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No. S 352

CHARITIES ACT
(CHAPTER 37)

CHARITIES (ACCOUNTS AND ANNUAL REPORT) REGULATIONS 2011

ARRANGEMENT OF REGULATIONS

Regulation

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:

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 Committee under Part 3 of the Accounting Standards Act 2007;

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

[S 154/2023 wef 01/04/2023]

"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 Committee under Part 3 of the Accounting Standards Act 2007;

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

[S 154/2023 wef 01/04/2023]

"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, 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 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.

[S 406/2025 wef 13/06/2025]

(2) [*Deleted by S 406/2025 wef 13/06/2025*]

(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;

(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]

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) —

(i) in respect of any financial year starting before 1 January 2024 — contain the appropriate

Governance Evaluation Checklist set out in the Fifth Schedule; or

(ii) in respect of any financial year starting on or after 1 January 2024 — contain the appropriate Governance Evaluation Checklist set out in the Sixth Schedule.

[S 406/2025 wef 13/06/2025]

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

[S 406/2025 wef 13/06/2025]

(2A) For the purposes of paragraph (1)(*b*)(ii), where both the Governance Evaluation Checklists set out in the Sixth Schedule apply to a charity, the charity must submit a duly completed Governance Evaluation Checklist set out in Part 2 of that Schedule.

[S 406/2025 wef 13/06/2025]

(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]

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

First column *Class of charity*	*Second column* *Date*
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.

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]

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

First column	*Second column*	*Third column*
Class of charity	*Gross income or total expenditure*	*Requirements*
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 —
		(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

FOURTH SCHEDULE — *continued*

First column	*Second column*	*Third column*
Class of charity	*Gross income or total expenditure*	*Requirements*
		the Institute of Singapore Chartered Accountants (formerly known as the Institute of Certified Public Accountants of Singapore); or
		(ii) audited by a public accountant.
	(*c*) $250,000 or less	The accounts of the charity for the relevant year shall, at the election of the governing board members, be —
		(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;
		(ii) examined by an independent person who is a

FOURTH SCHEDULE — *continued*

First column	*Second column*	*Third column*
Class of charity	*Gross income or total expenditure*	*Requirements*
		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
		(iii) audited by a public accountant.

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

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

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

FIFTH SCHEDULE

Regulation 7A(1)(*b*)(i)

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 staff[1] 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	
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	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*if Code guideline is not complied with*)
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 Volunteer[2] 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	
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**	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*if Code guideline is not complied with*)
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	
	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. OR	8.3	Complied Not Complied	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*if Code guideline is not complied with*)
	The charity discloses that no governing board member is remunerated.			
	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	
21	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 $100,000 each in annual remuneration.	8.4	Complied Not Complied	

<u>Notes:</u>

[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.

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 (*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[1] 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	

FIFTH SCHEDULE — *continued*

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	
	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	
	Human Resource and Volunteer[2] 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	6.1.1	Complied Not Complied	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*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 **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	
	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	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*if Code guideline is not complied with*)
	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. OR The charity discloses that no governing board member is remunerated.	8.3	Complied Not Complied	
	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	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	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*if Code guideline is not complied with*)
	(*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 $100,000 each in annual remuneration.			

<u>Notes:</u>

[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	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*if Code guideline is not complied with*)
	Are there governing board members holding staff[1] 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	
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	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*if Code guideline is not complied with*)
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	
	Human Resource and Volunteer[2] 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			

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*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 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	
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**	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*if Code guideline is not complied with*)
23	All donations-in-kind received are **properly recorded** and **accounted for** by the charity.	7.2.3	Complied Not Complied	
	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**	8.4	Complied Not Complied	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*if Code guideline is not complied with*)
	$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. OR The charity discloses that **none** of its paid staff receives more than $100,000 each in annual remuneration.			
29	The charity discloses the number of paid staff who satisfies all of the following criteria: (*a*) the staff is a close member of the family[3] belonging to the Executive Head[4] or a governing board member of the charity; (*b*) the staff has received remuneration exceeding $50,000 during the financial year. The information relating to the remuneration of the staff must be presented in bands of $100,000. OR 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.	8.5	Complied Not Complied	
	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	

