

CONFIDENTIAL

CODE OF GOVERNANCE

for Charities and Institutions of a Public Character (IPCs)

Issued by The Charity Council



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ABOUT THE CODE OF GOVERNANCE

1. The Code of Governance sets out six principles, accompanied with best practices in key areas of governance that charities should adopt to achieve high standards of governance and attain long-term sustainable success.

WHY A CODE OF GOVERNANCE?

2. Good governance in charities is crucial to their success.
3. Governance in the charity sector refers to the framework and processes concerned with managing the overall direction, effectiveness, supervision, and accountability of a charity.
4. Charities, as community organisations working for public benefit, are accountable to the public and other stakeholders.
5. Good governance helps charities to achieve their charitable objects, enhance their impact and ensure their viability. It also supports them to comply with relevant legislation requirements.
6. All charities are strongly encouraged to apply the principles and practices of governance listed in this Code of Governance.

Objectives of This Code

7. The objectives of this Code of Governance are to:
 - a. **Enhance charities' effectiveness** by sharing recommended good governance and management practices;
 - 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.

WHO IS THE CODE FOR?

For Charities

8. Charities are charitable organisations working for public benefit. The charity Board and Management are responsible for putting in place the principles and practices of good governance in the charity. This Code is a practical tool to help them achieve this.

For the Public

9. Members of the public donate and volunteer services to charities. This Code helps the public (a) understand the fundamental good governance and management practices and (b) make informed decisions on which charity to support.

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HOW SHOULD YOU USE THE CODE?

10. 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.
11. The Code was first introduced by the Charity Council in November 2007 and refined in 2011 and 2017. In 2021, the Charity Council sought to simplify the Code to help charities apply the Code more effectively. A Sub-Committee was thus formed comprising representatives from charities, Institutions of a Public Character (IPCs), professional bodies and academia. Refer to Annex A for the composition of Code Sub-Committee Members.
12. This simplified Code provides greater clarity and relevance about good governance to the charity sector. This Code also introduces the concept of Environmental, Social and Governance (ESG) to the charity sector.
 - a. Environmental refers to how the charity's actions affect the environment; Social pertains to how charities manage relationships with stakeholders; and Governance relates to how charities govern themselves ethically.

Environmental Charities are encouraged to align their charitable work to be environmentally friendly (e.g., reduce, reuse and recycle etc.).
Social Charities are encouraged to align their strategies to be socially conscious and responsible (e.g., show appreciation towards your community and your stakeholders to cultivate good relationships etc.).
Governance Charities are encouraged to achieve the highest standard of governance (e.g., comply with the regulations and implement the guidelines stated in the Code etc.)

13. This Code is organised into six sections. Every section starts with the general principle and is accompanied with guidelines to put the principle to practical use. Charities and IPCs should apply the spirit of the Code and consider both the principles and specific guidelines of the Code.
14. Charities are encouraged to refer to the related guides and templates available under the 'Resources and Training' sub-section on the Charity Portal (www.charities.gov.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.
15. Charities should read this Code in conjunction with the Charities Act and Regulations, downloadable via the Charity Portal (www.charities.gov.sg).

WHICH TIER APPLIES TO YOU?

Tier 1	Tier 2
Small and Medium Non-IPC Charities (with gross annual receipts or total expenditure from \$50,000 to less than \$10 million)	All IPCs
	Large Non-IPC Charities (with gross annual receipts or total expenditure of \$10 million or more)

16. The simplified Code guidelines are applicable depending on the IPC status and size¹ of the charity.
- a. For example, for FY2024 submission, charity refers to FY2023 and FY2024 to determine its tier for submission.

Gross receipts/ total expenditure whichever is higher		Applicable Tier for Non-IPC charities	Applicable Tier for all IPCs
FY2023	FY2024		
\$49,000	\$49,000	Do not need to submit GEC	Tier 2
\$49,000	\$50,000	Do not need to submit GEC	Tier 2
\$50,000	\$49,000	Do not need to submit GEC	Tier 2
\$50,000	\$50,000	Tier 1	Tier 2
\$9.9 million	\$9.9 million	Tier 1	Tier 2
\$9.9 million	\$10 million	Tier 1	Tier 2
\$10 million	\$9.9 million	Tier 1	Tier 2
\$10 million	\$10 million	Tier 2	Tier 2

17. The reporting requirements of this Code will be applicable for the charities' / IPCs' financial years beginning on or after 1st January 2024².
18. Non-IPC 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 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.

² The first batch of charities that would need to submit the revised GEC will be for those with financial year ending on 31 December 2024. The revised GEC would be due in June 2025.

CHARITY SIZE	TIERED GUIDELINES TO COMPLY (BEFORE)	WHAT CHANGED (NEW)
Charities with gross annual receipts or total expenditure from <u>\$50,000 to less than \$500,000</u>	Basic	Tier 1
Charities with gross annual receipts or total expenditure from <u>\$500,000 to less than \$10 million</u>	Intermediate	Tier 1
Large Charities with gross annual receipts or total expenditure of <u>\$10 million or more</u>	Enhanced	Tier 2

IPC SIZE	TIERED GUIDELINES TO COMPLY (BEFORE)	WHAT CHANGED (NEW)
IPCs with gross annual receipts or total expenditure of <u>less than \$500,000</u>	Intermediate	Tier 2
IPCs with gross annual receipts or total expenditure from <u>\$500,000 to less than \$10 million</u>	Enhanced	Tier 2
Large IPCs with gross annual receipts or total expenditure of <u>\$10 million or more</u>	Advanced	Tier 2

HOW DOES THE OFFICE OF THE COMMISSIONER OF CHARITIES ASSESS COMPLIANCE?

