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Charity Council

Strengthening Governance, Transparency, and Trust:

A CHARITY GUIDE TO THE PILLAR FRAMEWORK

CONTENTS

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ABOUT THE PILLAR FRAMEWORK

- The PILLAR framework is a harmonised framework (HF) that consolidates requirements from the Code of Governance for Charities and Institutions of a Public Character (IPCs), the Governance Evaluation Checklist (GEC), Charity Transparency Framework (CTF), the Charity Governance Awards Assessment Guide (CGA), and key legislative and regulatory obligations into a single, integrated framework. (see Box 1)

- By harmonising these requirements, the framework reduces duplication and enables charities to focus on meaningful governance practices that strengthen accountability and advance their mission.

- Developed with charities and for charities, the framework was initiated by the Charity Council in collaboration with the Singapore University of Social Sciences to refresh and improve the evaluation framework for the Champions of Governance and Transparency Award.

- As a single source of reference for charities aligned to the Code of Governance (the Code), the framework offers a consistent, credible, and practical approach to governance and transparency, supporting sector learning, capability building, and sustained public trust.

BOX 1: FROM MANY TO ONE

The framework integrates the requirements from the GEC items in the Code, CTF, CGA and key legislative and regulatory obligations into a single framework.

GEC
(up to 38 items)

CTF
(up to 40 items)

CGA
(up to 42 items)

→ **PILLAR FRAMEWORK**

WHAT DOES THE FRAMEWORK OFFER?

The framework establishes a shared governance language across the sector and provides a clear roadmap for strengthening accountability and trust. (see Box 2) It is designed to:

- Empower charities to self-assess and improve their governance and transparency practices in a more streamlined and meaningful way.
- Provide a common and consistent standard for charities across different sizes and sectors.
- Improve clarity by integrating key governance best practices and requirements into a single, harmonised structure.
- Support charities in building the capabilities needed to earn and sustain stakeholder trust.
- Serve as the evaluation framework for the Champions of Governance and Transparency Award.

BOX 2: TOWARD A SHARED LANGUAGE OF GOVERNANCE

WHY IS THE FRAMEWORK IMPORTANT?

Governance: The Foundation of Accountability[1,2,3]

- Governance in charities refers to the exercise of authority, oversight, and strategic control. Effective governance ensures that charities remain true to their mission, steward resources responsibly, and uphold public trust.

- Strong governance is underpinned by three key elements:
  - **Internal mechanisms**, such as: Board oversight, internal controls, policies and procedures, conflict-of-interest management, performance monitoring, and self-assessment tools.
  - **External mechanisms**, including codes of conduct, regulatory compliance requirements, watchdog assessment tools, certifications, and award frameworks.
  - **Structured accountability**, through which governance clarifies priorities, codifies decision-making, and translates responsibilities into visible, auditable actions for stakeholders.

Transparency: Making Accountability Visible[4,5,6]

- Transparency refers to the accurate and accessible disclosure of information about what a charity does, how it is governed, and how resources are managed.

- Effective transparency is supported by four key elements:
  - **Public disclosure**, including annual reports, financial statements, policies, Board information, and key governance decisions made available through public platforms or regulatory channels.
  - **Self-reporting mechanisms**, such as self-evaluations, compliance declarations, and structured disclosures.
  - **Third-party monitoring**, including ratings, award assessments, and external validations.
  - **Building confidence**, by being transparent about their activities, donors, beneficiaries and volunteers, allowing the public to verify that governance is functioning as intended.

[1] Tricker, B. (2019). Corporate Governance: Principles, Policies, and Practices (4th ed.). Oxford University Press.

[2] Ebrahim, A. (2003). Accountability in practice: Mechanisms for NGOs. World Development, 31(5), 813–829.

[3] Najam, A. (1996). NGO accountability: A conceptual framework. Development Policy Review, 14(4), 339–353.

[4] Behn, B. K., DeVries, D. D., & Lin, J. (2010). The determinants of transparency in non-profit organizations: An exploratory study. Advances in Accounting, 26(1), 6–12.

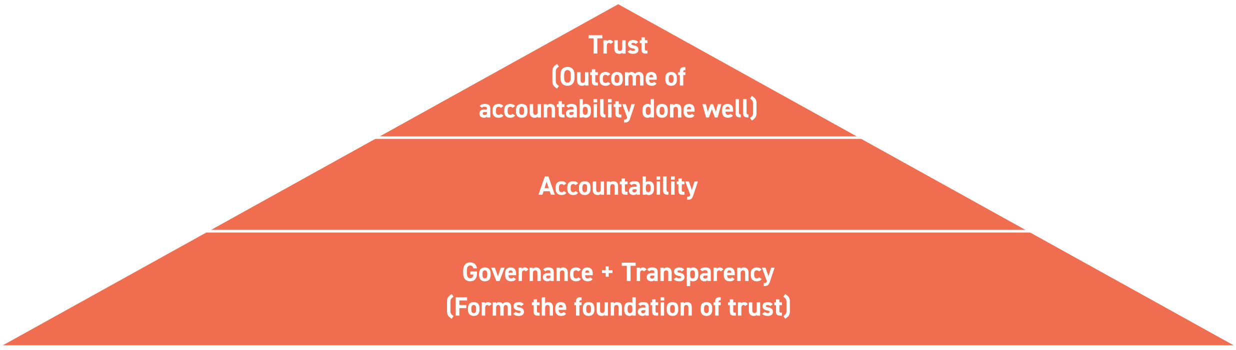
[5] Farwell, M. M., Shier, M. L., & Handy, F. (2019). Explaining trust in Canadian charities: The influence of familiarity and transparency. Voluntas, 30(4), 768–782.

[6] Koppell, J. G. S. (2005). Pathologies of Accountability: ICANN and the Challenge of “Multiple Accountabilities Disorder”. Public Administration Review, 65(1), 94-108.

Governance + Transparency → Accountability → Trust[5,7,8,9]

- Governance structures accountability. Transparency communicates accountability. Together, governance and transparency reinforce accountability, which builds public trust. (see Box 3)
- Good governance strengthens accountability, while weak governance breaks the trust chain.
- Trust is earned only when accountability is clear, consistent, and meaningfully executed. Trust is the outcome of accountability done well, and the framework provides a clear pathway to achieving it.

BOX 3: GOVERNANCE STRUCTURES ACCOUNTABILITY. TRANSPARENCY COMMUNICATES ACCOUNTABILITY. TOGETHER, THEY BUILD PUBLIC TRUST.



[5] Farwell, M. M., Shier, M. L., & Handy, F. (2019). Explaining trust in Canadian charities: The influence of familiarity and transparency. Voluntas, 30(4), 768–782.

[7] Ebrahim, A. (2005). Accountability Myopia: Losing Sight of Organizational Learning. Non-profit and Voluntary Sector Quarterly, 34(1), 56-87.

[8] Ortega-Rodríguez, C., Martín-Montes, L., Licerán-Gutiérrez, A., & Moreno-Albarracín, A. L. (2024). Non-profit good governance mechanisms: A systematic literature review. Non-profit Management and Leadership, 34(4), 927-957.

[9] Brown, L. D., & Moore, M. H. (2001). Accountability, strategy, and international nongovernmental organizations. Non-profit and Voluntary Sector Quarterly, 30(3), 569-587.

WHO IS THE FRAMEWORK FOR?

The framework applies to:

- All registered charities in Singapore, regardless of size or sector.
- Charities accountable to the public, including donors, beneficiaries, regulators, and broader stakeholders.
- Charitable organisations seeking clarity and consistency in how they govern, manage, disclose, and report.

The framework provides:

- A common governance language for Board, Management, and staff.
- A shared foundation for governance, transparency, and accountability standards.
- A single platform for easier tracking and follow-up.

Eligibility for the Champions of Governance and Transparency Award

To participate, charities must:

- Be a registered charity and/or an IPC in Singapore.
- Have submitted their annual report, financial statement, and GEC on time for the last financial year.
- Have gross annual receipts of at least $50,000 in the last financial year.
- Complete the framework self-assessment.

VALUE TO CHARITIES WHEN ADOPTING THE FRAMEWORK

The framework replaces the Charity Transparency Framework (CTF) as the self-assessment tool for participation in the awards. It consolidates requirements from the Code that charities already complete annually and, more importantly, provides a practical and integrated approach for charities to review, strengthen, and communicate their governance and transparency practices.

Charities are encouraged to adopt the framework to:

Strengthen Internal Governance

- Reflect on existing governance and transparency practices.
- Identify strengths, gaps, and priority areas for improvement.
- Build organisational discipline through clear and consistent documentation and structured governance reviews.

Enhance Capability and Resilience

- Strengthen stewardship and accountability at both Board and Management levels.
- Build internal capabilities to support long-term organisational health and mission delivery.
- Improve organisational readiness for regulatory reviews, audits, and stakeholder scrutiny.

Benchmark Against Sector Expectations

- Assess alignment with the governance expectations (i.e. the Code of Governance) and prevailing sector norms.
- Compare performance with peer organisations of similar size, structure and complexity.
- Use insights to guide strategic planning, resource allocation and capability development.

Participate in the Champions of Governance and Transparency Award

- Complete the framework as the structured self-assessment required for award submissions.
- Demonstrate governance maturity, operational transparency, and a commitment to accountability.
- Track progress over time and reinforce a culture of continuous improvement and good governance.

HOW SHOULD CHARITIES USE THE FRAMEWORK?

Structure of the Framework

- The framework is organised around six governance principles, aligned with the Code. The detailed guidelines and their requirements in the framework for Tier 1 and Tier 2 charities are set out in Appendix 1 and Appendix 2, respectively.
- Each principle is thematically framed to provide charities with a clear and intuitive understanding of what good governance practice looks like. Collectively, these six principles form the thematic code "PILLAR", which provides a cohesive and structured approach to implementing effective governance. (see Box 4)
  - Principle 1: **Purpose-driven Mission**
    The charity serves its mission and achieves its objectives.
  - Principle 2: **Leadership & Governance**
    The charity has an effective Board and Management.
  - Principle 3: **Integrity & Ethics**
    The charity acts responsibly, fairly and with integrity.
  - Principle 4: **Long-term Planning**
    The charity is well-managed and plans for the future.
  - Principle 5: **Accountability**
    The charity is accountable and transparent.
  - Principle 6: **Reputation & Communication**
    The charity communicates actively to instil public confidence.
- For each principle, the framework sets out:
  - Guidelines and their associated requirements;
  - The reference source of the requirement (e.g. Code, CTF, legislative requirements); and
  - Explanatory notes to clarify expectations and guide implementation.

