

Commissioner of Charities

Annual Report 2024



In Every Hand, a Shared Purpose

Together, we uphold trust and accountability —
nurturing a charity sector built on transparency
and good governance.



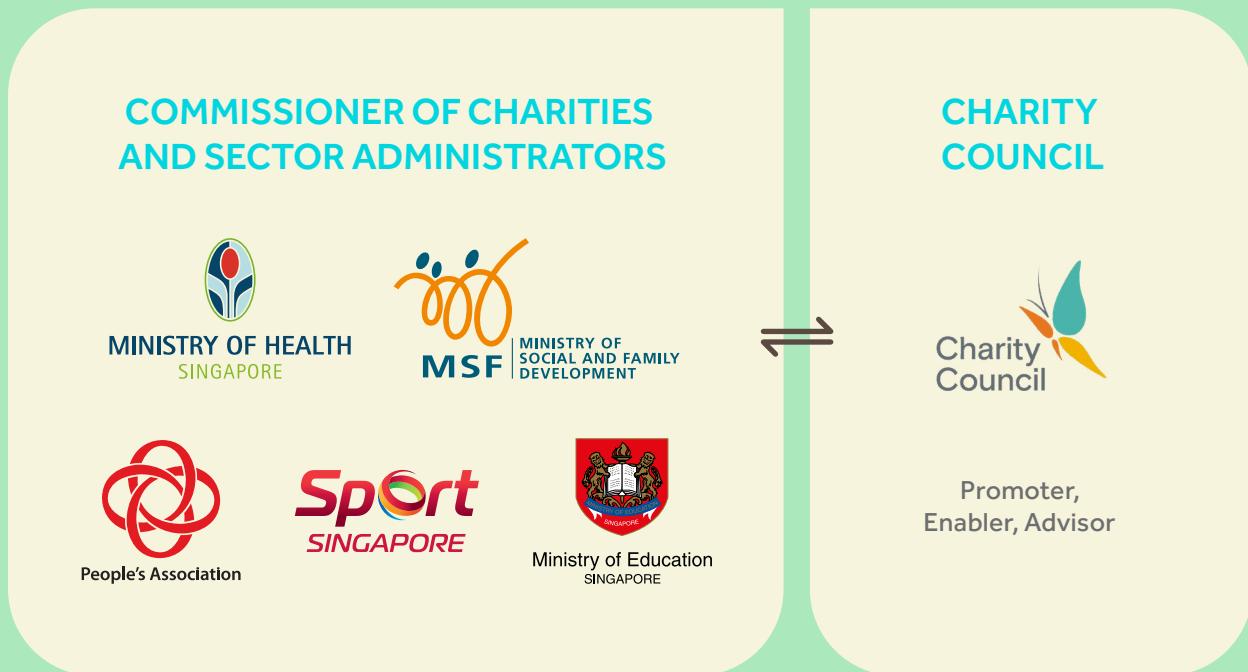
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Shared Vision and Strategies

Our vision is a well-governed, thriving charity sector with strong support from the public.

To achieve this, we work closely with the Charity Council¹ and Sector Administrators from the respective agencies, to regulate the charity sector and develop initiatives based on three strategies: To promote good governance and best practices, ensure regulatory relevance and compliance, and be a proactive charity advisory.



**A well-governed and thriving charity sector
with strong public support**

¹ The Charity Council was first established in 2007. The 9th Charity Council comprises twelve members from the people sector and three representatives from the Sector Administrators, and aims to fulfil the following roles:

- Promote good governance and best practices to enhance public confidence and foster self-regulation in the charity sector.
- Build up charities' capabilities to ensure compliance with regulations and strengthen public accountability.
- Advise the Commissioner of Charities on key regulatory issues and significant cases to support informed and robust decision-making.

Commissioner's Foreword



“...leadership matters and governance is critical. When governance falters, trust erodes. But when leadership is strong and accountable, the entire sector flourishes.”

Desmond Chin

Commissioner of Charities

January 2026

As we reflect on a year of progress, I am encouraged by how far our charity sector has come. But I am also mindful of the work that lies ahead. Together, we have made important strides in strengthening governance and safeguarding the public trust that underpins our sector. Each milestone this year has reaffirmed a simple but powerful truth, that leadership matters and governance is critical. When governance falters, trust erodes. But when leadership is strong and accountable, the entire sector flourishes.

Over the past year, we have introduced new measures to help charities uphold the highest standards of governance. These include resources to safeguard against money laundering and terrorist financing risks, refreshed board induction materials, and new leadership training programmes. These efforts are part of our broader mission to ensure that every charity, regardless of size, has access to governance resources and can operate with integrity, transparency and discipline.

In April 2025, we launched *GovernWell: Excellence in Charity Leadership*, a four-module programme developed with five training partners which has commenced over the last few months. I strongly encourage all charity leaders, board and executive alike, to participate. These programmes go beyond compliance. They are about shaping leaders who can navigate complexity, exercise judgement, and uphold the trust of their donors, volunteers, and beneficiaries. Enabling and equipping ourselves and our team is our leadership responsibility. So please sign up today.

We have continued our review of the Charities Act. This is not an administrative exercise. It is a vital process to ensure that our regulatory framework remains firm, fair, and forward-looking. We want a framework that not only empowers our charities to do good, but also one that enables necessary intervention when governance lapses occur. As we consult stakeholders across the sector, we welcome your honest feedback and constructive ideas to help us strike this balance.

The coming year will bring continued challenges. Global economic pressures, rising costs, and shifting donor patterns will test the resilience of our charities. Yet, these very pressures remind us that sound governance and responsible stewardship are not optional. They are essential. Charities with strong boards, clear direction and capable leadership will be better placed to adapt, sustain their missions, and protect the trust placed in them.

We will continue to walk alongside you, sharing best practices, promoting capability building and providing practical guidance, even as we remain steadfast in upholding high standards of governance that preserve trust and accountability across the sector. I am confident that our charity sector will continue to grow in strength, trust and heart, and that together we will continue to create meaningful impact in our society.

