

新加坡佛教总会为您呈献
Presented by the Singapore Buddhist

上慈善网站提交各项呈报

慈善团体董事会的职责包括及时与准确向慈善总监或有关的监管部门提交各项法定呈报。**附件 1** 详列慈善团体董事会的职责供参阅。

慈善团体必须登录慈善网站（Charity Portal）提交各类呈报与申请，这里只列出下列几项经常会需要到的呈报与申请：

- 常年报告
- 财务报表
- 监管评估清单
- 修改章程
- 更新慈善团体的资讯

重要的第一步

慈善团体必要委任一位“授权申报人 Authorised Declarant”代它上慈善网站提交任何呈报或申请。

请使用**附件 2** 所示的“授权申报人申请表格”向慈善署申请委任一位授权申报人。**注意：不得自我授权。**

1. 常年报告

慈善团体与公益机构必须在其财政年结束后的 **6 个月之内**向慈善总监或监管部门提交其常年报告。

慈善（帐目与常年报告）条例详列常年报告所应呈现的信息。

有关详情，请参阅如下：

附件 3： 从慈善网站下载关于常年报告的信息。

所有 SingPass 用户必须在
2017 年底重新申请 CorpPass

附件 4： 向当局提交常年报告的实际样本，而且须以 PDF 形式提交常年报告。

附件 5： 当局确认收到常年报告。

建议打印和保存**附件 4 与 5** 作为已提交常年报告的证据。

2. 财务报表

财务报表是慈善团体提交给慈善总监或监管部门的**常年报告内不可或缺部分**，而且以 PDF 形式提交。

有关详情，请参阅如下：

附件 6： 从慈善网站下载关于财务报表的信息。

附件 7： 向当局提交财务报表的实际样本。注意：须以 PDF 形式提交，而且从 2017 年起须披露有没有汇款到海外。

附件 8： 当局确认收到财务报表。

建议打印和保存**附件 7 与 8** 作为已提交财务报表的证据。

3. 监管评估清单

慈善团体必须在其财政年结束后的 6 个月之内提交监管评估清单。一般上监管清单和常年报告同时提交。

有关详情，请参阅如下：

附件 9： 从慈善网站下载关于监管评估清单的信息。

附件 10： 向当局提交监管评估清单的实际样本。

附件 11： 当局确认收到监管评估清单。

建议打印和保存**附件 10 与 11** 作为已提交监管评估清单的证据。

4. 修改章程

在新的条例下，慈善团体与公益机构**必须先获得慈善总监或监管部门的批准**，然后才可向社团注册局或会计与企业管制局申请修改章程。有关详情，请参阅如下：

附件 12： 新的修改章程程序（英文）

附件 13： 新的修改章程程序（中文）

附件 14： 修改章程草案的格式（英文）

附件 15： 修改章程草案的格式（中文）

应注意的是：所提交的修改章程草案必须**以英文撰写**，中文版是供内部参考，尤其是不諳英文者。

在申请修改章程时，必须提呈下列证件与信息：

（1）通过修改章程草案的会员大会详情：

- 会员大会的日期
- 有投票权会员总人数
- 出席会员大会的有投票权会员人数
- 赞成修改章程草案的有投票权会员人数

（2）经过会长和义务秘书认证的会员大会会议记录。

（3）一份以**附件 14** 格式的英文版修改章程草案，而且以“Word”形式编写。

（4）慈善总监或监管部门的批准信，供较后提交给社团注册局或会计与企业管制局。

同时，作好准备在慈善总监、监管部门、社团注册局或会计与企业管制局的要求下对拟议草案作详细澄清。

5. 更新慈善团体的资讯

若下列事项有任何更动，有关的慈善团体与公益机构必须在 **7 天之内** 向慈善总监或监管部门呈报：

- 董事会的结构
- 董事的个人履历
- 每项不动产的地址
- 委任信托人
- 主要负责人与联络详情

有关详情，请参阅如下：

附件 16： 从慈善网站下载关于更新慈善团体资讯。

附件 17： 已更新慈善团体资讯的实际样本（佛总）

新加坡佛教总会为您呈献
Presented by the Singapore

E-Submission To The Charity Portal

The governing board of a registered charity is responsible, among other things, timely and accurate submission of various statutory returns to the Commissioner of Charities /respective Sector Administrator. Please refer to **Annex 1** for detailed duties and responsibilities of the governing board.

There are numerous submissions and applications a registered charity needs to submit through the Charity Portal, but I shall focus on the following frequently needed submissions and applications:

- Annual Report
- Statement of Accounts
- Governance Evaluation Checklist
- Amendment of Governing Instrument (Constitution)
- Updating of Charity Profile

First Thing First

A charity needs to appoint a person as **Authorised Declarant** before he/she could gain access to the Charity Portal to submit any submission or application.

Please use the Authorisation Form For Charity Portal Access as shown in **Annex 2** to authorize a person from your charity as Authorized Declarant. Pay particular attention that **self-authorisation is not allowed**.

1. Annual Report

Charities and IPCs are required to submit annual report **within 6 months** from the end of the financial year to the Commissioner of Charities or Sector Administrators.

The information to be included in the annual report has been prescribed in the **Charities (Accounts and Annual Report) Regulations**.

For details, please refer to :

Annex 3: Information on Annual Report downloaded from Charity Portal

Annex 4: Actual sample of an Annual Report successfully submitted. Please note that Annual Report must be in PDF.

Annex 5: Acknowledgement of receipt of Annual Report by Charities Unit.

