended Act. [3] DSD obligations guidance. General learning and planning aids, not official forms or legal/tax advice.

SECTION 5 | Keeping organisational details current

New committee. Old records?



Themba has changed the kitchen's WhatsApp group name to "New Committee: New Energy".

"Everything updated," he tells Naledi.

She puts the old committee list on the table. "The Directorate still has this one."

"Must we add them to the group?"

"No, Themba. We must send the proper update. A new group picture is not a change notice."

Fictional scene and made-up names.

An office-bearer is a person, not a building

The NPO Act defines an office-bearer as a director, trustee or person holding an executive position.[1] Titles and appointment rules depend on your organisation: check its founding document and applicable law. Do not assume every volunteer is an office-bearer, or that everyone needs the same committee titles.

Re-elected still counts

For a registered NPO, section 18(1)(b) requires office-bearers' names and physical, business and residential addresses to be provided to the Directorate **within one month after any appointment or election**, even if the people have not changed.[1] Re-electing the same committee is not a reason to skip the update.

Keep the information accurate and use the current official process. The amended Act also requires prescribed information about office-bearers, control, governance, management, administration and operations to be supplied and kept up to date.[1] A short internal list does not replace all prescribed fields.

Where will official documents reach you?

An **address for service** is the physical address in South Africa used for receiving official documents. Under section 16(2), service at the physical address most recently provided to the director counts as service on the organisation.[1] Make sure someone actually receives and checks documents delivered there.

Section 18(1)(d) requires notice of a change **within the month before** the new address for service takes effect. Plan the notice before the move; do not wait for the next annual report. A new activity venue and a changed address for service are not automatically the same thing.

The lesson in one line: Updating the committee's chat is not updating the organisation's official records.

Your tool: change tracker

Private working aid, not an official form or a complete office-bearer register. Use current official requirements when preparing an update. Keep personal addresses and signatures in a secure supporting record, not on a public noticeboard.

Organisation: _____ NPO number: _____
Record keeper: _____ Last checked: _____

What changed?	Fill in
Event / effective date	_____
Appointment, election or other change?	_____
Founding-document rule / decision record	_____
People / roles affected Use secure reference for private details	_____ _____
Required deadline / rule checked	_____
Responsible person / target date	_____
Current official requirements and submission route checked	_____
Documents prepared / approval obtained	_____
Submitted when / method / reference	_____
Copy and submission proof stored at	_____
Receipt / response / correction needed	_____

Before you tick "done"

[ ] The appointment or election followed the rules.
[ ] Names, roles and required details checked with the people concerned.
[ ] Required information complete, including current prescribed fields.
[ ] Authorised person checked the update.
[ ] Update submitted through the official route; copy and proof saved.
[ ] Internal records and any separately required records updated.

Submitting an update is not proof that every record has changed. Keep the response and follow up on a rejection or correction request. Do not post ID documents, home addresses or signatures in an open group.

A filled-in example

FICTIONAL EXAMPLE | Community Kitchen Example | No real personal details

Tracker field	Fictional entry
Event	Committee election held 12 October 2026, following the fictional organisation's meeting rules.
People / roles	Naledi re-elected chairperson; Themba re-elected secretary. No change of people.
Decision evidence	Minutes reference MEETING-12OCT. Required personal details held separately in secure record OB-01.
Deadline	Office-bearer update due by 12 November 2026, one month after election. Same people still require an update.
Owner / preparation target	Themba to check current prescribed fields and official route; prepare update for authorised review by 26 October.
Submission status	Not yet submitted. Preparation is not completion. Submission date, reference and response remain blank.

Not every change is the same job

Moving official address? Use the advance-notice rule for the address for service. Check whether other organisations, funders or regulators need their own updates too.

Changing the name or constitution? Follow the organisation's rules and the law for its legal form first. Section 19 requires a copy of the resolution and a certificate signed by an authorised office-bearer confirming compliance with the constitution and relevant laws. A name change also requires the original current NPO registration certificate.[2] Check the official submission procedure before sending original documents.

