ISSUED BY
THE CHARITY COUNCIL,
APRIL 2023

CHARITY COUNCIL

CODE OF GOVERNANCE

FOR CHARITIES AND INSTITUTIONS OF A PUBLIC CHARACTER



CONTENTS

Glossary 3

ABOUT THE CODE OF GOVERNANCE (CODE)

Why is the Code important? 4
Who is the Code for? 5
How should you use the Code? 5
Which Tier applies to your charity? 7
How does the Office of the Commissioner of Charities determine compliance with the Code? 9
Legend 10

PRINCIPLES

Principle 1: The charity serves its mission and achieves its objectives. 11
Principle 2: The charity has an effective Board and Management. 13
Principle 3: The charity acts responsibly, fairly and with integrity. 18
Principle 4: The charity is well-managed and plans for the future. 20
Principle 5: The charity is accountable and transparent. 23
Principle 6: The charity communicates actively to instil public confidence. 26

GOVERNANCE EVALUATION CHECKLIST (GEC)

GEC Scoring Matrix 28
Tier 1: Small and Medium Non-IPC Charities 30
Tier 2: All IPCs and Large Non-IPC Charities 38

ANNEX

A: Code Sub-Committee (2021/2022) 48
B: Changes in Tiers 49

GLOSSARY

The terms in the Code (arranged in alphabetical order) are defined as follows:

a. **Board**
The governing body responsible for overseeing and managing a charity. It is also sometimes known as Council or Management Committee.

b. **Board Remuneration**
This refers specifically to the remuneration received as a Board member.

c. **Charities**
All registered charities and Institutions of a Public Character (IPCs).

d. **Close members of the family**
Close members of the family of a person are family members who may be expected to influence, or be influenced by, the person in their dealings with the charity. They would include:
- The person's children and spouse;
- Children of the person's spouse; and
- Dependants of the person or the person's spouse.

e. **Conflict of Interest**
A situation that impairs a person's independence or objectivity in the discharge of responsibilities and duties to the charity. He or she may be a Board member, staff, or a person with an existing or potential financial or material interest in the charity.

f. **Executive Head**
The most senior staff member in charge of the charity's personnel. There is a range of job titles that charities use for this position. (For example, Executive Director, Chief Executive Officer, General Manager).

g. **Governing Instrument**
The charity's main constitutional document. It may be its Constitution, Charter, Memorandum and Articles of Association, Trust Deed, by-laws or any rules or regulations governing the purposes and administration of the charity.

h. **Remuneration**
Remuneration is the total compensation received by a person. It includes not only the base salary but also bonuses, commission payments, overtime pay, or other financial benefits received from a charity.

i. **Staff**
Paid or unpaid individuals who are involved in the day-to-day operations of the charity. (For example, Executive Director or Administrative personnel).

j. **Stakeholders**
The charity's members, beneficiaries, donors, grantmakers, regulators, partners, and so on.

k. **Volunteers**
Persons who willingly give up time to serve a charity, without expectation of any remuneration. For volunteers who are involved in the day-to-day operations of the charity, they should also abide by the best practices in the Code applicable to 'staff'.

ABOUT THE CODE OF GOVERNANCE

1 The Code sets out six principles and guidelines that charities should adopt to achieve high standards of governance and attain long-term sustainable success.



WHY IS THE CODE IMPORTANT?

2 Good governance is crucial to the success of charities.

3 Governance in the charity sector refers to the framework and processes that guide the overall direction, effectiveness, supervision, and accountability of a charity.

4 Charities are community organisations working for public benefit and are accountable to the public and other stakeholders.

5 Good governance helps charities to comply with the relevant legislation, to achieve their charitable objects, enhance their impact and ensure their viability.

6 All charities are strongly encouraged to adhere to the principles and guidelines listed in the Code.

Objectives of the Code

7 The objectives of the Code are to:

a. **Enhance the effectiveness** of charities by recommending good governance and management practices;

b. **Provide guidance to Board members** to help them carry out their duties as fiduciaries (representatives entrusted to act in the interests of the charity);

c. **Boost public confidence** in the charity sector by setting the standards of good governance for charities.

WHO IS THE CODE FOR?

For Charities



8 Charities are charitable organisations working for public benefit. The charity's Board and Management are responsible for putting in place the principles and guidelines of good governance. The Code is a practical tool to help them achieve this.

For the Public



9 Members of the public make donations and volunteer their services to charities. The Code helps the public to:

a. understand good governance and management practices; and

b. make informed decisions on which charities to support.

HOW SHOULD YOU USE THE CODE?

10 Charities differ in size, activities, and circumstances. Not all guidelines will apply to every charity. But all charities should study the Code and take the necessary steps to improve their governance.

11 The Code was introduced by the Charity Council in November 2007 and was refined in 2011 and 2017. In 2021, a Sub-Committee was formed to review the Code. It comprised representatives from charities, professional bodies, and academia. Refer to Annex A for the composition of the Code Sub-Committee.

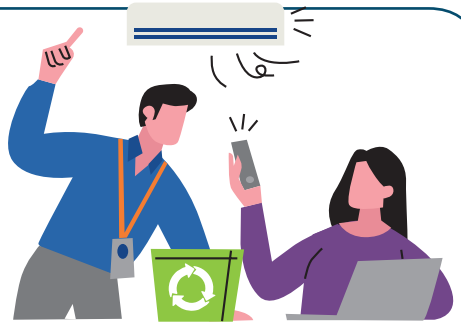
12 The revised Code provides greater clarity on the good governance guidelines for the charity sector. It also introduces the concept of Environmental, Social and Governance (ESG) to the charity sector.

a. Environmental refers to how the charities' actions affect the environment; Social pertains to how charities manage relationships with stakeholders; and Governance relates to how charities govern themselves.

b. The Code recommends charities to conduct their activities with ESG factors in mind and communicate their ESG activities to their stakeholders.

Examples of activities that demonstrate the ESG concept include:

Environmental



Charities are encouraged to conduct their work in an environmentally- friendly and sustainable manner.

(For example, taking reference from the Singapore Green Plan 2030, making green practices such as reduce, reuse, and recycle part of daily operations, using energy efficiently, and if a charity invests its excess funds, it should consider investing only in environmentally-conscious companies, and so on).

