

# COMMISSIONER OF CHARITIES

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## ANNUAL REPORT 2021



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# Shared Vision and Strategies

Our vision is to develop a well-governed and thriving charity sector with strong support from the public. To achieve this shared vision, we work closely with the Charity Council<sup>1</sup> and Sector Administrators from the respective agencies, to regulate the charity sector and develop initiatives based on three strategies – promote good governance and best practices, ensure regulatory relevance and compliance and be a proactive charity advisory.

## Ensure Regulatory Relevance and Compliance



In our continuous bid to meet the evolving needs of the charity sector, we review our regulatory framework regularly to ensure its relevance. We adopt a tiered approach towards regulating the sector, with larger charities and Institutions of a Public Character (IPCs) subject to more stringent requirements and higher standards of governance.



## Promote Good Governance and Best Practices



We recognise the importance of developing governance capabilities of charity board members so that they can exercise sound and responsible stewardship of public resources which charities receive and apply them towards fulfilling the charitable objectives of their organisations.

## Be a Proactive Charity Advisory



We strive to be a proactive charity regulator which advises charities and members of the public about developments and issues that impact the charity sector. We aim to enhance the accessibility of information which is useful to facilitate charitable work and to promote safer giving in the charity sector.

<sup>1</sup> The Charity Council was first appointed on 1 March 2007. The current Council, appointed on 1 March 2021 for a 2-year term, comprises eleven members from the people sector and three representatives from the Sector Administrators, and aims to fulfil the following roles:

- Promote and encourage the adoption of good governance and best practices, to help enhance public confidence and promote self-regulation in the charity sector
- Build capabilities of charities so that they are able to comply with regulatory requirements and enhance public accountability
- Advise the Commissioner of Charities on key regulatory issues and significant cases, so that the Commissioner can make more informed and robust decisions

# Commissioner's Foreword

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In my message last year, I shared that the onset of the COVID-19 pandemic had impacted charities in many ways including compelling charities to accelerate the development of their digital efforts and governance capabilities. 2021 continued to be a challenging and difficult year where charities had to adapt to new ways of working, while concurrently delivering their programmes and services to beneficiaries.

## **Good governance is the key driver of public trust and confidence**

In 2021, I met many charities from different sectors and was constantly impressed by their good work which had helped alleviate the strain that the pandemic had placed on individuals and communities. To strengthen our social compact, charities should continue to build public confidence by having good governance and maintaining high standards of accountability. When charities are well-governed, public trust in the charity sector increases and the public will donate or volunteer with greater confidence. As such, during the year, we rolled out multiple webinars covering topics such as business continuity, digital transformation, board matters and litigation risks to help charity boards and their management teams build up their core competencies.

## **Supporting charities' digitalisation efforts and governance capabilities**

We continued to conduct the Charities Lean Forward webinar series for charities during the year. These webinars sought to equip charities with the foundations of digitalisation, knowledge of the best practices for conducting virtual meetings, and the basics on building a social media presence.



Support for the charity sector was further enhanced through the extension of the Charities Capability Fund<sup>2</sup> for another five years, as well as the Tech-and-Go! grant. Charities can apply for these funding to build up their governance capabilities and adopt digital solutions for areas such as remote working, volunteer and donor management, fund-raising and cybersecurity.

## Risk management and liabilities

Risk management is critical as it protects a charity's reputation, resources and people. External data breaches or unauthorised disclosures of donors' personal data will result in untold reputational damage. During the year, we conducted webinars on Litigation Risk Management, and Legal Liabilities of Board Members and Management to educate charities on the importance of ensuring that processes are in place to identify, monitor, review and mitigate exposure to key risks. The best protection from liability risk is to have a well-informed Board that understands its roles and responsibilities well, and an effective Management Team that ensures that the charity is operating in compliance with all rules and regulations under the Charities Act 1994.

## Resources available for charities

My Office had also launched various tools and initiatives, such as the Charities GoDigital Kit and the Tech-and-Go Initiative to support charities on their digital transformation journey. Separately, we have numerous publications and guides as

well as our Shared Services Initiative<sup>3</sup> to help charities strengthen their regulatory compliance and effectiveness. The Shared Services Initiative pools essential services together so that charities can utilise their resources more efficiently. In 2021, our Shared Services partners conducted various consultation clinics to assist charities on matters such as annual regulatory filing and adoption of technology to improve charities' productivity, internal controls, board recruitment and legal advice. Charities are strongly encouraged to tap on this wealth of resources. More information is available on the Charity Portal ([www.charities.gov.sg](http://www.charities.gov.sg)).

## Conclusion

The charity sector is a critical part of our society. Its work impacts many different communities, particularly the vulnerable and those in need. Our plans for the year include projects to further promote safer giving, strengthen charity transparency and governance, and initiatives to enhance charities' safeguards against abuse linked to terrorist financing. The Office of the Commissioner of Charities continues to play a crucial role in regulating, educating and promoting a well-governed and thriving charity sector that has the trust and confidence of the public.

**DESMOND CHIN**  
COMMISSIONER OF CHARITIES  
November 2022

<sup>2</sup> Formerly known as the VWOs-Charities Capability Fund.

<sup>3</sup> The Commissioner of Charities partnered various organisations to establish the Shared Services Initiative in 2018. The objective of the initiative is to pool together essential resources and services to strengthen charities' regulatory compliance and efficiency of their back-end operations, especially among smaller charities. Since 2018, we have progressively on-boarded and grown the suite of Shared Services partners from four to eleven in 2021.

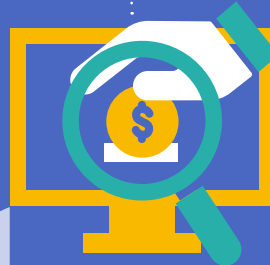
# HIGHLIGHTS OF THE YEAR

The Commissioner of Charities Annual Report 2021 consists of the following feature articles which showcase how the Commissioner carries out the shared vision and strategies of the Charities Unit:

## 1 Regulatory Compliance and Enforcement



## 2 Raising Charities' Digitalisation and Governance Capabilities



## 3 Building a Safer Giving Ecosystem



## 4 Improving Access to Information



# Regulatory Compliance and Enforcement

The Charities Unit, also known as the Office of the Commissioner of Charities, was set up on 1 July 2006. Together with our five Sector Administrators, namely the Ministry of Education, Ministry of Health, Ministry of Social and Family Development, People's Association and Sport Singapore, we register and regulate charities and Institutions of a Public Character (IPCs) in Singapore to ensure that the public can support charities with confidence.

The vision of the Commissioner of Charities is to nurture a well-governed and thriving charity sector with strong public support. To achieve this, the Charities Unit regulates charities by advising them on how to operate in compliance with the requirements of the Charities Act and subsidiary legislation and how to maintain high standards of governance and internal controls. It also regulates all private and public fund-raising appeals in Singapore, be it for local or foreign charitable purposes, with a view to promote transparency and accountability in the appeals administered. The Commissioner issues Fund-raising for Foreign Charitable Purposes (FRFCP) permits to organisations that wish to conduct fund-raising appeals for foreign charitable purposes.

Functions of the Charities Unit include:

- ✓ registration and deregistration of charities;
- ✓ encourage and facilitate better administration of charities;
- ✓ approval of IPC applications;
- ✓ extension and revocation of the approval granted to IPCs;
- ✓ approval of FRFCP permits; and
- ✓ investigate and take remedial or protective action in connection with misconduct or mismanagement in the administration of charities.

During the year, we registered 58 new charities with the majority coming from the social and welfare sector. We de-registered 20 charities over the same period. More statistics on the charity sector can be found in the Charity Statistics section in pages 20 to 25 at the end of this report.

We also issued 78 FRFCP permits for efforts in aid of natural disasters and for humanitarian relief. These were mainly in relation to the COVID-19 pandemic, and assistance provided arising from the typhoon in the Philippines, and floods in Yemen and Malaysia.