Key Statistics of 2024

Registered Charities

32 charities were newly registered



2,406 registered charities as at 31 December 2024

Institutions of a Public Character

20 charities were newly granted IPC status



692 IPCs as at 31 December 2024

Foreign Fund-raising Permits

71 FRFCP permits were issued

Permits were granted for various private appeals and efforts in aid of disasters and humanitarian relief overseas such as in Afghanistan, Bangladesh, Lebanon, Nepal, Palestine, Papua New Guinea and other Southeast Asian countries



Reviews and Investigations

110 reviews and investigations conducted during the year

This included reviews on feedback received on charities and fund-raisers as well as governance, focus and special reviews on charities



Funding for Charities

\$3.22m



of the Charities Capability Fund was utilised from April 2024 to March 2025

Overview of Charity Income

\$29.18 billion

in total receipts comprising Donations, Government Grants and Other Income were received by charities in FY2024



Training and Engagement

19 webinars, conferences, training sessions and other events organised for charities



Total Donations

\$3.68b

donations were raised in FY2024

↑3.7%

more than in FY2023

Total Tax Deductible Donations (TDD)

\$1.39b

TDD were raised in 2024

↑17.5%

more than in 2023

Highlights of the Year

In Conversation with the Commissioner of Charities and Charity Council



▲ Mr Desmond Chin (Commissioner of Charities) delivering his opening remarks.



▲ Attendees at the In Conversation event.

The In Conversation series is jointly organised by the Office of the Commissioner of Charities and the Charity Council, together with Pro Bono SG and the National Volunteer and Philanthropy Centre (NVPC). This initiative serves as a vital platform for charities to gain insights into effective governance and management practices from industry experts and fellow charities. It also facilitates open dialogue between the Commissioner and charity representatives.

This year, the event was conducted in a hybrid format, taking place at the NTUC Stephen Riady Auditorium and via Zoom Webinar on 4 April 2024. Over 1,000 charity representatives attended to learn about the various stages of a charity organisation, how to navigate challenges, seize opportunities and create a meaningful impact on the communities they serve.

Both the Commissioner and NVPC highlighted the essential role of effective leadership in navigating the evolving landscape of the non-profit sector. They also underscored the importance of board renewal and succession planning to prevent over familiarity and ensure sustained effectiveness.

Pro Bono SG presented on the topic of “Legal Liabilities of Board Members and Management” and offered comprehensive insights on how board members can adeptly navigate legal complexities while fulfilling their fiduciary duties and safeguarding the interests of their charities.



▲ Mr Desmond Chin (Commissioner of Charities) (second from the left) and Ms Theresa Goh (Charity Council Chairperson) (fourth from the right) with the attendees of the In Conversation event.

Charities Lean Forward Webinar Series

With the support of our Shared Services partner, Pro Bono SG, the Office of the Commissioner of Charities conducted two webinar sessions in 2024. These sessions were designed to provide charities with insights on strengthening governance and enhancing operational efficiency.

Legal Liabilities of Board Members (30 May 2024)

Building on the well-received presentation at the In Conversation event in April 2024, an additional session was specially curated for charities. This webinar aimed to clarify uncertainties surrounding the rights and responsibilities of charity board members. It served as a valuable resource for individuals considering future leadership roles, as well as those currently serving in such capacities.

Navigating Employment Law and HR Practices for Charities (19 September 2024)

This webinar discussed essential human resource practices and provided insights on navigating the complexities of employment-related laws especially relevant to charities. It aimed to assist charities in ensuring compliance with legal requirements and upholding the highest standards of integrity in their operations.

We remain committed to curating more webinars that cover relevant and useful topics for charities, so that charity board members and representatives will be equipped with the knowledge and resources necessary to navigate their roles and manage their organisations effectively.



▲ Moderator and panellists presenting during the May 2024 Charities Lean Forward webinar.

From left: Ms Eunice Chua (CEO, FIDReC); Mr Richard Siaw (Managing Director, R.S. Solomon LLC); Ms Peggy Sarah Yee (Charity Council Member); and Mr Yap Wai Ming (Chairman of the Board Governance & Risk Committee, Ren Ci Hospital).



▲ Moderator and panellists at the September 2024 Charities Lean Forward webinar.

From left: Ms Regana Mydin (Learning & Development Manager, Rajah & Tann Asia Academy); Mr Paul Heng (Chairman of HR Committee, Dementia Singapore Ltd); Mr Patrick Tay (Assistant Secretary-General, NTUC); and Mr Francis Goh (Partner, Harry Elias Partnership).

Charity Governance Conference



The annual Charity Governance Conference, organised by the Charity Council in collaboration with the Securities Investors Association (Singapore) and Singapore University of Social Sciences (SUSS), was held at PARKROYAL COLLECTION Marina Bay on 2 October 2024. The event brought together over 600 charity representatives and partners from various sectors.



Centred on the theme, "Trust Matters", the conference gathered industry experts and thought leaders to engage in discussions surrounding public trust in charitable organisations. The conference also served as a platform for attendees to gain actionable insights and network with peers.

The morning session featured two panel discussions that examined key factors contributing to trust, identified threats undermining it, and explored strategies for trust restoration. The afternoon workshops focused on key topics such as trust-building strategies, effective communication methods, and utilisation of technology, artificial intelligence and cybersecurity to enhance trust.



Charity Transparency and Governance Awards

The Charity Transparency and Governance Awards 2024 was held the following month at PARKROYAL COLLECTION Marina Bay on 14 November 2024. It was organised by the Charity Council with support from the Office of the Commissioner of Charities. The Awards Ceremony aimed to recognise charities for their efforts in upholding governance, transparency and building public trust in the sector, while inspiring and guiding other charities to enhance their own governance standards at the same time.

At the 2024 event, 109 charities received the Charity Transparency Awards for good disclosure practices.

Among the recipients, two charities² were honoured with the prestigious Charity Governance Award (CGA) for achieving the highest standard of governance, while another six charities³ received the Special Commendation Award (SCA) for their commendable governance practices in specific areas including clarity of strategy, risk management and succession planning.

An additional 29 charities received the new Charity Transparency Dedication Awards which recognises the ongoing efforts of charities that continuously improve their transparency standards.

The success of the Awards Ceremony was made possible by our strategic partners, Ernst & Young Singapore, Institute of Internal Auditors (Singapore) and Singapore Management University, who provided invaluable support throughout the assessment process leading up to the event.



▲ Mr Edwin Tong, then-Minister for Culture, Community and Youth and Second Minister for Law, giving his opening speech at the Awards Ceremony.



▲ Mr Edwin Tong, then-Minister for Culture, Community and Youth, together with charity representatives from various sectors present at the Awards Ceremony.



² CGA winners were HCA Hospice Limited and The UWCSEA Foundation Limited.