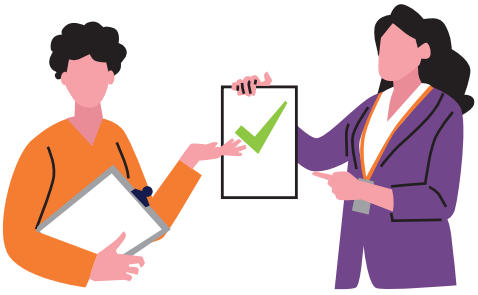
Social



Charities are encouraged to align their strategies to be socially-conscious and responsible.

(For example, providing care for the charities' stakeholders, show appreciation towards their community and their stakeholders, cultivate good relationships, and so on).

Governance



Charities are encouraged to achieve the highest standards of governance.

(For example, comply with all the applicable regulations and implement the Code guidelines, and so on).

13 The Code is organised into six sections. Every section starts with a general principle, followed by guidelines on how to implement the principle. Charities should keep in mind the objectives of the Code when applying the principles and guidelines.

14 Charities are encouraged to refer to the related guides and templates available on the Charity Portal (www.charities.gov.sg) to better understand the Code and how to put it into practice. More guides will be made available progressively to support charities.

15 The Code should be read in conjunction with the Charities Act and Regulations, which can be downloaded from the Charity Portal.

WHICH TIER APPLIES TO YOUR CHARITY?

16 The Code applies to all registered charities in Singapore.

17 Charities, which are not Institutions of Public Character (IPCs), and have gross annual receipts (or total expenditure, whichever is higher) of less than $50,000 are not required to submit the Governance Evaluation Checklist (GEC). However, they are strongly encouraged to adhere to the principles of the Code.

18 The Code does not apply to Exempt Charities and self-funded grantmakers which do not have IPC status, such as philanthropic foundations funded with private family or institutional money. They are welcome to refer to the Code as a matter of best practice.

19 For charities to which the Code applies, the Tier they should refer to depends on whether they have IPC status and the size of their charity.

a. Charity's size is determined by its gross annual receipts[1] or total expenditure[2], whichever is higher, in each of the two financial years preceding the current financial year.

b. The Tier is determined by the size of the charity (whichever is lower) in each of the two financial years preceding the current financial year.

1. Gross annual receipts include all income, grants, donations, sponsorships and all other receipts of any kind.
2. Total expenditure encompasses all costs of generating funds, costs of charitable activities, governance costs and other expenditures as reflected in the unrestricted funds, restricted income funds and endowment funds.

20 | Table 1 and Table 2 illustrate how charities are grouped into Tier 1 or Tier 2.

Table 1: Definition of Tier 1 and Tier 2

TIER 1	TIER 2
Small and Medium Non-IPC Charities *With gross annual receipts or total expenditure (whichever is higher) from $50,000 to less than $10 million.*	**(i) All IPCs** **(ii) Large Non-IPC Charities** *With gross annual receipts or total expenditure (whichever is higher) of $10 million or more.*



Table 2: Illustration if you are submitting for FY2024 in 2025

Gross receipts/total expenditure, whichever is higher		Applicable Tier for Non-IPC Charities	Applicable Tier for all (i) IPCs and (ii) Large Non-IPC Charities
FY2023	FY2024		
$49,000	$49,000	N.A.	Tier 2
$49,000	$50,000	N.A.	Tier 2
$50,000	$49,000	N.A.	Tier 2
$50,000	$50,000	Tier 1	Tier 2
$9.9 million	$9.9 million	Tier 1	Tier 2
$9.9 million	$10 million	Tier 1	Tier 2
$10 million	$9.9 million	Tier 1	Tier 2
$10 million	$10 million	Tier 2	Tier 2

21 Please refer to Annex B on the changes to the Tiers, as compared to the previous Code in 2017.

22 The reporting requirements of this Code shall apply to charities' financial years beginning on or after 1 January 2024.

23 The first batch of charities that need to submit the revised GEC will be those with financial years ending on 31 December 2024. The revised GEC are to be submitted by June 2025.



HOW DOES THE OFFICE OF THE COMMISSIONER OF CHARITIES DETERMINE COMPLIANCE WITH THE CODE?

24 The Code operates on the principle of 'comply or explain'. Every charity, except those excluded in paragraphs 17 and 18, are required to:

a. Submit a GEC on the Charity Portal, which is available for public viewing;

b. Explain why it cannot comply fully or can only partially comply with certain guidelines; and

c. Indicate the steps it plans to take to comply or explain why it is unable to comply.

25 The GEC must be approved by the charity's Board and Management before submission on the Charity Portal.

26 For IPCs, their respective Sector Administrators would consider the IPC's extent of compliance with the Code, and the reasons for partial compliance and/or non-compliance, when assessing an IPC's application to extend its IPC status, as well as its length of IPC extension.

27 IPCs with GEC scores above 80% would be considered favourably when they submit their IPCs' applications for assessment by the Sector Administrators.

28 Other considerations for approval and/or extension of the IPC status include compliance with the Charities Act and/or any regulations made under the Act. Please refer to the Charities (IPC) Regulations and the Charity Portal for more information.

29 Charities should review or consider amending their governing instruments, by-laws, and policies, if required, when adopting the Code for the best interests of their organisations.



Principle 1:
The charity serves its mission and achieves its objectives.

Principle 2:
The charity has an effective Board and Management.

Principle 3:
The charity acts responsibly, fairly and with integrity.

Principle 4:
The charity is well-managed and plans for the future.

Principle 5:
The charity is accountable and transparent.

Principle 6:
The charity communicates actively to instil public confidence.

Principle 1:
The charity serves its mission and achieves its objectives.

What does this principle cover?

- **Purpose**
- **Strategic Planning**
- **Monitoring, Evaluating and Reporting of Impact**



The charity understands its charitable purposes and continuously strives to achieve its mission and vision.

Why is this principle important?

A charity should fulfil not-for-profit and charitable purposes that meet the needs of its beneficiaries and stakeholders. It should adopt clear strategic plans when making decisions to achieve its charitable purposes, and actively monitor, evaluate and report its plans.

Call for Action

1.1 Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity's governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.

1.2 Develop and implement strategic plans to achieve the stated charitable purposes.

1.3 Have the Board review the charity's strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.

Additional Guidelines for Tier 2 charities

1.4 Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan.

"Capacity" refers to a charity's infrastructure and operational resources while "capability" refers to its expertise, skills and knowledge.

Example

The charity complies with the principle:

- A charity has clear written statements of its vision and mission, objectives, who they are, what they do, who the beneficiaries are and how they serve them. These statements are published on its website, social media, and brochures. When a member of the public contacts the charity, it can explain its charitable purposes and share how the charity's resources are being used to further its charitable purposes.