FIFTH SCHEDULE — *continued*

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 staff[1] 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	1.1.5	Complied	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*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) **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	

FIFTH SCHEDULE — *continued*

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	
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 Volunteer[2] 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	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*if Code guideline is not complied with*)
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	
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			

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*if Code guideline is not complied with*)
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	
	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. OR 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.	8.4	Complied Not Complied	

FIFTH SCHEDULE — *continued*

S/N	Code guideline	Code ID	Response (*select whichever is applicable*)	Explanation (*if Code guideline is not complied with*)
	The information relating to the remuneration of the staff must be presented in bands of $100,000. OR The charity discloses that **none** of its paid staff receives more than $100,000 each in annual remuneration.			
30	The charity discloses the number of paid staff who satisfies all of the following criteria: (*a*) the staff is a close member of the family[3] belonging to the Executive Head[4] or a governing board member of the charity; (*b*) the staff has received remuneration exceeding $50,000 during the financial year. The information relating to the remuneration of the staff must be presented in bands of $100,000. OR The charity discloses that there is **no** paid staff, being a close member of the family[3] belonging to the Executive Head[4] or a governing board member of the charity, who has received remuneration exceeding $50,000 during the financial year.	8.5	Complied Not Complied	
	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.

FIFTH SCHEDULE — *continued*

[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.

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

[S 406/2025 wef 13/06/2025]

SIXTH SCHEDULE

Regulation 7A(1)(*b*)(ii) and (2A)

