

The background features a marbled pattern in shades of gold, cream, and light grey. At the bottom, there are stylized, flowing waves in white and gold, creating a sense of movement and elegance.

In Conversation With Commissioner Of Charities and Charity Council

2024



Go to
pigeonhole.at

Enter passcode

INCONVO2024



Lenard Pattiselanno

Director, Centre
for Non-Profit Leadership

Tony Soh

CEO, National Volunteer
& Philanthropy Centre

Desmond Chin

Commissioner of
Charities

Theresa Goh

Chairperson,
Charity Council

Vivienne Lim

Board Member,
Pro Bono SG

In Conversation With Commissioner Of Charities and Charity Council

— 2024 —

OFFICE OF THE
**COMMISSIONER
OF CHARITIES**



nvpc  Towards a
City of Good

AGENDA

10.00am	Mr Desmond Chin, Commissioner of Charities <i>Keynote Address</i>
10.30am	Mr Lenard Pattiselanno, Director, Centre for Non-Profit Leadership <i>Leadership in a Changing Philanthropy Landscape – Supporting charities with a Refreshed CNPL</i>
10.50am	Ms Vivienne Lim, Board Member, Pro Bono SG <i>Legal Liabilities of Board Members and Management</i>
11.10am	Bio Break
11.20am	Panel Discussion and Q&A
1.00pm	End of Programme



KEYNOTE ADDRESS

Mr Desmond Chin
Commissioner of Charities



Learn continually. There's always
"one more thing" to learn.

Steve Jobs

WORK DONE IN 2023

Revised Code Of Governance For Charities And IPCS

OFFICE OF THE
**COMMISSIONER
OF CHARITIES**



Thank you for attending the engagements!





Money laundering case: Some suspects donated six-figure sums to charities

Billion-dollar money laundering case: Charities urged to review donor records from Jan 2019

WORK DONE IN 2023

Enhanced Disclosure Regime for Public Fund-raising Appeals

OFFICE OF THE
**COMMISSIONER
OF CHARITIES**

View Charity Profile

CHARITY METHOD

Public Fund-Raising Appeals

SAMPLE

Purpose(s) of Public Fund-Raising Appeal: Building Fund

Start and End Date of Collection Period: 31/07/2023 to 31/08/2023

Details of Public Fund-Raising Appeal (e.g. The funds raised will be used for construction of a new building.)

Location(s) of Public Fund-Raising Activity (e.g. Island-wide appeal):

Nature of Public Fund-Raising Appeal: Street collection

Mode(s) of Collection: Donation Box/IV Box

Name of Third-Party Fund-Raiser (Leave blank if not applicable):

Percentage of the total gross receipts from the fund-raising appeal expected to be used to pay for the expenses incurred for the appeal: 20%

Enhancements were made to the Charity Portal e-Search function and Charity Portal e-Services to introduce a new section for disclosure of public fund-raising appeals and deliver a more user-friendly experience



[To be printed on charity's FRFCP permit holder's official letterhead]

[Official Letter Template B - Where no third-party fund-raiser is engaged e.g. letter to be used for charity's volunteers only]

Reference Number: [insert serial number]

Conduct of Public Charitable Appeal ("the Appeal") [Use minimum font size Arial 13 or Times New Roman 14]

Purpose of Appeal*	[Insert campaign name, if applicable] and [Purpose of appeal]
Name of beneficiary charity/FRFCP permit holder	
Appeal period*	[DD MM YYYY] to [DD MM YYYY]
Location(s)*	[List of location(s) where the appeal would be conducted]
QR code generated from the Charity Portal*	[More information can be found on the Charity Portal (by the Ministry of Culture, Community and Youth). You can verify the authenticity of the Appeal by scanning the QR code. [insert QR code]]
Any other queries	[phone number] and [email address] of charity/FRFCP permit holder

Signature: _____

Name: [Charity Representative]

Designation: [Chairman/CEO or equivalent]

Date: _____

[To be printed on charity's FRFCP permit holder's official letterhead]

[Official Letter Template A - Where third-party fund-raiser is engaged]

Reference Number: [insert serial number]

Conduct of Public Charitable Appeal ("the Appeal") [Use minimum font size Arial 13 or Times New Roman 14]

Purpose of Appeal*	[Insert campaign name, if applicable] and [Purpose of appeal]
Name of beneficiary charity/FRFCP permit holder	
Appeal period*	[DD MM YYYY] to [DD MM YYYY]
Location(s)*	[List of location(s) where the appeal would be conducted]
Name of third-party fund-raiser (including commercial fund-raiser or commercial participant)*	[Name]
Method of determining the remuneration of third-party fund-raiser*	[e.g. X% of the gross or net proceeds or specify other methods will be used to pay the third-party fund-raiser]
QR code generated from the Charity Portal*	[More information can be found on the Charity Portal (by the Ministry of Culture, Community and Youth). You can verify the authenticity of the Appeal by scanning the QR code. [insert QR code]]
Any other queries	[phone number] and [email address] of charity/FRFCP permit holder

Signature: _____

Name: [Third-party fund-raiser]

Designation: [CEO or equivalent]

Date: _____

* This information is mandatory for solicitations carried out by commercial fund-raiser and/or commercial participants under Regulation 13 of the Charities (Fund-Raising Appeals for Love and Pledge) (Charitable Purposes) Regulations 2012.

IT'S GOOD TO GIVE BETTER

BETTER ASK

Ask for more details if you are unsure, such as:

- How will my donations be used?
- Who is the beneficiary?
- How much of my donation goes to the beneficiary or charity?

BETTER CHECK

Verify if organisation or beneficiary is a registered charity or has disclosed its public fund-raising details via these options:

- Visit Charity Portal (charities.gov.sg)
- Scan QR code on organisation's appeal letter carried by fund-raiser
- SMS FR<space>Organisation Name to 79777
- Call Charities Unit hotline at 6337 6597

GIVE BETTER

Give safely and generously!

Let's Do Our Part and Practise Safer Giving

- ✓ Do not feel pressured to give if you have doubts
- ✓ Report any concerns to mccy_charities@mccy.gov.sg
- ✓ File a police report if you suspect a scam

safer giving

COMMISSIONER OF CHARITIES

mccy

Ministry of Culture, Community and Youth

WORK DONE IN 2023

Charity Compliance Indicators for IPCs

Overview of Charity's Compliance





Organisation Profile

Financial Information




Annual Report

Governance Evaluation Checklist

Charity Transparency Award/Charity Governance Award Winner^{*}:



These indicators are based on the Charity's Financial Year 2022 annual submissions:

 Fund-raising Expense Ratio [#]	27% Maximum 30%
 Latest declared compliance with the Code of Governance	100%
 Submission of latest Annual Report, Financial Statements and Governance Evaluation Checklist [^]	Submitted

Other Information[†]:

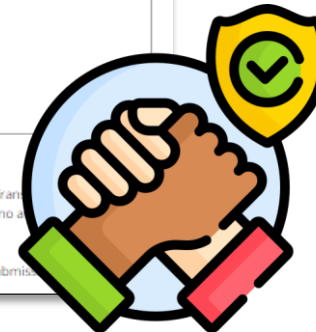
Notes:
^{*} The Charity Governance Award recognizes charities that have adopted the highest standards of governance, in line with the Code of Governance for Charities and Institutions of a Public Character. The Charity Transparency Award recognizes charities with good disclosure practices that the Charity Transparency Framework recommends. Main category award winners will not be able to compete for this award in the next 3 years. There were no award winners in 2020 and 2021.
[#] This ratio reflects the total fund-raising expenses to the total gross receipts from fund-raising and sponsorships of the charity for the latest financial year. All charities are expected to keep this ratio below 30%.
[^] Based on the Financial statements, Annual Report and Governance Evaluation Checklist submission for the charity's latest financial year. Please refer to the individual tabs for more information on the annual submissions.
[†] Charities are required to provide information on other information relevant to the charity's compliance with the Code of Governance for Charities and Institutions of a Public Character.



Highlight awards received.



Meet critical compliance requirements.