BOX 4: SIX GOVERNANCE PRINCIPLES FORM THE THEMATIC CODE "PILLAR"

Theme		Principle Number	Principle in Description
P	Purpose-driven Mission	Principle 1	The charity serves its mission and achieves its objectives.
I	Integrity & Ethics	Principle 3	The charity acts responsibly, fairly and with integrity.
L	Leadership & Governance	Principle 2	The charity has an effective Board and Management.
L	Long-term Planning	Principle 4	The charity is well-managed and plans for the future.
A	Accountability	Principle 5	The charity is accountable and transparent.
R	Reputation & Communication	Principle 6	The charity communicates actively to instil public confidence.

Using the Framework for Self-assessment

- Charities should use the framework as a structured process to evaluate and strengthen governance practices. (see Box 5) For each guideline, charities will:
  - Review the requirement(s) under that guideline;
  - Indicate their compliance status using the response model; and
  - Provide the location where each requirement is disclosed or documented, to support verification and ongoing self-monitoring.

BOX 5: THE FRAMEWORK FOR SELF-ASSESSMENT

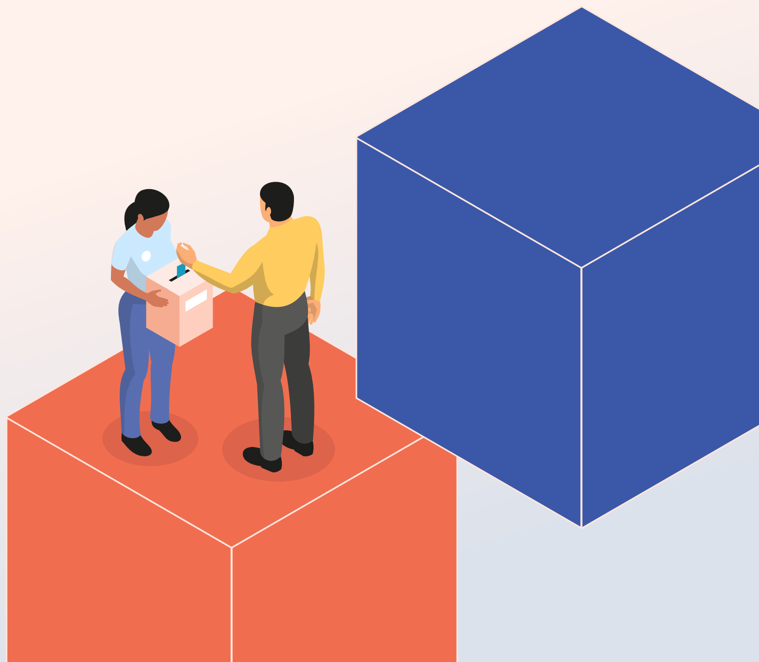
What the Framework Provides

Guidelines + Requirements | **Reference Sources (Code/CGA/Legislation)** | **Explanatory Notes**

Leads into

How to Use the Framework (Your Charity's Response)

Review Requirements ▶▶ **Select Response (Yes/Partial Compliance/ No/Not Applicable)** ▶▶ **State Disclosure/ Documentation Source**



RESPONSE MODEL (SCORING GUIDE)

Compliance Responses and Scoring

- For each requirement, charities must select one of the following responses (up to 4 answer options):
  - Yes → 2 points
  - No → 0 points
  - Partial Compliance → 1 point
  - Not Applicable → 2 points

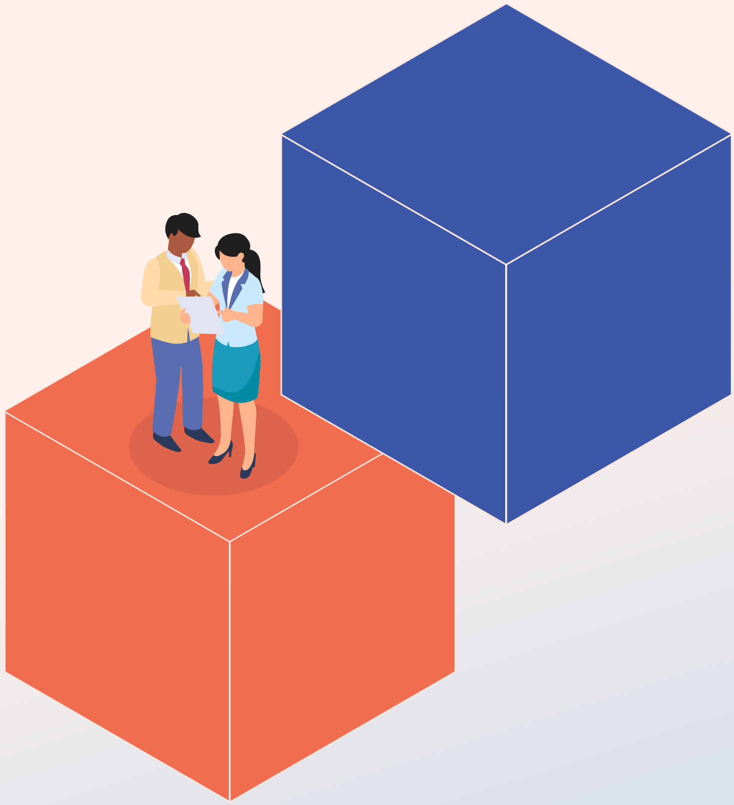
  If "No", "Partial Compliance" or "Not Applicable", is selected, charities must provide a brief explanation.

Promoting Self-regulation

- As part of the framework, charities must indicate where each requirement is disclosed or documented, whether externally or internally. (see the sample response provided in Box 6).

  This may include:
  - Public sources (e.g. website link, annual report page, financial statement page)
    - External disclosure is required only when the guideline uses verbs such as "publish", "make publicly available", or "disclose".
  - Internal sources (e.g. Board minutes, Terms of Reference, policies, handbook, registers)
    - If the information is not publicly available, charities should specify the document name and page or section (with the date if possible) where the information can be found.
  - This strengthens self-regulation by ensuring that charities:
    - Maintain accurate and up-to-date documentation
    - Provide clear and consistent disclosures
    - Verify governance practices systematically against each guideline

  The first self-assessment cycle may require greater effort; however, it establishes a strong foundation for effective governance and organisational discipline.



BOX 6: COMPLIANCE RESPONSES AND SCORING

Guideline and its Requirements	Select Compliance Response	Explain	Disclosure/ Documentation Source
Most Guidelines	☐ Yes ☐ No (please explain) ☐ Partial compliance (please explain)	Where "*No*" or "*Partial Compliance*" is selected, provide a brief explanation	Select and indicate where the information is disclosed or documented: ☐ Annual Report ☐ Financial Statement ☐ Social Media ☐ Charity's Website ☐ Internal Reference Document ☐ Others (to specify)
LP.5	☐ Yes ☐ No (please explain) ☐ Partial compliance (please explain) ☐ Not Applicable	Where "*No*" or "*Partial Compliance*" is selected, provide a brief explanation	
A.1 and A.9	☐ Yes ☐ No (please explain)	Where "*No*" is selected, provide a brief explanation	

A sample response is provided below:

P3. 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.	Code of Governance Code ID 1.3	This item assesses whether the charity has formalised the Board's strategic oversight role including regular Board reviews of the strategic plan and key performance indicators (KPIs) to track progress. KPIs may be measured in terms of outputs, outcomes and/or impact. "Outputs" refer to short-term or immediate results from the charity's inputs and activities. "Outcomes" are the effects resulting from outputs, such as the improvements experienced by the charity's beneficiaries and may be reported in the short-, medium- to long-term. "Impact" refers to results measured at the collective level – changes that are significant, sustained and systemic for a community, society, or population.	☑ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

If applicable, indicate where information is disclosed/available (Select all that apply):
☐ Annual Report
☐ Financial Statement
☐ Social Media
☐ Charity's Website
☑ Internal Reference Document
Strategic Review 2024 outcome minuted down under Board Meeting No. 1/4 dated 15 Jan 2024. The executive summary has been disseminated to all Board Members as well.
☐ Others (to specify)

WHICH TIER APPLIES TO YOUR CHARITY?

The framework aligns with the Code issued by the Charity Council in April 2023. (see Box 7)

Like the Code, the framework applies different requirements based on charity size and IPC status. (see Box 8)

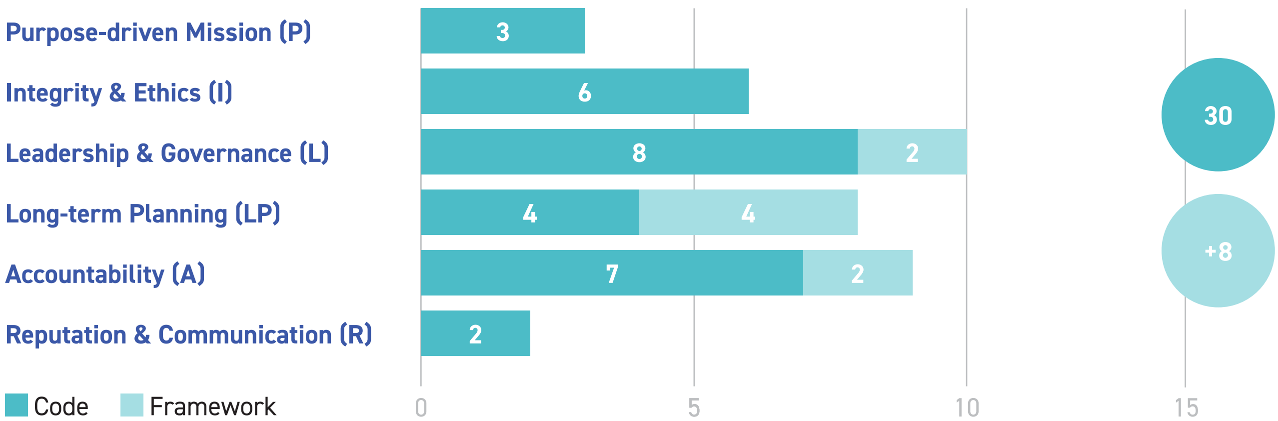
- Tier 1 Charities
  (Non-IPC charities with annual receipts or a total expenditure of $50,000 to < $10 million)
  - Must respond to 38 guidelines (including 30 from the Code).