The charity does not comply with the principle:

- A charity uses its funds to pay for political campaigns, which should not be the case. A charity should not allow its funds and/or premises to be used for political purposes and should refrain from conducting itself in a way that can be reasonably construed as involving partisan politics.

Principle 2:
The charity has an effective Board and Management.

What does this principle cover?

- **Roles and Responsibilities**
- **Board Governance**
- **Management Matters**
- **Working Relationships**



"Do you have a competent Board and Management who work in the best interests of the charity? Do they work well together?"

The charity should be led by an effective Board that governs and guides the Management in performing the charity's daily operations.

The Board and Management should actively work together to ensure that the charity performs well and achieves long-term sustainable success.

Why is this principle important?

The most important resource of a charity is human capital, and it includes its Board, Management, and staff.

A strong Board will help to set the right foundation for the charity and adopt the right strategy to help it achieve its objectives. With the appropriate strategy in place, the charity will need a knowledgeable and competent Management to implement programmes to meet the needs of the community.

To ensure the success of the charity, both the Board and Management must be aligned to function effectively and efficiently.

Call for Action

2.1 The Board and Management are collectively responsible for achieving the charity's charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.

2.2 The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.

2.3 Document the terms of reference for the Board and each of its committees. The Board should have committees (or designated Board member(s)) to oversee the following areas*, where relevant to the charity:

a. Audit
b. Finance

* Other areas include Programmes and Services, Fund-raising, Appointment/ Nomination, Human Resource, and Investment.

2.4 Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.

2.5 Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and re-appointment, at least once every three years.

Continue next page

3. The Treasurer and Finance Committee Chairman should not concurrently chair the Audit Committee. The Audit Committee Chairman should not be confused with Finance Committee Chairman as their responsibilities are different.

2.6 Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position).

For Treasurer[3] (or equivalent position) only:

a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role.

   i. After meeting the maximum term limit for the Treasurer, a Board member's re-appointment to the position of Treasurer (or an equivalent position) may be considered after at least a two-year break.

   ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer[4].

2.7 Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well.

a. No staff should chair the Board and staff should not comprise more than one-third of the Board.

2.8 Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well.

a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.

4. For example, the Treasurer serves for seven months and decides to step down. After a year (i.e., less than the required two years), the Treasurer returns to the same charity board in same capacity. The computation of Treasurer's years of service will continue i.e., calculate from eighth month of being a Treasurer.).

Additional Guidelines for Tier 2 charities

2.9 The term limit for all Board members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after at least a two-year break.

For all Board members:

a. Should the Board member leave the Board for less than two years, and when he/she is being re-appointed, the Board member's years of service would continue from the time he/she left the Board[5].

b. Should the charity consider it necessary to retain a particular Board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension should be deliberated and approved at the general meeting where the Board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a two-year term of service would conduct its election once every two years at its general meeting).

c. The charity should disclose the reasons for retaining any Board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.

For Treasurer (or equivalent position) only:

d. A Board member holding the Treasurer position (or equivalent position like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity) must step down from the Treasurer or equivalent position after a maximum of four consecutive years.

   i. The Board member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting – refer to 2.9.b.

5. For example, the Board member serves for five years and decides to step down. After six months (i.e., less than the required two years), the Board member returns to the same charity board. The computation of Board member's years of service will continue i.e., calculate from the sixth year of being a Board member).

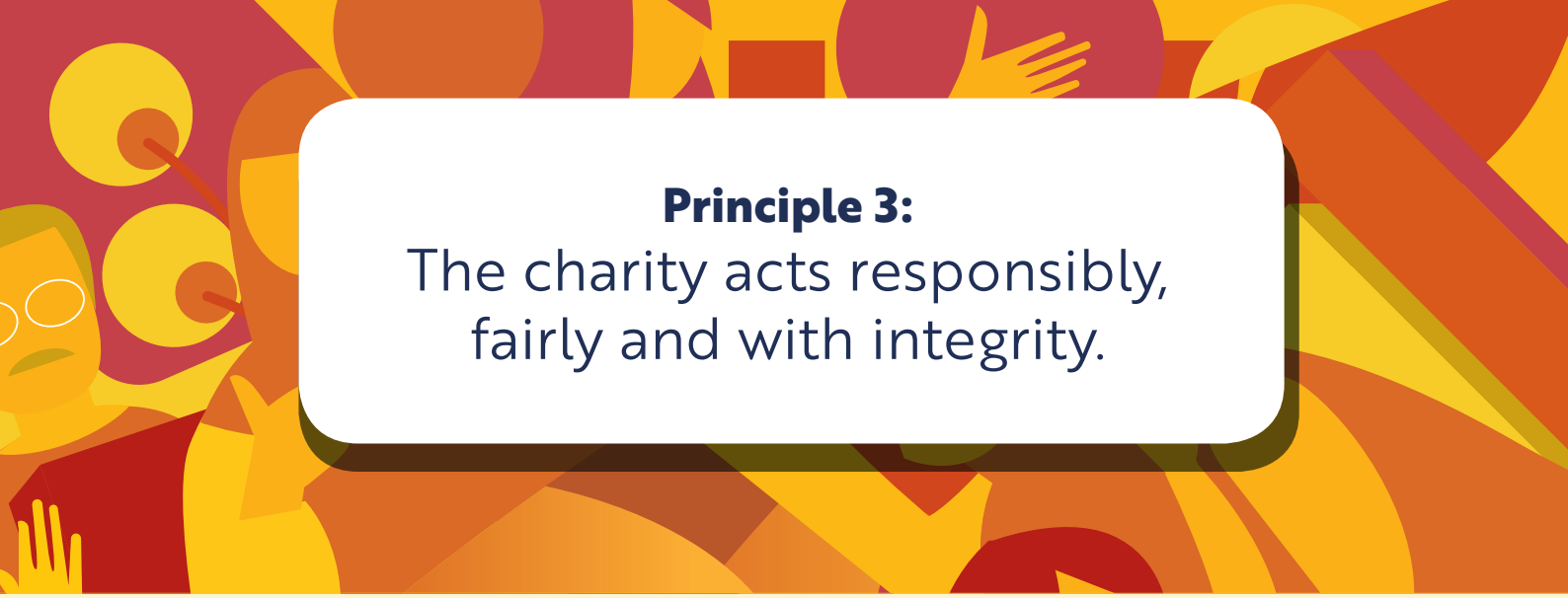
Example

The charity complies with the principle:

- A charity has the required number of Board members under the Charities Act and Regulations and is familiar with the charity sector. Its Board members have varied competencies to support the nature of the charity's work. (For example, if the charity is providing medical services for its patients, it should have at least a qualified medical professional as a Board member).
- The charity makes sure the Board is of the right fit. (For example, IT issues are properly advised or handled by persons with IT background, and finance matters are properly advised or handled by persons with accounting, finance, or audit background).
- The charity has in place a succession plan and adheres to the term limit for the appointment of its Board members and Treasurer.

