

FREQUENTLY ASKED QUESTIONS AND ANSWERS ON HOW TO CONDUCT VIRTUAL MEETINGS

(A) FILING OF ANNUAL SUBMISSIONS

1. Is there an extension of deadline for the filing of annual submissions?

The Commissioner of Charities (COC) has granted a further extension of deadline for the filing of charities' annual submissions. For all charities whose annual submissions are originally due between 31 March 2020 and 31 December 2020, the annual submissions must now be filed via the Charity Portal by 31 January 2021. Please refer to the table below for the illustration of the further deadline extension.

Financial Year Ended	Original Annual Submission Deadline	1 st Extended Deadline	2 nd Extended Deadline	3 rd Extended Deadline
30 September 2019	31 March 2020	30 June 2020	31 October 2020	31 January 2021
31 October 2019	30 April 2020	31 July 2020		
30 November 2019	31 May 2020	31 August 2020		
31 December 2019	30 June 2020	30 September 2020		
31 January 2020	31 July 2020	31 October 2020	No change	
29 February 2020	31 August 2020		31 October 2020	
31 March 2020	30 September 2020			
30 April 2020	31 October 2020			
31 May 2020	30 November 2020			
30 June 2020	31 December 2020			

There is no need for these charities to seek extension separately. Charities which require further extension will be required to write to their Sector Administrators/COC separately and extension may be granted on a case-by-case basis.

(B) CONDUCT OF AGM DURING COVID-19 SITUATION (GENERAL MATTERS)

- 2. What is the purpose of the new provisions/ alternative arrangements under the COVID-19 (Temporary Measures) Act 2020?**
- 3. Is it mandatory for a charity to conduct virtual AGMs in light of the current situation?**

The prescribed alternative arrangements are intended to help those who face challenges in holding meetings while complying with the prevailing safe distancing measures. For example, these include charities who are prevented by their governing instruments from carrying out virtual AGMs. Compliance with these alternative arrangements will be deemed to be compliant with the relevant provisions of written law or legal instrument in respect of which the alternative arrangements are made. The alternative arrangements are permissive, not mandatory.

Activities where large numbers of people are likely to come into close contact for a prolonged period in enclosed spaces should be avoided. Charities should comply with both the letter and spirit of the prevailing safe distancing measures. Charities are encouraged to rely on the alternative arrangements to hold virtual meetings.

- 4. What is the period to which the alternative arrangements apply?**
- 5. What should I do if my charity wishes to conduct virtual meetings after the revocation of the relevant orders issued under the COVID-19 (Temporary Measures) Act 2020?**

The alternative arrangements apply until the relevant orders (issued under Section 27 of the COVID-19 (Temporary Measures) Act 2020) are revoked or amended. At least 6 months' advance notice will be provided before the alternative arrangements cease to be available. If a charity wishes to have the option of conducting virtual meetings and/or using electronic voting at such meetings beyond the applicability period of the prescribed alternative arrangements, the charity is advised to amend its governing instrument to include the necessary provisions. This is so long as these virtual/ electronic alternatives are not explicitly disallowed under the relevant legislation governing the charity's legal structure, where applicable.

Note: MinLaw has announced that the relevant Orders will be revoked on 1 July 2023.

6. It is not practicable for us to conduct a virtual AGM (e.g. due to cost, members' difficulties with technology etc.). Can we conduct a physical AGM or a hybrid physical-virtual meeting?

Charities are encouraged to rely on the alternative arrangements to hold virtual meetings. Should the charity have difficulties in conducting a virtual AGM and wish to conduct a physical AGM or a hybrid physical-virtual meeting, it must comply with both the letter and spirit of the prevailing safe distancing measures.

Please note that, with effect from 28 September 2020, work-related events that are business-oriented (such as AGMs) are allowed to resume, for up to 50 persons (or lower depending on venue capacity based on safe management principles), and with strict adherence to Safe Management Measures (SMM) requirements. Charities should refer to prevailing guidelines issued by the relevant authorities such as the [Requirements for Safe Management Measures \(SMM\) at the Workplace](#). For venues where TraceTogether-only SafeEntry is required, charities should ensure that this is complied with¹.

