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**No. S 352**

CHARITIES ACT  
(CHAPTER 37)

CHARITIES  
(ACCOUNTS AND ANNUAL REPORT)  
REGULATIONS 2011

ARRANGEMENT OF REGULATIONS

Regulation

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In exercise of the powers conferred by sections 13(1), 14(1) and 48 of the Charities Act, MG (NS) Chan Chun Sing, Minister of State, charged with the responsibility of the Minister for Community Development, Youth and Sports, hereby makes the following Regulations:

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## Citation and commencement

1. These Regulations may be cited as the Charities (Accounts and Annual Report) Regulations 2011 and shall come into operation on 1st July 2011.

## Definitions

2.—(1) In these Regulations, unless the contrary intention appears —

“Charities Accounting Standard” means the accounting standards referred to by that name that are made or formulated by the Accounting Standards Council under Part 3 of the Accounting Standards Act 2007;

*[S 15/2023 wef 31/12/2021]*

“company” means a company registered under the Companies Act 1967;

*[S 15/2023 wef 31/12/2021]*

“Financial Reporting Standards” means the accounting standards referred to by that name that are made or formulated by the Accounting Standards Council under Part 3 of the Accounting Standards Act 2007;

*[S 15/2023 wef 31/12/2021]*

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

*[S 15/2023 wef 31/12/2021]*

“large institution of a public character” has the same meaning as in regulation 20(6) of the Charities (Institutions of a Public Character) Regulations (Rg 5);

“public accountant” has the same meaning as in the Accountants Act 2004;

*[S 15/2023 wef 31/12/2021]*

“relevant office” —

- (a) in relation to a society registered under the Societies Act 1966, means the President, the Treasurer or the Secretary of the society, or their equivalents; or  
*[S 15/2023 wef 31/12/2021]*
- (b) in relation to a company, means a member of the board of directors of the company.

(2) For the purposes of the Act and any regulations made thereunder, “financial year”, in relation to a charity which is not a company, means a period of 12 months or, as a transitional measure to change the starting date of the next financial year of the charity, such other period not exceeding 18 months as the charity may adopt.

### **Financial statements**

3.—(1) The governing board members shall, in respect of each financial year of the charity, cause to be prepared financial statements containing —

- (a) an income and expenditure account showing the income and the expenditure of the charity during the financial year;
- (b) a balance-sheet showing the assets, liabilities and funds of the charity at the end of the financial year;
- (c) an explanation of the accounting policies used to prepare the accounts;
- (d) the details of transactions relating to, and the state of, the various funds of the charity;
- (e) notes on —
  - (i) how the funds reflected in the balance-sheet must or may be utilised because of restrictions imposed by donors; and
  - (ii) the relationships between, and analyses of, the information contained in the income and expenditure account and balance-sheet; and
- (f) notes which explain, expand on or provide the circumstances relating to, or other useful information on,

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the information contained in the income and expenditure account and balance-sheet.

(2) For each sum disclosed in the financial statements or in the notes to the financial statements, the corresponding sum for the previous financial year shall be stated.

*[S 170/2018 wef 01/04/2018]*

(3) The dates covered by the current and previous financial statements shall be stated.

*[S 170/2018 wef 01/04/2018]*

(4) Where the gross income in any financial year of a charity does not exceed \$50,000, the governing board members may, in respect of that year, elect to prepare a receipts and payments account and a statement of assets and liabilities, instead of financial statements under paragraph (1).

*[S 170/2018 wef 01/04/2018]*

(5) Unless a waiver has been obtained from the Commissioner, the financial statements prepared under paragraph (1) or the account and statement prepared under paragraph (4) shall be signed on behalf of the governing board members by 2 or more governing board members, at least one of whom shall be the holder of a relevant office at the time of signing.

*[S 170/2018 wef 01/04/2018]*

(6) Paragraph (4) shall not apply to a charity that is a company.

*[S 170/2018 wef 01/04/2018]*

### **Accounting Standards**

**4.—**(1) Subject to paragraph (2), the governing board members of any charity of a class specified in the first column of the First Schedule shall, in respect of each financial year of the charity beginning on or after the corresponding date specified in the second column of that Schedule, prepare financial statements that —

(a) comply with —

(i) the Charities Accounting Standard; or

(ii) the Financial Reporting Standards, subject to any requirements or modifications stated in the Second Schedule; and

*[S 170/2018 wef 01/04/2018]*

- (b) give a true and fair view of the financial transactions and the state of affairs of the charity as at the end of the period to which they relate.

*[S 170/2018 wef 01/04/2018]*

(2) Notwithstanding paragraph (1), the governing board members of any charity of a class specified in the first column of the First Schedule that holds significant investments in any subsidiary, associate or joint venture of the charity that is not a charity shall, in respect of each financial year of the charity beginning on or after the corresponding date specified in the second column of that Schedule, prepare financial statements that —

- (a) comply with the Financial Reporting Standards, subject to any requirements or modifications stated in the Second Schedule; and

*[S 170/2018 wef 01/04/2018]*

- (b) give a true and fair view of the financial transactions and the state of affairs of the charity as at the end of the period to which they relate.

*[S 170/2018 wef 01/04/2018]*

*[S 170/2018 wef 01/04/2018]*

(3) Where the financial statements prepared in accordance with the requirements under paragraph (1)(a) or (2)(a), as the case may be, would not give a true and fair view of the financial transactions and the state of affairs of the charity as at the end of the period to which they relate, the financial statements need not comply with those requirements to the extent that the non-compliance is necessary for the financial statements to give a true and fair view of the financial transactions and the state of affairs of the charity.

*[S 170/2018 wef 01/04/2018]*

(4) In the event that any financial statements do not comply with any of the requirements under paragraph (1)(a) or (2)(a), as the case may be, the auditor of the charity shall include in his report on his audit of the accounts of the charity —

- (a) a statement that he agrees that such non-compliance is necessary for the financial statements to give a true and fair

view of the financial transactions and the state of affairs of the charity;

*[S 170/2018 wef 01/04/2018]*

- (b) particulars of the non-compliance, the reasons therefor and the effect, if any, of the non-compliance; and
- (c) such further information and explanations as will give a true and fair view of the financial transactions and the state of affairs of the charity.