PART 1

TIER 1

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**	**Did the charity put this guideline into action? *(select "Yes", "No" or "Partial Compliance", whichever is applicable)***	**Explanation *(if "No" or "Partial compliance" is selected)***
Principle 1: The charity serves its mission and achieves its objectives.				
1	The charitable purposes (for example, the charity's vision and mission, objectives, use of resources, and activities) are clearly stated and published on	1.1	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	platforms that can be easily accessed by the public. The objectives are also included in the charity's governing instrument.			
2	Strategic plans are developed and implemented to achieve the stated charitable purposes.	1.2	Yes No Partial Compliance	
3	The Board reviews the charity's strategic plans regularly to ensure that the charity is achieving its charitable purposes. The Board also monitors, evaluates and reports on the outcome and impact of the charity's activities.	1.3	Yes No Partial Compliance	
Principle 2: The charity has an effective Board and Management.				
4	The Board and Management are collectively responsible for achieving the charity's charitable purposes. The roles and responsibilities of the Board and Management are clear and distinct.	2.1	Yes No Partial Compliance	
5	The Board and Management are inducted and undergo training, where necessary, and their performance is reviewed regularly to ensure their effectiveness.	2.2	Yes No Partial Compliance	
6	The terms of reference for the Board and each of its committees are documented. The Board has appointed committees (or designated governing board member(s)) to oversee the following areas: (*a*) audit; (*b*) finance.	2.3	Yes No Partial Compliance	
7	The Board is diverse and of an appropriate size, and has a good mix of skills, knowledge and experience.	2.4	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	All governing board members exercise independent judgment and act in the best interest of the charity.			
8	Proper processes for leadership renewal are developed. This means establishing a term limit for each governing board member and ensuring that all governing board members submit themselves for re-nomination and re-appointment at least once every 3 years.	2.5	Yes No Partial Compliance	
9	Proper processes for leadership renewal are developed. This means establishing a term limit for the Treasurer (or equivalent position). For Treasurer (or equivalent position) only: (*a*) The maximum term limit for the Treasurer (or equivalent position such as a Finance Committee Chairperson, or a key person on the Board responsible for overseeing the finances of the charity) is 4 consecutive years. If there is no governing board member who oversees the finances, the Chairperson will take on the role. (i) After meeting the maximum term limit for the Treasurer, a governing board member's re-appointment to the position of Treasurer (or an equivalent position) may be considered after at least a 2-year break. (ii) If the Treasurer leaves the position	2.6	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	for less than 2 years, and when he or she is being re-appointed, the Treasurer's years of service continues from the time he or she stepped down as Treasurer.			
10	The Board has suitable qualifications and experience, understands its duties clearly and performs well. (*a*) No staff[1] chairs the Board and staff do not comprise more than one-third of the Board.	2.7	Yes No Partial Compliance	
11	The Management has suitable qualifications and experience, understands its duties clearly and performs well. (*a*) Staff provide the Board with complete and timely information and staff do not vote or participate in the Board's decision-making.	2.8	Yes No Partial Compliance	
Principle 3: The charity acts responsibly, fairly and with integrity.				
12	Appropriate background checks are conducted on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	Yes No Partial Compliance	
13	The processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise, are documented. (*a*) Any governing board member with a conflict of interest in the matter(s) discussed recuses himself or herself from the meeting and does not vote or take	3.2	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	part in the decision-making during the meeting.			
14	No governing board member is involved in setting his or her own remuneration directly or indirectly.	3.3	Yes No Partial Compliance	
15	No staff is involved in setting his or her own remuneration directly or indirectly.	3.3	Yes No Partial Compliance	
16	A Code of Conduct that reflects the charity's values and ethics is established and applied appropriately.	3.4	Yes No Partial Compliance	
17	The Environmental, Social and Governance factors are taken into account when conducting the charity's activities.	3.5	Yes No Partial Compliance	
Principle 4: The charity is well-managed and plans for the future.				
18	Key policies and procedures are implemented and regularly reviewed to ensure that they continue to support the charity's objectives. (*a*) The Board approves the annual budget for the charity's plans and regularly reviews and monitors the charity's income and expenditures. (For example, financial assistance, matching grants, donations by governing board members to the charity, funding and staff costs).	4.1a	Yes No Partial Compliance	
19	Key policies and procedures are implemented and regularly reviewed to ensure that they continue to support the charity's objectives. (*b*) Appropriate internal controls are implemented to manage and monitor the	4.1b	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	charity's funds and resources. These include key processes such as — (i) revenue and receipting policies and procedures; (ii) procurement and payment policies and procedures; and (iii) system for the delegation of authority and limits of approval.			
20	The Board's approval is sought for any loans, donations, grants or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees or subsidiaries, and grants or financial assistance to business entities).	4.2	Yes No Partial Compliance	
21	The key risks that the charity is exposed to are regularly identified and reviewed, and the charity's processes to manage these risks are referred to.	4.3	Yes No Partial Compliance	
Principle 5: The charity is accountable and transparent.				
22	The necessary documents (Annual Report, Financial Statements and Governance Evaluation Checklist) are disclosed or submitted in accordance with the requirements of the Charities Act 1994 and its Regulations.	5.1	Yes No Partial Compliance	
23	Governing board members do not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the governing board members for their services, the charity provides reasons for	5.2	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	allowing remuneration or benefits and discloses in its annual report the exact remuneration and benefits received by each governing board member.			
24	The charity discloses the following in its annual report: (*a*) the number of Board meetings in the financial year; (*b*) the number of Board meetings each governing board member attends in the financial year expressed as a fraction or percentage of the total number of Board meetings convened in that financial year.	5.3	Yes No Partial Compliance	
25	The charity discloses in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its 3 highest-paid staff, who each receives remuneration exceeding \$100,000, in incremental bands of \$100,000. If any of the 3 highest-paid staff serve on the Board of the charity, this is also disclosed. If none of its staff receives more than \$100,000 in annual remuneration each, the charity discloses this fact.	5.4	Yes No Partial Compliance	
26	The charity discloses in its annual report the number of paid staff who are close members of the family[2] belonging to the Executive Head[3] or governing board members, and whose remuneration exceeds \$50,000 during the financial year. The annual remuneration of such staff is listed in incremental bands of \$100,000. If none of its staff is a close member of the family belonging to the Executive Head or governing board members and	5.5	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	receives more than $50,000 in annual remuneration, the charity discloses this fact.			
27	Clear reporting structures are implemented so that the Board, Management and staff can access all relevant information, advice and resources to conduct their roles effectively. (*a*) Relevant discussions, dissenting views and decisions are recorded in the minutes of general and Board meetings. The minutes of these meetings are circulated to the Board as soon as practicable.	5.6a	Yes No Partial Compliance	
28	Clear reporting structures are implemented so that the Board, Management and staff can access all relevant information, advice and resources to conduct their roles effectively. (*b*) The Board meetings have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	Yes No Partial Compliance	
Principle 6: The charity communicates actively to instil public confidence.				
29	Strategies for regular communication with the charity's stakeholders and the public are developed and implemented. (For example, focusing on the charity's branding and overall message, raising awareness of its cause to maintain or increase public support, and showing appreciation to supporters).	6.1	Yes No Partial Compliance	
30	The views of the charity's stakeholders and the public are listened to and responded to constructively.	6.2	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