The charity does not comply with the principle:

- A charity is expanding and requires more finance staff for its daily operations. However, the charity does not recruit any staff with finance/ accounting/audit background or send existing staff for training to manage the charity's finances.
- New Board members who join the charity are not aware of their roles and responsibilities as the terms of reference and Board induction process are not documented, and they are unable to understand the charity's functions.



Principle 3:
The charity acts responsibly, fairly and with integrity.

What does this principle cover?

- **Conflict of Interest**
- **Code of Conduct**
- **Environmental, Social and Governance (ESG)**

"Are you thinking and acting in the best interests of the charity?"



The Board and Management need to act in the best interests of the charity and not for their personal gains. They need to understand and manage conflicts of interest and be impartial when making decisions for the charity.

The charity should be built upon integrity and maintain a supportive culture that reflects its ethics and fairness.

The charity is aware of the importance of, and the risk factors and issues associated with ESG factors, and conducts itself responsibly.

Why is this principle important?

Integrity is the foundation of a charity, and it means doing the right thing and acting honestly.

The Board should lead by example. It should demonstrate the highest levels of personal integrity and conduct to safeguard the charity's reputation and uphold public trust and support for the charity.

The Board and Management should also create an ethical culture that supports the charity's values and adopt fair practices in all aspects of its operations.

Call for Action

3.1 Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.

3.2 Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise.

a. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.

3.3 Ensure that no Board member or staff is involved in setting his/her own remuneration directly or indirectly.

3.4 Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.

3.5 Take into consideration the ESG factors when conducting the charity's activities.

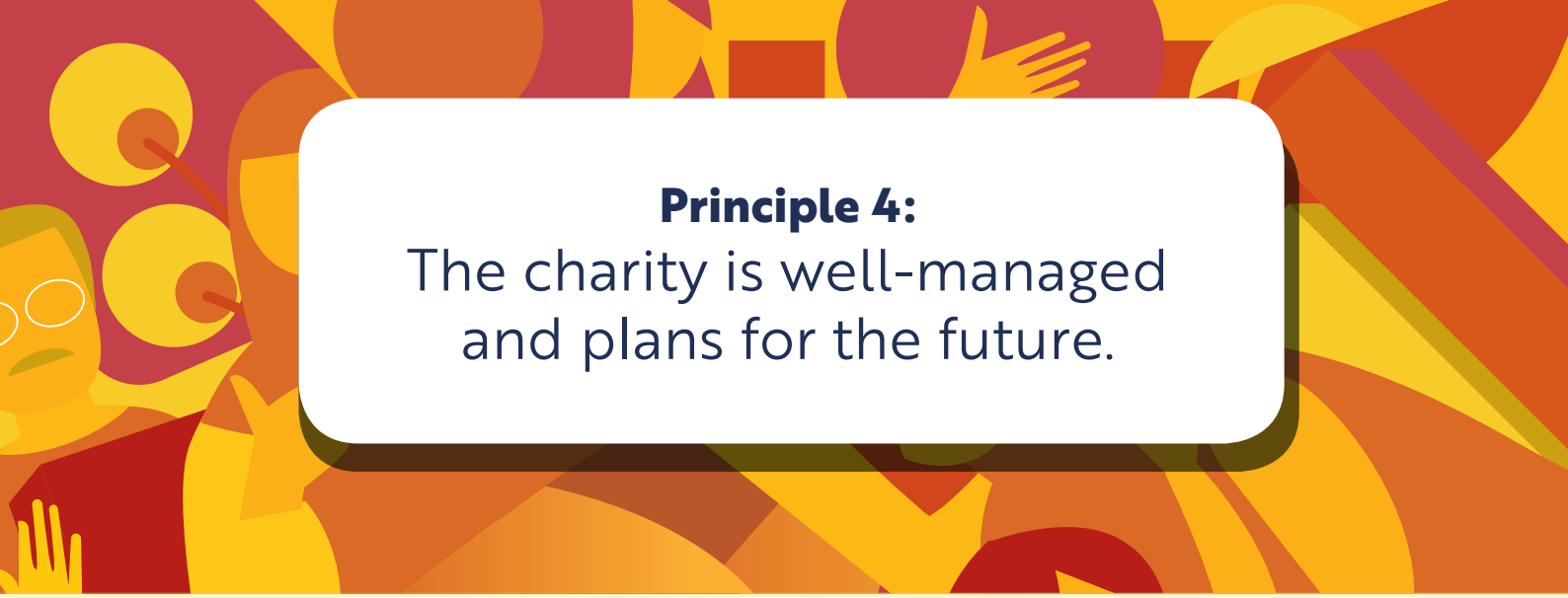
Example

The charity complies with the principle:

- A charity has a documented Conflict of Interest policy and board members are required to declare any conflict(s) of interest every year. A Board member is the founder of an event company that is bidding to provide event management services for the charity's fund-raising dinner. During the discussion on the selection of the event company, the Board member declares her involvement and recuses herself from the meeting. The final decision and the reason for the selection of the event company is recorded in the minutes of the meeting.

The charity does not comply with the principle:

- A Board member is the owner of a supplier bidding for a project and offers to recuse from the meeting as he has a vested interest in the matters to be discussed. Other Board members do not deem his withdrawal as required as he has no vote when it comes to the final decision. However, as there is privileged information discussed, the Board member may have an advantage over other suppliers due to the information.



Principle 4:
The charity is well-managed and plans for the future.

What does this principle cover?

- **Financial Management and Internal Controls**
- **Risk Management**
- **Human Resources**
- **Volunteer Management**
- **Fund-raising Practices**
- **Long-term Planning**
- **Programme Management**

"Do you have the right processes to propel the charity forward in the next decade?"



The charity should have a system that oversees its financial management and internal controls and manage its risks to safeguard the interests of the charity.

The charity should create impact by focusing on long-term goals, driving changes, and measuring outcomes.

Why is this principle important?

Sound financial management and strong internal controls protect a charity against misuse and misappropriation of resources. They improve a charity's performance and support decision-making.