*[S 170/2018 wef 01/04/2018]*

(5) The financial statements of a charity need not comply with any requirement under paragraph (1)(a) or (2)(a), as the case may be, if —

- (a) the Commissioner has given his approval for such non-compliance; and
- (b) the financial statements comply with any other requirements that the Commissioner may specify.

*[S 170/2018 wef 01/04/2018]*

*[S 170/2018 wef 01/04/2018]*

(6) The relevant requirements under these Regulations shall apply to the financial statements of a charity which is a company in place of any requirement in section 201 of the Companies Act 1967 for the accounts or consolidated accounts of a company to be in compliance with the Financial Reporting Standards if —

- (a) the financial statements are for a financial year beginning on or after 1st July 2011; or
- (b) notwithstanding that the financial statements are for a financial year beginning before 1st July 2011, the financial statements of the charity in fact comply with the relevant requirements under these Regulations.

*[S 170/2018 wef 01/04/2018]*

*[S 15/2023 wef 31/12/2021]*

(7) For the purposes of paragraph (6), “relevant requirements under these Regulations” —

- (a) in relation to a company to which paragraph (1) applies, means the requirements of paragraph (1)(a); or

(b) in relation to a company to which paragraph (2) applies, means the requirements of paragraph (2)(a).

(8) Subject to paragraph (9), if the requirements under paragraph (1) would apply to a charity during any part of the financial year of the charity, those requirements shall apply to the charity in respect of the whole of that financial year.

(9) If the requirements under paragraph (2) would apply to a charity during any part of the financial year of the charity, those requirements shall apply to the charity in respect of the whole of that financial year.

(10) This regulation shall not apply to —

(a) statutory bodies listed in the Schedule to the Accounting Standards Act 2007; or

*[S 15/2023 wef 31/12/2021]*

(b) educational institutions specified in the Third Schedule.

(11) The reference to a charity with significant investments in any subsidiary, associate or joint venture in paragraph (2) shall be construed to have the same meaning as in the Charities Accounting Standard.

*[S 170/2018 wef 01/04/2018]*

## **Penalties**

**5.—(1)** Any person who, in relation to a charity which is not a company, fails to comply with regulation 4(1) or (2), as the case may be, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000.

(2) Any person who, in relation to a charity which is a company, fails to comply with regulation 4(1) or (2), as the case may be, shall be guilty of an offence and shall be liable on conviction —

(a) to the same penalty as that provided under section 204(1) of the Companies Act 1967; or

*[S 15/2023 wef 31/12/2021]*

(b) if the offence is committed with intent to defraud creditors of the charity, or creditors of any other person or for a fraudulent purpose, to the same penalty as that provided under section 204(3)(a) of that Act.

(3) In any proceedings against a person for an offence under this regulation relating to any omission from the financial statements, it is a defence to prove that the omission was not intentional and that the information omitted was immaterial and did not affect the giving of a true and fair view of the financial transactions and the state of affairs of the charity.

*[S 170/2018 wef 01/04/2018]*

### **Annual audit or examination of accounts**

6.—(1) The audit or examination of the accounts of any charity of a class specified in the first column of the Fourth Schedule for a financial year (referred to in this regulation and in the Fourth Schedule as the relevant year) shall comply with the requirements set out in the third column of the Fourth Schedule corresponding to the amount stated in the second column of the Fourth Schedule for that class of charity.

(2) The amount referred to in paragraph (1) shall be the amount of the gross income or total expenditure of the charity in —

- (a) the relevant year;
- (b) the financial year of the charity immediately preceding the relevant year, if any; or
- (c) the financial year of the charity immediately preceding the year specified in sub-paragraph (b), if any,

whichever is the highest.

### **Annual report**

7. An annual report required under section 14 of the Act in respect of a financial year ending on or after 1st July 2011 shall contain —

- (a) the following particulars:
  - (i) a description of the governing instruments of the charity;
  - (ii) the Singapore unique entity number of the charity;
  - (iii) the registered address of the charity;



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- (iv) the name, designation and date of appointment of each governing board member and each member of the management committee, advisory council or any other similar body, if any; and
  - (v) the names of the bankers, lawyers, auditors, investment advisers and other advisers of the charity;  
*[S 489/2011 wef 01/07/2011]*
- (b) a report by the governing board members containing —
- (i) an explanation of the objectives of the charity and a description of the way in which the charity is organised, and the policies adopted during the financial year in pursuance of its objectives;
  - (ii) a review of the activities during the financial year;
  - (iii) a review of the financial state of the charity and an explanation of all major financial transactions and salient features of the financial statements prepared under section 12(1) of the Act or the receipts and payments account and statement of assets and liabilities prepared under regulation 3(4); and  
*[S 170/2018 wef 01/04/2018]*  
*[S 15/2023 wef 31/12/2021]*
  - (iv) an explanation of the purposes for which the assets of the charity are held and an indication of the future plans and commitments of the charity, with particular regard to on-going items of expenditure, projects yet to be completed and obligations yet to be met; and
- (c) financial statements prepared under section 12(1) of the Act, or, if allowed under regulation 3(4), a receipts and payments account and a statement of assets and liabilities.  
*[S 170/2018 wef 01/04/2018]*  
*[S 15/2023 wef 31/12/2021]*  
*[S 15/2023 wef 31/12/2021]*

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

**7A.**—(1) An annual report required under section 14 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.

*[S 15/2023 wef 31/12/2021]*

(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.

*[S 170/2018 wef 01/04/2018]*

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

**8.—(1)** This regulation shall apply to an annual report of a charity required under section 14 of the Act in respect of a financial year of the charity ending on or after 1st July 2011 where the gross income or total expenditure of the charity exceeds \$500,000 in —

- (a) that financial year of the charity;
- (b) the financial year of the charity immediately preceding that financial year, if any; or
- (c) the financial year of the charity immediately preceding the year specified in sub-paragraph (b), if any.

