

# Commissioner of Charities

Annual Report 2023



OFFICE OF THE  
COMMISSIONER  
OF CHARITIES

mccy

Ministry of Culture, Community and Youth

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# Shared Vision and Strategies

Our vision is a well-governed, thriving charity sector with strong support from the public. To achieve this, we work closely with the Charity Council<sup>1</sup> and Sector Administrators from the respective agencies, to regulate the charity sector and develop initiatives based on three strategies – promote good governance and best practices, ensure regulatory relevance and compliance and be a proactive charity advisory.

<sup>1</sup> The Charity Council was first established in 2007. The 9th Charity Council comprises twelve members from the people sector and three representatives from the Sector Administrators, and aims to fulfil the following roles:

- Promote good governance and best practices to enhance public confidence and foster self-regulation in the charity sector.
- Build up charities’ capabilities to ensure compliance with regulations and strengthen public accountability.
- Advise the Commissioner of Charities on key regulatory issues and significant cases to support informed and robust decision-making.



## Ensure Regulatory Relevance and Compliance

To meet the evolving needs of the charity sector, we review our regulatory framework regularly to ensure its relevance. We adopt a tiered approach towards regulating the sector, with Institutions of a Public Character (IPCs) and larger charities being subject to more stringent requirements and higher standards of governance.



## Promote Good Governance and Best Practices

We recognise the importance of developing governance capabilities of charity board members so that they can exercise sound and responsible stewardship of public resources which charities receive and apply them towards fulfilling the charitable objectives of their organisations.



## Be a Proactive Charity Advisory

We strive to be a proactive charity regulator which advises charities and members of the public about developments and issues that impact the charity sector. We aim to enhance the accessibility of information to facilitate charitable work and promote safer giving in the charity sector.

COMMISSIONER OF CHARITIES AND SECTOR ADMINISTRATORS



CHARITY COUNCIL



SHARED VISION

**A well-governed and thriving charity sector with strong public support**

# Commissioner's Foreword

## A Brief Update

Last year, I spoke on three matters of importance to ensure public trust continues to be upheld in the charity sector, viz. good governance, need for board renewal and succession planning, and proper and timely mandatory submissions.

On **good governance**, I am glad to report that the overall utilisation rate for the Charities Capability Fund had increased by 9.2% to \$4.02 million over the period 1 Apr 2023 to 31 Mar 2024. This increase is an indication that more charities are proactively taking steps to build their governance capabilities.

The Revised Code of Governance (2023) had emphasised the importance and need for **proactive board renewal and succession planning**. Since then, there had been marked interest from charities on these topics at our webinars and training sessions, where they are slowly but surely taking critical steps to actively put in place board renewal policies and succession planning processes.

I had also previously shared at various forums that a proportion of our charities had failed to submit their **mandatory returns on their financial statements, annual reports and Governance Evaluation Checklists**. We have since reached out to 283 charities encouraging them to do so. To date, 66% of these charities had responded, and had filed or are in the process of filing their annual submissions. While we have made some progress on this front, as a sector, we can still do better. Charities who are transparent in their operations and reporting assure donors, volunteers and stakeholders that they are doing good in a fit and proper manner. Hence, we expect our charities to submit their mandatory returns, and we will continue to press forward on this front.

## The Road Ahead

To ensure effective governance, it is crucial to have **proper board induction and training programmes** in place for incoming board members to familiarise themselves with their charity's mission and their roles and responsibilities. Training equips board members to fulfil their fiduciary duties with confidence. To support board members in developing the necessary competencies and skills to effectively administer and govern a charity, we are working with our partners to launch key board development programmes on topics such as financial stewardship, impact measurement and more in the coming years. While not mandatory, I would strongly encourage all charity board members, especially those who are new to the charity sector, to participate in these programmes when offered. We will also continue to strongly encourage **proactive board renewal and succession planning**.

With greater awareness of risks of money laundering due to the \$3 billion money laundering case which broke the news in Oct 2023, my Office had received numerous requests from charities asking for guidance in **safeguarding their organisations against potential risks of abuse for money laundering and terrorist financing**. We collaborated with partners to run awareness training, and launched various resources for charities at the recent Charity Governance Conference in Oct 2024. These include the guidance template on anti-money laundering and countering the financing of terrorism policies and procedures, and subsidised screening services to support charities in their due diligence checks. We will also continue to deliver training and engagement sessions so that charities operating in high-risk jurisdictions remain vigilant of the risks of terrorist financing and put in place mitigating measures.

We will also be commencing the **review of the Charities Act**, which was last amended in 2018. This review will further strengthen our regulatory framework and ensure its relevance and effectiveness in meeting the evolving needs of the charity sector. As part of the process, we will be reaching out to hear from charities and stakeholders. I hope you will come onboard and offer your feedback, suggestions and insights which will be invaluable to our review.

## Touching Lives; Making a Difference

The role of the Office of the Commissioner of Charities has evolved over the years, expanding beyond just regulation to include upstream prevention and capability development to strengthen our charities. To better reflect our duties and hope for the sector, I am pleased to unveil our refreshed logo. The logo symbolises growth, harmony and positive impact of our charities. It also features five colourful petals, representing our five Sector Administrators. These interconnected petals reflect our core values of strength, unity and cohesiveness within the sector. Together, we will work with our charities so that they continue to make a lasting difference in the lives of those they serve.

## Desmond Chin

Commissioner of Charities  
February 2025



# Key Statistics of 2023



## Registered Charities

**42** **2,398**

charities were newly registered charities as at 31 December 2023



## Institutions of a Public Character

**23** **683**

charities were newly granted IPC status IPCs as at 31 December 2023



## Foreign Fund-raising Permits

**79**

permits were issued

Permits were granted for various private appeals and efforts in aid of disasters and humanitarian relief overseas such as in Afghanistan, Gaza, Israel, Morocco, Myanmar, Syria and Türkiye



## Reviews and Investigations

**147**

reviews and investigations conducted during the year

This included reviews on feedback received on charities and fund-raisers as well as governance, focus and special reviews on charities



## Funding for Charities

**\$4.02m**

was utilised out of the Charities Capability Fund during the period from April 2023 to March 2024

**↑ 9.2% or \$0.34m**

more than prior period's utilisation



## Charity Income Overview

**\$22.17b**

in total receipts comprising Donations, Government Grants and Other Income were received by charities in FY2023

**Total Donations**

**\$3.55b**

donations were raised in FY2023

**↑ 4.8%**

more than in FY2022

**Total Deductible Donations (TDD)**

**\$1.18b**

TDD were raised in 2023

**↑ 9.1%**

more than in 2022



## Training And Engagement

**15**

webinars, conferences, training sessions and other events organised for charities

# Highlights of the Year

## Regulation and Enforcement

### Work of the Charities Unit

The Charities Unit, also known as the Office of the Commissioner of Charities, was set up on 1 July 2006. It is supported by the five Sector Administrators, namely the Ministry of Education, Ministry of Health, Ministry of Social and Family Development, People's Association and Sport Singapore.

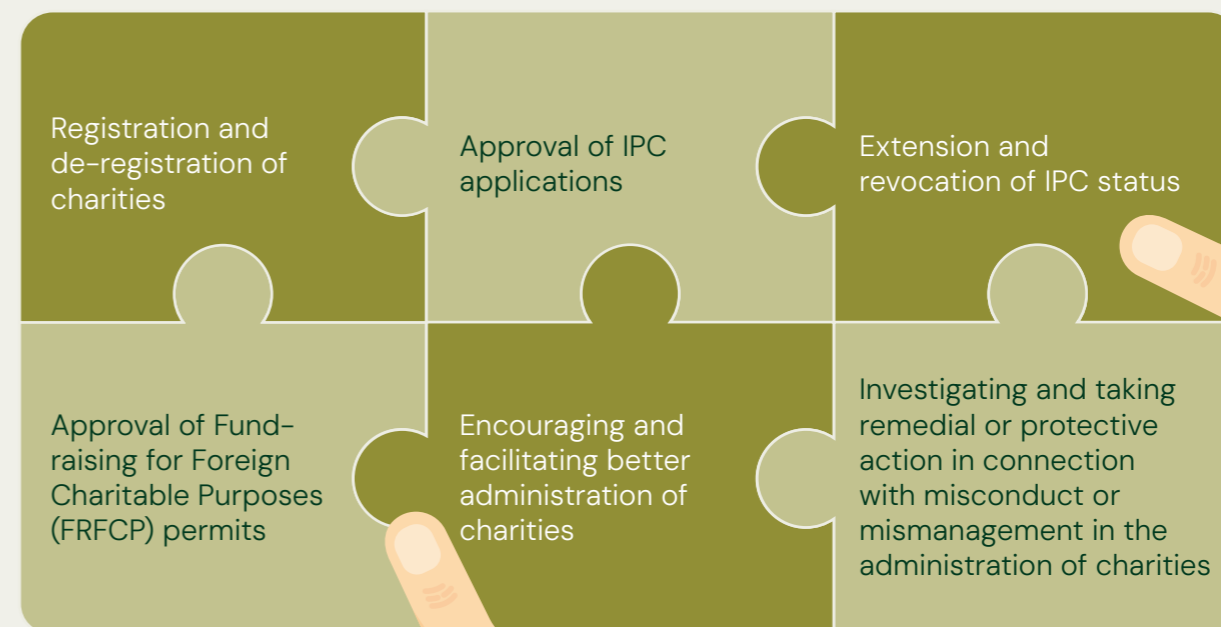
To achieve our shared vision, we register and regulate charities and Institutions of a Public Character (IPCs) in Singapore by advising them on how to operate in compliance with the requirements of the Charities Act and subsidiary legislation, and how to maintain high standards of governance and internal controls. We also regulate all private and public fund-raising appeals in Singapore, for local or foreign charitable purposes, with a view to promote transparency and accountability in the appeals administered.

