

**CHARITIES ACT
(CHAPTER 37, SECTION 48)**

CHARITIES (LARGE CHARITIES) REGULATIONS

ARRANGEMENT OF REGULATIONS

Regulation

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[1st May 2007]

Citation

1. These Regulations may be cited as the Charities (Large Charities) Regulations.

Definitions

2. In these Regulations, unless the context otherwise requires —

“gross annual receipts” shall include all income, grants, donations, sponsorships and all other receipts of any kind;

“institution of a public character” has the same meaning as in section 40 of the Act;

[S 17/2023 wef 31/12/2021]

“large charity” means a charity with gross annual receipts in each financial year of not less than \$10 million in the 2 financial years immediately preceding the current financial year of the charity;

“Sector Administrator”, in relation to a large charity, whether established before, on or after 1st May 2007, means —

- (a) where a Sector Administrator has been appointed under section 41 of the Act to supervise the sector that the charity is in, that Sector Administrator; or

[S 17/2023 wef 31/12/2021]

- (b) in any other case, the Commissioner.

Application

3.—(1) Nothing in these Regulations shall apply to —

- (a) any large charity that is a large institution of a public character within the meaning of regulation 20 of the Charities (Institutions of a Public Character) Regulations (Rg 5); or

- (b) any exempt charity.

(2) For the avoidance of doubt, any large charity that is a large institution of a public character within the meaning of regulation 20 of the Charities (Institutions of a Public Character) Regulations shall be governed by those Regulations.

Minimum number of governing board members

4.—(1) A large charity shall have not fewer than 10 governing board members.

[S 491/2011 wef 01/09/2011]

(2) Where a large charity has fewer than 10 governing board members, it shall —

- (a) immediately notify the Sector Administrator of the occurrence of that fact; and

- (b) no later than 6 months from the occurrence of that fact, or such later time as may be approved by the Sector Administrator, take such measures as are necessary to increase the number of its governing board members to not fewer than 10.

[S 491/2011 wef 01/09/2011]

(3) The Commissioner may, if he thinks fit, exempt a large charity from the requirements of this regulation.

Audit of financial statements

5.—(1) A large charity shall cause its financial statements to be audited by an auditor who has been approved by the Sector Administrator.

(2) A large charity shall change its auditor at least once every 5 years, whether to another auditor from the same auditing firm or company or to another auditor from a different auditing firm or company.

Offences

6. Any large charity that contravenes any provision of these Regulations shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both and, in the case of a continuing offence, to a further fine not exceeding \$100 for every day or part thereof during which the offence continues after conviction.

[G.N. No. S 177/2007]

LEGISLATIVE HISTORY
CHARITIES (LARGE CHARITIES) REGULATIONS
(CHAPTER 37, RG 9)

This Legislative History is provided for the convenience of users of the Charities (Large Charities) Regulations. It is not part of these Regulations.

1. G. N. No. S 177/2007 — Charities (Large Charities) Regulations 2007

Date of commencement : 1 May 2007

2. 2008 Revised Edition — Charities (Large Charities) Regulations

Date of operation : 2 June 2008

3. G.N. No. S 491/2011 — Charities (Large Charities) (Amendment) Regulations 2011

Date of commencement : 1 September 2011

4. G.N. No. S 17/2023 — Charities (Miscellaneous Amendments) (No. 2) Regulations 2023

Date of commencement : 31 December 2021