*[S 15/2023 wef 31/12/2021]*

(2) Where this regulation applies, the annual report required under section 14 of the Act shall, in addition to the matters required by regulation 7, contain —

- (a) the name and date of appointment of the chief executive officer, or the equivalent, of the charity;
- (b) the occupation of each of the current holders of the relevant offices;
- (c) where the current holder of any of the relevant offices has prior to his current term held any of the relevant offices in the charity, the date of his first appointment in each of the relevant offices;
- (d) a listing of the related entities of the charity and, if any of the governing board members of the charity are also persons having the general control and management of the administration of the related entity, the name of each of those members and their designations in the charity and in the related entity;
- (e) the reserves policy of the charity;
- (f) a list of the funds of the charity which are in deficit, if any, with the following details:
  - (i) the purposes of the funds;

- (ii) the reasons for the deficit;
  - (iii) how the charity plans to address the deficit in the fund; and
  - (iv) any other details which the Sector Administrator may require; and
- (g) the principal funding sources of the charity.

*[S 15/2023 wef 31/12/2021]*

(3) In this regulation —

“current” means during the financial year to which the annual report relates;

“endowment funds” means funds that are held on trust to be retained for the benefit of the charity;

“related entities”, in relation to a charity, means subsidiaries, associates or joint ventures of the charity;

“reserves” means that part of the income of the charity that is freely available to be used or applied for the furtherance of the objects of the charity and is not subject to the commitments, planned expenditure and spending limits of the charity, and excludes endowment funds and donations collected for a specific purpose;

“reserves policy” means the policy of the charity on the use and retention of the reserves of the charity, including statements on —

- (a) the level and purposes of reserves held; and
- (b) the purposes and amounts of funds held for specific purposes and when those funds are likely to be used.

*[S 170/2018 wef 01/04/2018]*

### **Application to institutions of a public character and large charities**

**8A.** These Regulations shall apply —

- (a) in the case of institutions of a public character, in addition to the provisions of the Charities (Institutions of a Public Character) Regulations (Rg 5); and

- (b) in the case of large charities as defined in the Charities (Large Charities) Regulations (Rg 9), in addition to the provisions of those Regulations.

*[S 489/2011 wef 01/07/2011]*

### **Duty to disclose information to general public**

**8AA.**—(1) Every charity and every institution of a public character shall disclose to the general public such information on its activities and financial accounts as may be required by the Commissioner —

- (a) in such format as may be specified in writing by the Commissioner; and
- (b) in such Internet website as may be specified in writing by the Commissioner.

(2) This regulation shall apply to the activities and financial accounts for the financial year of a charity or an institution of a public character ending on or after 1st January 2013 and subsequent financial years.

*[S 531/2012 wef 01/11/2012]*

### **Revocation**

**9.** The Charities (Accounts and Audit) Regulations 2011 (G.N. No. S 89/2011) and the Charities (Annual Report) Regulations (Rg 4, 1995 Ed.) are revoked.

### **Transitional and savings provisions**

**10.**—(1) The Charities (Accounts and Audit) Regulations 2011 (G.N. No. S 89/2011) in force immediately before 1st July 2011 shall continue to apply to a charity in respect of its accounts for any financial year of the charity beginning before the corresponding date in the First Schedule.

(2) The Charities (Annual Report) Regulations (Rg 4, 1995 Ed.) in force immediately before 1st July 2011 shall continue to apply to a charity in respect of its annual reports for any financial year of the charity ending before 1st July 2011.

(3) Notwithstanding paragraphs (1) and (2), a charity that complies with the requirements (insofar as they are relevant to the class of the charity) in —

- (a) regulations 3, 4 and 6 of these Regulations in respect of its accounts for any financial year of the charity beginning before the corresponding date in the First Schedule shall be deemed to have complied with the requirements of the Charities (Accounts and Audit) Regulations 2011 in respect of those accounts; and
- (b) regulations 7 and 8 of these Regulations in respect of its annual report for any financial year of the charity ending before 1st July 2011 shall be deemed to have complied with the requirements of the Charities (Annual Report) Regulations in respect of the annual report.

## FIRST SCHEDULE

Regulations 4(1) and (2) and 10

### TRANSITION DATES FOR APPLICATION OF REQUIREMENTS RELATING TO ACCOUNTING STANDARDS FOR CERTAIN CLASSES OF CHARITIES

| <i>First column</i>   | <i>Second column</i> |
|---|----------------------|
| <i>Class of charity</i>   | <i>Date</i>          |
| 1. Charities or institutions of a public character that are companies   | 1st July 2011        |
| 2. Large institutions of a public character that are not companies  | 1st July 2011        |
| 3. Charities or institutions of a public character, other than those specified in paragraph 1 or 2, the accounts of which must, under regulation 6, be audited by a public accountant | 1st January 2015.    |

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## SECOND SCHEDULE

Regulation 4(1)(a) and (2)(a)

### MODIFICATIONS TO COMPLIANCE WITH FINANCIAL REPORTING STANDARDS

1. The financial statements of a charity shall, in addition to the requirements of the Financial Reporting Standards, comply with the requirements on the disclosure of loans given by charities as required by the Charities Accounting Standard.

*[S 170/2018 wef 01/04/2018]*

2. In lieu of a statement of comprehensive income in compliance with the Financial Reporting Standards, a charity may elect to follow the presentation format of a statement of financial activities as required by the Charities Accounting Standard.

## THIRD SCHEDULE

Regulation 4(10)

### EDUCATIONAL INSTITUTIONS SPECIFIED FOR THE PURPOSES OF REGULATION 4(10)

1. Government schools within the meaning of the Education Act 1957.

*[S 15/2023 wef 31/12/2021]*

2. Schools registered under the Education Act 1957 that are in receipt of grant-in-aid under the Education (Grant-in-Aid) Regulations (Rg 3) and are exempt charities within the meaning of the Charities Act 1994 under the supervision of the Ministry of Education as Sector Administrator.

*[S 15/2023 wef 31/12/2021]*

3. Independent schools within the meaning of the Education Service Incentive Payment Act 2001 that are charities registered under the Charities Act 1994 or exempt charities within the meaning of the Charities Act 1994 under the supervision of the Ministry of Education as Sector Administrator.