A charity needs to implement proper internal controls and adopt decision-making policies to mitigate exposure to negative risks.

A charity also faces a constantly changing landscape and needs to find ways to keep itself viable and relevant. While operational issues are important, a charity should also be adaptable and plan for its future.

Call for Action

4.1 Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives.

a. Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).

b. Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as:

i. Revenue and receipting policies and procedures;

ii. Procurement and payment policies and procedures; and

iii. System for the delegation of authority and limits of approval.

4.2 Seek the Board's approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/subsidiaries, grants or financial assistance to business entities).



4.3 Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.

Additional Guidelines for Tier 2 charities

4.4 Set internal policies for the charity on the following areas and regularly review them:

a. Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT);

b. Board strategies, functions, and responsibilities;

c. Employment practices;

d. Volunteer management;

e. Finances;

f. Information Technology (IT) including data privacy management and cybersecurity;

g. Investment (obtain advice from qualified professional advisors if this is deemed necessary by the Board);

h. Service or quality standards; and

i. Other key areas such as fund-raising and data protection.

4.5 The charity's audit committee or equivalent should be confident that the charity's operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.

4.6 The charity should also measure the impact of its activities, review external risk factors and their likelihood of occurrence, and respond to key risks for the sustainability of the charity.

Example

The charity complies with the principle:

- A charity prepares the annual budget for its plans and seeks the Board's approval. The Board reviews the charity's activities regularly to ensure that the risks involved are addressed.

The charity does not comply with the principle:

- A charity provides classes for the community on environmental issues. It engages a vendor to conduct training sessions. However, the charity does not follow its tender specifications and provides advance payment to the vendor when the project has not met the required milestone for payment.

Principle 5:
The charity is accountable and transparent.

What does this principle cover?

- **Reporting**
- **Compliance**
- **Disclosure and Transparency**
- **Whistleblowing**



"How clearly do you communicate your structure, action, governance, and strategy to your stakeholders?"

A charity should understand and comply with the regulatory requirements, submit reports accordingly and be transparent about its work.

Why is this principle important?

To gain public trust, a charity needs to meet a higher standard of accountability.

The public must be able to clearly understand how the charity uses its resources and be confident that the charity is managed responsibly.

The charity should use its available resources effectively to achieve its purposes and provide assurance to its stakeholders.

Call for Action

5.1 Disclose or submit the necessary documents (such as Annual Report, Financial Statements, GEC, and so on) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (For example, Charity Transparency Framework and so on).

5.2 Generally, Board members should not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the Board members for their services, the charity should provide reasons for allowing remuneration or benefits and disclose in its annual report the exact remuneration and benefits received by each Board member.

5.3 The charity should disclose the following in its annual report:

a. Number of Board meetings in the year; and

b. Each Board member's attendance.

5.4 The charity should disclose in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its three highest-paid staff, who each receives remuneration exceeding $100,000, in incremental bands of $100,000. Should any of the three highest-paid staff serve on the Board of the charity, this should also be disclosed. If none of its staff receives more than $100,000 in annual remuneration each, the charity should disclose this fact.

5.5 The charity should disclose in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, and whose remuneration exceeds $50,000 during the year. The annual remuneration of such staff should be listed in incremental bands of $100,000. If none of its staff is a close member of the family of the Executive Head or Board members and receives more than $50,000 in annual remuneration, the charity should disclose this fact.

Continue next page

5.6 Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively.

a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.

b. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.

Additional Guidelines for Tier 2 charities

5.7 Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.

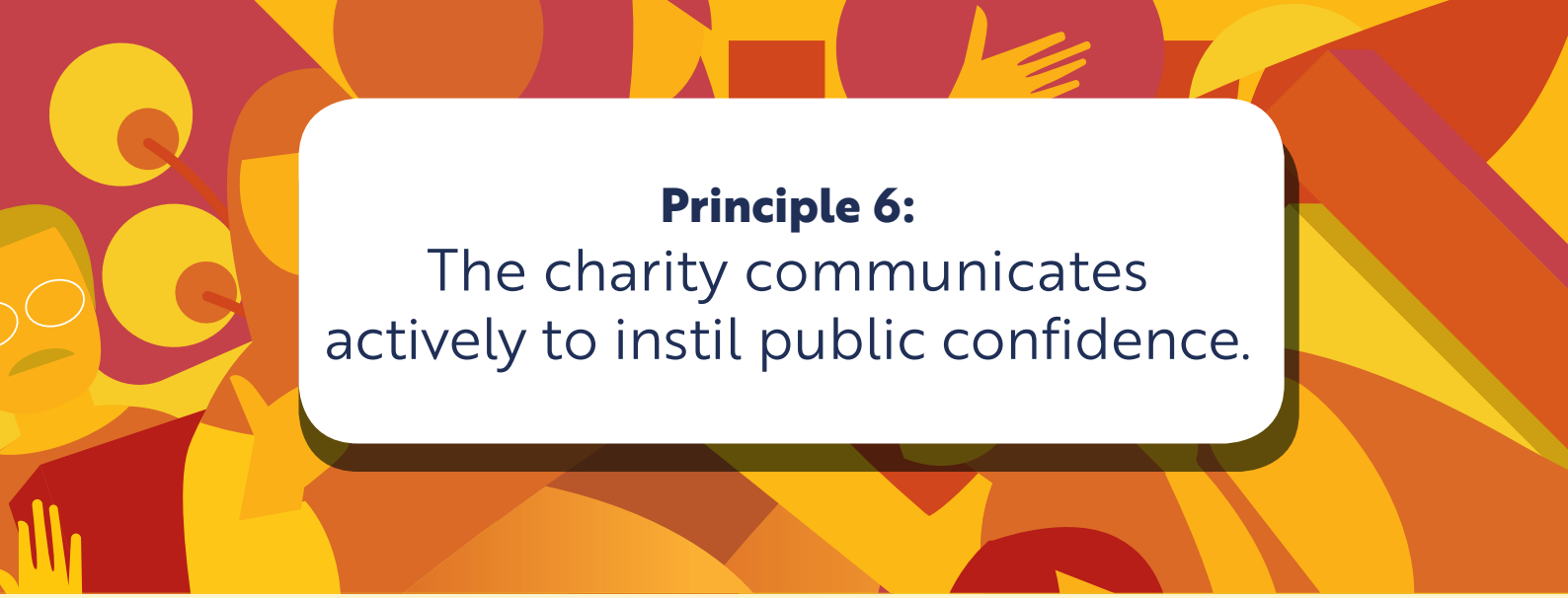
Example

The charity complies with the principle:

- A charity prepares its annual report, financial statements, and GEC diligently every year. It has a proper timeline in place for the preparation of these documents. It submits these documents on time via the Charity Portal.
- A charity promptly seeks an extension of time from its Sector Administrator when they foresee a delay in sub-mission of its annual report, financial statements, and GEC.

