

CODE OF GOVERNANCE

FOR CHARITIES AND INSTITUTIONS
OF A PUBLIC CHARACTER

Issued by **THE CHARITY COUNCIL**, April 2017



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INTRODUCTION

WHY A CODE OF GOVERNANCE?

Governance in the charity sector refers to the framework and processes concerned with managing the overall direction, effectiveness, supervision and accountability of an organisation.

Charities, as community organisations working for public benefit, are accountable to the public and other stakeholders. All charities are strongly encouraged to apply the principles and practices of governance and management listed in this Code of Governance.



FOR CHARITIES

Governance is important because it affects how a charity is run and the services that the organisation provides. The Board of a charity is responsible for putting in place the principles and practices of good governance in the organisation. The Code also helps charities to be more effective, transparent and accountable to their stakeholders.



FOR THE PUBLIC

Members of the public donate and volunteer services to charities. This Code aims to help the public understand what are the fundamental good governance practices and to also aid the public to make an informed decision on which charity to support.

OBJECTIVES OF THIS CODE

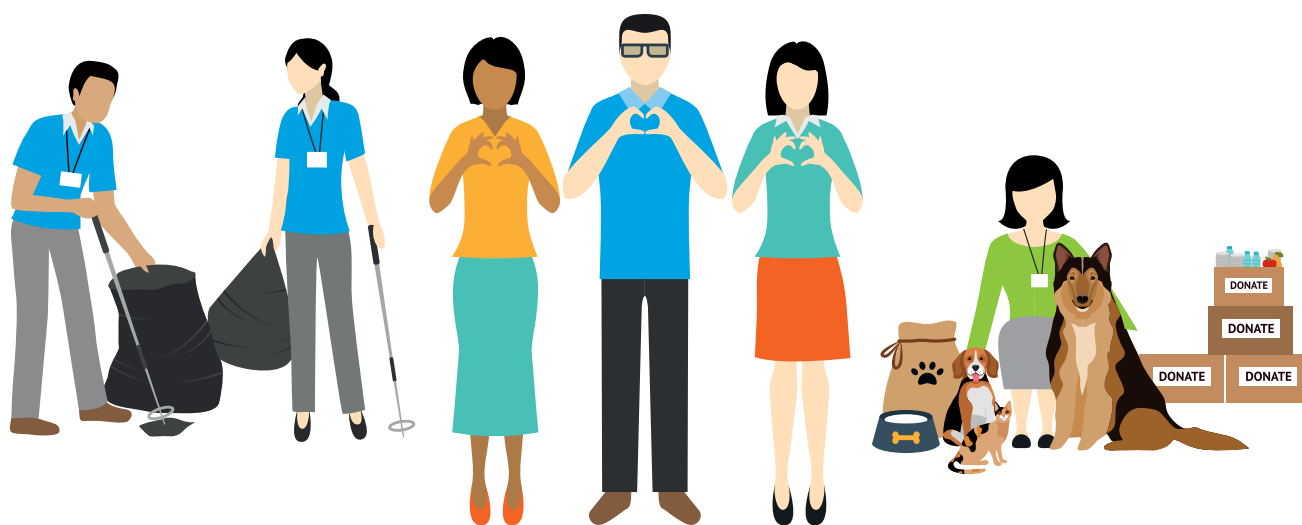
The objectives of this Code of Governance are to:

- a. **Make charities more effective** by sharing recommended practices on how effective charities are governed and managed;
- b. **Provide guidance to Board members** to help them carry out their duties as fiduciaries (representatives entrusted to act in the interests of the charity);
- c. **Boost public confidence in the charity sector** by setting the standards of good governance for charities to aspire towards.



PREAMBLE

1. Charities differ greatly in size, activity and circumstances. Not all Code guidelines will apply to every charity. But all charities should go through the entire Code and take the necessary action to improve their governance.
2. The Code was first introduced by the Charity Council in November 2007 and refined for the first time in 2010. In 2015, the Charity Council embarked on another refinement exercise to help charities apply the Code more effectively. A Sub-Committee was formed, as well as three workgroups comprising representatives from charities / Institutions of a Public Character (IPCs), professional bodies, academia, auditors and grantmakers. They proposed changes based on feedback and their experiences on the ground.
3. This refined Code provides greater clarity and relevance about good governance to the charity sector. Charities are encouraged to refer to the related guides and templates available under the 'Resources For You' sub-section on the Charity Council Website (www.charitycouncil.org.sg) to better understand the Code and how it could be applied. Charities can also expect more guides to be made available along the way to aid charities, especially in relation to the new Code principles that were introduced.
4. Charities should read this Code in conjunction with the Charities Act and Regulations, downloadable via the Charity Portal (www.charities.gov.sg).



TIERED GUIDELINES

5. The refined Code guidelines are applicable depending on the IPC status and size of the charity.
6. The reporting requirements of this Code will be applicable for the charities' / IPCs' financial years beginning on or after 1st January 2018¹.
7. Charities that have gross annual receipts or total expenditure, whichever is higher, of less than \$50,000 are excluded from the submission of the Governance Evaluation Checklist (GEC). However, these charities are still strongly encouraged to refer to the Code and apply the principles.

¹ The first batch of charities that would need to submit the refined GEC will be for those with financial years ending on 31 December 2018. The refined GEC would be due in June 2019.

		FOR CHARITIES		
CHARITY SIZE ²		Charities with gross annual receipts or total expenditure from \$50,000 to less than \$500,000	Charities with gross annual receipts or total expenditure from \$500,000 to less than \$10 million	Large Charities with gross annual receipts or total expenditure of \$10 million or more
TIERED GUIDELINES TO COMPLY	BEFORE	Basic II	Basic II	Enhanced
	NOW	Basic	Intermediate	Enhanced
WHAT CHANGED		<ul style="list-style-type: none"> New tier for non-IPC charities 	<ul style="list-style-type: none"> “Basic II” renamed to “Intermediate” which includes the principles of the former Basic II tier as well as selected guidelines in the former Enhanced tier 	<ul style="list-style-type: none"> No change in tiers

		FOR INSTITUTIONS OF A PUBLIC CHARACTER (IPCS)		
IPC SIZE ²		IPCs with gross annual receipts or total expenditure of less than \$500,000	IPCs with gross annual receipts or total expenditure from \$500,000 to less than \$10 million	Large IPCs with gross annual receipts or total expenditure of \$10 million or more
TIERED GUIDELINES TO COMPLY	BEFORE	Basic II	Enhanced	Advanced
	NOW	Intermediate	Enhanced	Advanced
WHAT CHANGED		<ul style="list-style-type: none"> “Basic II” renamed to “Intermediate” which includes the principles of the former Basic II tier as well as selected guidelines in the former Enhanced tier IPCs with annual income or expenditure between \$200,000 and \$500,000 will be subject to the new Intermediate tier instead of the current Enhanced tier 	<ul style="list-style-type: none"> Only IPCs with annual income or expenditure of \$500,000 and up to \$10 million are subject to the new Enhanced tier 	<ul style="list-style-type: none"> No change in tiers for large IPCs

2 Size is to be determined by the charities' / IPCs' Gross Annual Receipts or Total Expenditure, whichever is higher, in each of its two immediate preceding financial years. Gross annual receipts include all income, grants, donations, sponsorships and all other receipts of any kind. Total expenditure would encompass all costs of generating funds, costs of charitable activities, governance costs and other expenditures as reflected in the unrestricted funds, restricted income funds and endowment funds.

COMPLYING WITH THE CODE

8. This Code is meant for all registered charities in Singapore. It does not apply to Exempt Charities and self-funded grantmakers, which in each case, does not have IPC status, such as philanthropic foundations funded with private family or institutional money. However, these organisations are welcomed to refer to this Code.
9. The Code operates on the principle of 'comply or explain'. It is not mandatory. Charities and IPCs should follow these disclosure guidelines:

CODE DISCLOSURE

<ul style="list-style-type: none"> <li style="margin-bottom: 10px;"><input checked="" type="checkbox"/> Required to submit a Governance Evaluation Checklist on the Charity Portal (www.charities.gov.sg); <li style="margin-bottom: 10px;"><input checked="" type="checkbox"/> Should explain why it cannot comply with certain Code guidelines that are relevant to the IPC; <li style="margin-bottom: 10px;"><input checked="" type="checkbox"/> Should indicate the steps it plans to take to comply, or explain why if it decides not to comply; 	<ul style="list-style-type: none"> <li style="margin-bottom: 10px;"><input checked="" type="checkbox"/> Disclosure of this checklist is made available for public viewing on the Charity Portal for their information; <li style="margin-bottom: 10px;"><input checked="" type="checkbox"/> For IPCs, their respective Sector Administrators would consider the IPC's extent of Code compliance, as well as the reasons for non-compliance, when assessing an IPC's application to renew its IPC status.
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10. Some charities may not be able to comply with certain guidelines because they are in the process of working towards compliance. This could be an explanation for non-compliance. Alternatively, some charities may even exceed the guidelines in the Code. It may also be that some Code guidelines do not easily relate to the circumstances of a particular charity. The charity should explain these circumstances in the checklist.
11. Charities are encouraged to review or consider amending their governing instruments, by-laws and policies as necessary so as to adopt this Code for the best interest of their organisations.

USING THIS CODE

12. This Code is organised into sections. Every section starts with the general principle. Specific guidelines to put the principle to practical use are listed in the sub-sections. Charities and IPCs should consider both the principles and specific guidelines of the Code. Where possible, they should apply the spirit of the Code.

LEGEND

1. BOARD GOVERNANCE



1.1 BOARD ROLES AND COMPOSITION



1.2 BOARD COMMITTEES



1.3 BOARD MEETINGS



2. CONFLICT OF INTEREST



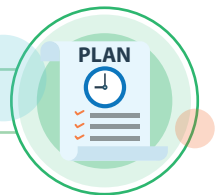
3. STRATEGIC PLANNING



3.1 OBJECTIVES



3.2 LONG-TERM PLANNING



4. PROGRAMME MANAGEMENT



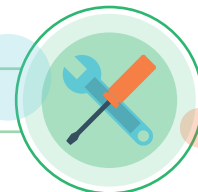
5. HUMAN RESOURCE AND VOLUNTEER MANAGEMENT



6. FINANCIAL MANAGEMENT AND INTERNAL CONTROLS



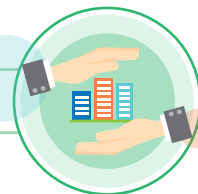
6.1 OPERATIONAL CONTROLS



6.2 BUDGET PLANNING AND MONITORING



6.3 CAPITAL ASSET MANAGEMENT



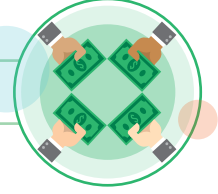
6.4 RESERVES MANAGEMENT



7 . FUNDRAISING PRACTICES



7.1 CONDUCT OF FUNDRAISING



7.2 ACCOUNTABILITY TO DONORS



7.3 USE OF THIRD PARTY FUNDRAISERS



8 . DISCLOSURE AND TRANSPARENCY



9 . PUBLIC IMAGE



GLOSSARY

In this Code, arranged in alphabetical order, we refer to:

a. BOARD

The governing body responsible for overseeing and managing a charity. It is also sometimes known as council or management committee.