*[S 15/2023 wef 31/12/2021]*

4. The following educational institutions:

- (a) Nanyang Technological University;
- (b) National University of Singapore;
- (c) Singapore Management University;
- (d) Singapore University of Technology and Design;
- (e) Singapore Institute of Technology;

*[S 386/2017 wef 11/07/2017]*

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 THIRD SCHEDULE — *continued*

(f) Singapore University of Social Sciences.

*[S 386/2017 wef 11/07/2017]*

## FOURTH SCHEDULE

Regulation 6

 REQUIREMENTS RELATING TO AUDIT AND EXAMINATION OF  
 ACCOUNTS OF CERTAIN CLASSES OF CHARITIES

| <i>First column</i>   | <i>Second column</i>  | <i>Third column</i>  |
|---|---|--|
| <i>Class of charity</i>   | <i>Gross income or total expenditure</i>                    | <i>Requirements</i>  |
| 1. Charities, which are not institutions of a public character or companies | (a) Exceeding \$500,000                                     | The accounts of the charity for the relevant year shall be audited by a public accountant.   |
|   | (b) Exceeding \$250,000 and less than or equal to \$500,000 | The accounts of the charity for the relevant year shall, at the election of the governing board members, be — <ol style="list-style-type: none"> <li>(i) examined by an independent person who is a member of the Institute of Singapore Chartered Accountants (formerly known as the Institute of Certified Public Accountants of Singapore) or who possesses the necessary qualifications to be a member of</li> </ol> |



FOURTH SCHEDULE — *continued*

| <i>First column</i>     | <i>Second column</i>                     | <i>Third column</i>   |
|-------------------------|--|---|
| <i>Class of charity</i> | <i>Gross income or total expenditure</i> | <i>Requirements</i>   |
|                         |  | <p>the Institute of Singapore Chartered Accountants (formerly known as the Institute of Certified Public Accountants of Singapore); or</p> <p>(ii) audited by a public accountant.</p>  |
|                         | (c) \$250,000 or less                    | <p>The accounts of the charity for the relevant year shall, at the election of the governing board members, be —</p> <p>(i) examined by an independent person who is reasonably believed by the governing board members to have the requisite ability and practical experience to carry out a competent examination of the accounts;</p> <p>(ii) examined by an independent person who is a</p> |

FOURTH SCHEDULE — *continued*

| <i>First column</i>     | <i>Second column</i>                     | <i>Third column</i>   |
|-------------------------|--|---|
| <i>Class of charity</i> | <i>Gross income or total expenditure</i> | <i>Requirements</i>   |
|                         |  | <p>member of the Institute of Singapore Chartered Accountants (formerly known as the Institute of Certified Public Accountants of Singapore) or who possesses the necessary qualifications to be a member of the Institute of Singapore Chartered Accountants (formerly known as the Institute of Certified Public Accountants of Singapore); or</p> <p>(iii) audited by a public accountant.</p> |

*[S 397/2013 wef 02/07/2013]*

*[S 489/2011 wef 01/07/2011]*

*[S 170/2018 wef 01/04/2018]*

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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<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|-------------------------|---|---------|--|---|
| <b>Board Governance</b> |   |         |  |   |
| 1                       | <b>Induction and orientation</b> are provided to incoming governing board members upon joining the Board.   | 1.1.2   | Complied<br>Not Complied                     |   |
|                         | <b>Are there governing board members holding staff<sup>1</sup> appointments?</b> (skip items 2 and 3 if “No”)   |         | <b>Yes</b><br><b>No</b>                      |   |
| 2                       | Staff does <b>not chair</b> the Board and does <b>not comprise more than one-third</b> of the Board.  | 1.1.3   | Complied<br>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<br>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) <b>can only serve a maximum of 4 consecutive years</b> .<br><br>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<br>Not Complied                     |   |
| 5                       | All governing board members must submit themselves for <b>re-nomination and re-appointment</b> , at least once every 3 years.   | 1.1.8   | Complied<br>Not Complied                     |   |

FIFTH SCHEDULE — *continued*

| S/N  | Code guideline   | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|--|--|---------|--|---|
| 6  | There are <b>documented terms of reference</b> for the Board and each of its committees.   | 1.2.1   | Complied<br>Not Complied                     |   |
| <b>Conflict of Interest</b>                                |  |         |  |   |
| 7  | There are documented procedures for governing board members and staff to declare actual or potential <b>conflicts of interest</b> to the Board at the earliest opportunity.                                | 2.1     | Complied<br>Not Complied                     |   |
| 8  | Governing board members <b>do not vote or participate</b> in decision-making on matters where they have a conflict of interest.  | 2.4     | Complied<br>Not Complied                     |   |
| <b>Human Resource and Volunteer<sup>2</sup> Management</b> |  |         |  |   |
| 9  | The Board approves <b>documented human resource policies</b> for staff.  | 5.1     | Complied<br>Not Complied                     |   |
| <b>Financial Management and Internal Controls</b>          |  |         |  |   |
| 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<br>Not Complied                     |   |
| 11   | The Board ensures that <b>internal controls for financial matters</b> in key areas are in place with <b>documented procedures</b> .  | 6.1.2   | Complied<br>Not Complied                     |   |
| 12   | The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.   | 6.1.3   | Complied<br>Not Complied                     |   |
| 13   | The Board approves an <b>annual budget</b> for the charity's plans and regularly monitors the charity's expenditure.   | 6.2.1   | Complied<br>Not Complied                     |   |
|  | <b>Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 14 if "No")</b>   |         | <b>Yes</b><br><b>No</b>                      |   |