The charity does not comply with the principle:

- A charity has opened a community kitchen to provide meals for low-income families. A food poisoning incident occurs, and the charity is unable to demonstrate that it has met the legal and safety requirements for operating a community kitchen. The charity does not report the incident to its Board.



Principle 6:
The charity communicates actively to instil public confidence.

What does this principle cover?

- **Communication**
- **Engagement**
- **Public Image**



"What do people want to know about the charity? How do you maintain or strengthen stakeholder and public support though engagement and communication?"

A charity should value its stakeholders and engage them regularly to maintain its relationship with the community.

The charity should engage the public, undertake activities to maintain strong relationships with its stakeholders and seek to increase their confidence in the charity.

When advocating for its beneficiaries, the charity should ensure that its messaging is accurate, balanced and sensitive towards the views of the communities in Singapore.

Why is this principle important?

Effective communication plays a key role in the charity sector. It helps the charity to showcase its work to the public to gain their continuous support.

The charity needs to have frequent, inclusive and authentic conversations with their stakeholders and the public to build relationships, strengthen trust and achieve its mission.

Call for Action

6.1 Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).

6.2 Listen to the views of the charity's stakeholders and the public and respond constructively.

Additional Guidelines for Tier 2 charities

6.3 Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.

Example

The charity complies with the principle:

- A charity has built a new facility and organises networking sessions for social media followers to showcase this development. During these sessions, the charity receives positive and negative feedback. The feedback is presented at Board meetings and updates are shared with the attendees of the networking sessions and on the charity's social media channels.

The charity does not comply with the principle:

- A charity receives a donation to help disadvantaged seniors learn new technologies. The donor does not receive any acknowledgement on his donation or any updates on the programme from the charity. The donor posts this incident online and the media interviews a new Board member of the charity, who unintentionally provides inaccurate information about the matter as the charity does not have a media communication policy to guide new Board members to handle the situation.

GOVERNANCE EVALUATION CHECKLIST (GEC)

TIER 1	TIER 2
Small and Medium Non-IPC Charities	(i) All IPCs (ii) Large Non-IPC Charities

Note: Please refer to the Section on 'Which Tier applies to your charity?' to determine the relevant Tier for your Charity.

PRINCIPLES	TIER 1 No. of GEC Guidelines	TIER 2 No. of GEC Guidelines
Principle 1: The charity serves its mission and achieves its objectives.	3	4
Principle 2*: The charity has an effective Board and Management.	8	10
Principle 3: The charity acts responsibly, fairly and with integrity.	6	6
Principle 4*: The charity is well-managed and plans for the future.	4	7
Principle 5*: The charity is accountable and transparent.	7	8
Principle 6: The charity communicates actively to instil public confidence.	2	3
TOTAL	30	38

*For ease of compliance, some guidelines are further split into sub-items in the GEC.

GEC SCORING MATRIX

RESPONSE	SCORE
Yes	2
No	0
Partial Compliance • The charity is taking steps to comply with the guideline even if the charity has not yet fully met the requirement. • For guidelines with numerous subpoints (For example, developing internal controls), the charity should achieve 50% of the requirement.	1



For good governance, all IPCs and large non-IPC charities under Tier 2 should minimally attain

80%

of the GEC score (minimum 61 points).

GOVERNANCE EVALUATION CHECKLIST (GEC)
TIER 1

Principle 1:
The charity serves its mission and achieves its objectives.

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
1. Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity's governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.	1.1	◯ Yes ◯ No ◯ Partial Compliance	
2. Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	◯ Yes ◯ No ◯ Partial Compliance	
3. Have the Board review the charity's strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.	1.3	◯ Yes ◯ No ◯ Partial Compliance	

Principle 2:
The charity has an effective Board and Management.

CALL FOR ACTION		Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
4. The Board and Management are collectively responsible for achieving the charity's charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.	2.1	◯ Yes ◯ No ◯ Partial Compliance	

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
5. The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	2.2	◯ Yes ◯ No ◯ Partial Compliance	
6. Document the terms of reference for the Board and each of its committees. The Board should have committees (or desig nated Board member(s)) to oversee the following areas*, where relevant to the charity: a. Audit b. Finance * Other areas include Programmes and Services, Fund-raising, Appointment/Nomination, Human Resource, and Investment.	2.3	◯ Yes ◯ No ◯ Partial Compliance	
7. Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.	2.4	◯ Yes ◯ No ◯ Partial Compliance	
8. Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and re-appointment, at least once every three years.	2.5	◯ Yes ◯ No ◯ Partial Compliance	

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
9. Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position). **For Treasurer (or equivalent position) only:** a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role. i. After meeting the maximum term limit for the Treasurer, a Board member's re-appointment to the position of Treasurer (or an equivalent position may be considered after at least a two-year break. ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer.	**2.6**	◯ **Yes** ◯ **No** ◯ **Partial Compliance**	
10. Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well. a. No staff should chair the Board and staff should not comprise more than one-third of the Board.	**2.7**	◯ **Yes** ◯ **No** ◯ **Partial Compliance**	
11. Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well. a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.	**2.8**	◯ **Yes** ◯ **No** ◯ **Partial Compliance**	

Principle 3:
The charity acts responsibly, fairly and with integrity.

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
12. Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	◯ Yes ◯ No ◯ Partial Compliance	
13. Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise. a. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.	3.2	◯ Yes ◯ No ◯ Partial Compliance	
14. Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	◯ Yes ◯ No ◯ Partial Compliance	
15. Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	◯ Yes ◯ No ◯ Partial Compliance	
16. Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	3.4	◯ Yes ◯ No ◯ Partial Compliance	
17. Take into consideration the ESG factors when conducting the charity's activities.	3.5	◯ Yes ◯ No ◯ Partial Compliance	

Principle 4:
The charity serves its mission and achieves its objectives.