Notes:

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

[2] 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 includes the following:

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

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

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

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

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

PART 2

TIER 2

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.

S/N	Code guideline	Code ID	Did the charity put this guideline into action? *(select "Yes", "No" or"Partial Compliance", whichever is applicable)*	Explanation *(if "No" or "Partial compliance" is selected)*
Principle 1: The charity serves its mission and achieves its objectives.				
1	The charitable purposes (for example, the charity's vision and mission, objectives, use of resources, and activities) are clearly stated and published on	1.1	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	platforms that can be easily accessed by the public. The objectives are also included in the charity’s governing instrument.			
2	Strategic plans are developed and implemented to achieve the stated charitable purposes.	1.2	Yes No Partial Compliance	
3	The Board reviews the charity’s strategic plans regularly to ensure that the charity is achieving its charitable purposes. The Board also monitors, evaluates and reports on the outcome and impact of the charity’s activities.	1.3	Yes No Partial Compliance	
4	The plan for building the capacity and capability of the charity is documented and the Board monitors the progress of this plan. “Capacity” refers to a charity’s infrastructure and operational resources while “capability” refers to its expertise, skills and knowledge.	1.4	Yes No Partial Compliance	
Principle 2: The charity has an effective Board and Management.				
5	The Board and Management are collectively responsible for achieving the charity’s charitable purposes. The roles and responsibilities of the Board and Management are clear and distinct.	2.1	Yes No Partial Compliance	
6	The Board and Management are inducted and undergo training, where necessary, and their performance is reviewed regularly to ensure their effectiveness.	2.2	Yes No Partial Compliance	
7	The terms of reference for the Board and each of its committees are documented. The Board has appointed committees (or designated governing board	2.3	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	member(s)) to oversee the following areas: (*a*) audit; (*b*) finance.			
8	The Board is diverse and of an appropriate size, and has a good mix of skills, knowledge and experience. All governing board members exercise independent judgment and act in the best interest of the charity.	2.4	Yes No Partial Compliance	
9	Proper processes for leadership renewal are developed. This means establishing a term limit for each governing board member and ensuring that all governing board members submit themselves for re-nomination and re-appointment at least once every 3 years.	2.5	Yes No Partial Compliance	
10	Proper processes for leadership renewal are developed. This means establishing a term limit for the Treasurer (or equivalent position). For Treasurer (or equivalent position) only: (*a*) The maximum term limit for the Treasurer (or equivalent position such as a Finance Committee Chairperson, or a key person on the Board responsible for overseeing the finances of the charity) is 4 consecutive years. If there is no governing board member who oversees the finances, the Chairperson will take on the role. (i) After meeting the maximum term limit for the Treasurer, a governing board	2.6	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	member's re-appointment to the position of Treasurer (or an equivalent position) may be considered after at least a 2-year break. (ii) If the Treasurer leaves the position for less than 2 years, and when he or she is being re-appointed, the Treasurer's years of service continues from the time he or she stepped down as Treasurer.			
11	The Board has suitable qualifications and experience, understands its duties clearly and performs well. (*a*) No staff[1] chairs the Board and staff do not comprise more than one-third of the Board.	2.7	Yes No Partial Compliance	
12	The Management has suitable qualifications and experience, understands its duties clearly and performs well. (*a*) Staff provide the Board with complete and timely information and staff do not vote or participate in the Board's decision-making.	2.8	Yes No Partial Compliance	
13	The term limit for all governing board members is set at 10 consecutive years or less. Re-appointment to the Board may be considered after at least a 2-year break. For all governing board members:	2.9a 2.9b 2.9c	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	(*a*) If the governing board member leaves the Board for less than 2 years, and when he or she is being re-appointed, the governing board member's years of service continues from the time he or she left the Board. (*b*) If the charity considers it necessary to retain a particular governing board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension is deliberated and approved at the general meeting where the governing board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a 2-year term of service conducts its election once every 2 years at its general meeting). (*c*) The charity discloses the reasons for retaining any governing board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.			
14	For Treasurer (or equivalent position) only: (*d*) A governing board member holding the Treasurer position (or equivalent position such as a Finance Committee Chairperson or a key person on the Board responsible for overseeing the finances of the charity) steps down from the Treasurer or equivalent	2.9d	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	position after a maximum of 4 consecutive years. (i) The governing board member may continue to serve in other positions on the Board (except the Assistant Treasurer or equivalent position), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting — refer to 2.9b.			
Principle 3: The charity acts responsibly, fairly and with integrity.				
15	Appropriate background checks are conducted on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	Yes No Partial Compliance	
16	The processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise, are documented. (*a*) Any governing board member with a conflict of interest in the matter(s) discussed recuses himself or herself from the meeting and does not vote or take part in the decision-making during the meeting.	3.2	Yes No Partial Compliance	
17	No governing board member is involved in setting his or her own remuneration directly or indirectly.	3.3	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