BOX 7: DIFFERENTIATED REQUIREMENTS BASED ON CHARITY SIZE AND IPC STATUS

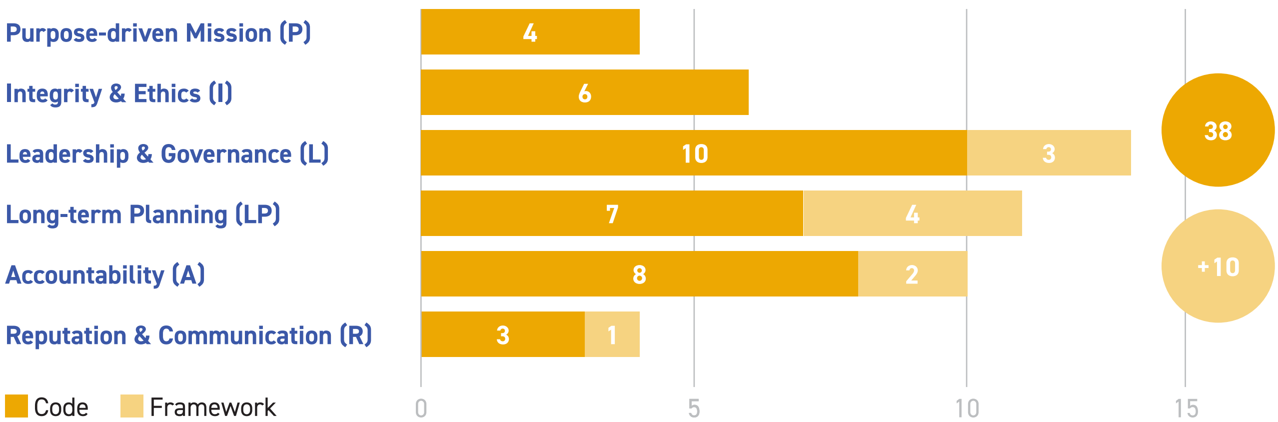
TIER 1	TIER 2
Small and Medium Non-IPC Charities	**(i) All IPC Charities** **(ii) Large Non-IPC Charities**
With gross annual receipts or a total expenditure (whichever is higher) of $50,000 to less than $10 million.	With gross annual receipts or a total expenditure (whichever is higher) of $10 million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

BOX 8: NUMBER OF GUIDELINES BY PRINCIPLE: CODE VS FRAMEWORK

GUIDELINE BY PRINCIPLE – TIER 1

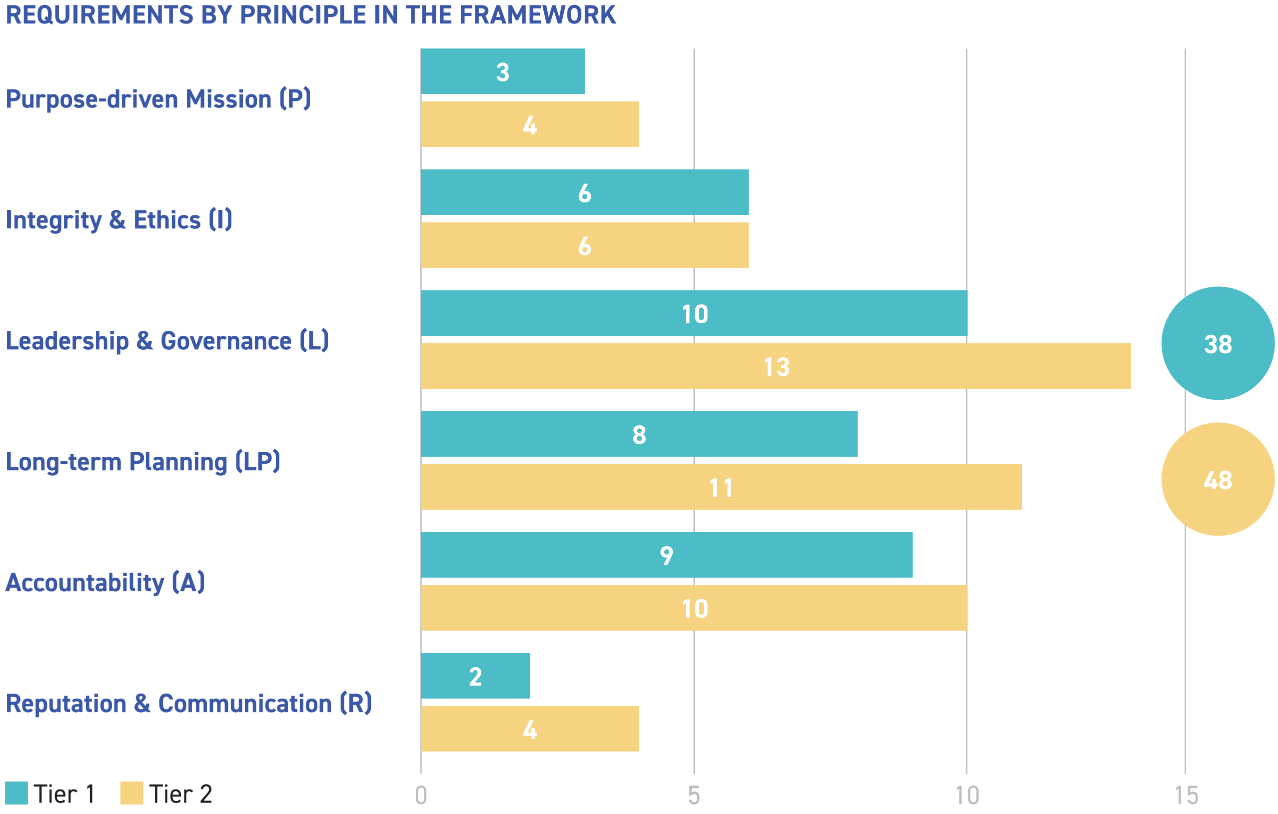


GUIDELINE BY PRINCIPLE – TIER 2



- Tier 2 Charities
  (IPC charities and non-IPC charities with annual receipts or a total expenditure of $10 million or more)
  - Must respond to all 48 guidelines (including 38 from the Code).
  - Tier 2 requirements include additional expectations reflecting higher stakeholder impact and risk exposure. (see Box 9)

BOX 9: NUMBER OF GUIDELINES BY PRINCIPLE: CHARITY TIERS



Appendix 1: Framework Applicable to Tier 1 Charities

For each guideline, charities should check compliance against the standards below:

- Specify where the information is disclosed and/or available (select all that apply).
- If the information appears in the Annual Report and/or Financial Statements, indicate the relevant financial year and page number.
- If the information is available on the charity's website and/or social media platforms, provide the URL.
- If the information is contained in an internal document, state the document title and date.
- If the information is available in other sources, please specify the source.

PRINCIPLE 1:

The charity serves its mission and achieves its objectives.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
P1. 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.	Code of Governance Code ID 1.1	This item assesses whether the charity has formally documented its charitable purposes and reason for existence in a governing instrument. The governing instrument is the charity's main constitutional document and may include its Constitution, Charter, Memorandum and Articles of Association, Trust Deed, by-laws or other rules or regulations governing the charity's purposes and administration. In addition, the charity should publicly communicate its charitable purposes to promote transparency and stakeholder understanding.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______________

☐ Financial Statement ______________

☐ Internal ______________

☐ Website ______________

☐ Social Media ______________

☐ Others (to specify) ______________

If No or Partial Compliance: Reason/planned action:

____

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
P2. Develop and implement strategic plans to achieve the stated charitable purposes; make its plan publicly available (for example, on its website, annual report).	Code of Governance Code ID 1.2 Charities (Accounts and Annual Report) Regulations 2011 Reg 7(b)(iv)	This item assesses whether the charity has established, implemented and communicated strategic plans to achieve its stated charitable purposes. Strategic plans set out key priorities, objectives, and actions over a defined period, and are informed by evidence, stakeholder needs, and the charity's available resources.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

______

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
P3. 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.	Code of Governance Code ID 1.3	This item assesses whether the charity has formalised the Board's strategic oversight role including regular Board reviews of the strategic plan and key performance indicators (KPIs) to track progress. KPIs may be measured in terms of outputs, outcomes and/or impact. "Outputs" refer to short-term or immediate results from the charity's inputs and activities. "Outcomes" are the effects resulting from outputs, such as the improvements experienced by the charity's beneficiaries and may be reported in the short-, medium-, to long-term. "Impact" refers to results measured at the collective level – changes that are significant, sustained and systemic for a community, society, or population.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

______

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
I1. Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	Code of Governance Code ID 3.1	This item assesses whether the charity has conducted appropriate background checks on members of the Board and Management to ensure they are fit and proper to serve the charity. Background checks may reveal whether any Board or Management member has demonstrated conduct indicating dishonesty, lack of integrity or other attributes that the charity deems unsuitable. Such checks may be conducted through organisations and/or individuals who have had prior dealings or interactions with the individual concerned, or through other reliable sources with knowledge of the individual's attributes and conduct. The charity may conduct the background checks internally or engage a professional individual or firm to do so on its behalf.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______________________

☐ Financial Statement ______________________

☐ Internal ______________________

☐ Website ______________________

☐ Social Media ______________________

☐ Others (to specify) ______________________

If No or Partial Compliance: Reason/planned action:

____

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
I2. Disclose the policy on the management and avoidance of conflicts of interests, and document the processes for the Board and staff to declare actual or potential conflicts, along with the measures to deal with such conflicts 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.	Code of Governance Code ID 3.2 Charities (Institutions of a Public Character) Regulations Reg 18	Conflicts of interest should be managed to ensure that decisions made and actions taken are in the best interests of the charity. Effective management of conflicts of interest supports good governance and strengthens public trust. This item assesses whether the charity has disclosed its policy on the management and avoidance of conflicts of interest, and whether it has documented processes for the Board, Management and staff to declare actual or potential conflicts of interest. The item also assesses whether the charity has established measures to deal with such conflicts when they occur. Declarations should be made annually and/or as and when required, in accordance with the charity's established rules, for example, during procurement processes. A Board member should recuse himself or herself from participating in any discussion, process or decision-making on matters where a conflict of interest exists.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______
☐ Financial Statement ______
☐ Internal ______

☐ Website ______
☐ Social Media ______
☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

______

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
I3. Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	Code of Governance Code ID 3.3	This item checks that no Board member is involved, directly or indirectly, in setting his or her own remuneration. Indirect involvement may arise if the Board member participates in discussions on the method of computing his or her remuneration, is involved in the approval process, or is consulted on matters considered in the process of setting his or her remuneration.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

______

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
I4. Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	Code of Governance Code ID 3.3	This item checks that no Management or staff member is involved, directly or indirectly, in setting his or her remuneration. Indirect involvement may arise if the Management or staff member participates in discussions on the method of computing his or her remuneration, is involved in the approval process, or is consulted on matters considered in the process of setting his or her remuneration.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

______

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
I5. Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	Code of Governance Code ID 3.4	This item assesses whether the charity established a Code of Conduct that reflects its core values and ethical principles, and whether the Code is communicated to and applied across the organisation, including staff, Board members, Management, and volunteers. The Code of Conduct should set out clear expectations for ethical behaviour and decision-making. In developing the Code, charities may consider addressing areas such as, confidentiality and data protection; fair and non-discriminatory employment practices; prevention of conflicts of interest; professional and respectful workplace conduct; prevention of harassment and misconduct; and the appropriate use of organisational resources.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______________