The Commissioner carries out other regulatory roles including compliance monitoring through conducting governance and focus reviews on charities, investigating complaints received and taking enforcement action when there is any misconduct by charities or fund-raisers. During the year, there were 100 reviews and investigations conducted. This included the conduct of 80 reviews on feedback received on charities and commencement of 20 governance, focus and special reviews on charities.

To learn more about the various sectors and the challenges faced by charities, we conducted field visits to 30 charities during the year of review, such as the Chinese Development Assistance Council, the Singapore Indian Development Association, Kwong Wai Shiu Hospital and the Singapore Children's Society.







# Raising Charities' Digitalisation and Governance Capabilities

## Charity Governance Conference

Together with the Charity Council, the Commissioner of Charities supported the annual Charity Governance Conference organised by the Securities Investors Association (Singapore). The 2021 Conference, themed *"Towards Excellent Governance – Building a Sustainable and Progressive Charity"*, sought to engage and inspire the charity sector to uplift its governance standards and build sustainable and progressive charities in Singapore. The conference was graced by Mr Edwin Tong, Minister for Culture, Community and Youth and Second Minister for Law. It was held virtually from 29 to 30 September 2021, and was attended by 684 participants<sup>4</sup>.

The first topic of the Conference *"From Crisis to Opportunity: How to be Resilient and Sustainable in Any Situation"* touched on how charities, community leaders and other diverse stakeholders should consider coming together to improve the quality of life of the communities. Charities were also encouraged to collaborate with various stakeholders creatively so as to remain resilient and sustainable in any situation.

The second topic of the Conference *"Digitalisation: From Risk Management to Risk Resilience"* touched on the changing risk landscape caused by the pandemic and the new risks which emerged that

charities should be aware of. Risk governance encompasses an organisation's efforts to direct, manage, and report its risk management activities based on the "Four Lines of Defense" principles.

In the second half of the Conference, the attendees participated in workshops which covered topics on succession planning, risk disclosures and fraud prevention.



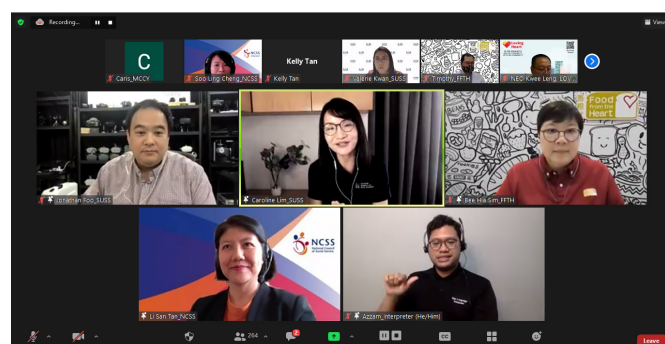
The Conference was held virtually with sharing of insights and best practices from experts from the charity sector.

<sup>4</sup> Out of the 684 participants, 586 were charity representatives from 294 charities.

## Charities Lean Forward webinars

The Commissioner established the Shared Services Initiative in 2018 to pool together essential resources and services, such as walk-in consultation clinics for annual regulatory filing and training sessions, to improve capability building in the charity sector, especially among smaller charities.

With the support of our Shared Services partners, the Commissioner launched the Charities Lean Forward webinar series to encourage growth and continuous learning during the COVID-19 pandemic. In 2021, five webinar sessions were conducted under this series which covered a range of topics to build charities' resilience and enhance their knowledge to help them emerge stronger post COVID-19.



Charities gained an overview of the areas of digitalisation and available resources as they embark on their digital journey during the webinar.

- ✔ *“Continuing the Work of Your Charity”* – Jointly organised with Pro Bono SG (formerly known as Law Society Pro Bono Services), this webinar aimed to help charities with their business continuity planning and discussed the consequences and potential legal issues which may arise from not doing so.
- ✔ *“Update on Conducting AGMs”* – Jointly organised with Chartered Secretaries Institute of Singapore, this webinar shared the best practices for charities when they are conducting virtual annual general meetings for their members.
- ✔ *“Foundations to Digitalising Your Charity”* – Jointly organised with Singapore University of Social Sciences, this webinar provided charities with an overview of the areas of digitalisation, including digital marketing, communications, operations and service delivery. The speaker also introduced tips, examples, as well as considerations for charities to note when embarking on their digital journey.
- ✔ *“Litigation Risk Management”* – Jointly organised with Pro Bono SG (formerly known as Law Society Pro Bono Services), this webinar shared key litigation risks for charities and tips on how to reduce and manage such risks.
- ✔ *“Build your Charity’s Social Media Presence”* – Jointly organised with Singapore University of Social Sciences, this webinar covered the basics of building a coherent social media presence.

The Commissioner and the Charity Council also participated in partners' events, such as the Centre for Non-Profit Leadership (CNPL) BoardConnect Series, to share their thoughts and views on various board matters. This included a webinar on *“Effective Board Management”* to discuss how charities could build an effective Board by having members with different skillsets, competencies and backgrounds. The webinar on *“Conflicts of Interest (COI) and My Board”* touched on the importance of understanding and managing COI well so that charities could remain transparent and accountable to the public. The link to these webinars can be found in the Resources section on page 26 at the end of this report.



# Building a Safer Giving Ecosystem

**Give Online Generously & Safely**

Our charities need our help to care for the vulnerable communities in Singapore. Let us give generously and safely to ensure funds go to the charitable causes and support the people most in need.

**ASK**

- Who is the beneficiary?
- What will my donations be used for?

**CHECK**

- Is the charity registered on the Charity Portal?
- Is the crowdfunding platform recognised by COC?

**GIVE**

**Generously & Safely!**

LEARN MORE ABOUT SAFER GIVING AT CHARITIES.GOVSG

Commissioner of Charities

Efforts are ongoing to educate members of the public to practise the steps of “Ask.Check.Give.”.

Since 2018, the Commissioner of Charities has been promoting our safer giving message of “Ask.Check.Give.”. The anonymity of the internet makes it difficult for potential donors to verify the authenticity of the fund-raiser or ensure that funds are used for the intended purposes. Given the shift towards online giving in recent years, the Commissioner of Charities acknowledged the need to (a) raise awareness on giving safely online and (b) encourage charities and their stakeholders to create a safe space to raise funds online.

During the year, we refreshed our safer giving poster, infographics, and social media posts to educate donors on the additional checks that they should undertake before giving online. These included verifying that the crowdfunding platforms they gave to were subscribers to the Code of Practice for Online Charitable Fund-raising Appeals.

Charities, partners, and crowdfunding platforms showed their support in educating the members of the public on good practices of online safer giving of “Ask.Check.Give.” by sharing these collaterals with their stakeholders and putting in place measures to ensure that their organisation or platform is safe, transparent, and accountable.

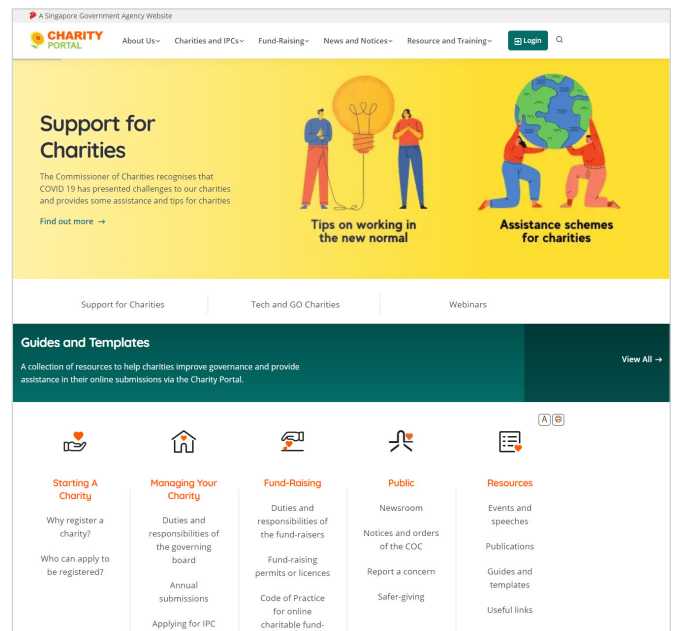


# Improving Access to Information

## Enhancements to the Charity Portal

The enhanced Charity Portal was launched in May 2021 to facilitate charities' ease of submissions to the Commissioner of Charities and to deliver a more user-friendly experience for charities. For instance, IPCs no longer need to reiterate their past years of activities, donations, and expenditures in their application for extension of IPC status if this information was already included in their annual report submitted to the Commissioner. New e-Service forms, such as amendments to charities' governing instruments and appointment of auditors (for IPCs and large charities) were implemented, to replace offline submissions.