This is not a standard legal resolution or a complete amendment pack. CIPC, the Master or another relevant body may have separate requirements for the organisation's legal form. The Directorate's name-change process includes issuing a new certificate; printing a new logo is not that process.

Sho't left: compare two lists

Put your current internal office-bearer list next to the most recent update you actually submitted. What differs? Check the last election date too, even if everyone stayed. Use the tracker to assign any required update to a person and a date.

Sources

Ricardo Wyngaard Attorneys, A Basic Guide to the NPO Act (2013), organisational changes and reporting. Current check, 26 October 2026: [1] amended NPO Act ss16(2),18(1)(b)-(d),18(1B); [2] s19. Read amended Act. DSD obligations guidance. General learning and working aids, not official forms or legal advice.

SECTION 6 | Records and handover

The file must not resign with the secretary



Themba is handing over the secretary's work. He arrives with a biscuit tin.

"The archive," he announces.

Naledi opens it. Two receipts, a stapler and no biscuits.

"Where are the minutes?"

"On my old phone. The constitution is with my cousin. The password is... let me remember."

"Themba, we are handing over the organisation's records, not sending everyone on a treasure hunt."

Fictional scene and made-up names.

A record is useful only if you can find it

The earlier sections introduced minutes, money records, reports and change notices. Give them a known home. A **file index** is simply a list showing what exists, which version is current, where it is kept and who looks after it.

Choose a practical system: labelled paper folders, organised digital folders, or both. Avoid relying on one person's memory or one phone. Keep an authorised backup and test that another authorised person can find and open it.

What must be kept?

For registered NPOs, section 17(3) covers preservation of accounting books, supporting vouchers, records of members' subscriptions or levies, income-and-expenditure statements, balance sheets and accounting officer's reports, in original or reproduced form.[1] DSD guidance says **at least five years** for those records.[2]

That is not a rule to throw everything away after five years. Other laws, funding terms, disputes or the nature of a document may require longer retention. Keep founding documents and registration records safely; check the applicable requirements before destroying any record.

A photograph is not automatically the whole job

A clear saved copy helps, but check that every page is present and readable. Keep the original where required. A digital backup does not automatically replace an original certificate, legal document or any separately required record.

Privacy belongs in the filing system. Limit access to people who need it for authorised work. Do not put home addresses, IDs, beneficiary records or signatures into an open group. Share a safe summary when the full private record is unnecessary.

The lesson in one line: People may change roles. The organisation must still be able to find its own records.

Your tool: file index

Private working aid. Copy one row per record or folder. List where sensitive material is stored, not the private contents themselves. This is not a complete legal retention schedule.

Organisation: _____ Checked by / date: _____

Record / folder	Current date or version	Location / custodian	Access / next check
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Handover: test it, do not just say "sent"

[ ] Current founding document and registration records located.
[ ] Minutes, financial records, reports and update copies located.
[ ] Paper originals checked against the index.
[ ] Authorised digital access transferred or set up.
[ ] Backup exists and a sample file has been opened successfully.
[ ] Missing records and unresolved actions listed below.
[ ] Outgoing access reviewed and removed when no longer authorised.
[ ] Organisation's approval and handover rules followed.

Do not write passwords, recovery codes or banking security details on this sheet. Use the service's proper access-transfer or recovery process; do not send secrets to the group.

Handing over from / to: _____
Date: _____ Authorised sign-off: _____

Missing item / next action	Owner / due date / follow-up
_____	_____
_____	_____

The checklist helps organise handover. It does not itself appoint someone, grant account authority or replace required approvals.

