

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

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

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

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

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

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

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