You are advised to print out and keep **Annexes 4 and 5** as proof of your submission.

2. Statement of Accounts

The Statement of Accounts is an **integral part of the Annual Report** to be submitted to the Commissioner of Charities or Sector Administrators. It must be submitted in PDF.

For details, please refer to:

Annex 6: Information of Statement of Accounts downloaded from Charity Portal.

Annex 7: Actual sample of a Statement of Accounts successfully submitted and attached the Statement in PDF. Please ensure that you disclose whether or not your charity has made any overseas expenditure wef 2017.

Annex 8: Acknowledgement of receipt of Statement of Accounts by Charities Unit.

You are advised to print out and keep **Annexes 7 and 8** as proof of your submission.

3. Governance Evaluation checklist

Governance Evaluation Checklist must be submitted **within 6 months** after the end of each financial year. It is normally submitted concurrently with the submission of Annual Report.

For details, please refer to:

Annex 9: Information on Submission of Governance Evaluation Checklist downloaded from Charity Portal.

Annex 10: Actual sample of a Governance Evaluation Checklist successfully submitted.

Annex 11: Acknowledgement of receipt of Governance Evaluation Checklist.

You are advised to print out and keep **Annexes 10 and 11** as proof of your submission.

4. **Amendment of Governing Instrument (Constitution)**

Under the revised regulation, charities and IPCs must first apply to the Commissioner of Charities or Sector Administrators for approval to amend governing instrument before proceeding to submit application / lodgement to ROS/ACRA.

For details, please refer to:

Annex 12: Revised Procedure for amendment in English.

Annex 13: Revised Procedure for amendment in Mandarin.

Annex 14: Format for proposed amendments in English.

Annex 15: Format for proposed amendments in Mandarin

Please note that all proposed amendments are to be written and submitted **in English**. The Mandarin Version is only for internal reference for those who are not conversant in English.

Supporting documents and information needed when applying for approval to amend Governing Instrument:

- (1) Details of General Meeting during which the proposed amendments were adopted, such as:
 - Date of General Meeting
 - Total number of members with voting right
 - Total number of members with voting right present at General Meeting
 - Total number of members with voting right Voted in support of the proposed amendments
- (2) Minutes of General Meeting duly certified by the President and the Honorary Secretary
- (3) A complete set of proposed amendments written in English in “Word” form by using the format as described in **Annex 14**.
- (4) Approval letter from the Commissioner of Charities or Sector Administrator for subsequent submission to ROS or ACRA.

Be prepared to submit detailed clarifications to COC, SA, ROS or ACRA when required.

5. Updating of Charity Profile

Charities and IPCs are required to inform the Commissioner of Charities or Sector Administrator **within 7 days** if there is **anychange** to the following :

- Composition of the governing board
- Personal details of governing board members
- Address of each immovable property
- Appointment of trustees
- Key officers and contact information.

For details, please refer to:

Annex 16: Information on Updating Your Charity or IPC profile downloaded from Charity Portal.

Annex 17: Actual copy of an update charity organization profile (SBF)

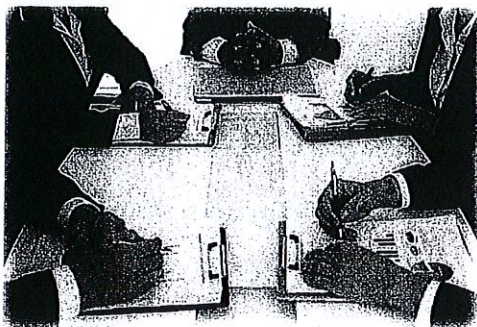
<p>All SingPass users must Re-apply for CorpPass by end of 2017</p>
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Governing Board's Duties And Responsibilities

慈善团体董事会的职责

附件
Annex 1

Duty Of Care And Prudence



Governing board members must:

- Ensure that they are not disqualified under the Charities Act from being board members;
- Act in the best interest of the charity and be actively involved in the management and decision making process, and jointly make decisions as a Board on policy matters;
- Establish good governance practices that increases transparency and accountability and exercise strict control over financial matters of the charity:
 - Ensure the charity remains solvent;
 - Ensure charitable funds and assets are used reasonably, and only for the furtherance of the charity's objects;
 - Avoid undertaking activities that will place charity funds, assets and reputation at undue risks, including the risk of being misused for terrorist financing, money laundering or illegal purpose;
 - Ensure proper management of the charity such that it is not opened to abuse and avoid conflict of interests
- Stay true to the charitable purposes and objects, be clear about the charity's ethical values and abide by the rules set out in the charity's governing instrument;
- Exercise appropriate due diligence on beneficiaries, partners and donors:
 - Resource permitting, make best efforts to confirm their identity, credentials and good standing;
 - Establish clear selection criteria for beneficiaries, ideally documented in a policy and publicly available;
 - Have clear written agreements with partners on the scope of work/activities, monitoring measures and use of the charity's name/resources;
 - Know what the donor's specific business is with the charity - be mindful that donations with conditions attached do not compromise the charity's purposes, priorities and activities;
 - Watch out for '**red flag**' that serve as a warning of suspicious situations and possible issues;
 - Have a clear and documented dispute resolution process
- Ensure that the charity complies with the Charities Act and Regulations, and with the requirements of the Office of the Commissioner of Charities or Sector Administrators;
- Comply with the other legislations which govern the charity's activities such as the CDSA¹, TSOFA², Trustees Act, Companies Act and Societies Act, if applicable.

