

Click on the name of the resources for quick links to the documents.

Resources for charities based on functional needs	Code of Governance for Charities and IPCs					
	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
Financial	<p>Registered and exempt charities can apply for the CCF to their enhance productivity, operational efficiency, governance, and management capabilities. The grants under CCF are:</p> <ul style="list-style-type: none"> CCF Collaboration Grant CCF Consultancy Grant CCF Info-Communication (ICT) Grant CCF Shared Services Grant CCF Training Grant 					
	<p>Shared Services Partner</p> <ul style="list-style-type: none"> Institute of Singapore Chartered Accountants (ISCA) – (a) matching of accounting professionals to charities and (b) pilot programme to implement XERO in charities 		<p>Shared Services Partner</p> <ul style="list-style-type: none"> ISCA – Consultation session on finance matters and relevant accounting standards <p>Resources on Financial Management and Internal Controls</p> <ul style="list-style-type: none"> Charities Accounting Standard (CAS) template and explanatory notes Guidance for Independent Examination Independent Examiner's Report Sample Policy for Financial Budgeting and Reporting Reserves Policy Guide for Charities FAQs and glossary on Reporting Requirements on Overseas Expenditure, Capital Outlay and Remittance of Funds as Agents 2019: Handbook 1 - Budgeting and Cash Flow Management 	<p>Shared Services Partners</p> <ul style="list-style-type: none"> Provides guidance on preparation and filing of annual submission: <ul style="list-style-type: none"> For all charities: Chartered Secretaries Institute of Singapore (CSIS) and Shared Services for Charities (SSC) For religious charities: Hindu Endowments Board and Singapore Buddhist Federation <p>Resources on Preparation of Annual Submissions</p> <ul style="list-style-type: none"> Guide on Preparing Annual Submissions Annual Report Template for Charities Statement of Accounts Template Annual Submissions - Annual Report Template Annual Submissions - Financial Statements Template Annual Report Illustrative Template Guide 		

Resources for charities based on functional needs	Code of Governance for Charities and IPCs					
	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
				<ul style="list-style-type: none"> • 2019: Handbook 2 - Fund Accounting for Charities • 2019: Handbook 3 - Full Cost Recovery for Charities <p><u>Resources on Anti-Money Laundering and Countering the Financing of Terrorism</u></p> <ul style="list-style-type: none"> • Protecting your Charity against Money Laundering and Terrorist Financing • Anti-Money Laundering And Counter-Terrorism Financing • Terrorist Financing Risk Mitigation Toolkit for Charities (2023) • How Charities can Safeguard against Terrorist Financing • Electronic Filing of Suspicious Transaction Report on STRO Online Notices and Reporting platform (SONAR) • Guidance Template- AML and CFT Policies and Procedures for Charities • FAQ on Guidance Template – AML/CFT policies and procedure for Charities • ISCA's Charities AML/CFT Services Panel 		

Resources for charities based on functional needs	Code of Governance for Charities and IPCs					
	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
				<u>Resources on Fund-Raising</u> <ul style="list-style-type: none"> • Guidelines On Public And Private Fund-Raising • Public Fund-Raising Appeal Sample Submission • NCSS Fundraising Capability Building Playbook for Non-Profit Organisations 		
Human Capital			<i>Resources on human-resource related matters will be shared with the charities in due course.</i>			
Social			<u>Resources on ESG</u> <ul style="list-style-type: none"> • ESG Playbook for Charities 	<u>Resources on Volunteer Management</u> <ul style="list-style-type: none"> • NCSS Corporate Volunteerism Guide • NCSS Learning & Development Roadmap for Volunteer Management Practitioners (LDR) • NCSS Volunteer Continuity Plan (VCP) Guide • NCSS Volunteer Engagement Toolkit 2021 Insights Infographics • NCSS Volunteer Engagement Toolkit 2021 Report • NCSS Volunteer Role Redesign Guide • NCSS Volunteer Management Insights Infographics (from NCSS Social Service Sector Survey 2021) 		