In addition to the five training sessions conducted prior to the launch of the enhanced Charity Portal, we conducted two more virtual training sessions in May 2022 to guide charities on their submissions via the Charity Portal. Moving forward, we will continue our efforts to improve user experience and enhance disclosures by charities, such as via the Charity Compliance Indicator and disclosures for public charitable fund-raising appeals. More details on these initiatives can be found in the section on Our Plans in the Year Ahead on pages 13 to 18 of this report.



*The enhanced Charity Portal was launched in May 2021.*



# OUR PLANS IN THE YEAR AHEAD

**1 Maintaining a  
Relevant Charity  
Regulatory  
Framework**



**2 Enhancing  
Governance  
Capabilities**



**3 Upcoming  
Initiatives for  
Safer Giving**







# Maintaining a Relevant Charity Regulatory Framework

## Revised Regime for Charitable Fund-Raising Appeals

With the maturing of the charity landscape, we will be making it easier for registered and exempt charities to raise funds through house to house and street campaigns, while making it safe for donors.

Currently, fund-raisers who are collecting donations through visits from house to house or by soliciting in the streets are required to either obtain a House to House and Street Collections (HHSC) licence from the Police or obtain a fund-raising permit from the National Council of Social Service (NCSS) if it is a member of NCSS. At the same time, these charitable collections are also regulated by the Commissioner of Charities.

Under the new regime, collections for local registered or exempt charities under the Charities Act, and collections for foreign charitable purposes approved by the Commissioner of Charities, will be regulated under the Charities Act only. There

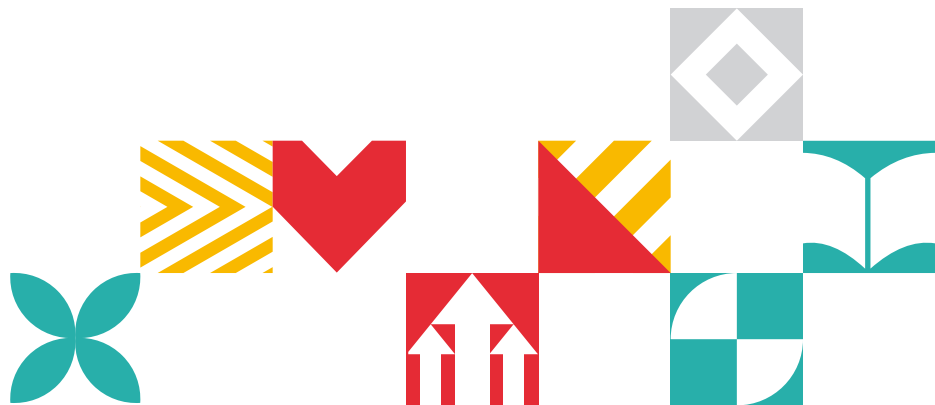
is no need for these entities to obtain a licence to conduct house to house and street collections after the new regime is implemented. This will reduce the administrative burden on charities and fund-raisers and make it easier for them to raise public donations.

In lieu of licensing, information on these public fund-raising appeals must be disclosed on the Charity Portal prior to commencement of the appeals. These proposed disclosure requirements serve to encourage transparency and accountability of fund-raisers and allow donors to verify the legitimacy of the collections which the present HHSC regime provides.

The Commissioner conducted a public consultation and focus group discussion sessions in May 2022 to seek feedback from charities and the public on the proposed changes to the regime. Many charities and donors came forward with their views and most were supportive of the changes<sup>5</sup>.



<sup>5</sup> A total of 206 responses were received via FormSG (an online feedback platform) and 43 charities across various sectors participated in the two focus group discussion sessions organised by the Commissioner.



We will take the comments and suggestions received into consideration and incorporate the relevant feedback in finalising our proposals on the revised regime for fund-raising appeals. Our response to the feedback received will be published on the Charity Portal by early 2023.

Following which, the Commissioner of Charities will introduce initiatives to improve the access to information by charities as well as the public by the:

- ✓ Introduction of a new section on the Charity Portal for charities and Fund-Raising for Foreign Charitable Purposes permit holders to disclose the details of their public fund-raising activities before they commence the appeal(s). The disclosures will be made publicly available.
- ✓ Implementation of the Charity Compliance Indicator so that members of the public will be able to see, at a glance, where an IPC stands in terms of its regulatory compliance and adoption of best practices.



*Focus group discussions with charity representatives in May 2022 on the proposed changes to the fund-raising regime.*

## Safeguarding Charities against Money Laundering and Terrorist Financing

To-date, there has been no indication of foreign sources of funding flowing into Singapore via our charities to support domestic terrorism-related activities. There is also no indication of funds raised by charities being moved to fund terrorism-related activities abroad. However, the Commissioner is cognisant that there remains a possibility that funds raised in Singapore for charitable purposes, in particular for humanitarian relief use in or near conflict and other crisis zones, could be diverted for terrorist financing purposes. In the midst of doing good, charities may inadvertently be used as conduits for money laundering or terrorist financing, due to factors such as their fund-raising capacity, extended logistical networks and large transient workforce.

To safeguard charities against such risks, the Commissioner will be launching a Terrorist Financing Risk Mitigation Toolkit for Charities to guide charities in identifying terrorist financing risks, assessing the level of risks as well as prioritising and mitigating the identified risks in a systematic

manner. The toolkit will take into consideration views and feedback from selected charities. We aim to roll out the toolkit by the end of 2022.

In line with Singapore's National Strategy for Countering the Financing of Terrorism, the Commissioner will continue to work closely with charities to help them be aware of the risks of potential abuse, remain vigilant and put in place appropriate safeguards and measures to protect themselves against such potential abuse.



*Focus group discussions for Terrorist Financing Risk Mitigation Toolkit for Charities in August 2022.*







# Enhancing Governance Capabilities

## VWOs-Charities Capability Fund

The VWOs-Charities Capability Fund saw a utilisation of \$2.96m from April 2021 to March 2022, an increase of \$0.61 million from the previous year. In 2022, the Fund was extended to support exempt charities, registered charities and IPCs for another 5 years from 1 April 2022 to 31 March 2027.

It was renamed as the Charities Capability Fund, and consists of the Training Grant, Consultancy Grant, Info-Communications Technology Grant, Shared Services Grant and Collaboration Grant, all of which aim to enhance productivity, operational efficiency, governance and management capabilities of charities and IPCs.

