

FREQUENTLY ASKED QUESTIONS AND ANSWERS ON HOW TO CONDUCT VIRTUAL MEETINGS

(A) FILING OF ANNUAL SUBMISSIONS

- 1. My charity's annual submissions are due on 30 September 2020? Does my charity qualify for the extension?**

The Commissioner of Charities (COC) has granted a further extension of deadline for all charities whose annual submissions are originally due between 31 March 2020 and 30 September 2020. The annual submissions must now be filed via the Charity Portal by 31 October 2020.

- 2. Given the current situation, it is unlikely that we will be able to conduct our Annual General Meeting ("AGM") by 30 September 2020. Can we request for a further extension of time?**

We understand that it is increasingly difficult to hold face-to-face meetings including AGMs. To this end, various Orders have been issued pursuant to Section 27 of the COVID-19 (Temporary Measures) Act 2020 to prescribe alternative arrangements for the conduct of meetings of charities. These arrangements are intended to help those who face challenges in holding meetings while complying with the prevailing safe distancing measures, and apply for the period starting on 27 March 2020 and ending on 30 September 2020.

The COC will monitor the situation closely and should there be a need to grant a further extension for annual submissions, we will inform all charities in due course.

(B) CONDUCT OF AGM DURING COVID-19 SITUATION (GENERAL MATTERS)

- 3. What is the purpose of the new provisions/ alternative arrangements under the COVID-19 (Temporary Measures) Act 2020?**
- 4. Is it mandatory for a charity to conduct virtual AGMs in light of the current situation?**
- 5. Can a charity proceed with a physical AGM if it can comply with the prevailing safe distancing measures without contravening the AGM requirements in its governing instrument (e.g. constitution, memorandum & articles of association or trust deed) or internal rules and regulations?**
- 6. Can a charity hold a physical AGM in phase 2?**

The prescribed alternative arrangements are intended to help those who face challenges in holding meetings while complying with the prevailing safe distancing

measures. For example, these include charities who are prevented by their governing instruments from carrying out virtual AGMs. Compliance with these alternative arrangements will be deemed to be compliant with the relevant provisions of written law or legal instrument in respect of which the alternative arrangements are made. The alternative arrangements are permissive, not mandatory.

Singapore is in the early stages of its re-opening. Activities where large numbers of people are likely to come into close contact for a prolonged period in enclosed spaces should be avoided. Charities should comply with both the letter and spirit of the prevailing safe distancing measures. Charities holding AGMs on or before 30 September 2020 are encouraged to rely on the alternative arrangements.

7. What is the period to which the alternative arrangements apply?

The alternative arrangements apply for the period starting on 27 March 2020 and ending on 30 September 2020.

8. My charity's governing instrument or internal rules and regulations does not prescribe the modality of the AGM or provide for the conduct of virtual AGMs. Do the new legislative provisions apply to me?

For CLG-charities

The new provisions are meant to help charities who are prevented by their governing instruments from carrying out virtual AGMs. If your charity's governing instrument is silent on the modality of the AGM and the Governing Board decides it is necessary to conduct a virtual AGM taking reference from the prescribed alternative arrangements, this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

The COVID-19 (Temporary Measures) (Alternative Arrangements for Meetings for Companies, Variable Capital Companies, Business Trusts, Unit Trusts and Debenture Holders) Order 2020 (Order) was issued on 13 April 2020 ([Order](#)). The Order prescribes the alternative arrangements for the conduct of general meetings of companies including charities incorporated as companies limited by guarantee. Compliance with these alternative arrangements will be deemed to be compliant with the relevant provisions of written law or legal instrument in respect of which the alternative arrangements are made. The Order is permissive, not mandatory.

Charities that wish to hold general meetings during the period of 27 March to 30 September 2020 should conduct their meetings in accordance with the checklist issued by ACRA on 13 April 2020, where applicable. A copy of the checklist is available on ACRA's website ([Checklist](#)).

For society-charities

The new provisions are meant to help charities who are prevented by their governing instruments from carrying out virtual AGMs. If your charity's governing instrument is silent on the modality of the AGM and the Governing Board decides it is necessary to conduct a virtual AGM taking reference from the prescribed alternative arrangements, this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

The COVID-19 (Temporary Measures) (Alternative Arrangements for Meetings for Registered Societies) Order 2020 (Order) was issued on 27 April 2020 ([Order](#)). The Order prescribes the alternative arrangements for the conduct of meetings of charities (e.g. general meetings and Board meetings). Compliance with these alternative arrangements will be deemed to be compliant with the relevant provisions of written law or legal instrument in respect of which the alternative arrangements are made. The Order is permissive, not mandatory.

