



**COMMISSIONER OF
CHARITIES**

ANNUAL REPORT

2020



Ministry Of Culture, Community and Youth

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Ministry of Culture, Community and Youth**

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For enquiries, please contact us at email:
mccy_charities@mccy.gov.sg

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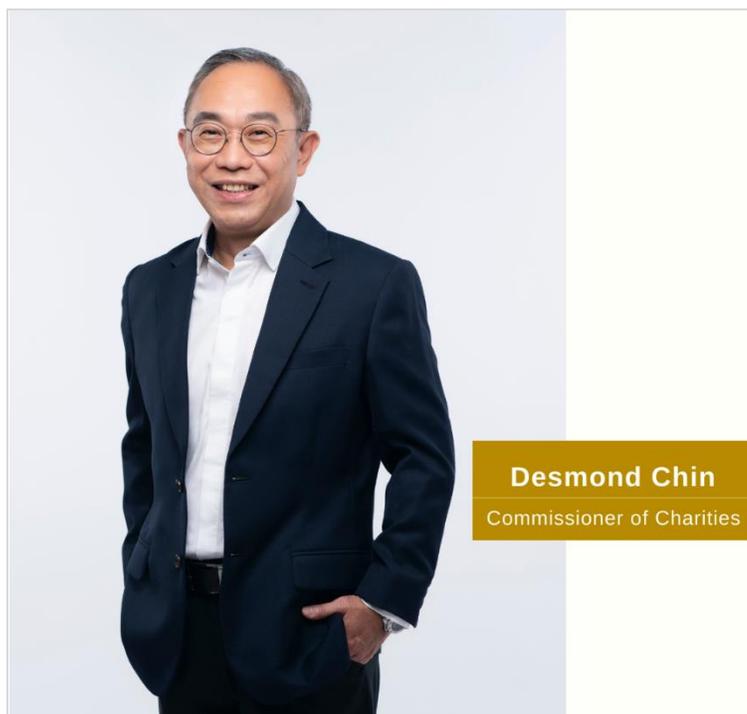
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COMMISSIONER'S FOREWORD

CHARITIES PRESSING AHEAD TO SERVE THE NEEDS OF OUR COMMUNITY



2020 saw the full onset of the COVID-19 pandemic, and its effects had been extremely challenging and difficult for all including the charity sector. Many charities reported a fall in income as their programmes and services were largely curtailed and traditional fund-raising methods grounded to a halt. Charities also had to quickly adapt to the pandemic to ensure that their operations, programmes and critical services to beneficiaries continued regardless, and they had done so admirably.

SUPPORTING OUR CHARITIES' DIGITALISATION EFFORTS

COVID-19 hastened the need for the adoption of technology and digital transformation in the way we work. Charities, likewise, were similarly affected and had to step up on this front. As such, we focused on encouraging the charity sector to enhance its digital capabilities. During the Circuit Breaker period last year, we launched the *Charities Lean Forward* webinar series to help charities navigate their digital journey. These included moving fund-raising efforts online and conducting virtual general meetings. These webinars sought to equip charities with knowledge on financial resilience and donor engagement strategy. Support for the charity sector was also enhanced through the VWOs-Charities Capability Fund, where charities could apply for funding to support their digital solutions for remote working, volunteer and donor management, fund-raising and cybersecurity. We also raised the maximum cap for some types of funding. The Charities GoDigital Kit was launched in November 2020 to help charities in their digital transformation. It offers digital solutions, easy-to-learn guides and information on available funding support. It is important for charities to press on in their digital transformation as life will not be the same again in the post-pandemic world. For those who have not started, they must do so now.

BUILDING SHARED SERVICES PARTNERSHIPS

During the year, we onboarded four new partners to the Shared Services initiative, namely, the Institute of Singapore Chartered Accountants, the Institute of Internal Auditors Singapore, Law Society Pro Bono Services, and Shared Services for Charities Limited. The Shared Services initiative pools essential services together so that charities can utilise their resources more efficiently. We now have a total of 11 Shared Services partners to help charities strengthen their regulatory compliance and effectiveness. I urge all charities who require these services to tap on the available resources.

IMPORTANCE OF DATA PROTECTION

Managing personal data properly is critical as the communities which the charities are serving expect their personal information to be treated with care. Any data breach can disrupt charities' operations and lead to a drop in public confidence of the charity sector. Therefore, we conducted a *Data Protection for Charities (Managing and Securing Electronic Personal Data)* webinar and published a *Data Protection Guide for Charities: Managing and Securing Electronic Personal Data* to educate charities about the importance of proper handling and safeguarding of electronic personal data.

LEADERSHIP TRANSITION

I would like to extend my heartfelt appreciation to the former Commissioner, Dr Ang Hak Seng, for leading the team in achieving significant milestones. His deep commitment and many contributions over the years have uplifted the charity sector. We will continue to build on the good work Dr Ang has done.

CONCLUSION

The charity sector is a critical part of our society. Its work impacts many different communities, particularly the vulnerable and those in need. My Office remains committed to building a well-governed and thriving charity sector so that together we continue to do good, well.