FIFTH SCHEDULE — *continued*

| S/N                                | Code guideline   | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|------------------------------------|--|---------|--|---|
| 14                                 | The charity has a <b>documented investment policy</b> approved by the Board.   | 6.4.3   | Complied<br>Not Complied                     |   |
| <b>Fundraising Practices</b>       |  |         |  |   |
|                                    | <b>Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 15 if “No”)</b>   |         | <b>Yes</b><br><b>No</b>                      |   |
| 15                                 | All collections received (solicited or unsolicited) are <b>properly accounted for</b> and <b>promptly deposited</b> by the charity.  | 7.2.2   | Complied<br>Not Complied                     |   |
|                                    | <b>Did the charity receive donations-in-kind during the financial year? (skip item 16 if “No”)</b>   |         | <b>Yes</b><br><b>No</b>                      |   |
| 16                                 | All donations-in-kind received are <b>properly recorded</b> and <b>accounted for</b> by the charity.   | 7.2.3   | Complied<br>Not Complied                     |   |
| <b>Disclosure and Transparency</b> |  |         |  |   |
| 17                                 | The charity discloses in its annual report —<br><br>(a) the number of Board meetings in the financial year; and<br><br>(b) the attendance of every governing board member at those meetings. | 8.2     | Complied<br>Not Complied                     |   |
|                                    | <b>Are governing board members remunerated for their services to the Board? (skip items 18 and 19 if “No”)</b>   |         | <b>Yes</b><br><b>No</b>                      |   |
| 18                                 | <b>No</b> governing board member is involved in setting his own remuneration.  | 2.2     | Complied<br>Not Complied                     |   |
| 19                                 | The charity discloses the <b>exact</b> remuneration and benefits received by each governing board member in its annual report.<br><br><u>OR</u>  | 8.3     | Complied<br>Not Complied                     |   |

FIFTH SCHEDULE — *continued*

| S/N | Code guideline  | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|-----|---|---------|--|---|
|     | The charity discloses that no governing board member is remunerated.  |         |  |   |
|     | <b>Does the charity employ paid staff? (skip items 20 and 21 if “No”)</b>   |         | <b>Yes</b><br><b>No</b>                      |   |
| 20  | No staff is involved in setting his own remuneration.   | 2.2     | Complied<br>Not Complied                     |   |
| 21  | <p>The charity discloses in its annual report —</p> <p>(a) the total annual remuneration for <b>each of its 3 highest paid staff</b> who each has received remuneration (including remuneration received from the charity’s subsidiaries) <b>exceeding \$100,000</b> 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 <b>none</b> of its paid staff receives more than \$100,000 each in annual remuneration.</p> | 8.4     | Complied<br>Not Complied                     |   |

**Notes:**

<sup>1</sup> 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.

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

FIFTH SCHEDULE — *continued*

## 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<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|-------------------------|--|---------|--|---|
| <b>Board Governance</b> |  |         |  |   |
| 1                       | <b>Induction and orientation</b> are provided to incoming governing board members upon joining the Board.  | 1.1.2   | Complied<br>Not Complied                     |   |
|                         | <b>Are there governing board members holding staff<sup>1</sup> appointments?</b> (skip items 2 and 3 if “No”)  |         | <b>Yes</b><br><b>No</b>                      |   |
| 2                       | Staff does <b>not chair</b> the Board and does <b>not comprise more than one-third</b> of the Board.   | 1.1.3   | Complied<br>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<br>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) <b>can only serve a maximum of 4 consecutive years.</b><br><br>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<br>Not Complied                     |   |

FIFTH SCHEDULE — *continued*

| S/N  | Code guideline  | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|--|---|---------|--|---|
| 5  | All governing board members must submit themselves for <b>re-nomination and re-appointment</b> , at least once every 3 years.   | 1.1.8   | Complied<br>Not Complied                     |   |
| 6  | There are <b>documented terms of reference</b> for the Board and each of its committees.  | 1.2.1   | Complied<br>Not Complied                     |   |
| <b>Conflict of Interest</b>                                |   |         |  |   |
| 7  | There are documented procedures for governing board members and staff to declare actual or potential <b>conflicts of interest</b> to the Board at the earliest opportunity. | 2.1     | Complied<br>Not Complied                     |   |
| 8  | Governing board members <b>do not vote or participate</b> in decision-making on matters where they have a conflict of interest.   | 2.4     | Complied<br>Not Complied                     |   |
| <b>Strategic Planning</b>                                  |   |         |  |   |
| 9  | The Board <b>periodically reviews and approves the strategic plan</b> for the charity to ensure that the charity's activities are in line with the charity's objectives.    | 3.2.2   | Complied<br>Not Complied                     |   |
| <b>Human Resource and Volunteer<sup>2</sup> Management</b> |   |         |  |   |
| 10   | The Board approves <b>documented human resource policies</b> for staff.   | 5.1     | Complied<br>Not Complied                     |   |
| 11   | There is a <b>documented Code of Conduct</b> for governing board members, staff and volunteers (where applicable) which is approved by the Board.                           | 5.3     | Complied<br>Not Complied                     |   |
| 12   | There are processes for regular supervision, appraisal and professional development of staff.   | 5.5     | Complied<br>Not Complied                     |   |
| <b>Financial Management and Internal Controls</b>          |   |         |  |   |
| 13   | There is a documented policy to seek the Board's approval for any loans, donations, grants or financial   | 6.1.1   | Complied<br>Not Complied                     |   |



FIFTH SCHEDULE — *continued*

| S/N                          | Code guideline  | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|------------------------------|---|---------|--|---|
|                              | assistance provided by the charity which are not part of the charity's core charitable programmes.                                  |         |  |   |
| 14                           | The Board ensures that <b>internal controls for financial matters</b> in key areas are in place with <b>documented procedures</b> . | 6.1.2   | Complied<br>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<br>Not Complied                     |   |
| 16                           | The Board ensures that there is a process to <b>identify, and regularly monitor and review</b> the charity's key risks.             | 6.1.4   | Complied<br>Not Complied                     |   |
| 17                           | The Board approves an <b>annual budget</b> for the charity's plans and regularly monitors the charity's expenditure.                | 6.2.1   | Complied<br>Not Complied                     |   |
|                              | <b>Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 18 if "No")</b>  |         | <b>Yes</b><br><b>No</b>                      |   |
| 18                           | The charity has a <b>documented investment policy</b> approved by the Board.  | 6.4.3   | Complied<br>Not Complied                     |   |
| <b>Fundraising Practices</b> |   |         |  |   |
|                              | <b>Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 19 if "No")</b>          |         | <b>Yes</b><br><b>No</b>                      |   |
| 19                           | All collections received (solicited or unsolicited) are <b>properly accounted for</b> and <b>promptly deposited</b> by the charity. | 7.2.2   | Complied<br>Not Complied                     |   |
|                              | <b>Did the charity receive donations-in-kind during the financial year? (skip item 20 if "No")</b>                                  |         | <b>Yes</b><br><b>No</b>                      |   |
| 20                           | All donations-in-kind received are <b>properly recorded</b> and <b>accounted for</b> by the charity.                                | 7.2.3   | Complied<br>Not Complied                     |   |