Where a charity has 50 or more members, it must also consider the possibility that more than 50 attendees will turn up at the physical location. In that situation, the charity will have to either:

- a. Allow more than 50 attendees in the meeting and breach the 50 pax cap in the COVID-19 (Temporary Measures) (Control Order) Regulations. The charity may also find it difficult to handle a crowd larger than it had anticipated, and have difficulties adhering to the SMM requirements; or
- b. Turn away attendees and breach their right to participate the meeting. This may open the meeting or resolutions passed to legal challenge, and complaints to regulators.

Such charities are therefore encouraged to rely on the prescribed alternative arrangements to carry out virtual meetings.

7. My charity's governing instrument or internal rules and regulations does not prescribe the modality of the AGM or provide for the conduct of virtual AGMs. Do the new legislative provisions apply to me?

For CLG-charities

The new provisions are meant to help charities who are prevented by their governing instruments from carrying out virtual AGMs. If your charity's governing instrument is silent on the modality of the AGM and the Governing Board decides it is necessary to conduct a virtual AGM taking reference from the prescribed alternative arrangements,

¹ TraceTogether-only SafeEntry will apply to venues that are required to deploy and enforce SafeEntry check-ins, as shown on safeentry.gov.sg/deployment. Charities can visit www.SafeEntry.gov.sg for more information and user guides.

this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

The COVID-19 (Temporary Measures) (Alternative Arrangements for Meetings for Companies, Variable Capital Companies, Business Trusts, Unit Trusts and Debenture Holders) Order 2020 (Order) was issued on 13 April 2020 ([Order](#)). The Order prescribes the alternative arrangements for the conduct of general meetings of companies including charities incorporated as companies limited by guarantee. Compliance with these alternative arrangements will be deemed to be compliant with the relevant provisions of written law or legal instrument in respect of which the alternative arrangements are made. The Order is permissive, not mandatory.

Charities that wish to rely on the prescribed alternative arrangements to hold their general meetings should conduct their meetings in accordance with the checklist issued by ACRA on 13 April 2020, where applicable. A copy of the checklist is available on ACRA's website ([Checklist](#)).

For society-charities

The new provisions are meant to help charities who are prevented by their governing instruments from carrying out virtual AGMs. If your charity's governing instrument is silent on the modality of the AGM and the Governing Board decides it is necessary to conduct a virtual AGM taking reference from the prescribed alternative arrangements, this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

The COVID-19 (Temporary Measures) (Alternative Arrangements for Meetings for Registered Societies) Order 2020 (Order) was issued on 27 April 2020 ([Order](#)). The Order prescribes the alternative arrangements for the conduct of meetings of charities (e.g. general meetings and Board meetings). Compliance with these alternative arrangements will be deemed to be compliant with the relevant provisions of written law or legal instrument in respect of which the alternative arrangements are made. The Order is permissive, not mandatory.

Charities that wish to rely on the prescribed alternative arrangements to hold their meetings should refer to the "Conduct of Meetings by Charities amid COVID-19" Guide co-developed by the COC and the Chartered Secretaries Institute of Singapore, a copy of which is available on the Charity Portal.

For all other charities (e.g. trusts, funds) and exempt charities

The new provisions are meant to help charities who are prevented by their governing instruments from carrying out virtual AGMs. If your charity's governing instrument is silent on the modality of the AGM and the Governing Board decides it is necessary to conduct a virtual AGM taking reference from the prescribed alternative arrangements,

this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

The COVID-19 (Temporary Measures) (Alternative Arrangements for Meetings for Charities, Co-operative Societies and Mutual Benefit Organisations) Order 2020 (Order) was issued on 27 April 2020 ([Order](#)). The Order prescribes the alternative arrangements for the conduct of meetings of charities (e.g. general meetings and Board meetings). Compliance with these alternative arrangements will be deemed to be compliant with the relevant provisions of written law or legal instrument in respect of which the alternative arrangements are made. The Order is permissive, not mandatory.

Charities that wish to rely on the prescribed alternative arrangements to hold their meetings should refer to the "Conduct of Meetings by Charities amid COVID-19" Guide co-developed by the COC and the Chartered Secretaries Institute of Singapore, a copy of which is available on the Charity Portal.