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
18. Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. a. Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).	4.1a	◯ Yes ◯ No ◯ Partial Compliance	
19. Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. b. Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as: i. Revenue and receipting policies and procedures; ii. Procurement and payment policies and procedures; and iii. System for the delegation of authority and limits of approval.	4.1b	◯ Yes ◯ No ◯ Partial Compliance	
20. Seek the Board's approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/subsidiaries, grants or financial assistance to business entities).	4.2	◯ Yes ◯ No ◯ Partial Compliance	
21. Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	4.3	◯ Yes ◯ No ◯ Partial Compliance	

Principle 5:
The charity is accountable and transparent.

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
22. Disclose or submit the necessary documents (such as Annual Report, Financial Statements, GEC, and so on) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (For example, Charity Transparency Framework and so on).	5.1	◯ Yes ◯ No ◯ Partial Compliance	
23. Generally, Board members should not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the Board members for their services, the charity should provide reasons for allowing remuneration or benefits and disclose in its annual report the exact remuneration and benefits received by each Board member.	5.2	◯ Yes ◯ No ◯ Partial Compliance	
24. The charity should disclose the following in its annual report: a. Number of Board meetings in the year; and b. Each Board member's attendance.	5.3	◯ Yes ◯ No ◯ Partial Compliance	
25. The charity should disclose in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its three highest-paid staff, who each receives remuneration exceeding $100,000, in incremental bands of $100,000. Should any of the three highest-paid staff serve on the Board of the charity, this should also be disclosed. If none of its staff receives more than $100,000 in annual remuneration each, the charity should disclose this fact.	5.4	◯ Yes ◯ No ◯ Partial Compliance	

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
26. The charity should disclose in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, and whose remuneration exceeds $50,000 during the year. The annual remuneration of such staff should be listed in incremental bands of $100,000. If none of its staff is a close member of the family of the Executive Head or Board members and receives more than $50,000 in annual remuneration, the charity should disclose this fact.	5.5	◯ Yes ◯ No ◯ Partial Compliance	
27. Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	◯ Yes ◯ No ◯ Partial Compliance	
28. Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	◯ Yes ◯ No ◯ Partial Compliance	

Principle 6

The charity communicates actively to instil public confidence.

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
29. Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	◯ **Yes** ◯ **No** ◯ **Partial Compliance**	
30. Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	◯ **Yes** ◯ **No** ◯ **Partial Compliance**	

DECLARATION

Name

Email

Contact Office:

Mobile:

Designation ☐ Executive Director ☐ Chief Executive Officer
☐ General Manager ☐ Board Member

Please note that any false information provided in this submission will invalidate this submission.

☐ I confirm that the information provided in this submission is true and accurate to the best of my knowledge. I am aware that the provision of false or misleading information in relation to this submission to the Commissioner of Charities can constitute a criminal offence, which is punishable by imprisonment and/or a fine.

☐ I hereby declare that the Governing Board has approved this Governance Evaluation Checklist and has authorized me to submit this checklist on its behalf. All information given by me in this checklist submission is true to the best of my knowledge and I have not willfully suppressed any material fact.

GOVERNANCE EVALUATION CHECKLIST (GEC)
TIER 2

Principle 1:
The charity serves its mission and achieves its objectives.

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
1. Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity's governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.	1.1	◯ Yes ◯ No ◯ Partial Compliance	
2. Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	◯ Yes ◯ No ◯ Partial Compliance	
3. Have the Board review the charity's strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.	1.3	◯ Yes ◯ No ◯ Partial Compliance	
4. Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan. "Capacity" refers to a charity's infrastructure and operational resources while "capability" refers to its expertise, skills and knowledge.	1.4	◯ Yes ◯ No ◯ Partial Compliance	

Principle 2:
The charity has an effective Board and Management.

CALL FOR ACTION		Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
5. The Board and Management are collectively responsible for achieving the charity's charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.	2.1	◯ Yes ◯ No ◯ Partial Compliance	
6. The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	2.2	◯ Yes ◯ No ◯ Partial Compliance	
7. Document the terms of reference for the Board and each of its committees. The Board should have committees (or designated Board member(s)) to oversee the following areas*, where relevant to the charity: a. Audit b. Finance * Other areas include Programmes and Services, Fund-raising, Appointment/Nomination, Human Resource, and Investment.	2.3	◯ Yes ◯ No ◯ Partial Compliance	
8. Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.	2.4	◯ Yes ◯ No ◯ Partial Compliance	
9. Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and re-appointment, at least once every three years.	2.5	◯ Yes ◯ No ◯ Partial Compliance	

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
10. Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position). **For Treasurer (or equivalent position) only:** a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role. i. After meeting the maximum term limit for the Treasurer, a Board member's re-appointment to the position of Treasurer (or an equivalent position may be considered after at least a two-year break. ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer.	2.6	◯ **Yes** ◯ **No** ◯ **Partial Compliance**	
11. Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well. a. No staff should chair the Board and staff should not comprise more than one-third of the Board.	2.7	◯ **Yes** ◯ **No** ◯ **Partial Compliance**	
12. Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well. a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.	2.8	◯ **Yes** ◯ **No** ◯ **Partial Compliance**	

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
13. The term limit for all Board members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after at least a two-year break. **For all Board members:** a. Should the Board member leave the Board for less than two years, and when he/she is being re-appointed, the Board member's years of service would continue from the time he/she left the Board. b. Should the charity consider it necessary to retain a particular Board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension should be deliberated and approved at the general meeting where the Board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a two-year term of service would conduct its election once every two years at its general meeting). c. The charity should disclose the reasons for retaining any Board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.	2.9a 2.9b 2.9c	◯ Yes ◯ No ◯ Partial Compliance	
14. For Treasurer (or equivalent position) only: d. A Board member holding the Treasurer position (or equivalent position like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity) must step down from the Treasurer or equivalent position after a maximum of four consecutive years. i. The Board member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting – refer to 2.9.b.	2.9d	◯ Yes ◯ No ◯ Partial Compliance	

Principle 3:

The charity acts responsibly, fairly and with integrity.

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
15. Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	◯ Yes ◯ No ◯ Partial Compliance	
16. Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise. a. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.	3.2	◯ Yes ◯ No ◯ Partial Compliance	
17. Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	◯ Yes ◯ No ◯ Partial Compliance	
18. Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	◯ Yes ◯ No ◯ Partial Compliance	
19. Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	3.4	◯ Yes ◯ No ◯ Partial Compliance	
20. Take into consideration the ESG factors when conducting the charity's activities.	3.5	◯ Yes ◯ No ◯ Partial Compliance	

Principle 4:

The charity serves its mission and achieves its objectives.