**Allocations between
local and overseas giving**



**The conduct of some
non-grantmaking
activities
(e.g. in-house research,
direct services)**

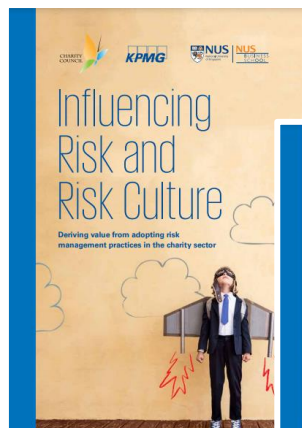


**Disbursements to be
made through non-grant
instruments
(e.g. social impact bonds,
loans)**

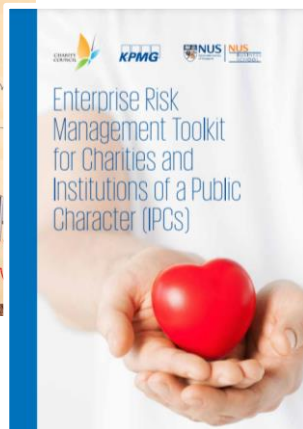
WORK TO BE DONE IN 2024

Risk Management Survey & Enterprise Management Toolkit

OFFICE OF THE
**COMMISSIONER
OF CHARITIES**



2016



2024



Navigating Uncertainty: Introducing the Risk Management Survey and Enterprise Management Toolkit

Synopsis

Join us for an interactive session with expert panels to explore the maturity of risk landscapes in charities as well as gain actionable insights and best practices in risk management.

Discover the importance of a comprehensive Enterprise Risk Management (ERM) framework that helps charities navigate risks and mitigate potential impacts on operations amidst global uncertainty.

Seize the opportunity to network and collaborate with charities, exchanging ideas and fostering partnerships at this half-day event.



Date: 26 April 2024 (Friday)

Time: 2.00pm to 5.30pm



Venue: SIT Dover - Ho Bee Auditorium
10 Dover Drive Singapore 138683

Register Now!

Presenters/ Panellists



Ms Tea Wei Li
Partner, Enterprise Risk Services,
Advisory
KPMG in Singapore



Professor Ho Yew Kee
Professor of Accounting
Singapore Institute of Technology



Ms Theresa Goh
Chairperson, Charity Council



Ms Yukiko Izumi
The UWCSEA Foundation Ltd Chair,
Audit and Risk Committee

A joint collaboration with the Charity Council, KPMG in Singapore, and Singapore Institute of Technology.



Please contact us at charity_council_sec@mcc.gov.sg



<https://go.gov.sg/aasmza>

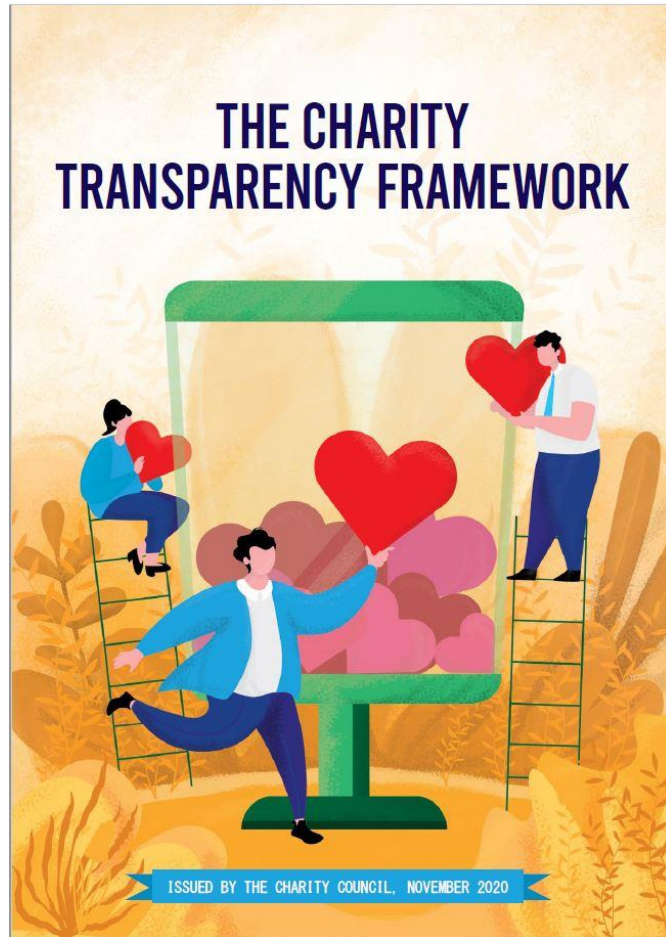
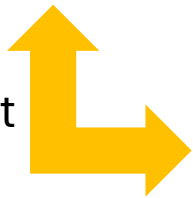
WORK TO BE DONE IN 2024

Review Of The Charity Transparency Framework And The Awards Process

OFFICE OF THE
**COMMISSIONER
OF CHARITIES**



Alignment



The COC Office will seek feedback from our stakeholders and more details will be shared in the coming months.



THANK YOU FOR PARTICIPATING!

Open for CTA entries
CTA Entries Close
CGA Submissions & Interviews
Announcements of CTA & CGA Winners

1 May 2023
31 Oct 2023
Jun to Sep 2024
Nov 2024





WEAK BOARDS:

Importance Of Board Succession & Planning



RIGHT
Board Members



RIGHT
Motivation
Commitment
Skills



GOOD
Dynamics
Board & Management

WEAK BOARDS:

Importance Of Board Succession & Planning



"My nephew is coming to work for me. Newton, and I'm starting him at the bottom. He'll be in charge of your department."

**NO
cronyism**



**10 years
Succession Planning**



**Allow others to take the
charity to the next level**

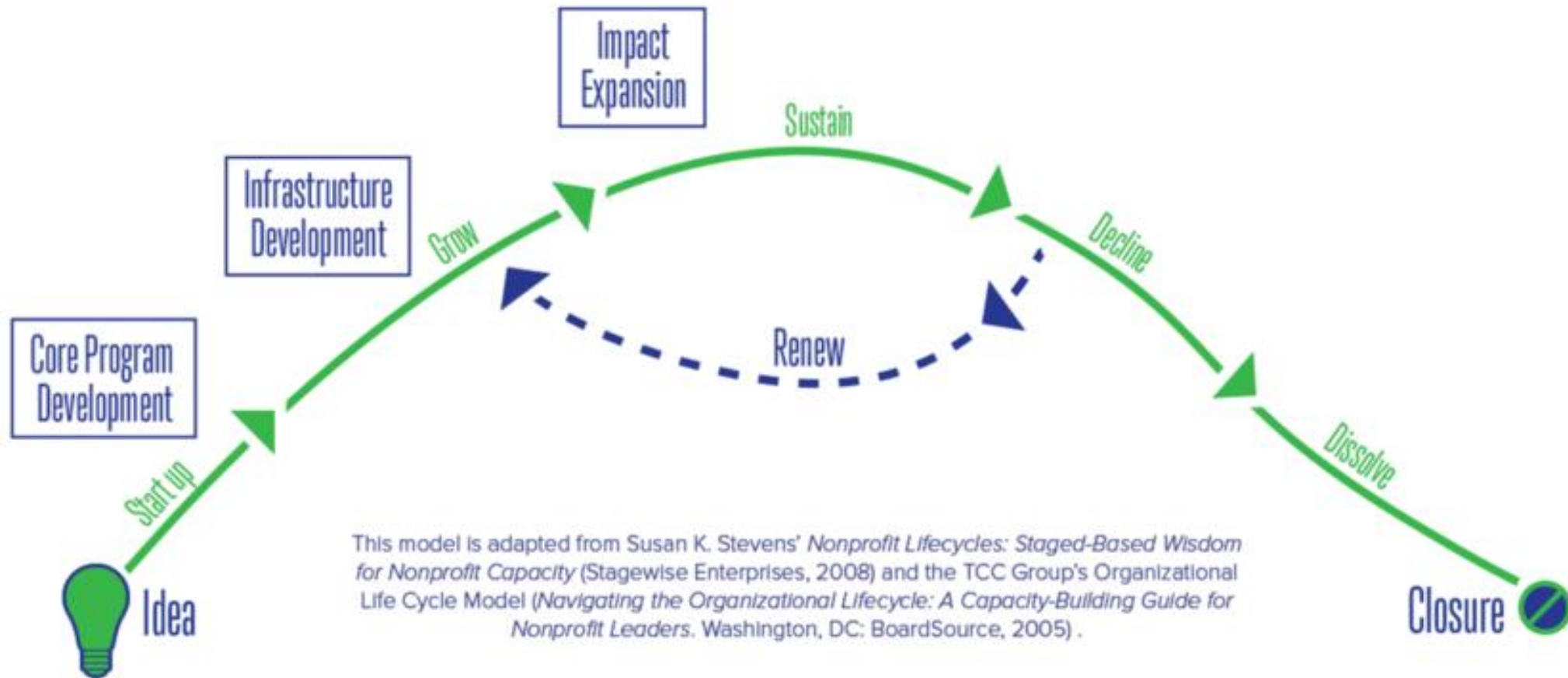
**It's not enough to do good.
It must be done well.**