¹ Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits), Chapter 65A

² Terrorism (Suppression of Financing) Act, Chapter 325



授权申报人申请表格
AUTHORISATION FORM
FOR CHARITY PORTAL ACCESS

I, _____ hereby authorise _____
(Name) (Name)
to access the Charity Portal (CP) on behalf of _____
(Name of Charitable Organisation)

UEN No : _____ IPC No (If Applicable) : _____

Personnel Granting Access*

Name: _____
NRIC: _____
Designation: _____
Contact No.: _____
Email: _____
Signature: _____
Date: _____

Authorised Personnel

Name: _____
NRIC: _____
Designation: _____
Contact No.: _____
Email: _____
Address: _____
Signature: _____
Date: _____

** Personnel Granting Access must be an existing governing Board Member / Trustee of the organisation, who is currently serving the term of office. The Board bears the responsibility for authorising the personnel to access the Charity Portal on their behalf. Self-authorisation is not allowed.*

Note:

1. For the creation of the access rights, please return this form to the Charities Unit, Ministry of Culture, Community and Youth at **fax no: 6837 8090** or **email: MCCY_Charities@mccy.gov.sg**.
2. Charities / IPCs are required to delete their obsolete CP user access accounts timely. They may contact their respective Sector Administrator (SA) for assistance. Please visit the Charity Portal ([Contact Us page](#)) for the contact information of your SA.

Updated 20 November 2014

The governing board members of charities and IPCs are required to file annual reports within six months from the end of the financial year to the Commissioner of Charities or Sector Administrators.

The annual report of a charity should be prepared in accordance with the requirement set out in the **Charities (Accounts and Annual Report) Regulations**. The annual report should contain the following:

(a) Information relating to the charity or its governing board members or officers, which includes :

- Description of the instrument setting up the charity (e.g. society, company or trust deed);
- Singapore Unique Entity Number of the charity;
- Registered address of the charity;
- Particulars of the governing board members/management committee; and
- Names of advisors of the charity (e.g. bankers, lawyers, auditors, etc).

(b) The report by the governing board, which states:

- An explanation of the objectives of the charity;
- The policies adopted during the financial year;
- A review of the activities carried out by the charity during the financial year;
- Review of financial state; and
- Future plans and commitments.

(c) Statement of Accounts

This will be covered in the next section on Statement Of Accounts.

To facilitate charities in preparing the annual reports, we have prepared a sample **annual report template** for reference. However, please note that each charity will have to abide by any additional requirements imposed by the respective Sector Administrators.

For charities with gross income or total expenditure exceeding \$500k, please refer to the **Charities (Accounts and Annual Report) Regulations** for the additional annual report requirements to be fulfilled.

Read next on:

Statement Of Accounts

慈善网站提供的常年报告样板

SAMPLE FORMAT OF AN ANNUAL REPORT

<Name of Charity>

Annual Report for Year Ended 31 December 2014

The Charity was set up on 01.01.2000 as a society. It was registered under the Charities Act on 01.07.2000.

Unique Entity Number (UEN) : T12345678G

Registered Address : 123 ABC Drive
Singapore 354678

Governing Board Members/Management Committee :

Name	Designation	Date of Appointment

Advisory Council :

Name	Designation	Date of Appointment

Internal Auditor : Mr John Low

Banker : ABC Bank Ltd

Auditor : K.H. Lim & Co.

Investment Adviser(s) : DEF Financial Consulting Co.

Other Adviser(s) : 1) Mr Peter Lee (Legal Adviser)
(please give details) 2) Mr Albert Chan (Religious Adviser)

OBJECTIVE

The objects of the Charity are as follows:

-
-

POLICIES

Funding Sources

The Charity is financially supported by donations from members and government grants.

Memberships

The Charity is open to the public for participation in its charitable activities in helping the social needy. Classes, talks and meditation lessons are also conducted for the public in pursuing of the objects of the Charity.

REVIEW OF YEAR 2014

Staffing

As at 31.12.2014, there are 2 full-time and a part-time administrative staff employed by the Charity

Activities

- Daily Evening Chanting
- Talk on every Tuesday
- Monthly Retreat on last Friday of the month
- Weekly Chinese Class
- Weekly English Class
- Weekly Meditation Class
- Daily free meals to needy at Charity premises

Calendar of Events

- January New Year Celebration
- April Ceremony
- May Celebration
- July Annual General Meeting
- September Extraordinary Annual General Meeting
- October Youth Camp

Other Activities

The Charity had provided educational bursaries to needy students and continued to make donations to the following charities:

- ABC Aged Home
- Home for the Disabled
- Enlighten Children's Home

Fundraising Event and Activity

A charity event was organised in June 2014 to raise fund for GYC Aged Home and an amount of \$ 10,000 was raised from the event.

REVIEW OF FINANCIAL STATE AND EXPLANATION OF MAJOR FINANCIAL TRANSACTIONS

The Charity has a surplus of \$10,000 and an outstanding bank loan has been fully repaid in July 2014. A sum of \$10,000 was paid to PCK Renovation Pte Ltd being payment for renovation works to be carried out on the premises.

REVIEW AND CHANGES IN THE POLICY

The Constitution of the Charity has been amended with approval from Commissioner of Charities and Registrar of Societies in February 2014. An investment policy has also been formulated pending approval from members at the next Annual General Meeting.