FIFTH SCHEDULE — *continued*

| S/N                                | Code guideline   | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|------------------------------------|--|---------|--|---|
| <b>Disclosure and Transparency</b> |  |         |  |   |
| 21                                 | The charity discloses in its annual report —<br><br>(a) the number of Board meetings in the financial year; and<br><br>(b) the attendance of every governing board member at those meetings.   | 8.2     | Complied<br><br>Not Complied                 |   |
|                                    | <b>Are governing board members remunerated for their services to the Board? (skip items 22 and 23 if “No”)</b>   |         | <b>Yes</b><br><br><b>No</b>                  |   |
| 22                                 | No governing board member is involved in setting his own remuneration.   | 2.2     | Complied<br><br>Not Complied                 |   |
| 23                                 | The charity discloses the <b>exact</b> remuneration and benefits received by each governing board member in its annual report.<br><br><u>OR</u><br><br>The charity discloses that no governing board member is remunerated.  | 8.3     | Complied<br><br>Not Complied                 |   |
|                                    | <b>Does the charity employ paid staff? (skip items 24 and 25 if “No”)</b>  |         | <b>Yes</b><br><br><b>No</b>                  |   |
| 24                                 | No staff is involved in setting his own remuneration.  | 2.2     | Complied<br><br>Not Complied                 |   |
| 25                                 | The charity discloses in its annual report —<br><br>(a) the total annual remuneration for <b>each of its 3 highest paid staff</b> who each has received remuneration (including remuneration received from the charity’s subsidiaries) <b>exceeding \$100,000</b> during the financial year; and | 8.4     | Complied<br><br>Not Complied                 |   |

FIFTH SCHEDULE — *continued*

| S/N | Code guideline  | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(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 <b>none</b> of its paid staff receives more than \$100,000 each in annual remuneration.</p> |         |  |   |

**Notes:**

<sup>1</sup> 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.

<sup>2</sup> 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<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|-------------------------|--|---------|--|---|
| <b>Board Governance</b> |  |         |  |   |
| 1                       | <b>Induction</b> and <b>orientation</b> are provided to incoming governing board members upon joining the Board. | 1.1.2   | Complied<br>Not Complied                     |   |

FIFTH SCHEDULE — *continued*

| S/N | Code guideline  | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|-----|---|---------|--|---|
|     | <b>Are there governing board members holding staff<sup>1</sup> appointments? (skip items 2 and 3 if “No”)</b>   |         | <b>Yes</b><br><b>No</b>                      |   |
| 2   | Staff does <b>not chair</b> the Board and does <b>not comprise more than one-third</b> of the Board.  | 1.1.3   | Complied<br>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<br>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) <b>can only serve a maximum of 4 consecutive years</b> .<br><br>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<br>Not Complied                     |   |
| 5   | All governing board members must submit themselves for <b>re-nomination and re-appointment</b> , at least once every 3 years.   | 1.1.8   | Complied<br>Not Complied                     |   |
| 6   | The Board conducts <b>self-evaluation</b> to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.  | 1.1.12  | Complied<br>Not Complied                     |   |
|     | <b>Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if “No”)</b>   |         | <b>Yes</b><br><b>No</b>                      |   |
| 7   | The charity discloses in its annual report the <b>reasons for retaining the governing board member who has served for more than 10 consecutive years</b> .  | 1.1.13  | Complied<br>Not Complied                     |   |

FIFTH SCHEDULE — *continued*

| S/N  | Code guideline  | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|--|---|---------|--|---|
| 8  | There are <b>documented terms of reference</b> for the Board and each of its committees.  | 1.2.1   | Complied<br>Not Complied                     |   |
| <b>Conflict of Interest</b>                                |   |         |  |   |
| 9  | There are documented procedures for governing board members and staff to declare actual or potential <b>conflicts of interest</b> to the Board at the earliest opportunity. | 2.1     | Complied<br>Not Complied                     |   |
| 10   | Governing board members <b>do not vote or participate</b> in decision-making on matters where they have a conflict of interest.   | 2.4     | Complied<br>Not Complied                     |   |
| <b>Strategic Planning</b>                                  |   |         |  |   |
| 11   | The Board <b>periodically reviews and approves the strategic plan</b> for the charity to ensure that the charity's activities are in line with the charity's objectives.    | 3.2.2   | Complied<br>Not Complied                     |   |
| <b>Human Resource and Volunteer<sup>2</sup> Management</b> |   |         |  |   |
| 12   | The Board approves <b>documented human resource policies</b> for staff.   | 5.1     | Complied<br>Not Complied                     |   |
| 13   | There is a <b>documented Code of Conduct</b> for governing board members, staff and volunteers (where applicable) which is approved by the Board.                           | 5.3     | Complied<br>Not Complied                     |   |
| 14   | There are processes for regular supervision, appraisal and professional development of staff.   | 5.5     | Complied<br>Not Complied                     |   |
|  | <b>Are there volunteers serving in the charity? (skip item 15 if "No")</b>  |         | <b>Yes</b><br><b>No</b>                      |   |
| 15   | There are <b>volunteer management policies</b> in place for volunteers.   | 5.7     | Complied<br>Not Complied                     |   |
| <b>Financial Management and Internal Controls</b>          |   |         |  |   |