During the year, we registered 42 new charities with the majority coming from the social and welfare, health and others sectors. We de-registered 23 charities over the same period. We also issued 79 permits for various private appeals and efforts in aid of disasters and humanitarian relief overseas, among other causes. Examples include appeals related to the conflict in Gaza and Israel, and natural disasters such as earthquakes and cyclones in Afghanistan, Morocco, Myanmar, Syria and Türkiye.

The Commissioner carries out other regulatory roles including compliance monitoring through conducting governance, focus and special reviews on charities, investigating feedback or complaints received, and taking enforcement action when there is any misconduct by charities or fund-raisers. During the year, we conducted 147 reviews and investigations.

More statistics on the charity sector can be found in the Charity Statistics section in pages 18 to 25 at the end of this report.

### Functions of the Charities Unit



## Enhancing Governance Capabilities of Charities

### Charities Lean Forward Webinar Series

With the support of our Shared Services partners, Pro Bono SG and the Singapore University of Social Sciences (SUSS), a total of four webinar sessions were conducted in 2023. These sessions covered a range of topics to help charities gain insights on how to enhance productivity and operate effectively.

#### Fundraising and Digital Protection (2 Mar 2023)

This webinar discussed legal considerations and compliance matters that charities need to keep in mind when fund-raising. These include the Disclosure Regime and tightening of internal controls to protect donor information and personal data. The session also guided charities on how to improve cybersecurity hygiene to protect against common attack methods associated with donation scams.

#### Doing More with Less – Maximising Impact through Systems Change (26 Oct 2023)

This webinar discussed the ongoing challenges charities face in using limited resources efficiently to meet beneficiary needs amidst the financial pressures of inflation and rising operations costs. To create significant and positive changes within the ecosystem, charities need to focus on understanding the underlying issues which they seek to address and target key areas for intervention.

#### Getting Employment Practices Right to Empower Your Charity for Success (29 Aug 2023)

Moderators and panellists shared insights on complex employment matters such as recruitment, compensation and benefits, talent retention, staff welfare, workplace policies and legal obligations. Practical guidance was also provided to charities on how to foster a positive work environment in the organisation.

#### Strengthen Your Charities Against Money Laundering and Terrorist Financing (2 Nov 2023)

The risks of money laundering and terrorist financing and the importance for charities to put in place strong governance practices and internal controls to safeguard the organisation against being misused or exploited were covered. This included a sharing on Suspicious Transaction Reporting by the Commercial Affairs Department of the Singapore Police Force.



Moderator, panellists and speaker at the recording studio for the Aug 2023 webinar.

From left: Mr Wang Liansheng (Partner of Bih Li & Le LLP); Ms Tan Li San (CEO of National Council of Social Service); Mr Mohksin Rashid (Executive Director of Association of Muslim Professionals); and Mr Sanjiv Kumar Rajan (Partner of Allen & Gledhill).

### In Conversation with the Commissioner of Charities and Charity Council



Panellists of the In Conversation event.

From left: Mr Kitson Lee (Head of Centre for Non-Profit Leadership); Ms Theresa Goh (Charity Council Chairperson); Mr Desmond Chin (Commissioner of Charities); and Mr Ang Hao Yao (Chairman of Code Sub-Committee).

Jointly organised by the Office of the Commissioner of Charities and the Charity Council, together with Pro Bono SG and the National Volunteer and Philanthropy Centre (NVPC), this annual run of the series was held at Suntec Convention Centre on 4 Apr 2023. Over 1,000 charity representatives attended the forum to learn about good governance and management practices, including the revised "Code of Governance for Charities and Institutions of a Public Character (IPCs)" (Code), from industry experts and fellow charities.

During the event, the Commissioner and panellists shared about the key revisions to the Code which takes effect from charities' financial years beginning on or after 1 Jan 2024. Guidance was also provided to charities on how they can adopt good governance practices that are aligned with the revised Code.

Key revisions to the Code include:

#### New principle-based Code with guidelines

The revised Code comprises 6 key principles with accompanying explanations to provide charities with a better understanding of how to apply the principles. Charities are encouraged to take an active role in assessing whether their operations are in line with the overarching principles in the organisation's context.

#### Setting a maximum Board term limit of 10 years

All IPCs and large non-IPC charities<sup>2</sup> should impose a maximum term limit of 10 consecutive years for all Board members, with the option to re-elect Board members to serve subsequent terms. The intent of this guideline is to encourage charities to practise succession planning at the Board level.

#### Introducing Environmental, Social and Governance (ESG) concept

Charities are encouraged to maintain high standards of governance, keep their activities environmentally friendly and sustainable, as well as maintain good relationships with and communicate ESG related activities to their stakeholders.

#### Revised tiering of charities

Charities are now grouped into 2 tiers only. Small and medium non-IPC charities are in Tier 1, while all IPCs and large non-IPC charities are in Tier 2 and subject to additional guidelines under each principle.



Mr Desmond Chin (Commissioner of Charities) and Ms Theresa Goh (Charity Council Chairperson) with attendees of the In Conversation event.

<sup>2</sup> Large non-IPC charities are those with gross annual receipts or total expenditure (whichever is higher) of \$10 million or more, in each of the two financial years preceding the current financial year.

## Charity Governance Conference and Charity Transparency and Governance Awards 2023

The annual Charity Governance Conference, organised by the Charity Council in collaboration with the Securities Investors Association (Singapore) and SUSS, was held at Suntec Convention Centre and via Zoom on 21 Nov 2023. It brought together nearly 800 charity representatives and partners from various sectors.

The theme for this year's conference, "Governance in Action – From Purpose to Practice and Impact", emphasised how charities can effectively translate their mission into action and showcase the positive impact they bring to society, individuals and communities. The morning session focused on key topics such as risk management and board governance, and highlighted the importance of charity boards adopting a proactive stance in continuously monitoring risks and making adjustments where necessary. The afternoon workshops explored areas such as ESG, strategic planning, digitalisation and communications, and provided attendees with practical insights to enhance their operational effectiveness.



Mr Edwin Tong, Minister for Culture, Community and Youth and Second Minister for Law, giving his opening speech at the Awards Ceremony.



- ◆ Singapore Cancer Society
- ◆ Touch Family Services Limited



Minister Edwin Tong together with the winners of the Charity Governance Awards 2023.  
From left: Mr Lee Meng Tat (Chairman of the Singapore Cancer Society); Minister Edwin Tong; and Mr Lawrence Khong (Founding Chairman of Touch Family Services Limited).



- ◆ Club Rainbow (Singapore)
- ◆ National Gallery Singapore
- ◆ Pro Bono SG
- ◆ SingHealth Fund
- ◆ The UWCSEA Foundation Limited



Minister Edwin Tong together with the winners of the Special Commendation Awards 2023.  
From left: Ms Suenne Megan Tan (Senior Director, Museum Planning & Audience Engagement of National Gallery Singapore); Mr Gregory Vijayendran SC (Chairman of Pro Bono SG); Ms Audrey Lau (Executive Director of SingHealth Fund); Minister Edwin Tong; Mrs Tay SuLian (Chairperson of The UWCSEA Foundation Limited); and Dr Sashikumar Ganapathy (President of Club Rainbow (Singapore)).

The Charity Transparency and Governance Awards was also held on the same day at Suntec Convention Centre by the Charity Council, with support from the Office of the Commissioner of Charities. The Awards Ceremony aims to recognise charities for their efforts in upholding governance, transparency and building public trust in the sector, and at the same time, inspire and guide other charities to improve their own governance standards.

80 charities received the Charity Transparency Awards this year. Among these recipients, two charities were conferred the prestigious Charity Governance Award for achieving the highest standard of governance, and another five charities received the Special Commendation Award for their good governance practices in specific areas such as clarity of strategy and operational efficiency.

The Awards Ceremony was made possible by our strategic partners, Singapore Management University, Institute of Internal Auditors (Singapore) and Ernst & Young Singapore, who provided support during the assessment process leading up to the event.



Minister Edwin Tong together with charity representatives from various sectors present at the Awards Ceremony.

## Building a Safer Giving Ecosystem

### Safer Giving Campaign 2023

As part of continued efforts to raise awareness and educate the public on donating safely, the Safer Giving campaign was rolled out in 2023 by the Ministry of Culture, Community and Youth and the Office of the Commissioner of Charities.

The Campaign educates donors on how to identify legitimate charities and avoid scams by knowing what to “Ask” and “Check” before they “Give”.

As scams grow increasingly prevalent especially in the online space, it is important for donors to know how to exercise their own due diligence to ensure that their donations are used for genuine charitable purposes and make the intended impact.

In order to reach out to the wider public, the Campaign involved:



Screening of campaign videos on digital platforms such as YouTube, TikTok, Facebook and Instagram, and display banners across various websites.



Out-of-home advertising such as placement of bus stop advertisements, and table-top stickers at hawker centres and coffee shops in mature estates in Singapore to target seniors and individuals who may not be digitally savvy.



Conducting open talks over English and vernacular radio stations such as Class 95, Love 97.2, Warna 94.2 and Oli 96.8 to educate listeners on the key messages of safer giving.