EXPLANATION OF THE PURPOSES FOR WHICH THE CHARITY'S ASSETS ARE HELD

Land and Building at 123 ABC Drive: Property purchased in 2000 by charity to provide a place for the charity to conduct charitable activities.

FUTURE PLANS AND COMMITMENTS

The Charity plans to build an additional wing to the existing building for meeting purpose. It is also embarking on a project with a local Voluntary Welfare Organisation to provide welfare assistance to those who need it.

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Note:

- Institutions of Public Characters (IPCs) should also disclose its policy relating to the management and avoidance of conflicts of interest in its annual report.
- For charities with gross income or total expenditure exceeding \$500k, please refer to the **Annex** or Charities (Accounts and Annual Report) Regulations for the additional annual report requirements to be fulfilled.

Additional disclosure requirement in Annual Report for Institutions of a Public Character (IPCs)

Section 18 of Charities (Institutions of a Public Character) Regulations:

"Requirements relating to annual report

An institution of a public character shall disclose in its annual report its policy relating to the management and avoidance of conflicts of interest."

Additional disclosure requirements in annual report for larger charities (with gross income or total expenditure exceeding \$500k)

Section 8 of Charities (Accounts and Annual Report) Regulations:

"Annual report requirements for larger charities

This regulation shall apply to an annual report of a charity required under Section 16 of the Act in respect of a financial year of the charity where the gross income or total expenditure of the charity exceeds \$500,000 -

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

- (iii) how the charity plans to address the deficit in the fund; and
- (iv) any other details which the Sector Administrator may require; and

(g) the principal funding sources of the charity."

Submit Annual Report 慈善团体向当局提交常年报告

NOTE :

- Please do not use the 'Back' button on your browser
- You must file your organisation's Annual Reports within 6 months from the end of the financial period. Please note that you must submit the financial statements before submitting the annual report and the governance evaluation checklist.
- If you have yet to submit your organisation's annual report for previous financial year periods, please do so before submitting the annual report for the current period.
- The period for the annual report must be the same as the financial period.

Preview Annual Report Submission

Case Number:	CPAR-
Name of Organisation:	Singapore Buddhist Federation, The
UEN:	S64SS
Case Status:	Pending Applicant Action
Submission Deadline:	30/6/2017
Last Updated on:	28/06/2017
IPC No:	
Submitting for Financial Year:	From Jan 2016 To Dec 2016

Annual Reports:

- | | | |
|--|----------------------------|----------------|
| 1.  | Annual Report 2016 PDF.pdf | 附上 PDF 形式的常年报告 |
| | Annual Report 2016 PDF | |

Declarant Details

Name of Declarant:	Role in the Organisation:
ID Type: NRIC	Name of the Firm:
ID No:	

☒ I hereby declare the information given in this form and in any documents attached to be true, correct and complete.

[Previous](#)

[Submit](#)

From: <Charity Portal> <no-reply@mccy.gov.sg>
Sent: Wednesday, 28 June, 2017 12:09 PM
To:
Cc:
Subject: Submission of Annual Report

Singapore Buddhist Federation, The
59
LORONG 24A GEYLANG
-

Singapore - 398583

Dear Sir / Madam

SUBMISSION OF ANNUAL REPORT 当局确认收到慈善团体提交常年报告

UEN: S64SS

Thank you for your submission of the Annual Report for Singapore Buddhist Federation, The for financial year FY2016.

If you are an IPC, please note that the Online Financial Information and Governance Evaluation Checklist which you have submitted via the Charity Portal will be made available for public viewing immediately.

Ministry of Culture, Community and Youth

CONFIDENTIALITY: If this email has been sent to you by mistake, please notify the sender and delete it immediately. As it may contain confidential information, the retention or dissemination of its contents may be an offence under the Official Secrets Act.

Please do not reply to this message as it is a system-generated email. Should you have any queries, please email them to your Sector Administrator, or the Charities Unit at MCCY_Charities@mccy.gov.sg. Thank you.

As part of the Annual Report, charities and IPCs are also required to prepare a statement of accounts in accordance to our regulations :

For Accounts With Financial Year ending before 1st March 2011

- The accounts of all IPCs have to be externally audited.
- Charities which are companies limited by guarantee have to be audited based on the requirements under the Companies Act.
- For the other charities, those with annual income or expenditure exceeding \$250k are subject to external audit.

For Accounts With Financial Year ending on or after 1st March 2011

- The accounts of all IPCs will continue to have to be externally audited.
- Charities which are companies limited by guarantee will continue to be audited based on the requirements under the Companies Act.
- To provide greater flexibility, the audit thresholds for the other charities have been revised upwards, as shown below :

Income/Expenditure	Requirement
\$250k or less	Accounts can be examined by an *independent person (also known as the independent examiner) whom the governing board members believe have the relevant ability and practical experience. (No change in requirement)
Between \$250k and \$500k	Accounts can be examined by an independent person who is a member of the Institute of Singapore Chartered Accountants (formerly known as the Institute of Certified Public Accountants of Singapore), or who possesses the necessary qualifications to be a member of the Institute of Singapore Chartered Accountants.
Above \$500k	Accounts have to be externally audited by a public accountant.

Independent Examiners can refer to the documents below for the respective purposes :

- **Guidance For Independent Examination** on how to carry out the independent examination.
- **Sample Independent Examiner's Report** to assist in the preparation of their report to accompany the financial statements.

Accounting Standards

All charities which are required to have their financial statements audited under the **Charities (Accounts and Annual Report) Regulations** are required to comply with either the Financial Reporting Standards (FRS) or the Charities Accounting Standard (CAS). However, those charities that hold significant investments in any subsidiary, associate or joint venture that is not a charity, are required to comply with FRS.