b. CHARITIES

All registered charities and Institutions of a Public Character (IPCs).

c. CLOSE MEMBERS OF THE FAMILY

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the charity. In most cases, they would include:

- That person's children and spouse;
- Children of that person's spouse; and
- Dependants of that person or that person's spouse.

d. CONFLICT OF INTEREST

A situation where a Board member, staff, or other person with an existing or potential financial or other material interest that might impair his or her independence or objectivity in the discharge of responsibilities and duties to the charity.

e. EXECUTIVE HEAD

The most senior staff member in charge of the charity's staff personnel. There is a range of job titles that charities use for this position (e.g. Executive Director, Chief Executive Officer).

f. FIDUCIARY

A person standing in a special relationship or trust, confidence, or responsibility to another. Board members and staff having the general control and management of the administration of a charity are fiduciaries with respect to the charity they serve and, as such, their responsibilities to the charity are termed fiduciary duties or fiduciary responsibilities.

g. GOVERNING INSTRUMENT

The charity's main constitutional document or instrument. It may be its Constitution, Charter, Memorandum and Articles of Association, Trust Deed or any rules or regulations governing the purposes and administration of the charity.

h. RELEVANT OFFICES

- a. In relation to a society registered under the Societies Act (Cap. 311), means the President, the Treasurer or the Secretary of the society, or their equivalents; or
- b. In relation to a company, means a member of the Board of directors of the company.

i. RESERVES

The part of the charity's income funds that is freely available for its operating purposes. "Reserves" excludes endowment funds and restricted funds. An endowment fund is a capital fund that is held on trust to be retained for the benefit of the charity. Restricted funds are donated funds to be used only for specific purposes according to the donor's expressed wishes or the terms of an appeal.

j. RESERVES POLICY

A policy that states the level of reserves held and why they are held. For material funds that have been designated for a certain use, the reserves policy statement should state the amount and purpose of the fund, as well as the likely timing of that expenditure (if set aside for future use).

k. STAFF

Paid or unpaid individuals who are involved in the day-to-day operations of the charity, e.g. an Executive Director or Administrative personnel.

l. STAKEHOLDERS

The charity's members, beneficiaries, donors, grantmakers, regulators, partners etc.

m. THIRD PARTY FUNDRAISER

Any person or organisation that solicits or procures money or property for the benefit of a charity or IPC. It excludes service providers who are paid a fixed fee in return for services rendered in the fundraising event, such as event companies.

n. VOLUNTEERS

Persons who willingly give up time to serve a charity, without expectation of any remuneration. For volunteers who are involved in the day-to-day operations of the charity, they should also abide by the best practices set out in the Code applicable to 'staff'.

BASIC TIER

Applicable to charities with gross annual receipts or total expenditure
from \$50,000 to less than \$500,000.





BASIC TIER

1. BOARD GOVERNANCE



GENERAL PRINCIPLE

The charity is run by a group of individuals called the Board. Members of the Board are people elected or appointed based on the rules of the charity's governing instrument.

The Board is collectively responsible to ensure compliance with the charity's governing instrument and all relevant laws and regulations. The Board makes sure the charity is run well and operates responsibly, so that the charity would continue to be effective, credible and sustainable.

1.1 BOARD ROLES AND COMPOSITION



- 1.1.1 Board members should know their responsibilities and the charity's work, to ensure that the charity is well-managed and fulfils its objectives. Appropriate training should be provided to Board members, when required.
- 1.1.2 There should be appropriate induction provided to incoming Board members on joining the Board. This should include the duties as a Board member and how to discharge those duties, and an orientation programme to ensure that they are familiar with the charity's work and governance practices.
- 1.1.3 All Board members of the charity should exercise **independent judgement** and act in the **best interests** of the charity.
- To ensure objectivity in decision-making, it is desirable for the Board to be **totally independent from staff** working for the charity.
- In addition, staff of the charity:
- May only become Board members if this is **expressly permitted** by the charity's governing instrument;
 - Should **not** comprise more than **one-third** of the Board; and
 - Should **not chair** the Board.
- 1.1.4 There should be **governing instruments** on issues such as:
- The Board's composition;
 - Election or appointment process;
 - Objectives / Objects; and
 - Tenure of its office bearers.

The charity should also prepare a document with guidelines setting forth:

- Matters reserved for the Board's decision; and
- Clear directions to staff on matters that must be approved by the Board.

- 1.1.5 In charities where some Board members may be directly involved in operational decisions and matters, a **clear distinction** should be made between **their Board role and their operational work**.
- 1.1.6 Staff who are not Board members may be invited to attend Board meetings, ex-officio, to provide information, if necessary, but **should not vote or participate in Board decision-making**.
- 1.1.7 There should be a maximum limit of **four consecutive years** for Board members holding the Treasurer position (or equivalent appointment like a Finance Committee Chairman or person on the Board responsible for overseeing the finances of the charity).
Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.
Re-appointment to the Treasurer position (or equivalent) can be considered after a lapse of **at least two years**.
- 1.1.8 All Board members should be required to submit themselves for re-nomination and reappointment, **at least once every three years**.
- 1.1.9 The Board should have a strategy and make arrangements to ensure succession for Board members resigning or finishing their terms of office. Particular attention should be given to **succession planning for key office bearers**, in particular, for the Chairman, General Secretary and Treasurer.



1.2 BOARD COMMITTEES

- 1.2.1 There should be written **terms of reference** which clearly set out the authority and duties of the Board and each of its Board committees. The Board should have **committees**¹ (or designated Board members) to oversee the following areas, where relevant to the charity:
- a. Audit²,
 - b. Finance;



1.3 BOARD MEETINGS

- 1.3.1 The Board should **meet regularly**. The quorum required for a meeting should be at least **one-third** of the Board or **at least three members**, whichever is greater, if it is not stated in the charity's governing instrument.
- 1.3.2 Board members should make every effort to attend all Board meetings.
- 1.3.3 Proceedings and decisions of Board meetings should be **minuted and circulated** to the whole Board as soon as practicable.

¹ Besides the Committee Chairman, other committee members need not be serving on the Board.

² Audit Committee: The Treasurer and Finance Committee Chairman should not concurrently chair the Audit Committee.

2. CONFLICT OF INTEREST



GENERAL PRINCIPLE

Board members and staff should act in the best interests of the charity. Clear policies and procedures should be set and measures be taken to declare, prevent and address conflict of interest.

- 2.1 The charity should set in place **documented procedures** for Board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.
- 2.2 A Board member or staff should **not be involved** in setting his or her **own remuneration**.
- 2.3 There should be special procedures to deal with the conflict of interest when Board members have:
- Any interest in **business transactions or contracts** that the charity may enter into; or
 - Any interest in other organisations that the charity has dealings with or is considering entering into **joint ventures** with; or
 - Any interest as the charity's **suppliers, service users, beneficiaries or staff**.
- 2.4 Where a conflict of interest arises at a Board meeting, the Board member concerned **should not vote** on the matter **nor participate** in discussions.
He or she **should recuse** himself or herself from the meeting. The reason for how a final decision is made on the transaction or contract should be **recorded in the minutes** of the meeting.
- 2.5 Any appointment of staff who is a **close member of the family** of the current Board members or staff should undergo the established human resource procedures for recruitment, performance evaluation and remuneration.
Board members or staff should make a **declaration of such relationships** and not influence decisions made during these procedures.

3. STRATEGIC PLANNING



GENERAL PRINCIPLE

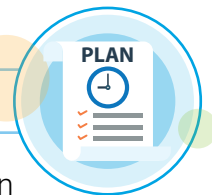
The charity is set up to achieve certain aims for the benefit of the society and / or its members. The vision and mission of the charity should be clearly expressed and the charitable work should be carefully planned and implemented.

3.1 OBJECTIVES



- 3.1.1 The Board should periodically **review and approve the vision and mission** of the charity to ensure that they stay relevant to its changing environment and needs.
- 3.1.2 The charity should clearly document and communicate its vision and mission to the public and its members.

3.2 LONG-TERM PLANNING



- 3.2.1 The Board should ensure that there are **adequate resources** to sustain the charity's operations and that such resources are effectively and efficiently managed.

4. PROGRAMME MANAGEMENT



GENERAL PRINCIPLE

The programmes and activities conducted by the charity determine the charitable work that the charity sets out to accomplish. They should be carefully planned, tracked and reviewed to ensure that they are relevant to the mission and vision of the charity.

- 4.1 The charity should ensure that its **operations** and **programmes** are directed towards achieving its objectives.
- 4.2 The charity should ensure that the **outcomes** of each programme are **clearly defined**.
- 4.3 The charity should **regularly update** the Board on the progress of its programmes and services.

5. HUMAN RESOURCE AND VOLUNTEER MANAGEMENT



GENERAL PRINCIPLE

Human resources are important assets of the charity. The charity should have policies in place for the staff and volunteers who run its operations and programmes.

- 5.1 The Board should approve **documented** human resource policies for staff that cover areas such as:
- Recruitment;
 - Remuneration;
 - Benefits;
 - Training and development;
 - Performance appraisal;
 - Disciplinary actions; and
 - Cessation of employment.
- 5.2 The Board should ensure there is a **process for setting the remuneration** of staff. Any performance-related element in the remuneration package should be linked to fulfilling **measurable and clearly defined** targets in line with the charity's objectives.

6. FINANCIAL MANAGEMENT AND INTERNAL CONTROLS



GENERAL PRINCIPLE

The charity should have sound financial management and comply with applicable laws and regulations, so as to ensure that its resources are used legitimately and can be accounted for.

6.1 OPERATIONAL CONTROLS



6.1.1 Generally, **charities should spend its resources on ways to further its charitable purposes.**

There should be a documented policy **to seek** Board's approval for instances where the charity provides loans, donations, grants or financial assistance which are not part of its core charitable programmes.

6.1.2 The charity should ensure that internal controls are in place with documented procedures – approved by the Board – for **financial matters** in key areas, including:

- Procurement procedures and controls;
- Receipting, payment procedures and controls; and
- System for the delegation of authority and limits of approval.

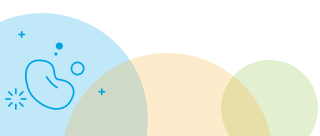
6.1.3 The Board should ensure that **reviews** are conducted regularly on the charity's internal controls, processes, key programmes and events (e.g. fundraising).

6.2 BUDGET PLANNING AND MONITORING

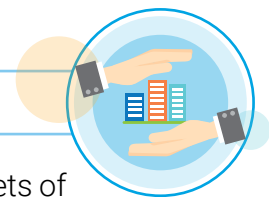


6.2.1 The Board should approve an **annual budget** appropriate for the charity's plans. It should also **regularly monitor** the **expenditure**.

Financial statements with comparative budget figures should be presented at the Board meeting, with analysis and explanations given for major differences.



6.3 CAPITAL ASSET MANAGEMENT



- 6.3.1 There should be a **fixed assets register** to account for all the fixed assets of the charity. The charity should safeguard the value of its assets, for example by getting its fixed assets adequately insured.

6.4 RESERVES MANAGEMENT



- 6.4.1a The charity should maintain some level of reserves to ensure its long-term financial sustainability.
- 6.4.1b The charity should develop a reserves policy and **disclose its reserves policy** in its annual report.