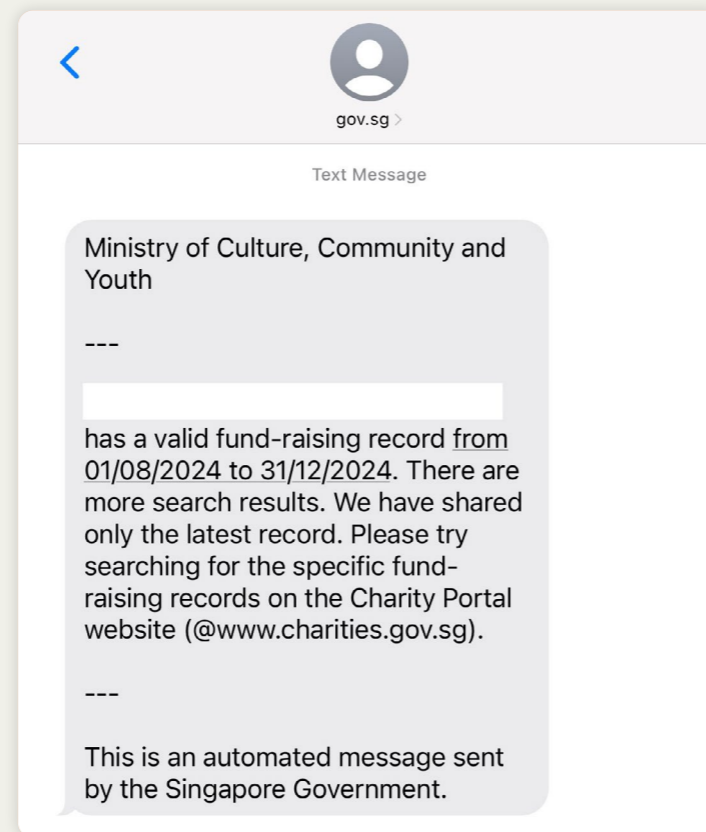
More information is available on the “Safer Giving” page on the Charity Portal ([www.charities.gov.sg](http://www.charities.gov.sg))<sup>3</sup>.

### Improved SMS Verification Service for Fund-raising

As part of our efforts to put in place safeguards to protect and help donors give safely, the Sender ID for SMS queries relating to fund-raising appeals was updated from “MCCY” to “gov.sg” with effect from 25 Jun 2024.

Donors verifying the authenticity of a public fund-raising appeal via SMS to 79777 will receive a text message from “gov.sg” containing verification results beginning with “Ministry of Culture, Community and Youth” and ending with a note informing donors that this is an automated message sent by the Singapore Government.

This change provides donors with assurance that the verification results are legitimate and from an official source.



*The Sender ID for SMS verification service for public fund-raising appeals has been updated to “gov.sg” to assure donors that the results are legitimate.*

<sup>3</sup> The “Safer Giving” page on the Charity Portal can be found at the following link: <https://www.charities.gov.sg/Pages/Fund-Raising/Safer-Giving.aspx>

**IT'S GOOD TO GIVE BETTER**

**BETTER ASK**

Ask for more details if you are unsure, such as:

- 1 How will my donations be used?
- 2 Who is the beneficiary?
- 3 How much of my donation goes to the beneficiary or charity?

**BETTER CHECK**

Verify if organisation or beneficiary is a registered charity or has disclosed its public fund-raising details via these options:

- Visit Charity Portal ([charities.gov.sg](http://charities.gov.sg))
- Scan QR code on organisation's appeal letter carried by fund-raiser
- SMS FR<space>Organisation Name to 79777
- Call Charities Unit hotline at 6337 6597

**GIVE BETTER**

with peace of mind!

**Let's Do Our Part and Practise Safer Giving**

- ✓ Do not feel pressured to give if you have doubts
- ✓ Report any concerns to [mccy\\_charities@mccy.gov.sg](mailto:mccy_charities@mccy.gov.sg)
- ✓ File a police report if you suspect a scam

**Safer Giving**  
Better Ask. Better Check. Give Better.

OFFICE OF THE COMMISSIONER OF CHARITIES

**mccy**  
Ministry of Culture, Community and Youth

# Our Plans in the Year Ahead

## Maintaining a Relevant Charity Regulatory Framework

### Amendment of Subsidiary Legislation

Following the implementation of the Disclosure Regime for Public Fund-raising Appeals and the publication of the revised Code of Governance for Charities and IPCs in 2023, the following regulations were or will be amended to ensure that the relevant legislation are correspondingly updated.

#### Composition of Offences Regulations

In Feb 2024, the Charities (Composition of Offences) Regulations were amended to clarify the offences under the Charities Act that may be compounded. This included making clear that offences under Regulation 21 of the Charities (Institutions of a Public Character) Regulations as well as the new offences under the Charities (Fund-raising Appeals for Local and Foreign Charitable Purposes) Regulations 2012 which were introduced in relation to the Disclosure Regime (e.g. offences for failure to comply with the new disclosure and identification requirements), are compoundable.

#### Accounts and Annual Report Regulations

The Charities (Accounts and Annual Report) Regulations will be amended to prescribe the new Governance Evaluation Checklists (GEC) under the revised Code. As the revised Code takes effect from charities' financial years beginning on or after 1 Jan 2024, the first batch of charities that need to submit the revised GEC will be those with financial years ending on 31 Dec 2024. The revised GEC will thus need to be submitted to the Commissioner from Jun 2025 onwards. The revised GEC template has also been made available on the Charity Portal.

The subsidiary legislation under the Charities Act is available on the Singapore Statutes Online website ([sso.agc.gov.sg](https://sso.agc.gov.sg))<sup>4</sup>.

### Tax Deduction Schemes for Overseas Giving

The Government recently announced new tax incentive schemes to promote Singapore as a philanthropy hub. The Office of the Commissioner of Charities will be assisting the Monetary Authority of Singapore (MAS) and the Ministry of Finance (MOF) with the operationalisation of the new schemes.

#### Philanthropy Tax Incentive Scheme for Family Offices (PTIS)

To encourage single family offices to use Singapore as a base to conduct philanthropic activities and grow Singapore's philanthropic capabilities, MAS announced the launch of PTIS on 5 Jul 2023. Under the scheme, qualifying donors will be able to claim 100% tax deduction for overseas donations made through qualifying local intermediaries for a period of 5 years starting from an approved incentive commencement date within the period from 1 Jan 2024 to 31 Dec 2028.

#### Overseas Humanitarian Assistance Tax Deduction Scheme (OHAS)

To encourage more support for those in need overseas, MOF announced the launch of the OHAS pilot at Budget 2024. Under the scheme, individual and corporate donors can receive 100% tax deductions for qualifying overseas cash donations. These donations must be made through a designated charity and directed towards a fund-raising appeal for emergency humanitarian assistance that has a valid FRFCP permit from the Commissioner. The pilot scheme will run from 1 Jan 2025 to 31 Dec 2028.

## Enhancing Awareness and Understanding of Money Laundering and Terrorist Financing Risks

The updated Singapore Terrorism Financing (TF) National Risk Assessment published in Jul 2024 highlighted that non-profit organisations in Singapore, including charities, remain susceptible to the risks of TF abuse. Charities are showing greater awareness of and interest in enhancing their understanding of these risks, and are also more eager to learn about the appropriate mitigating measures to safeguard themselves against such risks.

The Commissioner has continued to roll out training sessions in 2023 and 2024 on the "Terrorist Financing Risk Mitigation Toolkit for Charities" (Toolkit), which was launched in Feb 2023 to strengthen charities' capabilities in countering the risks of TF abuse. The training sessions also broadly cover terrorism threats to Singapore and the risks specific to the non-profit sector.



Case study group discussions at the TF Risk Mitigation Toolkit for Charities training sessions in Aug 2024.

The Commissioner also engaged in a number of collaborations to strengthen Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT) efforts in the charity sector.

#### AML/CFT Policy Guidance Template

The Commissioner and WongPartnership LLP collaborated and co-developed a guidance template to highlight the fundamental principles and best practices that should be adopted in charities' policies and procedures for AML/CFT. In developing the guidance template, inputs and feedback from relevant stakeholders such as the Ministry of Home Affairs, Monetary Authority of Singapore, and charities that conduct substantial charitable activities overseas were sought and incorporated.

Charities are encouraged to use the guidance template in conjunction with the Toolkit, to identify their exposure to the risks of TF abuse and tailor their organisations' policies and procedures to commensurate with the assessed risks, in line with a risk-based approach. The guidance template is available under the "Guides" page on the Charity Portal ([www.charities.gov.sg](http://www.charities.gov.sg))<sup>5</sup>.

#### Subsidised Screening Services

The Commissioner also worked with the Institute of Singapore Chartered Accountants (ISCA) and TT Foundation Advisors, Temasek Trust's philanthropy advisory services arm, to roll out subsidised screening services for charities to carry out due diligence checks. Charities can tap on ISCA's Charities AML/CFT Services Panel<sup>6</sup> to enhance their AML/CFT measures, including conducting due diligence checks on stakeholders and hiring consultancy services to help with their risk management. TT Foundation Advisors will also pilot an initiative in early 2025 to enable selected charities with overseas beneficiaries to conduct enhanced due diligence screening at a subsidised rate.

4 The abovementioned subsidiary legislation can be found at the following links:

(a) Charities (Composition of Offences) Regulations: <https://sso.agc.gov.sg/SL/CA1994-RG7?DocDate=20240227>; and  
(b) Charities (Accounts and Annual Report) Regulations: <https://sso.agc.gov.sg/SL/CA1994-S352-2011?DocDate=20180329>.

5 The AML/CFT Guidance Template can be found at the following link: <https://www.charities.gov.sg/Pages/News-and-Notices/Newsroom/News/AML-CFT.aspx>

6 ISCA's Charities AML/CFT Services Panel can be found at the following link: <https://isca.org.sg/about-us/difference-makers-in-the-community>



## Improving Access to Information

### Charity Compliance Indicator

The Charity Compliance Indicators for all IPCs was launched on 16 Jan 2024. This initiative aims to provide a clear and accessible overview of each IPC's regulatory compliance and adoption of best practices. This, in turn, helps donors make more informed giving choices and decisions.