FIFTH SCHEDULE — *continued*

| S/N                          | Code guideline   | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|------------------------------|--|---------|--|---|
| 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<br>Not Complied                     |   |
| 17                           | The Board ensures that <b>internal controls for financial matters</b> in key areas are in place with <b>documented procedures</b> .  | 6.1.2   | Complied<br>Not Complied                     |   |
| 18                           | The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.   | 6.1.3   | Complied<br>Not Complied                     |   |
| 19                           | The Board ensures that there is a process to <b>identify, and regularly monitor and review</b> the charity's <b>key risks</b> .  | 6.1.4   | Complied<br>Not Complied                     |   |
| 20                           | The Board approves an <b>annual budget</b> for the charity's plans and regularly monitors the charity's expenditure.   | 6.2.1   | Complied<br>Not Complied                     |   |
|                              | <b>Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if "No")</b>   |         | <b>Yes</b><br><b>No</b>                      |   |
| 21                           | The charity has a <b>documented investment policy</b> approved by the Board.   | 6.4.3   | Complied<br>Not Complied                     |   |
| <b>Fundraising Practices</b> |  |         |  |   |
|                              | <b>Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")</b>   |         | <b>Yes</b><br><b>No</b>                      |   |
| 22                           | All collections received (solicited or unsolicited) are <b>properly accounted for</b> and <b>promptly deposited</b> by the charity.  | 7.2.2   | Complied<br>Not Complied                     |   |
|                              | <b>Did the charity receive donations-in-kind during the financial year? (skip item 23 if "No")</b>   |         | <b>Yes</b><br><b>No</b>                      |   |

FIFTH SCHEDULE — *continued*

| S/N                                | Code guideline  | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|------------------------------------|---|---------|--|---|
| 23                                 | All donations-in-kind received are <b>properly recorded and accounted for</b> by the charity.   | 7.2.3   | Complied<br>Not Complied                     |   |
| <b>Disclosure and Transparency</b> |   |         |  |   |
| 24                                 | The charity discloses in its annual report —<br><br>(a) the number of Board meetings in the financial year; and<br><br>(b) the attendance of every governing board member at those meetings.  | 8.2     | Complied<br>Not Complied                     |   |
|                                    | <b>Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if “No”)</b>  |         | <b>Yes</b><br><b>No</b>                      |   |
| 25                                 | <b>No</b> governing board member is involved in setting his own remuneration.   | 2.2     | Complied<br>Not Complied                     |   |
| 26                                 | The charity discloses the <b>exact</b> remuneration and benefits received by each governing board member in its annual report.<br><br><u>OR</u><br>The charity discloses that no governing board member is remunerated.                                 | 8.3     | Complied<br>Not Complied                     |   |
|                                    | <b>Does the charity employ paid staff? (skip items 27, 28 and 29 if “No”)</b>   |         | <b>Yes</b><br><b>No</b>                      |   |
| 27                                 | No staff is involved in setting his own remuneration.   | 2.2     | Complied<br>Not Complied                     |   |
| 28                                 | The charity discloses in its annual report —<br><br>(a) the total annual remuneration for <b>each of its 3 highest paid staff</b> who each has received remuneration (including remuneration received from the charity’s subsidiaries) <b>exceeding</b> | 8.4     | Complied<br>Not Complied                     |   |

FIFTH SCHEDULE — *continued*

| S/N                 | Code guideline  | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|---------------------|---|---------|--|---|
|                     | <p><b>\$100,000</b> 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 <b>none</b> 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 family<sup>3</sup> belonging to the Executive Head<sup>4</sup> 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 <b>no</b> 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<br>Not Complied                     |   |
| <b>Public Image</b> |   |         |  |   |
| 30                  | The charity has a <b>documented communication policy</b> on the release of information about the charity and its activities across all media platforms.   | 9.2     | Complied<br>Not Complied                     |   |



FIFTH SCHEDULE — *continued***Notes:**

<sup>1</sup> 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.

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

<sup>3</sup> 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.

<sup>4</sup> 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<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|-------------------------|---|---------|--|---|
| <b>Board Governance</b> |   |         |  |   |
| 1                       | <b>Induction and orientation</b> are provided to incoming governing board members upon joining the Board.     | 1.1.2   | Complied<br>Not Complied                     |   |
|                         | <b>Are there governing board members holding staff<sup>1</sup> appointments? (skip items 2 and 3 if "No")</b> |         | <b>Yes</b><br><b>No</b>                      |   |
| 2                       | Staff does <b>not chair</b> the Board and does <b>not comprise more than one-third</b> of the Board.          | 1.1.3   | Complied<br>Not Complied                     |   |
| 3                       | There are written job descriptions for the staff's executive functions and                                    | 1.1.5   | Complied                                     |   |

FIFTH SCHEDULE — *continued*

| S/N                         | Code guideline   | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|-----------------------------|--|---------|--|---|
|                             | operational duties, which are distinct from the staff's Board role.  |         | 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) <b>can only serve a maximum of 4 consecutive years.</b><br><br>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<br>Not Complied                     |   |
| 5                           | All governing board members must submit themselves for <b>re-nomination and re-appointment</b> , at least once every 3 years.  | 1.1.8   | Complied<br>Not Complied                     |   |
| 6                           | The Board conducts <b>self-evaluation</b> to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.   | 1.1.12  | Complied<br>Not Complied                     |   |
|                             | <b>Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if "No")</b>  |         | <b>Yes</b><br><b>No</b>                      |   |
| 7                           | The charity discloses in its annual report the <b>reasons for retaining the governing board member who has served for more than 10 consecutive years.</b>  | 1.1.13  | Complied<br>Not Complied                     |   |
| 8                           | There are <b>documented terms of reference</b> for the Board and each of its committees.   | 1.2.1   | Complied<br>Not Complied                     |   |
| <b>Conflict of Interest</b> |  |         |  |   |
| 9                           | There are documented procedures for governing board members and staff to declare actual or potential <b>conflicts of interest</b> to the Board at the earliest opportunity.  | 2.1     | Complied<br>Not Complied                     |   |

