



e-Services Guide

Annual Submissions – Financial Statements

Last updated on October 2022

Definitions, Acronyms and Abbreviations

No.	Abbreviation / Acronym	Definition
1	FS	Financial Statements
2	FY	Financial Year
3	ISCA	Institute of Singapore Chartered Accountants
4	OFS	Online Financial Summary

Before You Begin

Before proceeding with the FS submission, please ensure your charity's FS for the prior FYs have been submitted.

If you wish to amend your charity's submitted FS, please contact your Sector Administrator.

Homepage

Click **Annual Submissions** on the left menu to submit your charity's FS.

A Singapore Government Agency Website

CHARITY PORTAL (43) Logout

Hi, E [User Name]

HOME

Home

A [Accessibility] [Print] [Share]

Inbox

Home

Charity Profile ▾

View Charity Profile

Update Charity Profile

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

Annual Submissions

Application for Deregistration as a Charity

Annual Return for Tax

Welcome ELSPETH OWEN,

You are representing: PACITO PRIVATE LIMITED

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

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

Your Form(s): 3 Record(s)
 To continue with the Application for Registration as a Charity, please select the reference no.

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

Annual Submissions

Refer to the description on what information and documents you need to prepare to submit this form.

On the main page of the Annual Submissions, click **Proceed**.

A Singapore Government Agency Website

CHARITY PORTAL 43) Logout

Hi, [User Name] EN

HOME / ANNUAL SUBMISSIONS

Annual Submissions

Inbox

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Charity Profile ▾

- View Charity Profile
- Update Charity Profile

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

Annual Submissions

Application for Deregistration as a Charity

Annual Return for Tax Deductible Donations (for Payroll Deductions only)

Annual Submissions

As a charity or Institution of a Public Character (IPC), your organisation is required to make an annual submission to the Commissioner of Charities (COC) which includes:

- Annual Report (including Financial Statements); and
- Governance Evaluation Checklist

These documents should reach the COC within 6 months from the end of each financial year. **Please note that you must submit the Financial Statements before submitting the Annual Report and Governance Evaluation Checklist.**

1. Financial Statements

Charities and IPCs are required to prepare the financial statements in accordance to the [Charities \(Accounts and Annual Report\) Regulations](#) and the [Charities \(Institutions of A Public Character\) Regulations](#), where applicable.

Accounting Standard

All charities which are required to have their financial statements audited under the [Charities \(Accounts and Annual Report\) Regulations](#) are required to comply with either the Financial Reporting Standards (FRS) or the Charities Accounting Standard (CAS).

2. Annual Report

The Annual Report of a charity should be prepared in accordance with the requirements set out in the [Charities \(Accounts and Annual Report\) Regulations](#) and the [Charities \(Institutions of A Public Character\) Regulations](#), where applicable.

To facilitate your charity in preparing its Annual Report, you can download a copy of the following documents for ease of reference:

The Annual Report Illustrative Guide Template .doc, 24kb

This application will take you about 10-15 minutes to complete.

Proceed

Annual Submissions List Page

On the Annual Submissions page, filter the view of the Annual Submissions accordingly.

Click on the **Submission No. hyperlink** of the FS to continue with the submission.

Your charity's FS for the prior FYs must be submitted before proceeding with the FS submission.

Please submit your Annual Submissions by selecting the submission number and file accordingly. Please note that you must submit the Financial Statements before submitting the Annual Report and Governance Evaluation Checklist.

Last 3 financial years
⌵

Last 3 financial years

All Annual Submissions

Pending Annual Submissions

Financial Year 2020

Submission No.	Name of Form	Status
CPAR-201002-000065	FY2020 Annual Reports	Pending Applicant Action
CPFS-201002-000068	FY2020 Financial Statement	Pending Applicant Action
CPGE-201002-000065	FY2020 Governance Evaluation Checklist	Pending Applicant Action

3 Parts for Financial Information

Select the **Print** icon at the top right corner if you would like to print any parts of the submission.