☐ Financial Statement ______________

☐ Internal ______________

☐ Website ______________

☐ Social Media ______________

☐ Others (to specify) ______________

If No or Partial Compliance: Reason/planned action: ______________

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
16. Take into consideration the Environmental, Social and Governance (ESG) factors when conducting the charity's activities.	Code of Governance Code ID 3.5	This item assesses whether the charity has considered ESG factors in the planning and implementation of its programmes and activities. ESG considerations may include environmental stewardship, such as in energy use, water consumption, recycling or the reuse of materials, care for the well-being of staff, volunteers, beneficiaries, and engagement with the community. Considering ESG factors supports alignment between the charity's mission with sustainable practices, and strengthens its long-term resilience and capabilities. For this item, a "Yes" response may include situations where ESG factors were considered but not implemented due to limitations or constraints faced by the charity. Internal documents, such as meeting minutes or records, may be used as evidence that these factors were considered.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________ ☐ Financial Statement ____________ ☐ Internal ____________

☐ Website ____________ ☐ Social Media ____________ ☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

____

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L1. 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.	Code of Governance Code ID 2.1	This item assesses whether the Board and Management share overall responsibility for achieving the charity's charitable purposes, with clearly defined and distinct roles to ensure accountability, efficiency, and sound decision-making. The Board is responsible for setting strategic direction, providing oversight, and exercising stewardship over the charity's resources. Management is responsible for day-to-day operations and the implementation of approved strategies and plans. The roles and responsibilities of the Board and Management should be documented in governance policies, role descriptions, and/or organisational charts.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action:

____

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L2. The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	Code of Governance Code ID 2.2	This item assesses whether the charity has instituted structured governance practices to strengthen leadership effectiveness across both the Board and Management. Such practices may include a formal induction and ongoing training for Board members and senior management, for example, programmes such as GovernWell: Excellence in Charity Leadership. Training should be tailored to the needs of the Board and Management, and cover key areas such as fiduciary duties, financial oversight, regulatory compliance, the charity's Code of Conduct, strategic planning and impact evaluation. This item also assesses whether the charity has established a process for regularly evaluating the effectiveness of the Board's performance.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L3. Document 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.*	Code of Governance Code ID 2.3	This item assesses whether the charity has established and documented clear terms of reference for the Board and each of its committees. Terms of reference outline the purpose, authority, membership, roles and responsibilities, reporting lines, meeting procedures, and decision-making powers of each governance body. An Audit Committee (or designated Board member) provides independent oversight of financial reporting, internal controls, risk management, compliance, and external audit processes. A Finance Committee (or designated Board member) supports financial planning, budgeting, investment decisions, and the monitoring of financial performance. While capacity constraints may exist, clear separation between audit oversight and financial management remains a key governance principle. Where roles are combined, charities should recognise the associated risks and put in place measures to maintain independent oversight, ensure responsibilities are properly discharged, and minimise conflicts of interest.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action:

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PRINCIPLE 2:

The charity has an effective Board and Management.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L4. 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 judgment and act in the best interest of the charity.	Code of Governance Code ID 2.4	This item reflects the principle that an effective Board comprises individuals with an appropriate mix of skills, knowledge, experience, and perspectives to advance the charity's vision, mission, and purpose. The Board should also be of a size that enables meaningful discussion and provides sufficient capacity to fulfil its responsibilities. Regardless of background, all Board members are expected to exercise independent judgment, avoid conflicts of interest, and act solely in the best interest of the charity. Acting in the best interests means making decisions that primarily advance its mission and benefit its intended beneficiaries, rather than serving personal interests or external agendas.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L5. 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.	Code of Governance Code ID 2.5	This item assesses whether the charity has established deliberate plans for leadership renewal to ensure continuity, fresh perspectives, and long-term resilience. Appropriate processes, including term limits for Board members, should be in place to prevent over-concentration of authority and encourage regular infusion of new skills and ideas. Board members should submit themselves for re-nomination and re-appointment at least once every three years to ensure that each member's performance, commitment, and suitability are periodically reviewed.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L6. 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 oversees the finances, the Chairman will take on the role. i. After meeting the maximum term limit for the Treasurer, a Board member's reappointment 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.	Code of Governance Code ID 2.6	This item reflects the principle that regular leadership renewal strengthens financial stewardship and reduces the concentration of authority in key positions. Charities should establish a structured process to ensure the periodic rotation of the Treasurer (or equivalent position overseeing finances). Setting and adhering to appropriate term limits help maintain independence in financial oversight, promote accountability, and support continuity of good governance.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L7. 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.	Code of Governance Code ID 2.7	This item reflects the principle that effective governance requires a clear separation between the Board's oversight responsibilities and Management's operational role. Charities should ensure that staff do not chair the Board, and do not make up more than one-third of its members. Such separation supports independent judgement, reduces the risk of conflicts of interest, and enables the Board to perform its responsibilities objectively and effectively.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________
☐ Financial Statement ____________
☐ Internal ____________
☐ Website ____________
☐ Social Media ____________
☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L8. 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.	Code of Governance Code ID 2.8	This item reflects the principle that effective governance requires a clear separation between the Board's oversight responsibilities and Management's operational role. Management should have the necessary capabilities and authority to carry out its responsibilities effectively. Staff should provide the Board with complete and timely information to support informed decision-making, and they should not vote or participate in Board decisions. This separation preserves independent judgement, protects fiduciary integrity, and enables the Board to discharge its duties objectively.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________
☐ Financial Statement ____________
☐ Internal ____________
☐ Website ____________
☐ Social Media ____________
☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L9. The charity disclosed the (i) name, (ii) designation and the (iii) date of appointment for each of its Board members.	Charities (Accounts and Annual Report) Regulations 2011 Reg 7(a)(iv)	A Board designation refers to appointments made by the Board, including positions on the Board or its subcommittees, such as the audit committee chair, as well as any other governance-related appointments within the charity, such as management committees or advisory councils.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________ ☐ Financial Statement ________ ☐ Internal ________

☐ Website ________ ☐ Social Media ________ ☐ Others (to specify) ________

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L10. The charity disclosed the (i) name (ii) designation and the (iii) date of appointment for key officers of its Management team. (For example, Executive Head, Finance Director or equivalent positions).	Charities (Accounts and Annual Report) Regulations 2011 Reg 7(a)(iv), 8(2) (a)-(b)	The Management team includes the Executive Head (or equivalent) and senior staff responsible for leading the charity's day-to-day operations. This may include roles such as Chief Operating Officer (COO), Finance Director or Chief Financial Officer (CFO) or its equivalent.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________ ☐ Financial Statement ________ ☐ Internal ________

☐ Website ________ ☐ Social Media ________ ☐ Others (to specify) ________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP1. 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).	Code of Governance Code ID 4.1a	This item assesses whether the charity has implemented key policies and procedures that support the charity's objectives, and whether these policies and procedures are reviewed regularly to ensure continued relevance and effectiveness. Key policies and procedures should cover areas such as the charity's plans, programmes and activities. Reviews should be conducted as part of the charity's annual work planning process or through other regular review arrangements established by the charity. A key procedure is Board approval of the annual budget for the charity's work plans. The charity should also have procedures for the Board to regularly review and monitor its income and expenditure, including financial assistance and matching grants received, donations by Board members to the charity, funds raised, staff costs, and recurrent operating expenses. Such reviews should be done at least quarterly, or at intervals determined by the charity.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP2. 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.	Code of Governance Code ID 4.1b	This item would include putting in place documented procedures for managing financial matters in key areas, including: (i) procurement procedures and controls; (ii) receipting; (iii) payment procedures and controls, including systems for the delegation of authority; and (iv) approval limits.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP3. 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).	Code of Governance Code ID 4.2	This item would support whether the charity has put in place processes to manage its financial commitments and obligations. Such processes enable the Board to exercise oversight over the profile of loans, donations, grants, and financial assistance provided by the charity.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP4. Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	Code of Governance Code ID 4.3	This item assesses whether the charity has established and implemented risk management processes, which would include: (i) establishment of the charity's risk appetite; (ii) identification and analysis of key risks; (iii) strategies and treatment options to manage identified risks; (iv) development of risk register; (v) regular review of risks and treatment by the Management; and (vi) regular reporting to the Board.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________ ☐ Financial Statement ____________ ☐ Internal ____________

☐ Website ____________ ☐ Social Media ____________ ☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP5. The charity disclosed key information about its fund-raising events.	Charities (Fund-raising Appeals for Local and Foreign Charitable Purposes) Regulations 2012 Reg 7–8 Charities (Institutions of a Public Character) Regulations Reg 16(1)(d)	This item assesses whether the charity has disclosed information relating to its fund-raising activities, including: (i) when the fund-raising event was conducted; (ii) who were the beneficiaries for the fund-raising event; (iii) how much was raised; (iv) how much fund-raising expenses were incurred (if any); and (v) where a commercial fund-raiser was engaged, the rationale for the engagement and the fee arrangements. For IPCs, the additional information to be disclosed includes fund-raising and related expenditure plans for the following financial year. Select "Not Applicable" if your charity does not conduct fund-raising activities.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain) ☐ Not Applicable

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______
☐ Financial Statement ______
☐ Internal ______
☐ Website ______
☐ Social Media ______
☐ Others (to specify) ______

If No, Partial Compliance or Not Applicable: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP6. The charity disclosed its Fund-raising Efficiency Ratio and the amount of tax-deductible donations it has received.	Charities (Fund-raising Appeals for Local and Foreign Charitable Purposes) Regulations 2012 Reg 7(1) Charities (Fund-raising Appeals for Local and Foreign Charitable Purposes) Regulations 2012 Reg 8(3) Charities (Institutions of a Public Character) Regulations Reg 15(1), Reg 17(4)	This item assesses the disclosure of the charity's overall aggregate fund-raising ratio for the financial year and is determined in accordance with Reg 7(1) of the Charities (Fund-raising Appeals for Local and Foreign Charitable Purposes) Regulations (for non-IPCs) and Reg 15(1) of the Charities (Institutions of a Public Character) Regulations (for IPCs). Select "Not Applicable" if your charity does not conduct fund-raising activities.	☐ Yes ☐ No (please explain) ☐ Not Applicable

Evidence source(s) (required if Yes):

☐ Annual Report ________________ ☐ Financial Statement ________________ ☐ Internal ________________

☐ Website ________________ ☐ Social Media ________________ ☐ Others (to specify) ________________