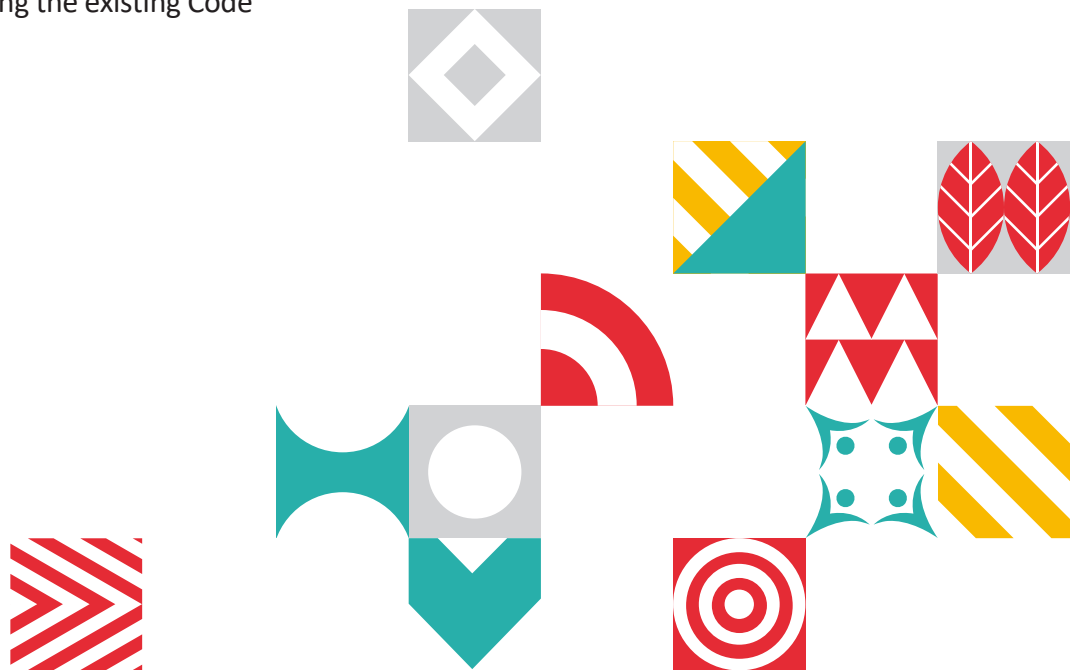
## Revision of Code of Governance

The Commissioner of Charities and the Charity Council are in the midst of revising the existing Code

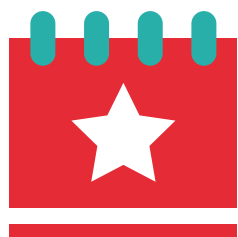
of Governance for Charities and IPCs, which was issued in April 2017. With this revision, the Code of Governance will be principle-based. Consultation and dialogue sessions<sup>6</sup> were held to seek feedback from various stakeholders. This revised Code of Governance is targeted to be launched in early 2023.

## Charity Transparency Awards and Charity Governance Awards 2022

The Charity Transparency and Governance Awards will return after a two-year hiatus. This is an ongoing effort to build a safer giving ecosystem, and to recognise charities with good disclosure and governance standards. The event will be held in November 2022.



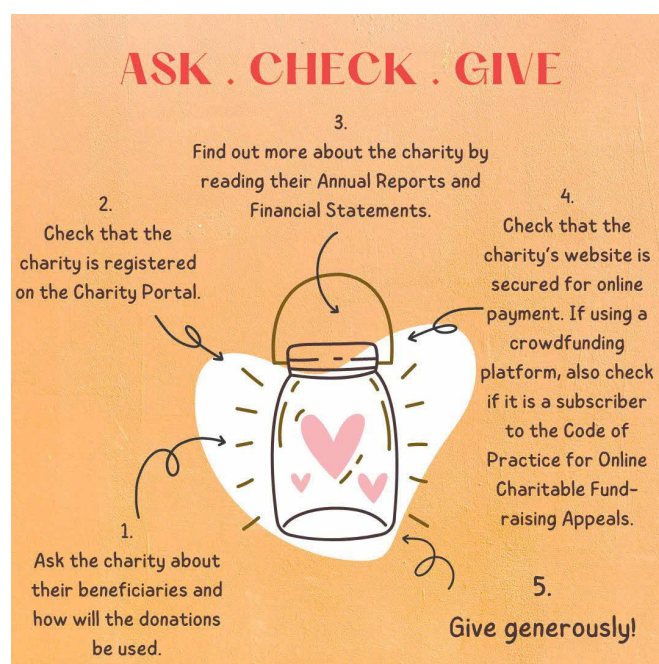
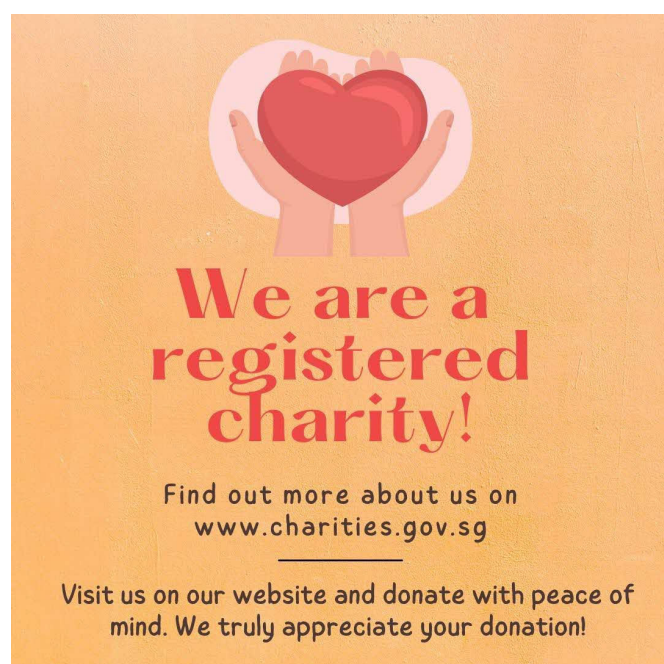
<sup>6</sup> 134 charities across various sectors participated in the four dialogue sessions organised by the Commissioner.



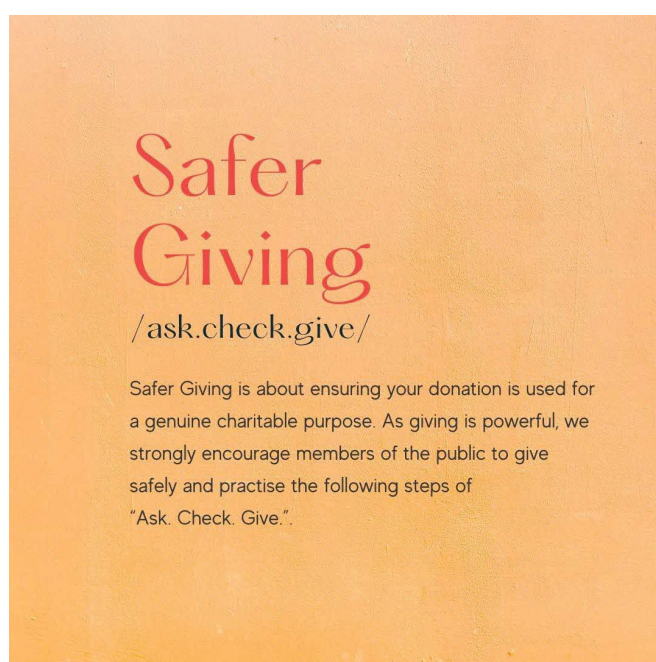
# Upcoming Initiatives for Safer Giving

The Commissioner of Charities will continue with the Safer Giving Initiative by collaborating with various partners to reach out and raise awareness amongst donors through different channels such as

social media, and especially to the groups that are giving online. This initiative will contribute towards building confidence of the public towards charities and the giving space.