Resources for charities based on functional needs	Code of Governance for Charities and IPCs					
	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
				<ul style="list-style-type: none"> NCSS Volunteer Management Toolkit 2.0 		
Legal/Intellectual	<p>Shared Services Partner</p> <ul style="list-style-type: none"> Pro Bono SG (PBSG): Consultation on governance and/or transactional advisories such as amendment of constitution and compliance with applicable laws and regulations <p>Resources on Standard Clauses to be included in Governing Instrument</p> <ul style="list-style-type: none"> Guidelines on Governing Instruments 	With the support of PBSG, the Commissioner of Charities will organise the Charities Lean Forward webinars for charities. These sessions are recorded and uploaded on our Charity Portal and YouTube Channel for charities to share with their staff and board members.				
Physical	<p>Shared Services Partner</p> <ul style="list-style-type: none"> Temasek Trust Limited (TTL): Provides meeting space at Temasek Shophouse for COC's shared services partners to run initiatives for the charity sector. <p><i>[Note: Temasek Shophouse is undergoing renovation and the venue is not available for now.]</i></p>					
Reputational			<p>Resources on Management and Declaration of Conflict of Interest</p> <ul style="list-style-type: none"> Conflict of Interest Policy and Operating Procedures (by SSI) Sample Procedures for Conflict of Interest 	<p>Shared Services Partner</p> <ul style="list-style-type: none"> The Institute of Internal Auditors (IIA) Singapore – Consultation on matters relating to internal controls, risk management and internal audit 	<p>Resources on Governance Evaluation Checklist (GEC) and Whistleblowing</p> <ul style="list-style-type: none"> Annual Submissions – Governance Evaluation Checklist Whistle Blowing Policy and Procedures 	<p>Resources on Communications</p> <ul style="list-style-type: none"> NVPC's Media Guidelines for Charities

Resources for charities based on functional needs	Code of Governance for Charities and IPCs					
	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
			<ul style="list-style-type: none"> Conflict of Interest Disclosure Statement (by SSI) 			
Digital				<p>Community of Practice</p> <ul style="list-style-type: none"> RSM's IT Community of Practices <p>Resources on data protection and digitalisation</p> <ul style="list-style-type: none"> Data Protection Guide for Charities Managing and Securing Electronic Personal Data Guide on Managing and Notifying Data Breaches under PDPA Charities GoDigital Kit <p>Shared Services Partner</p> <ul style="list-style-type: none"> iShine Cloud Limited (iSC): Provides charities with charity-specific IT solutions. 		
Organisational	<p>Resources on Management of Charities</p> <ul style="list-style-type: none"> NCSS – Organisational Health Framework for SSAs (OHFSS) NCSS – Sector Evaluation Framework for SSAs Guidance on Regulation of Grantmakers Guidance On Charities Engaging In Business Activities Visibility Guide for Charities 2019: Doing Good in Singapore Part 1 - Adapting for the Future 	<p>Resources to help newly registered charities</p> <ul style="list-style-type: none"> Starter Kit for Registered Charities 		<p>Shared Services Partner</p> <ul style="list-style-type: none"> SSC – Advice on governance policies and procedures, compliance with Code of Governance, risk management and internal controls CSIS - Provides free training sessions and walk-in consultation clinics on the annual submission for charities and governance-related matters. 		

Resources for charities based on functional needs	Code of Governance for Charities and IPCs					
	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
	<ul style="list-style-type: none"> 2019: Doing Good in Singapore Part 2 - Resourcing for the Future 			<p><u>Resources on Risk Management</u></p> <ul style="list-style-type: none"> Enterprise Risk Management Toolkit for Charities and IPCs 2024 		
Leadership		<p><u>Board Matching Services</u></p> <ul style="list-style-type: none"> Centre for Non-Profit Leadership (CNPL) – Board Match & BoardPulse2.0 Singapore Institute of Directors (SID) – Board Match & relevant courses such as SGOOD <p><u>Resources on Board Management</u></p> <ul style="list-style-type: none"> Centre for Non-Profit Leadership (CNPL) BoardPulse2.0 Board Appointment Guide for Charities Board Policy and Discretionary Purpose Programmes Board Committees and Terms of Reference (by SSI) Board Policy Manual for Non-Profit Organisations (NPOs) (by SSI) Statement of Individual Board Member's Responsibilities (by SSI) Job Descriptions of Office Bearers (by SSI) 				

Resources for charities based on functional needs	Code of Governance for Charities and IPCs					
	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
		<p>Training</p> <ul style="list-style-type: none"> • SUSS's courses: <ul style="list-style-type: none"> - (with COC and Charity Council) Certificate in High Performing Charities - Graduate Diploma in Organisation & Leadership for Social Change - Graduate Diploma in Non-Profit Management - Graduate Diploma in Community Leadership and Social Development - (IAL) Master in Boundary-Crossing Learning and Leadership - Master of Management • Singapore Institute of Directors (SID) – relevant courses such as SGOOD 				