If No or Not Applicable: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP7. The charity disclosed its reserves policy and reserves ratio.	Charities (Accounts and Annual Report) Regulations 2011 Reg 8(2)(e)	"Reserves" refer to the portion of a charity's income that is freely available to be used or applied for the furtherance of its charitable objects. Reserves are not subject to existing commitments, planned expenditure or spending limits, and endowment funds and donations collected for a specific purpose are excluded. A "Reserves Policy" refers to the charity's policy on the use and retention of the reserves, including statements on: (a) the level and purposes of reserves held; and (b) the purposes and amounts of funds held for specific purposes, and when those funds are likely to be utilised. "Reserves Ratio" refers to the proportion of unrestricted reserves relative to Annual Operating Expenditure, which includes charitable activities and other operating and administration expenses.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP8. The charity disclosed a review of its activities for the financial year, using relevant output and outcome measures to assess the performance of its services and programmes. Align the review with the charity's vision, purpose, and strategic objectives, and include key information such as major events, milestones, and significant achievements during the year.	Charities (Accounts and Annual Report) Regulations 2011 Reg 7(b)(ii)	"Outputs" refer to short-term or immediate results arising from the charity's inputs and activities. These may include performance indicators such as the number of activities conducted or the number of beneficiaries reached. "Outcomes" are the effects resulting from outputs, like the improvements experienced by the charity's beneficiaries. Outcomes may be reported over the short-, medium-, or long-term, and may include measures such as the quantity and value of meals provided and other benefits delivered to beneficiaries. Output and outcome measures may be calibrated over time to monitor progress towards the charity's vision, purpose and strategic objectives.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______________________

☐ Financial Statement ______________________

☐ Internal ______________________

☐ Website ______________________

☐ Social Media ______________________

☐ Others (to specify) ______________________

If No or Partial Compliance: Reason/planned action:

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PRINCIPLE 5:
The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A1. Submit its Annual Report, Financial Statements and Governance Evaluation Checklist (GEC) on time.	Code of Governance Code ID 5.1 Charities Act 1994 Sec 14 Charities (Accounts and Annual Report) Regulations 2011 Reg 3, Reg 7, Reg 7A and Sixth Schedule	This item assesses whether the charity has fulfilled its regulatory responsibilities to submit its annual report, financial statements and GEC on time. These documents collectively provide an overall view of the charity's performance and governance. Timely submission demonstrates the charity's commitment to transparency and accountability to regulators, stakeholders and the public. The Guide on Preparing Annual Submissions on the Charity Portal provides guidance to charities on their annual submission requirements.	☐ Yes ☐ No (please explain)

Evidence source(s) (required if Yes):

☐ Annual Report ________________

☐ Financial Statement ________________

☐ Internal ________________

☐ Website ________________

☐ Social Media ________________

☐ Others (to specify) ________________

If No: Reason/planned action:

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PRINCIPLE 5:
The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A2. 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.	Code of Governance Code ID 5.2	This item reflects the principle that Board members serve in a fiduciary capacity and must act in the best interest of the charity, free from actual or perceived conflicts of interest. As stewards of public trust, Board service is generally expected to be voluntary. Where remuneration or benefits are provided, transparency and a clear justification are essential. Charities should first determine whether their governing instrument (e.g. constitution, trust deed, memorandum and articles) permits the provision of remuneration or benefits to Board members. Where permitted, any decision to remunerate should be supported by clear reasoning that aligns with the charity's values and with accountability to its stakeholders. The charity should disclose both the rationale for remuneration or benefits and the exact amount or nature received by each Board member, in a manner that allows for public scrutiny and confidence. The emphasis is not solely on technical compliance, but on demonstrating integrity and openness in decision-making. To uphold this principle: - Charities that do not remunerate Board members should state this clearly and confirm that no such provision exists in the governing instrument. - Where remuneration or benefits are allowed, the charity should disclose the relevant provision, explain the rationale, and publish the amount or nature received by each Board member in the annual report or on the website. - Internal records (e.g. governing instruments, Board policies, and meeting minutes) should support consistency, and full alignment with this principle requires public disclosure.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________________

☐ Financial Statement ________________

☐ Internal ________________

☐ Website ________________

☐ Social Media ________________

☐ Others (to specify) ________________

If No or Partial Compliance: Reason/planned action:

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PRINCIPLE 5:
The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A3. The charity should disclose the following in its annual report: a. Number of Board meetings n the year; and b. Each Board member's attendance.	Code of Governance Code ID 5.3	Charities should disclose, in their annual report, the number of Board meetings held during the year and the attendance of each Board member. Such disclosure enables stakeholders to assess the Board's level of engagement and reinforces confidence in the charity's governance.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action: ______

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A4. 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 also disclose this fact.	Code of Governance Code ID 5.4	This item reflects the principle that transparent disclosure of senior staff remuneration strengthens stakeholder confidence and demonstrates accountable use of the charity's resources. Charities should disclose, in their annual report, the total annual remuneration of each of the three highest-paid staff members who receive more than $100,000, including amounts paid through subsidiaries, presented in incremental bands of $100,000. Where any of these staff also serve on the Board, this should be clearly stated. Where no staff member receives more than $100,000, the charity should disclose this fact.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action: ______

PRINCIPLE 5:
The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A5. 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.	Code of Governance Code ID 5.5	This item assesses whether the charity has disclosed remuneration paid to related parties. For this purpose, "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, at a minimum: • the person's children and spouse; • children of the person's spouse; and • dependents of the person or the person's spouse.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________________

☐ Financial Statement ________________

☐ Internal ________________

☐ Website ________________

☐ Social Media ________________

☐ Others (to specify) ________________

If No or Partial Compliance: Reason/planned action:

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PRINCIPLE 5:
The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A6. 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.	Code of Governance Code ID 5.6a	This item reflects the principle that effective governance relies on clear reporting lines and transparent information flow across the Board, Management, and staff. Charities should ensure that Board and general meeting minutes accurately capture key discussions, including differing views and decisions, and that these minutes are circulated to the Board for timely review and ratification. Such practices support informed decision-making, accountability, and organisational learning.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______________ ☐ Financial Statement ______________ ☐ Internal ______________

☐ Website ______________ ☐ Social Media ______________ ☐ Others (to specify) ______________

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A7. 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.	Code of Governance Code ID 5.6b	Charities should ensure that each Board meeting meets the required quorum so that decisions are made with sufficient representation, thereby supporting legitimacy, accountability, and collective oversight. Where the governing instrument does not specify a quorum, at least half of the Board should be present to ensure that decisions are made with appropriate participation and authority.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______________ ☐ Financial Statement ______________ ☐ Internal ______________

☐ Website ______________ ☐ Social Media ______________ ☐ Others (to specify) ______________

If No or Partial Compliance: Reason/planned action:

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PRINCIPLE 5:

The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A8. The charity disclosed its principal funding sources, funds which are in deficits and details on these funds, where applicable.	Charities (Accounts and Annual Report) Regulations 2011 Reg 8(2) (f)-(g)	Where any fund of the charity is in deficit, the charity should disclose the following information: (i) the purposes of the funds; (ii) the reasons for the deficit; (iii) how the charity plans to address the deficit in the fund; and (iv) any other relevant details in relation to the deficit fund.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______________

☐ Financial Statement ______________

☐ Internal ______________

☐ Website ______________

☐ Social Media ______________

☐ Others (to specify) ______________

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A9. The charity discloses the auditor's or independent examiner's opinion that the financial statements are properly drawn up in accordance with the relevant provisions.	Charities Act 1994 Sec 14(3) (a)	This item reflects the principle that accountability is strengthened when a charity's financial statements are subject to independent review and the results are communicated. Charities should disclose the auditor's or independent examiner's opinion confirming whether the financial statements have been properly prepared in accordance with the relevant requirements. Such disclosure reinforces confidence in the charity's stewardship of its resources.	☐ Yes ☐ No (please explain)

Evidence source(s) (required if Yes):

☐ Annual Report ______________

☐ Financial Statement ______________

☐ Internal ______________

☐ Website ______________

☐ Social Media ______________

☐ Others (to specify) ______________

If No: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
R1. 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).	Code of Governance Code ID 6.1	"Stakeholders" refer to individuals or entities that are affected by, or have a vested interest in, the charity's decisions, activities, or outcomes. These may include the charity's members, beneficiaries, donors, grantmakers, regulators, partners, volunteers and the general public.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________ ☐ Financial Statement ________ ☐ Internal ________

☐ Website ________ ☐ Social Media ________ ☐ Others (to specify) ________

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
R2. Listen to the views of the charity's stakeholders and the public and respond constructively.	Code of Governance Code ID 6.2	Public confidence is strengthened when charities engage stakeholders in an open and constructive manner. Charities should actively listen to stakeholder views, consider feedback with care, and where appropriate, demonstrate how such input informs their work and decision-making.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________ ☐ Financial Statement ________ ☐ Internal ________

☐ Website ________ ☐ Social Media ________ ☐ Others (to specify) ________

If No or Partial Compliance: Reason/planned action:

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Appendix 2:
Framework Applicable to Tier 2 Charities

For each guideline, charities should check compliance against the standards below:

- Specify where the information is disclosed and/or available (select all that apply).
- If the information appears in the Annual Report and/or Financial Statements, indicate the relevant financial year and page number.
- If the information is available on the charity's website and/or social media platforms, provide the URL.
- If the information is contained in an internal document, state the document title and date.
- If the information is available in other sources, please specify the source.