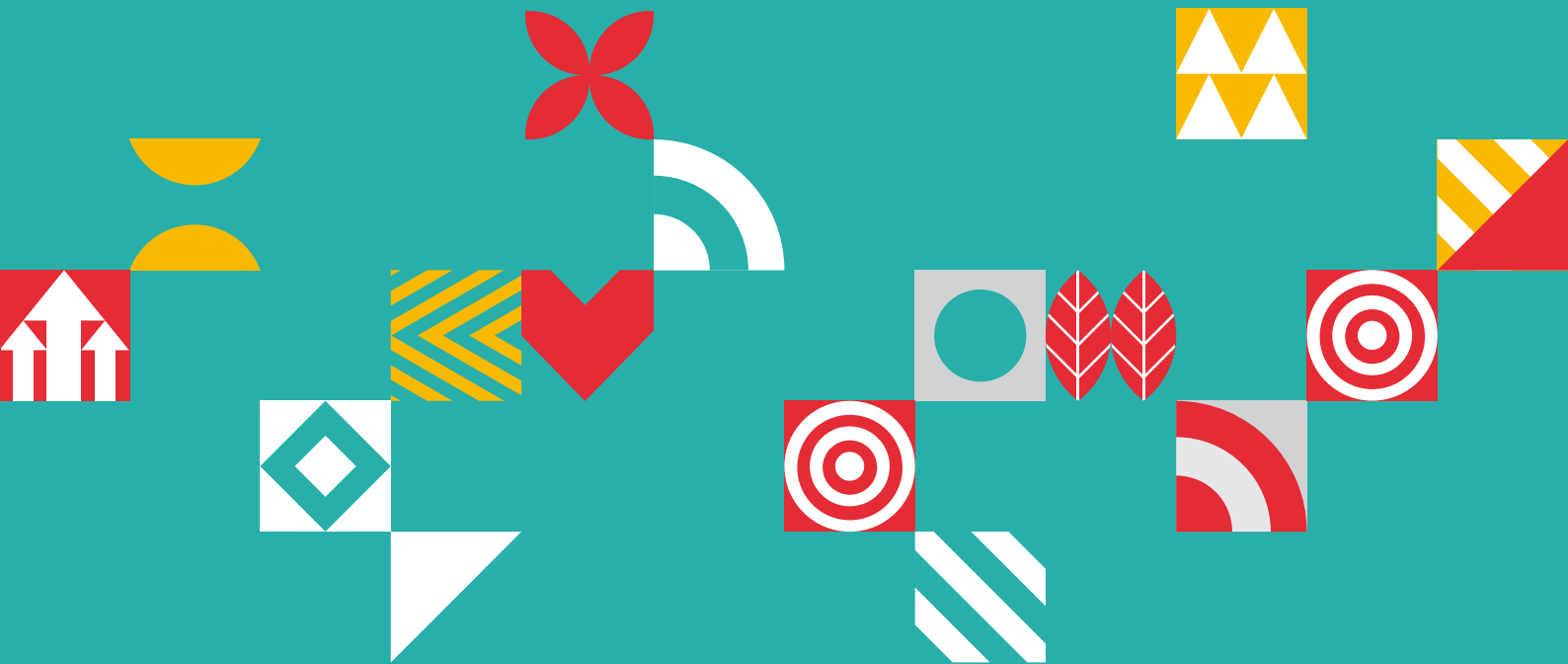


*Social media graphics shared with our partners and charities as part of the Safer Giving 2022 campaign.*



# Concluding Note

Despite these times of change and disruption, we are heartened to see our charities stepping up and continuing to serve the community faithfully. As Singapore transits to an endemic COVID-19 state, the work of charities becomes even more important and apparent as they complement the work of the Government and other agencies. Charities are critical to our national drive to build a more caring and inclusive Singapore. To this end, the Commissioner of Charities will continue to work closely with our partners and stakeholders to develop initiatives to maintain a well-governed, thriving and trusted charity sector.



# Key Statistics of 2021

## Newly registered charities



## New IPCs



## FRFCP permits issued<sup>7</sup>



## Reviews and investigations conducted



## VWOs-Charities Capability Fund Utilisation

Amount utilised during the period April 2021 to March 2022:

**\$2.96**  
million



## Donations received in FY2020



**\$3.12**  
billion

## Tax deductible donations received in 2021



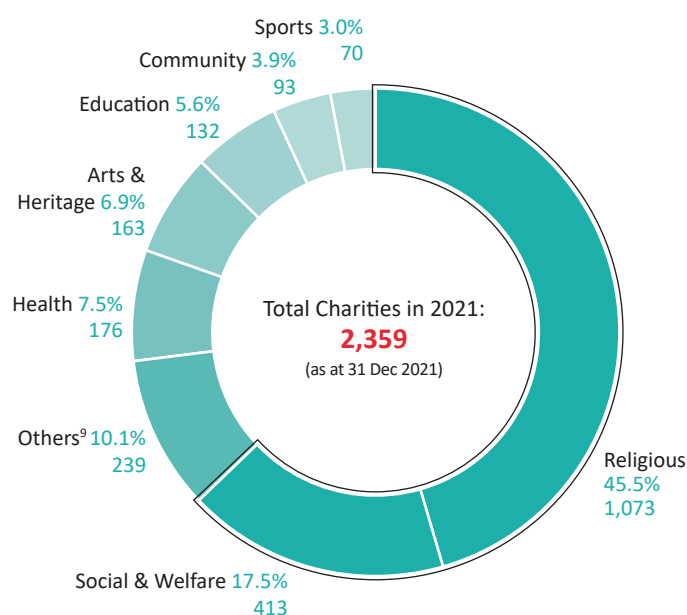
**\$1.03**  
billion

<sup>7</sup> Fund-raising for Foreign Charitable Purposes (FRFCP) permits issued in 2021 included those that were granted for efforts in aid of natural disasters and for humanitarian relief. These were mainly in relation to the COVID-19 pandemic, and assistance provided arising from the typhoon in the Philippines, and floods in Yemen and Malaysia.

# Charity Statistics

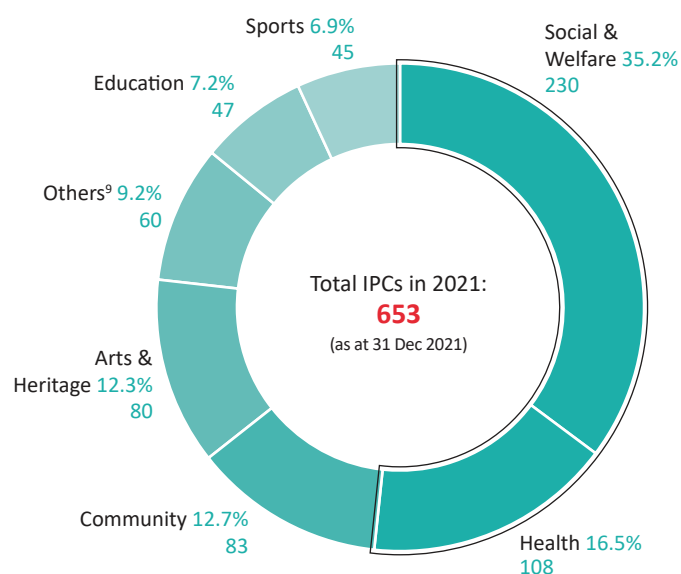
## Distribution of Charities and IPCs by Sector

### Registered Charities<sup>8</sup> by Sector



Religious and social and welfare organisations comprised the majority of registered charities and collectively formed more than half (63.0%) of the charity sector in Singapore as at 31 December 2021.

### IPCs<sup>10</sup> by Sector



Charities from the health and social and welfare sectors constitute more than half (or 51.7%) of approved IPCs as at 31 December 2021.

<sup>8</sup> Organisations established for exclusively charitable purposes and carrying out activities to achieve these purposes are legally required to apply for charity registration with the Commissioner of Charities. All registered charities are eligible for income and property tax exemption on premises used exclusively for charitable purposes. We recognise the following categories of charitable purposes:

- (a) relief of poverty;
- (b) advancement of education;
- (c) advancement of religion; and
- (d) other purposes beneficial to the community. The following purposes are potentially charitable if they benefit the community:
  - i. promotion of health;
  - ii. advancement of citizenship or community development;
  - iii. advancement of arts, heritage or science;
  - iv. advancement of environmental protection or improvement;
  - v. relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantages;
  - vi. advancement of animal welfare; and
  - vii. advancement of sport, where the sport promotes health through physical skill and exertion.