[NOTE: This is a legislative requirement for charities with gross annual receipts or total expenditure of \$500,000 and above, and all IPCs.]

- 6.4.2 The charity should ensure that **restricted funds** and **endowment funds** are set up solely for clear and justifiable needs.

The charity should make sure that these funds are used or transferred to other funds only after getting the permission of the donor to do so.

The charity must inform prospective donors of the:

- Purpose of the funds; and
- Amount of funds needed.

For existing restricted and endowment funds, the charity must disclose the **purpose, size and planned timing of use** for these funds.

- 6.4.3 If the charity invests its reserves, it should do so in accordance with an **investment policy** approved by the Board. It should also obtain advice from **qualified professional advisors** if deemed necessary by the Board.

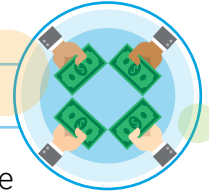
7. FUNDRAISING PRACTICES



GENERAL PRINCIPLE

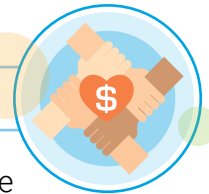
The charity should ensure that its fundraising activities are transparent and ethical. It should account to its donors on what, how and when the funds would be used. The charity should also be prudent in engaging third party fundraisers.

7.1 CONDUCT OF FUNDRAISING



- 7.1.1 The charity should ensure that its fundraising activities will preserve the **integrity** and **transparency** of the charity.

7.2 ACCOUNTABILITY TO DONORS



- 7.2.1 The charity should ensure that donors receive accurate and ethical advice about the charity, and the intended use, value and tax implications of donations.
- 7.2.2 All collections received (solicited or unsolicited) should be **properly accounted for and promptly deposited**.
- 7.2.3 All donations-in-kind received should be **properly recorded and accounted for** by the charity.
- 7.2.4 Charities should respect **donors' confidentiality**. They should not disclose the identity of donors or share information on donors without prior permission from the donors.

7.3 USE OF THIRD PARTY FUNDRAISERS



- 7.3.1 The charity should exercise due care in engaging third party fundraisers. It should take into account how the public may view its use of third party fundraisers.
The use of a third party fundraiser, its **rationale** and **fee arrangements** should be approved by the Board and disclosed to potential donors.
- 7.3.2 Fundraising targets should be set based on the charity's needs and disclosed to donors.

8. DISCLOSURE AND TRANSPARENCY



GENERAL PRINCIPLE

The charity should be transparent and accountable in its operations. The charity should provide information about its mission, structure, programmes, activities and finances, as well as be responsive to requests for information.

- 8.1 The charity should make available to its stakeholders an **annual report** that includes information on its:
- Programmes;
 - Activities;
 - Audited financial statements; and
 - Board members and executive management.
- 8.1a The charity should disclose the information of its Board members, specifically – **name, Board appointment and date of appointment to the Board**, in its annual report.
- 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, he should disclose the date of his first appointment in each of the relevant offices.
- [NOTE: This is a legislative requirement for charities that have gross annual receipts or total expenditure of \$500,000 and above; and for all IPCs.]**
- 8.2 The charity should disclose the **number of Board meetings** in the year, and the **attendance** of each Board member, on a named basis, in its annual report.
- 8.3 Generally, Board members **should not receive remuneration** for their Board services.
- Where the charity's governing instrument expressly permits remuneration of Board members for their Board services, the charity should disclose in its annual report the **exact** remuneration and benefits received by each individual Board member.
- If no Board member receives remuneration for their Board services, the charity discloses this fact in its annual report.
- 8.4 For transparency, the charity should disclose in its annual report the **total annual remuneration** (including any remuneration received in its subsidiaries³), for each of its **three highest paid staff**, who each receives remuneration **exceeding \$100,000**, in incremental bands of \$100,000. The charity need only show the applicable bands.
- Should any of the three highest paid staff serves on the Board of the charity, it should be disclosed.
- If none of its staff receives more than \$100,000 in annual remuneration each, the charity should disclose this fact.

³ Subsidiary(ies) are as defined in accordance to the accounting standards adopted by the charity (i.e. FRS or CAS).

9. PUBLIC IMAGE



GENERAL PRINCIPLE

The charity should build up its image consistent with its objectives.

CODE PRINCIPLE

- 9.1 The charity should accurately portray its image to its stakeholders, including its members, donors and the public.



INTERMEDIATE TIER

Applicable to charities with gross annual receipts or total expenditure
from \$500,000 to less than \$10 million;

And IPCs with gross annual receipts or total expenditure of
less than \$500,000.

INTERMEDIATE TIER





INTERMEDIATE TIER

1. BOARD GOVERNANCE



GENERAL PRINCIPLE

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The Board is collectively responsible to ensure compliance with the charity's governing instrument and all relevant laws and regulations. The Board makes sure the charity is run well and operates responsibly, so that the charity would continue to be effective, credible and sustainable.

1.1 BOARD ROLES AND COMPOSITION



BASIC

- 1.1.1 Board members should know their responsibilities and the charity's work, to ensure that the charity is well-managed and fulfils its objectives. Appropriate training should be provided to Board members, when required.
- 1.1.2 There should be appropriate induction provided to incoming Board members on joining the Board. This should include the duties as a Board member and how to discharge those duties, and an orientation programme to ensure that they are familiar with the charity's work and governance practices.
- 1.1.3 All Board members of the charity should exercise **independent judgement** and act in the **best interests** of the charity.

To ensure objectivity in decision-making, it is desirable for the Board to be **totally independent from staff** working for the charity.

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- Clear directions to staff on matters that must be approved by the Board.

- 1.1.5 In charities where some Board members may be directly involved in operational decisions and matters, a **clear distinction** should be made between **their Board role and their operational work**.
- 1.1.6 Staff who are not Board members may be invited to attend Board meetings, ex-officio, to provide information, if necessary, but **should not vote or participate in Board decision-making**.
- 1.1.7 There should be a maximum limit of **four consecutive years** for Board members holding the Treasurer position (or equivalent appointment like a Finance Committee Chairman or person on the Board responsible for overseeing the finances of the charity).
Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.
Re-appointment to the Treasurer position (or equivalent) can be considered after a lapse of **at least two years**.
- 1.1.8 All Board members should be required to submit themselves for re-nomination and reappointment, **at least once every three years**.
- 1.1.9 The Board should have a strategy and make arrangements to ensure succession for Board members resigning or finishing their terms of office. Particular attention should be given to **succession planning for key office bearers**, in particular, for the Chairman, General Secretary and Treasurer.

INTERMEDIATE

- 1.1.10 For charities where Board members are elected, each voting member or member organisation should be allowed only **one vote**.
- 1.1.11 The Board should comprise members who possess suitable:
- **Personal attributes** like integrity, mature confidence and high standards of excellence;
 - **Core skills or competencies** like accounting, finance, legal, human resources, business and management, strategic planning, fundraising, communications and relevant sectoral knowledge (health, social services, education, arts / heritage, sports, youth, religion, the environment etc); and
 - **Commitment** necessary to govern the charity effectively.
- Board members should attend relevant training to develop these competencies and keep abreast of relevant new laws and regulatory requirements. The Chairmen of both the Audit and Finance Committees, and the Treasurer should preferably have recognised accounting qualifications and / or appropriate practical experience.



1.2 BOARD COMMITTEES



- 1.2.1 There should be written **terms of reference** which clearly set out the authority and duties of the Board and each of its Board committees. The Board should have **committees**¹ (or designated Board members) to oversee the following areas, where relevant to the charity:

BASIC

- a. Audit²,
- b. Finance;

INTERMEDIATE

- c. Programmes and Services;
- d. Fundraising;

1.3 BOARD MEETINGS



BASIC

- 1.3.1 The Board should **meet regularly**. The quorum required for a meeting should be at least **one-third** of the Board or **at least three members**, whichever is greater, if it is not stated in the charity's governing instrument.
- 1.3.2 Board members should make every effort to attend all Board meetings.
- 1.3.3 Proceedings and decisions of Board meetings should be **minuted and circulated** to the whole Board as soon as practicable.

¹ Besides the Committee Chairman, other committee members need not be serving on the Board.

² Audit Committee: The Treasurer and Finance Committee Chairman should not concurrently chair the Audit Committee.

2. CONFLICT OF INTEREST



GENERAL PRINCIPLE

Board members and staff should act in the best interests of the charity. Clear policies and procedures should be set and measures be taken to declare, prevent and address conflict of interest.

BASIC

- 2.1 The charity should set in place **documented procedures** for Board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.
- 2.2 A Board member or staff should **not be involved** in setting his or her **own remuneration**.
- 2.3 There should be special procedures to deal with the conflict of interest when Board members have:
 - Any interest in **business transactions or contracts** that the charity may enter into; or
 - Any interest in other organisations that the charity has dealings with or is considering entering into **joint ventures** with; or
 - Any interest as the charity's **suppliers, service users, beneficiaries** or staff.
- 2.4 Where a conflict of interest arises at a Board meeting, the Board member concerned **should not vote** on the matter **nor participate** in discussions.
He or she **should recuse** himself or herself from the meeting. The reason for how a final decision is made on the transaction or contract should be **recorded in the minutes** of the meeting.
- 2.5 Any appointment of staff who is a **close member of the family** of the current Board members or staff should undergo the established human resource procedures for recruitment, performance evaluation and remuneration.
Board members or staff should make a **declaration of such relationships** and not influence decisions made during these procedures.



3. STRATEGIC PLANNING



GENERAL PRINCIPLE

The charity is set up to achieve certain aims for the benefit of the society and / or its members. The vision and mission of the charity should be clearly expressed and the charitable work should be carefully planned and implemented.

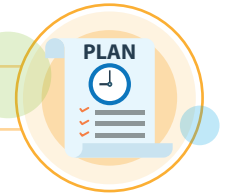
3.1 OBJECTIVES



BASIC

- 3.1.1 The Board should periodically **review and approve the vision and mission** of the charity to ensure that they stay relevant to its changing environment and needs.
- 3.1.2 The charity should clearly document and communicate its vision and mission to the public and its members.

3.2 LONG-TERM PLANNING



BASIC

- 3.2.1 The Board should ensure that there are **adequate resources** to sustain the charity's operations and that such resources are effectively and efficiently managed.

INTERMEDIATE

- 3.2.2 The Board should approve a **strategic plan** for the charity to ensure that the activities are in line with its objectives. The Board should review the plan periodically.
- 3.2.3 The Board should ensure that there is adequate **reporting to relevant stakeholders** about how the charity's strategic plan and programmes are implemented, as well as the outcomes.

4. PROGRAMME MANAGEMENT



GENERAL PRINCIPLE

The programmes and activities conducted by the charity determine the charitable work that the charity sets out to accomplish. They should be carefully planned, tracked and reviewed to ensure that they are relevant to the mission and vision of the charity.

BASIC

- 4.1 The charity should ensure that its **operations** and **programmes** are directed towards achieving its objectives.
- 4.2 The charity should ensure that the **outcomes** of each programme are **clearly defined**.
- 4.3 The charity should **regularly update** the Board on the progress of its programmes and services.