DESMOND CHIN

COMMISSIONER OF CHARITIES

October 2021

Key Statistics of 2020



FY2019

\$3.25 billion
Donations

↑ 13.0% from FY2018

2020

\$1.01 billion
Tax Deductible Donations

↓ 0.2% from 2019



55

Newly
Registered Charities

646

Approved
Institutions of a
Public Character



125

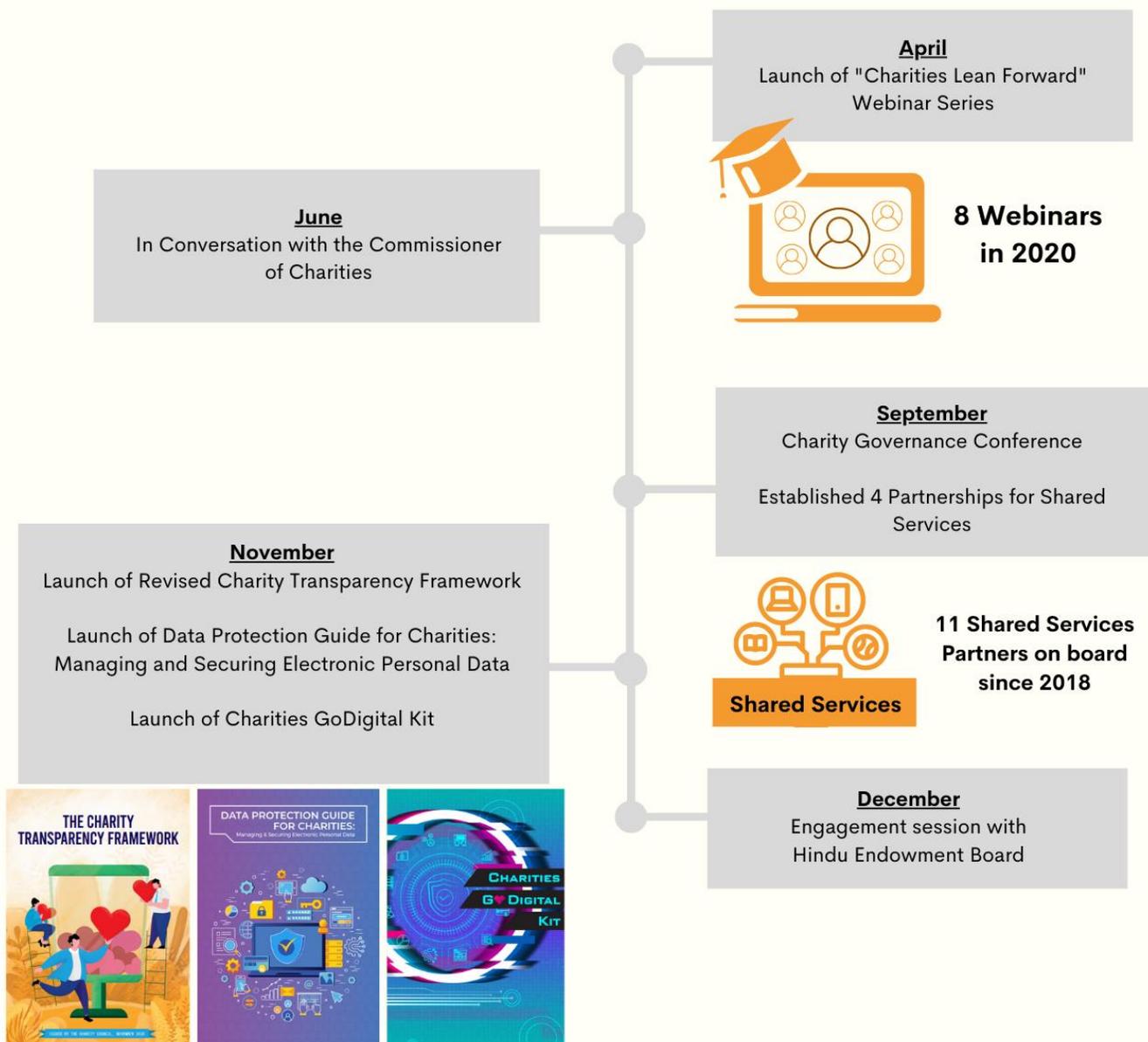
Reviews
and
Investigations



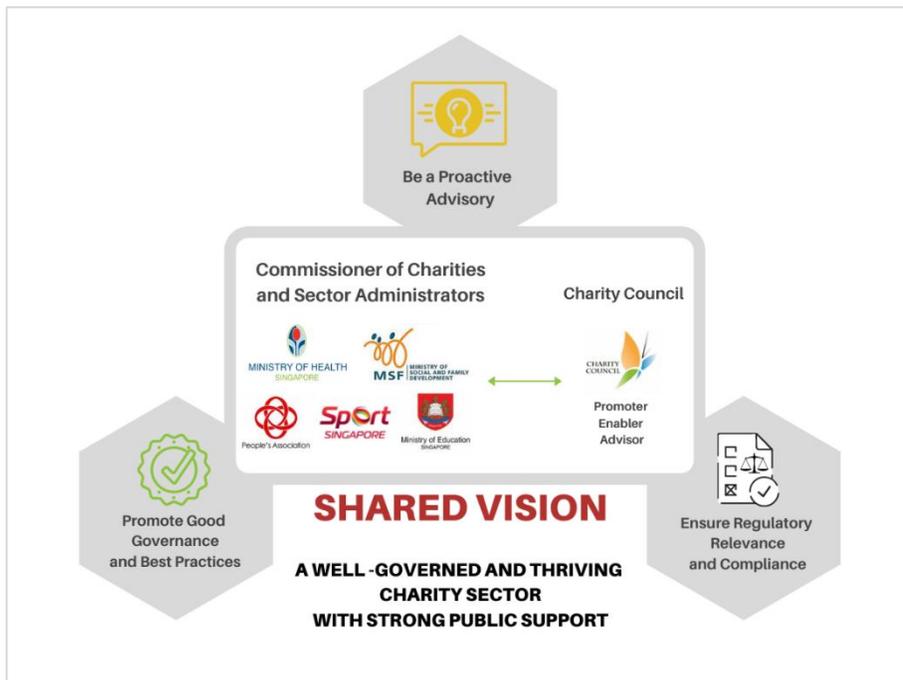
\$2.35 million

Utilised
(April 2020 - March 2021)

Key Initiatives and Events



SHARED VISION AND STRATEGY



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 Council¹ 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.

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 the public resources which charities receive and apply it towards fulfilling the charitable objectives of their organisations.

¹ The Charity Council was first appointed on 1 March 2007 after the new Charities Act was brought into operation. 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.

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 subjected to more stringent requirements and higher standards of governance.

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.



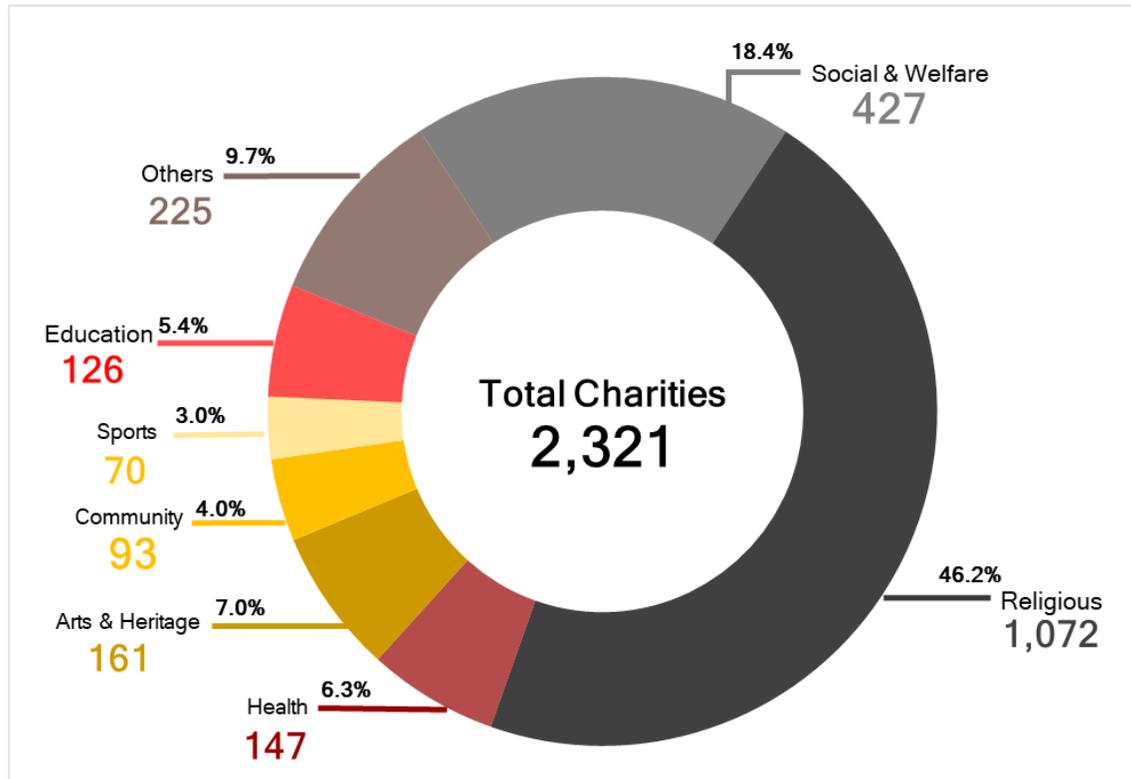
Charity Statistics

CHARITIES

1. As at 31 December 2020, there were 2,321 registered charities. 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.

2. Religious and social and welfare organisations comprised the majority of registered charities and collectively formed more than half (64.6%) of the charity sector in Singapore in 2020 ([Chart 1](#)).

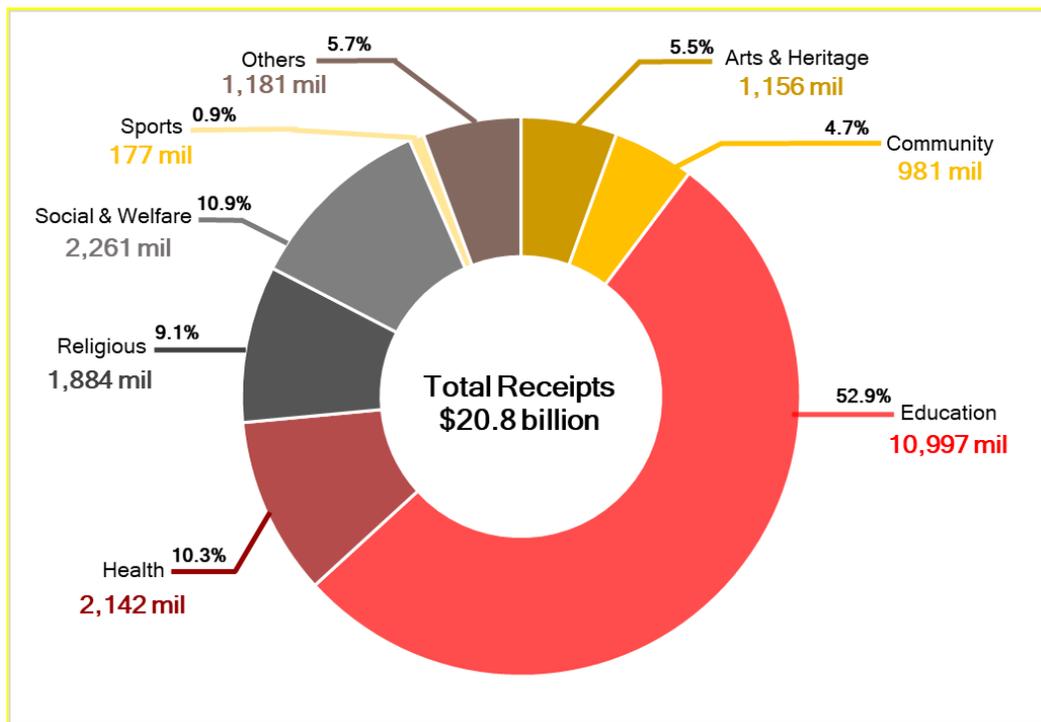
**Chart 1: Distribution of Charities by Sector
(As at 31 December 2020)**



Annual Receipts²

3. The charity sector received \$20.8 billion in annual receipts in 2019, which comprises of government grants, donations as well as fees and charges. This is a 10% increase from \$18.9 billion in the year before. Charities in the education and social and welfare sectors received \$13.3 billion, which accounted for almost two-thirds of the total receipts received in 2019 (Chart 2).

