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CHARITIES ACT
(CHAPTER 37)

CHARITIES
(ACCOUNTS AND ANNUAL REPORT)
(AMENDMENT) REGULATIONS 2018

In exercise of the powers conferred by sections 13(1), 14(1) and 48 of the Charities Act, the Minister for Culture, Community and Youth makes the following Regulations:

Citation and commencement

1. These Regulations are the Charities (Accounts and Annual Report) (Amendment) Regulations 2018 and come into operation on 1 April 2018.

Amendment of regulation 3

2. Regulation 3 of the Charities (Accounts and Annual Report) Regulations 2011 (G.N. No. S 352/2011) (called in these Regulations the principal Regulations) is amended —

- (a) by deleting the words “a statement of accounts” in paragraphs (1) and (4) and substituting in each case the words “financial statements”;
- (b) by deleting the words “statement of accounts” wherever they appear in paragraphs (2) and (5) and substituting in each case the words “financial statements”;
- (c) by deleting the words “statements of accounts” in paragraph (3) and substituting the words “financial statements”; and

(d) by deleting the regulation heading and substituting the following regulation heading:

“Financial statements”.

Amendment of regulation 4

3. Regulation 4 of the principal Regulations is amended —

- (a) by deleting the words “a statement of accounts” in paragraphs (1) and (2) and substituting in each case the words “financial statements”;
- (b) by deleting the word “complies” in paragraphs (1)(a), (2)(a) and (5)(b) and substituting in each case the word “comply”;
- (c) by deleting the word “gives” in paragraphs (1)(b) and (2)(b) and substituting in each case the word “give”;
- (d) by deleting the words “statement of accounts” wherever they appear in paragraphs (3), (4)(a) and (5) and substituting in each case the words “financial statements”;
- (e) by deleting the words “statement of accounts does” in paragraph (4) and substituting the words “financial statements do”; and
- (f) by deleting the words “statements of accounts” wherever they appear in paragraph (6) and substituting in each case the words “financial statements”.

Amendment of regulation 5

4. Regulation 5(3) of the principal Regulations is amended by deleting the word “accounts” and substituting the words “financial statements”.

Amendment of regulation 7

5. Regulation 7 of the principal Regulations is amended —

- (a) by deleting the words “statement of accounts” in paragraph (b)(iii) and substituting the words “financial statements”; and

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- (b) by deleting the words “a statement of accounts” in paragraph (c) and substituting the words “financial statements”.

New regulation 7A

6. The principal Regulations are amended by inserting, immediately after regulation 7, the following regulation:

**“Annual report for financial year starting on or after
1 January 2018**

7A.—(1) An annual report required under section 16 of the Act in respect of a financial year starting on or after 1 January 2018 must —

- (a) comply with regulation 7; and
- (b) subject to paragraph (3), contain the appropriate Governance Evaluation Checklist that is set out in the Fifth Schedule.

(2) Where more than one Governance Evaluation Checklist mentioned in paragraph (1)(b) applies to a charity, the charity must submit a duly completed Governance Evaluation Checklist that is of the highest tier.

- (3) The requirement in paragraph (1)(b) does not apply to —
- (a) an exempt charity which is not an institution of a public character;
 - (b) a self-funded grantmaker which is not an institution of a public character; or
 - (c) any registered charity which is not an institution of a public character and whose gross annual receipts, or the total expenditure if higher, in any of the 2 financial years preceding the current financial year, is less than \$50,000.

(4) For the purpose of paragraph (3)(c), “gross annual receipts” includes all income, grants, donations, sponsorships and all other receipts of any kind.

(5) In this regulation, “self-funded grantmaker” means any registered charity that is —

- (a) solely funded by an individual, an individual together with the individual’s family members, or a single person (whether corporate or not); and
- (b) established to grant moneys for exclusively charitable purposes.”.

Amendment of regulation 8

7. Regulation 8 of the principal Regulations is amended by deleting the regulation heading and substituting the following regulation heading:

“Annual report requirements for charities with gross income or total expenditure exceeding \$500,000”.

Amendment of Second Schedule

8. Paragraph 1 of the Second Schedule to the principal Regulations is amended by deleting the words “statement of accounts” and substituting the words “financial statements”.

Amendment of Fourth Schedule

9. The Fourth Schedule to the principal Regulations is amended by deleting the words “STATEMENTS OF” in the Schedule heading.

New Fifth Schedule

10. The principal Regulations are amended by inserting, immediately after the Fourth Schedule, the following Schedule:

“FIFTH SCHEDULE

Regulation 7A(1)(b)

PART 1

BASIC TIER

Governance Evaluation Checklist for a charity which is not an institution of a public character and whose gross receipts, or the total expenditure if higher, in each of the 2 financial years preceding the current financial year, is equal to or more than \$50,000.