5. HUMAN RESOURCE AND VOLUNTEER MANAGEMENT



GENERAL PRINCIPLE

Human resources are important assets of the charity. The charity should have policies in place for the staff and volunteers who run its operations and programmes.

BASIC

- 5.1 The Board should approve **documented** human resource policies for staff that cover areas such as:
- Recruitment;
 - Remuneration;
 - Benefits;
 - Training and development;
 - Performance appraisal;
 - Disciplinary actions; and
 - Cessation of employment.
- 5.2 The Board should ensure there is a **process for setting the remuneration** of staff. Any performance-related element in the remuneration package should be linked to fulfilling **measurable and clearly defined** targets in line with the charity's objectives.

INTERMEDIATE

- 5.3 The charity should have a **documented Code of Conduct** for Board members, staff and volunteers (where applicable) which is approved by the Board.
- 5.4 Human resource policies should aim to **attract, retain and motivate** staff who have suitable qualifications, experience and performance.
- 5.5 The Board should ensure that there are processes to **regularly supervise and appraise staff**, as well as to cater to their professional development. There should also be a fair and transparent **performance review and appraisal** process in place for staff.
- 5.6 There should be **documented policies** for Board members, staff and volunteers with regards to claims for **reimbursement of expenses** incurred while carrying out the charity's affairs.

6. FINANCIAL MANAGEMENT AND INTERNAL CONTROLS



GENERAL PRINCIPLE

The charity should have sound financial management and comply with applicable laws and regulations, so as to ensure that its resources are used legitimately and can be accounted for.

6.1 OPERATIONAL CONTROLS



BASIC

- 6.1.1 Generally, **charities should spend its resources on ways to further its charitable purposes.** There should be a documented policy to seek Board's approval for instances where the charity provides loans, donations, grants or financial assistance which are not part of its core charitable programmes.
- 6.1.2 The charity should ensure that internal controls are in place with documented procedures – approved by the Board – for **financial matters** in key areas, including:
- Procurement procedures and controls;
 - Receipting, payment procedures and controls; and
 - System for the delegation of authority and limits of approval.
- 6.1.3 The Board should ensure that **reviews** are conducted regularly on the charity's internal controls, processes, key programmes and events (e.g. fundraising).

INTERMEDIATE

- 6.1.4 The Board should ensure that there is a **process to identify, regularly monitor and review the charity's key risks.** This should cover mitigating measures and controls for all key risks.

6.2 BUDGET PLANNING AND MONITORING



BASIC

- 6.2.1 The Board should approve an **annual budget** appropriate for the charity's plans. It should also **regularly monitor** the **expenditure.**

Financial statements with comparative budget figures should be presented at the Board meeting, with analysis and explanations given for major differences.



6.3 CAPITAL ASSET MANAGEMENT



BASIC

- 6.3.1 There should be a **fixed assets register** to account for all the fixed assets of the charity. The charity should safeguard the value of its assets, for example by getting its fixed assets adequately insured.

6.4 RESERVES MANAGEMENT



BASIC

- 6.4.1a The charity should maintain some level of reserves to ensure its long-term financial sustainability.
- 6.4.2 The charity should ensure that **restricted funds** and **endowment funds** are set up solely for clear and justifiable needs.
- The charity should make sure that these funds are used or transferred to other funds only after getting the permission of the donor to do so.
- The charity must inform prospective donors of the:
- Purpose of the funds; and
 - Amount of funds needed.
- For existing restricted and endowment funds, the charity must disclose the **purpose, size and planned timing of use** for these funds.
- 6.4.3 If the charity invests its reserves, it should do so in accordance with an **investment policy** approved by the Board. It should also obtain advice from **qualified professional advisors** if deemed necessary by the Board.

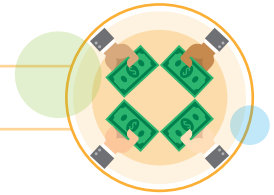
7. FUNDRAISING PRACTICES



GENERAL PRINCIPLE

The charity should ensure that its fundraising activities are transparent and ethical. It should account to its donors on what, how and when the funds would be used. The charity should also be prudent in engaging third party fundraisers.

7.1 CONDUCT OF FUNDRAISING



BASIC

- 7.1.1 The charity should ensure that its fundraising activities will preserve the **integrity** and **transparency** of the charity.

7.2 ACCOUNTABILITY TO DONORS



BASIC

- 7.2.1 The charity should ensure that donors receive accurate and ethical advice about the charity, and the intended use, value and tax implications of donations.
- 7.2.2 All collections received (solicited or unsolicited) should be **properly accounted for and promptly deposited**.
- 7.2.3 All donations-in-kind received should be **properly recorded and accounted for** by the charity.
- 7.2.4 Charities should respect **donors' confidentiality**. They should not disclose the identity of donors or share information on donors without prior permission from the donors.

7.3 USE OF THIRD PARTY FUNDRAISERS



BASIC

- 7.3.1 The charity should exercise due care in engaging third party fundraisers. It should take into account how the public may view its use of third party fundraisers.
The use of a third party fundraiser, its **rationale** and **fee arrangements** should be approved by the Board and disclosed to potential donors.
- 7.3.2 Fundraising targets should be set based on the charity's needs and disclosed to donors.



8. DISCLOSURE AND TRANSPARENCY



GENERAL PRINCIPLE

The charity should be transparent and accountable in its operations. The charity should provide information about its mission, structure, programmes, activities and finances, as well as be responsive to requests for information.

BASIC

- 8.1 The charity should make available to its stakeholders an **annual report** that includes information on its:
- Programmes;
 - Activities;
 - Audited financial statements; and
 - Board members and executive management.
- 8.2 The charity should disclose the **number of Board meetings** in the year, and the **attendance** of each Board member, on a named basis, in its annual report.
- 8.3 Generally, Board members **should not receive remuneration** for their Board services. Where the charity's governing instrument expressly permits remuneration of Board members for their Board services, the charity should disclose in its annual report the **exact** remuneration and benefits received by each individual Board member. If no Board member receives remuneration for their Board services, the charity discloses this fact in its annual report.
- 8.4 For transparency, the charity should disclose in its annual report the **total annual remuneration** (including any remuneration received in its subsidiaries³), for each of its **three highest paid staff**, who each receives remuneration **exceeding \$100,000**, in incremental bands of \$100,000. The charity need only show the applicable bands. Should any of the three highest paid staff serve on the Board of the charity, it should be disclosed. If none of its staff receives more than \$100,000 in annual remuneration each, the charity should disclose this fact.

³ Subsidiary(ies) are as defined in accordance to the accounting standards adopted by the charity (i.e. FRS or CAS).

9. PUBLIC IMAGE



GENERAL PRINCIPLE

The charity should build up its image consistent with its objectives.

BASIC

- 9.1 The charity should accurately portray its image to its stakeholders, including its members, donors and the public.



ENHANCED TIER

Applicable to large charities with gross annual receipts or total expenditure of **\$10 million or more**;

And IPCs with gross annual receipts or total expenditure **from \$500,000 to less than \$10 million**.





ENHANCED TIER

1. BOARD GOVERNANCE



GENERAL PRINCIPLE

The charity is run by a group of individuals called the Board. Members of the Board are people elected or appointed based on the rules of the charity's governing instrument.

The Board is collectively responsible to ensure compliance with the charity's governing instrument and all relevant laws and regulations. The Board makes sure the charity is run well and operates responsibly, so that the charity would continue to be effective, credible and sustainable.

1.1 BOARD ROLES AND COMPOSITION



BASIC

- 1.1.1 Board members should know their responsibilities and the charity's work, to ensure that the charity is well-managed and fulfils its objectives. Appropriate training should be provided to Board members, when required.
- 1.1.2 There should be appropriate induction provided to incoming Board members on joining the Board. This should include the duties as a Board member and how to discharge those duties, and an orientation programme to ensure that they are familiar with the charity's work and governance practices.
- 1.1.3 All Board members of the charity should exercise **independent judgement** and act in the **best interests** of the charity.
To ensure objectivity in decision-making, it is desirable for the Board to be **totally independent from staff** working for the charity.
In addition, staff of the charity:
 - May only become Board members if this is **expressly permitted** by the charity's governing instrument;
 - Should **not** comprise more than **one-third** of the Board; and
 - Should **not chair** the Board.
- 1.1.4 There should be **governing instruments** on issues such as:
 - The Board's composition;
 - Election or appointment process;
 - Objectives / Objects; and
 - Tenure of its office bearers.

The charity should also prepare a document with guidelines setting forth:

- Matters reserved for the Board's decision; and
- Clear directions to staff on matters that must be approved by the Board.

- 1.1.5 In charities where some Board members may be directly involved in operational decisions and matters, **a clear distinction** should be made between **their Board role and their operational work**.
- 1.1.6 Staff who are not Board members may be invited to attend Board meetings, ex-officio, to provide information, if necessary, but **should not vote or participate in Board decision-making**.
- 1.1.7 There should be a maximum limit of **four consecutive years** for Board members holding the Treasurer position (or equivalent appointment like a Finance Committee Chairman or person on the Board responsible for overseeing the finances of the charity).
Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.
Re-appointment to the Treasurer position (or equivalent) can be considered after a lapse of **at least two years**.
- 1.1.8 All Board members should be required to submit themselves for re-nomination and reappointment, **at least once every three years**.
- 1.1.9 The Board should have a strategy and make arrangements to ensure succession for Board members resigning or finishing their terms of office. Particular attention should be given to **succession planning for key office bearers**, in particular, for the Chairman, General Secretary and Treasurer.

INTERMEDIATE

- 1.1.10 For charities where Board members are elected, each voting member or member organisation should be allowed only **one vote**.
- 1.1.11 The Board should comprise members who possess suitable:
- **Personal attributes** like integrity, mature confidence and high standards of excellence;
 - **Core skills or competencies** like accounting, finance, legal, human resources, business and management, strategic planning, fundraising, communications and relevant sectoral knowledge (health, social services, education, arts / heritage, sports, youth, religion, the environment etc); and
 - **Commitment** necessary to govern the charity effectively.
- Board members should attend relevant training to develop these competencies and keep abreast of relevant new laws and regulatory requirements. The Chairmen of both the Audit and Finance Committees, and the Treasurer should preferably have recognised accounting qualifications and / or appropriate practical experience.



ENHANCED

- 1.1.12 The Board should **conduct regular self-evaluation** to assess its performance and effectiveness once per term or every three years, whichever shorter.
- 1.1.13 The charity should establish term limits for all Board members to ensure steady renewal of the Board. These may be set out in the charity's governing instrument.
- Re-appointment to the Board can be considered after a lapse of at least two years.
- The charity should **disclose the reasons for retaining Board member(s) who have served on the Board for more than 10 consecutive years**, in its annual report.

1.2 BOARD COMMITTEES



- 1.2.1 There should be written **terms of reference** which clearly set out the authority and duties of the Board and each of its Board committees. The Board should have **committees**¹ (or designated Board members) to oversee the following areas, where relevant to the charity:

BASIC

- a. Audit²,
- b. Finance;

INTERMEDIATE

- c. Programmes and Services;
- d. Fundraising;

ENHANCED

- e. Appointment / Nomination;
- f. Human Resource; and

1.3 BOARD MEETINGS



BASIC

- 1.3.1 The Board should **meet regularly**. The quorum required for a meeting should be at least **one-third** of the Board or **at least three members**, whichever is greater, if it is not stated in the charity's governing instrument.
- 1.3.2 Board members should make every effort to attend all Board meetings.
- 1.3.3 Proceedings and decisions of Board meetings should be **minuted and circulated** to the whole Board as soon as practicable.