CAS is a simpler financial reporting framework that is tailored to the needs of the charity sector. It aims to better meet the stakeholder by providing information that is more relevant and fit-for- purpose.

Click [here](#) for details on the statement of applicability.

Read next on:

Governance Evaluation Checklist

Submit Financial Statements 慈善团体向当局提交财务报表

附件 7
Annex

- Home
- Financial Statements
- Financial Information
- Overseas Expenditure
- Overseas Capital Outlay
- Overseas Remittance of Funds as Agents
- Online Financial Summary
- Declaration Submission

NOTE :

- Please do not use the 'Back' button on your browser
- All organisations are required to submit their financial statements within 6 months from the end of their financial periods. Financial statements must be submitted before the annual report and governance evaluation checklist.
- If you have yet to submit the financial statements for previous financial periods, please do so before making a submission for the current period.

Case Number:

Name of Organisation:

UEN No:

Case Status:

Submission Deadline:

Last Updated on:

CPFS-

Singapore Buddhist Federation, The

S64SS

Draft

30/6/2017

28/06/2017

Preview Financial Statements Submission

Show | Hide Form Section Details

Part 1: Financial Information

Financial Information:

UEN	S64SS
Charity Reg.No	
Name Of Organisation	Singapore Buddhist Federation, The
Starting for Financial Year*	From Jan 2016 To Dec 2016
AGM Date:*	24/06/2017
Financial Size:*	≥\$
The financial statements are examined/audited by:	Public accountant
Name of Auditor:	
Auditor's ID Type:	NRIC
Auditor's ID No:	
Public Accountants Board (PAB) Registration number:	
Name of Audit Firm:	
Audit Firm UEN Number:	
Accounting standard adopted	Charity Accounting Standard (CAS)
Whether there is emphasis of matter in audit opinion ?	No
Whether there is modified opinion in independent auditor's report (i.e. qualified opinion, disclaimer of opinion, adverse opinion or non-compliance with charity regulations) ?	No

1. SBF Financial Statements 2016 PDF



SBF Financial Statements 2016 PDF.pdf

SBF Financial S...

附上 PDF 形式的财务报表

披露有没有汇款到海外去

Part 2: Overseas Expenditure Overseas Expenditure:

Do you have overseas expenditure?

Part 3: Overseas Capital Outlay Capital Outlay:

Do you have overseas capital outlay?

Part 4: Overseas Remittance of Funds as Agents Overseas Remittance of Funds as Agents:

Did the charity remit any funds overseas as an agent?

Part 5: Online Financial Summary Online Financial Summary:

Donation In Cash

Income:

Non Tax-Deductible:*

Total Donations in Cash:

Donation in Kind

Non Tax-Deductible*

Total Donations in Kind:

Government Grants:*

Investment Income / (Loss):*

Programme Fees:*

Other Income:*

Total Receipts:

Of the total receipts, please state the total amount which is capital in nature:*

Expenses

Fund-raising Expenses:*

Charitable Activities/Programme Expenses:

Local (include Direct and Support Costs)*

Overseas(include Direct and Support Costs):*

Total Charitable Activities/Programme Expenses:

Other Expenses:*

Total Expenditure:

Balance Sheet

ASSETS

Land and Buildings:*

Other Tangible Assets:*

Investments:*

Inventories:*

Accounts Receivables:*

Cash & Deposits:*

Others:*

Others(Please Specify):*

Total Assets

FUNDS

Total Unrestricted Fund:*

Total Restricted Fund:*

Endowment Fund:*

Total Funds

LIABILITIES

Total Current Liabilities:*

Total Non-Current Liabilities:*

Total Liabilities:

Total Funds and Liabilities:

Other Information

Donations, Grants and Sponsorships given to other registered charities (S\$):*

No of Employees:*

Total Employees Costs:*

Fund-raising Efficiency Ratio:

Total Related Party Transactions(S\$):*

Part 6: Declaration and Submission**Declaration and Submission:**

S/N	Board Member	Position on Board
1		Trustee for Immovable Property, President
2		Chairman, Dharma Propagation Committee, Trustee for Immovable Property
3		Vice Chairman, Dharma Propagation Committee
4		Chairman, Education Committee
5		Chairman, Cultural Committee
6		Vice Chairman, Cultural Committee
7		Trustee for Immovable Property, Chairman, Charities Committee
8		Vice Chairman, General Affairs Committee
9		CHAIRMAN, PUBLIC RELATIONS COMMITTEE
10		COUNCIL MEMBER
11		Council Member
12		Trustee for Immovable Property
13		Vice President
14		Trustee for Immovable Property
15		Council Member
16		Vice President
17		Secretary-General
18		Deputy Secretary-General
19		Honorary Treasurer
20		Deputy Honorary Treasurer
21		CHAIRMAN, GENERAL AFFAIRS COMMITTEE

If you wish to update the Governing Board members/trustees info, you may do so at the Update Organisation Profile.