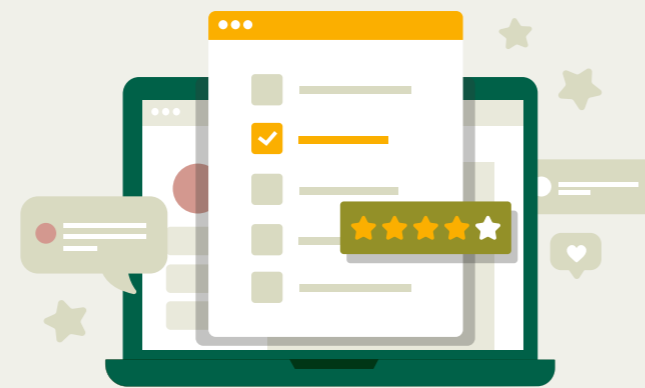
The indicators comprise the following key information featured on each IPC's profile page on the Charity Portal:

- ◆ Charity Transparency and Governance Awards received by the IPC in the recent 3 years
- ◆ Fund-raising Expense Ratio for the IPC's latest financial year
- ◆ Level of compliance with the Code of Governance
- ◆ Submission status of the IPC's regulatory submissions for the latest financial year

Feedback from stakeholders, including charities and members of the public, were taken into consideration in finalising the design of the compliance indicators. If the indicators are assessed to be beneficial to members of the public, the initiative may be expanded to apply to all other charities (non-IPCs) in the future.

### Charity Portal Usability Survey

A usability survey was conducted from Sep to Oct 2023 and provided valuable insights into charities' user experience of the Charity Portal's e-Services. The survey focused on the "Annual Submissions – Financial Statements", "Annual Submissions – Governance Evaluation Checklist" and "Update Governing Board Members, Trustees and Key Officers" services. It identified key areas, such as user experience, contextual guidance, accessibility and error handling, for improvement.



These findings will guide future enhancements to the Charity Portal e-Services platform from 2024 onwards, with the goal of refining user experience.

Overview of Charity's Compliance
Organisation Profile
Financial Information
Annual Report
Governance Evaluation Checklist

**Charity Transparency Award/Charity Governance Award Winner<sup>7</sup>:**

**These indicators are based on the Charity's Financial Year 2023 annual submissions:**

Fund-raising Expense Ratio <sup>#</sup>	<b>20%</b> <small>Maximum 30%</small>
Latest declared compliance with the Code of Governance	<b>89%</b>
Submission of latest Annual Report, Financial Statements and Governance Evaluation Checklist <sup>^</sup>	<b>Submitted</b>

● Mock-up of the Charity Compliance Indicators

## Resources for Charities

The Commissioner has launched various initiatives, such as the Charities Capability Fund, to support charities on their digital transformation journey and other needs. There are also numerous publications and guides, as well as the Shared Services Initiative<sup>7</sup> and the Shared Services Blueprint<sup>8</sup>, to help charities strengthen their regulatory compliance and effectiveness. Charities are strongly encouraged to tap on these resources on the Charity Portal.



### Charities Capability Fund

#### Training

Up to 80%, subject to caps for board members and staff to attend governance and management related courses. Some new topics supported include Digitalisation, Organisation Development, Anti-Money Laundering and Business Continuity Planning.

#### Consultancy

Up to 80%, capped at \$100k for small and medium charities, \$50k for large charities to engage a consultant to review and draft policies. Also supports charities in attaining organisational excellence certifications and accreditations in key governance and management areas.

#### Shared Services

Up to 50% of monthly charges for 1st year and 25% for 2nd year, capped at \$30k per charity for the outsourcing of corporate functions to improve backend operations, in areas such as Accounting, Human Resource Management and IT Management.

#### Info-comm Technology

Up to 80%, subject to caps for Basic IT infrastructure and 80% capped at \$40k for digital solutions that enhance productivity and efficiency of charities.

#### Collaboration

Up to 80% capped at \$50k for collaborative projects amongst charities that aim to enhance charities' governance, management and operational efficiency.

<sup>7</sup> The Commissioner partnered various organisations to establish the Shared Services Initiative in 2018. The objective of the initiative is to pool together essential resources and services to strengthen charities' regulatory compliance and efficiency of their back-end operations, especially among smaller charities. Since 2018, the Commissioner has progressively on-boarded and grown the suite of Shared Services partners from four to eleven presently.

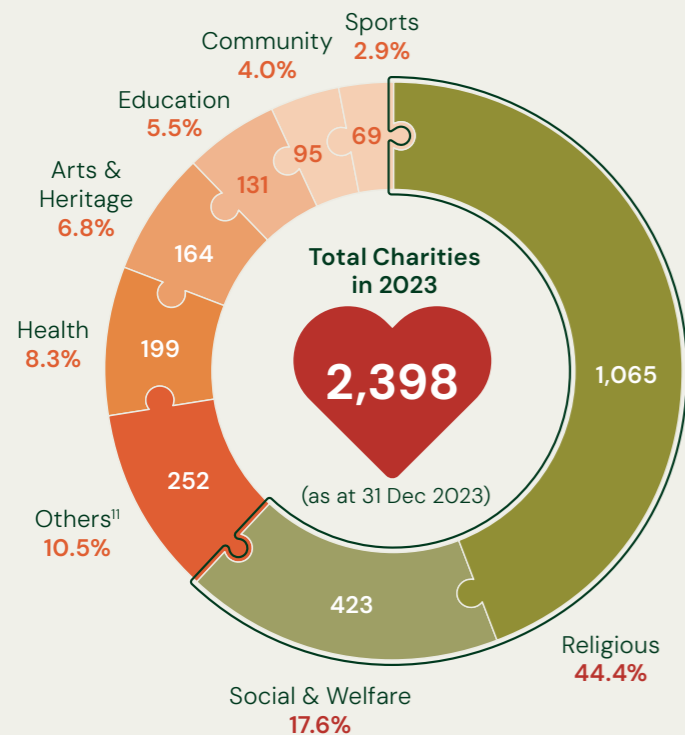
<sup>8</sup> The Shared Services Blueprint for Charities provides an overview of resources available which are mapped according to the Code of Governance's principles and functional needs. The resources listed are non-exhaustive and charities may also refer to other information and resources available on the Charity Portal or our partners' websites. Charities are strongly encouraged to review the resources, including training curriculums, to ensure suitability and best match of resource content.

The detailed Shared Services Blueprint can be found at the following link: <https://www.charities.gov.sg/PublishingImages/Charities-and-IPCs/Grants-and-Support-for-Charities-IPCs/Documents/Shared%20Services%20and%20Code%20Alignment.pdf>.

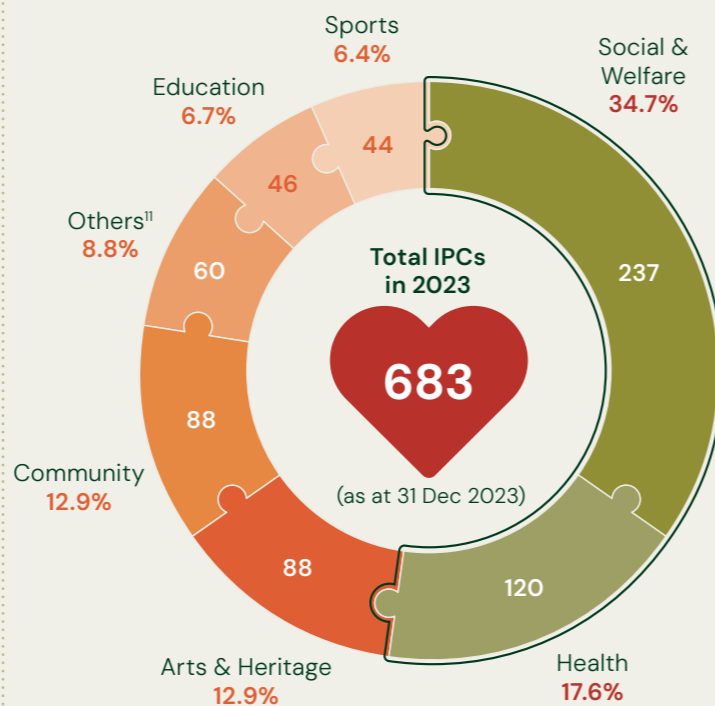
# Charity Statistics

## Distribution of Charities and IPCs by Sector

### Registered Charities<sup>9</sup> by Sector



### IPCs<sup>10</sup> by Sector



As at 31 Dec 2023, religious and social and welfare organisations comprised the majority of registered charities and collectively formed more than half (or 62.0%) of the charity sector in Singapore, while charities from the social and welfare and health sectors constitute more than half (or 52.3%) of approved IPCs.