¹ Besides the Committee Chairman, other committee members need not be serving on the Board.

² Audit Committee: The Treasurer and Finance Committee Chairman should not concurrently chair the Audit Committee.

2. CONFLICT OF INTEREST



GENERAL PRINCIPLE

Board members and staff should act in the best interests of the charity. Clear policies and procedures should be set and measures be taken to declare, prevent and address conflict of interest.

BASIC

- 2.1 The charity should set in place **documented procedures** for Board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.
- 2.2 A Board member or staff should **not be involved** in setting his or her **own remuneration**.
- 2.3 There should be special procedures to deal with the conflict of interest when Board members have:
 - Any interest in **business transactions or contracts** that the charity may enter into; or
 - Any interest in other organisations that the charity has dealings with or is considering entering into **joint ventures** with; or
 - Any interest as the charity's **suppliers, service users, beneficiaries** or staff.
- 2.4 Where a conflict of interest arises at a Board meeting, the Board member concerned **should not vote** on the matter **nor participate** in discussions.
He or she should recuse himself or herself from the meeting. The reason for how a final decision is made on the transaction or contract should be **recorded in the minutes** of the meeting.
- 2.5 Any appointment of staff who is a **close member of the family** of the current Board members or staff should undergo the established human resource procedures for recruitment, performance evaluation and remuneration.
Board members or staff should make a **declaration of such relationships** and not influence decisions made during these procedures.

3. STRATEGIC PLANNING



GENERAL PRINCIPLE

The charity is set up to achieve certain aims for the benefit of the society and / or its members. The vision and mission of the charity should be clearly expressed and the charitable work should be carefully planned and implemented.

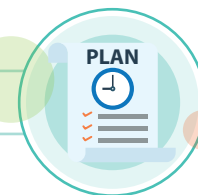
3.1 OBJECTIVES



BASIC

- 3.1.1 The Board should periodically **review and approve the vision and mission** of the charity to ensure that they stay relevant to its changing environment and needs.
- 3.1.2 The charity should clearly document and communicate its vision and mission to the public and its members.

3.2 LONG-TERM PLANNING



BASIC

- 3.2.1 The Board should ensure that there are **adequate resources** to sustain the charity's operations and that such resources are effectively and efficiently managed.

INTERMEDIATE

- 3.2.2 The Board should approve a **strategic plan** for the charity to ensure that the activities are in line with its objectives. The Board should review the plan periodically.
- 3.2.3 The Board should ensure that there is adequate **reporting to relevant stakeholders** about how the charity's strategic plan and programmes are implemented, as well as the outcomes.

4. PROGRAMME MANAGEMENT



GENERAL PRINCIPLE

The programmes and activities conducted by the charity determine the charitable work that the charity sets out to accomplish. They should be carefully planned, tracked and reviewed to ensure that they are relevant to the mission and vision of the charity.

BASIC

- 4.1 The charity should ensure that its **operations** and **programmes** are directed towards achieving its objectives.
- 4.2 The charity should ensure that the **outcomes** of each programme are **clearly defined**.
- 4.3 The charity should **regularly update** the Board on the progress of its programmes and services.

ENHANCED

- 4.4 The charity should develop an **evaluation process** that measures the **effectiveness** of its programmes and that the **outcomes** are in line with its mission and objectives.



5. HUMAN RESOURCE AND VOLUNTEER MANAGEMENT



GENERAL PRINCIPLE

Human resources are important assets of the charity. The charity should have policies in place for the staff and volunteers who run its operations and programmes.

BASIC

- 5.1 The Board should approve **documented** human resource policies for staff that cover areas such as:
- Recruitment;
 - Remuneration;
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- 5.2 The Board should ensure there is a **process for setting the remuneration** of staff. Any performance-related element in the remuneration package should be linked to fulfilling **measurable and clearly defined** targets in line with the charity's objectives.

INTERMEDIATE

- 5.3 The charity should have a **documented Code of Conduct** for Board members, staff and volunteers (where applicable) which is approved by the Board.
- 5.4 Human resource policies should aim to **attract, retain and motivate** staff who have suitable qualifications, experience and performance.
- 5.5 The Board should ensure that there are processes to **regularly supervise and appraise staff**, as well as to cater to their professional development. There should also be a fair and transparent **performance review and appraisal** process in place for staff.
- 5.6 There should be **documented policies** for Board members, staff and volunteers with regards to claims for **reimbursement of expenses** incurred while carrying out the charity's affairs.

ENHANCED

- 5.7 The charity should ensure there are documented **volunteer management policies** in place.
- 5.8 The charity should carry out appropriate background checks on **Board members and staff** with fiduciary or executive responsibilities, or who are responsible for custody of cash, in the charity.
- 5.9 The charity should ensure there is a process to identify the **training needs** of staff and volunteers, so as to equip them with the necessary skills to perform their roles effectively.

6. FINANCIAL MANAGEMENT AND INTERNAL CONTROLS



GENERAL PRINCIPLE

The charity should have sound financial management and comply with applicable laws and regulations, so as to ensure that its resources are used legitimately and can be accounted for.

6.1 OPERATIONAL CONTROLS



BASIC

6.1.1 Generally, **charities should spend its resources on ways to further its charitable purposes.**

There should be a documented policy to seek Board's approval for instances where the charity provides loans, donations, grants or financial assistance which are not part of its core charitable programmes.

6.1.2 The charity should ensure that internal controls are in place with documented procedures – approved by the Board – for **financial matters** in key areas, including:

- Procurement procedures and controls;
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- System for the delegation of authority and limits of approval.

6.1.3 The Board should ensure that **reviews** are conducted regularly on the charity's internal controls, processes, key programmes and events (e.g. fundraising).

INTERMEDIATE

6.1.4 The Board should ensure that there is a **process to identify, regularly monitor and review the charity's key risks**. This should cover mitigating measures and controls for all key risks.

6.2 BUDGET PLANNING AND MONITORING



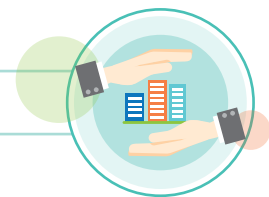
BASIC

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Financial statements with comparative budget figures should be presented at the Board meeting, with analysis and explanations given for major differences.



6.3 CAPITAL ASSET MANAGEMENT



BASIC

- 6.3.1 There should be a **fixed assets register** to account for all the fixed assets of the charity. The charity should safeguard the value of its assets, for example by getting its fixed assets adequately insured.

6.4 RESERVES MANAGEMENT



BASIC

- 6.4.1a The charity should maintain some level of reserves to ensure its long-term financial sustainability.
- 6.4.2 The charity should ensure that **restricted funds** and **endowment funds** are set up solely for clear and justifiable needs.
- The charity should make sure that these funds are used or transferred to other funds only after getting the permission of the donor to do so.
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- Purpose of the funds; and
 - Amount of funds needed.
- For existing restricted and endowment funds, the charity must disclose the **purpose, size** and **planned timing of use** for these funds.
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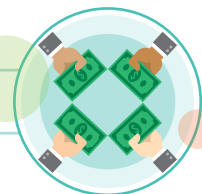
7. FUNDRAISING PRACTICES



GENERAL PRINCIPLE

The charity should ensure that its fundraising activities are transparent and ethical. It should account to its donors on what, how and when the funds would be used. The charity should also be prudent in engaging third party fundraisers.

7.1 CONDUCT OF FUNDRAISING



BASIC

- 7.1.1 The charity should ensure that its fundraising activities will preserve the **integrity** and **transparency** of the charity.

7.2 ACCOUNTABILITY TO DONORS



BASIC

- 7.2.1 The charity should ensure that donors receive accurate and ethical advice about the charity, and the intended use, value and tax implications of donations.
- 7.2.2 All collections received (solicited or unsolicited) should be **properly accounted for** and **promptly deposited**.
- 7.2.3 All donations-in-kind received should be **properly recorded and accounted for** by the charity.
- 7.2.4 Charities should respect **donors' confidentiality**. They should not disclose the identity of donors or share information on donors without prior permission from the donors.

7.3 USE OF THIRD PARTY FUNDRAISERS



BASIC

- 7.3.1 The charity should exercise due care in engaging third party fundraisers. It should take into account how the public may view its use of third party fundraisers.
The use of a third party fundraiser, its **rationale** and **fee arrangements** should be approved by the Board and disclosed to potential donors.
- 7.3.2 Fundraising targets should be set based on the charity's needs and disclosed to donors.



8. DISCLOSURE AND TRANSPARENCY



GENERAL PRINCIPLE

The charity should be transparent and accountable in its operations. The charity should provide information about its mission, structure, programmes, activities and finances, as well as be responsive to requests for information.

BASIC

- 8.1 The charity should make available to its stakeholders an **annual report** that includes information on its:
- Programmes;
 - Activities;
 - Audited financial statements; and
 - Board members and executive management.
- 8.2 The charity should disclose the **number of Board meetings** in the year, and the **attendance** of each Board member, on a named basis, in its annual report.
- 8.3 Generally, Board members **should not receive remuneration** for their Board services. Where the charity's governing instrument expressly permits remuneration of Board members for their Board services, the charity should disclose in its annual report the **exact** remuneration and benefits received by each individual Board member. If no Board member receives remuneration for their Board services, the charity discloses this fact in its annual report.
- 8.4 For transparency, the charity should disclose in its annual report the **total annual remuneration** (including any remuneration received in its subsidiaries³), for each of its **three highest paid staff**, who each receives remuneration **exceeding \$100,000**, in incremental bands of \$100,000. The charity need only show the applicable bands. Should any of the three highest paid staff serve on the Board of the charity, it should be disclosed. If none of its staff receives more than \$100,000 in annual remuneration each, the charity should disclose this fact.

³ Subsidiary(ies) are as defined in accordance to the accounting standards adopted by the charity (i.e. FRS or CAS).

ENHANCED

- 8.5 For transparency, the charity should disclose the number of paid staff who are **close members of the family** of the Executive Head or Board members, and whose remuneration each **exceeds \$50,000 during the year**.

Disclosure of the staff's remuneration should be in incremental bands of \$100,000 on a no-named basis. However, the related Executive Head or Board Member(s) should be disclosed on a named basis.

- 8.6 The charity should disclose in its annual report whether it has a **whistle-blowing policy**. The Board should review the policy and arrangements by which staff of the charity and any other persons may, in confidence, raise concerns about possible wrong-doing or improprieties in financial or other matters within the charity. The Board's objective should be to ensure that arrangements are in place for such concerns to be raised and independently investigated, and for appropriate follow-up action to be taken.

9. PUBLIC IMAGE

GENERAL PRINCIPLE

The charity should build up its image consistent with its objectives.



BASIC

- 9.1 The charity should accurately portray its image to its stakeholders, including its members, donors and the public.

ENHANCED

- 9.2 The Board should ensure that there are documented communication policies on the **release of information** about the charity and its activities to its stakeholders, including the media and the public, across all media platforms.
- 9.3 The Board should designate an **appropriate spokesperson(s)** for the charity.
- 9.4 The charity should have a system to **approve the use and application** of the charity's **name and logos** by third parties.