FIFTH SCHEDULE — *continued*

| S/N  | Code guideline   | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|--|--|---------|--|---|
| 10   | Governing board members <b>do not vote or participate</b> in decision-making on matters where they have a conflict of interest.  | 2.4     | Complied<br>Not Complied                     |   |
| <b>Strategic Planning</b>                                  |  |         |  |   |
| 11   | The Board <b>periodically reviews and approves the strategic plan</b> for the charity to ensure that the charity's activities are in line with the charity's objectives.                                   | 3.2.2   | Complied<br>Not Complied                     |   |
| 12   | There is a documented plan to <b>develop the capacity and capability</b> of the charity and the Board monitors the progress of the plan.   | 3.2.4   | Complied<br>Not Complied                     |   |
| <b>Human Resource and Volunteer<sup>2</sup> Management</b> |  |         |  |   |
| 13   | The Board approves <b>documented human resource policies</b> for staff.  | 5.1     | Complied<br>Not Complied                     |   |
| 14   | There is a <b>documented Code of Conduct</b> for governing board members, staff and volunteers (where applicable) which is approved by the Board.  | 5.3     | Complied<br>Not Complied                     |   |
| 15   | There are processes for regular supervision, appraisal and professional development of staff.  | 5.5     | Complied<br>Not Complied                     |   |
|  | <b>Are there volunteers serving in the charity? (skip item 16 if "No")</b>   |         | <b>Yes</b><br><b>No</b>                      |   |
| 16   | There are <b>volunteer management policies</b> in place for volunteers.  | 5.7     | Complied<br>Not Complied                     |   |
| <b>Financial Management and Internal Controls</b>          |  |         |  |   |
| 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<br>Not Complied                     |   |

FIFTH SCHEDULE — *continued*

| S/N                                | Code guideline  | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|------------------------------------|---|---------|--|---|
| 18                                 | The Board ensures that <b>internal controls for financial matters</b> in key areas are in place with <b>documented procedures</b> . | 6.1.2   | Complied<br>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<br>Not Complied                     |   |
| 20                                 | The Board ensures that there is a process to <b>identify, and regularly monitor and review</b> the charity's <b>key risks</b> .     | 6.1.4   | Complied<br>Not Complied                     |   |
| 21                                 | The Board approves an <b>annual budget</b> for the charity's plans and regularly monitors the charity's expenditure.                | 6.2.1   | Complied<br>Not Complied                     |   |
|                                    | <b>Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 22 if "No")</b>  |         | <b>Yes</b><br><b>No</b>                      |   |
| 22                                 | The charity has a <b>documented investment policy</b> approved by the Board.  | 6.4.3   | Complied<br>Not Complied                     |   |
| <b>Fundraising Practices</b>       |   |         |  |   |
|                                    | <b>Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 23 if "No")</b>          |         | <b>Yes</b><br><b>No</b>                      |   |
| 23                                 | All collections received (solicited or unsolicited) are <b>properly accounted for</b> and <b>promptly deposited</b> by the charity. | 7.2.2   | Complied<br>Not Complied                     |   |
|                                    | <b>Did the charity receive donations-in-kind during the financial year? (skip item 24 if "No")</b>                                  |         | <b>Yes</b><br><b>No</b>                      |   |
| 24                                 | All donations-in-kind received are <b>properly recorded</b> and <b>accounted for</b> by the charity.                                | 7.2.3   | Complied<br>Not Complied                     |   |
| <b>Disclosure and Transparency</b> |   |         |  |   |

FIFTH SCHEDULE — *continued*

| S/N | Code guideline  | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|-----|---|---------|--|---|
| 25  | The charity discloses in its annual report —<br><br>(a) the number of Board meetings in the financial year; and<br><br>(b) the attendance of every governing board member at those meetings.  | 8.2     | Complied<br><br>Not Complied                 |   |
|     | <b>Are governing board members remunerated for their services to the Board? (skip items 26 and 27 if “No”)</b>  |         | <b>Yes</b><br><b>No</b>                      |   |
| 26  | <b>No</b> governing board member is involved in setting his own remuneration.   | 2.2     | Complied<br><br>Not Complied                 |   |
| 27  | The charity discloses the <b>exact</b> remuneration and benefits received by each governing board member in its annual report.<br><br><u>OR</u><br><br>The charity discloses that no governing board member is remunerated.   | 8.3     | Complied<br><br>Not Complied                 |   |
|     | <b>Does the charity employ paid staff? (skip items 28, 29 and 30 if “No”)</b>   |         | <b>Yes</b><br><b>No</b>                      |   |
| 28  | No staff is involved in setting his own remuneration.   | 2.2     | Complied<br><br>Not Complied                 |   |
| 29  | The charity discloses in its annual report —<br><br>(a) the total annual remuneration for <b>each of its 3 highest paid staff</b> who each has received remuneration (including remuneration received from the charity’s subsidiaries) <b>exceeding \$100,000</b> during the financial year; and<br><br>(b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. | 8.4     | Complied<br><br>Not Complied                 |   |

FIFTH SCHEDULE — *continued*

| S/N                 | Code guideline  | Code ID | Response<br>(select whichever is applicable) | Explanation<br>(if Code guideline is not complied with) |
|---------------------|---|---------|--|---|
|                     | <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 <b>none</b> of its paid staff receives more than \$100,000 each in annual remuneration.</p>  |         |  |   |
| 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 family<sup>3</sup> belonging to the Executive Head<sup>4</sup> 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 <b>no</b> paid staff, being a close member of the family<sup>3</sup> belonging to the Executive Head<sup>4</sup> or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.</p> | 8.5     | <p>Complied</p> <p>Not Complied</p>          |   |
| <b>Public Image</b> |   |         |  |   |
| 31                  | <p>The charity has a <b>documented communication policy</b> on the release of information about the charity and its activities across all media platforms.</p>  | 9.2     | <p>Complied</p> <p>Not Complied</p>          |   |

**Notes:**

<sup>1</sup> 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.

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

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FIFTH SCHEDULE — *continued*

<sup>3</sup> 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.

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

*[S 170/2018 wef 01/04/2018]*

Made this 22nd day of June 2011.

CHAN HENG KEE  
*Permanent Secretary,  
 Ministry of Community  
 Development,  
 Youth and Sports,  
 Singapore.*

[MCYS 19-01-05V5; AG/LLRD/SL/37/2010/4 Vol. 1]

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