8. Does my charity have to amend its governing instruments in order to conduct a virtual AGM?

The alternative arrangements provided in the relevant Orders issued under Section 27 of the COVID-19 (Temporary Measures) Act 2020 are enabling in nature. Compliance with these alternative arrangements will be deemed to be compliant with the relevant provisions of written law or legal instrument in respect of which the alternative arrangements are made. The charity may therefore rely on the prescribed alternative arrangements to conduct a virtual AGM and will not need to amend its governing instruments to do so.

However, if the charity wishes to have the option of conducting virtual meetings and/or using electronic voting at such meetings beyond the applicability period of the prescribed alternative arrangements, the charity is advised to amend its governing instrument to include the necessary provisions. This is so long as these virtual/electronic alternatives are not explicitly disallowed under the relevant legislation governing the charity's legal structure. In providing for the use of electronic voting at such meetings, the charity may wish to include the relevant safeguards such as those found in the relevant Orders issued under Section 27 of the COVID-19 (Temporary Measures) Act 2020 with respect to electronic voting (e.g. the electronic voting system used must accurately count all the votes cast at the meeting, each vote that is cast is verified as cast by a member entitled to vote).

9. Can my charity choose to defer the AGM until such time a physical one may be conducted instead of holding a virtual AGM?

10. Would the new legislative provisions allow for my charity to defer the AGM?

For CLG-charities

We recognise that some charities may decide to postpone their AGMs despite the prescribed alternative arrangements. If the charity's Governing Board decides it is necessary to do so, this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

Charities can apply to ACRA (for an extension of time (EOT) to hold AGM (s175 of the Companies Act) and/or to file Annual Return (s197 of the Companies Act)) if you require extensions. Otherwise, charities are required to hold their AGMs in accordance with their governing instruments or relevant legislation governing their legal structures.

You may refer to ACRA's website (<https://www.acra.gov.sg/announcements/acra's-support-measures-and-guidance-for-businesses-during-covid-19>) for more information.

For all other charities including exempt charities

We recognise that some charities may decide to postpone their AGMs despite the prescribed alternative arrangements. If the charity's Governing Board decides it is necessary to do so, this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

Under the relevant Orders issued under Section 27 of the COVID-19 (Temporary Measures) Act 2020, there are no longer any applicable provisions to allow charities to defer their AGMs. Charities are required to hold their AGMs in accordance with their governing instruments or relevant legislation governing their legal structures.

Charities should also be mindful of their annual submissions deadlines.

11. Does my charity need to obtain the agreement of its members if it decides to adopt the prescribed alternative arrangements?

The charity is not required to obtain the agreement of its members if it wishes to adopt the prescribed alternative arrangements. If the Governing Board decides it is necessary to conduct a virtual AGM taking reference from the prescribed alternative arrangements, this decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

12. Must my charity inform the members of the details of the prescribed alternative arrangements that it wishes to adopt for the virtual AGM?

While there are no legislative provisions concerning this, it is a good practice for the charity to keep its members informed on the prescribed alternative arrangements that it will be adopting.

13. What happens if non-members log into a charity’s virtual general meeting? Will such a meeting be invalidated?

There are no legislative provisions to prohibit non-members from observing general meetings. Nonetheless, the charity may refer to the “Conduct of Meetings by Charities amid COVID-19” Guide to ensure that the general meeting is conducted appropriately.

14. Can my charity record the proceedings of the virtual AGM?

There are no legislative provisions on the recording of proceedings of the virtual AGM, by means of a video or other recording, under the relevant Orders issued under Section 27 of the COVID-19 (Temporary Measures) Act 2020. Should the charity wish to record the proceedings of the meeting, it should ensure that the recording is not expressly prohibited by its governing instrument or by a direction of the meeting.

15. What should I do if my charity is unable to comply with the alternative arrangements provided in the relevant Order under the COVID-19 (Temporary Measures) Act 2020?