ADVANCED TIER

Applicable to large IPCs with gross annual receipts or total expenditure of **\$10 million or more**.





ADVANCED TIER

1. BOARD GOVERNANCE



GENERAL PRINCIPLE

The charity is run by a group of individuals called the Board. Members of the Board are people elected or appointed based on the rules of the charity's governing instrument.

The Board is collectively responsible to ensure compliance with the charity's governing instrument and all relevant laws and regulations. The Board makes sure the charity is run well and operates responsibly, so that the charity would continue to be effective, credible and sustainable.

1.1 BOARD ROLES AND COMPOSITION



BASIC

- 1.1.1 Board members should know their responsibilities and the charity's work, to ensure that the charity is well-managed and fulfils its objectives. Appropriate training should be provided to Board members, when required.
- 1.1.2 There should be appropriate induction provided to incoming Board members on joining the Board. This should include the duties as a Board member and how to discharge those duties, and an orientation programme to ensure that they are familiar with the charity's work and governance practices.
- 1.1.3 All Board members of the charity should exercise **independent judgement** and act in the **best interests** of the charity.
To ensure objectivity in decision-making, it is desirable for the Board to be **totally independent from staff** working for the charity.
In addition, staff of the charity:
 - May only become Board members if this is **expressly permitted** by the charity's governing instrument;
 - Should **not** comprise more than **one-third** of the Board; and
 - Should **not chair** the Board.
- 1.1.4 There should be **governing instruments** on issues such as:
 - The Board's composition;
 - Election or appointment process;
 - Objectives / Objects; and
 - Tenure of its office bearers.



The charity should also prepare a document with guidelines setting forth:

- Matters reserved for the Board's decision; and
- Clear directions to staff on matters that must be approved by the Board.

- 1.1.5 In charities where some Board members may be directly involved in operational decisions and matters, a **clear distinction** should be made between **their Board role and their operational work**.
- 1.1.6 Staff who are not Board members may be invited to attend Board meetings, ex-officio, to provide information, if necessary, but **should not vote or participate in Board decision-making**.
- 1.1.7 There should be a maximum limit of **four consecutive years** for Board members holding the Treasurer position (or equivalent appointment like a Finance Committee Chairman or person on the Board responsible for overseeing the finances of the charity).
Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.
Re-appointment to the Treasurer position (or equivalent) can be considered after a lapse of **at least two years**.
- 1.1.8 All Board members should be required to submit themselves for re-nomination and reappointment, **at least once every three years**.
- 1.1.9 The Board should have a strategy and make arrangements to ensure succession for Board members resigning or finishing their terms of office. Particular attention should be given to **succession planning for key office bearers**, in particular, for the Chairman, General Secretary and Treasurer.

INTERMEDIATE

- 1.1.10 For charities where Board members are elected, each voting member or member organisation should be allowed only **one vote**.
- 1.1.11 The Board should comprise members who possess suitable:
- **Personal attributes** like integrity, mature confidence and high standards of excellence;
 - **Core skills or competencies** like accounting, finance, legal, human resources, business and management, strategic planning, fundraising, communications and relevant sectoral knowledge (health, social services, education, arts / heritage, sports, youth, religion, the environment etc); and
 - **Commitment** necessary to govern the charity effectively.
- Board members should attend relevant training to develop these competencies and keep abreast of relevant new laws and regulatory requirements. The Chairmen of both the Audit and Finance Committees, and the Treasurer should preferably have recognised accounting qualifications and / or appropriate practical experience.

ENHANCED

- 1.1.12 The Board should **conduct regular self-evaluation** to assess its performance and effectiveness once per term or every three years, whichever shorter.



1.1.13 The charity should establish term limits for all Board members to ensure steady renewal of the Board. These may be set out in the charity's governing instrument.

Re-appointment to the Board can be considered after a lapse of at least two years.

The charity should **disclose the reasons for retaining Board member(s) who have served on the Board for more than 10 consecutive years**, in its annual report.

1.2 BOARD COMMITTEES



1.2.1 There should be written **terms of reference** which clearly set out the authority and duties of the Board and each of its Board committees. The Board should have **committees**¹ (or designated Board members) to oversee the following areas, where relevant to the charity:

BASIC

- a. Audit²,
- b. Finance;

INTERMEDIATE

- c. Programmes and Services;
- d. Fundraising;

ENHANCED

- e. Appointment / Nomination;
- f. Human Resource; and

ADVANCED

- g. Investment.

1.3 BOARD MEETINGS



BASIC

- 1.3.1 The Board should **meet regularly**. The quorum required for a meeting should be at least **one-third** of the Board or **at least three members**, whichever is greater, if it is not stated in the charity's governing instrument.
- 1.3.2 Board members should make every effort to attend all Board meetings.
- 1.3.3 Proceedings and decisions of Board meetings should be **minuted and circulated** to the whole Board as soon as practicable.

¹ Besides the Committee Chairman, other committee members need not be serving on the Board.

² Audit Committee: The Treasurer and Finance Committee Chairman should not concurrently chair the Audit Committee.

2. CONFLICT OF INTEREST



GENERAL PRINCIPLE

Board members and staff should act in the best interests of the charity. Clear policies and procedures should be set and measures be taken to declare, prevent and address conflict of interest.

BASIC

- 2.1 The charity should set in place **documented procedures** for Board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.
- 2.2 A Board member or staff should **not be involved** in setting his or her **own remuneration**.
- 2.3 There should be special procedures to deal with the conflict of interest when Board members have:
 - Any interest in **business transactions or contracts** that the charity may enter into; or
 - Any interest in other organisations that the charity has dealings with or is considering entering into **joint ventures** with; or
 - Any interest as the charity's **suppliers, service users, beneficiaries** or staff.
- 2.4 Where a conflict of interest arises at a Board meeting, the Board member concerned **should not vote** on the matter **nor participate** in discussions.
He or she should recuse himself or herself from the meeting. The reason for how a final decision is made on the transaction or contract should be **recorded in the minutes** of the meeting.
- 2.5 Any appointment of staff who is a **close member of the family** of the current Board members or staff should undergo the established human resource procedures for recruitment, performance evaluation and remuneration.
Board members or staff should make a **declaration of such relationships** and not influence decisions made during these procedures.

3. STRATEGIC PLANNING



GENERAL PRINCIPLE

The charity is set up to achieve certain aims for the benefit of the society and / or its members. The vision and mission of the charity should be clearly expressed and the charitable work should be carefully planned and implemented.

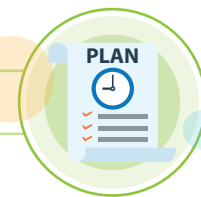
3.1 OBJECTIVES



BASIC

- 3.1.1 The Board should periodically **review and approve the vision and mission** of the charity to ensure that they stay relevant to its changing environment and needs.
- 3.1.2 The charity should clearly document and communicate its vision and mission to the public and its members.

3.2 LONG-TERM PLANNING



BASIC

- 3.2.1 The Board should ensure that there are **adequate resources** to sustain the charity's operations and that such resources are effectively and efficiently managed.

INTERMEDIATE

- 3.2.2 The Board should approve a **strategic plan** for the charity to ensure that the activities are in line with its objectives. The Board should review the plan periodically.
- 3.2.3 The Board should ensure that there is adequate **reporting to relevant stakeholders** about how the charity's strategic plan and programmes are implemented, as well as the outcomes.

ADVANCED

- 3.2.4 The Board should ensure that there is a plan to **develop the capacity and capability** of the charity and should monitor the progress of this plan.

"Capacity" refers to infrastructural and operational aspects (hardware), while "capability" refers to aspects of expertise, skills and knowledge (software).

4. PROGRAMME MANAGEMENT



GENERAL PRINCIPLE

The programmes and activities conducted by the charity determine the charitable work that the charity sets out to accomplish. They should be carefully planned, tracked and reviewed to ensure that they are relevant to the mission and vision of the charity.

BASIC

- 4.1 The charity should ensure that its **operations** and **programmes** are directed towards achieving its objectives.
- 4.2 The charity should ensure that the **outcomes** of each programme are **clearly defined**.
- 4.3 The charity should **regularly update** the Board on the progress of its programmes and services.

ENHANCED

- 4.4 The charity should develop an **evaluation process** that measures the **effectiveness** of its programmes and that the **outcomes** are in line with its mission and objectives.

5. HUMAN RESOURCE AND VOLUNTEER MANAGEMENT



GENERAL PRINCIPLE

Human resources are important assets of the charity. The charity should have policies in place for the staff and volunteers who run its operations and programmes.

BASIC

- 5.1 The Board should approve **documented** human resource policies for staff that cover areas such as:
 - Recruitment;
 - Remuneration;
 - Benefits;
 - Training and development;
 - Performance appraisal;
 - Disciplinary actions; and
 - Cessation of employment.
- 5.2 The Board should ensure there is a **process for setting the remuneration** of staff. Any performance-related element in the remuneration package should be linked to fulfilling **measurable and clearly defined** targets in line with the charity's objectives.



INTERMEDIATE

- 5.3 The charity should have a **documented Code of Conduct** for Board members, staff and volunteers (where applicable) which is approved by the Board.
- 5.4 Human resource policies should aim to **attract, retain and motivate** staff who have suitable qualifications, experience and performance.
- 5.5 The Board should ensure that there are processes to **regularly supervise and appraise staff**, as well as to cater to their professional development. There should also be a fair and transparent **performance review and appraisal** process in place for staff.
- 5.6 There should be **documented policies** for Board members, staff and volunteers with regards to claims for **reimbursement of expenses** incurred while carrying out the charity's affairs.

ENHANCED

- 5.7 The charity should ensure there are documented **volunteer management policies** in place.
- 5.8 The charity should carry out appropriate background checks on **Board members and staff** with fiduciary or executive responsibilities, or who are responsible for custody of cash, in the charity.
- 5.9 The charity should ensure there is a process to identify the **training needs** of staff and volunteers, so as to equip them with the necessary skills to perform their roles effectively.

ADVANCED

- 5.10 There should be appropriate **insurance coverage** for Board members, staff and volunteers.
- 5.11 The charity should ensure there is an appropriate and effective **channel of communication** for staff and volunteers to give feedback and exchange information.
- 5.12 The charity should ensure that there are processes to **address grievances and resolve conflicts**.
- 5.13 The charity should ensure proper **policies and procedures for exiting staff** (e.g. exit interviews, commitment of non-disclosure of organisation matters to external parties, etc).



6. FINANCIAL MANAGEMENT AND INTERNAL CONTROLS



GENERAL PRINCIPLE

The charity should have sound financial management and comply with applicable laws and regulations, so as to ensure that its resources are used legitimately and can be accounted for.

6.1 OPERATIONAL CONTROLS



BASIC

- 6.1.1 Generally, **charities should spend its resources on ways to further its charitable purposes.** There should be a documented policy to seek Board's approval for instances where the charity provides loans, donations, grants or financial assistance which are not part of its core charitable programmes.
- 6.1.2 The charity should ensure that internal controls are in place with documented procedures – approved by the Board – for **financial matters** in key areas, including:
- Procurement procedures and controls;
 - Receipting, payment procedures and controls; and
 - System for the delegation of authority and limits of approval.
- 6.1.3 The Board should ensure that **reviews** are conducted regularly on the charity's internal controls, processes, key programmes and events (e.g. fundraising).