Charities that wish to hold meetings during the period of 27 March to 30 September 2020 should refer to the "Conduct of Meetings by Charities amid COVID-19" Guide co-developed by the COC and the Chartered Secretaries Institute of Singapore, a copy of which is available on the Charity Portal.

For all other charities (e.g. trusts, funds) and exempt charities

The new provisions are meant to help charities who are prevented by their governing instruments from carrying out virtual AGMs. If your charity's governing instrument is silent on the modality of the AGM and the Governing Board decides it is necessary to conduct a virtual AGM taking reference from the prescribed alternative arrangements, this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

The COVID-19 (Temporary Measures) (Alternative Arrangements for Meetings for Charities, Co-operative Societies and Mutual Benefit Organisations) Order 2020 (Order) was issued on 27 April 2020 ([Order](#)). The Order prescribes the alternative arrangements for the conduct of meetings of charities (e.g. general meetings and Board meetings). Compliance with these alternative arrangements will be deemed to be compliant with the relevant provisions of written law or legal instrument in respect of which the alternative arrangements are made. The Order is permissive, not mandatory.

Charities that wish to hold meetings during the period of 27 March to 30 September 2020 should refer to the "Conduct of Meetings by Charities amid COVID-19" Guide co-developed by the COC and the Chartered Secretaries Institute of Singapore, a copy of which is available on the Charity Portal.

For schools declared as exempt charities under Charities (Exempt Charities) Order (Cap. 37, O 2)

The new provisions are meant to help charities who are prevented by their governing instruments from carrying out virtual AGMs. If your charity's governing instrument is silent on the modality of the AGM and the Governing Board decides it is necessary to conduct a virtual AGM taking reference from the prescribed alternative arrangements, this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

The COVID-19 (Temporary Measures) (Alternative Arrangements for Meetings for Schools) Order 2020 (Order) was issued on 27 April 2020 ([Order](#)). The Order prescribes the alternative arrangements for the conduct of meetings of charities (e.g. general meetings and Board meetings). Compliance with these alternative arrangements will be deemed to be compliant with the relevant provisions of written law or legal instrument in respect of which the alternative arrangements are made. The Order is permissive, not mandatory.

Charities that wish to hold meetings during the period of 27 March to 30 September 2020 should refer to the "Conduct of Meetings by Charities amid COVID-19" Guide co-developed by the COC and the Chartered Secretaries Institute of Singapore, a copy of which is available on the Charity Portal.

9. Does my charity have to amend its governing instruments in order to conduct a virtual AGM?

The alternative arrangements provided in the relevant Orders issued under Section 27 of the COVID-19 (Temporary Measures) Act 2020 are enabling in nature. Compliance with these alternative arrangements will be deemed to be compliant with the relevant provisions of written law or legal instrument in respect of which the alternative arrangements are made. The charity may therefore rely on the prescribed alternative arrangements to conduct a virtual AGM and will not need to amend its governing instruments to do so.

10. Can my charity choose to defer the AGM until such time a physical one may be conducted instead of holding a virtual AGM?

11. Would the new legislative provisions allow for my charity to defer the AGM?

For CLG-charities

We recognise that some charities may decide to postpone their AGMs despite the prescribed alternative arrangements. If the charity's Governing Board decides it is necessary to do so, this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

You may wish to note that ACRA has granted a 60-day extension of time to all CLG-charities whose AGMs are due during the period of 16 April 2020 to 31 July 2020. There is no need to apply for an extension of time via BizFile+ if your charity's AGM is due during the aforementioned period. You may refer to ACRA's website (<https://www.acra.gov.sg/announcements/acra's-support-measures-and-guidance-for-businesses-during-covid-19>) for more information.