A filled-in example

FICTIONAL EXAMPLE | Community Kitchen Example | Locations and roles invented

Record	Version / location	Custodian / check
Founding document	Signed current version in locked office folder; authorised scanned copy in organisation's restricted storage.	Naledi checks copy against original.
Meeting minutes	26 October 2026 meeting record, with approval status shown.	Themba maintains index; incoming secretary receives authorised access.
Cash records and proof	October cash sheet with receipt references; paper slips in dated folder.	Treasurer checks sheet against proof and cash count.
Submitted annual reports	Copy of pack plus submission evidence, filed by reporting year.	Record keeper confirms submission reference is readable.

What the handover test discovers

The incoming secretary can open the scanned constitution but not the folder of older minutes. The correct status is **handover incomplete**, not "everything sent".

Gap	Action / owner / due date
Older minutes inaccessible	Themba to arrange authorised folder access with the account administrator by 30 October 2026. Incoming secretary to test access and report the result.
One receipt scan unreadable	Treasurer to find the original and save a readable copy, keeping the matching reference. If missing, record the gap honestly and seek accounting guidance.

No passwords or real personal records appear in this example. An access problem is resolved through the authorised account process, not by sharing someone's login.

Sho't left: the five-minute finding test

Ask another authorised person to find the current founding document, the latest approved minutes and one receipt matching a money entry. If finding them requires three phone calls and a cousin, improve the index. Do not send private documents around just to prove you found them.

Sources

Current check, 26 October 2026: [1] NPO Act s17(3), specified accounting-record preservation. Read amended Act. [2] DSD obligations guidance, at least five years for listed accounting records. Index, backup and handover suggestions are practical teaching aids, not statutory forms or a complete retention/privacy policy. General learning, not legal advice.

SECTION 7 | Registration readiness

A form is not a plan



Themba arrives with a stack of forms. "We are ready."

Naledi asks, "What does the organisation do? Who can make decisions? Which founding document are we submitting?"

"I thought the forms would tell us."

"The forms ask the questions, Themba. We still need the answers."

Fictional scene and made-up names.

Start with the organisation, not the photocopier

NPO registration is registration under the NPO Act through DSD. It does not create every underlying legal form for you. A voluntary association, trust and NPC have different founding documents and legal requirements. Do not attach a constitution copied from a different kind of organisation and assume the job is done.

Section 12(2) lists matters the founding rules must cover, unless the establishing law already provides for them. These include name, objectives, non-distribution, separate identity, governance, meetings, decisions, banking, financial year-end, amendments and winding up.[1] This book explains the ideas; it does not supply a fit-all constitution.

Is registration always optional?

The 2013 guide describes voluntary registration. Current section 12(1) also makes registration compulsory for NPOs making donations to people or organisations outside South Africa, or providing the listed humanitarian, charitable, religious, educational or cultural services outside its borders.[1] Do not rely on the old blanket wording if cross-border work is involved.

Prepare, submit, check the result

Use the current DSD application form and instructions. Confirm which founding documents and supporting records apply to your legal form and how to submit them. The government service page says NPO registration is free.[2] That does not mean every separate incorporation or professional service is free.

Save the application and submission proof. An acknowledgement is not registration. Check the certificate and official records when a decision is issued. Do not advertise yourself as a registered NPO while an application is merely pending.

NPO is not the same as tax approval

SARS says NPO and NPC status do not automatically give income-tax exemption. PBO approval is a separate SARS decision.[3] If a donor asks about tax deductibility, confirm the specific SARS approval required before promising it. An NPO certificate alone is not that answer.

Your tool: readiness check

A preparation aid, not an official application form or a complete legal checklist. Record a gap honestly rather than ticking a box because a file exists.

Organisation: _____ Checked by / date: _____

Question	Evidence / gap / person / next date
What public purpose do we serve?	_____
What is our legal form and current founding document?	_____
Do the applicable rules meet s12 requirements? Who checked?	_____
Who may approve and submit this application?	_____
Current form, required documents and route confirmed?	_____
Submitted? Acknowledged? Registered? Keep these separate.	_____
Any separate SARS / legal-form / activity permissions?	_____

Fictional worked example

The kitchen team has a draft constitution but no record that it was adopted under its rules. The readiness answer is **not ready to submit**, not "constitution attached, all sorted". Naledi will arrange the required review and adoption process; Themba will confirm current DSD requirements and collect the right documents. No registration number is invented.