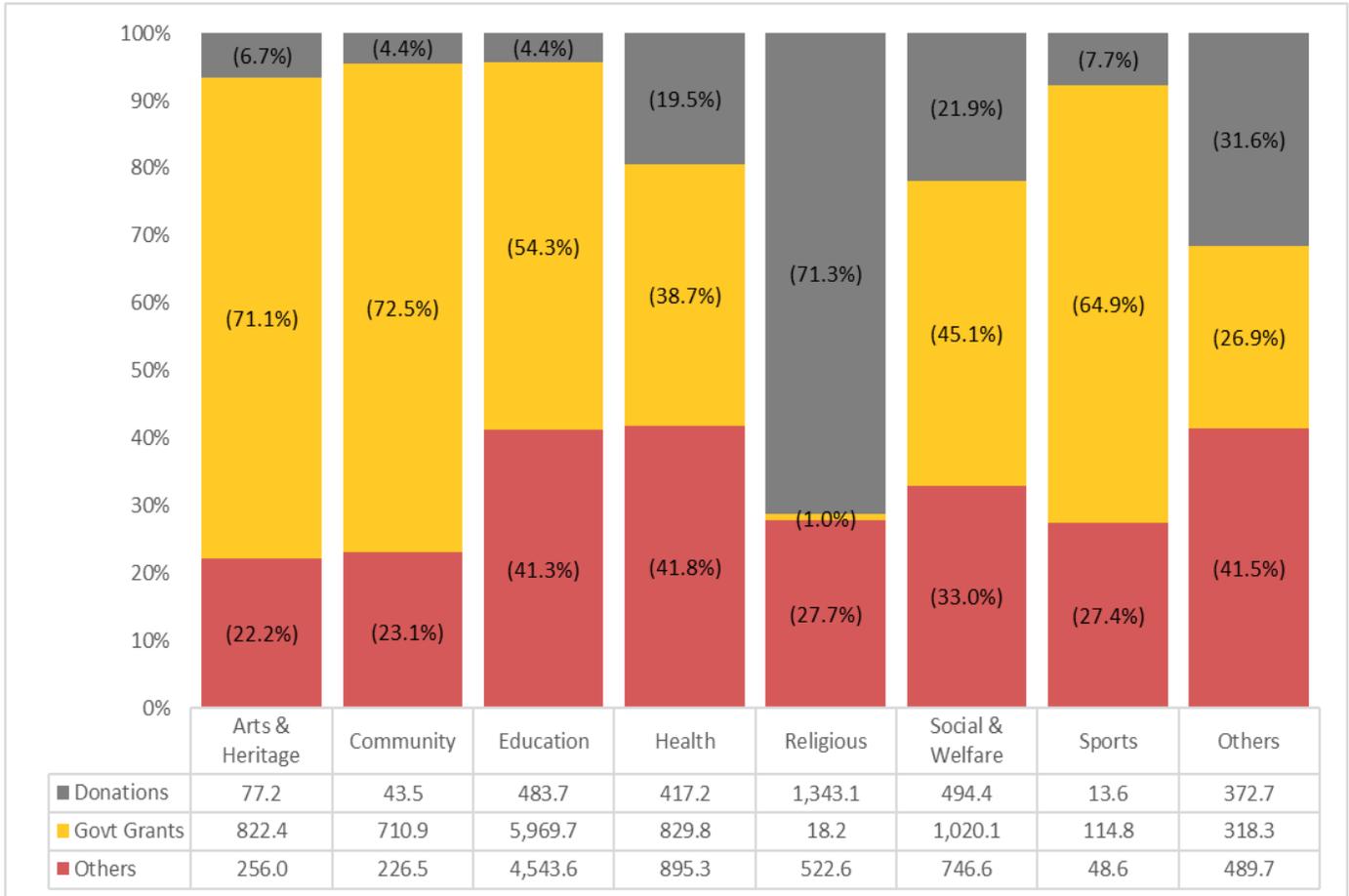
Chart 2: Total Receipts by Sector, 2019



² Figures are computed based on the annual returns submitted for financial year ended 2019. It is a regulatory requirement for charities to submit their annual returns 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 the COVID-19 disruptions, the Commissioner granted extensions of filing deadlines of charities annual submissions for the financial year ended 2019 till 31 January 2021.

4. Religious charities were most dependent on donations whilst charities in the community, arts and heritage as well as sports sectors were most reliant on support from government grants (Chart 3) as their main source of income (more than 60% of annual receipts).

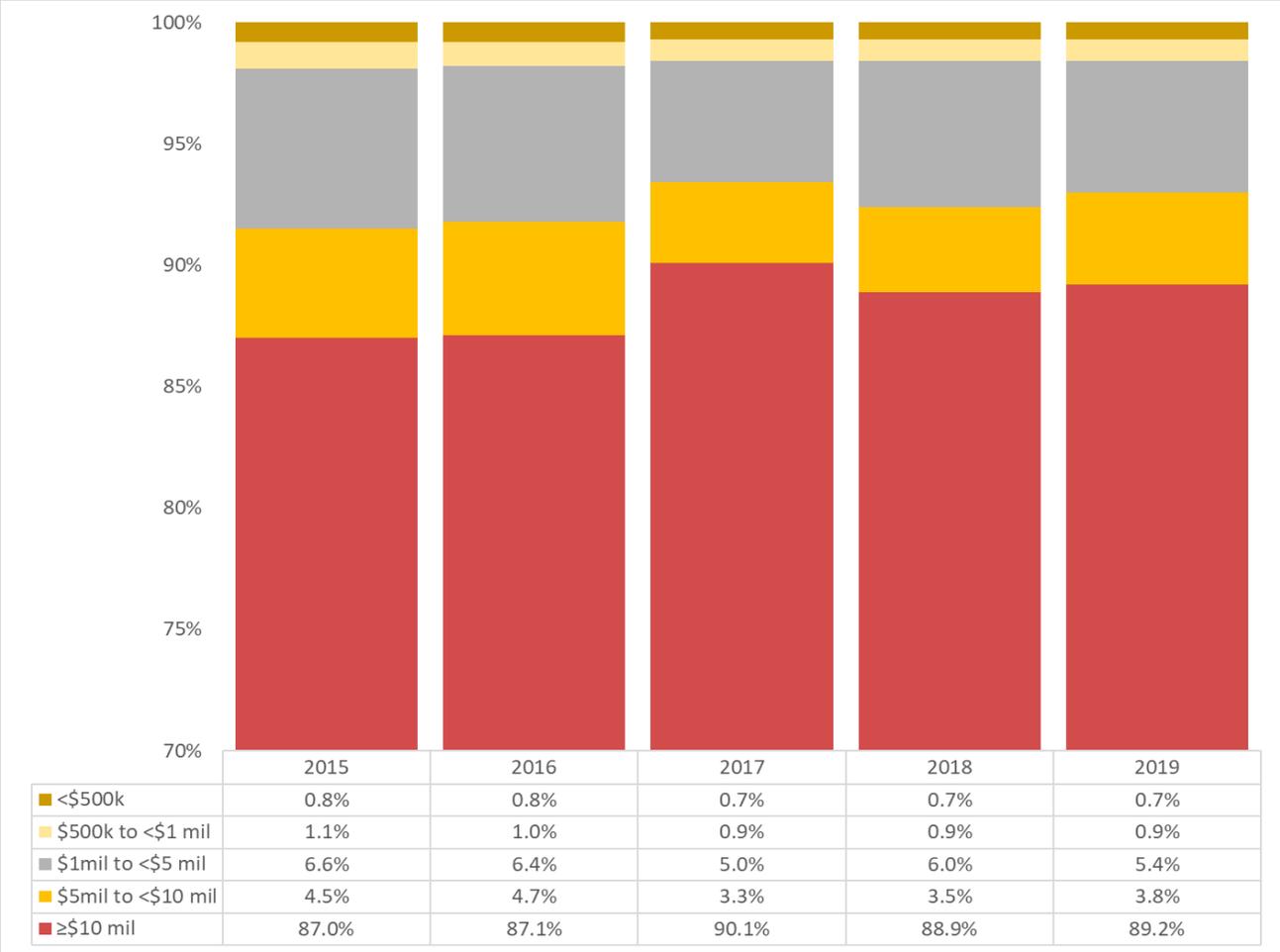
Chart 3: Annual Receipts by Source and Sector, 2019



Note: Figures in the table are denoted in S\$ millions

5. There were 202 large charities with annual receipts above \$10 million in 2019, up from 191 large charities in 2018. These large charities are mainly tertiary education institutions, voluntary welfare organisations, health institutions and larger religious organisations, which contributed 89.2% of the total receipts in 2019. Smaller charities with annual receipts of less than \$500,000 accounted for less than 1% of the annual receipts although these charities formed the bulk of the total number of charities ([Chart 4](#)).