19. This Code is meant for all registered charities in Singapore. It does not apply to Exempt Charities and self-funded grantmakers (such as philanthropic foundations funded with private family or institutional money) if they do not have IPC status. However, these organisations are welcome to refer to this Code.
20. The Code operates on the principle of 'comply or explain'. Charities and IPCs should follow these disclosure guidelines:
 - a. All charities are required to submit a Governance Evaluation Checklist on the Charity Portal (www.charities.gov.sg);
 - b. Should explain why it cannot comply or partially comply with certain Code guidelines;
 - c. Should indicate the steps it plans to take to comply, or explain why if it decides not to comply;
 - d. Disclosure of this checklist is made available for public viewing on the Charity Portal for their information; and
 - e. For IPCs, their respective Sector Administrators would consider the IPC's extent of Code compliance, and the reasons for partial compliance and/or non-compliance, when assessing an IPC's application to renew its IPC status as well as the length of IPC renewal.
21. 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. 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.
22. Charities should review or consider amending their governing instruments, by-laws and policies if required when adopting the Code for the best interest of their organisations.

LEGEND

Principle 1: The charity serves its mission and achieves its objectives.

Principle 2: The charity has an effective board and management.

Principle 3: The charity acts responsibly, fairly and with integrity.

Principle 4: The charity is well-managed and future-focused.

Principle 5: The charity is accountable and transparent.

Principle 6: The charity communicates actively to instil public's confidence.

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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, General Manager).

f. 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.

g. Remuneration

Remuneration is the total compensation received. It includes not only base salary but any bonuses, commission payments, overtime pay, or other financial benefits received from a charity.

h. Board Remuneration

This refers specifically to the remuneration received in the capacity of a Board member.

i. Staff

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

j. Stakeholders

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

k. 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'.

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PRINCIPLES

PRINCIPLE 1: The charity serves its mission and achieves its objectives.

What does this principle cover?

- Purpose
- Strategic Planning
- Monitoring, Evaluating and Reporting of Impact

“Why do you exist, and who do you serve?”

The charity understands its charitable purposes and continuously strives to achieve its mission and vision.

Why is this principle important?

A charity aims to fulfil its not-for-profit and charitable purposes that meet the needs of its beneficiaries and stakeholders. It is responsible to adopt clear strategic plans to guide the charity’s decision-making in achieving its purposes, and to actively monitor, evaluate and report its plans.

Call for Actions

1. Clearly state the charitable purposes (i.e., vision and mission, objectives, use of resources, activities etc.) and include the objectives in the charity’s governing instrument. Publish the stated charitable purposes on platforms that can be easily accessed by the public (i.e., Charity Portal, website, social media channels etc.).
2. Develop and implement strategic plans regularly to achieve the stated charitable purposes.
3. Conduct reviews regularly to ensure that the charity is achieving its charitable purposes, monitor, evaluate and report the outcome and impact of its activities. The Board sets dedicated time to review the charity’s strategic plans regularly.

Examples

The charity meets this principle:	The charity <u>does not</u> meet this principle:
<p>A charity has clear written statements of its vision and mission, objectives, who they are, what they do, who and how they serve their beneficiaries.</p> <p>These statements are published on its websites, social media and brochures.</p> <p>When member of public contacts the charity, it can explain its purposes and share how the charity’s resources are being used to further its purposes.</p>	<p>A charity uses its funds to pay for political campaigns, which are not charitable activities. The charity does not review its activities to ensure that they continue to achieve its charitable purpose.</p>

Prescriptive Guidelines for Tier 2

1. Document the plan to regularly develop the capacity and capability of the charity and the Board monitors the progress of this plan.

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

PRINCIPLE 2:

The charity has an effective board and management.

What does this principle cover?

- Roles and Responsibilities
- Board Governance
- Management Matters
- Working Relationships

“Do you have a competent Board and management who works in the best interests of the charity? Do they work well together?”

The charity is led by an effective Board that governs and strategically guides its management who also manages the charity’s daily operations.

The Board and management collaborate actively and are collectively responsible to ensure that the charity performs well and achieves long-term sustainable success.

Why is this principle important?

The most important resource of a charity is human capital, and it refers to its Board, management, and staff. They have an impact on the survival and success of the charity.

A strong Board will help to set the right tone for the charity and adopt the right strategy to achieve its objectives. With the appropriate strategy in place, the charity will need a knowledgeable management to implement the right programmes to meet the needs of the community.

Both the Board and management must be aligned to function effectively and efficiently.

Call for Actions

1. Clearly state the roles and responsibilities of the Board and management, which should be distinct. They are collectively responsible for achieving the charity’s charitable purposes. They should be inducted and undergo training where necessary, and the Board and management should review their performance regularly to ensure effectiveness.
2. Properly document the terms of reference for the Board and each of its board committees. The Board is of appropriate size, has diversity, and has a good balance of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interests of the charity.

3. Develop proper processes for renewal of leadership. This includes establishing Term Limit for the Board.

For all Board members:

- a. The Board should submit all Board members for re-nomination and re-appointment, at least once every three years.
4. Develop proper processes for renewal of leadership. This includes establishing Term Limit for the Treasurer (or equivalent).