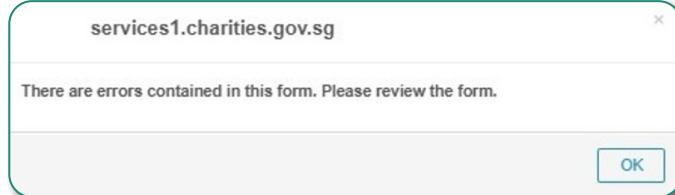
³ SCA winners were Bless Community Services, Care Corner Singapore Limited, Caritas Humanitarian Aid & Relief Initiatives (Singapore) Ltd, Kwong Wai Shiu Hospital, Ren Ci Hospital and SATA CommHealth.

Enhancements to the Charity Portal

As part of our ongoing efforts to improve user experience, the Office of the Commissioner of Charities implemented several key enhancements to the Charity Portal during the year.

E-Services

The Charity Portal e-Services now includes data validation features (i.e. checks for incomplete or incorrect inputs) and more intuitive error messages (i.e. clear indication of which specific field needs attention before submission). The improvements have been rolled out, starting with the “Update Charity Basic Profile” module, to help charities update their organisational profiles accurately with greater ease and confidence. These user-friendly enhancements will be extended to other e-Services modules in Charity Portal in the future, to make submission processes more seamless for charities.



▲ An error message will be displayed if charities try to submit an incomplete or inaccurate application.

Objectives, Vision and Mission

Objectives

Please describe the objectives as stated in your organisation's Governing Instrument
As the objectives entered here will be displayed on the Charity Portal for public viewing, please do not enter references such as "Please refer to Governing Instrument".

Enter objectives

Please enter Objectives.

Organisation Activities

Please select the activity your organisation is involved in:

Direct Services ⓘ Research

Financial assistance, bursaries, scholarships Training & education

Training & education Others; Please specify: **Please select at least one activity.**

Others; Please specify: **Please select at least one activity.**

Are the activities/ programmes of the organisation open to the public?

Yes No

Are fees charged for the activities/ programmes?

Yes No

Beneficial Area:

101	% in Singapore
0	% outside of Singapore

Values should be from 0 to 100.

Values should be from 0 to 100.

▲ More intuitive error messages will be shown in the application form to clearly guide charities on the fields to complete or amend.

E-Search

The Charity Portal e-Search function has also been enhanced to introduce a prioritised sort order. Records on current and upcoming fund-raising activities of charities are prominently displayed first, while records on past appeals, which are less relevant, are shown on subsequent pages. This improvement enables donors and members of the public to easily verify the legitimacy of fund-raising appeals they encounter or discover giving opportunities to support causes they care about.



Our Plans in the Year Ahead

Review of the Charities Act

The Charities Act is the primary piece of legislation governing charities and their affairs, including the submission of annual reports and the conduct of fund-raising appeals.

The Charities Act was last amended in 2018. To enhance the regulatory framework and address the evolving needs of the charity sector, we initiated a comprehensive review of the Act in 2024. This review aims to further strengthen the governance and accountability of charities and enhance the regulatory powers of the Commissioner so as to maintain a high level of public trust and confidence in the sector.

As part of the review process, we will engage charities and stakeholders, starting with small scale focus group discussions. We encourage all charities to provide feedback, suggestions and insights, which will be carefully considered during the review.



Capability Development Plans

Launch of the GovernWell Programme

The Office of the Commissioner of Charities and the Charity Council have collaborated with five training partners⁴ to launch the GovernWell: Excellence in Charity Leadership⁵ pilot programme in April 2025.

The initiative aims to equip charity board members with the knowledge and skills necessary to lead confidently with integrity and accountability. The programme is predominantly delivered through e-learning which allows participants the flexibility to learn at their own pace and convenience. While completion of all modules is not mandatory, board members are strongly encouraged to do so in order to gain a holistic understanding of the materials.

Refreshing the Charity Transparency and Governance Awards Evaluation Framework

Charities currently rely on multiple sources, such as the Charities Act, its regulations, and various guidelines like the Code of Governance and Charity Transparency Framework, to establish good governance practices within their organisations. However, the overlapping requirements across these sources can make it difficult for charities to cross-reference and implement them effectively.

To address this, the Office of the Commissioner of Charities is working with the Singapore University of Social Sciences to develop a unified framework that consolidates key requirements and recommendations into one comprehensive document for charities to refer to. Moving forward, this new framework will also serve as the evaluation tool to identify potential winners for the Charity Transparency and Governance Awards which will resume in 2027.

⁴ Training partners include the Singapore Institute of Directors, National Council of Social Service, Pro Bono SG, The Majority Trust, and the Institute of Singapore Chartered Accountants.

⁵ More information on the programme can be found at the following link:
<https://www.charities.gov.sg/Pages/Charities-and-IPCs/Grants-and-Support-for-Charities-IPCs/GovernWell.aspx>

Resources for Charities

The Commissioner has launched various initiatives, such as the Charities Capability Fund, to support charities on their digital transformation journey and other needs. There are also numerous publications and guides, as well as the Shared Services Initiative⁶ and the Shared Services Blueprint⁷, to help charities strengthen their regulatory compliance and effectiveness. Charities are strongly encouraged to tap on these resources available on the Charity Portal.