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
P1. 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.	Code of Governance Code ID 1.1	This item assesses whether the charity has formally documented its charitable purposes and reason for existence in a governing instrument. The governing instrument is the charity's main constitutional document and may include its Constitution, Charter, Memorandum and Articles of Association, Trust Deed, by-laws or other rules or regulations governing the charity's purposes and administration. In addition, the charity should publicly communicate its charitable purposes to promote transparency and stakeholder understanding.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______

☐ Financial Statement ______

☐ Internal ______

☐ Website ______

☐ Social Media ______

☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
P2. Develop and implement strategic plans to achieve the stated charitable purposes; make its plan publicly available (for example, on its website, annual report).	Code of Governance Code ID 1.2 Charities (Accounts and Annual Report) Regulations 2011 Reg 7(b)(iv)	This item assesses whether the charity has established, implemented and communicated strategic plans to achieve its stated charitable purposes. Strategic plans set out key priorities, objectives, and actions over a defined period, and are informed by evidence, stakeholder needs, and the charity's available resources.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________ ☐ Financial Statement ____________ ☐ Internal ____________

☐ Website ____________ ☐ Social Media ____________ ☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
P3. 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.	Code of Governance Code ID 1.3	This item assesses whether the charity has formalised the Board's strategic oversight role including regular Board reviews of the strategic plan and key performance indicators (KPIs) to track progress. KPIs may be measured in terms of outputs, outcomes and/or impact. "Outputs" refer to short-term or immediate results from the charity's inputs and activities. "Outcomes" are the effects resulting from outputs, such as the improvements experienced by the charity's beneficiaries and may be reported in the short-, medium- to long-term. "Impact" refers to results measured at the collective level – changes that are significant, sustained and systemic for a community, society, or population.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________ ☐ Financial Statement ____________ ☐ Internal ____________

☐ Website ____________ ☐ Social Media ____________ ☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

____

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
P4. Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan.	Code of Governance Code ID 1.4	"Capacity" refers to a charity's infrastructure and operational resources, while "capability" refers to its expertise, skills and knowledge.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________
☐ Financial Statement ____________
☐ Internal ____________
☐ Website ____________
☐ Social Media ____________
☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
I1. Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	Code of Governance Code ID 3.1	This item assesses whether the charity has conducted appropriate background checks on members of the Board and Management to ensure they are fit and proper to serve the charity. Background checks may reveal whether any Board or Management member has demonstrated conduct indicating dishonesty, lack of integrity or other attributes that the charity deems unsuitable. Such checks may be conducted through organisations and/or individuals who have had prior dealings or interactions with the individual concerned, or through other reliable sources with knowledge of the individual's attributes and conduct. The charity may conduct the background checks internally or engage a professional individual or firm to do so on its behalf.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________
☐ Financial Statement ____________________
☐ Internal ____________________
☐ Website ____________________
☐ Social Media ____________________
☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action:

____

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
I2. Disclose the policy on the management and avoidance of conflicts of interests, and document the processes for the Board and staff to declare actual or potential conflicts, along with the measures to deal with such conflicts 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.	Code of Governance Code ID 3.2 Charities (Institutions of a Public Character) Regulations Reg 18	Conflicts of interest should be managed to ensure that decisions made and actions taken are in the best interests of the charity. Effective management of conflicts of interest supports good governance and strengthens public trust. This item assesses whether the charity has disclosed its policy on the management and avoidance of conflicts of interest, and whether it has documented processes for the Board, Management and staff to declare actual or potential conflicts of interest. The item also assesses whether the charity has established measures to deal with such conflicts when they occur. Declarations should be made annually and/or as and when required, in accordance with the charity's established rules, for example, during procurement processes. A Board member should recuse himself or herself from participating in any discussion, process or decision-making on matters where a conflict of interest exists.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
I3. Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	Code of Governance Code ID 3.3	This item checks that no Board member is involved, directly or indirectly, in setting his or her own remuneration. Indirect involvement may arise if the Board member participates in discussions on the method of computing his or her remuneration, is involved in the approval process, or is consulted on matters considered in the process of setting his or her remuneration.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ☐ Financial Statement ☐ Internal

☐ Website ☐ Social Media ☐ Others (to specify)

If No or Partial Compliance: Reason/planned action:

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
I4. Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	Code of Governance Code ID 3.3	This item checks that no Management or staff member is involved, directly or indirectly, in setting his or her remuneration. Indirect involvement may arise if the Management or staff member participates in discussions on the method of computing his or her remuneration, is involved in the approval process, or is consulted on matters considered in the process of setting his or her remuneration.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ☐ Financial Statement ☐ Internal

☐ Website ☐ Social Media ☐ Others (to specify)

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
I5. Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	Code of Governance Code ID 3.4	This item assesses whether the charity established a Code of Conduct that reflects its core values and ethical principles, and whether the Code is communicated to and applied across the organisation, including staff, Board members, Management, and volunteers. The Code of Conduct should set out clear expectations for ethical behaviour and decision-making. In developing the Code, charities may consider addressing areas such as, confidentiality and data protection; fair and non-discriminatory employment practices; prevention of conflicts of interest; professional and respectful workplace conduct; prevention of harassment and misconduct; and the appropriate use of organisational resources.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action: ____________________

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
16. Take into consideration the Environmental, Social and Governance (ESG) factors when conducting the charity's activities.	Code of Governance Code ID 3.5	This item assesses whether the charity has considered ESG factors in the planning and implementation of its programmes and activities. ESG considerations may include environmental stewardship, such as in energy use, water consumption, recycling or the reuse of materials, care for the well-being of staff, volunteers, beneficiaries, and engagement with the community. Considering ESG factors supports alignment between the charity's mission with sustainable practices, and strengthens its long-term resilience and capabilities. For this item, a "Yes" response may include situations where ESG factors were considered but not implemented due to limitations or constraints faced by the charity. Internal documents, such as meeting minutes or records, may be used as evidence that these factors were considered.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________

☐ Financial Statement ____________

☐ Internal ____________

☐ Website ____________

☐ Social Media ____________

☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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PRINCIPLE 2:

The charity has an effective Board and Management.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L1. 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.	Code of Governance Code ID 2.1	This item assesses whether the Board and Management share overall responsibility for achieving the charity's charitable purposes, with clearly defined and distinct roles to ensure accountability, efficiency, and sound decision-making. The Board is responsible for setting strategic direction, providing oversight, and exercising stewardship over the charity's resources. Management is responsible for day-to-day operations and the implementation of approved strategies and plans. The roles and responsibilities of the Board and Management should be documented in governance policies, role descriptions, and/or organisational charts.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________________

☐ Financial Statement ________________

☐ Internal ________________

☐ Website ________________

☐ Social Media ________________

☐ Others (to specify) ________________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L2. The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	Code of Governance Code ID 2.2	This item assesses whether the charity has instituted structured governance practices to strengthen leadership effectiveness across both the Board and Management. Such practices may include a formal induction and ongoing training for Board members and senior management, for example, programmes such as GovernWell: Excellence in Charity Leadership. Training should be tailored to the needs of the Board and Management, and cover key areas such as fiduciary duties, financial oversight, regulatory compliance, the charity's Code of Conduct, strategic planning and impact evaluation. This item also assesses whether the charity has established a process for regularly evaluating the effectiveness of the Board's performance.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L3. Document 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.*	Code of Governance Code ID 2.3	This item assesses whether the charity has established and documented clear terms of reference for the Board and each of its committees. Terms of reference outline the purpose, authority, membership, roles and responsibilities, reporting lines, meeting procedures, and decision-making powers of each governance body. An Audit Committee (or designated Board member) provides independent oversight of financial reporting, internal controls, risk management, compliance, and external audit processes. A Finance Committee (or designated Board member) supports financial planning, budgeting, investment decisions, and the monitoring of financial performance. While capacity constraints may exist, clear separation between audit oversight and financial management remains a key governance principle. Where roles are combined, charities should recognise the associated risks and put in place measures to maintain independent oversight, ensure responsibilities are properly discharged, and minimise conflicts of interest.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L4. 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 judgment and act in the best interest of the charity.	Code of Governance Code ID 2.4	This item reflects the principle that an effective Board comprises individuals with an appropriate mix of skills, knowledge, experience, and perspectives to advance the charity's vision, mission, and purpose. The Board should also be of a size that enables meaningful discussion and provides sufficient capacity to fulfil its responsibilities. Regardless of background, all Board members are expected to exercise independent judgment, avoid conflicts of interest, and act solely in the best interest of the charity. Acting in the charity's best interests means making decisions that primarily advance its mission and benefit its intended beneficiaries, rather than serving personal interests or external agendas.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______________________

☐ Financial Statement ______________________

☐ Internal ______________________

☐ Website ______________________

☐ Social Media ______________________

☐ Others (to specify) ______________________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L5. 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.	Code of Governance Code ID 2.5	This item assesses whether the charity has established deliberate plans for leadership renewal to ensure continuity, fresh perspectives, and long-term resilience. Appropriate processes, including term limits for Board members, should be in place to prevent over-concentration of authority and encourage regular infusion of new skills and ideas. Board members should submit themselves for re-nomination and re-appointment at least once every three years to ensure that each member's performance, commitment, and suitability are periodically reviewed.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L6. 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 oversees the finances, the Chairman will take on the role. i. After meeting the maximum term limit for the Treasurer, a Board member's reappointment 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.	Code of Governance Code ID 2.6	This item reflects the principle that regular leadership renewal strengthens financial stewardship and reduces the concentration of authority in key positions. Charities should establish a structured process to ensure the periodic rotation of the Treasurer (or equivalent position overseeing finances). Setting and adhering to appropriate term limits help maintain independence in financial oversight, promote accountability, and support continuity of good governance.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________ ☐ Financial Statement ____________ ☐ Internal ____________

☐ Website ____________ ☐ Social Media ____________ ☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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PRINCIPLE 2:

The charity has an effective Board and Management.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L7. 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.	Code of Governance Code ID 2.7	This item reflects the principle that effective governance requires a clear separation between the Board's oversight responsibilities and Management's operational role. Charities should ensure that staff do not chair the Board, and do not make up more than one-third of its members. Such separation supports independent judgement, reduces the risk of conflicts of interest, and enables the Board to perform its responsibilities objectively and effectively.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________

☐ Financial Statement ____________

☐ Internal ____________

☐ Website ____________

☐ Social Media ____________

☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L8. 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.	Code of Governance Code ID 2.8	This item reflects the principle that effective governance requires a clear separation between the Board's oversight responsibilities and Management's operational role. Management should have the necessary capabilities and authority to carry out its responsibilities effectively. Staff should provide the Board with complete and timely information to support informed decision-making, and they should not vote or participate in Board decisions. This separation preserves independent judgement, protects fiduciary integrity, and enables the Board to discharge its duties objectively.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________

☐ Financial Statement ____________

☐ Internal ____________

☐ Website ____________

☐ Social Media ____________

☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L9. The charity disclosed the (i) name, (ii) designation and the (iii) date of appointment for each of its Board members.	Charities (Accounts and Annual Report) Regulations 2011 Reg 7(a)(iv)	A Board designation refers to appointments made by the Board, including positions on the Board or its subcommittees, such as the audit committee chair, as well as any other governance-related appointments within the charity, such as management committees or advisory councils.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______

☐ Financial Statement ______

☐ Internal ______

☐ Website ______

☐ Social Media ______

☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action: ______

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L10. The charity disclosed the (i) name (ii) designation and the (iii) date of appointment for key officers of its Management team. (For example, Executive Head, Finance Director or equivalent positions).	Charities (Accounts and Annual Report) Regulations 2011 Reg 7(a)(iv), 8(2)(a)-(b)	The Management team includes the Executive Head (or equivalent) and senior staff responsible for leading the charity's day-to-day operations. This may include roles such as Chief Operating Officer (COO), Finance Director or Chief Financial Officer (CFO) or its equivalent.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______