For Treasurer³ (or equivalent) only:

- a. Maximum limit of four consecutive years for Treasurer (or equivalent appointment like a Finance Committee Chairman, or key 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.
 - i. Re-appointment to the Treasurer position or any position which is involved in the finances of a charity (e.g., Assistant Treasurer position or equivalent) can be considered after stepping down from the Treasurer position and with a lapse of at least two years.
5. Ensure the Board and management has suitable qualifications, experience, understand their duties clearly and can perform well at work.
 - a. The staff does not chair the Board and does not comprise more than one-third of the Board.
 - b. The staff, who is not a Board member, provides the Board with complete and timely information but should not vote or participate in Board decision-making.

³ The Treasurer and Finance Committee Chairman should not concurrently chair the Audit Committee. The Audit Committee Chairman should not be confused with Finance Committee Chairman as their responsibilities are different.

Examples

The charity meets this principle:	The charity <u>does not</u> meet this principle:
<p>A charity has the required number of Board members under the Regulations, and they are familiar with the charity sector and have varied competencies depending on the nature of the charity's work (e.g., if the Charity is providing medical services for their patients, they should have at least a qualified medical professional as a Board Member.)</p> <p>The charity makes sure the Board is of right fit (e.g., IT issues are properly advised or handled by persons with IT background, finance matters are properly advised or handled by persons with accounting, finance or audit background.)</p> <p>The charity has in place succession planning process and observes Term Limit for its board members and its Treasurer appointment.</p>	<p>A charity is expanding and requires more finance staff for its daily operations. However, the charity does not recruit any staff with finance/accounting/audit background or send existing staff for proper training to be responsible for custody of cash in the charity.</p> <p>New Board members who join the charity are not aware of their roles and responsibilities as there is no documented Terms of Reference nor Board induction process to help them understand the charity's functions.</p>

Prescriptive Guidelines for Tier 2

1. Set a Term Limit of 10 consecutive years for all the Board members.

For all Board members:

- a. Re-appointment to the Board can be considered after a lapse of at least two years.
 - i. Should the Board member(s) leave the Board for less than two years, their years of service would continue from the time they leave the Board.
 - ii. Should the Board member(s) leave the Board for more than two years, their years of service would restart.
- b. Should the charity deem it necessary to retain a particular Board member beyond the Term Limit of 10 consecutive years, this extension beyond the Term Limit should be specifically approved during the general meeting where the Board member is being re-elected. (i.e., For a 2-year term, the election at general meeting will be carried out every 2 years).

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

For Treasurer (or equivalent) only:

- d. For a Board member holding the Treasurer position (or equivalent appointment like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity), the Board member must step down from the Treasurer or equivalent position after a maximum Term Limit of four consecutive years.
- i. The Board member can continue to serve in other positions on the Board (except financial matters), not beyond the overall Term Limit of 10 consecutive years.

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PRINCIPLE 3:
The charity acts responsibly, fairly and with integrity.

What does this principle cover?

- Conflict of Interest
- Code of Conduct
- Environmental, Social and Governance (ESG)

“Are you thinking and acting in the interests of the charity?”

The Board members and management need to act in the best interests of the charity and not their personal interests. They need to think impartially when making decisions for the charity and understand and manage conflicts of interest.

The charity is built upon integrity and maintains a supportive culture that reflects its ethics and fairness.

The charity is aware of the importance, risk factors and issues on Environmental, Social and Governance (ESG) and conducts itself responsibly in these three areas.

Why is this principle important?

Integrity is the foundation of a charity, and it means doing the right thing and acting honestly.

The Board should demonstrate highest levels of personal integrity and conduct to avoid damaging the charity’s reputation and diminishing the public support.

The Board and management have the power to create an ethical culture that supports the charity’s values and adopt fair practices. It is important to lead by example.

Call for Actions

1. Conduct appropriate background checks on the Board and management to be assured that they are suitable for the charity. Set in place documented processes for Board and management to declare actual or potential conflicts of interest, and measures to deal with these conflicts of interest when they arise.
 - a. The Board members do not vote or participate in decision-making on matters where they have a conflict of interest.
2. No Board member is involved in setting his or her own remuneration directly or indirectly.
3. No staff is involved in setting his or her own remuneration directly or indirectly.
4. Establish a Code of Conduct that reflects the charity’s values and standards of ethics. Ensure that the Code of Conduct is applied appropriately.

5. Develop policies to ensure the charity works responsibly and fairly.
 - a. Conducting the charity responsibly in the three areas of ESG.
 - b. Assessing the impact of the charity’s activities on the environment.

Examples

The charity meets this principle:	The charity <u>does not</u> meet this principle:
<p>Charity should have a Conflict-of-Interest (COI) policy.</p> <p>A charity is organising a fundraising dinner to raise funds for its new facility.</p> <p>A Board member is the founder of an event company that is bidding to provide event management for the fundraising dinner.</p> <p>During the discussion on the selection of the event company, the Board member declares her involvement and recuse herself from the meeting.</p> <p>The final decision and the reason for the selection of the event company is recorded in the minutes of the meeting.</p>	<p>A Board member declares his involvement and offers to withdraw from the meeting where he has interest in. Other Board members do not deem his withdrawal as required as he has no vote when it comes to the final decision.</p> <p>However, as there is privileged information discussed, the Board member may have an advantage over other suppliers due to the information.</p>

Prescriptive Guidelines for Tier 2
NIL

PRINCIPLE 4:
The charity is well-managed and future-focused.

What does this principle cover?

- Financial Management and Internal Controls
- Risk Management
- Human Resources
- Fundraising Practices
- Long-term planning
- Programme Management
- Volunteer Management

“Do you have the right ‘fuel’ to propel the charity forward to the next decade?”