GovernWell: Excellence in Charity Leadership

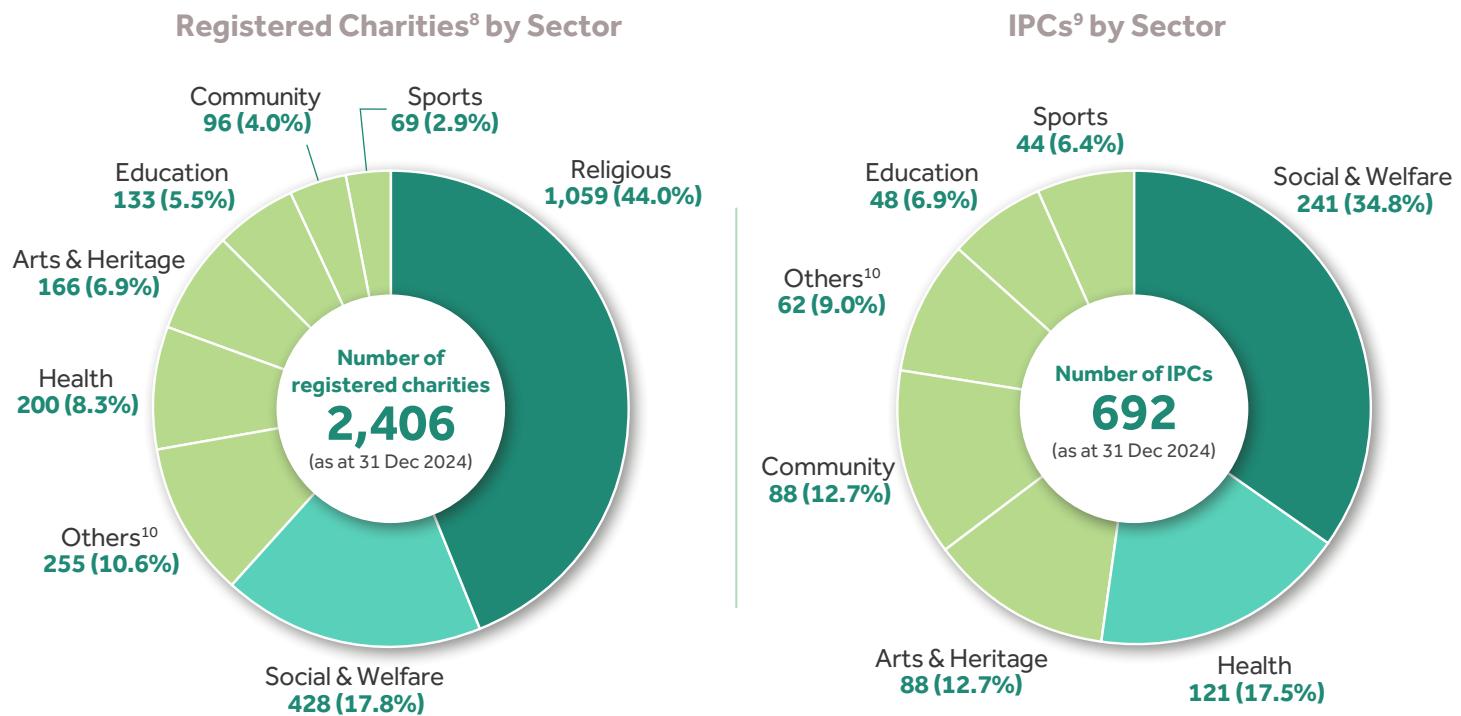
Courses	SGOOD 2.0	Ethics for Charity Boards in Singapore	Social Impact Essentials: Measuring and Communicating Impact	Financial Stewardship for Charities
Course Description	Equip board members with essential governance knowledge and best practice to enhance organisational effectiveness and sustainability.	Equip charity leaders with a deep understanding of ethical considerations and fiduciary obligations and enabling them to lead their organisations with integrity, transparency and in compliance with the Code of Governance for Charities and IPCs.	Equip participants with practical frameworks, strategic insights and communication skills to strengthen decision-making, enhance transparency and effectively engage stakeholders.	Designed to empower charity leaders with advanced financial stewardship capabilities.
Key Information	<ul style="list-style-type: none"> 10 e-Learning modules from 1 July 2025 onwards 1 x In-Person Learning Day to learn from experts and peers <ul style="list-style-type: none"> - Session 1: Nov 2025 OR - Session 2: Mar 2026 Half-day Regulator Panel Discussion (optional) in May 2026 	<ul style="list-style-type: none"> 8 sequential modules: <ul style="list-style-type: none"> Theory (Modules 1 – 3): Self-paced online learning Application (Modules 4 – 6): 3 webinars Implementation (Modules 7 – 8): 2 virtual workshops 	<ul style="list-style-type: none"> Six-module course structured over 12 teaching hours over 1.5 days Use of The Majority Trust as a case study demonstrating how a philanthropic organisation integrates impact evaluation into decision-making, fund-raising and stakeholder engagement 	<ul style="list-style-type: none"> 9 e-learning modules 2 x In-Person Case Studies Session (Optional – To attend after completing the programme) 6 months access from date of registration
Course Details	<ul style="list-style-type: none"> 24 CPD Hours Programme Price: <ul style="list-style-type: none"> - Individual: \$1,000/participant - Corporate: \$6,000 (up to 10 participants per charity) 	<ul style="list-style-type: none"> 15 CPD Hours Programme Price: \$1,000/participant 	<ul style="list-style-type: none"> 12 CPD Hours Programme Price: \$1,200/participant 	<ul style="list-style-type: none"> 20 CPD Hours (1.5 to 4 hours per module) Programme Price: <ul style="list-style-type: none"> - Individual: \$1,000/participant - Group (5 or more): \$500/participant

⁶ The Shared Services Initiative for Charities aims to pool together essential resources and services to strengthen charities' regulatory compliance and efficiency of their back-end operations, especially among smaller charities. There are currently eleven Shared Services partners on board this initiative that provide guidance on areas such as electronic regulatory submissions, governance-related matters, talent management and digitalisation through consultation clinics, training sessions and webinars.

⁷ The Shared Services Blueprint for Charities provides an overview of resources available which are mapped according to the Code of Governance's principles and functional needs. The resources listed are non-exhaustive and charities may also refer to other information and resources available on the Charity Portal or our partners' websites. Charities are strongly encouraged to review the resources, including training curriculums, to ensure suitability and best match of resource content.

Charity Statistics

Distribution of Charities and IPCs by Sector



As at 31 Dec 2024, religious and social and welfare organisations comprised the majority of registered charities and collectively formed more than half (or 61.8%) of the charity sector in Singapore, while charities from the social and welfare and health sectors constitute more than half (or 52.3%) of approved IPCs.

8 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:

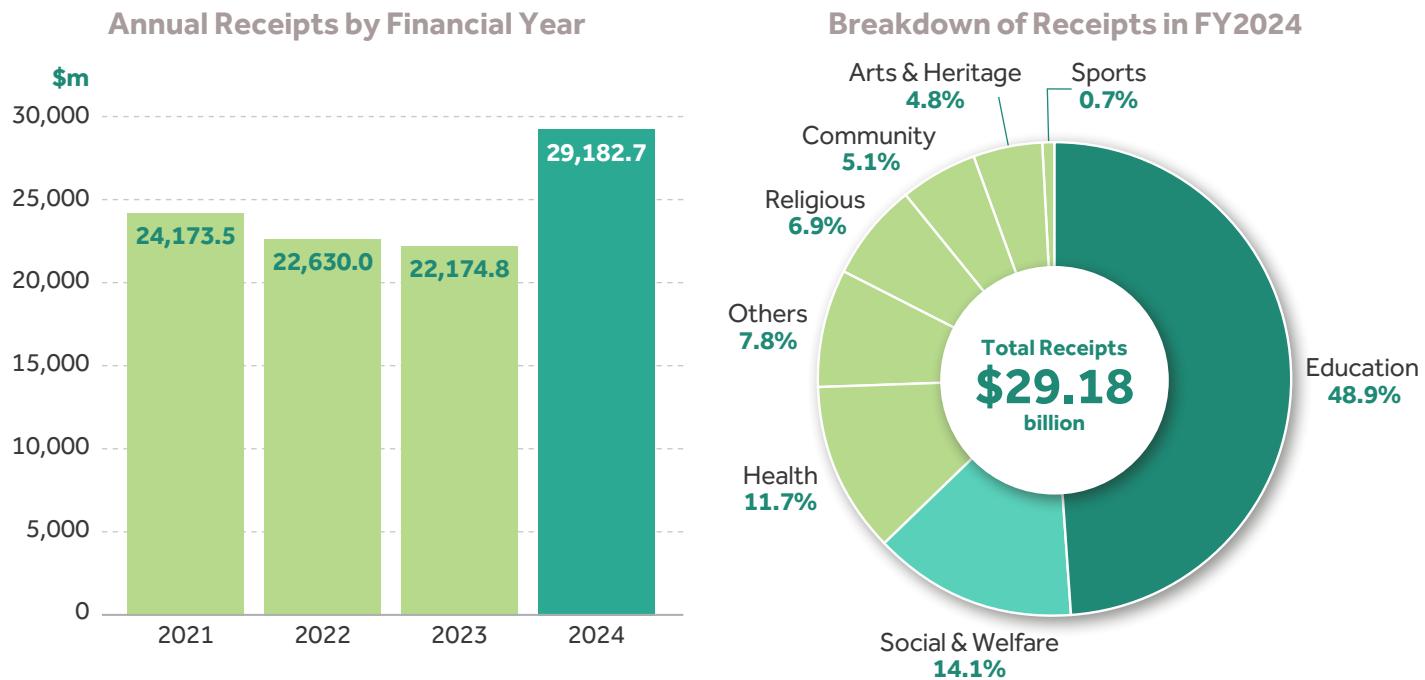
- relief of poverty;
- advancement of education;
- advancement of religion; and
- other purposes beneficial to the community. The following purposes are potentially charitable if they benefit the community:
 - promotion of health;
 - advancement of citizenship or community development;
 - advancement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

9 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.

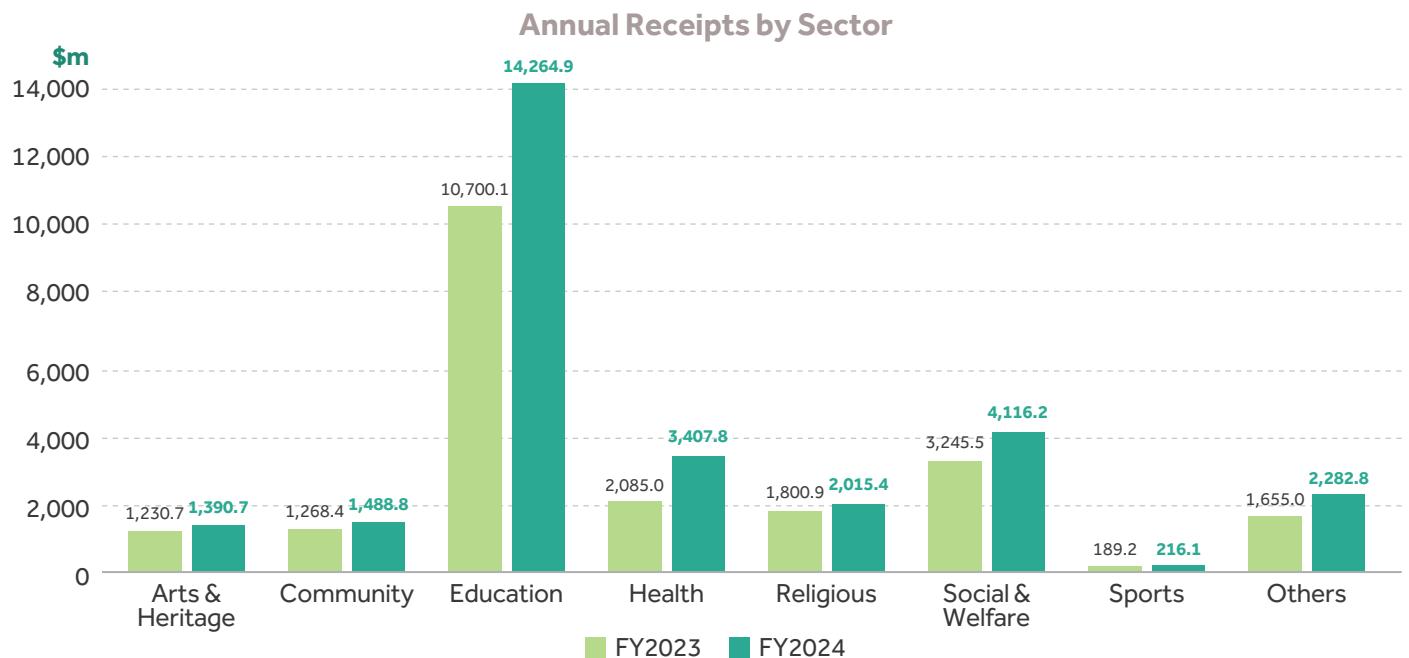
Under the Income Tax Act, outright cash donations, donations of shares by individual donors, artefact donations, donations under the Public Art Tax Incentive Scheme, and land and building donations will qualify for tax deduction.

10 The "Others" sector includes registered charities and IPCs established for the advancement of charitable purposes such as environmental protection and animal welfare, amongst others.

Total Receipts¹¹



Charities in the education and social and welfare sectors received \$18.38 billion, which accounted for almost two-thirds of the total receipts received in FY2024.