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
Board Governance				
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied Not Complied	
	Are there governing board members holding staff¹ appointments? (skip items 2 and 3 if “No”)		Yes No	
2	Staff does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	Complied Not Complied	
3	There are written job descriptions for the staff’s executive functions and operational duties, which are distinct from the staff’s Board role.	1.1.5	Complied Not Complied	
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years . If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
5	All governing board members must submit themselves for re-nomination and re-appointment , at least once every 3 years.	1.1.8	Complied Not Complied	
6	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied Not Complied	
Conflict of Interest				
7	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied Not Complied	
8	Governing board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied Not Complied	
Human Resource and Volunteer² Management				
9	The Board approves documented human resource policies for staff.	5.1	Complied Not Complied	
Financial Management and Internal Controls				
10	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied Not Complied	
11	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
12	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied Not Complied	
13	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied Not Complied	
	Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 14 if "No")		Yes No	
14	The charity has a documented investment policy approved by the Board.	6.4.3	Complied Not Complied	
Fundraising Practices				
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 15 if "No")		Yes No	
15	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied Not Complied	
	Did the charity receive donations-in-kind during the financial year? (skip item 16 if "No")		Yes No	
16	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	Complied Not Complied	
Disclosure and Transparency				
17	The charity discloses in its annual report — (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
	Are governing board members remunerated for their services to the Board? (skip items 18 and 19 if “No”)		Yes No	
18	No governing board member is involved in setting his own remuneration.	2.2	Complied Not Complied	
19	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. <u>OR</u> The charity discloses that no governing board member is remunerated.	8.3	Complied Not Complied	
	Does the charity employ paid staff? (skip items 20 and 21 if “No”)		Yes No	
20	No staff is involved in setting his own remuneration.	2.2	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
21	<p>The charity discloses in its annual report —</p> <p>(a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and</p> <p>(b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p><u>OR</u></p> <p>The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.</p>	8.4	Complied Not Complied	

Notes:

¹ Staff: Paid or unpaid individual who is involved in the day-to-day operations of the charity, e.g. an Executive Director or administrative personnel.

² Volunteer: A person who willingly serves the charity without expectation of any remuneration.

PART 2
INTERMEDIATE TIER

Governance Evaluation Checklist for —

- (a) a charity which is not an institution of a public character and whose gross receipts, or the total expenditure if higher, in each of the 2 financial years preceding the current financial year, is equal to or more than \$500,000; and
- (b) an institution of a public character whose gross receipts, or the total expenditure if higher, in any of the 2 financial years preceding the current financial year, is less than \$500,000.

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
Board Governance				
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied Not Complied	
	Are there governing board members holding staff appointments? (skip items 2 and 3 if “No”)		Yes No	
2	Staff does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	Complied Not Complied	
3	There are written job descriptions for the staff’s executive functions and operational duties, which are distinct from the staff’s Board role.	1.1.5	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years. If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied Not Complied	
5	All governing board members must submit themselves for re-nomination and re-appointment , at least once every 3 years.	1.1.8	Complied Not Complied	
6	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied Not Complied	
Conflict of Interest				
7	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied Not Complied	
8	Governing board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied Not Complied	
Strategic Planning				
9	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
Human Resource and Volunteer² Management				
10	The Board approves documented human resource policies for staff.	5.1	Complied Not Complied	
11	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied Not Complied	
12	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied Not Complied	
Financial Management and Internal Controls				
13	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied Not Complied	
14	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	Complied Not Complied	
15	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied Not Complied	
16	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks .	6.1.4	Complied Not Complied	
17	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied Not Complied	
	Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 18 if "No")		Yes No	
18	The charity has a documented investment policy approved by the Board.	6.4.3	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
Fundraising Practices				
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 19 if “No”)		Yes No	
19	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied Not Complied	
	Did the charity receive donations-in-kind during the financial year? (skip item 20 if “No”)		Yes No	
20	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	Complied Not Complied	
Disclosure and Transparency				
21	The charity discloses in its annual report — (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied Not Complied	
	Are governing board members remunerated for their services to the Board? (skip items 22 and 23 if “No”)		Yes No	
22	No governing board member is involved in setting his own remuneration.	2.2	Complied Not Complied	
23	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. <u>OR</u> The charity discloses that no governing board member is remunerated.	8.3	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
	Does the charity employ paid staff? (skip items 24 and 25 if “No”)		Yes No	
24	No staff is involved in setting his own remuneration.	2.2	Complied Not Complied	
25	<p>The charity discloses in its annual report —</p> <p>(a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity’s subsidiaries) exceeding \$100,000 during the financial year; and</p> <p>(b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p><u>OR</u></p> <p>The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.</p>	8.4	Complied Not Complied	

Notes:

¹ Staff: Paid or unpaid individual who is involved in the day-to-day operations of the charity, e.g. an Executive Director or administrative personnel.