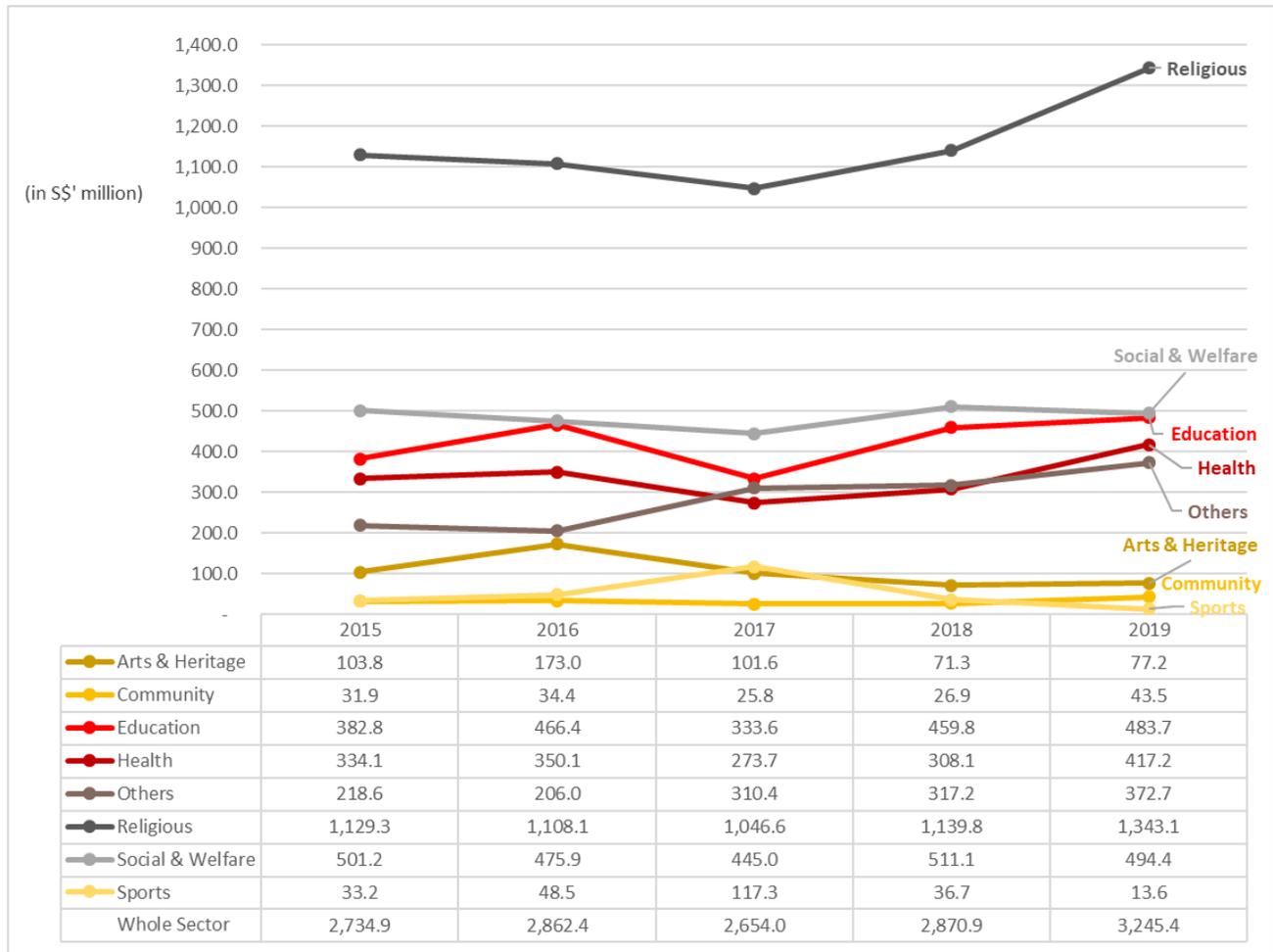
Chart 4: Annual Receipts by Size of Charities, 2015 to 2019



Total Donations³

6. Before the COVID-19 pandemic struck, charities received \$3.2 billion of donations in 2019, an increase of 13% from \$2.9 billion in 2018. The breakdown of donations by sector is provided below ([Chart 5](#)).

Chart 5: Total Donations by Sector, 2015 - 2019



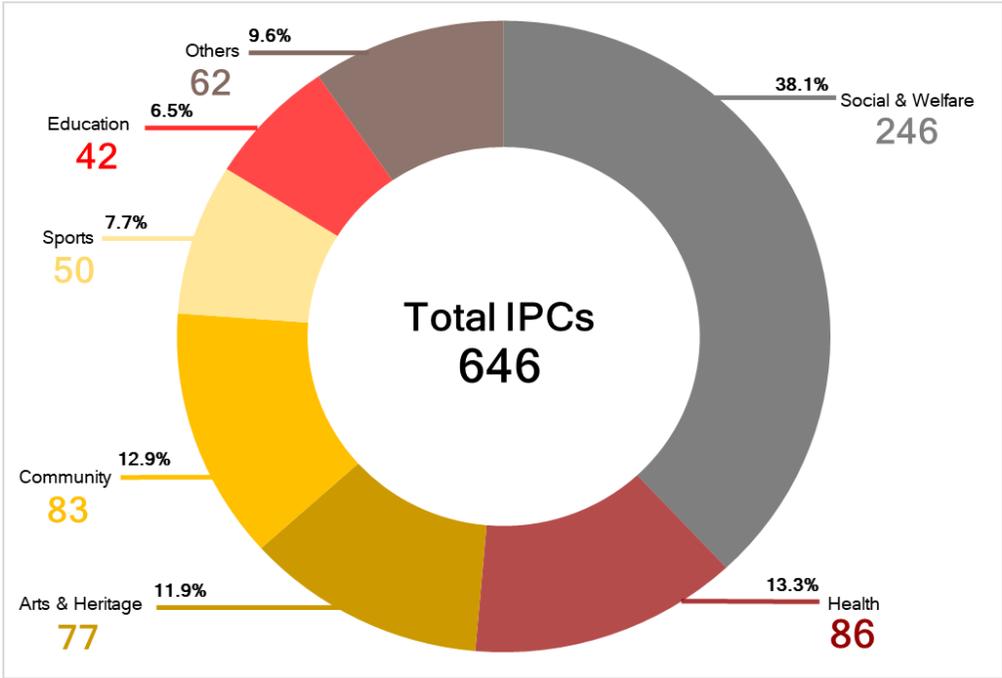
Note: Figures in the table are denoted in S\$ millions

³ Figures on total donations are compiled based on the annual returns submitted by charities for financial year ended 2019, 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.

INSTITUTIONS OF A PUBLIC CHARACTER (IPC)

- 7. Some registered charities are conferred the status of an IPC, which allows them to issue tax deductible receipts to donors who want to claim tax relief based on the amount of qualifying donations made⁴. 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.
- 8. As at 31 December 2020, there were 646 approved IPCs. Charities from the social and welfare, health and community sectors constitute more than half (or 64.3%) of approved IPCs (Chart 6).