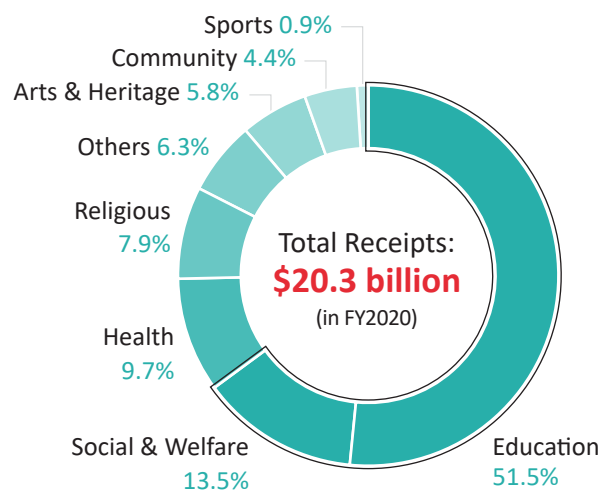
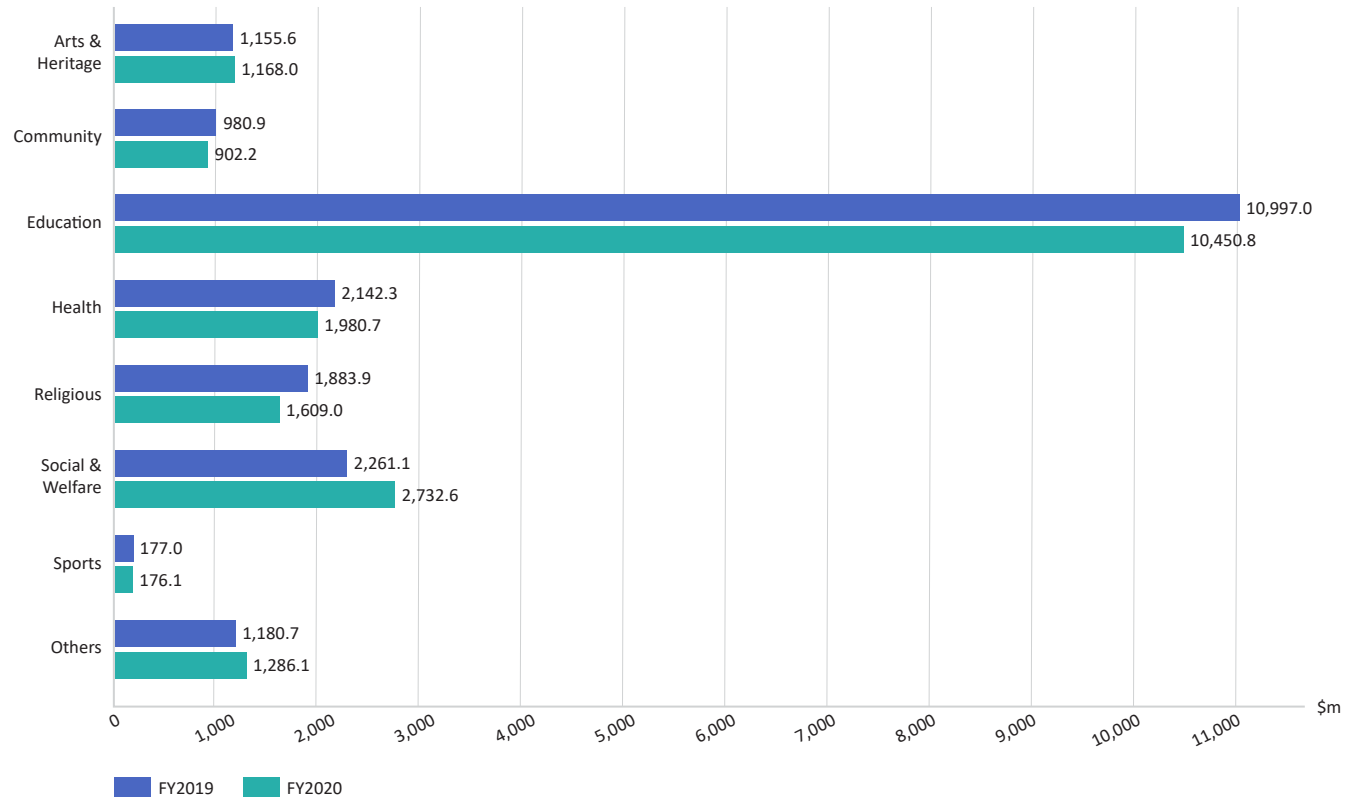
<sup>9</sup> The "Others" sector includes registered charities established for the advancement of charitable purposes such as environmental protection and animal welfare, amongst others.

<sup>10</sup> Some registered charities are conferred the status of an Institution of a Public Character (IPC), which allows them to issue tax deduction receipts to donors who want to claim tax relief based on the amount of qualifying donations made. These charities must be dedicated to serving the needs of the community in Singapore as a whole and not be confined to sectional interests or groups of persons based on race, belief or religion.

Under the Income Tax Act, outright cash donations, donations of shares by individual donors, artefact donations, donations under the Public Art Tax Incentive Scheme, and land and building donations will qualify for tax deduction.

# Annual Receipts<sup>11</sup>

## Annual Receipts by Sector

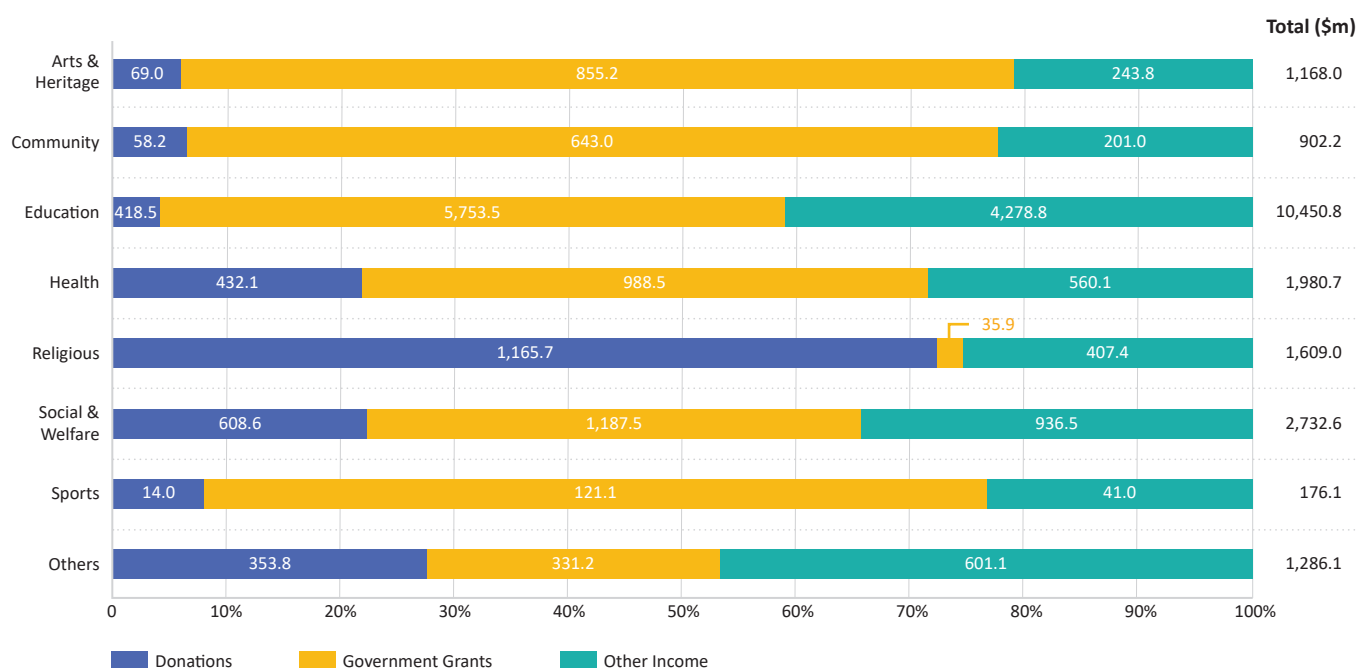


Charities in the education and social and welfare sectors received \$13.2 billion, which accounted for almost two-thirds of the total receipts received in FY2020.