INTERMEDIATE

- 6.1.4 The Board should ensure that there is a **process to identify, regularly monitor and review the charity's key risks.** This should cover mitigating measures and controls for all key risks.

6.2 BUDGET PLANNING AND MONITORING



BASIC

- 6.2.1 The Board should approve an **annual budget** appropriate for the charity's plans. It should also **regularly monitor** the **expenditure.**
- Financial statements** with comparative budget figures should be presented at the Board meeting, with analysis and explanations given for major differences.



6.3 CAPITAL ASSET MANAGEMENT



BASIC

- 6.3.1 There should be a **fixed assets register** to account for all the fixed assets of the charity. The charity should safeguard the value of its assets, for example by getting its fixed assets adequately insured.

ADVANCED

- 6.3.2 The Board should ensure that the charity's facilities and assets are **efficiently and effectively utilised**.

6.4 RESERVES MANAGEMENT



BASIC

- 6.4.1a The charity should maintain some level of reserves to ensure its long-term financial sustainability.
- 6.4.2 The charity should ensure that **restricted funds** and **endowment funds** are set up solely for clear and justifiable needs.
- The charity should make sure that these funds are used or transferred to other funds only after getting the permission of the donor to do so.
- The charity must inform prospective donors of the:
- Purpose of the funds; and
 - Amount of funds needed.
- For existing restricted and endowment funds, the charity must disclose the **purpose, size and planned timing of use** for these funds.
- 6.4.3 If the charity invests its reserves, it should do so in accordance with an **investment policy** approved by the Board. It should also obtain advice from **qualified professional advisors** if deemed necessary by the Board.

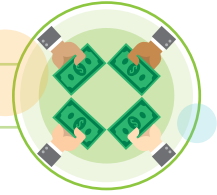
7. FUNDRAISING PRACTICES



GENERAL PRINCIPLE

The charity should ensure that its fundraising activities are transparent and ethical. It should account to its donors on what, how and when the funds would be used. The charity should also be prudent in engaging third party fundraisers.

7.1 CONDUCT OF FUNDRAISING



BASIC

- 7.1.1 The charity should ensure that its fundraising activities will preserve the **integrity** and **transparency** of the charity.

7.2 ACCOUNTABILITY TO DONORS



BASIC

- 7.2.1 The charity should ensure that donors receive accurate and ethical advice about the charity, and the intended use, value and tax implications of donations.
- 7.2.2 All collections received (solicited or unsolicited) should be **properly accounted for** and **promptly deposited**.
- 7.2.3 All donations-in-kind received should be **properly recorded and accounted for** by the charity.
- 7.2.4 Charities should respect **donors' confidentiality**. They should not disclose the identity of donors or share information on donors without prior permission from the donors.

7.3 USE OF THIRD PARTY FUNDRAISERS



BASIC

- 7.3.1 The charity should exercise due care in engaging third party fundraisers. It should take into account how the public may view its use of third party fundraisers.
The use of a third party fundraiser, its **rationale** and **fee arrangements** should be approved by the Board and disclosed to potential donors.
- 7.3.2 Fundraising targets should be set based on the charity's needs and disclosed to donors.



8. DISCLOSURE AND TRANSPARENCY



GENERAL PRINCIPLE

The charity should be transparent and accountable in its operations. The charity should provide information about its mission, structure, programmes, activities and finances, as well as be responsive to requests for information.

BASIC

- 8.1 The charity should make available to its stakeholders an **annual report** that includes information on its:
- Programmes;
 - Activities;
 - Audited financial statements; and
 - Board members and executive management.
- 8.2 The charity should disclose the **number of Board meetings** in the year, and the **attendance** of each Board member, on a named basis, in its annual report.
- 8.3 Generally, Board members **should not receive remuneration** for their Board services. Where the charity's governing instrument expressly permits remuneration of Board members for their Board services, the charity should disclose in its annual report the **exact** remuneration and benefits received by each individual Board member. If no Board member receives remuneration for their Board services, the charity discloses this fact in its annual report.
- 8.4 For transparency, the charity should disclose in its annual report the **total annual remuneration** (including any remuneration received in its subsidiaries³), for each of its **three highest paid staff**, who each receives remuneration **exceeding \$100,000**, in incremental bands of \$100,000. The charity need only show the applicable bands. Should any of the three highest paid staff serve on the Board of the charity, it should be disclosed. If none of its staff receives more than \$100,000 in annual remuneration each, the charity should disclose this fact.

³ Subsidiary(ies) are as defined in accordance to the accounting standards adopted by the charity (i.e. FRS or CAS).

ENHANCED

- 8.5 For transparency, the charity should disclose the number of paid staff who are **close members of the family** of the Executive Head or Board members, and whose remuneration each **exceeds \$50,000 during the year**.

Disclosure of the staff's remuneration should be in incremental bands of \$100,000 on a no-named basis. However, the related Executive Head or Board Member(s) should be disclosed on a named basis.

- 8.6 The charity should disclose in its annual report whether it has a **whistle-blowing policy**. The Board should review the policy and arrangements by which staff of the charity and any other persons may, in confidence, raise concerns about possible wrong-doing or improprieties in financial or other matters within the charity. The Board's objective should be to ensure that arrangements are in place for such concerns to be raised and independently investigated, and for appropriate follow-up action to be taken.

9. PUBLIC IMAGE

GENERAL PRINCIPLE

The charity should build up its image consistent with its objectives.



BASIC

- 9.1 The charity should accurately portray its image to its stakeholders, including its members, donors and the public.

ENHANCED

- 9.2 The Board should ensure that there are documented communication policies on the **release of information** about the charity and its activities to its stakeholders, including the media and the public, across all media platforms.
- 9.3 The Board should designate an **appropriate spokesperson(s)** for the charity.
- 9.4 The charity should have a system to **approve the use and application** of the charity's **name and logos** by third parties.



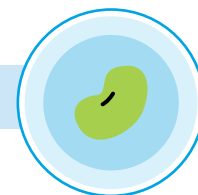
GOVERNANCE EVALUATION CHECKLISTS





GOVERNANCE EVALUATION CHECKLISTS

BASIC TIER



S/N	Description	Code ID	Response (Drop list)
Board Governance			
1	Induction and orientation are provided to incoming Board members on joining the Board.	1.1.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Are there Board members holding staff¹ appointments? (Skip items 2 and 3 if "No")			<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2	Staff ¹ does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
3	There are written job descriptions for their executive functions and operational duties which are distinct from their Board roles .	1.1.5	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
4	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman or person on Board responsible for overseeing the finances of the charity). Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.	1.1.7	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
5	All Board members submit themselves for re-nomination and re-appointment , at least once every three years.	1.1.8	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
6	There are documented terms of reference for the Board and each of its Board committees.	1.2.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Conflict of Interest			
7	There are documented procedures for Board members and staff ¹ to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
8	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Human Resource and Volunteer² Management			
9	The Board approves documented human resource policies for staff ¹ .	5.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Financial Management and Internal Controls			
10	There is a documented policy to seek Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of its core charitable programmes.	6.1.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied



11	The Board ensures internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
12	The Board ensures reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
13	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Does the charity invest its reserves, including fixed deposits? (Skip item 14 if "No")			<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
14	The charity has a documented investment policy approved by the Board.	6.4.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Fundraising Practices			
Did the charity receive cash donations (solicited or unsolicited) during the year? (Skip item 15 if "No")			<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
15	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Did the charity receive donations-in-kind during the year? (Skip item 16 if "No")			<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
16	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Disclosure and Transparency			
17	The charity discloses in its annual report: i) Number of Board meetings in the year; and ii) Individual Board member's attendance.	8.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Are Board members remunerated for their Board services? (Skip items 18 and 19 if "No")			<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
18	No Board member is involved in setting his or her own remuneration.	2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
19	The charity discloses the exact remuneration and benefits received by each Board member in its annual report. <u>OR</u> The charity discloses that no Board members are remunerated.	8.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Does the charity employ paid staff¹? (Skip items 20 and 21 if "No")			<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
20	No staff ¹ is involved in setting his or her own remuneration.	2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied



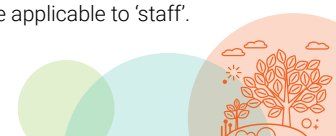
21	<p>The charity discloses in its annual report:</p> <p>i) The total annual remuneration (including any remuneration received in its subsidiaries), for each of its three highest paid staff¹, who each receives remuneration exceeding \$100,000, in bands of \$100,000; and</p> <p>ii) If any of the three highest paid staff¹ also serves on the Board of the charity.</p> <p><u>OR</u></p> <p>The charity discloses that none of its staff¹ receives more than \$100,000 in annual remuneration each.</p>	8.4	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
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DECLARATION

Name		
Email		
Contact	Office	Mobile
Designation	Executive Director / Chief Executive Officer / General Manager / Board Member	
<p><input type="checkbox"/> I declare that my charity's / IPC's governing Board has approved this Governance Evaluation Checklist and authorised me to submit on its behalf.</p> <p>All information given by me in this checklist submission is true to the best of my knowledge and I have not wilfully suppressed any material fact.</p> <p>The full responsibility for providing accurate and updated checklist information will rest with my charity's / IPC's governing Board.</p>		

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

2 Volunteer: Persons who willingly give up time for charitable purposes, without expectation of any remuneration. For volunteers who are involved in the day-to-day operations of the charity, they should also abide by the best practices set out in the Code applicable to 'staff'.