**Chart 6: Number of IPCs by Sector
(As at 31 December 2020)**

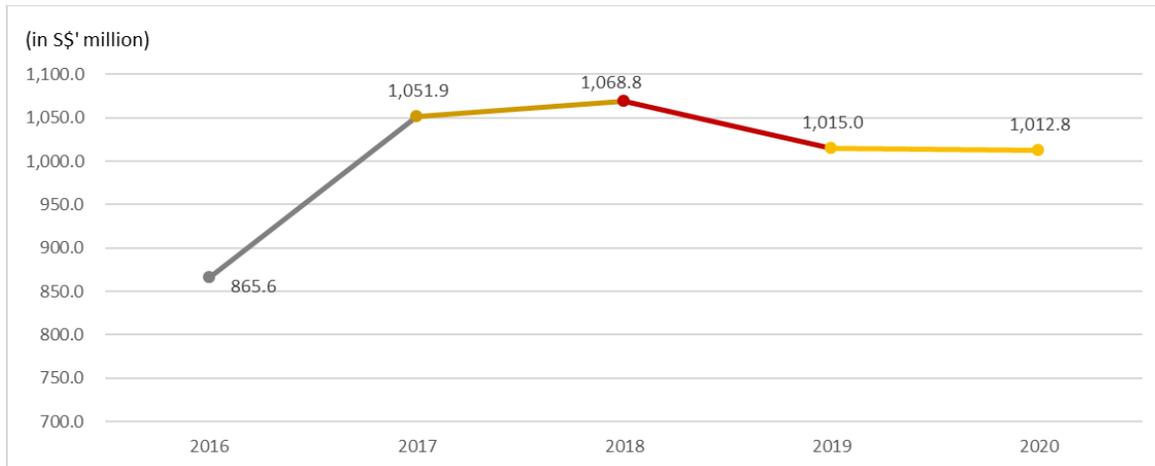


⁴ Under the Income Tax Act, outright cash donations, donations of shares by individual donors, artefacts donations, donations under the Public Art Tax Incentive Scheme, and land and building donations will qualify for tax deduction. With effect 21 February 2017, a company that donates computers to prescribed educational, research or other institution in Singapore and IPC is no longer eligible for any tax deduction.

Tax deductible donations (TDD)

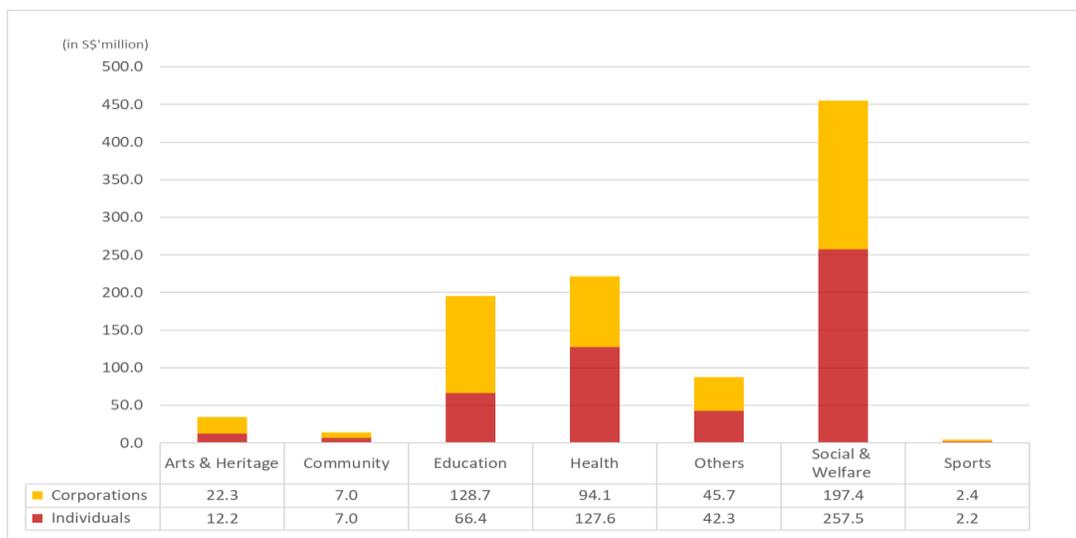
9. The total amount of TDD received in 2020 amount to \$1.01 billion, which remained fairly constant from the \$1.02 billion received in 2019 (Chart 7).

Chart 7: Tax Deductible Donations, 2016 to 2020



10. Although the COVID-19 pandemic and uncertainty in economic outlook caused most sectors to register a dip in TDD, the social and welfare sector continue to receive strong support from the public attracting the largest share of TDD, followed by IPCs in the health and education sectors. In 2020, individual donors overtook corporate donors in contributing the larger share of TDD (Chart 8).

Chart 8: Tax Deductible Donations by Sector and Source, 2020



Note: Figures in the table are denoted in S\$ millions

FUND-RAISING FOR FOREIGN CHARITABLE CAUSES

11. A total of 59 permits were issued in 2020 for organisations to conduct fund-raising appeals for foreign charitable causes. These permits were mainly issued for efforts in aid of natural disasters and for humanitarian relief. Some of these disaster works included the Beirut explosion in Lebanon and Southeast Asia floods, as well as typhoons in Vietnam and Philippines. The humanitarian relief works were for the COVID-19 pandemic in the region.



Milestones in 2020



Be a Proactive
Charity Advisor



SUPPORTING THE CHARITY SECTOR THROUGH COVID-19

Charities Lean Forward Webinar Series

12. With the support of our partners, the Commissioner of Charities launched the “Charities Lean Forward” webinar series to encourage growth and continuous learning during the COVID-19 pandemic. In 2020, we conducted eight webinar sessions which covered a range of topics to build charities’ resilience and enhance their knowledge to help them emerge stronger post COVID-19.

Month	Topic
April 2020	<p><u>Fund-raising Online for Charities</u> Jointly organised with the Singapore University of Social Sciences, the webinar shared effective online fund-raising concepts, such as the PARENT framework, discussed applicable regulations relating to fund-raising as well as governance and accountability when using online fund-raising platforms.</p>
May 2020	<p><u>Charities Resilience Survival Toolkit</u> Jointly organised with RSM Singapore, the webinar guided charities in assessing and addressing critical risks and challenges faced during COVID-19 and shared measures that charities can take to reduce the corresponding impact.</p> <p><u>Conduct of Virtual General Meetings</u> Jointly organised with the Chartered Secretaries Institute of Singapore, the webinar shared guidelines and best practices which charities may adopt when conducting virtual annual general meetings.</p> <p><u>Impact of COVID-19 Legislation on Charity Operations</u> Jointly conducted with Law Society Pro Bono Services, the webinar aimed to improve charities’ understanding of COVID-19 legislations, the impact on their operations and provide guidance on the steps that charities could take should they encounter difficulties in fulfilling their debts and liabilities during the pandemic.</p> <p><u>Fund-raising Online for Charities 2.0</u> This session was a follow-up from the April session, which focused on the application of fund-raising concepts through case discussions.</p>
July 2020	<p><u>Recruitment, Retention and Recognition of volunteers</u> Jointly organised with Singapore University of Social Sciences, the webinar explored and discussed various strategies for recruitment, retention and recognition of volunteers in charities.</p>
August 2020	<p><u>Safeguarding Charities</u> Jointly organised with Law Society Pro Bono Services, the webinar aimed to equip charities with an understanding of how they could be victims of fraud or made use of for money laundering and terrorist financing, as well as the corresponding criminal consequences. It also shared practical knowledge of how to guard against such situations through case scenarios by the Commercial Affairs Department of the Singapore Police Force.</p>
November 2020	<p><u>Strengthening Donor Engagement</u> Jointly conducted by Singapore University of Social Sciences, the webinar shared case studies about the use of performance management methods for charities to strengthen donor engagement.</p>

Enhanced Support for Charities Amid COVID-19

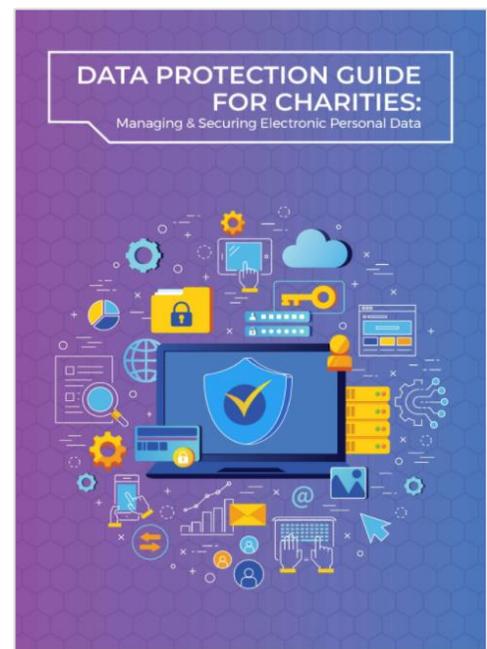
13. The Commissioner of Charities also extended support for the sector in various forms. The VWOs-Charities Capability Fund was enhanced to extend funding for digital solutions to support charities in remote work arrangements. The Commissioner also consolidated a list of resources, assistance schemes and grants which was made available to charities. These included a set of guidance which sets out the legal provisions and best practices for the conduct of annual general meetings, as well as advisories on the conduct of fund-raising during COVID-19.