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
21. Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. a. Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).	4.1a	◯ Yes ◯ No ◯ Partial Compliance	
22. Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. b. Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as: i. Revenue and receipting policies and procedures; ii. Procurement and payment policies and procedures; and iii. System for the delegation of authority and limits of approval.	4.1b	◯ Yes ◯ No ◯ Partial Compliance	
23. Seek the Board's approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/subsidiaries, grants or financial assistance to business entities).	4.2	◯ Yes ◯ No ◯ Partial Compliance	
24. Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	4.3	◯ Yes ◯ No ◯ Partial Compliance	

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
25. Set internal policies for the charity on the following areas and regularly review them: a. Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT); b. Board strategies, functions, and responsibilities; c. Employment practices; d. Volunteer management; e. Finances; f. Information Technology (IT) including data privacy management and cyber-security; g. Investment (obtain advice from qualified professional advisors if this is deemed necessary by the Board); h. Service or quality standards; and i. Other key areas such as fund-raising and data protection.	4.4	◯ Yes ◯ No ◯ Partial Compliance	
26. The charity's audit committee or equivalent should be confident that the charity's operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	◯ Yes ◯ No ◯ Partial Compliance	
27. The charity should also measure the impact of its activities, review external risk factors and their likelihood of occurrence, and respond to key risks for the sustainability of the charity.	4.6	◯ Yes ◯ No ◯ Partial Compliance	

Principle 5:
The charity is accountable and transparent.

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
28. Disclose or submit the necessary documents (such as Annual Report, Financial Statements, GEC, and so on) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (For example, Charity Transparency Framework and so on).	5.1	◯ Yes ◯ No ◯ Partial Compliance	
29. Generally, Board members should not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the Board members for their services, the charity should provide reasons for allowing remuneration or benefits and disclose in its annual report the exact remuneration and benefits received by each Board member.	5.2	◯ Yes ◯ No ◯ Partial Compliance	
30. The charity should disclose the following in its annual report: a. Number of Board meetings in the year; and b. Each Board member's attendance.	5.3	◯ Yes ◯ No ◯ Partial Compliance	
31. The charity should disclose in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its three highest-paid staff, who each receives remuneration exceeding $100,000, in incremental bands of $100,000. Should any of the three highest-paid staff serve on the Board of the charity, this should also be disclosed. If none of its staff receives more than $100,000 in annual remuneration each, the charity should disclose this fact.	5.4	◯ Yes ◯ No ◯ Partial Compliance	

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
32. The charity should disclose in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, and whose remuneration exceeds $50,000 during the year. The annual remuneration of such staff should be listed in incremental bands of $100,000. If none of its staff is a close member of the family of the Executive Head or Board members and receives more than $50,000 in annual remuneration, the charity should disclose this fact.	5.5	◯ Yes ◯ No ◯ Partial Compliance	
33. Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	◯ Yes ◯ No ◯ Partial Compliance	
34. Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. b. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	◯ Yes ◯ No ◯ Partial Compliance	
35. Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	◯ Yes ◯ No ◯ Partial Compliance	

Principle 6

The charity communicates actively to instil public confidence.

CALL FOR ACTION	CODE ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance", please explain.
36. Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	◯ Yes ◯ No ◯ Partial Compliance	
37. Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	◯ Yes ◯ No ◯ Partial Compliance	
38. Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	◯ Yes ◯ No ◯ Partial Compliance	

DECLARATION

Name

Email

Contact Office:

Mobile:

Designation ☐ Executive Director ☐ Chief Executive Officer
☐ General Manager ☐ Board Member

Please note that any false information provided in this submission will invalidate this submission.

☐ I confirm that the information provided in this submission is true and accurate to the best of my knowledge. I am aware that the provision of false or misleading information in relation to this submission to the Commissioner of Charities can constitute a criminal offence, which is punishable by imprisonment and/or a fine.

☐ I hereby declare that the Governing Board has approved this Governance Evaluation Checklist and has authorized me to submit this checklist on its behalf. All information given by me in this checklist submission is true to the best of my knowledge and I have not willfully suppressed any material fact.

ANNEX A

CODE SUB-COMMITTEE (2021/2022)

- **Mr Ang Hao Yao (Chairman)**
  8th Charity Council Member
  Chairman of Credit Counselling Singapore

- **Professor Ho Yew Kee**
  8th Charity Council Member
  Associate Provost, Singapore Institute of Technology

- **Mr Abdul Hamid Abdullah**
  8th Charity Council Member
  Chairman, Corporate Governance Committee of Association of Muslim Professionals

- **Mr Rajan Krishnan**
  8th Charity Council Member
  Chairman, Hindu Advisory Board

- **Ms Tan Li San**
  8th Charity Council Member
  Chief Executive Officer, National Council of Social Service

- **Mr Kua Soon Khe**
  Chief Executive, Singapore Buddhist Federation

- **Mr Richard Jeremiah**
  Former Honorary Treasurer, Executive Committee, National Council of Churches of Singapore (From 19th April 2018 to 28th April 2022)

- **Mr Chew Sutat**
  Chairman, Caregivers Alliance
  Chairman, Community Chest

- **Mr Benson Puah**
  Former Chief Executive, The Esplanade Co Ltd and National Arts Council

- **Mr Cyrus Medora**
  Executive Director, Netball Singapore

- **Ms Goh Puay Cheh**
  Former Executive Director, Institute of Internal Auditors Singapore

- **Mr Cyril Chua**
  Founder & Managing Director, Robinson LLC

ANNEX B

CHANGES IN TIERS

CHARITY SIZE	TIER TYPES (BEFORE)	TIER TYPES (NEW)
Charities with gross annual receipts or total expenditure from $50,000 to less than $500,000	Basic	Tier 1
Charities with gross annual receipts or total expenditure from $500,000 to less than $10 million	Intermediate	Tier 1
Charities with gross annual receipts or total expenditure of $10 million or more	Enhanced	Tier 2

IPC SIZE	TIER TYPES (BEFORE)	TIER TYPES (NEW)
IPCs with gross annual receipts or total expenditure of less than $500,000	Intermediate	Tier 2
IPCs with gross annual receipts or total expenditure from $500,000 to less than $10 million	Enhanced	Tier 2
Large IPCs with gross annual receipts or total expenditure of $10 million or more	Advanced	Tier 2

Published by
Charity Council Secretariat
Charities Unit
c/o Ministry of Culture, Community and Youth

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First Published 2007
First Refined Edition 2011
Second Refined Edition 2017
Third Revised Edition 2023

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Charity Council Secretariat,
Charities Unit,
Ministry of Culture, Community and Youth.

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