<sup>9</sup> Organisations established for exclusively charitable purposes and carrying out activities to achieve these purposes are legally required to apply for charity registration with the Commissioner of Charities. All registered charities are eligible for income and property tax exemption on premises used exclusively for charitable purposes. We recognise the following categories of charitable purposes:

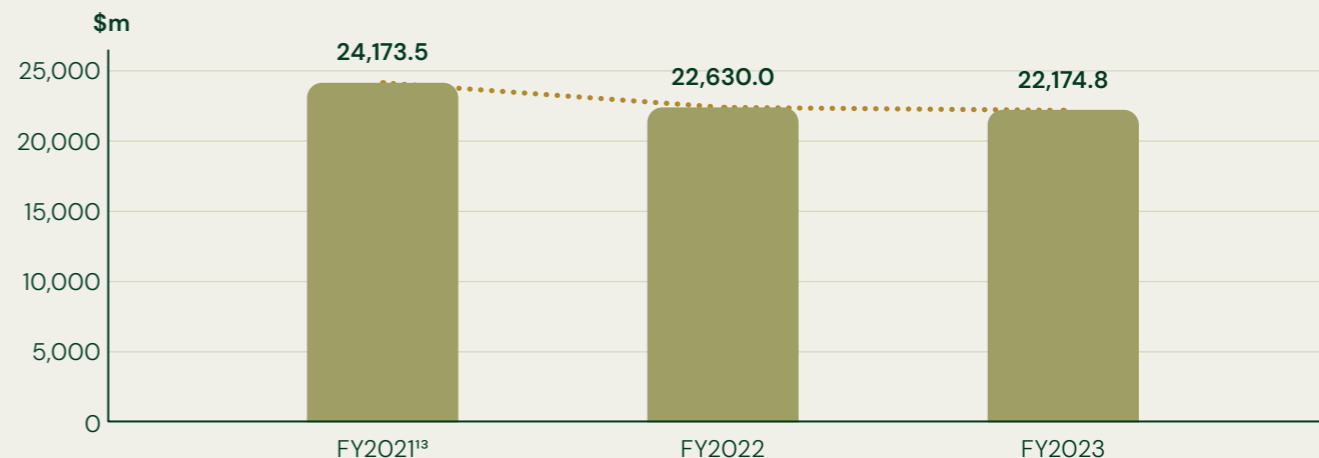
- (a) relief of poverty;
- (b) advancement of education;
- (c) advancement of religion; and
- (d) other purposes beneficial to the community. The following purposes are potentially charitable if they benefit the community:
  - i. promotion of health;
  - ii. advancement of citizenship or community development;
  - iii. advancement of arts, heritage or science;
  - iv. advancement of environmental protection or improvement;
  - v. relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantages;
  - vi. advancement of animal welfare; and
  - vii. advancement of sport, where the sport promotes health through physical skill and exertion.

<sup>10</sup> Some registered charities are conferred the status of an Institution of a Public Character (IPC), which allows them to issue tax deduction receipts to donors who want to claim tax relief based on the amount of qualifying donations made. These charities must be dedicated to serving the needs of the community in Singapore as a whole and not be confined to sectional interests or groups of persons based on race, belief or religion. Under the Income Tax Act, outright cash donations, donations of shares by individual donors, artefact donations, donations under the Public Art Tax Incentive Scheme, and land and building donations will qualify for tax deduction.

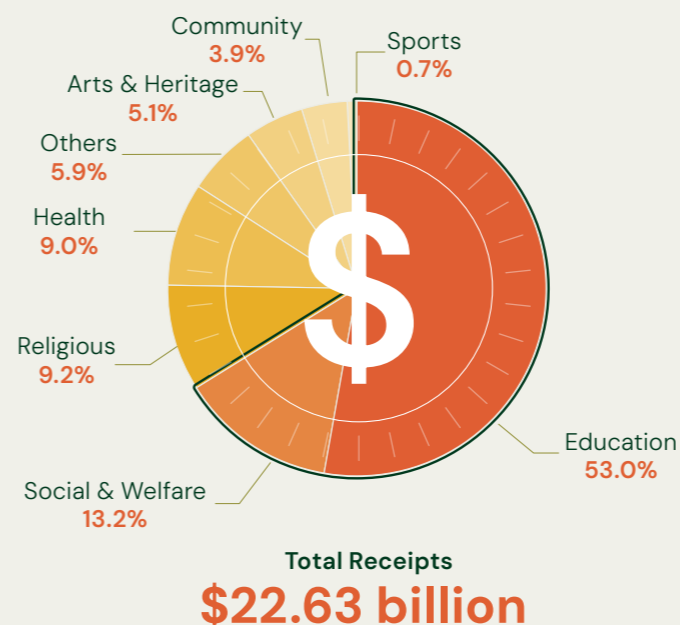
<sup>11</sup> The "Others" sector includes registered charities and IPCs established for the advancement of charitable purposes such as environmental protection and animal welfare, amongst others.

## Total Receipts<sup>12</sup>

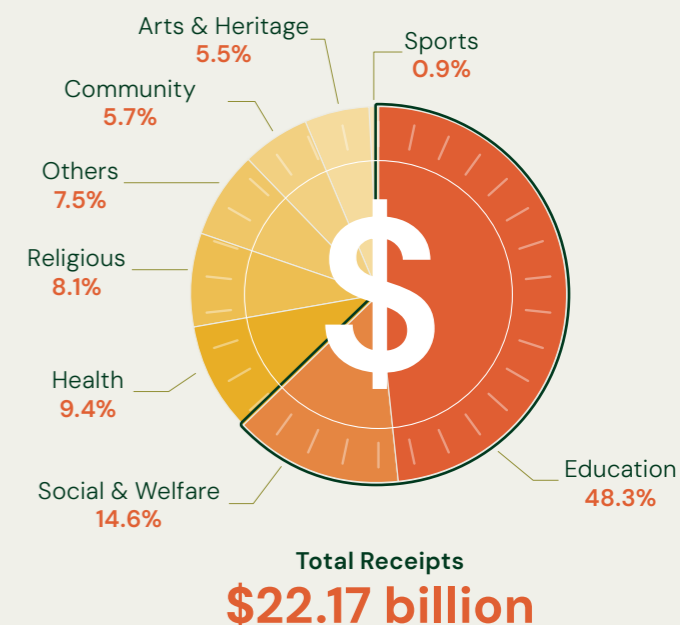
### Annual Receipts by Financial Year



### Breakdown of Receipts in FY2022



### Breakdown of Receipts in FY2023<sup>14</sup>



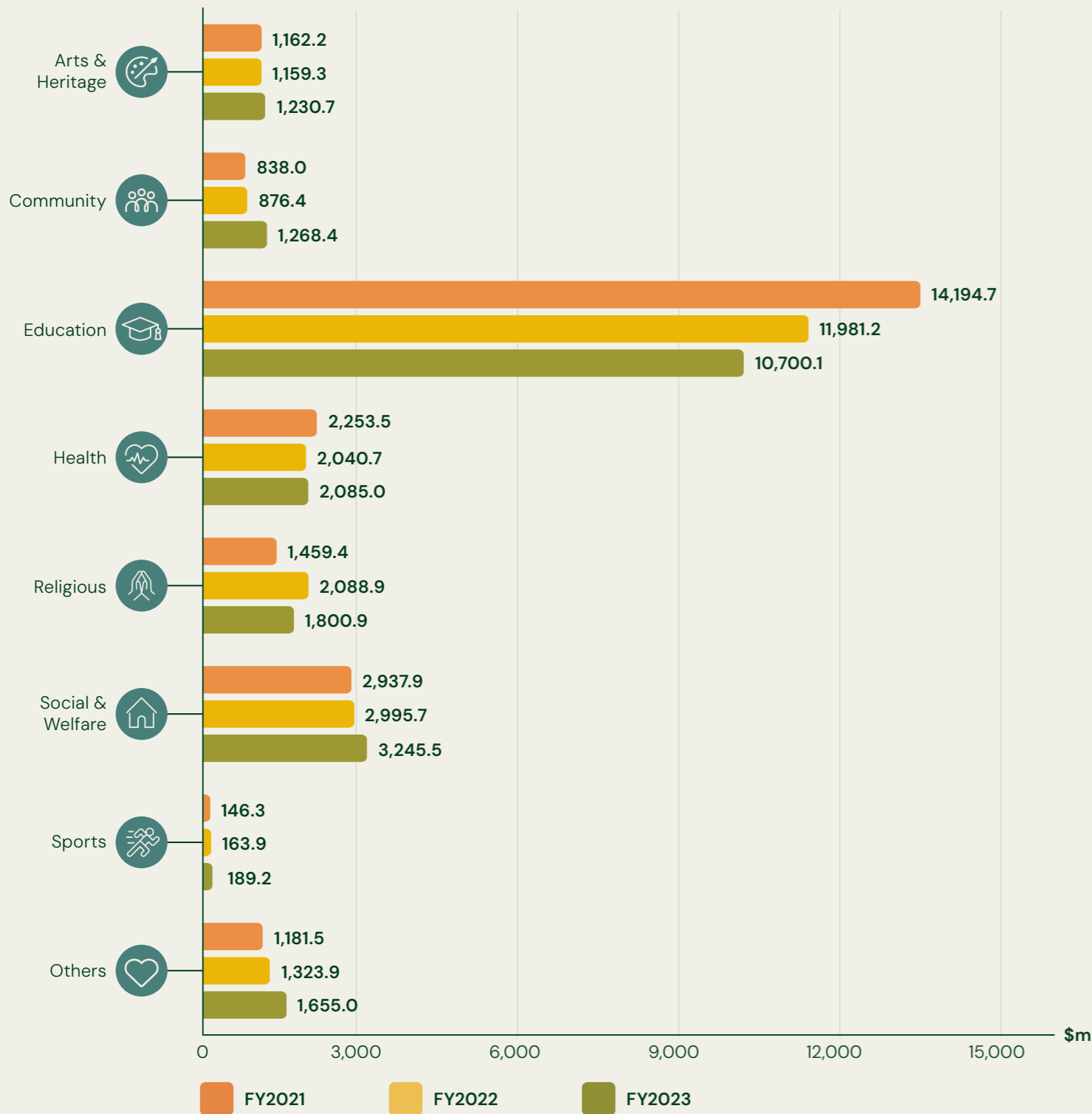
Charities in the education and social and welfare sectors received total receipts of \$14.98 billion in FY2022 and \$13.95 billion in FY2023. This accounted for almost two-thirds of the total receipts received by the charity sector during both financial years.

<sup>12</sup> The income statistics for FY2022 and FY2023 are computed based on the annual submissions submitted for financial years ended in 2022 and 2023 respectively. It is a regulatory requirement for charities to submit their annual submissions within 6 months of the close of their financial year. The financial periods of charities may vary, depending on the operational needs of the organisations.

<sup>13</sup> The income statistics for FY2021 have been restated for comparability and consistency following a reclassification of charities in the community, social & welfare and others sectors.