The charity has a system that oversees its financial and internal controls and manages its risks to safeguard the interests of the charity.

The charity focuses on the long-term goals, drives changes, and measures outcomes to create impactful experiences.

Why is this principle important?

Proper financial and internal controls are essential to protect a charity against misuse and misappropriation of its resources. They improve the charity’s performance and support decision making.

A charity needs to implement proper controls, decision making policies to mitigate risks of negative exposure of the charity.

The charity is also constantly being challenged by the changing landscape and reacting to these changes alone will not keep the charity viable and relevant. While operational issues are important, the charity should also be agile in adapting and planning effectively for its future.

Call for Actions

1. Set in place and regularly review key policies and procedures to ensure that they continue to support the delivery of the charity’s objectives.
 - a. The Board approves the annual budget for the charity’s plans and regularly monitors its expenditures.
 - b. Set appropriate financial controls to manage and monitor the charity’s funds and resources. This includes:
 - Procurement procedures and controls;
 - Receipting, payment procedures and controls; and
 - System for the delegation of authority and limits of approval.

2. Seek the Board’s approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the core charitable programmes (e.g., loans to employees/subsidiaries, grants or financial assistance to business entities) in the internal policy.
3. Regularly identify and review risks that the charity is exposed to and check on the charity’s processes to manage these risks.

Examples

The charity meets this principle:	The charity <u>does not</u> meet this principle:
<p>The charity prepares annual budget for its plans and seeks the Board’s approval.</p> <p>The Board reviews the charity’s activities to ensure that the risks involved are manageable.</p>	<p>A charity provides training to the community on environmental issues. It engages a vendor to conduct training sessions.</p> <p>However, the charity does not follow its tender specifications and provides advance payment to the vendor when the project has not met the necessary payment milestone.</p>

Prescriptive Guidelines for Tier 2

1. Set appropriate internal policies for the charity. This includes:
 - Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT);
 - Board strategies, functions, and responsibilities;
 - Employment practices;
 - Environmental, Social and Governance (ESG);
 - Finances;
 - Information Technology (IT) including data privacy management and cybersecurity;
 - Investment (obtain advice from qualified professional advisors if deemed necessary by the Board);
 - Service or quality standards;
 - Volunteer management; and
 - Other key areas of activity such as fundraising and data protection.
2. The charity’s audit committee or equivalent should have reasonable assurance that the charity’s operational policies and processes are effective, including IT processes.
3. Measure the impact of the charity’s activities, review external factors, and respond to these developments to ensure sustainability of the charity.

PRINCIPLE 5:
The charity is accountable and transparent.

What does this principle cover?

- Reporting
- Compliance
- Disclosure and Transparency
- Whistleblowing

“How clearly is your structure, action, governance, and strategy expressed to your stakeholders?”

The charity understands and complies with the regulatory requirements, reports them accordingly and is transparent about its work.

Why is this principle important?

When it comes to gaining public trust, a charity has a greater call for accountability for its commitments and principles.

It is crucial that the public has sight of what the charity is doing with its resources and is confident that the charity is being responsibly managed.

The charity has a responsibility to use its available resources effectively to achieve its purposes and provide assurance to its stakeholders (i.e., beneficiaries, members, donors, volunteers, supporters, etc).

Call for Actions

1. Comply with, disclose, and submit the reporting requirements of the charity (i.e., Annual Report/ Financial Statements/ Governance Evaluation Checklists, etc.) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (i.e., Charity Transparency Framework etc.)
2. Disclose the following in the annual report:
 - a. number of Board meetings in the year and individual Board member’s attendance;
3. No Board members are remunerated as the Board should not receive remuneration for their Board services;
 - a. Where the charity’s governing instrument expressly permits remuneration of the Board for their Board services, the charity should provide reasons for allowing remuneration and disclose in its annual report the exact remuneration and benefits received by each individual Board member.
4. The charity discloses in its annual report the total remuneration (including any remuneration received in the charity’s subsidiaries) for each of its three highest

paid staff, who each receives remuneration exceeding \$100,000, in bands of \$100,000; and if any of the three highest paid staff also serves on the Board of the charity, OR the charity discloses that none of its staff receives more than \$100,000 in annual remuneration each.

5. The charity discloses in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000, OR the charity discloses that there is no paid staff who are close members of the family of the Executive Head or Board member, who receives more than \$50,000 during the year.
6. Set in place reporting structures so that all relevant information, advice, and resources can be accessed by the Board, management, and staff to carry out their roles effectively.
 - a. Record relevant discussions, dissenting views and decisions in the minutes relating to the agenda of general and Board meetings. Circulate minutes of these meetings to the Board as soon as practicable.
 - b. The Board meetings should have an appropriate quorum of at least half of the Board if it is not stated in the charity’s governing instrument.

Examples

The charity meets this principle:	The charity <u>does not</u> meet this principle:
<p>A charity prepares its annual report, financial statement, and governance evaluation checklist diligently every year. It has proper timeline in place for the preparation of these documents.</p> <p>It submits these documents via the Charity Portal on time.</p> <p>The charity informs its Sector Administrator promptly to seek an extension when they foresee a delay in submission.</p>	<p>A charity opens a community kitchen to provide meals for low-income family.</p> <p>There is a food poisoning incident and the charity is unable to demonstrate that it meets the legal and safety requirements of operating a community kitchen.</p> <p>The charity overlooks to report the incident to its board.</p>

Prescriptive Guidelines for Tier 2

1. Have in place a whistle-blowing policy and procedures for any person to raise concerns about possible wrong doings within the charity and such concerns are independently investigated and followed-up appropriately.