For all other charities including exempt charities

We recognise that some charities may decide to postpone their AGMs despite the prescribed alternative arrangements. If the charity's Governing Board decides it is necessary to do so, this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

Pursuant to the relevant Orders issued under Section 27 of the COVID-19 (Temporary Measures) Act 2020, charities may defer their AGMs and will be required to hold the AGMs by 30 September 2020. Charities should also be mindful of their annual submissions deadlines. The COC has granted a further extension for all charities' annual submissions originally due between 31 March 2020 and 30 September 2020. The annual submissions are now due on 31 October 2020. There is no need for these charities to seek extension separately. Charities which require further extension will be required to write to their Sector Administrators/COC separately and extension may be granted on a case-by-case basis.

12. Does my charity need to obtain the agreement of its members if it decides to adopt the prescribed alternative arrangements?

The charity is not required to obtain the agreement of its members if it wishes to adopt the prescribed alternative arrangements. If the Governing Board decides it is necessary to conduct a virtual AGM taking reference from the prescribed alternative arrangements, this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

13. Must my charity inform the members of the details of the prescribed alternative arrangements that it wishes to adopt for the virtual AGM?

While there are no legislative provisions concerning this, it is a good practice for the charity to keep its members informed on the prescribed alternative arrangements that it will be adopting.

14. What happens if non-members log into a charity’s virtual general meeting? Will such a meeting be invalidated?

There are no legislative provisions to prohibit non-members from observing general meetings. Nonetheless, the charity may refer to the “Conduct of Meetings by Charities amid COVID-19” Guide to ensure that the general meeting is conducted appropriately.

15. Can my charity record the proceedings of the virtual AGM?

There are no legislative provisions on the recording of proceedings of the virtual AGM, by means of a video or other recording, under the relevant Orders issued under Section 27 of the COVID-19 (Temporary Measures) Act 2020. Should the charity wish to record the proceedings of the meeting, it should ensure that the recording is not expressly prohibited by its governing instrument or by a direction of the meeting.

16. What should I do if my charity is unable to comply with the alternative arrangements provided in the relevant Order under the COVID-19 (Temporary Measures) Act 2020?

Charities are encouraged to rely on the alternative arrangements, and comply with both the letter and spirit of the prevailing safe distancing measures. If charities are unable to comply with the alternative arrangements in the Order, or the requirements under existing law or their governing instruments, charities should consider deferring their meetings until after it is safe to hold them. This decision should be recorded in the Board’s minutes to demonstrate good governance of your charity.

Please be reminded that, pursuant to the relevant Orders issued under COVID-19 (Temporary Measures) Act 2020, charities may defer their AGMs and will be required to hold the AGMs by 30 September 2020, or such other deadline as stipulated by ACRA (if applicable).

(C) SENDING OF NOTICES AND DOCUMENTS RELATED TO THE VIRTUAL AGM

17. What is the notice period that my charity should provide if it intends to conduct a virtual AGM?

The notice period should not be less than what is required in your governing instrument or the alternative arrangements prescribed under the COVID-19 (Temporary Measures) Act 2020 (if they prescribe a notice period). Please refer to the Guide on Conduct of Meetings amid COVID-19 for more information.

18. How can the notice of the meeting be sent to members? What should I do if members have not provided their email addresses?

The alternative arrangements prescribed under the COVID-19 (Temporary Measures) Act 2020 allow the notice of meeting to be sent via email and published at an online location. For non-CLG charities, where the notice cannot be sent to all members by email (e.g. because the charity has not been notified of their email addresses), as good practice, charities may wish to contact these members by other means (e.g. by phone) and point them to the published notice.

19. Can the notice of meeting and documents be sent by post?

Sending the notice of meeting and documents by post is not provided for as an alternative arrangement. Charities are encouraged to rely on the alternative arrangements, and comply with both the letter and spirit of the prevailing safe distancing measures. If charities are unable to comply with the alternative arrangements in the Order, or the requirements under existing law or their governing instruments, charities should consider deferring their meetings until the safe distancing measures are lifted. This decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

20. Must my charity publish the documents for the virtual AGM on the charity's website which is publicly accessible? Can my charity publish the documents on the charity's webpage which is restricted to the members?

For CLG-charities and society-charities, they may continue to send documents in accordance with their governing instruments.

Should the charity rely on the alternative arrangements to conduct a virtual AGM, the documents required to be laid or produced before the meeting may be so laid or produced by being sent or published (where applicable) with the notice of the meeting. Please refer to Annex A of the Guide on Conduct of Meetings by Charities amid COVID-19 for more details.