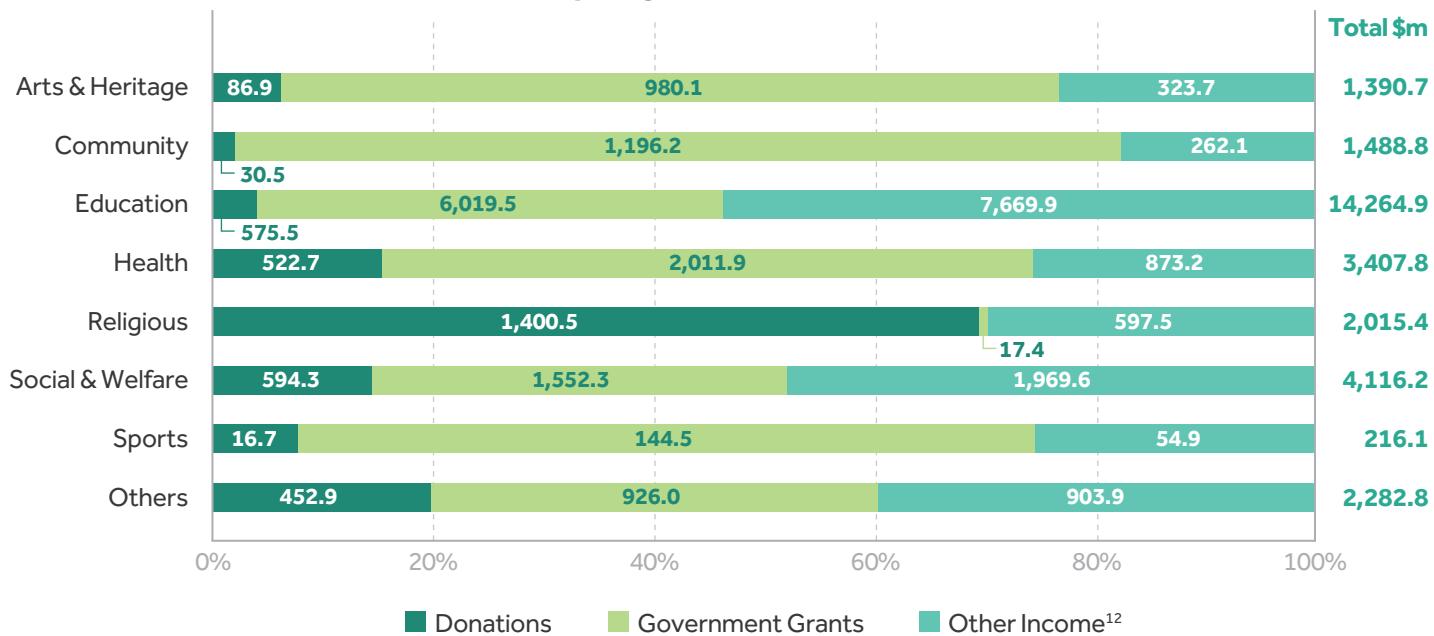


There was an increase in the annual receipts received by all sectors in FY2024 as compared to FY2023.

¹¹ The income statistics for FY2024 are computed based on the annual submissions submitted for financial years ended in 2024. 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.

Total Receipts (cont'd)

Annual Receipts by Sector and Source in FY2024



In FY2024, donations made up the largest share of annual receipts for religious charities, compared to other sectors. On the other hand, government grants was the main source of income for charities in the arts and heritage, community, health and sports sectors.

Proportion of total receipts by Large Charities and IPCs in FY2024



Large charities and IPCs contributed to 91.1% of the total receipts of the charity sector in FY2024.

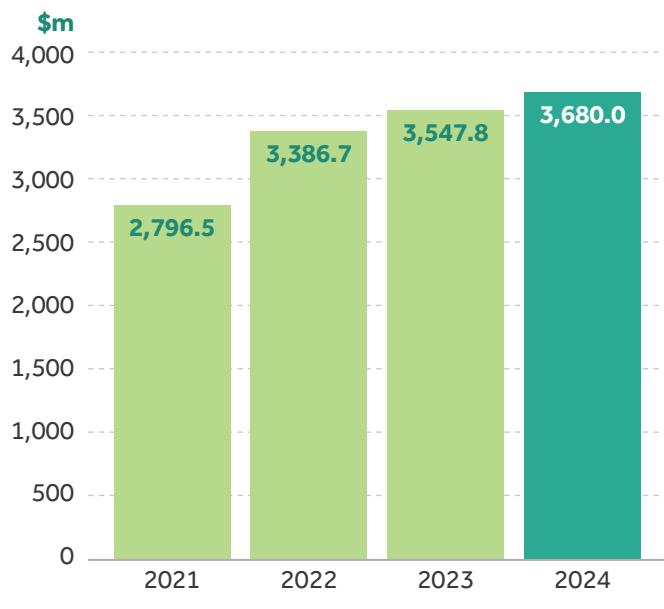


¹² "Other Income" includes other sources of receipts from programme fees and services rendered by charities, sale of merchandise, investment income and membership fees, amongst others.

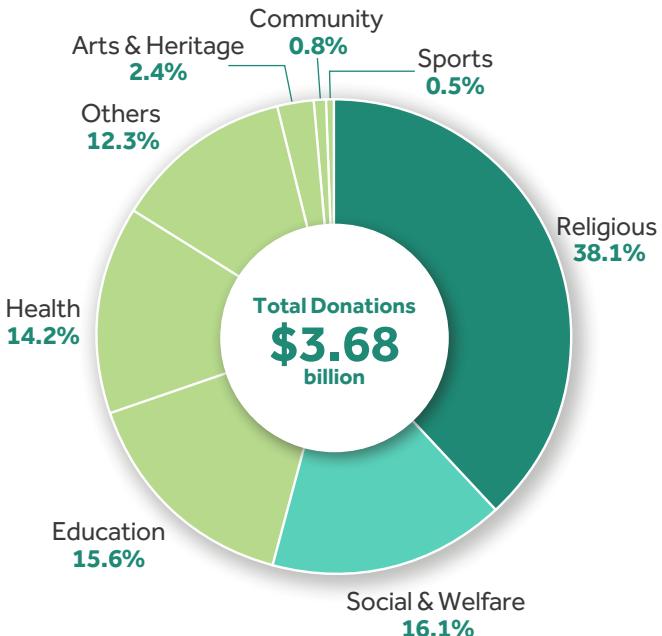
¹³ Large charities and IPCs are those with gross annual receipts of \$10 million or more in each of its two immediately preceding financial years.