² Volunteer: A person who willingly serves the charity without expectation of any remuneration.

PART 3

ENHANCED TIER

Governance Evaluation Checklist for —

- (a) a charity which is not an institution of a public character and whose gross receipts, or the total expenditure if higher, in each of the 2 financial years preceding the current financial year, is equal to or more than \$10 million; and
- (b) an institution of a public character whose gross receipts, or the total expenditure if higher, in each of the 2 financial years preceding the current financial year is equal to or more than \$500,000.

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
Board Governance				
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied Not Complied	
	Are there governing board members holding staff appointments? (skip items 2 and 3 if “No”)		Yes No	
2	Staff does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	Complied Not Complied	
3	There are written job descriptions for the staff’s executive functions and operational duties, which are distinct from the staff’s Board role.	1.1.5	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years. If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied Not Complied	
5	All governing board members must submit themselves for re-nomination and re-appointment , at least once every 3 years.	1.1.8	Complied Not Complied	
6	The Board conducts self-evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Complied Not Complied	
	Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if “No”)		Yes No	
7	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	Complied Not Complied	
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied Not Complied	
Conflict of Interest				
9	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
10	Governing board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied Not Complied	
Strategic Planning				
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied Not Complied	
Human Resource and Volunteer² Management				
12	The Board approves documented human resource policies for staff.	5.1	Complied Not Complied	
13	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied Not Complied	
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied Not Complied	
	Are there volunteers serving in the charity? (skip item 15 if "No")		Yes No	
15	There are volunteer management policies in place for volunteers.	5.7	Complied Not Complied	
Financial Management and Internal Controls				
16	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied Not Complied	
17	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
18	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied Not Complied	
19	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Complied Not Complied	
20	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied Not Complied	
	Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if "No")		Yes No	
21	The charity has a documented investment policy approved by the Board.	6.4.3	Complied Not Complied	
Fundraising Practices				
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")		Yes No	
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied Not Complied	
	Did the charity receive donations-in-kind during the financial year? (skip item 23 if "No")		Yes No	
23	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
Disclosure and Transparency				
24	The charity discloses in its annual report — (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied Not Complied	
	Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if “No”)		Yes No	
25	No governing board member is involved in setting his own remuneration.	2.2	Complied Not Complied	
26	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. <u>OR</u> The charity discloses that no governing board member is remunerated.	8.3	Complied Not Complied	
	Does the charity employ paid staff? (skip items 27, 28 and 29 if “No”)		Yes No	
27	No staff is involved in setting his own remuneration.	2.2	Complied Not Complied	
28	The charity discloses in its annual report — (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity’s subsidiaries) exceeding \$100,000 during the financial year; and	8.4	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
	<p>(b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p><u>OR</u></p> <p>The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.</p>			
29	<p>The charity discloses the number of paid staff who satisfies all of the following criteria:</p> <p>(a) the staff is a close member of the family³ belonging to the Executive Head⁴ or a governing board member of the charity;</p> <p>(b) the staff has received remuneration exceeding \$50,000 during the financial year.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p><u>OR</u></p> <p>The charity discloses that there is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.</p>	8.5	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
Public Image				
30	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied Not Complied	

Notes:

¹ Staff: Paid or unpaid individual who is involved in the day-to-day operations of the charity, e.g. an Executive Director or administrative personnel.

² Volunteer: A person who willingly serves the charity, without expectation of any remuneration.

³ Close member of the family: A family member belonging to the Executive Head or a governing board member of a charity —

(a) who may be expected to influence the Executive Head's or governing board member's (as the case may be) dealings with the charity; or

(b) who may be influenced by the Executive Head or governing board member (as the case may be) in the family member's dealings with the charity.

A close member of the family may include the following:

(a) the child or spouse of the Executive Head or governing board member;

(b) the stepchild of the Executive Head or governing board member;

(c) the dependant of the Executive Head or governing board member.

(d) the dependant of the Executive Head's or governing board member's spouse.

⁴ Executive Head: The most senior staff member in charge of the charity's staff.