BUILDING CAPABILITIES IN THE CHARITY SECTOR

Data Protection for Charities

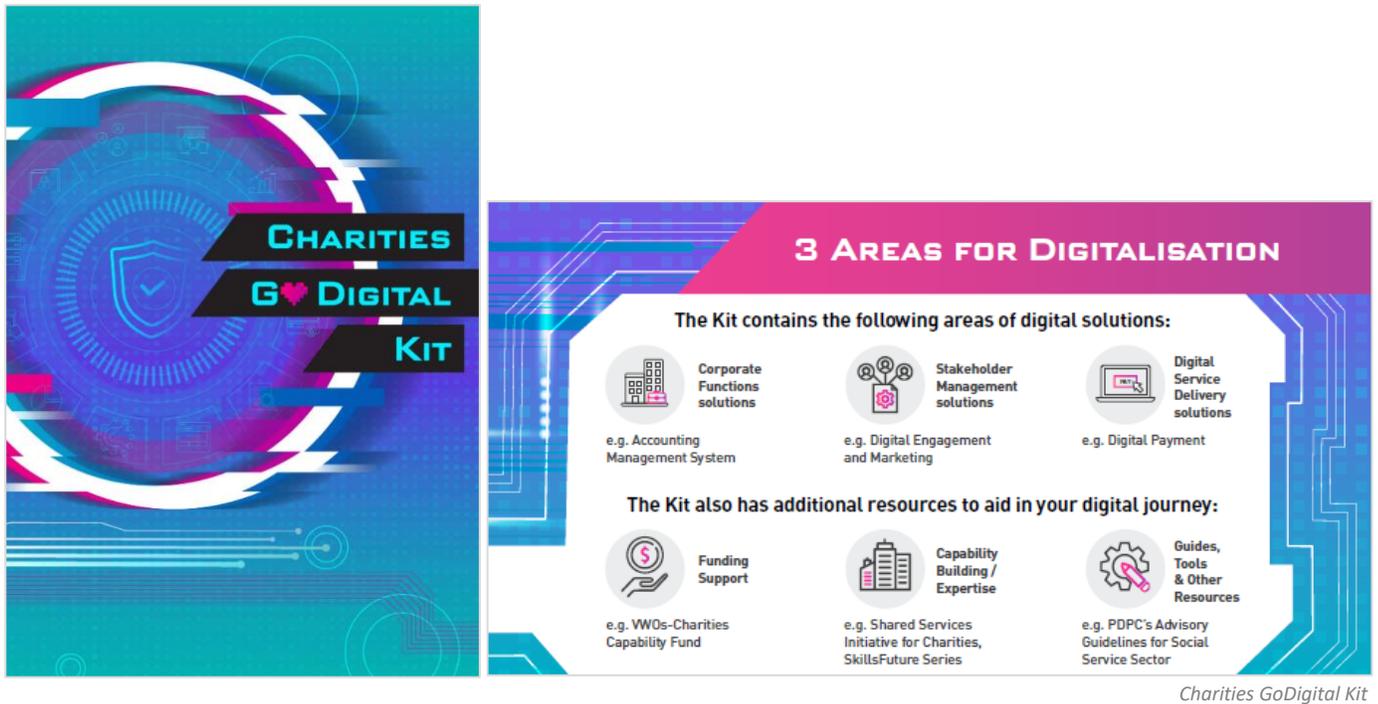
14. Charities should treat the personal data of the stakeholders which they serve with due care as any data breach could disrupt their operations and adversely impact public confidence in the charity sector. In October 2020, the Commissioner of Charities and Harry Elias Partnership LLP jointly organised the *Data Protection of Charities (Managing and Securing Electronic Personal Data)* webinar, to help charities appreciate the importance of implementing relevant measures for data protection.

15. The Commissioner also co-developed and issued the *Data Protection Guide for Charities: Managing and Securing Electronic Personal Data* with Harry Elias Partnership LLP in November 2020. The guide educates charities of the legislative framework which governs the protection of personal data in Singapore and lists guidelines about best practices in information security management in line with various industry standards.



Data Protection Guide for Charities: Managing and Securing Electronic Personal Data

Charities GoDigital Kit



16. In the current volatile and complex environment, it is imperative that charities adopt a progressive mindset towards evolving social and technological trends. The COVID-19 pandemic has also accelerated the pace of digital transformation and it is inevitable that charities must embrace technologies which help to ensure business continuity, enhance engagement with stakeholders and improve productivity.

17. The *Charities GoDigital Kit* was launched on 30 November 2020 to assist charities in kickstarting their digitalisation journey. The kit focuses on areas such as digital solutions, namely corporate functions, stakeholder management and digital service delivery, and provides additional resources about funding support, capability building as well as tools available for charities.

Shared Services for Charities

18. The Commissioner of Charities 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. Since then, we have progressively on-boarded and grown the suite of Shared Services partners from four to eleven in 2020.

19. Our new partners who have committed to support the uplifting of charities' capabilities are:

- i. The Institute of Singapore Chartered Accountants (ISCA) to provide guidance and conduct periodic training sessions relating to finance and relevant accounting standards for charities;
- ii. The Institute of Internal Auditors Singapore (IIA) to provide guidance and conduct training sessions on risk management, internal controls and audit, governance processes, and to develop customised standard operating procedures for the charity sub-sectors;
- iii. Law Society Pro Bono Services (LSPBS) to provide guidance and training relating to governance, transactional advisories, such as amendments to constitutions and compliance with applicable laws and regulations; and
- iv. Shared Services for Charities Limited (SSC) to provide advice and guidance relating to governance policies and procedures, risk management and internal controls.



Minister for Culture, Community and Youth, Edwin Tong and Dr Ang Hak Seng at Memorandum of Understanding Signing Ceremony with Shared Services partners, ISCA and LSPBS, on 23 September 2020



Minister for Culture, Community and Youth, Edwin Tong and Dr Ang Hak Seng at Memorandum of Understanding Signing Ceremony with Shared Services partners, IIA and SSC, on 23 September 2020

ENGAGEMENT PLATFORMS FOR THE CHARITY SECTOR

In Conversation with The Commissioner of Charities

20. In 2019, the “In Conversation with the Commissioner of Charities” series was launched to educate charities about good governance through sharing by industry experts. This series also serves as a platform for the Commissioner to engage charities on issues which impact the sector.

21. Co-organised with Law Society Pro Bono Services, the third installation of “In Conversation with the Commissioner of Charities” was conducted in the form of an online webinar due to COVID-19 restrictions. The webinar was themed “Emerging Stronger Post COVID-19 through Collaboration”. It saw an overwhelming attendance of over 450 participants. In her opening address, Guest-of-Honour Minister Grace Fu, highlighted the importance of continuous learning and upgrading, and how COVID-19 had nudged many charities to embrace the use of technology.

22. Dr Ang Hak Seng presented the “Digitalisation Roadmap for Charities” and announced that the Info-Communications Technology Grant under the VWO-Charities Capability Fund would be enhanced to support charities in the adoption of digital solutions.

2 WHOS - Stakeholders

“I”

- “I” refers to each charity
- To **understand our givers’ journey and transform our processes**

“WE”

- “WE” refers to charity sector and People, Private and Public (3P) sectors
- To **collaborate** as an ecosystem

“We all play a part”

Presentation on “Digitalisation Roadmap for Charities” by Dr Ang Hak Seng

23. Mr Gregory Vijayendran SC, Chairman of Law Society Pro Bono Services concluded the webinar with an insightful sharing titled “Strategy, Solidarity and Safety in Collaboration”. He covered key areas that charities should take note of when they enter into partnerships with other organisations. To further aid charities in this aspect, Law Society Pro Bono Services shared an online checklist to help charities consider the various issues before signing any agreement.