☐ Financial Statement ______

☐ Internal ______

☐ Website ______

☐ Social Media ______

☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action: ______

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L11. 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.	Code of Governance Code ID 2.9a, 2.9b, 2.9c	To support leadership continuity and accountability, the charity should disclose a brief description of its Board re-nomination and re-appointment process. The charity should also explain the reasons for retaining any Board member who has served for more than 10 consecutive years, and outline its succession plan for Board leadership renewal. Where it is necessary to retain a Board member beyond 10 years, the decision should be discussed and approved at the charity's General Meeting at which Board members were re-appointed or re-elected.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L12. 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.	Code of Governance Code ID 2.9d	This item checks whether the charity has implemented a term limit for the position of Treasurer (or its equivalent, such as a Board member or the Chairperson of the Finance Committee placed in charge of overseeing the charity's finances). Term limits are required for this role due to the critical fiduciary responsibilities involved. The term limit for the Treasurer is a maximum of four consecutive years, after which the individual must step down from the position. After stepping down as Treasurer, the Board member may continue to serve on the Board in any other capacity, except as Assistant Treasurer (or its equivalent), for a total term of up to 10 consecutive years (inclusive of the term served as Treasurer). Where there is a need to retain the Board member beyond 10 years, the decision should be discussed and approved at the charity's General Meeting at which Board members are re-appointed or re-elected.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
L13. Establish procedures to evaluate the performance and guide the developmental plan of the Executive Head.	Charity Governance Award Framework (2024) Sec 6	This item assesses whether the charity has formalised procedures to review the performance of its Executive Head. The "Executive Head" refers to the most senior staff member with overall executive responsibility for managing the charity's operations, resources, and strategy. Such procedures may include setting and evaluating KPIs aligned with the charity's strategic objectives, operational performance, and impact. This item also assesses whether the charity has established processes to support the learning and development of the Executive Head. Developmental guidance may be provided through a documented developmental plan or structured discussions between the Chairman (or assigned Board member) and the Executive Head. Areas covered may include learning and development opportunities, career development pathways, and where appropriate, leadership succession and handover planning.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______________

☐ Financial Statement ______________

☐ Internal ______________

☐ Website ______________

☐ Social Media ______________

☐ Others (to specify) ______________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP1. 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).	Code of Governance Code ID 4.1a	This item assesses whether the charity has implemented key policies and procedures that support the charity's objectives, and whether these policies and procedures are reviewed regularly to ensure continued relevance and effectiveness. Key policies and procedures should cover areas such as the charity's plans, programmes and activities. Reviews should be conducted as part of the charity's annual work planning process or through other regular review arrangements established by the charity. A key procedure is Board approval of the annual budget for the charity's work plans. The charity should also have procedures for the Board to regularly review and monitor its income and expenditure, including financial assistance and matching grants received, donations by Board members to the charity, funds raised, staff costs, and recurrent operating expenses. Such reviews should be done at least quarterly, or at intervals determined by the charity.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______________

☐ Financial Statement ______________

☐ Internal ______________

☐ Website ______________

☐ Social Media ______________

☐ Others (to specify) ______________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP2. 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.	Code of Governance Code ID 4.1b	This item would include putting in place documented procedures for managing financial matters in key areas, including: (i) procurement procedures and controls; (ii) receipting; (iii) payment procedures and controls, including systems for the delegation of authority; and (iv) approval limits.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP3. 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).	Code of Governance Code ID 4.2	This item would support whether the charity has put in place processes to manage its financial commitments and obligations. Such processes enable the Board to exercise oversight over the profile of loans, donations, grants, and financial assistance provided by the charity.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP4. Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	Code of Governance Code ID 4.3	This item assesses whether the charity has established and implemented risk management processes, which would include: (i) establishment of the charity's risk appetite; (ii) identification and analysis of key risks; (iii) strategies and treatment options to manage identified risks; (iv) development of risk register; (v) regular review of risks and treatment by the Management; and (vi) regular reporting to the Board.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________ ☐ Financial Statement ____________ ☐ Internal ____________

☐ Website ____________ ☐ Social Media ____________ ☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP5. The charity disclosed key information about its fund-raising events.	Charities (Fund-raising Appeals for Local and Foreign Charitable Purposes) Regulations 2012 Reg 7–8 Charities (Institutions of a Public Character) Regulations Reg 16(1)(d)	This item assesses whether the charity has disclosed information relating to its fund-raising activities, including: (i) when the fund-raising event was conducted; (ii) who were the beneficiaries for the fund-raising event; (iii) how much was raised; (iv) how much fund-raising expenses were incurred (if any); and (v) where a commercial fund-raiser was engaged, the rationale for the engagement and the fee arrangements. For IPCs, the additional information to be disclosed includes fund-raising and related expenditure plans for the following financial year. Select "Not Applicable" if your charity does not conduct fund-raising activities.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain) ☐ Not Applicable

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No, Partial Compliance or Not Applicable: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP6. The charity disclosed its Fund-raising Efficiency Ratio and the amount of tax-deductible donations it has received.	Charities (Fund-raising Appeals for Local and Foreign Charitable Purposes) Regulations 2012 Reg 7(1) Charities (Fund-raising Appeals for Local and Foreign Charitable Purposes) Regulations 2012 Reg 8(3) Charities (Institutions of a Public Character) Regulations Reg 15(1), Reg 17(4)	This item assesses the disclosure of the charity's overall aggregate fund-raising ratio for the financial year and is determined in accordance with Reg 7(1) of the Charities (Fund-raising Appeals for Local and Foreign Charitable Purposes) Regulations (for non-IPCs) and Reg 15(1) of the Charities (Institutions of a Public Character) Regulations (for IPCs). Select "Not Applicable" if your charity does not conduct fund-raising activities.	☐ Yes ☐ No (please explain) ☐ Not Applicable

Evidence source(s) (required if Yes):

☐ Annual Report ______________ ☐ Financial Statement ______________ ☐ Internal ______________

☐ Website ______________ ☐ Social Media ______________ ☐ Others (to specify) ______________

If No or Not Applicable: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP7. The charity disclosed its reserves policy and reserves ratio.	Charities (Accounts and Annual Report) Regulations 2011 Reg 8(2)(e)	"Reserves" refer to the portion of a charity's income that is freely available to be used or applied for the furtherance of its charitable objects. Reserves are not subject to existing commitments, planned expenditure or spending limits, and endowment funds and donations collected for a specific purpose are excluded. A "Reserves Policy" refers to the charity's policy on the use and retention of the reserves, including statements on: (a) the level and purposes of reserves held; and (b) the purposes and amounts of funds held for specific purposes, and when those funds are likely to be utilised. "Reserves Ratio" refers to the proportion of unrestricted reserves relative to Annual Operating Expenditure, which includes charitable activities and other operating and administration expenses.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______________

☐ Financial Statement ______________

☐ Internal ______________

☐ Website ______________

☐ Social Media ______________

☐ Others (to specify) ______________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP8. The charity disclosed a review of its activities for the financial year, using relevant output and outcome measures to assess the performance of its services and programmes. Align the review with the charity's vision, purpose, and strategic objectives, and include key information such as major events, milestones, and significant achievements during the year.	Charities (Accounts and Annual Report) Regulations 2011 Reg 7(b)(ii)	"Outputs" refer to short-term or immediate results arising from the charity's inputs and activities. These may include performance indicators such as the number of activities conducted or the number of beneficiaries reached. "Outcomes" are the effects resulting from outputs, like the improvements experienced by the charity's beneficiaries. Outcomes may be reported over the short-, medium-, or long-term, and may include measures such as the quantity and value of meals provided and other benefits delivered to beneficiaries. Output and outcome measures may be calibrated over time to monitor progress towards the charity's vision, purpose and strategic objectives.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________ ☐ Financial Statement ____________ ☐ Internal ____________

☐ Website ____________ ☐ Social Media ____________ ☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP9. 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.	Code of Governance Code ID 4.4	Reviews should be guided by documented policies and conducted at appropriate intervals or as and when the need arises, to ensure continued relevance and effectiveness. In addition to regular internal reviews of key areas, charities should establish and review relevant policies and procedures for AML/CFT, including: (i) detection and reporting of suspicious transactions; (ii) due diligence on high-risk donors, partners and beneficiaries; (iii) use of regulated financial channels for financial transactions; and (iv) alignment of fund utilisation with the charity's mission. In the area of IT, the charity should implement and regularly review IT policies that address the protection of personal and sensitive data, safeguard systems against cyber threats, and ensure compliance with relevant laws such as the Personal Data Protection Act (PDPA). These policies should cover areas such as access controls, data breach response, software security updates, and the secure handling of stakeholder information. In the area of investments, the charity should have a documented investment policy that is reviewed periodically to ensure alignment with its financial objectives, risk appetite, legal obligations, and charitable purposes. The policy should address permissible investment types, oversight responsibilities, risk management measures, and approval processes.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________ ☐ Financial Statement ________ ☐ Internal ________

☐ Website ________ ☐ Social Media ________ ☐ Others (to specify) ________

If No or Partial Compliance: Reason/planned action:

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PRINCIPLE 4:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP10. 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.	Code of Governance Code ID 4.5	The charity's audit committee (or its equivalent) should gather relevant information and objective feedback to support their role. In fulfilling this role, the Committee should review the purpose and amounts of the charity's restricted and/or endowment funds, as well as funds designated for specific uses.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action: ______

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
LP11. 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.	Code of Governance Code ID 4.6	Unlike outputs (which refer to the direct products or services delivered) and outcomes (which capture short- to medium-term changes for individuals or groups), impact refers to long-term, significant, and sustained changes at the community, societal, or systemic level. Impact reflects the extent to which the charity has contributed to meaningful improvements, such as enhanced health outcomes or improved socio-economic conditions for beneficiaries and their families. These impact measures should be aligned with, and demonstrate progress towards, the charity's overarching mission and vision.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action: ______

PRINCIPLE 5:
The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A1. Submit its Annual Report, Financial Statements and Governance Evaluation Checklist (GEC) on time.	Code of Governance Code ID 5.1 Charities Act 1994 Sec 14 Charities (Accounts and Annual Report) Regulations 2011 Reg 3, Reg 7, Reg 7A and Sixth Schedule	This item assesses whether the charity has fulfilled its regulatory responsibilities to submit its annual report, financial statements and GEC on time. These documents collectively provide an overall view of the charity's performance and governance. Timely submission demonstrates the charity's commitment to transparency and accountability to regulators, stakeholders and the public. The Guide on Preparing Annual Submissions on the Charity Portal provides guidance to charities on their annual submission requirements.	☐ Yes ☐ No (please explain)

Evidence source(s) (required if Yes):