Total Donations¹⁴

Annual Donations by Financial Year

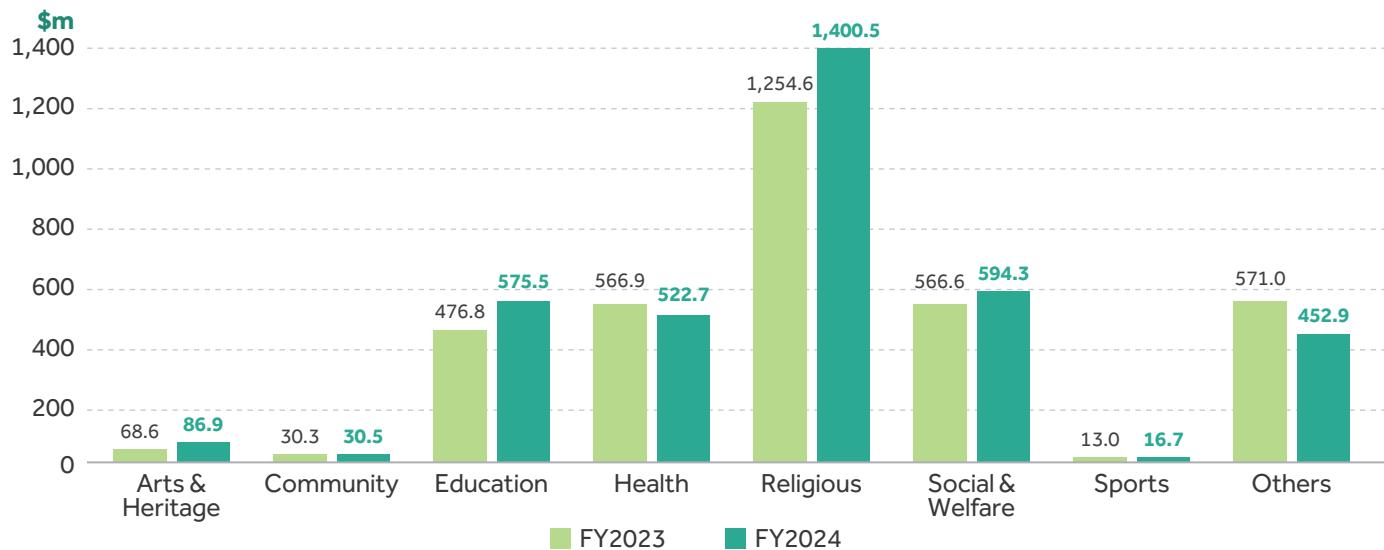


Breakdown of Donations in FY2024



Charities in the religious and social and welfare sectors received \$1.99 billion, which accounted for more than half of the total donations received in FY2024.

Annual Donations by Sector

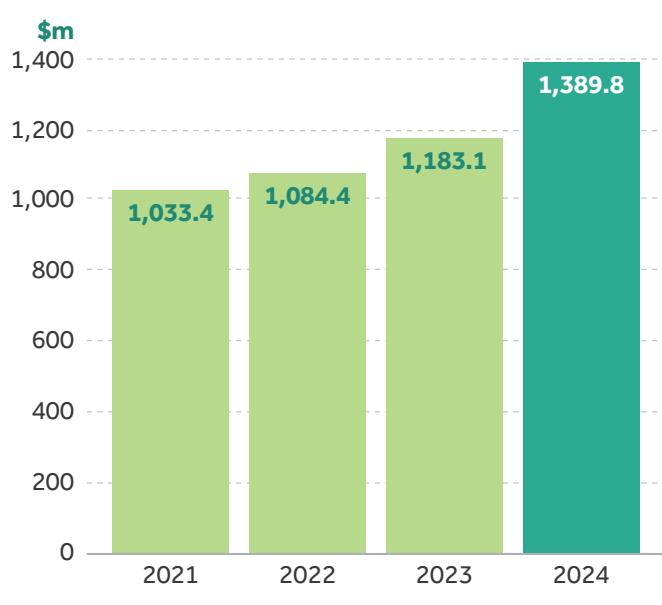


There was an increase in the annual donations received by all sectors except the health and others sectors in FY2024 as compared to FY2023.

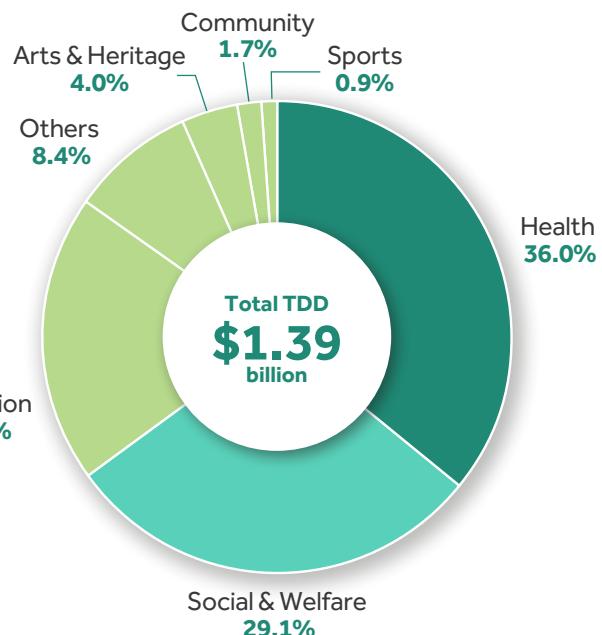
¹⁴ The total donations for FY2024 are compiled based on the annual submissions submitted by charities for the financial years ended in 2024, and the data covers both tax deductible and non tax deductible donations. Hence, the data may depict a different trend from the tax deductible donations data due to different reporting periods and data coverage.

Total Tax Deductible Donations (TDD)