Charities are encouraged to rely on the alternative arrangements, and comply with both the letter and spirit of the prevailing safe distancing measures. If charities are unable to comply with the alternative arrangements in the Order, or the requirements under existing law or their governing instruments, charities should consider deferring their meetings until after it is safe to hold them. This decision should be recorded in the Board’s minutes to demonstrate good governance of your charity.

Please refer to FAQs 8 and 9 above for the relevant deferment provisions (where applicable).

(C) SENDING OF NOTICES AND DOCUMENTS RELATED TO THE VIRTUAL AGM

16. What is the notice period that my charity should provide if it intends to conduct a virtual AGM?

The notice period should not be less than what is required in your governing instrument or the alternative arrangements prescribed under the COVID-19 (Temporary Measures) Act 2020 (if they prescribe a notice period). Please refer to the Guide on Conduct of Meetings amid COVID-19 for more information.

17. How can the notice of the meeting be sent to members? What should I do if members have not provided their email addresses?

The alternative arrangements prescribed under the COVID-19 (Temporary Measures) Act 2020 allow the notice of meeting to be sent via email and published at an online location. For non-CLG charities, where the notice cannot be sent to all members by email (e.g. because the charity has not been notified of their email addresses), as good practice, charities may wish to contact these members by other means (e.g. by phone) and point them to the published notice.

18. Can the notice of meeting and documents be sent by post?

Sending the notice of meeting and documents by post is not provided for as an alternative arrangement. Charities are encouraged to rely on the alternative arrangements, and comply with both the letter and spirit of the prevailing safe distancing measures. If charities are unable to comply with the alternative arrangements in the Order, or the requirements under existing law or their governing instruments, charities should consider deferring their meetings until after it is safe to hold them. This decision should be recorded in the Board's minutes to demonstrate good governance of your charity.

19. Must my charity publish the documents for the virtual AGM on the charity's website which is publicly accessible? Can my charity publish the documents on the charity's webpage which is restricted to the members?

For CLG-charities and society-charities, they may continue to send documents in accordance with their governing instruments.

Should the charity rely on the alternative arrangements to conduct a virtual AGM, the documents required to be laid or produced before the meeting may be so laid or produced by being sent or published (where applicable) with the notice of the meeting. Please refer to Annex A of the Guide on Conduct of Meetings by Charities amid COVID-19 for more details.

(D) QUORUM & ATTENDANCE OF MEETING

20. What should my charity do if we cannot meet the quorum required for AGMs in our governing instrument?

21. What is the quorum for a virtual AGM?

Charities must abide by the quorum requirements in their governing instruments or the alternative arrangement prescribed pursuant to the relevant Orders issued under the COVID-19 (Temporary Measures) Act 2020 (if they prescribe a quorum).

A quorum may be formed by members of the charity personally or electronically present. A member is electronically present at a meeting if the person: (a) attends by electronic means; (b) is verified by the secretary of the charity, or a person appointed by the Governing Board of the charity, as attending the meeting by electronic means; and (c) is acknowledged by electronic means by the chairman of the meeting as present.

For non-CLG charities, a member may also be deemed to be present at a meeting (and therefore counted towards the quorum) if the member has submitted his/her voting instructions and valid proxy form prior to the commencement of the meeting.

22. Can the submission of a proxy form be counted towards the quorum for the AGM?

Yes, for non-CLG charities a member is deemed to be present at a meeting (and therefore counted towards the quorum) if the member has submitted his/her voting instructions and valid proxy form prior to the commencement of the meeting.

23. Can an incomplete proxy form be counted towards the quorum?

No. For non-CLG charities, a member is deemed to be present at a meeting (and therefore counted towards the quorum) only if the member has submitted his/her voting instructions and valid proxy form prior to the commencement of the meeting.

24. Can a member who has submitted the proxy form still attend the virtual AGM?

Yes, a member may attend the AGM by observing and listening to the proceedings of the meeting by electronic means even though he has submitted the proxy form.

(E) VOTING & RELATED MATTERS AT A VIRTUAL AGM

25. If my charity's constitution does not provide for the appointment of proxies, can my charity still proceed to ask members to vote by proxy at the virtual AGM? Can the proxy forms be submitted electronically?

