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## No. S 156

### CHARITIES ACT (CHAPTER 37)

#### CHARITIES (FUND-RAISING APPEALS) (AMENDMENT) REGULATIONS 2008

In exercise of the powers conferred by section 48 of the Charities Act, the Minister for Community Development, Youth and Sports hereby makes the following Regulations:

#### **Citation and commencement**

1. These Regulations may be cited as the Charities (Fund-Raising Appeals) (Amendment) Regulations 2008 and shall come into operation on 1st April 2008.

#### **Amendment of regulation 7**

2. Regulation 7 of the Charities (Fund-Raising Appeals) Regulations 2007 (G.N. No. S 176/2007) is amended by deleting paragraph (1) and substituting the following paragraph:

“(1) The total relevant fund-raising expenses of a charity for the financial year ending on or after 1st April 2008, and for every subsequent financial year, shall not exceed 30% of the total relevant receipts from fund-raising and sponsorships for that financial year, as determined by the following formula:

$$\frac{(E + S)}{(R + S)} \times 100\% \leq 30\%$$

where E refers to the total expenses relating to fund-raising for the financial year, including —

- (a) direct and material indirect expenses of any kind; and

(b) payments made to commercial fund-raisers engaged by the charity,

but excluding, in a case of the sale of goods by or on behalf of the charity for fund-raising (and not trading), the cost of the goods sold;

R refers to —

(a) in a case of the sale of goods by or on behalf of the charity for fund-raising (and not trading), the total receipts from such sale (after excluding only the cost of the goods sold); and

(b) the total gross receipts from any other fund-raising for that financial year; and

S refers to the total amount of sponsorships in cash received by the charity relating to fund-raising for that financial year that is conditioned upon the provision of direct or indirect commercial benefit to the sponsors.

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### **Amendment of regulation 8**

3. Regulation 8 of the Charities (Fund-Raising Appeals) Regulations 2007 is amended by inserting, immediately after paragraph (1), the following paragraph:

“(1A) The charity shall disclose in its financial statements for the financial year ending on or after 1st April 2008, and for every subsequent financial year, the total amount of sponsorships in cash and the total cost or value of the sponsored property, goods and services it paid or received, as the case may be, during the period to which the financial statements relate in accordance with receipts or other documentary evidence presented to the charity if, and only if, such documentary evidence is available.”.

Made this 31st day of March 2008.

NIAM CHIANG MENG  
*Permanent Secretary,  
Ministry of Community Development,  
Youth and Sports,  
Singapore.*

[MCYS 19-01-40; AG/LEG/SL/37/2003/1 Vol. 1]

(To be presented to Parliament under section 48(4) of the Charities Act).