St. Vincent

“ quote fancy

GOOD GOVERNANCE IS FUNDAMENTAL:

Doing good is not enough; must also do well & do correctly



GOOD GOVERNANCE IS FUNDAMENTAL:

Doing good is not enough; must also do well & do correctly

OFFICE OF THE
**COMMISSIONER
OF CHARITIES**



GOOD GOVERNANCE IS FUNDAMENTAL:

Doing good is not enough; must also do well & do correctly

OFFICE OF THE
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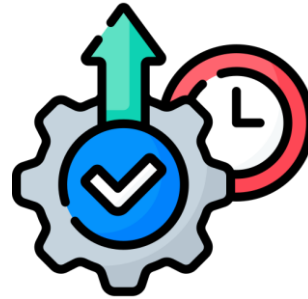


GOOD GOVERNANCE IS FUNDAMENTAL:

Doing good is not enough; must also do well & do correctly



Trust



Efficient & Effective



Legal Requirements and
Ethical Standards



Accountability



Understand and Manage
Risks



Strategic Direction

**Good governance is the
Board's responsibility.**



ANNUAL SUBMISSIONS ARE MANDATORY

Annual Report, Financial Statements, Governance Evaluation Checklist

OFFICE OF THE
**COMMISSIONER
OF CHARITIES**

All annual submissions are due within 6 months from your charity's financial year end.



Not just a legal requirement



Builds trust,
transparency and
accountability

A Singapore Government Agency Website

CHARITY PORTAL

(43) Logout

Hi, E

HOME

Home

Inbox

Home

Charity Profile ▾

View Charity Profile

Update Charity Profile

Application for Approval as an Institution of a Public Character (IPC)

Annual Submissions

Application for Deregistration as a Charity

Annual Return for Tax

Welcome **ELSPETH OWEN,**

You are representing: PACITO PRIVATE LIMITED

Important Notes:
You are required to update the Objectives, Vision and Mission of your charity. These details are needed to be displayed on the Charity Portal for public viewing. [Update](#)

The deadline for the Annual Submission for FY21 is in 180 days.
You may download the [Checklist for Annual Submissions](#) to prepare yourself the documents you need. [Submit](#)

Your Form(s): 3 Record(s)

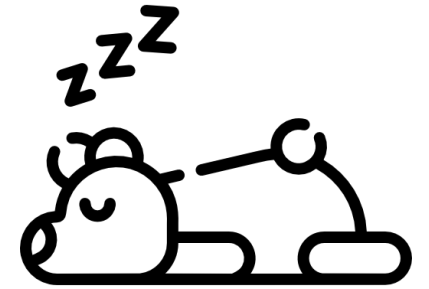
To continue with the Application for Registration as a Charity, please select the reference no.

S/N	Reference No.	Name of Form	Last Updated Date	Status	
1	APP-25092020-	Update Governing Board Members	03/03/2021	Draft	⋮

“PROJECT 300”: Mandatory Submissions are Mandatory

OFFICE OF THE
**COMMISSIONER
OF CHARITIES**

Submit your Annual Submissions!



**Utilise All
Resources
Available**



ACTION STEP:

Charities Capability Fund (CCF)

Up to \$50,000 per project!

Collaborate with at least one other charity to build capabilities/solutions that can be shared among yourselves.

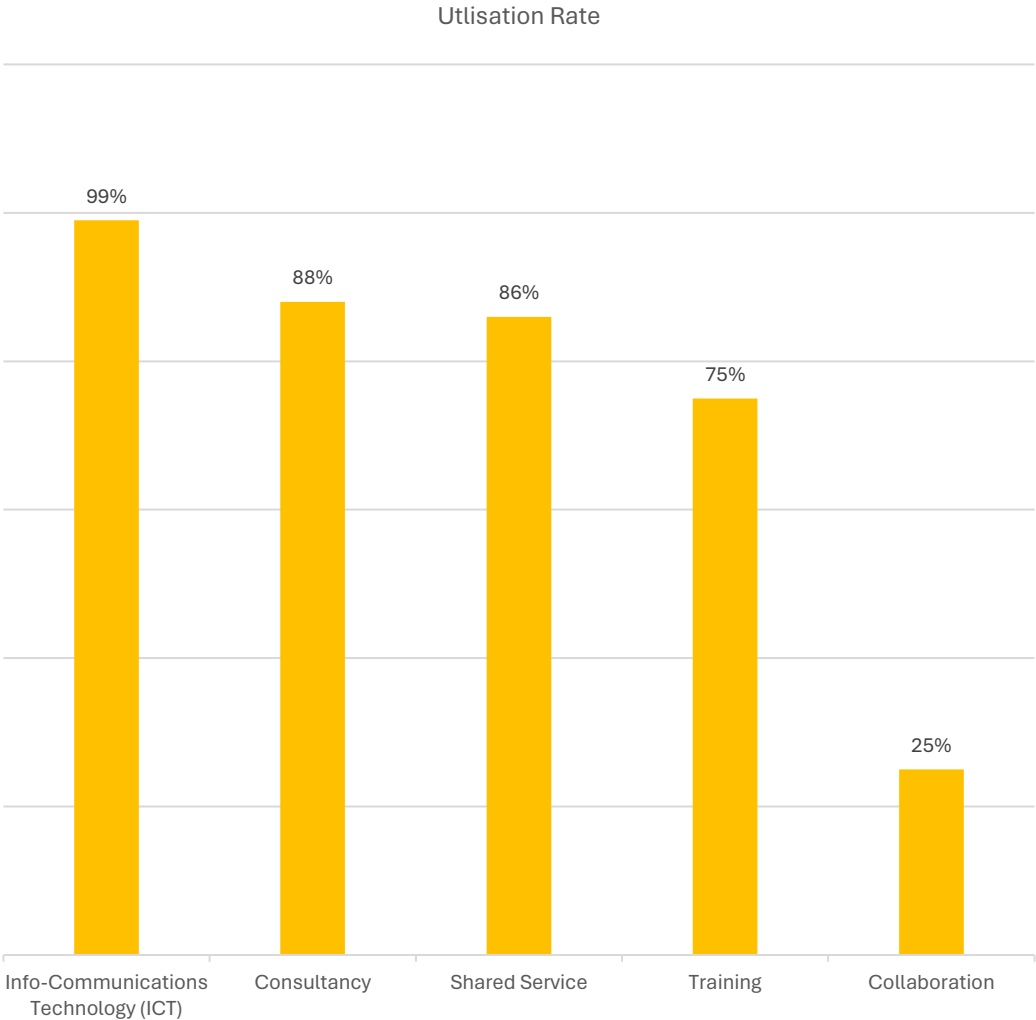
- Develop manuals.
- Design systems that can be co-shared.



CCF COLLABORATION GRANT

CREATE SHARED SOLUTIONS, MAXIMIZE IMPACT!

<p>CCF CONSULTANCY</p> <p>Up to \$100,000</p> <p>Engage consultants to review and draft policies and standard operating procedures:</p> <ul style="list-style-type: none">• governance review• internal audit• ESG policy	<p>CCF ICT</p> <p>Up to \$40,000</p> <p>Purchase Basic Infrastructure and Onboard Digital solutions:</p> <ul style="list-style-type: none">• computers, printers, broadband, website development, subscription charges of conferencing tools etc.• donor/ HR management system etc.
<p>CCF SHARED SERVICES</p> <p>Up to \$30,000</p> <p>Outsource your corporate functions to third-party service providers in areas:</p> <ul style="list-style-type: none">• payroll, finance, accounting, human resource and information technology functions	<p>CCF TRAINING</p> <p>Up to \$1,000 per pax.</p> <p>Training courses in key governance and management areas for:</p> <ul style="list-style-type: none">• charities' board members• staff (who have served in the charities for at least 6 months with an official designation)



<https://go.gov.sg/charitiescapabilityfund>

ACTION STEP:

Shared Services Partners

OFFICE OF THE
**COMMISSIONER
OF CHARITIES**

Committed to provide guidance on areas:

- **electronic regulatory submissions**
- **governance-related matters**
- **talent management**
- **digitalisation**

through consultation clinics, training sessions and webinars.



<https://go.gov.sg/ssicharity>



**CENTRE FOR
NON-PROFIT
LEADERSHIP**



**HINDU
ENDOWMENTS
BOARD**



**INSTITUTE OF
SINGAPORE
CHARTERED
ACCOUNTANTS**



**The Institute of
Internal Auditors**
Singapore



JUSTICE FOR ALL





SHARED SERVICES BLUEPRINT



SS Partners



Resources

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								
Human Capital			HR resources – coming soon					
Social			ESG resources – coming soon					
Legal/ Intellectual								
Physical								
Reputational							Media Communications resources – coming soon	
Digital								
Organisational								
Leadership								

You may refer to the detailed Shared Services Blueprint published on the Charity Portal for more information.