There are 3 parts for the submission of FS.

Green tick icon will appear once each tab is completed.

Orange exclamation mark icon will appear if there are incomplete information.

A Singapore Government Agency Website

CHARITY PORTAL (43) Logout

Hi, EL EN

HOME / 2021 FINANCIAL STATEMENTS

2021 Financial Statements

Reference No.: CPFS-201002-000069 Status: Pending Applicant Action

1 Financial Statements 2 Declaration 3 Preview and Submit 4 Complete

- All fields are mandatory unless otherwise stated.
- You can save the application form as draft copy for future completion.

Financial Information Overseas Financial Information Online Financial Summary

Financial Information

Financial Period and Size

Enter your charity's **FY**.

Enter **FY From Month and Year** and **FY To Month and Year** if your charity is submitting FS for the first time.

FY From Month and Year will be prepopulated based on the previous FS submission and it is not editable.

FY To Month and Year will be editable if it is the latest FS.

Enter the **AGM Date**, if any, else select **Not Applicable**.

Select your charity's **Financial Size** in the dropdown selection.

1 Financial Statements — 2 Declaration — 3 Preview and Submit — 4 Complete

- All fields are mandatory unless otherwise stated.
- You can save the application form as draft copy for future completion.

Financial Information Overseas Financial Information Online Financial Summary

Financial Period and Size

For Financial Year

April 2020 to March 2021

AGM Date

DD/MM/YYYY Not Applicable

Financial Size [?]

<\$50,000

Financial Information

Auditor Information

IPCs' and Large Charities' Auditor's information will be prepopulated as approved by your Sector Administrator for the latest FS. If there are changes to your charity's Auditor's information, please submit an Appointment of Auditor application.

Mouse over the tooltip (?) icon to view more information on the Auditor information.

For Public Accountant details, enter **PA Registration No.** and click **Retrieve Auditor's Info** to prepopulate the Name of Auditor.

Enter **Audit Firm UEN** and click **Retrieve Name of Audit Firm** to prepopulate the Audit Firm information.

Auditor Information

The Financial Statement are examined/ audited by ?

Public accountant

PA Registration No. 0 7 Retrieve Auditor's Info

Name of Auditor JOYAY

Audit Firm UEN 2C 36E Retrieve Name of Audit Firm

Name of Audit Firm SHE [REDACTED] LTD.

Accounting Standard Adopted Charity Accounting Standard (CAS)

"Above \$500k: Accounts have to be externally audited by a public accountant Between \$250k and \$500k: Accounts can be examined by an independent person who is a member of the Institution of Singapore Chartered Accountants, or who possesses the necessary qualifications to be a member of the Institute of Singapore Chartered Accountants. \$250k or less: Accounts can be examined by an independent person whom the governing board member believe have the relevant ability and practical experience."

Financial Information

Auditor Information (Cont')

For FS that are examined by an Independent Examiner or Independent Examiner qualified to be an ISCA member, enter the Independent Examiner's **Full Name and Identification information**.

Auditor Information

The Financial Statement are examined/ audited by: ?

Independent examiner qualified to be an ISCA member
⌵

Full Name

JCHYY

ID Type	ID No.
NRIC (CITIZEN) ⌵	S6 3B

Accounting Standard Adopted

Charity Accounting Standard (CAS)
⌵

Financial Information


Auditor Information (Cont')

Select the **Accounting Standard Adopted** on the dropdown selection.

Select **Yes** or **No** to the stated questions accordingly.

Accounting Standard Adopted

Charity Accounting Standard (CAS)

Was there any material matter raised in the Independent Examiner's or Auditor's report? 

Yes No

Whether there is emphasis of matter expressed by the Independent Examiner or Auditor?

Yes No

Whether there is modified opinion in the Independent Examiner's or Auditor's report (i.e. qualified opinion, disclaimer of opinion, adverse opinion or non-compliance with charity regulations)?

Yes No

Financial Information

OFS

The OFS section will be visible depending on your charity's financial size and whether IPC status was conferred to your charity.