PRINCIPLE 6:

The charity communicates actively to instil public's confidence.

What does this principle cover?

- Communication
- Engagement
- Public Image

“What do people want to know about the charity? How do you maintain or increase support from your stakeholders through engagement and communications?”

The charity values its stakeholders and communicates regularly to integrate the interests of the charity and its community.

The charity continuously undertakes activities to maintain strong relationships with the public and its stakeholders and seeks to increase their confidence with the charity's work.

When advocating for its beneficiaries, the charity ensures that its messaging is accurate, balanced, sensitive towards the views of different communities in Singapore.

Why is this principle important?

Effective communication plays a key part in the world of charities. It helps the charity to shape the way its issues are perceived and engage its people. If its messages are not reaching its audience, the charity would not be able to see new or returning supporters.

The charity needs to have genuine conversations with the people to build relationships, create mindshare and advance its mission.

Call for Actions

1. Develop and implement strategies for regular communication with the people involved in the charity (i.e., focusing on the charity's branding and overall message, raising awareness of its cause, sustaining or increasing support, appreciating its supporters etc.).
2. Listen to the views of the people involved in the charity and respond constructively.

Examples

The charity meets this principle:	The charity <u>does not</u> meet this principle:
<p>A charity builds a new facility and organizes networking sessions for social media followers to share on this development.</p> <p>During these sessions, the charity received positive and negative feedback.</p> <p>These feedback were discussed during board meetings and updates were provided to its attendees and on its social media.</p>	<p>A charity receives a donation to help disadvantaged seniors in learning technology. The donor did not receive any acknowledgement on their donations or any updates on the programme from the charity.</p> <p>The donor posted this incident online and the media interviewed a new board member of the charity, who unintentionally provided an inaccurate information about the matter.</p>

Prescriptive Guidelines for Tier 2

1. Set in place a media communication policy to help the Board and management to manage the media and the public.

GOVERNANCE EVALUATION CHECKLIST (GEC)

TIER 1: SMALL AND MEDIUM NON-IPC CHARITIES

(with gross annual receipts or total expenditure from \$50,000 to less than \$10 million)

PRINCIPLES	No. of Guidelines
Principle 1: The charity serves its mission and achieves its objectives.	3
Principle 2: The charity has an effective board and management.	7
Principle 3: The charity acts responsibly, fairly and with integrity.	6
Principle 4: The charity is well-managed and future-focused.	4
Principle 5: The charity is accountable and transparent.	7
Principle 6: The charity communicates actively to instil public's confidence.	2
Total	29

Yes	No	Partial Compliance
1 point	0 point	0.5 point if charity is taking steps to put the principle into action but have yet to achieve the principle.

Item	Example No. of GEC items complied	Score
Yes	22	$22 \times 1 = 22$
No	3	$3 \times 0 = 0$
Partial Compliance	4	$4 \times 0.5 = 2$
Total	29	$22 + 0 + 2 = 24$
Total Score (%)		$24/29 * 100\% = 83\%$

TIER 1

SN	Call for Actions	Did the charity put this principle into action?	
		<ul style="list-style-type: none"> • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point) 	<p>If you have indicated “No”, please explain the reasons for not being able to achieve the actions.</p> <p>If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.</p>
Principle 1: The charity serves its mission and achieves its objectives.			
1.	Clearly state and include the charitable purposes (i.e., vision and mission, objectives, use of resources, activities etc.) in the charity’s governing instrument and online platforms (i.e., Charity Portal, website, social media channels etc.).		
2.	Develop and implement strategic plans regularly to achieve the stated charitable purposes.		
3.	The Board sets dedicated time to review the charity’s strategic plans regularly to ensure that the charity is achieving its charitable purposes, monitor, evaluate and report the outcome/s and impact of its activities.		
Principle 2: The charity has an effective board and management.			
1.	Clearly state the roles and responsibilities of the Board and management, which should be distinct. They are collectively responsible for achieving the charity’s charitable purposes.		
2.	The Board members and management staff should be inducted and undergo training where necessary, and their		