Yes, your charity can rely on the prescribed alternative arrangements on proxy voting. Members must be allowed to submit proxy forms by post or email (e.g. an email enclosing signed PDF copies of the proxy form). The charity may also additionally (but not in place of email and post) allow members to submit proxy forms through other electronic means, such as third-party electronic platforms, as the charity considers appropriate.

26. Can electronic voting be done at the virtual AGM instead of voting by proxy?

For AGMs held before 1 October 2020

Real-time electronic voting (e.g. voting by show of hands through the digital platform used to conduct the virtual AGM) can only be used during such AGMs if your governing instrument specifically allows this. Otherwise, charities cannot conduct electronic voting at the virtual AGM. Voting can only be done via proxy and only the Chairperson of the meeting can be appointed as proxy.

For AGMs held on or after 1 October 2020

The prescribed alternative arrangements provide the option of real-time electronic voting to be used as long as certain prescribed safeguards are adopted. This is in addition to allowing for voting by proxy. Please refer to Annex A, point 4, of the Guide on Conduct of Meetings by Charities amid COVID-19 for more details.

27. Can we use e-forms for proxy forms (e.g. JotForm or Google Forms)?

Members must be allowed to submit proxy forms by post or email (e.g. an email enclosing signed PDF copies of the proxy form). The charity may also additionally (but not in place of email and post) allow members to submit proxy forms through other electronic means, such as third-party electronic platforms, as the charity considers appropriate.

28. For voting by proxy, is the Chairperson of the meeting the only person allowed to be appointed as proxy? What if the Chairperson is 'conflicted' (e.g. because the Chairperson is one of the governing board members up for election)?

Yes, under the prescribed alternative arrangements, for voting by proxy, only the Chairperson of the meeting can be appointed as proxy. As the Chairperson is required to ensure that proxy votes are voted as specified in all valid proxy forms, this avoids any conflict. Charities are also advised to appoint an independent person to direct and supervise the count of votes cast through proxy, and maintain records of proxy forms submitted.

29. Where voting is done by proxy for the virtual AGM, what is the process and when are the results announced?

The charity must include instructions to members on how to cast their votes together with the notice of the AGM. This includes the proxy form to be used by members (which will indicate the resolutions to be voted on), and instructions on how to submit the form to the charity, and by when the form must be submitted (see sample proxy form in the Guide on Conduct of Meetings by Charities amid COVID-19). As the proxy forms are

submitted to the charity ahead of the virtual AGM, the votes can be tallied beforehand and then announced at the virtual AGM.

30. How is the election of governing board members done at a virtual AGM?

The election can be done through voting via the proxy forms. Hence, the proxy form sent out by the charity to its members must indicate the candidates/ nominees for members to vote on (see sample proxy form in the Guide on Conduct of Meetings by Charities amid COVID-19).

For AGMs held on or after 1 October 2020, the prescribed alternative arrangements provide the option of real-time electronic voting to be used as long as certain prescribed safeguards are adopted. This is in addition to allowing for voting by proxy. Please refer to Annex A, point 4, of the Guide on Conduct of Meetings by Charities amid COVID-19 for more details.

31. For matters that are usually decided upon at the AGM via the ‘proposing’ and ‘seconding’ procedure (e.g. approval and adoption of annual report and financial statements), how should this be carried out in a virtual AGM?

Charities may wish to consider whether it would like to take reference from the prescribed alternative arrangements and substitute such a process with proxy voting instead (i.e. members to submit proxy forms indicating their instructions to vote for, against or abstain on resolutions to approve the relevant document). If the charity’s Governing Board decides to do this, as a matter of good governance, it may wish to explain this decision to members and record it in the relevant meeting minutes.

For AGMs held on or after 1 October 2020, the prescribed alternative arrangements provide the option of real-time electronic voting to be used as long as certain prescribed safeguards are adopted. This is in addition to allowing for voting by proxy. Please refer to Annex A, point 4, of the Guide on Conduct of Meetings by Charities amid COVID-19 for more details.