INTERMEDIATE TIER



S/N	Description	Code ID	Response (Drop list)
Board Governance			
1	Induction and orientation are provided to incoming Board members on joining the Board.	1.1.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
	Are there Board members holding staff¹ appointments? (Skip items 2 and 3 if "No")		<input type="checkbox"/> Yes <input type="checkbox"/> No
2	Staff ¹ does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
3	There are written job descriptions for their executive functions and operational duties which are distinct from their Board roles .	1.1.5	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
4	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman or person on Board responsible for overseeing the finances of the charity). Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.	1.1.7	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
5	All Board members submit themselves for re-nomination and re-appointment , at least once every three years.	1.1.8	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
6	There are documented terms of reference for the Board and each of its Board committees.	1.2.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Conflict of Interest			
7	There are documented procedures for Board members and staff ¹ to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
8	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Strategic Planning			
9	The Board periodically reviews and approves the strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Human Resource and Volunteer² Management			
10	The Board approves documented human resource policies for staff ¹ .	5.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
11	There is a documented Code of Conduct for Board members, staff ¹ and volunteers ² (where applicable) which is approved by the Board.	5.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
12	There are processes for regular supervision, appraisal and professional development of staff ¹ .	5.5	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied



Financial Management and Internal Controls			
13	There is a documented policy to seek Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of its core charitable programmes.	6.1.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
14	The Board ensures internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
15	The Board ensures reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
16	The Board ensures that there is a process to identify, regularly monitor and review the charity's key risks .	6.1.4	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
17	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Does the charity invest its reserves, including fixed deposits? (Skip item 18 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
18	The charity has a documented investment policy approved by the Board.	6.4.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Fundraising Practices			
Did the charity receive cash donations (solicited or unsolicited) during the year? (Skip item 19 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
19	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Did the charity receive donations-in-kind during the year? (Skip item 20 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
20	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Disclosure and Transparency			
21	The charity discloses in its annual report: i) Number of Board meetings in the year; and ii) Individual Board member's attendance.	8.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Are Board members remunerated for their Board services? (Skip items 22 and 23 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
22	No Board member is involved in setting his or her own remuneration.	2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
23	The charity discloses the exact remuneration and benefits received by each Board member in its annual report. <u>OR</u> The charity discloses that no Board members are remunerated.	8.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Does the charity employ paid staff? (Skip items 24 and 25 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
24	No staff ¹ is involved in setting his or her own remuneration.	2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied



25	<p>The charity discloses in its annual report:</p> <p>i) The total annual remuneration (including any remuneration received in its subsidiaries), for each of its three highest paid staff¹, who each receives remuneration exceeding \$100,000, in bands of \$100,000; and</p> <p>ii) If any of the three highest paid staff¹ also serves on the Board of the charity.</p> <p><u>OR</u></p> <p>The charity discloses that none of its staff¹ receives more than \$100,000 in annual remuneration each.</p>	8.4	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
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DECLARATION

Name			
Email			
Contact	Office		Mobile
Designation	Executive Director / Chief Executive Officer / General Manager / Board Member		
<p><input type="checkbox"/> I declare that my charity's / IPC's governing Board has approved this Governance Evaluation Checklist and authorised me to submit on its behalf.</p> <p>All information given by me in this checklist submission is true to the best of my knowledge and I have not wilfully suppressed any material fact.</p> <p>The full responsibility for providing accurate and updated checklist information will rest with my charity's / IPC's governing Board.</p>			

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

2 Volunteer: Persons who willingly give up time for charitable purposes, without expectation of any remuneration. For volunteers who are involved in the day-to-day operations of the charity, they should also abide by the best practices set out in the Code applicable to 'staff'.



ENHANCED TIER



S/N	Description	Code ID	Response (Drop list)
Board Governance			
1	Induction and orientation are provided to incoming Board members on joining the Board.	1.1.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Are there Board members holding staff¹ appointments? (Skip items 2 and 3 if "No")			<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2	Staff ¹ does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
3	There are written job descriptions for their executive functions and operational duties which are distinct from their Board roles .	1.1.5	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
4	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman or person on Board responsible for overseeing the finances of the charity). Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.	1.1.7	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
5	All Board members submit themselves for re-nomination and re-appointment , at least once every three years.	1.1.8	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
6	The Board conducts regular self-evaluation to assess its performance and effectiveness once per term or every three years, whichever is shorter.	1.1.12	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Are there Board member(s) who have served for more than 10 consecutive years? (Skip item 7 if "No")			<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7	The charity discloses in its annual report the reasons for retaining Board member(s) who have served for more than 10 consecutive years .	1.1.13	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
8	There are documented terms of reference for the Board and each of its Board committees.	1.2.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Conflict of Interest			
9	There are documented procedures for Board members and staff ¹ to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
10	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Strategic Planning			
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied

Human Resource and Volunteer² Management			
12	The Board approves documented human resource policies for staff ¹ .	5.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
13	There is a documented Code of Conduct for Board members, staff ¹ and volunteers ² (where applicable) which is approved by the Board.	5.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
14	There are processes for regular supervision, appraisal and professional development of staff ¹ .	5.5	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Are there volunteers² serving in the charity? (Skip item 15 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
15	There are volunteer management policies in place for volunteers ² .	5.7	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Financial Management and Internal Controls			
16	There is a documented policy to seek Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of its core charitable programmes.	6.1.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
17	The Board ensures internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
18	The Board ensures reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
19	The Board ensures that there is a process to identify, regularly monitor and review the charity's key risks .	6.1.4	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
20	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Does the charity invest its reserves, including fixed deposits? (Skip item 21 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
21	The charity has a documented investment policy approved by the Board.	6.4.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Fundraising Practices			
Did the charity receive cash donations (solicited or unsolicited) during the year? (Skip item 22 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Did the charity receive donations-in-kind during the year? (Skip item 23 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
23	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Disclosure and Transparency			
24	The charity discloses in its annual report: i) Number of Board meetings in the year; and ii) Individual Board member's attendance.	8.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Are Board members remunerated for their Board services? (Skip items 25 and 26 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
25	No Board member is involved in setting his or her own remuneration.	2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied



26	The charity discloses the exact remuneration and benefits received by each Board member in its annual report. <u>OR</u> The charity discloses that no Board members are remunerated.	8.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Does the charity employ paid staff? (Skip items 27, 28 and 29 if "No")			<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
27	No staff ¹ is involved in setting his or her own remuneration.	2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
28	The charity discloses in its annual report: i) The total annual remuneration (including any remuneration received in its subsidiaries), for each of its three highest paid staff¹ , who each receives remuneration exceeding \$100,000 , in bands of \$100,000; and ii) If any of the three highest paid staff ¹ also serves on the Board of the charity. <u>OR</u> The charity discloses that none of its staff ¹ receives more than \$100,000 in annual remuneration each.	8.4	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
29	The charity discloses the number of paid staff ¹ who are close members of the family ³ of the Executive Head or Board Members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000. <u>OR</u> The charity discloses that there is no paid staff ¹ who are close members of the family ³ of the Executive Head or Board Member, who receives more than \$50,000 during the year.	8.5	<input type="checkbox"/> Complied <input type="checkbox"/> 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	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied

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

2 Volunteer: Persons who willingly give up time for charitable purposes, without expectation of any remuneration. For volunteers who are involved in the day-to-day operations of the charity, they should also abide by the best practices set out in the Code applicable to 'staff'.

3 Close members of the family: Those family members who may be expected to influence, or be influenced by, that person in their dealings with the charity. In most cases, they would include:

- That person's children and spouse;
- Children of that person's spouse; and
- Dependants of that person or that person's spouse.



DECLARATION

Name		
Email		
Contact	Office	Mobile
Designation	Executive Director / Chief Executive Officer / General Manager / Board Member	

I declare that my charity's / IPC's governing Board has approved this Governance Evaluation Checklist and authorised me to submit on its behalf.

All information given by me in this checklist submission is true to the best of my knowledge and I have not wilfully suppressed any material fact.

The full responsibility for providing accurate and updated checklist information will rest with my charity's / IPC's governing Board.



ADVANCED TIER



S/N	Description	Code ID	Response (Drop list)
Board Governance			
1	Induction and orientation are provided to incoming Board members on joining the Board.	1.1.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
	Are there Board members holding staff¹ appointments? (Skip items 2 and 3 if "No")		<input type="checkbox"/> Yes <input type="checkbox"/> No
2	Staff ¹ does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
3	There are written job descriptions for their executive functions and operational duties which are distinct from their Board roles .	1.1.5	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
4	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman or person on Board responsible for overseeing the finances of the charity). Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.	1.1.7	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
5	All Board members submit themselves for re-nomination and re-appointment , at least once every three years.	1.1.8	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
6	The Board conducts regular self-evaluation to assess its performance and effectiveness once per term or every three years, whichever is shorter.	1.1.12	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
	Are there Board member(s) who have served for more than 10 consecutive years? (Skip item 7 if "No")		<input type="checkbox"/> Yes <input type="checkbox"/> No
7	The charity discloses in its annual report the reasons for retaining Board member(s) who have served for more than 10 consecutive years .	1.1.13	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
8	There are documented terms of reference for the Board and each of its Board committees.	1.2.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Conflict of Interest			
9	There are documented procedures for Board members and staff ¹ to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
10	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Strategic Planning			
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
12	There is a documented plan to develop the capacity and capability of the charity and the Board monitors the progress of this plan.	3.2.4	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied

Human Resource and Volunteer ² Management			
13	The Board approves documented human resource policies for staff ¹ .	5.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
14	There is a documented Code of Conduct for Board members, staff ¹ and volunteers ² (where applicable) which is approved by the Board.	5.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
15	There are processes for regular supervision, appraisal and professional development of staff ¹ .	5.5	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Are there volunteers² serving in the charity? (Skip item 16 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
16	There are volunteer management policies in place for volunteers ² .	5.7	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Financial Management and Internal Controls			
17	There is a documented policy to seek Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of its core charitable programmes.	6.1.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
18	The Board ensures internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
19	The Board ensures reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
20	The Board ensures that there is a process to identify, regularly monitor and review the charity's key risks .	6.1.4	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
21	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Does the charity invest its reserves, including fixed deposits? (Skip item 22 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
22	The charity has a documented investment policy approved by the Board.	6.4.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Fundraising Practices			
Did the charity receive cash donations (solicited or unsolicited) during the year? (Skip item 23 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
23	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Did the charity receive donations-in-kind during the year? (Skip item 24 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
24	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Disclosure and Transparency			
25	The charity discloses in its annual report: i) Number of Board meetings in the year; and ii) Individual Board member's attendance.	8.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Are Board members remunerated for their Board services? (Skip items 26 and 27 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
26	No Board member is involved in setting his or her own remuneration.	2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied



27	The charity discloses the exact remuneration and benefits received by each Board member in its annual report. <u>OR</u> The charity discloses that no Board members are remunerated.	8.3	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
Does the charity employ paid staff¹? (Skip items 28, 29 and 30 if "No")			<input type="checkbox"/> Yes <input type="checkbox"/> No
28	No staff ¹ is involved in setting his or her own remuneration.	2.2	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
29	The charity discloses in its annual report: i) The total annual remuneration (including any remuneration received in its subsidiaries), for each of its three highest paid staff¹ , who each receives remuneration exceeding \$100,000 , in bands of \$100,000; and ii) If any of the three highest paid staff ¹ also serves on the Board of the charity. <u>OR</u> The charity discloses that none of its staff ¹ receives more than \$100,000 in annual remuneration each.	8.4	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied
30	The charity discloses the number of paid staff ¹ who are close members of the family ³ of the Executive Head or Board Members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000. <u>OR</u> The charity discloses that there is no paid staff ¹ who are close members of the family ³ of the Executive Head or Board Member, who receives more than \$50,000 during the year.	8.5	<input type="checkbox"/> Complied <input type="checkbox"/> 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	<input type="checkbox"/> Complied <input type="checkbox"/> Not Complied

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

2 Volunteer: Persons who willingly give up time for charitable purposes, without expectation of any remuneration. For volunteers who are involved in the day-to-day operations of the charity, they should also abide by the best practices set out in the Code applicable to 'staff'.

3 Close members of the family: Those family members who may be expected to influence, or be influenced by, that person in their dealings with the charity. In most cases, they would include:

- That person's children and spouse;
- Children of that person's spouse; and
- Dependants of that person or that person's spouse.



DECLARATION

Name		
Email		
Contact	Office	Mobile
Designation	Executive Director / Chief Executive Officer / General Manager / Board Member	

I declare that my charity's / IPC's governing Board has approved this Governance Evaluation Checklist and authorised me to submit on its behalf.

All information given by me in this checklist submission is true to the best of my knowledge and I have not wilfully suppressed any material fact.

The full responsibility for providing accurate and updated checklist information will rest with my charity's / IPC's governing Board.



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