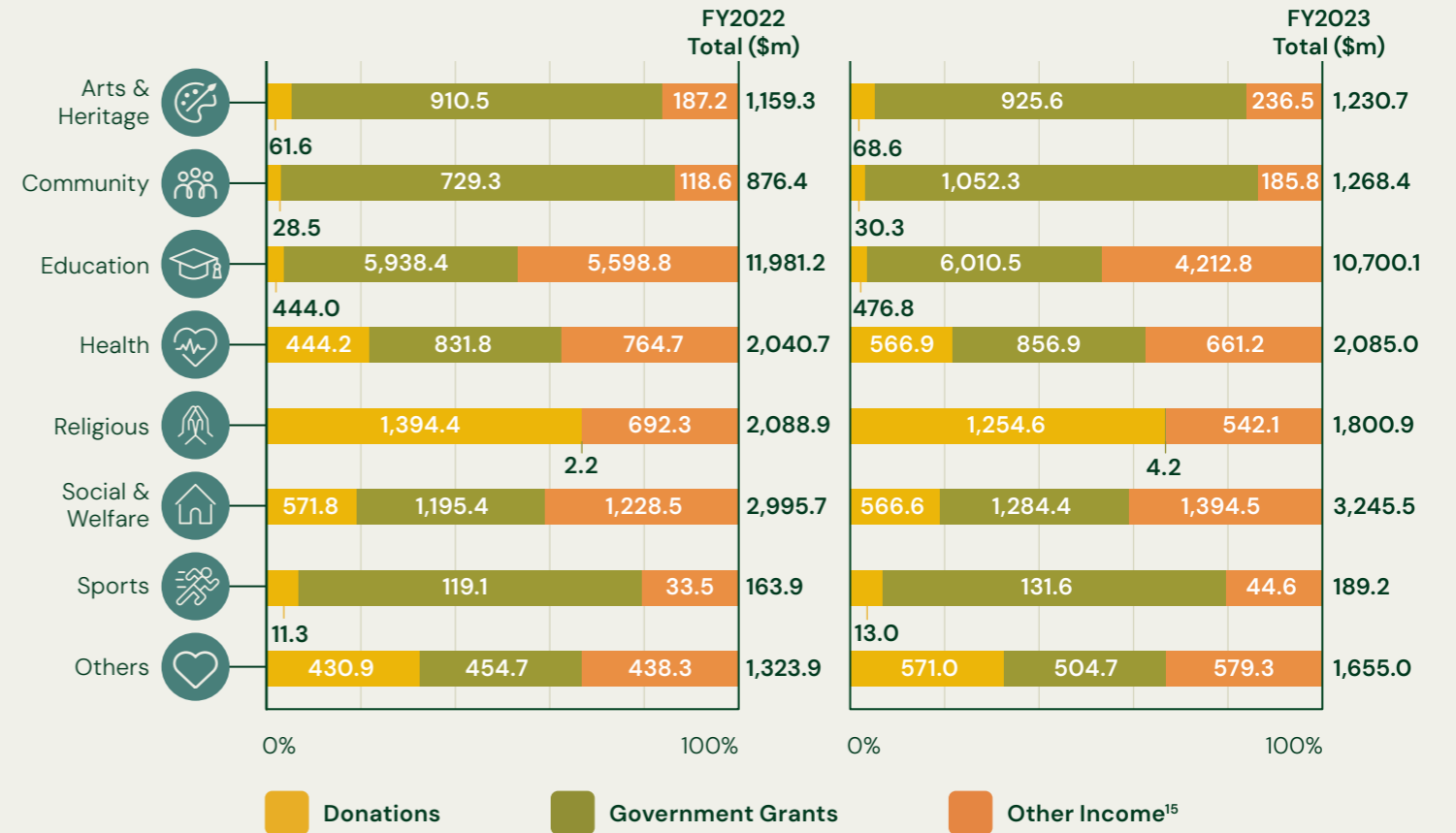
<sup>14</sup> To provide up-to-date statistics on the charity sector on a timely basis, the annual receipts and annual donations received by the charity sector in financial years ended 2022 and 2023 are disclosed and presented together in this report.

### Annual Receipts by Sector



There was a year-on-year increase in the annual receipts received by the community, others, social and welfare, and sports sectors between FY2021 to FY2023.

### Annual Receipts by Sector and Source



Overall, religious charities were most dependent on donations whilst charities in the arts and heritage, community and sports sectors were most reliant on support from government grants as their main source of income in both FY2022 and FY2023.

### Proportion of total receipts by Large Charities and IPCs in FY2022



### Proportion of total receipts by Large Charities and IPCs in FY2023



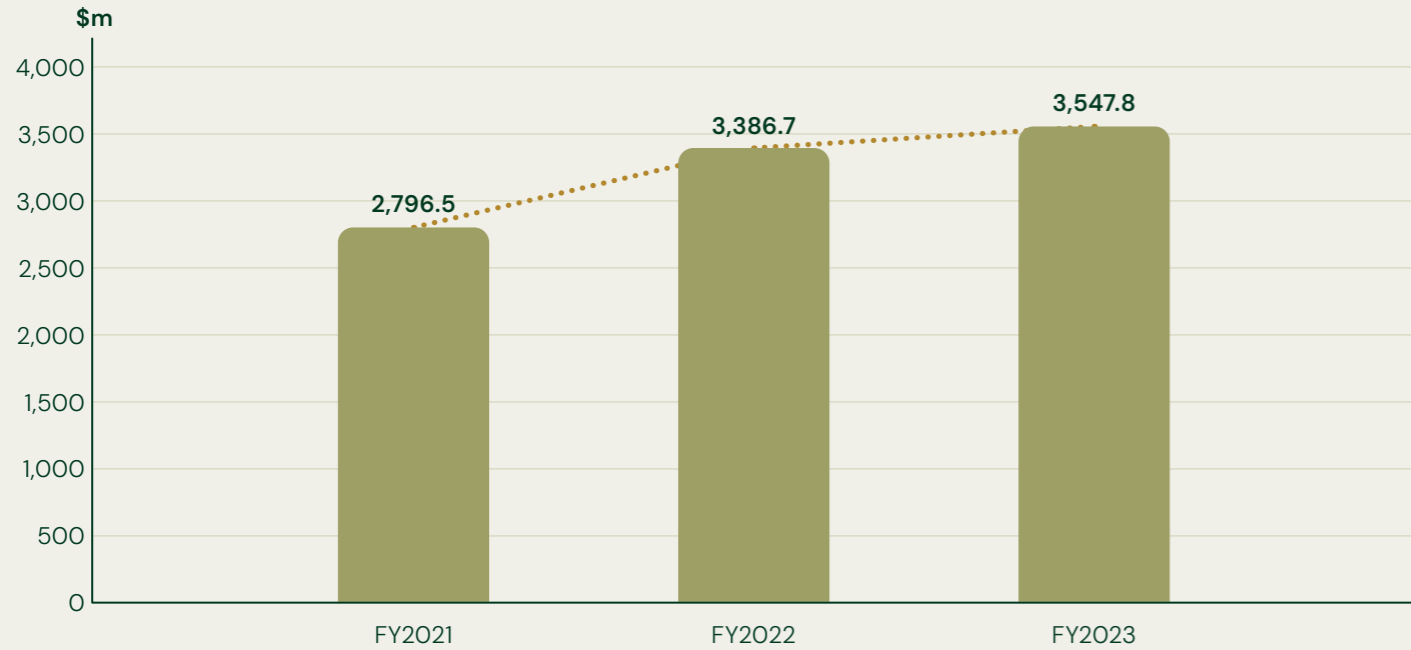
Large charities and IPCs contributed to more than 90% of the total receipts of the charity sector in both FY2022 and FY2023.

<sup>15</sup> "Other Income" includes other sources of receipts from programme fees and services rendered by charities, sale of merchandise, investment income and membership fees, amongst others.

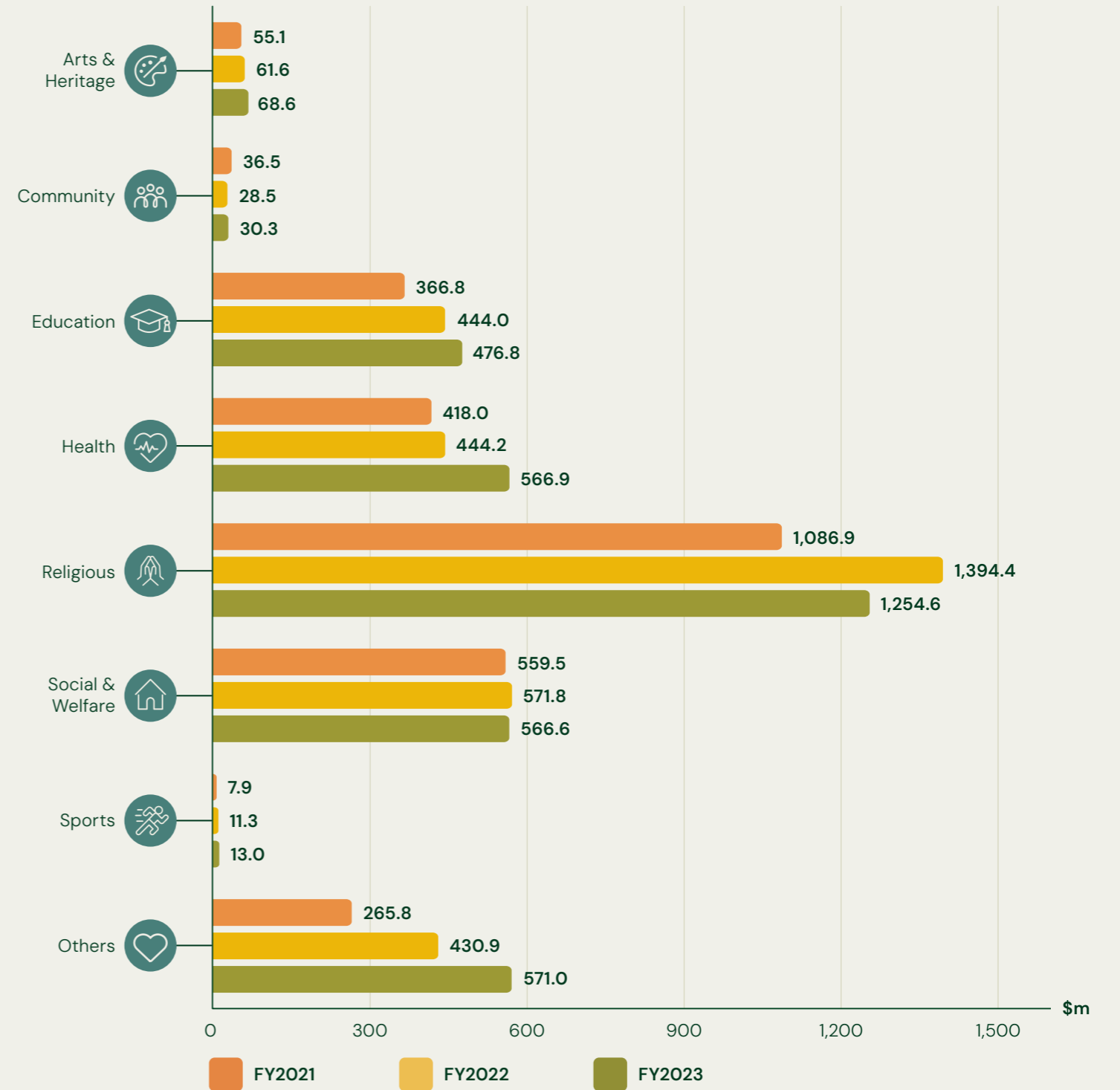
<sup>16</sup> Large charities and IPCs are those with gross annual receipts of \$10 million or more in each of its two immediately preceding financial years.