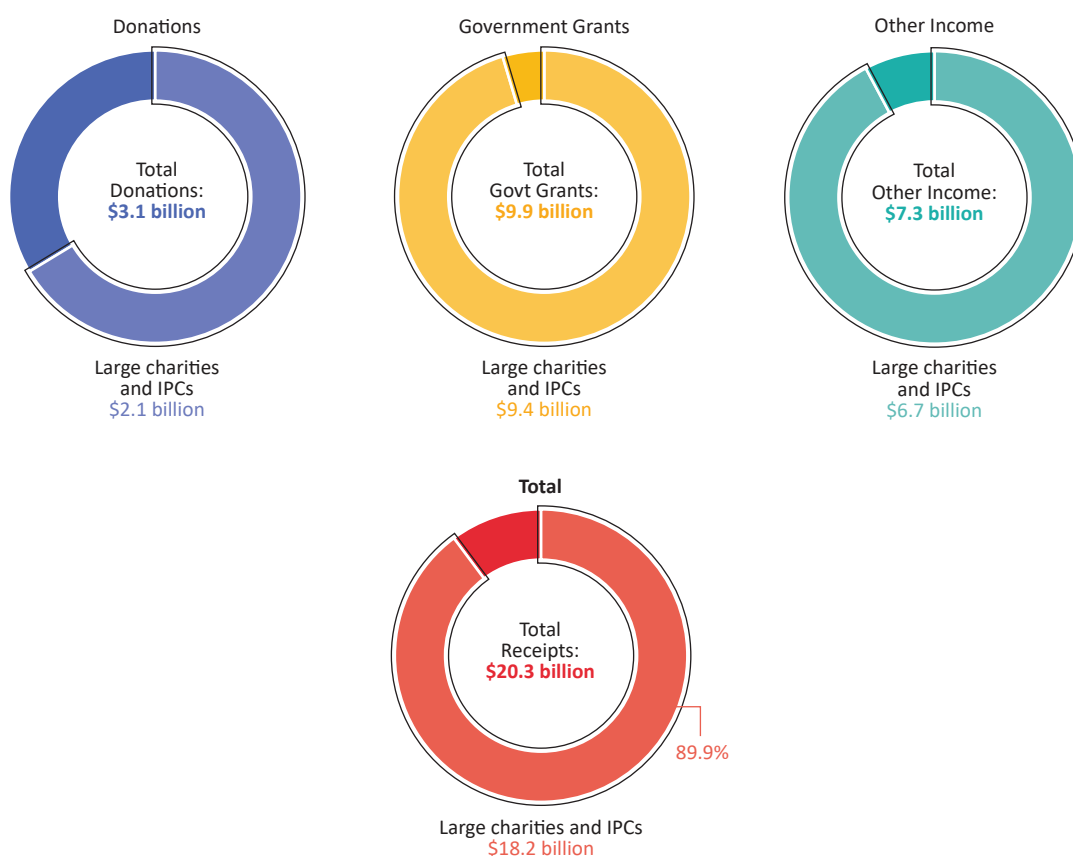
<sup>11</sup> Figures are computed based on the annual submissions submitted for financial years ended in 2020. It is a regulatory requirement for charities to submit their annual submissions within 6 months of the close of their financial year. The financial periods of charities may vary, depending on the operational needs of the organisations. Due to disruptions arising from COVID-19, the Commissioner granted charities an extension of deadline for filing annual submissions. For charities whose financial years ended between 31 January 2020 and 30 June 2020, the filing deadline was extended to 31 January 2021.



## Annual Receipts by Sector and Source in FY2020 (Including for Large Charities and IPCs<sup>12</sup>)



### Proportion of total receipts received by Large Charities and IPCs in FY2020

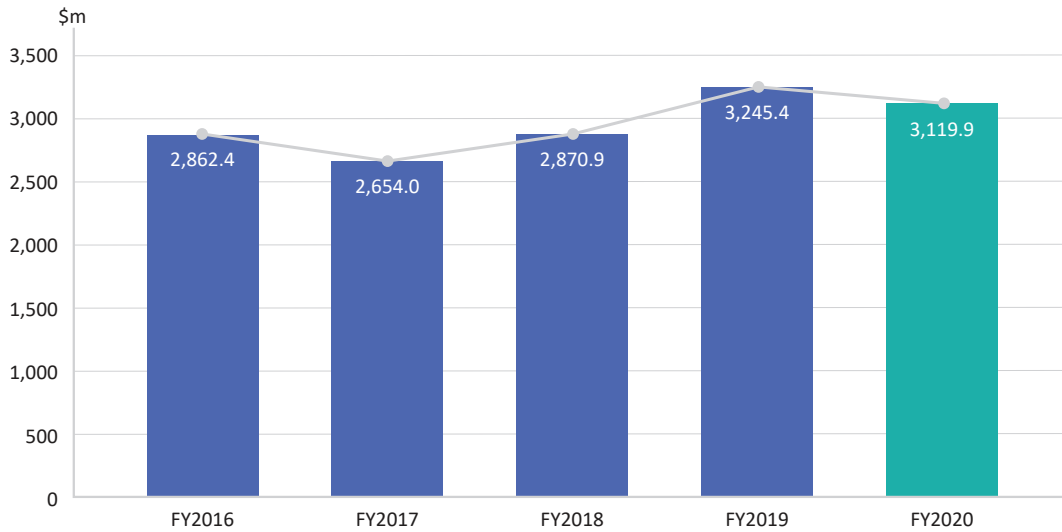


Overall, religious charities were most dependent on donations whilst charities in the arts and heritage, community and sports sectors were most reliant on support from government grants as their main source of income. Large charities and IPCs contributed to 89.9% of the total receipts of the charity sector.

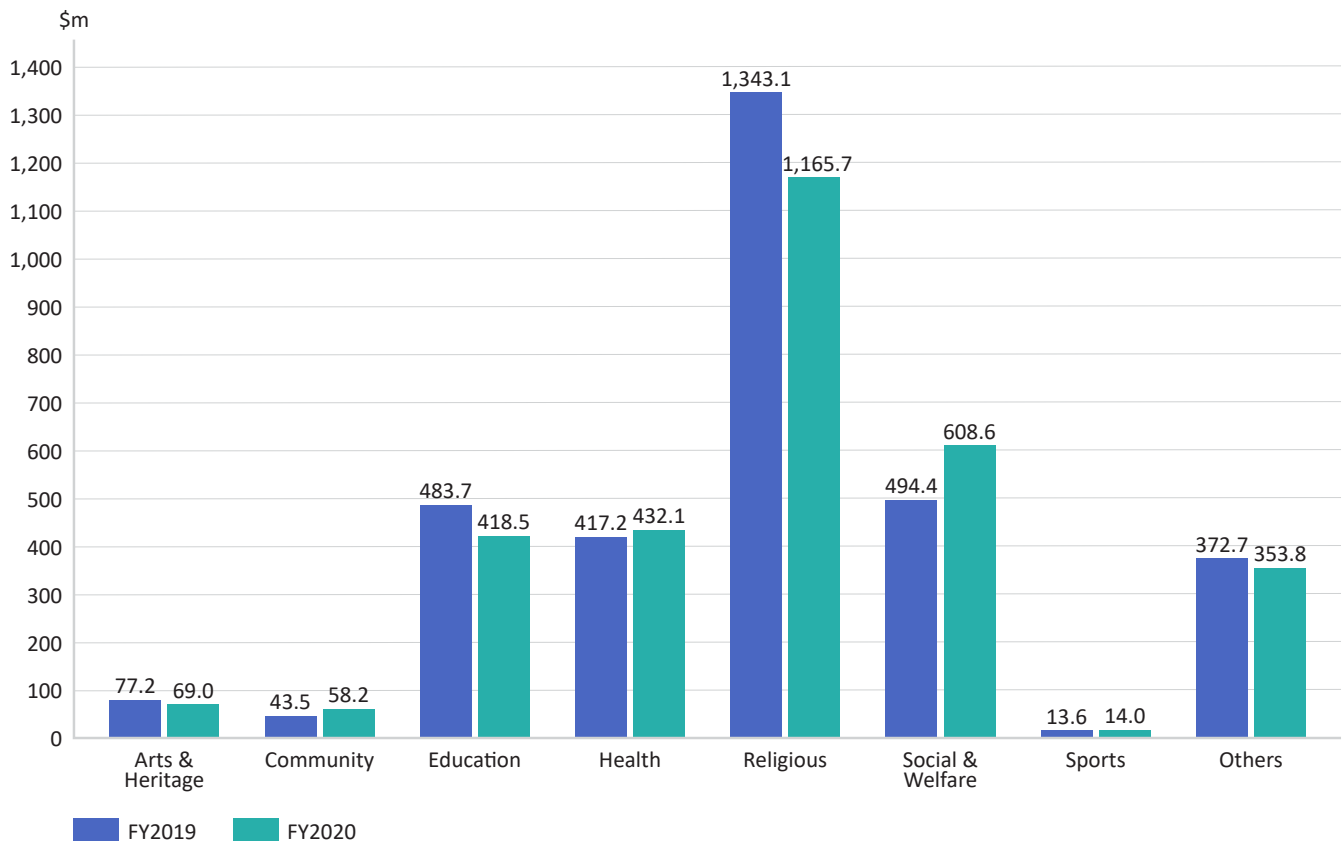
<sup>12</sup> Large charities and IPCs are those with gross annual receipts of \$10 million or more in each of its two immediately preceding financial years.