Sho't left: identify your legal form and current founding document before completing an application. If already registered, use this to find gaps, not to submit a duplicate application.

Sources

[1] NPO Act ss12-13, amended text. [2] Government registration service; some older legal-form terminology appears there, so confirm current instructions. [3] SARS: NPO, NPC and PBO. Checked 26 October 2026. General learning, not legal/tax advice.

SECTION 8 | Put it to work

The book cannot attend the meeting for you



Themba closes the book. "Now we are compliant."

Naledi points to their action list. "Now we know what to check."

He looks at the first empty box. "So the book has homework?"

"Only the useful kind."

Fictional scene and made-up names.

Choose the next real action

If this is your gap...	Start here
We confuse purpose, legal form and registration.	Section 1: sort the documents and labels.
Decisions happen without clear authority or a record.	Section 2: check the meeting rules; use the minutes sheet.
Money records depend on memory.	Section 3: record movements, match proof, check balances.
Annual reports become a last-minute panic.	Section 4: find year-end, calculate deadlines, assign the pack.
Official details may be out of date.	Section 5: compare actual appointments/elections with updates submitted.
Only one person can find the records.	Section 6: index and test an authorised handover.
We want to register but have not checked readiness.	Section 7: confirm legal form, rules and current requirements.

Do not confuse a completed worksheet with a valid decision, official approval, proper accounts or a submitted report. The tools help you do the work and keep the evidence. They do not do it on your behalf.

One action, one owner, one check

Copy this simple line for each priority:
Gap: _____
Action: _____
Responsible person: _____
Due date: _____
Evidence it is done: _____
Who will check: _____

A small plan you can finish

FICTIONAL WORKED EXAMPLE | Not an assessment of a real organisation

Gap	Action / owner / evidence
The cash record has an unexplained difference.	Treasurer compares entries with cash and proof, records the explanation and correction transparently. Naledi checks the result.
The same committee was re-elected, but no update was submitted.	Themba checks the election date, legal deadline and current submission requirements, prepares an authorised update, then files submission evidence.
Only the outgoing secretary can open old minutes.	Authorised account administrator sets up access for the incoming secretary. Incoming secretary opens a sample file and confirms it works.

When you need help, take the right papers

A useful question is specific: "Our constitution says this; these people attended; this is the decision we want to make. What must we check?" That is easier to answer than "Are we legal?"

Ask the relevant official office about its process. Ask a suitably qualified accounting professional about the books and financial reports. Get legal help for unclear founding rules, disputes, amendments or consequences you do not understand. This guide cannot assess documents it has not seen.

Keep the good work and the evidence together

The meals matter. So do the records that show how the organisation serves its purpose. Clear rules, honest numbers and a reliable handover help the next person carry the work forward.

Naledi closes the file. "Now, about that stove... which meeting is deciding?"

About this book

An SBD plain-English learning companion to nonprofit-organisation paperwork in South Africa. Adapted as fresh explanations from Ricardo Wyngaard Attorneys' A Basic Guide to the NPO Act (2013), checked against the current sources linked throughout. The older guide's sample personal details, forms, contacts and deadlines are not reproduced as current instructions.

All kitchen characters, organisations, examples, figures and dialogue are invented. Illustrations are fictional teaching scenes, not photographs or records of an actual organisation. Working sheets are copy/print aids, not official forms, a complete constitution, an accounting system or legal/tax advice. Requirements can change; confirm current official instructions before acting.

Checked 26 October 2026. This NPO book is separate from the ECD guide. An NPO certificate does not replace ECD, municipal or other activity-specific approvals. No real organisation is assessed or certified by this book.