With the exception of grantmakers (with no IPC status), OFS is mandatory for all charities which FS are required to be audited (i.e. charities with gross income or total expenditure exceeding S\$500,000 and IPCs) and these two OFS questions will not be visible for these charities.

Select **Yes** or **No** to the stated question accordingly.

Online Financial Summary

Would your charity like to complete the Online Financial Summary?

Yes No

Do you want your organisation's Online Financial Summary to be displayed on the Charity Portal to facilitate informed giving decision by the public?

Yes No

Financial Information

Supporting Documents

Click **Choose File** to upload a copy of your charity's FS. Once uploaded, enter the file description.


Only **one attachment** is allowed.

Supporting Documents

Please upload a copy of your organisation's Financial Statements:

Drag and drop your document here

Choose File

 FS.pdf
×

File Description

FS


Up to a maximum file size of 20MB. File type must be .pdf, .jpeg, .jpg, .png or .gif. Filename cannot contain invalid characters # % & * : < > ? / . If your document size exceeded 20MB, you can [compress your document online](#) for free.

Financial Information

Programme Level FS

Click **Choose File** to upload a copy of your charity's programme level FS if your charity receives grant from NCSS.

Click Next – **Overseas: Financial Information** to proceed to the next section.

If your charity receives grants from NCSS, you can upload a copy of your Charity's programme level Financial Statements:  (Optional)

Drag and drop your document here

Choose File

Up to a maximum file size of 20MB. File type must be .pdf, .jpeg, .jpg, .png or .gif. Filename cannot contain invalid characters # % & * : < > ? / . If your document size exceeded 20MB, you can compress your document online for free.

Next - Overseas →
Financial
Information

Save as Draft

Declare and Submit

Overseas Financial Information

Overseas Expenditure

Click **Yes** and **Add Nature of Expenditure**, if your charity has Overseas Expenditures exempted from detailed reporting.

Click **Save** on the Add Nature of Expenditure form to save the record.

Overseas Expenditure

You may refer to the attached glossary for submitting overseas expenditure.
[Glossary-Disclosure of Overseas Expenditure .doc, 24kb](#)

Does your charity have any expenditure overseas? ?

Yes
 No

Overseas Expenditure exempted from detailed reporting

S/N	Nature of Expenditure	Amount S\$
1	Overseas competitions	50000

+ Add Nature of Expenditure

Sub Total
S\$
50000

Add Nature of Expenditure
×

Nature of Expenditure

Overseas competitions

Amount of Expenditure S\$

Please enter whole numbers only

50000

Cancel

Save

Overseas Financial Information

Overseas Expenditure (Cont')

Click **Add Nature of Expenditure**, if your charity has Overseas Expenditures.

Click **Save** on the Add Nature of Expenditure form to save the record.

Overseas Expenditure

S/N	Nature of Expenditure	Country	Amount S\$
1	Donations to overseas beneficiaries	BELARUS	50000
+ Add Nature of Expenditure			
Sub Total		S\$	50000
Total Overseas Expenditure		S\$	100000

Add Nature of Expenditure ×

Nature of Expenditure

Country Based in

Amount of Expenditure S\$
Please enter whole numbers only

Overseas Financial Information

Overseas Expenditure (Cont')

The form only accepts max of 25 entries. If your charity has exceeded 25 line items, please perform the following steps:

- select 'Others' for the Nature of Expenditure , 'Multiple Countries' from the Country drop-down list and enter the consolidated figures for the 25th line item;
- consolidate the remaining entries in an excel document (a copy of the template can be downloaded here); and
- upload the completed document.