Declarant Details

Name of Declarant:

Role in the Organisation:

ID Type:

NRIC

Name of the Firm:

ID No:

☒ My governing board declares that the charity has not conducted any fund-raising activities.☒ My governing board declares that the charity has conducted fund-raising activities and complied with the 30/70 fund-raising rule.☒ I hereby declare the information given in this form and in any documents attached to be true, correct and complete.[Previous](#)

From: <Charity Portal> <no-reply@mccy.gov.sg>
Sent: Wednesday, 28 June, 2017 11:07 AM
To: -
Cc: -
Subject: Submission of Financial Statements

Singapore Buddhist Federation, The
59
LORONG 24A GEYLANG
-

Singapore 398583

Dear Sir / Madam

SUBMISSION OF FINANCIAL STATEMENTS 当局确认收到慈善团体提交财务报表

UEN: S64SS

Thank you for your submission of the Financial Statements for Singapore Buddhist Federation, The for financial year FY2016.

If you are an IPC, please note that the Online Financial Information and Governance Evaluation Checklist which you have submitted via the Charity Portal will be made available for public viewing immediately.

Ministry of Culture, Community and Youth

CONFIDENTIALITY: If this email has been sent to you by mistake, please notify the sender and delete it immediately. As it may contain confidential information, the retention or dissemination of its contents may be an offence under the Official Secrets Act.

Please do not reply to this message as it is a system-generated email. Should you have any queries, please email them to your Sector Administrator, or the Charities Unit at MCCY_Charities@mccy.gov.sg. Thank you.

About the Governance Evaluation Checklist

The Governance Evaluation Checklist (GEC) is designed to help charities and IPCs to self-evaluate the extent they have complied with essential guidelines in the **Code of Governance for Charities and IPCs**.

GEC covers only the key principles and guidelines in the Code. Charities and IPCs should refer to the Code and consider all applicable principles and guidelines.

If a charity or IPC is unable to comply with certain guidelines, the governing board should explain the circumstances, and indicate the steps it plans to take to address the non-compliance, or to explain why it decides not to comply.

The governing boards of charities and IPCs should take the opportunity to review or consider amending their governing instruments and policies as necessary to comply with the Code guidelines for the best interest of their organisations.

Submission And Disclosure Requirements

All charities and IPCs are required to submit their extent of compliance with the Code to their respective Sector Administrators via the online GEC available on the Charity Portal, within 6 months after the end of each financial year. For example, if the charity or IPC's financial year ends on 30 April, it needs to submit its GEC by 31 October each year. The GECs will be published on the Charity Portal for public viewing.

The full responsibility for providing accurate and updated checklist information rests with the respective Boards. You may wish to refer to the **Frequently Asked Questions (FAQs) on Governance Evaluation Checklist**.

Interpretation of Code Compliance

Information from the GECs posted online should be interpreted with care through cross-checking with information from other sources such as the website or annual report of the charity or IPC, in order to have a more complete understanding of the organisation.

The compliance of Code guidelines should also be read in the context of the charity's size as well as its IPC status, scale of operations and years of establishment. For instance, smaller or newly established charities may not be able to comply with certain guidelines because they are in the process of working towards them. Hence, their compliance may be lower than larger charities.

Public stakeholders should also consider the explanations provided by charities or IPCs for non-compliance with particular Code guidelines as they may have alternative checks and balances in place.

Read next on :

Returns on Tax-Deductible Donations

PrintPrint

Submission of Governance Evaluation Checklist

慈善团体向当局提交监管评估清单

- Please do not use the 'Back' button on your browser
- All organizations are required to submit their governance evaluation checklists within 6 months of the end of their financial periods. Financial statements must be submitted before the annual report and governance evaluation checklist.
- If you have yet to submit the governance evaluation checklist for previous financial periods, please do so before making a submission for the current period.
- The Governance Evaluation Checklist is tiered according to the size of the charity and IPC status. Your response to the preliminary questions will trigger the system to retrieve a set of GEC questions which is applicable to your organisation.
- Please note that you will not be able to change the question set after a draft has been created. If a wrong set of questions has been retrieved due to incorrect response to the preliminary question, please delete the draft and click the "Edit" button to make the necessary changes.
- Maximum of 500 characters is allowed for each Explanation.

Case Number: CPGE-
Name of Organisation: Singapore Buddhist Federation, The
UEN No: S64SS
Case Status: DRAFT
Submission Deadline: 30/06/2017
Last Updated On: 28/06/2017

Preview Governance Evaluation Checklist Submission

S/No.	Code Description	Code ID	Compliance	Please provide explanation if your charity is unable to comply with the Code guidelines, or if the guidelines are non-applicable.
BOARD GOVERNANCE				
1	Are there Board members holding staff appointments?		No	
4	There is a maximum term limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman).	1.1.6	Complied	Stated in Article 27 of the Constitution
5	There are Board committees (or designated Board members) with documented terms of reference.	1.2.1	Complied	Stated in Articles 39 to 46
6	The Board meets regularly with a quorum of at least one-third or at least three members, whichever is greater (or as required by the governing instrument).	1.3.1	Complied	Stated in Article 72
CONFLICT OF INTEREST				
7	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	Complied	Stated in Article 74
8	No Board member or staff is involved in setting his or her own remuneration.	2.2	Complied	As in Article 74