ACTION STEP:

Guides, Codes, Templates

RESOURCES

Charity Portal >
Resource and Training >
Guides, Templates

Guides, Templates and Awards

Guides SOP and Templates Charity Transparency Framework and Scorecard

Guides

Detailed guides for Charities, IPCs, Fundraisers and Public

[Accounting Glossary For Charities and IPCs](#)

PDF, 196.5 Kb

Last Updated 3 November 2021

[Anti-Money Laundering And Counter-Terrorism Financing \(Issued in 09/13\)](#)

PDF, 42.8 Kb

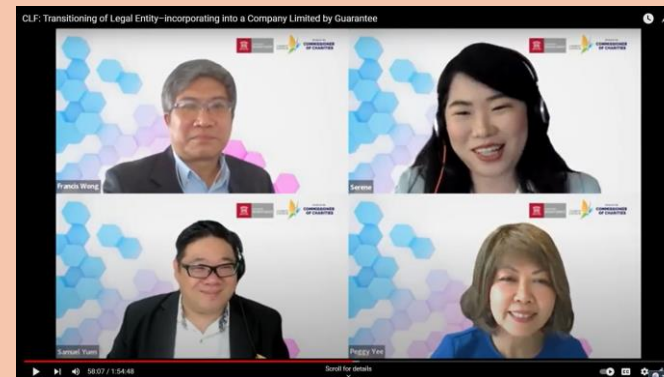
Last Updated 3 November 2021



<https://go.gov.sg/charityguide>

WEBINARS

Charity Portal > Webinars >
Charities Lean Forward Series



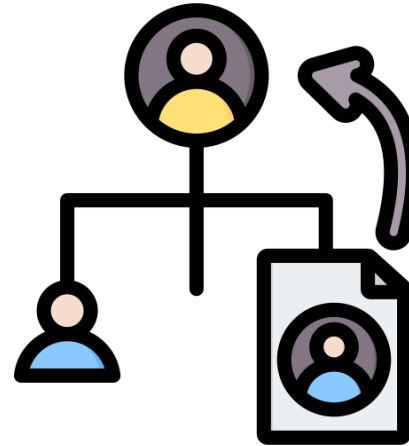
<https://go.gov.sg/cocwebinars>

Continue to do 3 things!



**Good Governance a
Cornerstone**

FUNDAMENTAL



**Board Renewal and
Succession Planning**

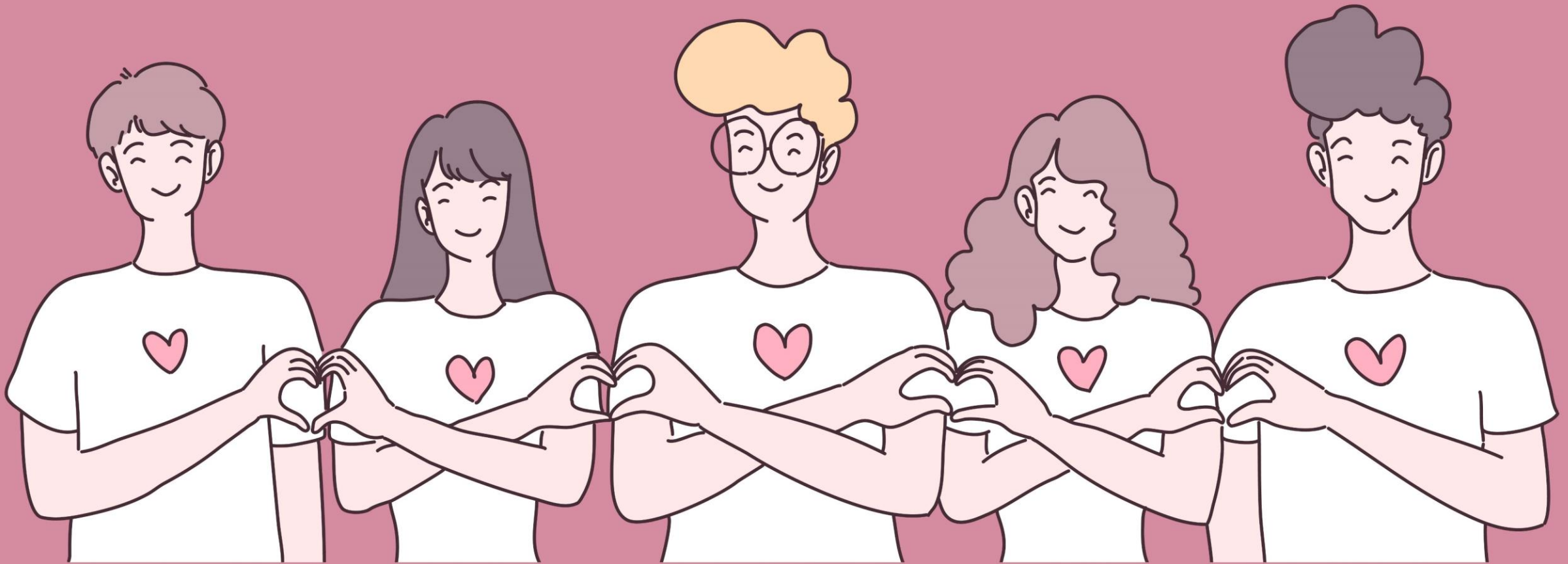
NECESSARY



**Proper and Timely
Regulatory Submissions**

MANDATORY

Together, we must continue to **make a difference**
in the lives of those we care, and to **engender public trust** by the
high standards of governance we hold ourselves to.



OFFICE OF THE
**COMMISSIONER
OF CHARITIES**



JUSTICE FOR ALL

A stack of white papers is shown against a yellow background. A red pushpin is pinned to the top center of the stack. The top sheet of paper displays the words "THANK YOU!" in a large, bold, black, sans-serif font, arranged in two lines.

The background features a marbled paper pattern in shades of cream, beige, and light brown. A wide, white ribbon with a subtle gold-colored edge is draped across the lower half of the image, creating a sense of depth and movement.

In Conversation With Commissioner Of Charities and Charity Council

2024



LEADERSHIP IN A CHANGING PHILANTHROPY LANDSCAPE – SUPPORTING CHARITIES WITH A REFRESHED CNPL

Mr Lenard Pattiselaano
Director, Centre for Non-Profit Leadership

Leadership in a Changing Philanthropy Landscape

Supporting Charities with a Refreshed CNPL

4 April 2024



The Changing Philanthropy Landscape

Broader Singapore Context

THE STRAITS TIMES

Success is less about means, more about meaning: DPM Wong

He says refreshed social compact centres on new approach to success and other key shifts

Goh Yan Han
Political Correspondent

Created the domestic challenges and troubled external environment facing Singapore.

Conversations between the Government and Singaporeans over the past year have shown an emerging consensus on what the refreshed social compact could look like, said Deputy Prime Minister Lawrence Wong on Monday.

This compact is centred on a new approach to success and skills, a revamped system of social support, and a renewed sense of solidarity, he said in a speech that also re-

framed the domestic challenges and troubled external environment facing Singapore.

Speaking at the Institute of Policy Studies' 50th Anniversary Conference held at the Sands Expo and Convention Centre, Mr Wong said that in terms of success, society still tends to converge around certain material definitions.

But in the end, success should be for each person to define as there is no single measure of achievement.

"Success is less about means, and more about meaning. We must value the success of every individual - each one pursuing his or her own path," he said.

Entrenched mindsets will have to be changed, though it is not an easy task, he added.

It must also be recognised that formal education only in life is not the endgame of Singapore's mobility, said Mr Wong.

"Our refreshed meritocracy must be a continuous one, with learning opportunities at multiple junctures of life. Everyone must have the chance to try again, do better, and move forward in life years after leaving school," he said.

On social support, Singapore has been careful in designing its social safety nets in a way that boosts a sense of ownership and agency over their own circumstances for



Deputy Prime Minister Lawrence Wong

Mr Wong added that while the Government wants every group to celebrate its own culture and traditions, which are part of its identity, it also expects everyone to look beyond their own communities to support the nation as a whole.

"We have to do this and purposefully to foster inter-group interactions," he said.

"Such interactions are personal, and therefore no easy policy intervention. We should certainly find ways to strengthen of community and human ties," he said.

He added that Singapore's social compact is by confrontation or by the rights of one group over another.