Overseas Expenditure

S/N	Nature of Expenditure	Country	Amount S\$	
21	Love gifts to affiliated charities or third parties	CAMEROON UNITED REP	6786	⋮
22	Donations to overseas beneficiaries	CAMEROON UNITED REP	800	⋮
23	Disaster relief expenses	BURKINA FASO	80	⋮
24	Disaster relief expenses	DENMARK	90	⋮
25	Love gifts to affiliated charities or third parties	DENMARK	70	⋮

« ‹ Prev 1 2 3 4 **5** Next › »

+ Add Nature of Expenditure

Sub Total	S\$	16900
Total Overseas Expenditure	S\$	66900

Note: The system caters only a maximum of 25 line items under these 2 sections. Charities are to disclose the top 25 overseas expenditures based on the quantum (i.e the highest amount incurred for country A will be line item 1 and so on). If your charity has exceeded the maximum of 25 line items for overseas expenditure, please consolidate the remaining entries and enter the consolidated figures for the 25th line item, select 'Others' for the Nature of Expenditure and 'Multiple Countries' from the Country drop-down list using the excel template and upload the completed document.

Please upload a copy of your Charity's Overseas Expenditure:

[Sample Document .doc, 24kb](#)

Drag and drop your document here

[Choose File](#)

Up to a maximum file size of 20MB. File type must be .pdf, .jpeg, .jpg, .png, .xls, .xlsx or .gif. Filename cannot contain invalid characters # % & * : < > ? /. If your document size exceeded 20MB, you can compress your document online for free.

Overseas Financial Information

Overseas Capital Outlay

Click **Yes** and **Add Capital Outlay**, if your charity has Overseas Capital Outlay.

Click **Save** on the Add Capital Outlay form to save the record.

Overseas Capital Outlay

You may refer to the attached glossary for submitting overseas capital outlay
[Glossary-Disclosure of Capital Outlay Remitted Overseas .doc, 24kb](#)

Does your charity have any overseas capital outlay? ?

Yes No

S/N	Type of Capital Outlay	Country	Amount S\$
1	Building of overseas infrastructure, property, buildings etc	BARBADOS	50000

+ Add Capital Outlay

Total Capital Outlay

Add Capital Outlay
×

Type of Capital Outlay

Country Based in

Amount of Expenditure S\$
Please enter whole numbers only

Overseas Financial Information

Overseas Capital Outlay (Cont')

The form only accepts maximum of 25 entries. If your charity has exceeded 25 line items, please enter the details of the remaining entries in an excel document (a copy of the template can be downloaded here) and upload the completed document.

Overseas Capital Outlay

You may refer to the attached glossary for submitting overseas capital outlay
[Glossary-Disclosure of Capital Outlay Remitted Overseas .doc, 24kb](#)

Does your charity have any overseas capital outlay? ?

Yes No

S/N	Type of Capital Outlay	Country	Amount S\$	
21	Overseas investments	CAYMAN ISLANDS	8	⋮
22	Loans to related or third parties located overseas	CANADA	8	⋮
23	Overseas investments	CAMEROON UNITED REP	28	⋮
24	Overseas investments	BURKINA FASO	8	⋮
25	Purchase of immovable properties located overseas	BRUNEI	8	⋮

« < Prev 1 2 3 4 **5** Next > »

[+ Add Capital Outlay](#)

Total Capital Outlay S\$ 179

Note: The system caters only a maximum of 25 line items under this section. Charities are to disclose the top 25 overseas capital outlay based on the quantum (i.e the highest amount incurred for country A will be line item 1 and so on). If your charity has exceeded the maximum of 25 line items for overseas capital outlay, please enter the details of the remaining entries using the excel template and upload the completed document.

Please upload a copy of your charity's Overseas Capital Outlay:

[Sample Document .doc, 24kb](#)

Drag and drop your document here

Choose File

Up to a maximum file size of 20MB. File type must be .pdf, .jpeg, .jpg, .png, .xls, .xlsx or .gif. Filename cannot contain invalid characters # % & * : < > ? / . If your document size exceeded 20MB, you can compress your document online for free.

Overseas Financial Information

Overseas Remittance of Funds as Agents

Click **Yes** and **Add Overseas Remittance**, if your charity has Overseas Remittances.

Click **Save** on the Add Overseas Remittance form to save the record.