SN	Call for Actions	Did the charity put this principle into action? <ul style="list-style-type: none"> • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point) 	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	performance should be evaluated regularly to ensure effectiveness.		
3.	Properly document the terms of reference for the Board and each of its board committees. The Board is of appropriate size, has diversity and a good balance of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interests of the charity.		
4.	Develop proper processes for renewal of leadership. This includes establishing Term Limit for the Board and all Board members (exclude the Treasurer or equivalent) and should be put up for re-nomination and re-appointment, at least once every three years.		
5.	Develop proper processes for renewal of leadership for the Treasurer or equivalent position. This includes establishing Term Limit and break of service for the Treasurer (or equivalent). <ol style="list-style-type: none"> a. Establish Term Limit for Treasurer and they should be put up for re-nomination and re-appointment, at least once every three years. 		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	<p>b. Maximum limit of four consecutive years for Treasurer (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 assumed that the Chairman oversees the finances.</p> <p>i. Re-appointment to the Treasurer position or any position which is involved in the finances of a charity (e.g., Assistant Treasurer position or equivalent) can be considered after a lapse of at least two years (after stepping down from the Treasurer or equivalent position).</p>		
6.	<p>Ensure the Board has suitable qualifications, experience, understand their duties clearly and can perform well at work.</p> <p>a. The staff does not chair the Board and does not comprise more than one-third of the Board.</p>		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
7.	<p>Ensure the management has suitable qualifications, experience, understand their duties clearly and can perform well at work.</p> <p>a. The staff, who is not a Board member, provides the Board with complete and timely information but should not vote or participate in Board decision-making.</p>		
Principle 3: The charity acts responsibly, fairly and with integrity.			
1.	<p>Conduct appropriate background checks on the Board and management to be assured that they are suitable for the charity.</p>		
2.	<p>Set in place documented processes for Board and management to declare actual or potential conflicts of interest, and measures to deal with these conflicts of interest when they arise.</p> <p>a. The Board members do not vote or participate in decision-making on matters where they have a conflict of interest.</p>		
3.	<p>No Board member is involved in setting his or her own remuneration directly or indirectly.</p>		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
4.	No staff is involved in setting his or her own remuneration directly or indirectly.		
5.	Establish a Code of Conduct that reflects the charity’s values and standards of ethics. Ensure that the Code of Conduct is applied appropriately.		
6.	Develop policies to ensure the charity works responsibly and fairly. a. Conduct the charity responsibly in the three areas of ESG. b. Assess the impact of the charity’s activities on the environment.		
Principle 4: The charity is well-managed and future-focused.			
1.	Set in place and regularly review key policies and procedures to ensure that they continue to support the delivery of the charity’s objectives. a. The Board approves the annual budget for the charity’s plans and regularly monitors its expenditures.		
2.	Set in place and regularly review key policies and procedures to ensure that they continue to support the delivery of the charity’s objectives.		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	<p>a. Set appropriate financial controls to manage and monitor the charity’s funds and resources. This includes:</p> <ul style="list-style-type: none"> • Procurement procedures and controls; • Receipting, payment procedures and controls; and • System for the delegation of authority and limits of approval. 		
3.	<p>Seek the Board’s approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the core charitable programmes (e.g., loans to employees/subsidiaries, grants or financial assistance to business entities) in the internal policy.</p>		
4.	<p>Regularly identify and review risks that the charity is exposed to and check on the charity’s processes to manage these risks.</p>		
Principle 5: The charity is accountable and transparent.			
1.	<p>Comply with, disclose, and submit the reporting requirements of the charity (i.e., Annual Report/ Financial Statements/ Governance</p>		

SN	Call for Actions	<p>Did the charity put this principle into action?</p> <ul style="list-style-type: none"> • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point) 	<p>If you have indicated “No”, please explain the reasons for not being able to achieve the actions.</p> <p>If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.</p>
	<p>Evaluation Checklists, etc.) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (i.e., Charity Transparency Framework etc.)</p>		
2.	<p>Disclose the following in the annual report:</p> <p>a. number of Board meetings in the year and individual Board member’s attendance.</p>		
3.	<p>No Board members are remunerated as the Board should not receive remuneration for their Board services;</p> <p>a. Where the charity’s governing instrument expressly permits remuneration of the Board for their Board services, the charity should provide reasons for allowing remuneration and disclose in its annual report the exact remuneration and benefits received by each individual Board member.</p>		

SN	Call for Actions	Did the charity put this principle into action? <ul style="list-style-type: none"> • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point) 	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
4.	The charity discloses in its annual report the total remuneration (including any remuneration received in the charity’s subsidiaries) for each of its three highest paid staff, who each receives remuneration exceeding \$100,000, in bands of \$100,000; and if any of the three highest paid staff also serves on the Board of the charity, <u>OR</u> the charity discloses that none of its staff receives more than \$100,000 in annual remuneration each.		
5.	The charity discloses in its annual report the number of paid staff who are close members of the family 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 who are close members of the family of the Executive Head or Board member, who receives more than \$50,000 during the year.		
6.	Set in place reporting structures so that all relevant information, advice, and resources can be accessed by the Board,		

SN	Call for Actions	Did the charity put this principle into action? <ul style="list-style-type: none"> • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point) 	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	management, and staff to carry out their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes relating to the agenda of general and Board meetings. Circulate minutes of these meetings to the Board as soon as practicable.		
7.	Set in place reporting structures so that all relevant information, advice, and resources can be accessed by the Board, management, and staff to carry out their roles effectively. a. The Board meetings should have an appropriate quorum of at least half of the Board if it is not stated in the charity’s governing instrument.		
Principle 6: The charity communicates actively to instil public’s confidence.			
1.	Develop and implement strategies for regular communication with the people involved in the charity (i.e., focusing on the charity’s branding and overall message, raising awareness of its cause, sustaining or increasing support, appreciating its supporters etc.).		

SN	Call for Actions	Did the charity put this principle into action? <ul style="list-style-type: none"> • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point) 	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
2.	Listen to the views of the people involved in the charity and respond constructively.		