"Instead, it is built through regular interactions, through accommodation and compromise, and a spirit of mutual respect and fellowship. The Singapore way is not to isolate, it's not tribal, it is always open, inclusive and high-spirited."

Resurgence in Philanthropy

BUSINESS

Singapore can be philanthropic hub for South-east Asia, says social investor network



One way to realise this refreshed social compact is to nurture a broader culture of **philanthropy** and **volunteerism**: where we take responsibility for each other, and especially to help those with less.

DPM Lawrence Wong

Specific Charity Context

THE BUSINESS TIMES



cream.2006@hotmail.com

Charity Council introduces board-term limit, ESG concept to code of governance

BT Wu Xinyi
Published Tue, Apr 04, 2023 4:18 pm



SINGAPORE

'No one has helped us so much before,' says sole caregiver of ailing husband and son with autism



New Ways of Giving

Greater Emphasis on Governance

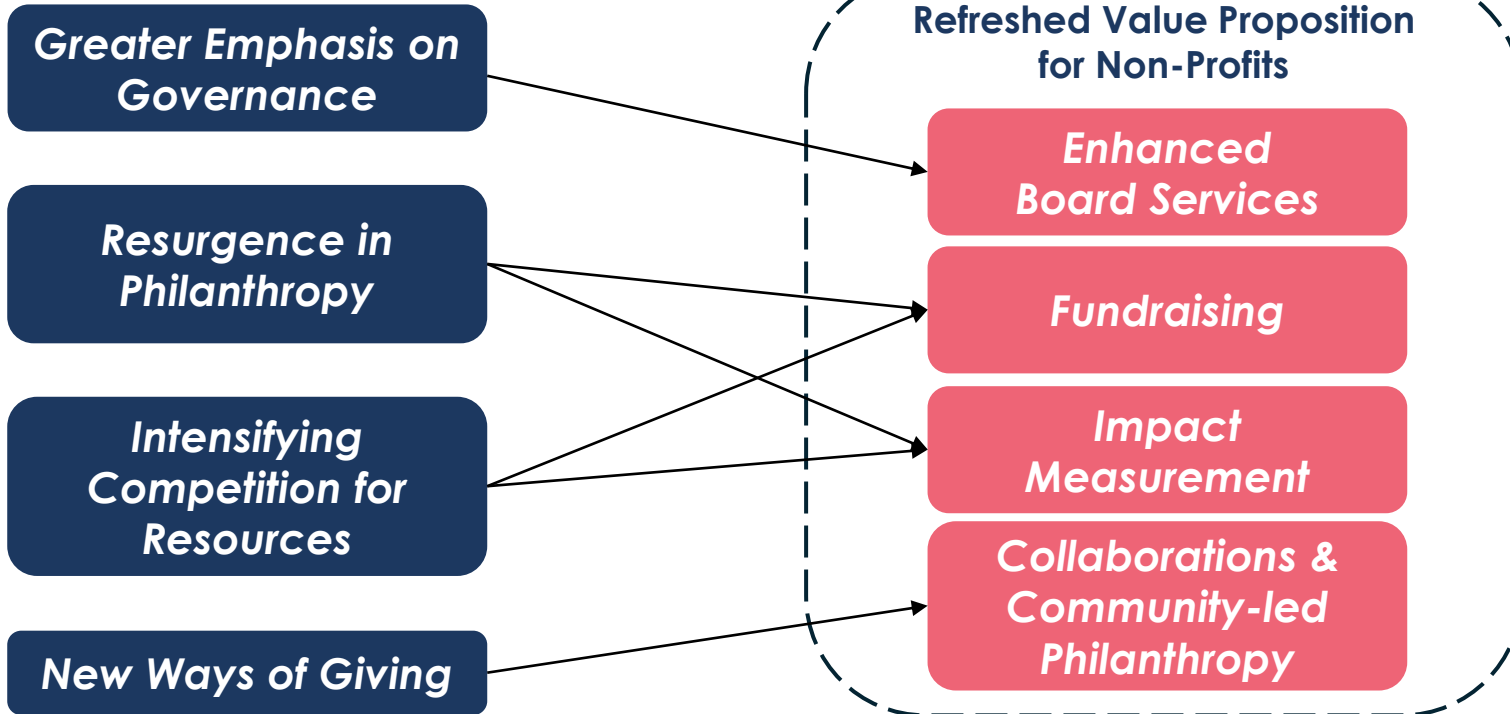
Some online platforms raised less money, saw dip in donors in 2023