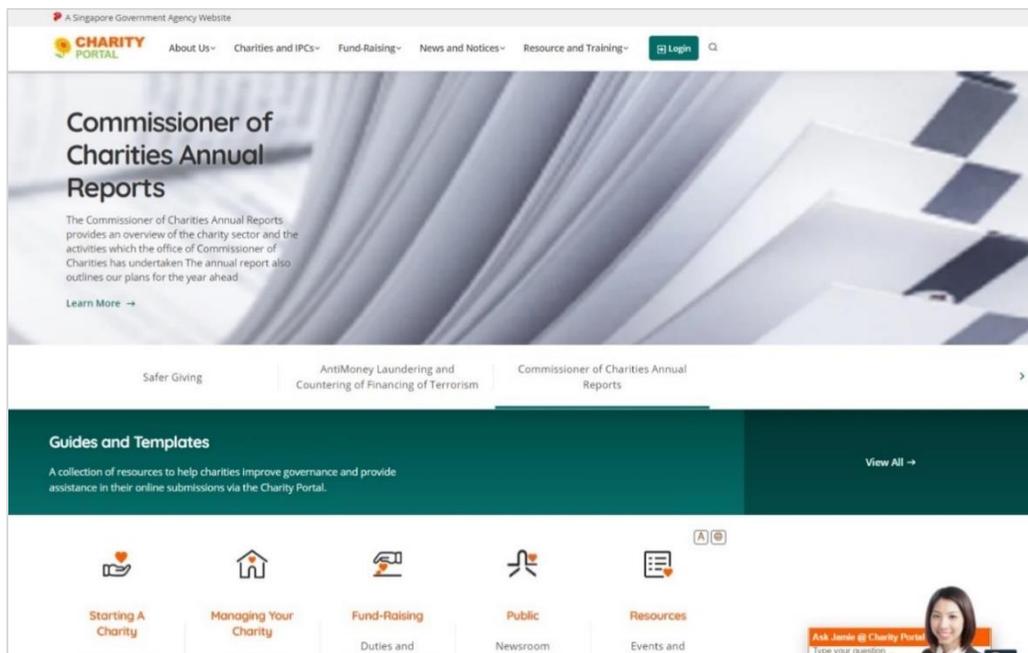


Presentation on “Strategy, Solidarity and Safety in Collaboration” by Mr Gregory Vijayendran SC

ENHANCING ACCESSIBILITY OF CHARITY INFORMATION AND CHARITY PORTAL USER EXPERIENCE

Enhanced Charity Portal

24. The enhanced Charity Portal was launched in May 2021 to facilitate the ease of submissions made to the Commissioner of Charities and to deliver a more user-friendly experience for charities.



Enhanced Charity Portal

25. The key enhancements included:

- Integration of the Charity Council Website with the enhanced Charity Portal to enable stakeholders to access all charity-related content within one website;
- Provision of new checklists, guiding messages and offline forms to guide charities in the completion of submissions and applications. Data fields have also been updated to focus on the important information required for the submission;
- Re-organisation of the “Update Organisation Profile” module to better meet the charities’ needs, including the submission of amendments to the governing instruments and appointment of auditors for IPCs and large charities;
- Introduction of a new e-Service for the submission of annual return of tax deductible donations by IPCs which have received tax deductible donations via the payroll deduction mode;
- Charities no longer need to submit Authorisation Forms for Charity Portal Access. Corppass Administrators and Users authorised by the charities via the Corppass website can now transact directly on behalf of the charities via the enhanced Charity Portal; and
- Pre-population of the list of governing board members of charities established as registered societies with data from the Registry of Societies (ROS) to reduce the administrative burden of charities.



Promote
Good Governance and
Best Practices

ADVOCATING GOOD GOVERNANCE PRACTICES

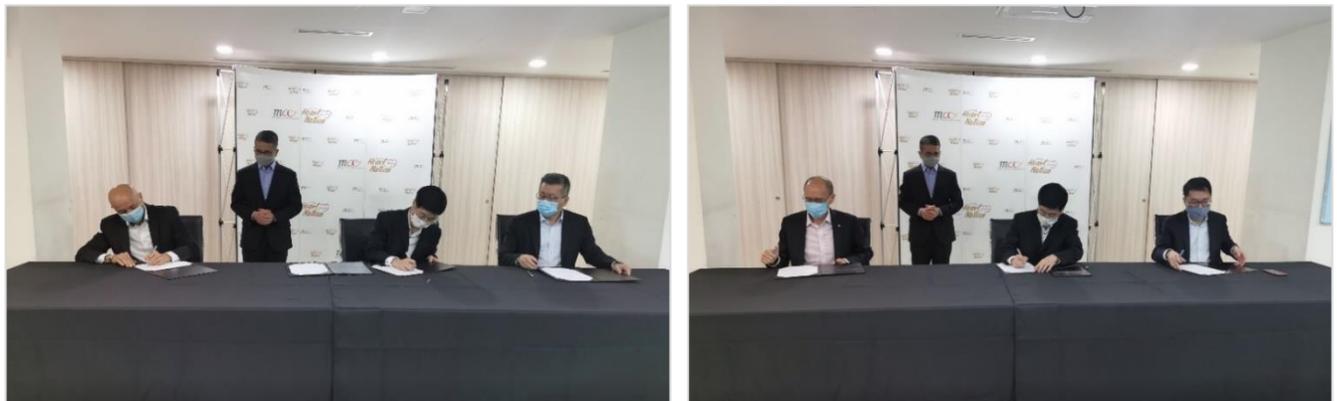
Charity Governance Conference 2020

26. The annual Charity Governance Conference 2020, themed “Governance for Leadership – Sustainability for a Resilient Future”, was organised by the Securities Investors Association (Singapore) and supported by the Commissioner of Charities and the Charity Council. The Governance Conference aspires to educate the charity sector on good governance through sharing of insights by industry experts. Due to the COVID-19 pandemic, the two-day conference was conducted virtually over Zoom.



Minister Edwin Tong, Parliamentary Secretary for Culture, Community and Youth, Eric Chua, Dr Ang Hak Seng, Shared Services partners and Securities Investors Association (Singapore) at the Charity Governance Conference 2020

27. The conference was graced by Guest-of-Honour, Mr Edwin Tong, Minister for Culture, Community and Youth and Second Minister for Law, and attended by over 500 participants from charities and corporate organisations. The conference attendees also witnessed the signing of the Memorandums of Understanding with four new Shared Services partners which committed to offer finance, legal and compliance expertise to support charities in enhancing their governance standards.



Minister Edwin Tong and Dr Ang Hak Seng at the Memorandum of Understanding Signing Ceremony with Shared Services partners – The Institute of Internal Auditors Singapore and Shared Services for Charities Limited (left); The Institute of Singapore Chartered Accountants and Law Society Pro Bono Services (right)

28. Ms Melissa Kwee, Chief Executive Officer of the National Volunteer and Philanthropy Centre, kicked off the conference on the first day with her presentation on the sustainability of non-profit organisations during times of crisis. She shared valuable insights gathered from the Centre for Non-profit Leadership's Board Leadership Survey (BLS) 2019 and emphasised the importance of a robust stakeholder engagement plan where the governing board can respond to contingencies and communicate difficult decisions empathetically. She also highlighted the marked progress in the disclosure of governing boards information since the pilot of BLS in 2016.

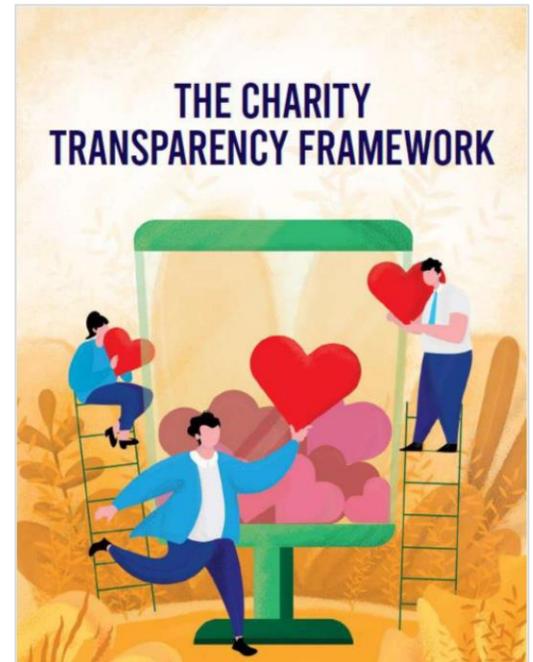
29. The second presentation by Charity Council member, Mr Suhaimi Zainul Abidin focused on setting good transparency and disclosure practices in charities. He shared the revised Charity Transparency Framework as a toolkit for charities to improve their disclosure practices and touched on the importance of transparency as part of good governance.