# Total Donations<sup>17</sup>

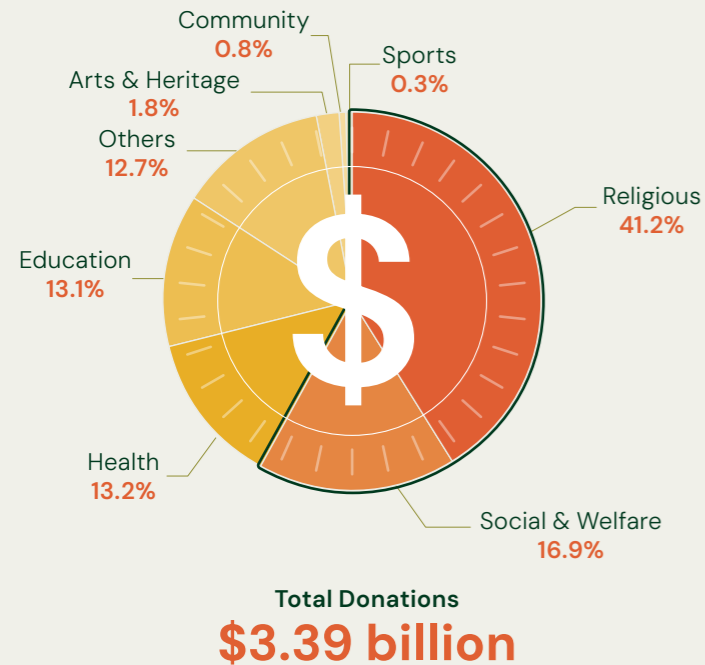
## Annual Donations by Financial Year



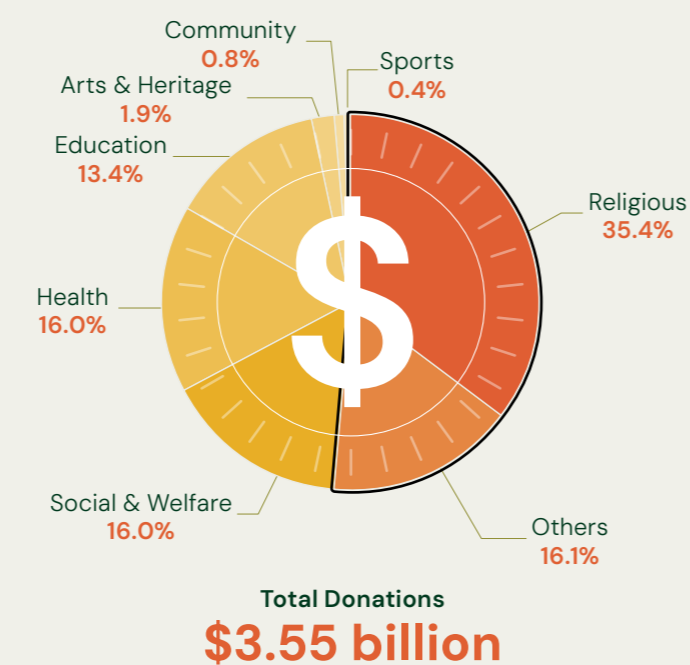
## Annual Donations by Sector



## Breakdown of Donations in FY2022



## Breakdown of Donations in FY2023



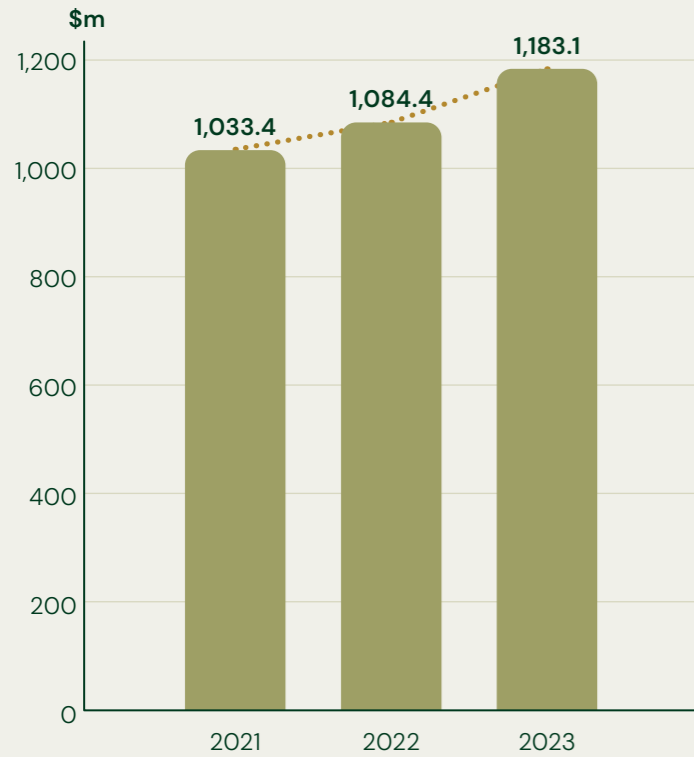
Charities in the religious and social and welfare sectors received total donations of \$1.97 billion in FY2022, while charities in the others and religious sectors received total donations of \$1.83 billion in FY2023. These accounted for more than half of the total donations received by the charity sector for the respective financial years.

There was a year-on-year increase in donations received by the arts and heritage, education, health, others and sports sectors between FY2021 to FY2023.

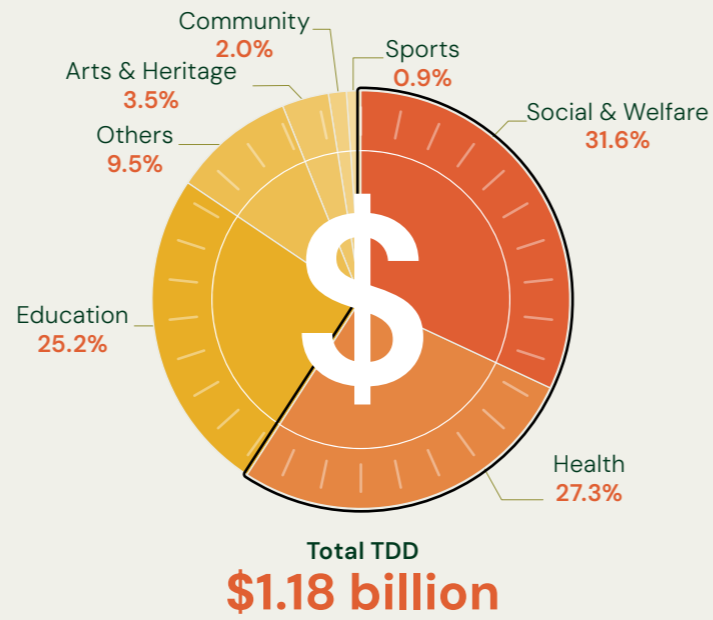
<sup>17</sup> The total donations for FY2022 and FY2023 are compiled based on the annual submissions submitted by charities for the financial years ended in 2022 and 2023 respectively, and the data covers both tax deductible and non tax deductible donations. Hence, the data may depict a different trend from the tax deductible donations data due to different reporting periods and data coverage.