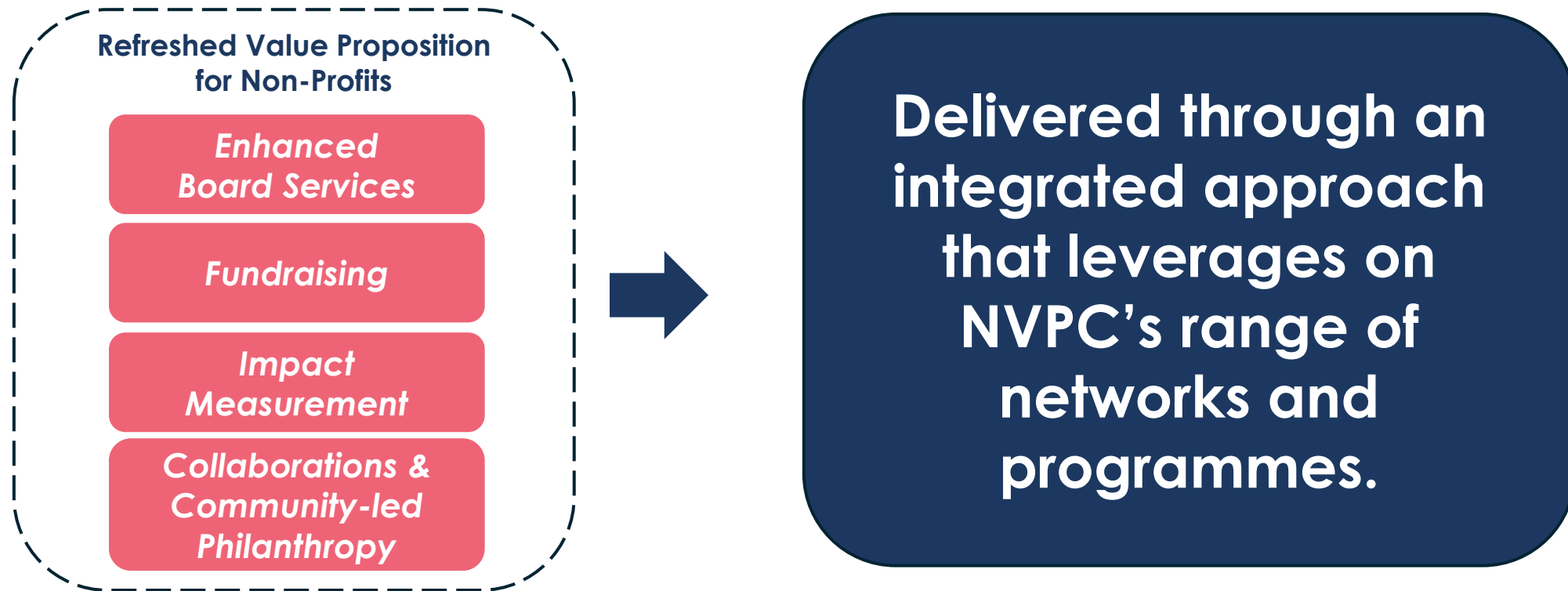
Intensifying Competition for Resources

Supporting Charities with a Refreshed CNPL

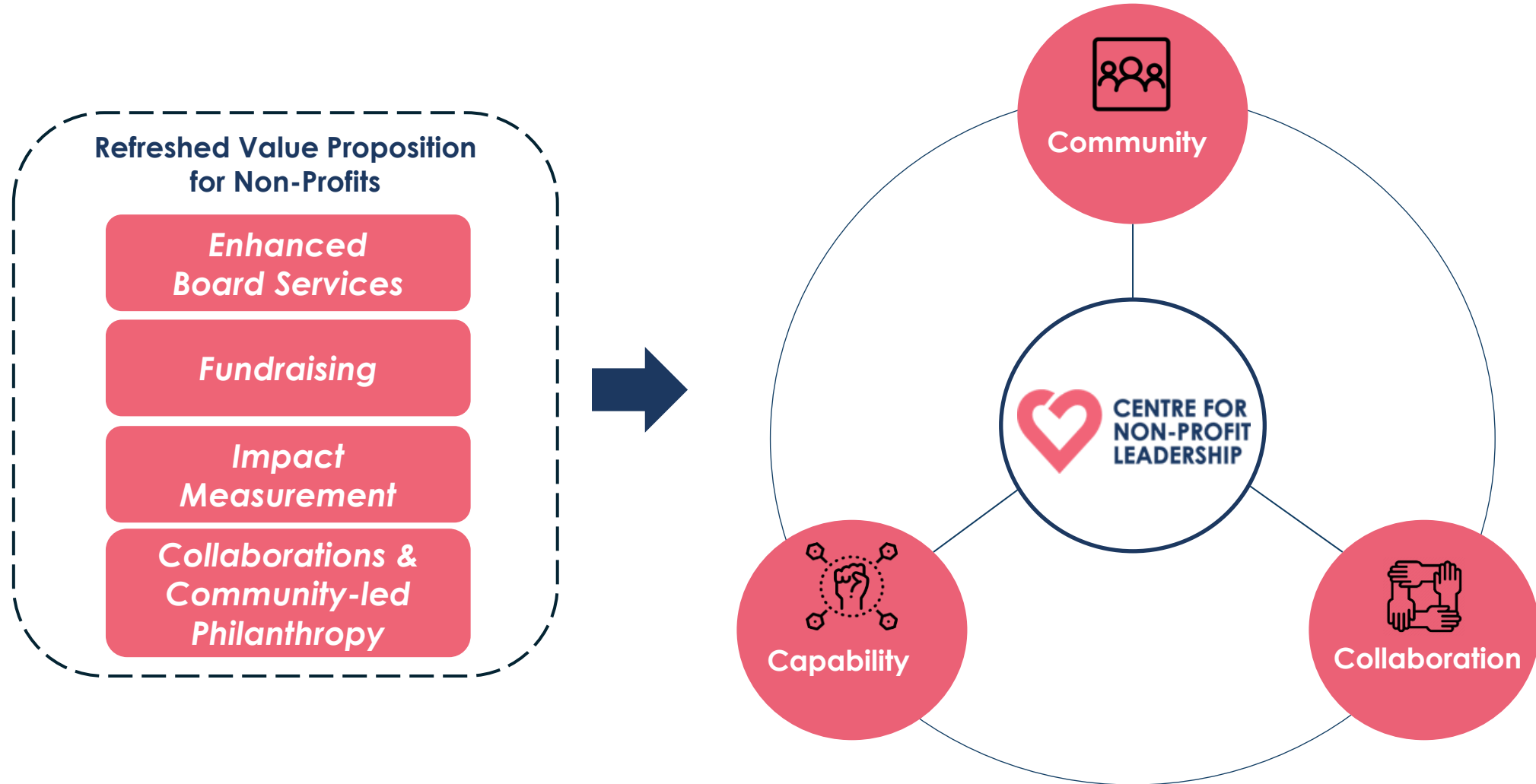
The Need for Effective Leadership in a Changing Landscape



Supporting Charities with a Refreshed CNPL



Supporting Charities with a Refreshed CNPL



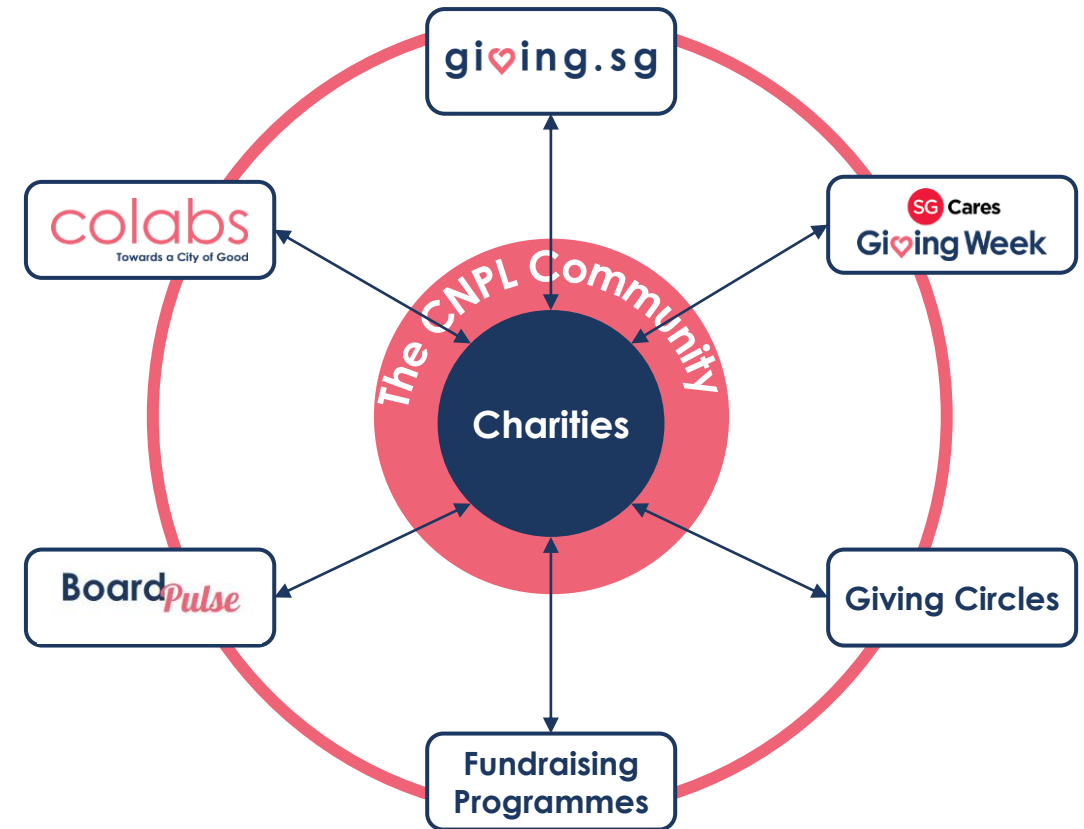
Supporting Charities with a Refreshed CNPL

Driving synergies through a new frame of thinking



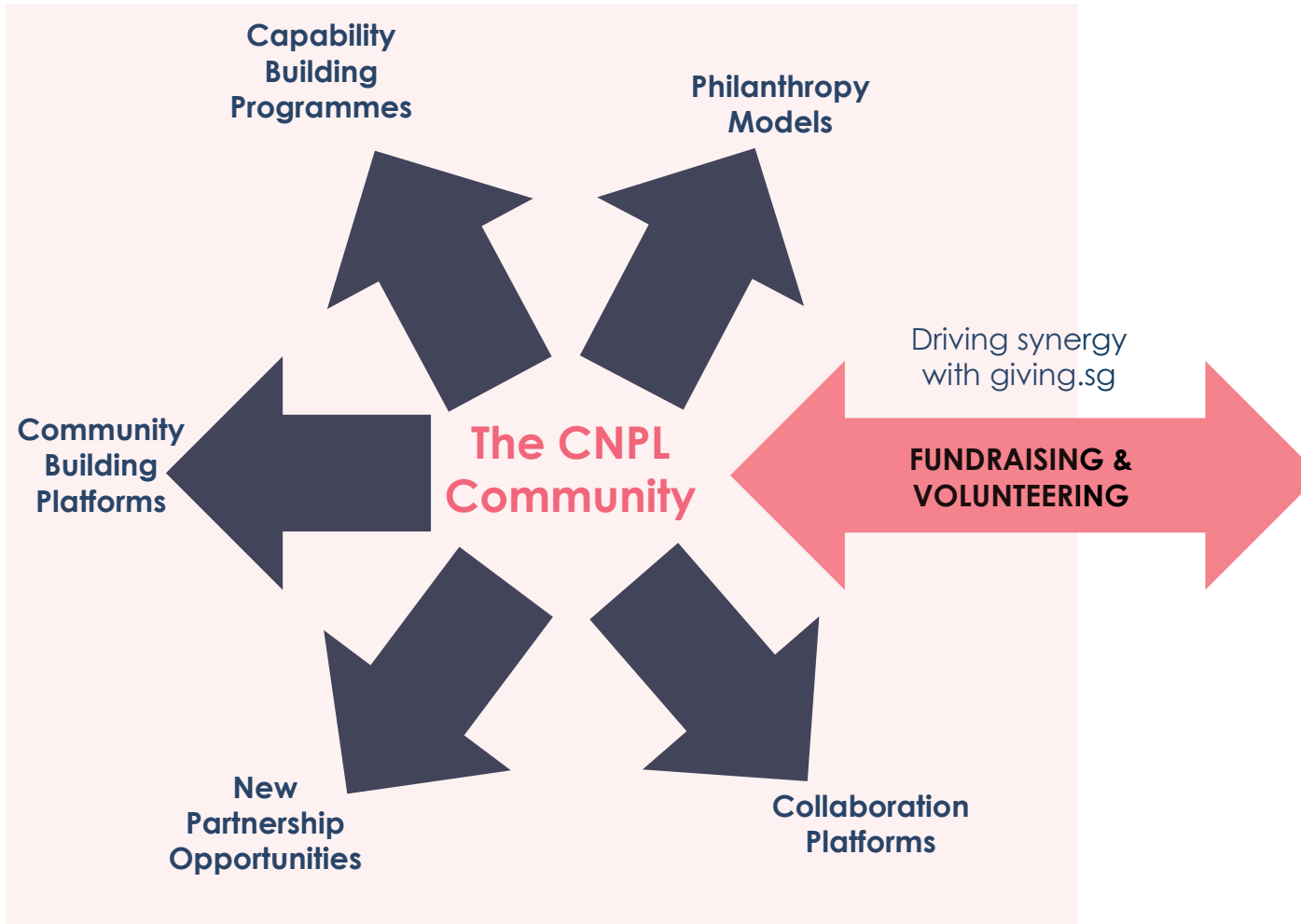
The CNPL Community

An **integrated** system to amplify the value-proposition for non-profits through a new **connected** community.