9	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied	As in Article 74
STRATEGIC PLANNING				
10	The Board reviews and approves the vision and mission of the charity. They are documented and communicated to its members and the public.	3.1.1	Complied	Communicated through Annual Report
HUMAN RESOURCE MANAGEMENT				
11	The Board approves documented human resource policies for staff.	5.1	Complied	In addition to Constitution the Council has adopted a set of Bye-laws and Regulations
FINANCIAL MANAGEMENT AND CONTROLS				
12	The Board ensures internal control systems for financial matters are in place with documented procedures.	6.1.2	Complied	Stated in Articles 75 to 86. Augmented by Bye-laws and Regulations
13	The Board ensures reviews on the charity's controls, processes, key programmes and events.	6.1.3	Complied	The Current Bye-laws and Regulations is the Third Edition since 2007.
14	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	Complied	Stated in Article 77
15	The charity discloses its reserves policy in the annual report.	6.4.1	Complied	Stated in annual audited financial statements
16	Does the charity invest its reserves?		No	
FUNDRAISING PRACTICES				
18	Donations collected are properly recorded and promptly deposited by the charity.	7.2.2	Complied	Stated in Article 82 and Bye-laws and Regulations
DISCLOSURE AND TRANSPARENCY				
19	The charity makes available to its stakeholders an annual report that includes information on its programmes, activities, audited financial statements, Board members and executive management.	8.1	Complied	We present a detailed and comprehensive annual report to all members and the public
PUBLIC IMAGE				
20	The charity accurately portrays its image to its members, donors and the public.	9.1	Complied	we project positive image through our quarterly publications and annual report

Declarant Details

Name of Declarant:*

ID Type:* NRIC


ID No:*

Role in the organisation:*

Name of the Firm:*

☒ I declare that my charity's / IPC's governing Board has approved this Governance Evaluation Checklist and authorised me to submit on its behalf. All Information given by me in this checklist submission is true to the best of my knowledge and I have not wilfully suppressed any material fact. The full responsibility for providing accurate and updated checklist information will rest with my charity's / IPC's governing Board.

☒ My governing Board agrees to make this Governance Evaluation Checklist available for members / donors through avenues such as the annual general meeting or bulletins.

☒ My governing Board agrees to nominate my charity for the Charity Governance Awards.  The Charity Governance Awards recognises charities that have adopted the highest standards of governance.

Note: This Basic II checklist is for charities with gross annual receipts of \$50,000 and up to \$10 million and for IPCs with gross annual receipts of less than \$200,000 in each of the two immediate preceding financial years.

[Previous](#)

[Submit](#)

From: <Charity Portal> <no-reply@mccy.gov.sg>
Sent: Wednesday, 28 June, 2017 4:11 PM
To:
Cc:
Subject: Submission of Governance Evaluation Checklist

Singapore Buddhist Federation, The
59
LORONG 24A GEYLANG

Singapore 398583

Dear Sir / Madam

SUBMISSION OF GOVERNANCE EVALUATION CHECKLIST

当局确认收到慈善团体提交监管评估清单

Thank you for your submission of the Governance Evaluation Checklist for Singapore Buddhist Federation, The for financial year FY2016.

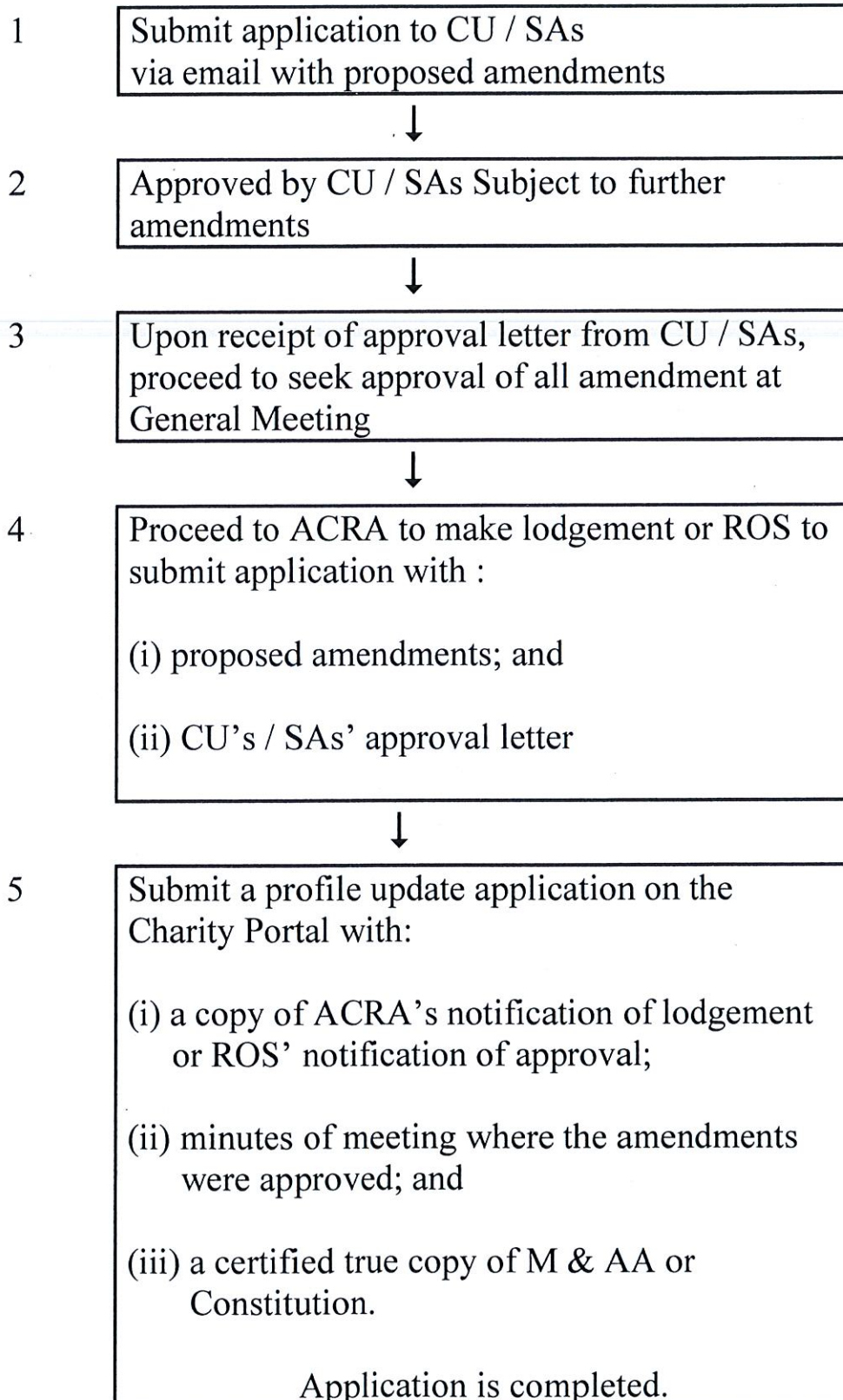
If you are an IPC, please note that the Online Financial Information and Governance Evaluation Checklist which you have submitted via the Charity Portal will be made available for public viewing immediately.