(D) QUORUM & ATTENDANCE OF MEETING

- 21. What should my charity do if we cannot meet the quorum required for AGMs in our governing instrument?**
- 22. What is the quorum for a virtual AGM?**

Charities must abide by the quorum requirements in their governing instruments or the alternative arrangement prescribed pursuant to the relevant Orders issued under the COVID-19 (Temporary Measures) Act 2020 (if they prescribe a quorum).

A quorum may be formed by members of the charity personally or electronically present. A member is electronically present at a meeting if the person: (a) attends by electronic means; (b) is verified by the secretary of the charity, or a person appointed by the Governing Board of the charity, as attending the meeting by electronic means; and (c) is acknowledged by electronic means by the chairman of the meeting as present.

For non-CLG charities, a member may also be deemed to be present at a meeting (and therefore counted towards the quorum) if the member has submitted his/her voting instructions and valid proxy form prior to the commencement of the meeting.

23. Can the submission of a proxy form be counted towards the quorum for the AGM?

Yes, for non-CLG charities a member is deemed to be present at a meeting (and therefore counted towards the quorum) if the member has submitted his/her voting instructions and valid proxy form prior to the commencement of the meeting.

24. Can an incomplete proxy form be counted towards the quorum?

No. For non-CLG charities, a member is deemed to be present at a meeting (and therefore counted towards the quorum) only if the member has submitted his/her voting instructions and valid proxy form prior to the commencement of the meeting.

25. Can a member who has submitted the proxy form still attend the virtual AGM?

Yes, a member may attend the AGM by observing and listening to the proceedings of the meeting by electronic means even though he has submitted the proxy form.

(E) VOTING & RELATED MATTERS AT A VIRTUAL AGM

26. If my charity's constitution does not provide for the appointment of proxies, can my charity still proceed to ask members to vote by proxy at the virtual AGM? Can the proxy forms be submitted electronically?

Yes, your charity can rely on the prescribed alternative arrangements on proxy voting. Proxy forms may be submitted by post or through electronic means (e.g. an email enclosing signed PDF copies of the proxy form).

27. Can electronic voting be done at the virtual AGM instead of voting by proxy?

Electronic voting (e.g. voting by show of hands through the digital platform used to conduct the virtual AGM) is only allowed if this is specifically provided for in your constitution. Otherwise, charities cannot conduct electronic voting at the virtual AGM. Voting can only be done via proxy and only the Chairperson of the meeting can be appointed as proxy.

28. Can we use e-forms for proxy forms (e.g. JotForm or Google Forms)?

Under the prescribed alternative arrangements, the proxy forms must be submitted to the charity either by email or by post. The use of e-forms does not appear to meet this requirement.

29. Is the Chairperson of the meeting the only person allowed to be appointed as proxy? What if the Chairperson is 'conflicted' (e.g. because the Chairperson is one of the governing board members up for election)?

Yes, under the prescribed alternative arrangements, only the Chairperson of the meeting can be appointed as proxy. As the Chairperson is required to ensure that proxy votes are voted as specified in all valid proxy forms, this avoids any conflict. Charities are also advised to appoint an independent person to direct and supervise the count of votes cast through proxy, and maintain records of proxy forms submitted.

30. Where voting is done by proxy for the virtual AGM, what is the process and when are the results announced?

The charity must include instructions to members on how to cast their votes together with the notice of the AGM. This includes the proxy form to be used by members (which will indicate the resolutions to be voted on), and instructions on how to submit the form to the charity, and by when the form must be submitted (see sample proxy form in the Guide on Conduct of Meetings by Charities amid COVID-19). As the proxy forms are submitted to the charity ahead of the virtual AGM, the votes can be tallied beforehand and then announced at the virtual AGM.

31. How is the election of governing board members done at a virtual AGM?

The election can be done through voting via the proxy forms. Hence, the proxy form sent out by the charity to its members must indicate the candidates/ nominees for members to vote on (see sample proxy form in the Guide on Conduct of Meetings by Charities amid COVID-19).

32. For matters that are usually decided upon at the AGM via the ‘proposing’ and ‘seconding’ procedure (e.g. approval and adoption of annual report and financial statements), how should this be carried out in a virtual AGM?