Supporting Charities with a Refreshed CNPL

Driving synergies through a new frame of thinking



Supporting Charities with a Refreshed CNPL

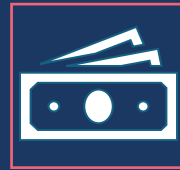
Fundraising: Extending Value and Impact through Giving.sg



Awareness and Reach

Donor research and analysis

Targeted communications for improved activation.



Fundraising Capabilities

Learning programmes and resources to **level up fundraising skills**

Enhanced fundraising tools via ongoing enhancements to Giving.sg platform.

Marketing activity integrated with campaign plans for greater impact.



Knowledge and Insights

Charity management tools, e.g. **donor analytics** and financial reports to inform fundraising plans.

Sharing Giving.sg **fundraising trends** and **volunteering trends**.



Support and Advisory

Technical support and guidance via Hello Team.

Support and advisory for Giving.sg campaign development.

Supporting Charities with a Refreshed CNPL



Impact Measurement

Help NPOs to measure progress towards goals and communicate their value

Strong measurement of programs can increase NPO's ability to raise funds



Supporting Charities with a Refreshed CNPL



Community



Capability



Collaboration

Board Services

National Non-Profit Board Leadership Study 2024 to enhance insights on governance and to refresh the **BoardPulse** tool

Charity BoardMatch - Partnership with SID and NCSS to enhance matching of volunteers to charity boards and sub-committees as part of board renewals and succession planning



Supporting Charities with a Refreshed CNPL



Community



Capability



Collaboration

Partnering with Non-Profits in the following areas:

Colabs

Giving Circles

State of Play

Sector Showcase

STATE OF PLAY 2024

PART OF THE CITY OF GOOD SUMMIT

State of Play is a 'trade fair' styled event where corporates can get to know **more than 20 community partners**, hear ground needs and discover opportunities for collaborative impact.

PROGRAMME HIGHLIGHTS:

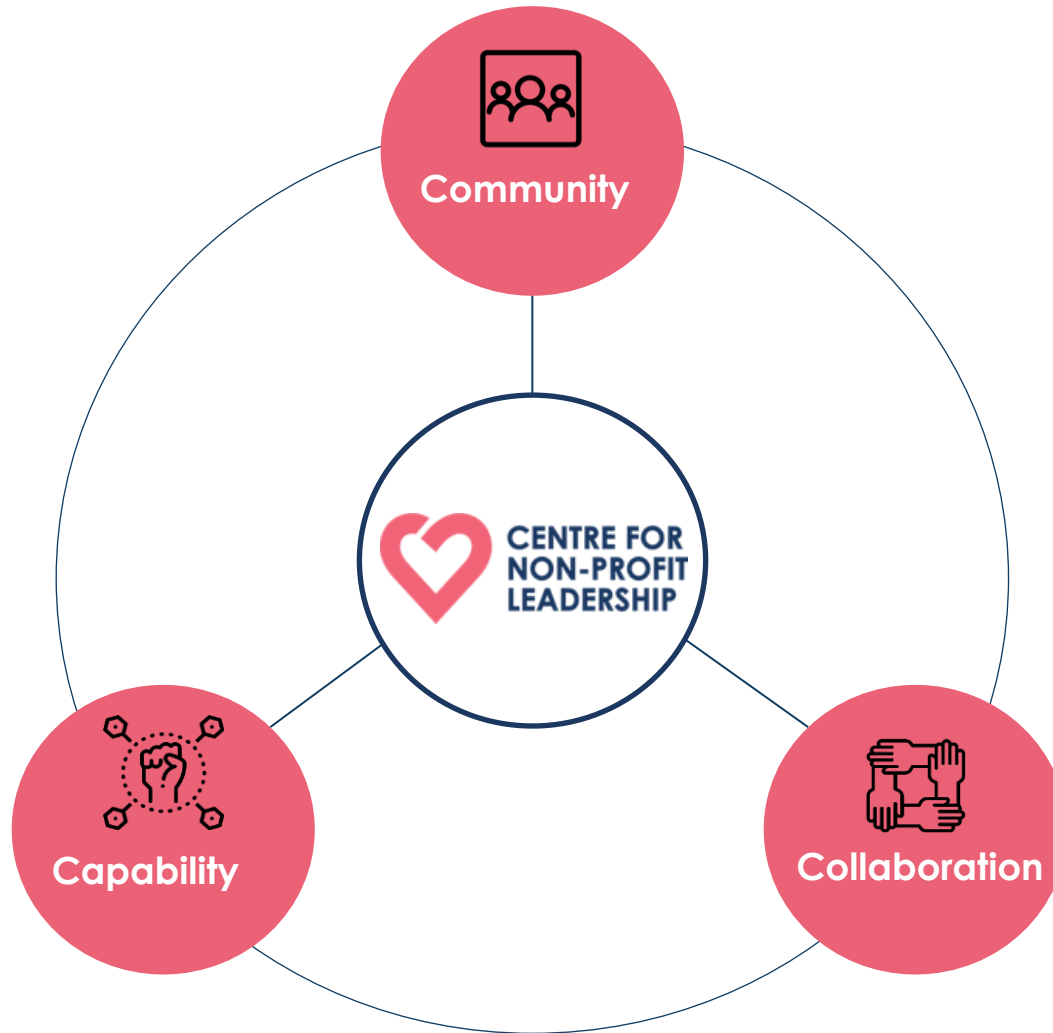
- Keynote address by **Guest of Honour Ms Sun Xueling**, Minister of State for Ministry of Home Affairs & Ministry of Social and Family Development
- **Project V** pilot closing ceremony

Organised by
nvpc Towards a City of Good

In support of
FORWARD SG

Together, because
SG Cares

Supporting Charities with a Refreshed CNPL



Consolidating our resources to support non-profits enhances the ability to scale and create impact

Where Do We Go From Here?

1. Access NVPC's range of programmes and networks by joining the CNPL community
2. Uplift the non-profit sector by participating in the National Non-Profit Board Leadership Study 2024





**Together, Let Us Become
The City of Good**

The background features a light-colored marbled paper with soft, swirling patterns of cream and pale gold. A wide, white ribbon with a subtle gold edge is draped across the lower half of the image, creating a sense of depth and movement. The text is centered in a classic, gold-colored serif typeface.

In Conversation With Commissioner Of Charities and Charity Council

2024



LEGAL LIABILITIES OF BOARD MEMBERS AND MANAGEMENT

Ms Vivienne Lim
Board Member, Pro Bono SG



JUSTICE FOR ALL

Legal Liabilities of Board Members / Management

Vivienne Lim

Board Member, Pro Bono SG



Who does duty lie with?

Duty ultimately lies with the Governing Board

(“***Governing Board***” is defined as members of the governing body of a charity or trustees for a charity having the general control and management of the administration of the charity (Section 2(1) of the Charities Act).