## Total Donations<sup>13</sup>

### Total Annual Donations by Year



### Annual Donations by Sector



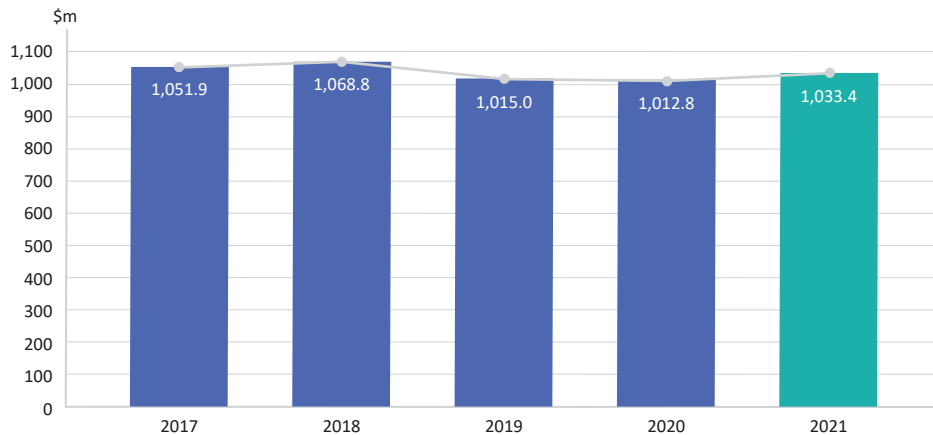
Donations received by the community, health, social and welfare, and sports sectors had increased in FY2020.

<sup>13</sup> Figures on total donations are compiled based on the annual submissions submitted by charities for financial years ended in 2020, and the data covers both tax deductible and non tax deductible donations. Hence, the data may depict a different trend from the tax deductible donations data due to different reporting periods and data coverage.

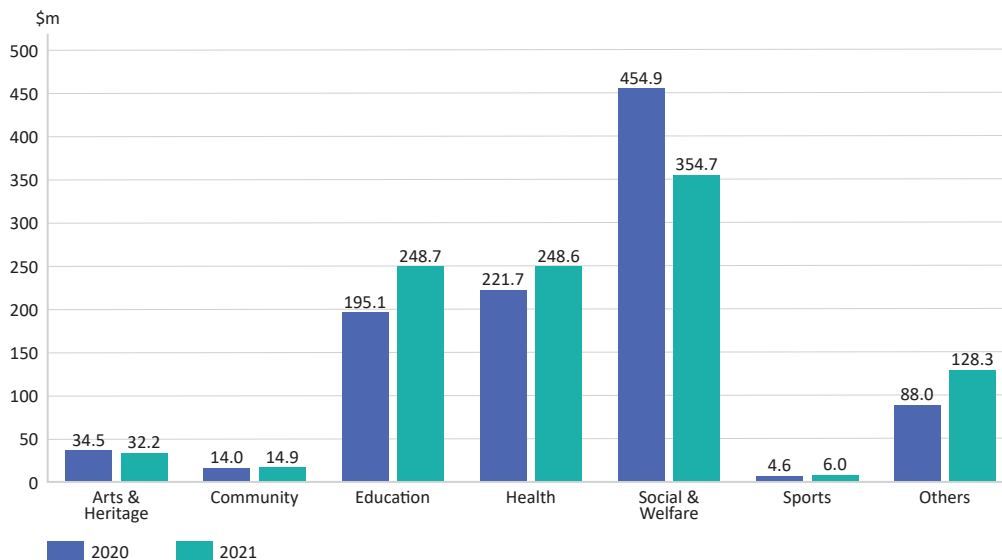


# Total Tax Deductible Donations (TDD)

## Total TDD by Year

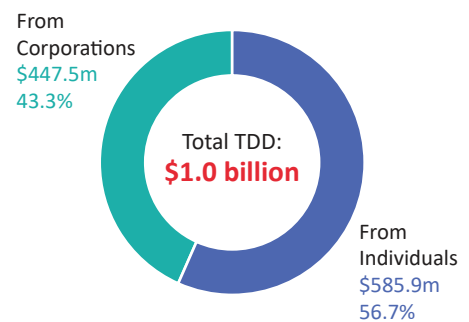
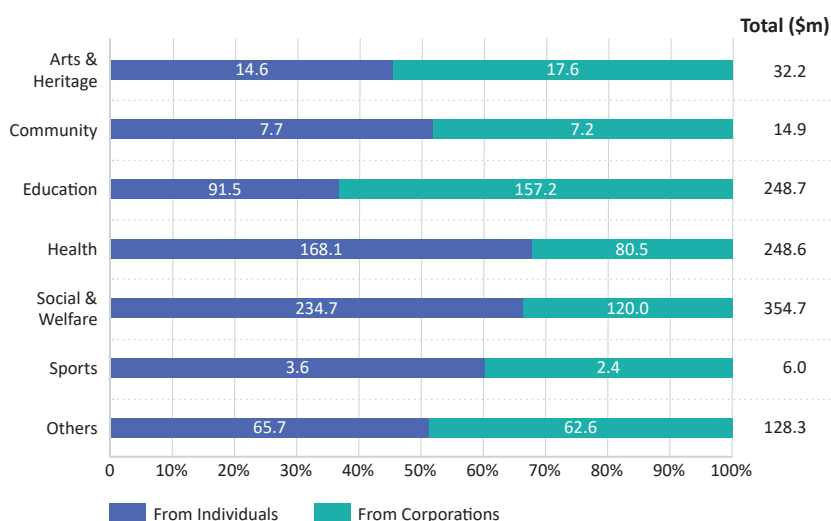


## Annual TDD by Sector



The social and welfare sector continues to receive strong support from the public attracting the largest share of TDD.

## Annual TDD by Sector and Source in 2021



Individual donors, across all sectors except for the arts and heritage and education sectors, contributed a larger share of TDD compared to corporate donors.

# Resources

■■■■■■■■■■

Charities are strongly encouraged to tap on the resources available on the Charity Portal to aid their digital transformation journey and strengthen their regulatory compliance and effectiveness. The links to these resources on the Charity Portal are shared below and can be accessed through the QR codes provided.

## Webinars for Charities



## Publications



## Guides



## Charities Capability Fund



## Shared Services Initiative



## Tech-and-Go! Charities





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