Overseas Remittance of Funds as Agents

You may refer to the attached glossary for submitting overseas remittance of funds as agents.
[Glossary-Disclosure of Overseas Remittance of Funds as Agents .pdf, 24kb](#)

Does your charity remit any funds overseas as an agent? ?

Yes
 No

S/N	Name of Overseas Recipient	Country	Amount S\$
1	Joe	BAHRAIN	50000

+ Add Overseas Remittance

Total Over

← Back: Fin Informat

Add Overseas Remittance ×

Name of Overseas Recipient

Country Based in

Amount of Expenditure S\$

Please enter whole numbers only

Overseas Financial Information

Overseas Remittance of Funds as Agents (Cont')

The form only accepts maximum of 25 entries. If your charity has exceeded 25 line items, please enter the details of the remaining entries in an excel document (a copy of the template can be downloaded here) and upload the completed document.

Overseas Remittance of Funds as Agents

You may refer to the attached glossary for submitting overseas remittance of funds as agents.
[Glossary-Disclosure of Overseas Remittance of Funds as Agents .pdf, 24kb](#)

Does your charity remit any funds overseas as an agent?

Yes No

S/N	Name of Overseas Recipient	Country	Amount S\$	
21	Shanaya Daniel	PARAGUAY	80	⋮
22	Jerry Lu	QATAR	50	⋮
23	JOY JAY	CONGO	60	⋮
24	Jerry Lu	COLOMBIA	50	⋮
25	Jerry Lu	BANGLADESH	90	⋮

« < Prev 1 2 3 4 **5** Next > »

+ Add Overseas Remittance

Total Overseas Remittance
S\$
1918

Note: The system caters only a maximum of 25 line items under this section. Charities are to disclose the top 25 overseas recipient based on the quantum (i.e the highest amount incurred for country A will be line item 1 and so on). If your charity has exceeded the maximum of 25 line items for overseas remittance, please enter the details of the remaining entries using the excel template and upload the completed document.

Please upload a copy of your Charity's Overseas Remittance of Funds as Agents:

[Sample Document .doc, 24kb](#)

Choose File

Drag and drop your document here

Up to a maximum file size of 20MB. File type must be .pdf, .jpeg, .jpg, .png, .xls, .xlsx or .gif. Filename cannot contain invalid characters # % & * : < > ? / . If your document size exceeded 20MB, you can [compress your document online](#) for free.

Overseas Financial Information

Overseas Remittance of Funds as Agents (Cont')

✔ Financial Information

✔ Overseas Financial Information

! Online Financial Summary

Overseas Remittance of Funds as Agents

You may refer to the attached glossary for submitting overseas remittance of funds as agents.
[Glossary-Disclosure of Overseas Remittance of Funds as Agents .pdf, 24kb](#)

Does your charity remit any funds overseas as an agent? ?

Yes No

S/N	Name of Overseas Recipient	Country	Amount S\$	
1	Joe	BAHRAIN	50000	⋮

+ Add Overseas Remittance

Total Overseas Remittance
S\$
50000

[← Back: Financial Information](#)

[Next - Online → Financial Summary](#)

Save as Draft

Declare and Submit

Click Next – **Online Financial Summary** to proceed to the next section.

OFS

Receipts

Enter the **Receipts** amount, where applicable.

Click [here](#) for reference template.

Accepts only whole number; and Value must be not be negative.

✓ Financial Information
✓ Overseas Financial Information
! Online Financial Summary

You may refer to the Accounting Glossary for submitting the Online Financial Summary
[130709 Accounting Glossary .xls, 24kb](#)

Receipts

Donations in Cash		
Tax-Deductible	S\$	1
Non Tax-Deductible	S\$	1
Total Donations in Cash	S\$	2
Donations in Kind		
Tax-Deductible	S\$	1
Non Tax-Deductible	S\$	1
Total Donations in Kind	S\$	2
Government Grants	S\$	1
Investment Income / (Loss)	S\$	1
Programme	S\$	1
Other Income	S\$	1
Total Receipts	S\$	8
Of the total receipts, please state the total amount which is capital in nature: ?	S\$	1

OFS

Expenses

Enter the **Expenses** amount, where applicable.