2 kinds of legal liabilities:

- (a) Criminal Liabilities
- (b) Civil Liabilities

(a) Criminal Liabilities

- Prosecution by the State or action taken by Regulators
- Liability arises from legislation (Acts of Parliament and Subsidiary Legislations)
- Statutes that commonly apply to charities are:
 - Companies Act 1967 (where applicable), or
 - Societies Act 1966 (where applicable); or
 - Trustees Act 1967 (where applicable);
 - Charities Act 1994 (and all applicable subsidiary legislation eg *Charities (Accounts and Annual Report) Regulations 2011*, *Charities (Fund-Raising Appeals for local and foreign Charitable Purposes) Regulations 2012*, *Charities (Institutions of a Public Character) Regulations*, *Charities (Registration of Charities) Regulations*, etc);
 - Income Tax Act 1947;
 - Terrorism (Suppression of Financing) Act 2002;
 - the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992
- Penalties may include fines, imprisonment, debarment, disqualification

(b) Civil Liabilities

- Refer to civil suits taken out in court by one person / entity against another, usually for monetary compensation for damages / restitution.
- Usually in the form of law suit instituted by a charity (under direction of its new board) against previous key members of previous governing board who are believed to have breached their duties. Duties are owed by board members to the organisation, hence action has to be taken by the organisation.
- Generally there is no personal liability on the part of officers of company to external third parties (except in very exceptional circumstances eg director behaves like alter ego of company justifying a lifting of corporate veil, acting totally without authority, etc).



PERFORMANCE

[striving for performance built on firm foundations]

CONFORMANCE

[Comply or Explain;
Aspirational to shape behaviour]
e.g. Code of Governance for Charities

COMPLIANCE

[Legal Liabilities]

Legal Liabilities:
Can be distilled into 4 Overarching Duties



1. Duty to Act for Proper Purpose

- Charity's objectives have to be exclusively charitable
- Exercise meaningful oversight to ensure that charity only conducts activities in keeping with its governing instrument and for furtherance of its exclusively charitable objects.

2. Duty to Act in Organisation's Best Interests / (related duty to avoid Conflict of Interest)

- Fiduciary duty is owed to the organisation (to exercise discretion and decision in manner that best serves charity's interests)
- Related: Duty to Avoid Conflicts of Interest (fundamental to avoid conflict between personal, professional or business interests with that of the charity)

Case: *NKF v Yong Kun Da Richard and others*

3. Duty of Care, Skills and Diligence

- Generally means taking reasonable steps to understand the organisation, guiding and monitoring the organisation, giving sufficient time and attention, requesting information to stay informed
- Not expected to be involved in day-to-day activities but expected to exercise sufficient degrees of oversight and management
- Ask Questions!

Case: *Ho Yew Kong v Sakae Holdings Ltd* [2018] 2 SLR 333

“Ultimately, all directors, whether engaged in an executive or non-executive capacity, are subject to a minimum objective standard of care which entails the obligation to take reasonable steps to place oneself in a position to guide and monitor the management of the company.”

Case: *Inter-Pacific Petroleum Pte Ltd v Goh Jin Hian* (Suit No. 964 of 2020)

“...The obligation is to monitor the affairs of the corporation. This entails, among others, at least broad level supervision of the activities of the officers of the corporation, for the protection of the company, shareholders and creditors.”

[Also NKF related cases – conviction for breach of directors’ duties to exercise due diligence over a software upgrade project – fine and debarment for 3-4 years]

3. Duty of Care, Skills and Diligence (cont'd)

Encompasses need to have oversight / put in place processes to ensure compliance with all applicable legislation eg the Charities Act and Regulations (as well as regulatory requirements of the Commissioner of Charities or Sector Administrators):

- Ensure that key officers or trustees of charity (or for chairman – ensuring board members) are not disqualified from acting in their respective office under the Charities Act;
- Exercise prudence over financial matters and ensure that charity remains solvent;
- Proper keeping of accounting records (S 11(3) Charities Act)
- Preparation of Financial Statements (S 12(2) and 14(2) Charities Act)
- Proper calling and conduct of meetings

4. Duty to Act Honestly

- Underpins all the duties
- May also help excuse / grant relief for any negligence or default or any breach of duty
- Section 391(1) of the Companies' Act: court can grant relief for proceedings for negligence, default, breach of duty or breach of trust, if it appears that the officer had acted honestly and reasonably having regard to circumstances.

4. Duty to Act Honestly (cont'd)

- Section 157C Companies' Act: No liability if one in good faith relies on reports / statements, professional or expert advice when exercising decision.

Case: Goh Kah Heng (alias Shi Ming Yi) v Public Prosecutor and another matter [2010] SGHC 167: Falsification of Payment Voucher / Conviction for giving false information under affirmation to COC during the course of COC's formal inquiry into the matter.

Conclusion

See *TT Durai v PP* [2007] SGDC 334: Knowingly used with intent an invoice containing a statement false in a material particular to deceive NKF. Court said: *“The fact that the entity that was cheated is a charity is an aggravating factor as it involves the vesting of the trust of the public and involves the funds obtained from the public.”*

- Management of a charity is indeed a serious duty.
- Hope boiling it down to 4 general principles (of honesty, of clarity of purpose, of good faith to the charity, and of exercising due diligence) [values which most would no doubt accept / already be practising], you are in good place to build the foundations on which your charity can grow and do the good that you want to do, with peace of mind.



Thank You



JUSTICE FOR ALL

The background features a marbled paper pattern in shades of cream, beige, and light brown. A wide, white ribbon with a subtle gold-colored edge is draped across the lower half of the image, creating a sense of depth and movement.

In Conversation With Commissioner Of Charities and Charity Council

2024



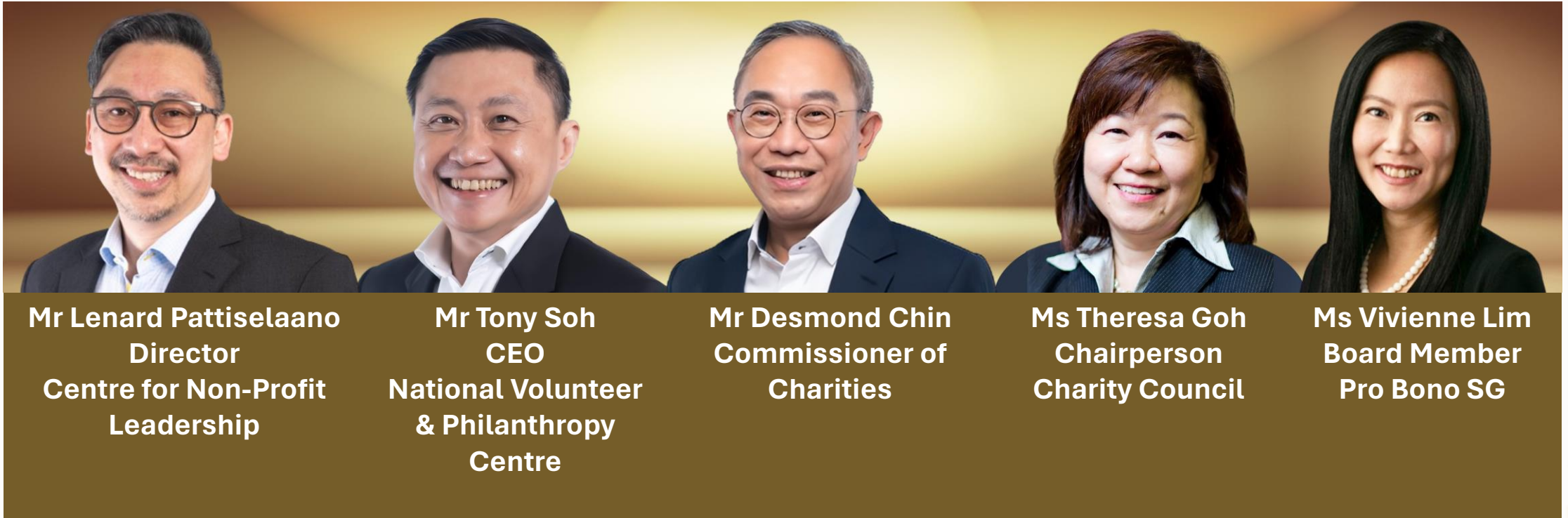
10 mins

The background features a light-colored marbled paper with soft, swirling patterns of cream and pale gold. A wide, white ribbon with a subtle gold sheen flows across the lower half of the image, creating a sense of movement and elegance.

In Conversation With Commissioner Of Charities and Charity Council

2024

PANEL DISCUSSION



Mr Lenard Pattiselaano
Director
Centre for Non-Profit
Leadership

Mr Tony Soh
CEO
National Volunteer
& Philanthropy
Centre

Mr Desmond Chin
Commissioner of
Charities

Ms Theresa Goh
Chairperson
Charity Council

Ms Vivienne Lim
Board Member
Pro Bono SG



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The background features a marbled paper pattern in shades of cream, beige, and light brown. A wide, white ribbon with a subtle gold-colored edge is draped across the lower half of the image, creating a sense of depth and movement. The text is centered and rendered in a classic, gold-colored serif typeface.

In Conversation With Commissioner Of Charities and Charity Council

2024