PART 4

ADVANCED TIER

Governance Evaluation Checklist for an institution of a public character whose gross receipts, or the total expenditure if higher, in each of the 2 financial years preceding the current financial year, is equal to or more than \$10 million.

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
Board Governance				
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied Not Complied	
	Are there governing board members holding staff¹ appointments? (skip items 2 and 3 if “No”)		Yes No	
2	Staff does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	Complied Not Complied	
3	There are written job descriptions for the staff’s executive functions and operational duties, which are distinct from the staff’s Board role.	1.1.5	Complied Not Complied	
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years . If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
5	All governing board members must submit themselves for re-nomination and re-appointment , at least once every 3 years.	1.1.8	Complied Not Complied	
6	The Board conducts self-evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Complied Not Complied	
	Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if "No")		Yes No	
7	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	Complied Not Complied	
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied Not Complied	
Conflict of Interest				
9	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied Not Complied	
10	Governing board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied Not Complied	
Strategic Planning				
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
12	There is a documented plan to develop the capacity and capability of the charity and the Board monitors the progress of the plan.	3.2.4	Complied Not Complied	
Human Resource and Volunteer² Management				
13	The Board approves documented human resource policies for staff.	5.1	Complied Not Complied	
14	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied Not Complied	
15	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied Not Complied	
	Are there volunteers serving in the charity? (skip item 16 if “No”)		Yes No	
16	There are volunteer management policies in place for volunteers.	5.7	Complied Not Complied	
Financial Management and Internal Controls				
17	There is a documented policy to seek the Board’s approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity’s core charitable programmes.	6.1.1	Complied Not Complied	
18	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	Complied Not Complied	
19	The Board ensures that reviews on the charity’s internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied Not Complied	
20	The Board ensures that there is a process to identify, and regularly monitor and review the charity’s key risks .	6.1.4	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
21	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied Not Complied	
	Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 22 if "No")		Yes No	
22	The charity has a documented investment policy approved by the Board.	6.4.3	Complied Not Complied	
Fundraising Practices				
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 23 if "No")		Yes No	
23	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied Not Complied	
	Did the charity receive donations-in-kind during the financial year? (skip item 24 if "No")		Yes No	
24	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	Complied Not Complied	
Disclosure and Transparency				
25	The charity discloses in its annual report — (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
	Are governing board members remunerated for their services to the Board? (skip items 26 and 27 if “No”)		Yes No	
26	No governing board member is involved in setting his own remuneration.	2.2	Complied Not Complied	
27	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. <u>OR</u> The charity discloses that no governing board member is remunerated.	8.3	Complied Not Complied	
	Does the charity employ paid staff? (skip items 28, 29 and 30 if “No”)		Yes No	
28	No staff is involved in setting his own remuneration.	2.2	Complied Not Complied	
29	The charity discloses in its annual report — (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity’s subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000. <u>OR</u> The charity discloses that none of its paid staff receives more than	8.4	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
	\$100,000 each in annual remuneration.			
30	<p>The charity discloses the number of paid staff who satisfies all of the following criteria:</p> <p>(a) the staff is a close member of the family³ belonging to the Executive Head⁴ or a governing board member of the charity;</p> <p>(b) the staff has received remuneration exceeding \$50,000 during the financial year.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p><u>OR</u></p> <p>The charity discloses that there is no paid staff, being a close member of the family³ belonging to the Executive Head⁴ or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.</p>	8.5	Complied Not Complied	

S/N	Code guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
Public Image				
31	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied Not Complied	

Notes:

¹ Staff: Paid or unpaid individual who is involved in the day-to-day operations of the charity, e.g. an Executive Director or administrative personnel.

² Volunteer: A person who willingly serves the charity without expectation of any remuneration.

³ Close member of the family: A family member belonging to the Executive Head or a governing board member of a charity —

(a) who may be expected to influence the Executive Head's or governing board member's (as the case may be) dealings with the charity; or

(b) who may be influenced by the Executive Head or governing board member (as the case may be) in the family member's dealings with the charity.

A close member of the family may include the following:

(a) the child or spouse of the Executive Head or governing board member;

(b) the stepchild of the Executive Head or governing board member;

(c) the dependant of the Executive Head or governing board member;

(d) the dependant of the Executive Head's or governing board member's spouse.

⁴ Executive Head: The most senior staff member in charge of the charity's staff.

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[G.N. Nos. S 489/2011; S 531/2012; S 397/2013;
S 386/2017]

Made on 29 March 2018.

YEOH CHEE YAN
*Permanent Secretary,
Ministry of Culture,
Community and Youth,
Singapore.*

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