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TIER 2: ALL IPCS; AND LARGE NON-IPC CHARITIES

(with gross annual receipts or total expenditure of \$10 million or more)

PRINCIPLES	No. of Guidelines	No. of Prescriptive
Principle 1: The charity serves its mission and achieves its objectives.	3	1
Principle 2: The charity has an effective board and management.	7	2
Principle 3: The charity acts responsibly, fairly and with integrity.	6	0
Principle 4: The charity is well-managed and future-focused.	4	3
Principle 5: The charity is accountable and transparent.	7	1
Principle 6: The charity communicates actively to instil public's confidence.	2	1
Total	29	8

	Yes	No	Partial Compliance
Guideline	1 point	0 point	0.5 point if charity is taking steps to put the principle into action but have yet to achieve the principle.
Prescriptive	1 point	1 point (minus)	0.5 point (minus)

Item	Example No. of GEC items complied	Score
Yes (Guideline)	29	29 x 1 = 29
Yes (Prescriptive)	4	4 x 1 = 4
No (Guideline)	0	0
No (Prescriptive)	2	2 x 1 = 2 (minus)
Partial Compliance (Guideline)	0	0
Partial Compliance (Prescriptive)	2	2 x 0.5 = 1 (minus)
Total	37	29 + 4 + 0 – 2 + 0 – 1 = 30
Total Score (%)		30/37 x 100% = 81%

TIER 2

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
Principle 1: The charity serves its mission and achieves its objectives.			
1.	Clearly state and include the charitable purposes (i.e., vision and mission, objectives, use of resources, activities etc.) in the charity’s governing instrument and online platforms (i.e., Charity Portal, website, social media channels etc.).		
2.	Develop and implement strategic plans regularly to achieve the stated charitable purposes.		
3.	The Board sets dedicated time to review the charity’s strategic plans regularly to ensure that the charity is achieving its charitable purposes, monitor, evaluate and report the outcome/s and impact of its activities.		
1.	<p>Prescriptive Guidelines for Tier 2</p> <p>Document the plan to regularly develop the capacity and capability of the charity and the Board monitors the progress of this plan.</p> <p>“Capacity” refers to infrastructural and operational</p>		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	aspects (hardware), while “capability” refers to aspects of expertise, skills and knowledge (software).		
Principle 2: The charity has an effective board and management.			
1.	Clearly state the roles and responsibilities of the Board and management, which should be distinct. They are collectively responsible for achieving the charity’s charitable purposes.		
2.	The Board members and management staff should be inducted and undergo training where necessary, and their performance should be evaluated regularly to ensure effectiveness.		
3.	Properly document the terms of reference for the Board and each of its board committees. The Board is of appropriate size, has diversity and a good balance of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interests of the charity.		
4.	Develop proper processes for renewal of leadership. This includes establishing Term Limit for the Board and all Board		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	members (exclude the Treasurer or equivalent) and should be put up for re-nomination and re-appointment, at least once every three years.		
5.	<p>Develop proper processes for renewal of leadership for the Treasurer or equivalent position. This includes establishing Term Limit and break of service for the Treasurer (or equivalent).</p> <p>a. Establish Term Limit for Treasurer and they should be put up for re-nomination and re-appointment, at least once every three years.</p> <p>b. Maximum limit of four consecutive years for Treasurer (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 assumed that the Chairman oversees the finances.</p> <p>i. Re-appointment to the Treasurer position or any position which is involved in the finances of a charity (e.g.,</p>		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	Assistant Treasurer position or equivalent) can be considered after a lapse of at least two years (after stepping down from the Treasurer or equivalent position).		
6.	Ensure the Board has suitable qualifications, experience, understand their duties clearly and can perform well at work. a. The staff does not chair the Board and does not comprise more than one-third of the Board.		
7.	Ensure the management has suitable qualifications, experience, understand their duties clearly and can perform well at work. a. The staff, who is not a Board member, provides the Board with complete and timely information but should not vote or participate in Board decision-making.		
1.	Prescriptive Guidelines for Tier 2 Set a Term Limit of 10 consecutive years for all the Board members.		