☐ Annual Report ____________________

☐ Financial Statement ____________________

☐ Internal ____________________

☐ Website ____________________

☐ Social Media ____________________

☐ Others (to specify) ____________________

If No: Reason/planned action: ____________________

PRINCIPLE 5:
The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A2. 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.	Code of Governance Code ID 5.2	This item reflects the principle that Board members serve in a fiduciary capacity and must act in the best interest of the charity, free from actual or perceived conflicts of interest. As stewards of public trust, Board service is generally expected to be voluntary. Where remuneration or benefits are provided, transparency and a clear justification are essential. Charities should first determine whether their governing instrument (e.g. constitution, trust deed, memorandum and articles) permits the provision of remuneration or benefits to Board members. Where permitted, any decision to remunerate should be supported by clear reasoning that aligns with the charity's values and with accountability to its stakeholders. The charity should disclose both the rationale for remuneration or benefits and the exact amount or nature received by each Board member, in a manner that allows for public scrutiny and confidence. The emphasis is not solely on technical compliance, but on demonstrating integrity and openness in decision-making. To uphold this principle: - Charities that do not remunerate Board members should state this clearly and confirm that no such provision exists in the governing instrument. - Where remuneration or benefits are allowed, the charity should disclose the relevant provision, explain the rationale, and publish the amount or nature received by each Board member in the annual report or on the website. - Internal records (e.g. governing instruments, Board policies, and meeting minutes) should support consistency, and full alignment with this principle requires public disclosure.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______ ☐ Financial Statement ______ ☐ Internal ______

☐ Website ______ ☐ Social Media ______ ☐ Others (to specify) ______

If No or Partial Compliance: Reason/planned action:

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PRINCIPLE 5:
The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A3. 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.	Code of Governance Code ID 5.3	Charities should disclose, in their annual report, the number of Board meetings held during the year and the attendance of each Board member. Such disclosure enables stakeholders to assess the Board's level of engagement and reinforces confidence in the charity's governance.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________ ☐ Financial Statement ________ ☐ Internal ________

☐ Website ________ ☐ Social Media ________ ☐ Others (to specify) ________

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A4. 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 also disclose this fact.	Code of Governance Code ID 5.4	This item reflects the principle that transparent disclosure of senior staff remuneration strengthens stakeholder confidence and demonstrates accountable use of the charity's resources. Charities should disclose, in their annual report, the total annual remuneration of each of the three highest-paid staff members who receive more than $100,000, including amounts paid through subsidiaries, presented in incremental bands of $100,000. Where any of these staff also serve on the Board, this should be clearly stated. Where no staff member receives more than $100,000, the charity should disclose this fact.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________ ☐ Financial Statement ________ ☐ Internal ________

☐ Website ________ ☐ Social Media ________ ☐ Others (to specify) ________

If No or Partial Compliance: Reason/planned action:

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PRINCIPLE 5:

The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A5. 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.	Code of Governance Code ID 5.5	This item assesses whether the charity has disclosed remuneration paid to related parties. For this purpose, "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, at a minimum: • the person's children and spouse; • children of the person's spouse; and • dependents of the person or the person's spouse.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________

☐ Financial Statement ________

☐ Internal ________

☐ Website ________

☐ Social Media ________

☐ Others (to specify) ________

If No or Partial Compliance: Reason/planned action:

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PRINCIPLE 5:
The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A6. 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.	Code of Governance Code ID 5.6a	This item reflects the principle that effective governance relies on clear reporting lines and transparent information flow across the Board, Management, and staff. Charities should ensure that Board and general meeting minutes accurately capture key discussions, including differing views and decisions, and that these minutes are circulated to the Board for timely review and ratification. Such practices support informed decision-making, accountability, and organisational learning.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________ ☐ Financial Statement ________ ☐ Internal ________

☐ Website ________ ☐ Social Media ________ ☐ Others (to specify) ________

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A7. 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.	Code of Governance Code ID 5.6b	Charities should ensure that each Board meeting meets the required quorum so that decisions are made with sufficient representation, thereby supporting legitimacy, accountability, and collective oversight. Where the governing instrument does not specify a quorum, at least half of the Board should be present to ensure that decisions are made with appropriate participation and authority.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________ ☐ Financial Statement ________ ☐ Internal ________

☐ Website ________ ☐ Social Media ________ ☐ Others (to specify) ________

If No or Partial Compliance: Reason/planned action:

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PRINCIPLE 5:
The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A8. The charity disclosed its principal funding sources, funds in deficit and details of these funds, where applicable.	Charities (Accounts and Annual Report) Regulations 2011 Reg 8(2)(f)–(g)	Where any fund of the charity is in deficit, the charity should disclose the following information: (i) the purposes of the funds; (ii) the reasons for the deficit; (iii) how the charity plans to address the deficit in the fund; and (iv) any other relevant details in relation to the deficit fund.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ________ ☐ Financial Statement ________ ☐ Internal ________

☐ Website ________ ☐ Social Media ________ ☐ Others (to specify) ________

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A9. The charity discloses the auditor's or independent examiner's opinion that the financial statements are properly drawn up in accordance with the relevant provisions.	Charities Act 1994 Sec 14(3)(a)	This item reflects the principle that accountability is strengthened when a charity's financial statements are subject to independent review and the results are communicated. Charities should disclose the auditor's or independent examiner's opinion confirming whether the financial statements have been properly prepared in accordance with the relevant requirements. Such disclosure reinforces confidence in the charity's stewardship of its resources.	☐ Yes ☐ No (please explain)

Evidence source(s) (required if Yes):

☐ Annual Report ________ ☐ Financial Statement ________ ☐ Internal ________

☐ Website ________ ☐ Social Media ________ ☐ Others (to specify) ________

If No: Reason/planned action:

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PRINCIPLE 5:
The charity is accountable and transparent.

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
A10. 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.	Code of Governance Code ID 5.7	The charity's whistle-blowing policy should clearly set out a dedicated and confidential reporting channel (e.g. designated email address, whistle-blowing hotline, or designated contact person) to enable staff, volunteers, and other stakeholders to report suspected misconduct. The policy should also provide for reports to be assessed and investigated in an independent and objective manner, with appropriate follow-up actions taken to address concerns and prevent recurrence.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ______________________

☐ Financial Statement ______________________

☐ Internal ______________________

☐ Website ______________________

☐ Social Media ______________________

☐ Others (to specify) ______________________

If No or Partial Compliance: Reason/planned action:

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
R1. 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).	Code of Governance Code ID 6.1	"Stakeholders" refer to individuals or entities that are affected by, or have a vested interest in, the charity's decisions, activities, or outcomes. These may include the charity's members, beneficiaries, donors, grantmakers, regulators, partners, volunteers and the general public.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________ ☐ Financial Statement ____________ ☐ Internal ____________

☐ Website ____________ ☐ Social Media ____________ ☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action: ____________

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
R2. Listen to the views of the charity's stakeholders and the public and respond constructively.	Code of Governance Code ID 6.2	Public confidence is strengthened when charities engage stakeholders in an open and constructive manner. Charities should actively listen to stakeholder views, consider feedback with care, and where appropriate, demonstrate how such input informs their work and decision-making.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________ ☐ Financial Statement ____________ ☐ Internal ____________

☐ Website ____________ ☐ Social Media ____________ ☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action: ____________

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

Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
R3. Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	Code of Governance Code ID 6.3	Charities should adopt a media communication policy to guide how the Board and Management engage with the media and the public. The policy should help ensure that communications are consistent, accurate, and aligned with the charity's mission and values.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________ ☐ Financial Statement ____________ ☐ Internal ____________

☐ Website ____________ ☐ Social Media ____________ ☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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Principle/Guideline	Reference Source	Explanatory Note	Did the charity put this principle into action?
R4. Implement policies and procedures for handling complaints from (i) stakeholders and (ii) the public	Charity Governance Award Framework (2024) Sec 4	The charity may disclose its formal system for handling and investigating complaints relating to its Board, Management, staff, or operations. Such a system should set out clear processes for receiving complaints, taking corrective and preventive action where complaints are substantiated, and responding appropriately to complainants and individuals who raise concerns. Establishing and disclosing such a system supports transparency, accountability, and public trust in the charity.	☐ Yes ☐ No (please explain) ☐ Partial Compliance (please explain)

Evidence source(s) (required if Yes or Partial Compliance):

☐ Annual Report ____________ ☐ Financial Statement ____________ ☐ Internal ____________

☐ Website ____________ ☐ Social Media ____________ ☐ Others (to specify) ____________

If No or Partial Compliance: Reason/planned action:

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GLOSSARY

Term	Definition
Accountability	The duty to account for actions and the use of resources to stakeholders.
Board	The governing body responsible for overseeing and managing a charity. It is also sometimes known as the Council or Management Committee.
Board Remuneration	This refers specifically to the remuneration received as a Board member.
Capability	A charity's expertise, skills and knowledge, supported by sound systems and skilled people, to deliver on its mission.
Capacity	A charity's infrastructure and operational resources.
Charities	All registered charities and Institutions of a Public Character (IPCs).
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 • Dependents of the person or the person's spouse.
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.
Executive Head	The most senior staff member with overall executive responsibility for managing the charity's operations, resources, and strategy. There is a range of job titles that charities use for this position. (For example, Executive Director, Chief Executive Officer, General Manager).
Governance	The exercise of authority, oversight, and strategic control. It ensures that a charity stays true to its mission and uses resources responsibly.
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.
Impact	Positive, enduring changes achieved through a charity's sustained efforts and collaborations, addressing social needs at an individual, community, or societal level.

GLOSSARY

Term	Definition
Outcomes	The resultant effects of outputs, including improvements experienced by the charity's beneficiaries, which can be reported over the short-, medium-, or long-term.
Outputs	Short-term or immediate results from the charity's inputs and activities.
Remuneration	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.
Reserves	That part of a charity's income which is freely available for use in the furtherance of the charity's objects, and is not subject to existing commitments, planned expenditure or spending limits. It excludes endowment funds and donations collected for specific purposes.
Reserves Policy	The charity's policy on the use and retention of its reserves, including statements on: • The level of reserves held and its purposes; and • The purposes and amount of funds held for specific purposes and when those funds are likely to be used.
Reserves Ratio	The amount of unrestricted reserves relative to annual operating expenditure, which includes charitable activities and other operating and administration expenses.
Staff	Paid or unpaid individuals who are involved in the day-to-day operations of the charity. (For example, Executive Director or Administrative personnel).
Stakeholders	Individuals or entities affected by, or with a vested interest in, the charity's decisions, activities, or outcomes. These may include the charity's members, beneficiaries, donors, grantmakers, regulators, partners, volunteers and the general public.
Terms of Reference	A document that outlines the purpose, authority, membership, roles and responsibilities, reporting lines, meeting procedures, and decision-making powers of each governance body.
Transparency	The practice of providing visibility into a charity's actions by making its activities, financial records, and governance decisions accessible through public disclosures, structured self-assessments, and third-party monitoring.
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".

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