Charities may wish to consider whether it would like to take reference from the prescribed alternative arrangements and substitute such a process with proxy voting instead (i.e. members to submit proxy forms indicating their instructions to vote for, against or abstain on resolutions to approve the relevant document). If the charity’s Governing Board decides to do this, as a matter of good governance, it may wish to explain this decision to members and record it in the relevant meeting minutes.

(F) QUESTIONS & MATTERS RAISED BY MEMBERS AT A VIRTUAL AGM

33. How should a charity receive queries from members prior to the general meeting?

Members must be given the opportunity to raise questions within a reasonable time prior to general meetings. Thus, charities should inform all their members of any cut-off time within which questions must be submitted to the charity. Members must also be allowed to submit their questions through electronic means (e.g. via email) or hard copy (e.g. by post).

34. When and how should charities address queries received in advance from members?

All substantial and relevant questions must be addressed by the Governing Board and/or management prior to, or at, general meetings. Should the questions concern a matter which will be put to a vote, these questions should be addressed by the Board and/or management before the closing date for the lodgement of proxy forms to facilitate members’ votes. Such questions may be addressed prior to the meeting via the charity’s website if available and/or any virtual information session that the charity may organise.

(G) CONDUCT OF GOVERNING BOARD MEETINGS

35. Can my charity rely on prescribed alternative arrangements under the COVID-19 (Temporary Measures) Act 2020 to conduct a virtual Governing Board meeting during this period?

Where appropriate, the alternative arrangements can apply to meetings of the Governing Board of the charity. Please refer to Annex A of the Guide on Conduct of Meetings by Charities amid COVID-19 for more details.

(H) OTHER MATTERS

36. What is the allowed group size to conduct Governing Board meetings/ AGMs?

Charities must comply with both the letter and spirit of the prevailing safe distancing measures.

Following Singapore's move into phase two of its reopening on 19 June 2020, charities that are permitted to operate will no longer need to seek a time-limited exemption from the Ministry of Trade and Industry to have temporary operations in the same physical location for the purpose of holding an AGM (e.g. where a virtual AGM requires support staff to be in a physical location). Charities conducting AGMs on or before 30 September 2020 should continue to rely on the prescribed alternative arrangements.

37. Can current governing board members hold office until the new governing board members are elected at the postponed AGM/ virtual AGM?

Charities can consider passing a resolution at the AGM/ virtual AGM to rectify any irregularities (e.g. where the term of office of current governing board members expired before the next AGM can take place) arising from the delay in conducting the AGM.

38. Can changes to my charity's constitution be made at a virtual AGM?

Yes, this can be done so long as the relevant requirements in the charity's constitution (e.g. on the consent of members) on such amendments can be met via the virtual AGM. Nonetheless, charities may wish to confine the agenda of the virtual AGM to the usual matters (and any other urgent matters if necessary) so that the meetings may be more easily managed. This is in particular for charities conducting virtual AGMs for the first time.

39. Are there any recommendations on the platforms which charities can use to conduct virtual AGMs?

For possible online business solutions and tools, please visit: <https://www.imda.gov.sg/for-industry/Digital-Solutions-Package-For-Companies/Digital-Solutions-Directory>.

(I) OTHER FORMS OF SUPPORT FOR CHARITIES

40. Is there available funding support to enable the conduct of virtual meetings?

We understand that smaller charities may face budget constraints in purchasing video and audio-conferencing tools to conduct virtual meetings. The Info-Communications Technology (ICT) grant under the VWOs-Charities Capabilities Fund (VCF) has been expanded to help smaller charities¹ finance up to 70% of the actual expenditure on such tools, capped at \$250 per charity. Small charities may submit their applications for this grant anytime throughout the year.

41. My charity has earlier purchased the video and audio-conferencing tools without applying for VWOs-Charities Capabilities Fund. Can my charity submit a retrospective claim for this purchase?

We understand that some charities have subscribed to video and audio-conferencing tools to prepare themselves for the safe distancing measures. Retrospective claims for smaller charities can be supported if the purchase is made from 27 March 2020 onwards, when the safe distancing measures were implemented under the Infectious Diseases Act. This special provision to allow retrospective claims will cease when the safe distancing requirements under the Infectious Diseases (Measures to Prevent Spread of COVID-19) Regulations 2020 are lifted.

¹ Charity with gross annual receipts in each financial year of up to \$1 million in the 2 financial years immediately preceding the current financial year. Gross annual receipts include all income, grants, donations, sponsorships and all other receipts of any kind.