Annual TDD by Calendar Year

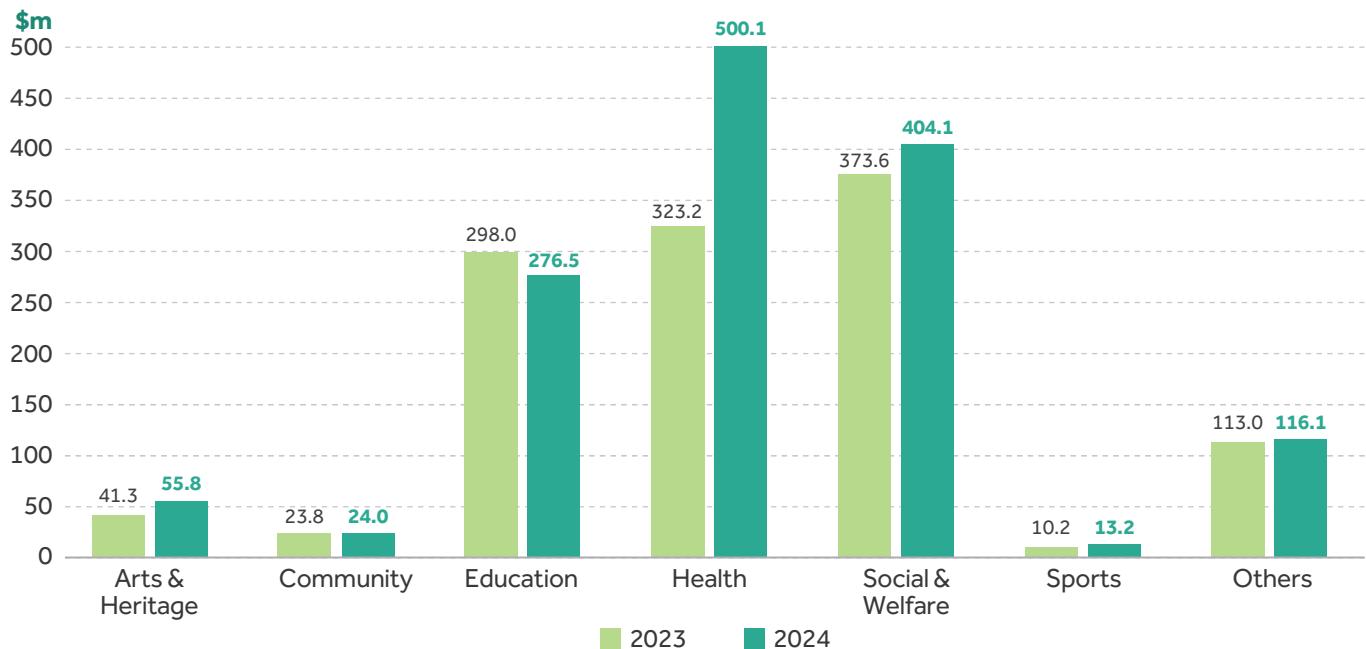


Breakdown of TDD in 2024



Charities in the health and social and welfare sectors received \$0.90 billion, which accounted for almost two-thirds of the total TDD received in 2024.

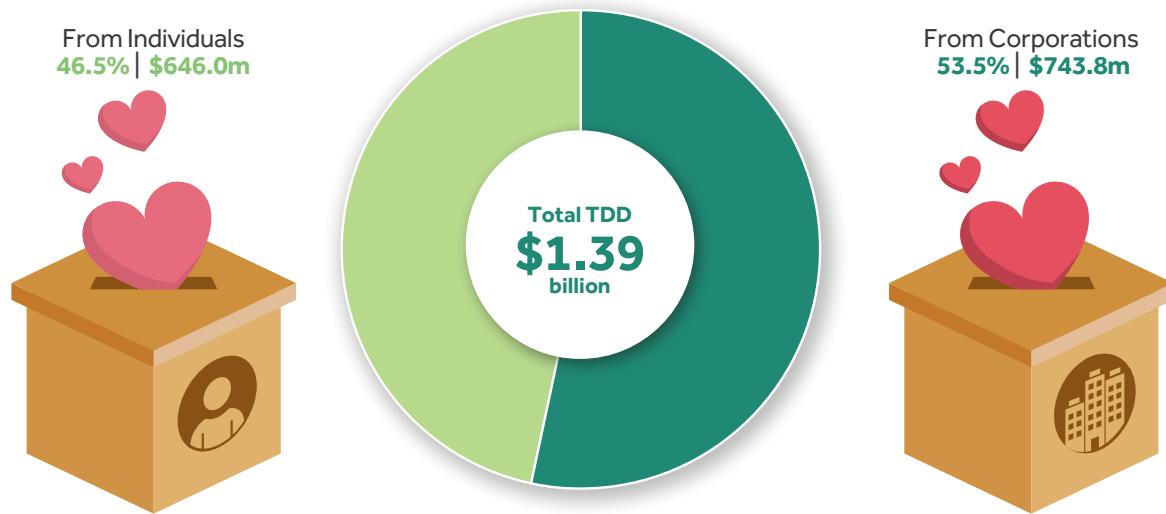
Annual TDD by Sector



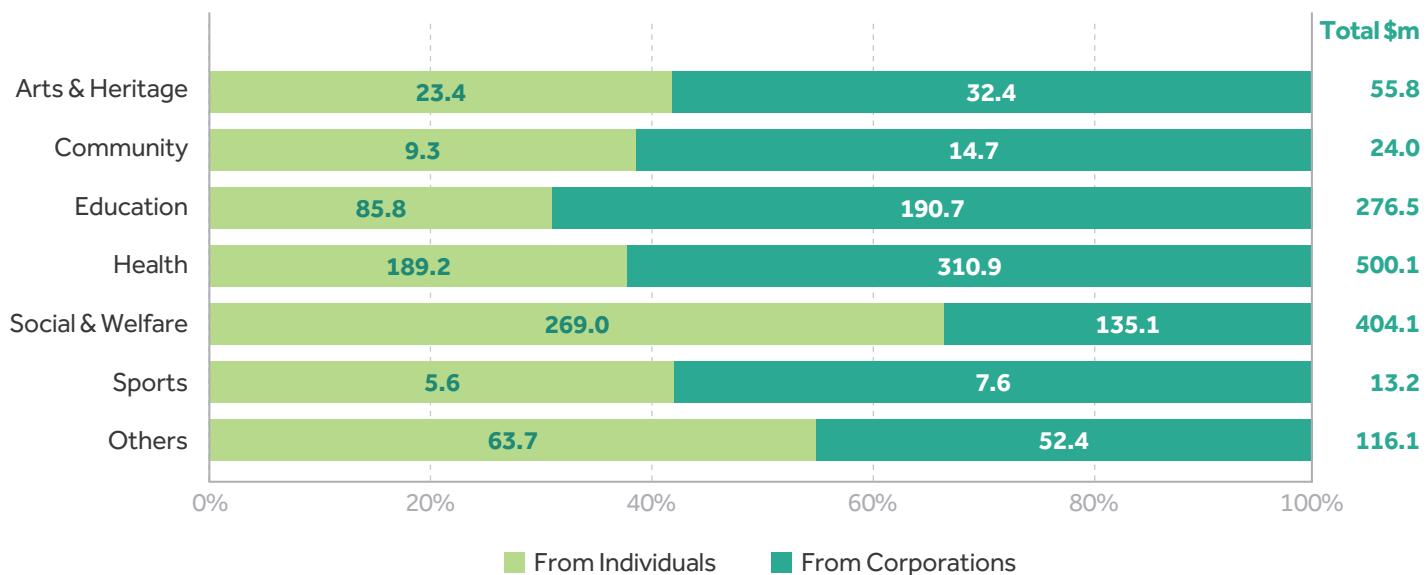
TDD received by all sectors except the education sector had increased in 2024 as compared to 2023. Nonetheless, the education sector continues to receive strong support from the public, attracting almost one-fifth of the share of TDD in 2024.

Total Tax Deductible Donations (TDD) (cont'd)

Annual TDD by Source in 2024



Annual TDD by Sector and Source in 2024



Corporate donors, across all sectors except for the social and welfare and others sectors, contributed a larger share of TDD compared to individual donors.

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