SN	Call for Actions	<p>Did the charity put this principle into action?</p> <ul style="list-style-type: none"> • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point) 	<p>If you have indicated “No”, please explain the reasons for not being able to achieve the actions.</p> <p>If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.</p>
	<p>a. Re-appointment to the Board can be considered after a lapse of at least two years.</p> <p>i. Should the Board member(s) leave the Board for less than two years, their years of service would continue from the time they leave the Board.</p> <p>ii. Should the Board member(s) leave the Board for more than two years, their years of service would restart.</p> <p>b. Should the charity deem it necessary to retain a particular Board member beyond the Term Limit of 10 consecutive years, this extension beyond the Term Limit should be specifically approved during the general meeting where the Board member is being re-elected. (i.e., For a 2-year term, the election at general meeting will be carried out every 2 years).</p> <p>c. The charity should disclose the reasons for retaining Board member(s) who have served on the Board for more than 10 consecutive years,</p>		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	as well as its succession plan, in its annual report.		
2.	<p>Prescriptive Guidelines for Tier 2</p> <p>Set a Term Limit of 10 consecutive years for all the Board members.</p> <p><u>For Treasurer (or equivalent) only:</u></p> <p>a. For a Board member holding the Treasurer position (or equivalent appointment like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity), the Board member must step down from the Treasurer or equivalent position after a maximum Term Limit of four consecutive years.</p> <p>i. The Board member can continue to serve in other positions on the Board (except financial matters), not beyond the overall Term Limit of 10 consecutive years.</p>		
Principle 3: The charity acts responsibly, fairly and with integrity.			
1.	Conduct appropriate background checks on the		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	Board and management to be assured that they are suitable for the charity.		
2.	Set in place documented processes for Board and management to declare actual or potential conflicts of interest, and measures to deal with these conflicts of interest when they arise. a. The Board members do not vote or participate in decision-making on matters where they have a conflict of interest.		
3.	No Board member is involved in setting his or her own remuneration directly or indirectly.		
4.	No staff is involved in setting his or her own remuneration directly or indirectly.		
5.	Establish a Code of Conduct that reflects the charity’s values and standards of ethics. Ensure that the Code of Conduct is applied appropriately.		
6.	Develop policies to ensure the charity works responsibly and fairly. a. Conduct the charity responsibly in the three areas of ESG.		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	b. Assess the impact of the charity’s activities on the environment.		
Principle 4: The charity is well-managed and future-focused.			
1.	Set in place and regularly review key policies and procedures to ensure that they continue to support the delivery of the charity’s objectives. a. The Board approves the annual budget for the charity’s plans and regularly monitors its expenditures.		
2.	Set in place and regularly review key policies and procedures to ensure that they continue to support the delivery of the charity’s objectives. a. Set appropriate financial controls to manage and monitor the charity’s funds and resources. This includes: • Procurement procedures and controls; • Receipting, payment procedures and controls; and • System for the delegation of authority and limits of approval.		
3.	Seek the Board’s approval for any loans, donations, grants or financial assistance provided by		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	the charity which are not part of the core charitable programmes (e.g., loans to employees/subsidiaries, grants or financial assistance to business entities) in the internal policy.		
4.	Regularly identify and review risks that the charity is exposed to and check on the charity’s processes to manage these risks.		
1.	<p>Prescriptive Guidelines for Tier 2</p> <p>Set appropriate internal policies for the charity. This includes:</p> <ul style="list-style-type: none"> • Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT); • Board strategies, functions, and responsibilities; • Employment practices; • Environmental, Social and Governance (ESG); • Finances; • Information Technology (IT) including data privacy management and cybersecurity; • Investment (obtain advice from qualified 		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	professional advisors if deemed necessary by the Board); <ul style="list-style-type: none"> • Service or quality standards; • Volunteer management; and • Other key areas of activity such as fundraising and data protection. 		
2.	Prescriptive Guidelines for Tier 2 The charity’s audit committee or equivalent should have reasonable assurance that the charity’s operational policies and processes are effective, including IT processes.		
3.	Prescriptive Guidelines for Tier 2 Measure the impact of the charity’s activities, review external factors, and respond to these developments to ensure sustainability of the charity.		
Principle 5: The charity is accountable and transparent.			
1.	Comply with, disclose, and submit the reporting requirements of the charity (i.e., Annual Report/ Financial Statements/ Governance Evaluation Checklists, etc.) in accordance with the		

SN	Call for Actions	Did the charity put this principle into action? <ul style="list-style-type: none"> • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point) 	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	requirements of the Charities Act, its Regulations, and other frameworks (i.e., Charity Transparency Framework etc.)		
2.	Disclose the following in the annual report: a. number of Board meetings in the year and individual Board member’s attendance.		
3.	No Board members are remunerated as the Board should not receive remuneration for their Board services; a. Where the charity’s governing instrument expressly permits remuneration of the Board for their Board services, the charity should provide reasons for allowing remuneration and disclose in its annual report the exact remuneration and benefits received by each individual Board member.		
4.	The charity discloses in its annual report the total remuneration (including any remuneration received in the charity’s subsidiaries) for each of its three highest paid staff, who each receives remuneration exceeding \$100,000, in bands of \$100,000;		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	and if any of the three highest paid staff also serves on the Board of the charity, <u>OR</u> the charity discloses that none of its staff receives more than \$100,000 in annual remuneration each.		
5.	The charity discloses in its annual report the number of paid staff who are close members of the family 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 who are close members of the family of the Executive Head or Board member, who receives more than \$50,000 during the year.		
6.	Set in place reporting structures so that all relevant information, advice, and resources can be accessed by the Board, management, and staff to carry out their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes relating to the agenda of general and Board meetings. Circulate minutes of these		

SN	Call for Actions	Did the charity put this principle into action? • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point)	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	meetings to the Board as soon as practicable.		
7.	Set in place reporting structures so that all relevant information, advice, and resources can be accessed by the Board, management, and staff to carry out their roles effectively. a. The Board meetings should have an appropriate quorum of at least half of the Board if it is not stated in the charity’s governing instrument.		
1.	Prescriptive Guidelines for Tier 2 To have in place a whistle-blowing policy and procedures for any person to raise concerns about possible wrong doings within the charity and such concerns are independently investigated and followed-up appropriately.		
Principle 6: The charity communicates actively to instil public’s confidence.			
1.	Develop and implement strategies for regular communication with the people involved in the charity (i.e., focusing on the charity’s branding and overall message, raising awareness of its cause,		

SN	Call for Actions	Did the charity put this principle into action? <ul style="list-style-type: none"> • Yes (1 point) • No (0 point) • Partial Compliance (0.5 point) 	If you have indicated “No”, please explain the reasons for not being able to achieve the actions. If you have indicated “Partial Compliance”, please describe the action/s complied, and share the details if the charity plans to take further steps to comply fully.
	sustaining or increasing support, appreciating its supporters etc.).		
2.	Listen to the views of the people involved in the charity and respond constructively.		
1.	Prescriptive Guidelines for Tier 2 Set in place a media communication policy to help the Board and management to manage the media and the public.		

GEC score in relation to IPC period

S/N	GEC Score	IPC Period
1	Above 80% (min. 30 points)	Computed IPC renewal period
2	70% to less than 80% (min. 26 points)	Possible to deduct up to 6 months from the computed IPC renewal period
3	60% to less than 70% (min. 22.5 points)	Possible to deduct up to 12 months from the computed IPC renewal period
4	55% and below (min. 20.5 points)	Possible to deduct up to 18 months from the computed IPC renewal period

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