# Total Tax Deductible Donations (TDD)

## Annual TDD by Calendar Year

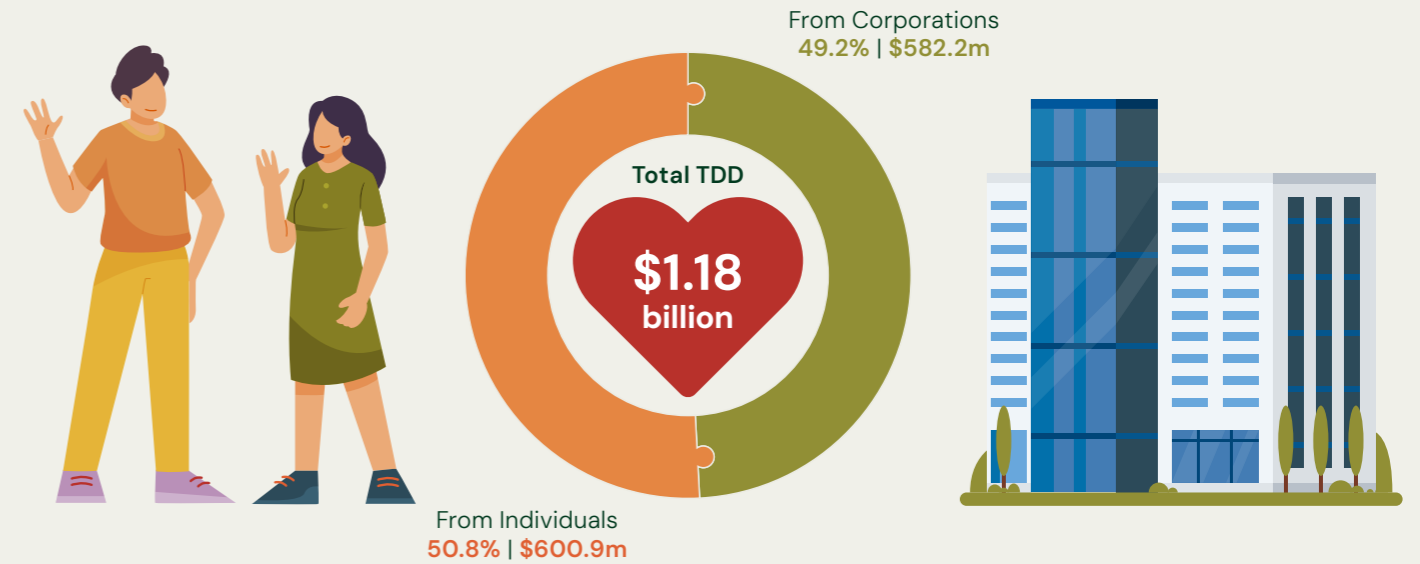


## Breakdown of TDD in 2023

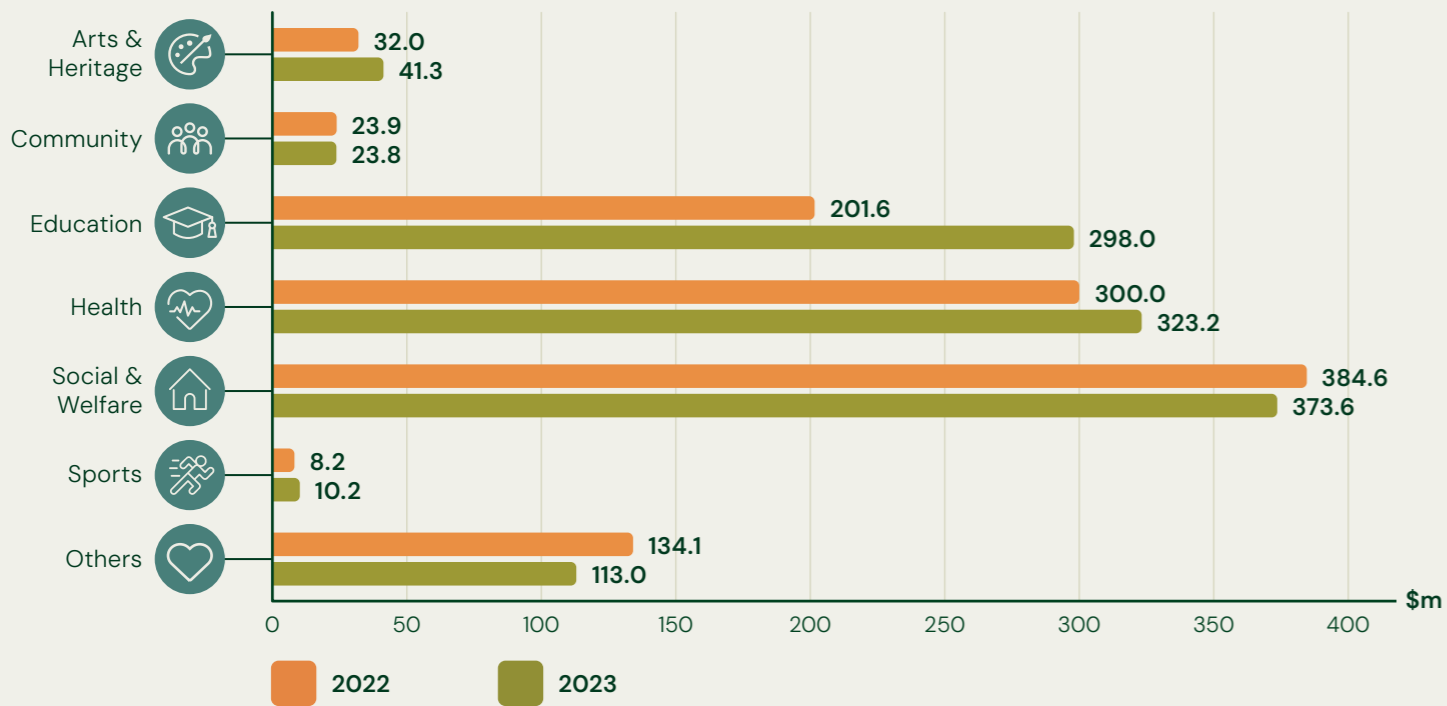


Charities in the health and social and welfare sectors received \$0.70 billion, which accounted for almost two-thirds of the total TDD received in 2023.

## Annual TDD by Source in 2023

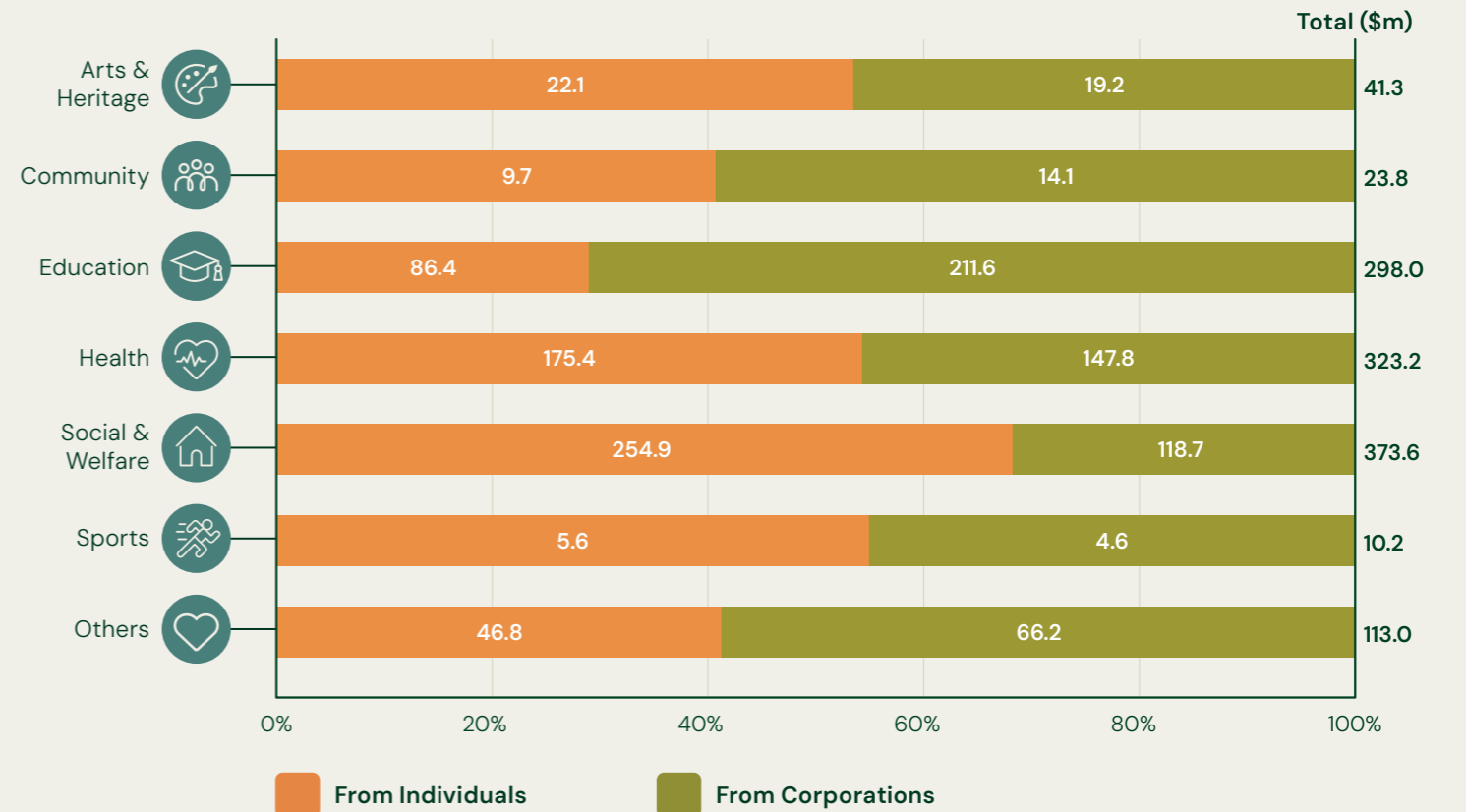


## Annual TDD by Sector



TDD received by all sectors, except the community, others and social and welfare sectors, had increased in 2023 as compared to 2022. Nonetheless, the social and welfare sector continues to receive strong support from the public, attracting the largest share of TDD in 2023.

## Annual TDD by Sector and Source in 2023



Individual donors, across all sectors except for the community, education and others sectors, contributed a larger share of TDD compared to corporate donors.

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