Expenses	
Fund-raising Expenses	S\$ 100
Charitable Activities/ Programmes Expenses	
Local (include Direct and Support Costs)	S\$ 100
Overseas (include Direct and Support Costs)	100000
Total Charitable Activities/ Programmes Expenses	S\$ 100100
Other Expenses	S\$ 100
Total Expenditure	S\$ 100300

OFS

Balance Sheet

Enter the **Balance Sheet - Assets** amount, where applicable.

Others textbox must be filled in if Other Assets value is more than 0.

Balance Sheet		
Assets		
Land and Buildings	S\$	100
Other Tangible Assets	S\$	100
Investments	S\$	100
Inventories	S\$	100
Accounts Receivables	S\$	100
Cash & Deposits	S\$	100
Others	S\$	100
<input type="text" value="NA"/>		
Total Assets	S\$	700

OFS

Balance Sheet (Cont')

Enter the **Balance Sheet – Funds and Liabilities** amount, where applicable.

The Total Assets should be equal to Total Fund and Liabilities.

Funds		
Total Unrestricted Funds	S\$	100
Total Restricted Funds	S\$	100
Endowment Funds	S\$	100
Total Funds	S\$	300
Liabilities		
Total Current Liabilities	S\$	100
Total Non-Current Liabilities	S\$	300
Total Liabilities	S\$	400
Total Funds and Liabilities	S\$	700

OFS

Other Information

Enter the **Other Information** amount, where applicable.

Click **Declare and Submit** after completing the form.

Other Information

Donations, Grants, and Sponsorships given to other registered charities	S\$ 100
No of Employees	100
Total Employees Costs	S\$ 1
Fund-raising Efficiency ?	% 12.12
Total Related Party Transactions ?	S\$ 1

[← Back: Overseas Financial Information](#)

Save as Draft
Declare and Submit

Declaration

The declarant's Full Name as per ID, ID Type, ID No. and Email Address are pre-populated from Corppass.

Declarant's name is non-editable as it is a Government-verified data. If it is incorrect, please contact mccy_charities@mccy.gov.sg for further assistance.

Read the declaration statements carefully and select declaration checkboxes.

Only one checkbox for 2nd and 3rd statement can be selected.

Click **Preview** to go to Preview page.

Preview

Select the **Print** icon at the top right corner if you would like to print submission preview.

Verify the information that you have provided.

Click **Submit** to submit the completed form.

Reference No.: CPFS-201002-000070 Status: Pending Applicant Action

✓ Financial Statements
 ✓ Declaration
 3 Preview and Submit
 4 Complete

Submission Preview
 Before submission, please verify all the details in the completed form:

✓ Financial Information
 ✓ Overseas Financial Information
 ✓ Online Financial Summary

Financial Period and Size

For Financial Year
 Apr 2020 to Mar 2021

AGM Date

Financial Size
 ≥\$200,000 and ≤\$250,000

Auditor Information

We have auto-populated the charity's Auditor's information as approved by the Sector Administrator. If there are changes to the charity's Auditor's information, please contact your Sector Administrator.

The Financial Statement are examined/ audited by:
 Public accountant

Name of Auditor

Back to Declaration Submit

Acknowledgement

You will receive an acknowledgement of the submission.

Click **Save a Copy** to download the submission in PDF.

Reference No.: CPFS-201002-000070 Status: Submitted

✓ Financial Statements — Declaration — Preview & Submit — 4 Complete

Submitted!

An acknowledgement of your submission will be sent to your email: B [redacted] :om

Submission Date: 05/03/2021 17:48:55

You may save a copy of your submission here: [Save a Copy](#)

[Back to Home](#)

Contact Us



Helpdesk (6337 6597)



MCCY_Charities@mccy.gov.sg

Thank You



@MCCYsg



mccy.gov.sg