18	No staff is involved in setting his or her own remuneration directly or indirectly.	3.3	Yes No Partial Compliance	
19	A Code of Conduct that reflects the charity's values and ethics is established and applied appropriately.	3.4	Yes No Partial Compliance	
20	The Environmental, Social and Governance factors are taken into account when conducting the charity's activities.	3.5	Yes No Partial Compliance	
Principle 4: The charity is well-managed and plans for the future.				
21	Key policies and procedures are implemented and regularly reviewed to ensure that they continue to support the charity's objectives. (*a*) The Board approves the annual budget for the charity's plans and regularly reviews and monitors the charity's income and expenditures. (For example, financial assistance, matching grants, donations by governing board members to the charity, funding and staff costs).	4.1a	Yes No Partial Compliance	
22	Key policies and procedures are implemented and regularly reviewed to ensure that they continue to support the charity's objectives. (*b*) Appropriate internal controls are implemented to manage and monitor the charity's funds and resources. These include key processes such as — (i) revenue and receipting policies and procedures;	4.1b	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	(ii) procurement and payment policies and procedures; and (iii) system for the delegation of authority and limits of approval.			
23	The Board's approval is sought for any loans, donations, grants or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees or subsidiaries, and grants or financial assistance to business entities).	4.2	Yes No Partial Compliance	
24	The key risks that the charity is exposed to are regularly identified and reviewed, and the charity's processes to manage these risks are referred to.	4.3	Yes No Partial Compliance	
25	Internal policies for the charity in the following areas are set and regularly reviewed: (*a*) anti-money laundering and countering the financing of terrorism (AML/CFT); (*b*) Board strategies, functions and responsibilities; (*c*) employment practices; (*d*) volunteer[2] management; (*e*) finances; (*f*) information technology (IT) including data privacy management and cyber-security; (*g*) investment (advice is obtained from qualified professional advisors if this is deemed necessary by the Board); (*h*) service or quality standards;	4.4	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	(*i*) other key areas such as fund-raising and data protection.			
26	The charity's audit committee or equivalent is confident that the charity's operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	Yes No Partial Compliance	
27	The charity measures the impact of its activities, reviews external risk factors and their likelihood of occurrence, and responds to key risks for the sustainability of the charity.	4.6	Yes No Partial Compliance	
Principle 5: The charity is accountable and transparent.				
28	The necessary documents (Annual Report, Financial Statements and Governance Evaluation Checklist) are disclosed or submitted in accordance with the requirements of the Charities Act 1994 and its Regulations.	5.1	Yes No Partial Compliance	
29	Governing board members do not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the governing board members for their services, the charity provides reasons for allowing remuneration or benefits and discloses in its annual report the exact remuneration and benefits received by each governing board member.	5.2	Yes No Partial Compliance	
30	The charity discloses the following in its annual report: (*a*) the number of Board meetings in the financial year; (*b*) the number of Board meetings each governing board member attends in	5.3	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	the financial year expressed as a fraction or percentage of the total number of Board meetings convened in that financial year.			
31	The charity discloses in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its 3 highest-paid staff, who each receives remuneration exceeding $100,000, in incremental bands of $100,000. If any of the 3 highest-paid staff serve on the Board of the charity, this is also disclosed. If none of its staff receives more than $100,000 in annual remuneration each, the charity discloses this fact.	5.4	Yes No Partial Compliance	
32	The charity discloses in its annual report the number of paid staff who are close members of the family[3] belonging to the Executive Head[4] or governing board members, and whose remuneration exceeds $50,000 during the financial year. The annual remuneration of such staff is listed in incremental bands of $100,000. If none of its staff is a close member of the family belonging to the Executive Head or governing board members and receives more than $50,000 in annual remuneration, the charity discloses this fact.	5.5	Yes No Partial Compliance	
33	Clear reporting structures are implemented so that the Board, Management and staff can access all relevant information, advice and resources to conduct their roles effectively. (*a*) Relevant discussions, dissenting views and decisions are recorded in the minutes of general and Board meetings. The	5.6a	Yes No Partial Compliance	