30. Three governance webinars - "Remote Management to Secure Business Continuity", "The Ethics and Regulations of Fund-raising" and "Managing Conflict of Interest" were held on the second day of the virtual conference.

Launch of Revised Charity Transparency Framework

31. The Charity Transparency Framework (CTF) was launched in 2015 to improve transparency and accountability in the charity sector. In the following year, the first Charity Transparency Awards was held to recognise charities that have implemented good disclosures practices.

32. To ensure that the CTF remains relevant to the evolving needs of charities and donors, the Charity Council commenced a review of the framework with the support of the Commissioner of Charities. The framework was revised and simplified to make it easier for charities to adopt. The accompanying Charity Disclosure Scorecard was also tiered into three categories according to financial size and IPC status – basic, intermediate and enhanced + advanced, to align with the Code of Governance. With the revision, it would be less onerous for smaller charities to complete the Charity Disclosure Scorecard, whilst larger charities and IPCs would continue to be held to higher standards of governance and disclosures.

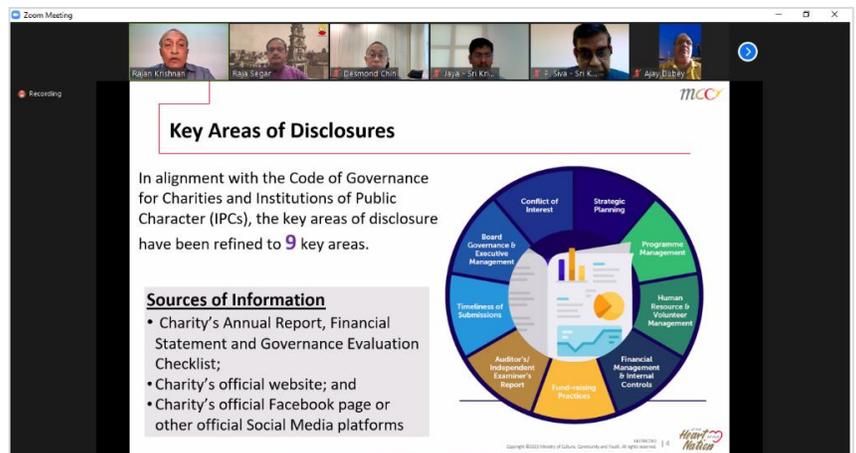


Revised Charity Transparency Framework

Joint Engagement Session by Commissioner of Charities, Charity Council and Hindu Endowment Board

33. We continue to work closely with the Apex bodies to help charities in the various sub-sectors improve their governance and management capabilities. In December 2020, along with Charity Council, the Commissioner partnered Hindu Endowment Board to conduct a webinar for the Hindu temples to raise awareness and educate charities about the revised Charity Transparency Framework.

34. Mr Raja Krishnan, Charity Council member, presented the revised framework and covered the list of disclosure items which charities are encouraged to publish for transparency and accountability. He also encouraged the Hindu Temples to tap on VWOs-Charities Capability Fund where required and to procure resources and professional help to improve their processes. The engagement session also included a panel discussion about preparation for cashless operations and the responsibilities of charity governing board members.



Presentation on the revised Charity Transparency Framework by Mr Raja Krishnan



Ensure Regulatory
Relevance and
Compliance



MAINTAINING A RELEVANT CHARITY REGULATORY FRAMEWORK

Amendments to the subsidiary legislations of the Charities Act

35. The Charities (Fund-raising Appeals for Local and Foreign Charitable Purposes) Regulations 2012 (Fund-raising Regulations) and the Charities (Institutions of a Public Character) Regulations (IPC Regulations) have been amended with effect from 8 January 2021.

36. The key amendments to the Fund-raising Regulations included the exemption of certain types of fund-raising appeals from some of the regulations, as well as amendments to provide further clarity and consistency between the Charities Act and the various subsidiary legislations. This included updates and clarifications on the penalties for contravention of specific regulations.

37. To be consistent with the amendments to the Fund-raising Regulations, similar provisions found in the IPC Regulations were correspondingly amended.

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Our Plans in the Year
Ahead

RAISING GOVERNANCE STANDARDS AND CAPABILITIES OF CHARITIES

38. The Commissioner of Charities and Charity Council remain committed to raising the capabilities of the charity sector through the various learning platforms and resources made available to the charities.



In Conversation with the Commissioner of Charities and Charity Council, 19 April 2021

39. In April this year, we co-organised the first “In Conversation with the Commissioner of Charities and Charity Council”, with Law Society Pro Bono Services and Singapore University of Social Sciences. This is an extension of the well-received “In Conversation with the Commissioner of Charities” series. Close to 400 participants attended the event which touched on the *“Ethics in the Business of Doing Good”* and *“Selected Ethico-Legal Aspects of Doing Good”*. Conversations during this session focused on the common governance pitfalls faced by charities and the legal implications. The panelists, which comprised of the Commissioner, Mr Desmond Chin; Charity Council Chairman, Dr Gerard Ee; Charity Council Member, Mr Abdul Hamid; Chairman of Law Society Pro Bono Services, Mr Gregory Vijayendran and Director of Singapore University of Social Sciences, Associate Professor Jennifer Ang, also shared practical steps and case studies to guide charities in developing best practices to achieve good governance.

40. The Commissioner also announced the return of the Charity Transparency and Governance Awards which will take place in 2022 and encouraged all eligible charities to participate in the assessment.

41. With the support from the Commissioner of Charities, the Charity Council also plans to simplify the existing Code of Governance for Charities and Institutions of a Public Character, which was issued in April 2017. This is to ensure the continued relevance of the recommended governance practices in the current charity landscape. The Commissioner would also be seeking feedback from the relevant stakeholders on the simplifications.
42. Following the launch of the Charities GoDigital Kit, the Commissioner worked with Tote Board and the National Council of Social Service to establish the first Technology Hub to help accelerate digital transformation of non-profit organisations. From August 2021, the one-stop Tech Hub offers ICT consultancy services and funding to non-Social Service Agencies which are charities. The Commissioner will also continue to work closely with our partners to provide learning platforms, including IT communities of practice, to uplift the digital capabilities of charities. Charities can also look forward to participating in the various engagement sessions where the Commissioner and our partners will continue to share best practices of governance, administration and management of their organisations.

PROMOTING TRANSPARENCY AND ACCOUNTABILITY IN THE CHARITY SECTOR

43. To assist donors in making more informed decisions when giving, the Commissioner of Charities will be looking to enhance the presentation of charities' information on the Charity Portal so that members of the public will be able to see, at a glance, where a charity stands in terms of its regulatory compliance and adoption of best practices. Prior to the launch of the initiative, we will be consulting charities and members of the public on the relevant information to be reflected, and how such information may be presented in a useful manner.
44. With the implementation of COVID-19 safe distancing measures, many fund-raising appeals have moved online to the various crowdfunding platforms or were conducted via various digital modes. The Commissioner will be conducting a survey to gather insights into the awareness and practice of safer giving so that more targeted and customised safer giving initiatives may be rolled out to educate donors in verifying the legitimacy of online fund-raising appeals. This would contribute towards building trust and confidence of the public towards the charity sector.

STREAMLINING REGULATORY REPORTING AND TARGETED SUPERVISION

45. In recent years, the Commissioner of Charities has rolled out initiatives that streamline reporting requirements and enhance the ease of regulatory submissions by charities, such as reducing reporting requirements for smaller non-IPC charities whose gross annual income or total expenditure do not exceed \$500,000. To ensure that the Online Financial Summary submitted by charities remains relevant and informative, the Commissioner will be streamlining the reporting of overseas expenditures, capital outlay outside of Singapore and remittance as agents. The revised Online Financial Summary will focus on monitoring the expenditures incurred in higher risk countries as identified by the Financial Action Task Force. This initiative would enable the Commissioner to take a more targeted approach towards supervising and monitoring of charities so that they are not inadvertently used for money laundering or terrorist financing purposes.

CONCLUDING NOTE

The charity sector is fundamental to help uplift those who have been adversely impacted by the pandemic. It plays an essential role in achieving the vision of building a caring society in Singapore. To these ends, the Commissioner of Charities will continue to work closely with our partners to develop initiatives to maintain a well-governed, thriving and trusted charity sector.