(F) QUESTIONS & MATTERS RAISED BY MEMBERS AT A VIRTUAL AGM

32. How should a charity receive queries from members prior to the general meeting?

Members must be given the opportunity to raise questions within a reasonable time prior to general meetings. Thus, charities should inform all their members of any cut-off time within which questions must be submitted to the charity. Members must also be allowed to submit their questions via email or by post. The charity may also additionally (but not in place of email and post) allow members to submit their questions via other electronic means, such as third-party electronic platforms, as the charity considers appropriate.

In addition to the above, charities also have the option of carrying out real-time Q&A during the meeting via electronic means.

33. When and how should charities address queries received in advance from members?

All substantial and relevant questions must be addressed by the Governing Board and/or management prior to, or at, general meetings. Should the questions concern a matter which will be put to a vote, these questions should be addressed by the Board and/or management before the closing date for the lodgement of proxy forms to facilitate members' votes. Such questions may be addressed prior to the meeting via the charity's website if available and/or any virtual information session that the charity may organise.

(G) CONDUCT OF GOVERNING BOARD MEETINGS

34. Can my charity rely on prescribed alternative arrangements under the COVID-19 (Temporary Measures) Act 2020 to conduct a virtual Governing Board meeting during this period?

Where appropriate, the alternative arrangements can apply to meetings of the Governing Board of the charity. Please refer to Annex A of the Guide on Conduct of Meetings by Charities amid COVID-19 for more details.

(H) OTHER MATTERS

35. What is the allowed group size to conduct Governing Board meetings/ AGMs?

Charities must comply with both the letter and spirit of the prevailing safe distancing measures.

Following Singapore's move into phase two of its reopening on 19 June 2020, charities that are permitted to operate will not need to seek a time-limited exemption from the Ministry of Trade and Industry (via <https://covid.gobusiness.gov.sg>) to have temporary operations in the same physical location for the purpose of holding an AGM (e.g. where a virtual AGM requires support staff to be in a physical location). Charities are encouraged to still conduct virtual meetings.

36. Can current governing board members hold office until the new governing board members are elected at the postponed AGM/ virtual AGM?

Charities can consider passing a resolution at the AGM/ virtual AGM to rectify any irregularities (e.g. where the term of office of current governing board members expired before the next AGM can take place) arising from the delay in conducting the AGM.

37. Can changes to my charity's constitution be made at a virtual AGM?

Yes, this can be done so long as the relevant requirements in the charity's constitution (e.g. on the consent of members) on such amendments can be met via the virtual AGM. Nonetheless, charities may wish to confine the agenda of the virtual AGM to the usual matters (and any other urgent matters if necessary) so that the meetings may be more easily managed. This is in particular for charities conducting virtual AGMs for the first time. Please also refer to FAQ 7 on amending governing instruments to allow the conduct of virtual AGMs.

38. Are there any recommendations on the platforms which charities can use to conduct virtual AGMs?

For possible online business solutions and tools, please visit: <https://www.imda.gov.sg/for-industry/Digital-Solutions-Package-For-Companies/Digital-Solutions-Directory>.

(I) OTHER FORMS OF SUPPORT FOR CHARITIES

39. Is there available funding support to enable the conduct of virtual meetings?

We understand that smaller charities may face budget constraints in purchasing video and audio-conferencing tools to conduct virtual meetings. The Info-Communications Technology (ICT) grant under the VWOs-Charities Capabilities Fund (VCF) has been expanded to help smaller charities² finance up to 70% of the actual expenditure on such tools, capped at \$250 per charity. Small charities may submit their applications for this grant anytime throughout the year.

40. My charity has earlier purchased the video and audio-conferencing tools without applying for VWOs-Charities Capabilities Fund. Can my charity submit a retrospective claim for this purchase?

² Charity with gross annual receipts in each financial year of up to \$1 million in the 2 financial years immediately preceding the current financial year. Gross annual receipts include all income, grants, donations, sponsorships and all other receipts of any kind.

We understand that some charities have subscribed to video and audio-conferencing tools to prepare themselves for the safe distancing measures. Retrospective claims for smaller charities can be supported if the purchase is made from 27 March 2020 onwards, when the safe distancing measures were implemented under the Infectious Diseases Act. This special provision to allow retrospective claims will cease when the safe distancing requirements under the Infectious Diseases (Measures to Prevent Spread of COVID-19) Regulations 2020 are lifted.