SIXTH SCHEDULE — *continued*

	minutes of these meetings are circulated to the Board as soon as practicable.			
34	Clear reporting structures are implemented so that the Board, Management and staff can access all relevant information, advice and resources to conduct their roles effectively. (*b*) The Board meetings have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	Yes No Partial Compliance	
35	A whistle-blowing policy is implemented for any person to raise concerns about possible wrongdoings within the charity. Such concerns are independently investigated and follow-up action is taken as appropriate.	5.7	Yes No Partial Compliance	
Principle 6: The charity communicates actively to instil public confidence.				
36	Strategies for regular communication with the charity's stakeholders and the public are developed and implemented. (For example, focusing on the charity's branding and overall message, raising awareness of its cause to maintain or increase public support, and showing appreciation to supporters).	6.1	Yes No Partial Compliance	
37	The views of the charity's stakeholders and the public are listened to and responded to constructively.	6.2	Yes No Partial Compliance	
38	A media communications policy is implemented to help the Board and Management build positive relationships with the media and the public.	6.3	Yes No Partial Compliance	

Notes:

SIXTH SCHEDULE — *continued*

[1] Staff: Paid or unpaid individual who is involved in the day-to-day operations of the charity. For example, 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 includes the following:

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

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

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

(*d*) a 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.

[S 406/2025 wef 13/06/2025]

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).