Ministry of Culture, Community and Youth

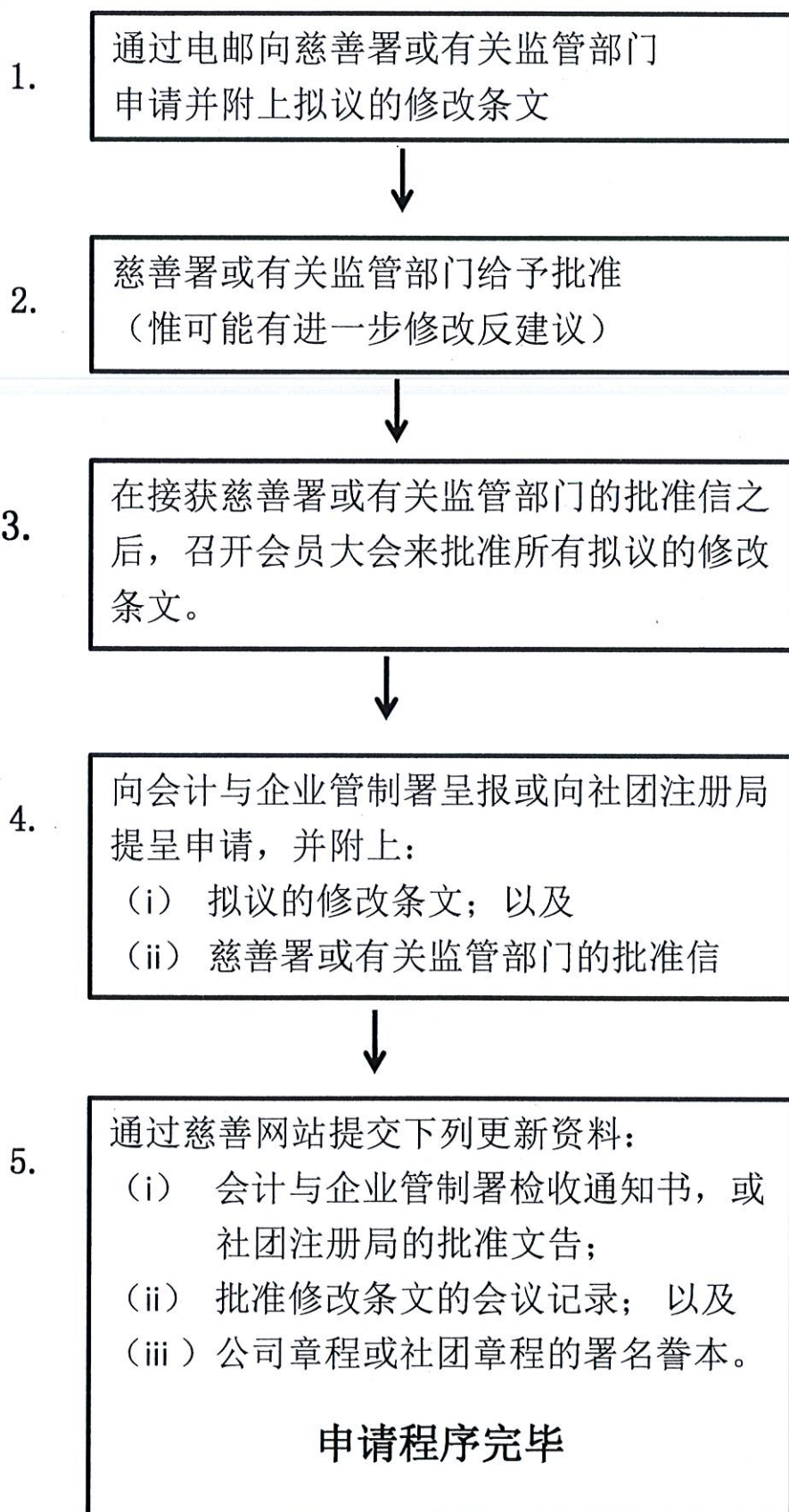
CONFIDENTIALITY: If this email has been sent to you by mistake, please notify the sender and delete it immediately. As it may contain confidential information, the retention or dissemination of its contents may be an offence under the Official Secrets Act.

Please do not reply to this message as it is a system-generated email. Should you have any queries, please email them to your Sector Administrator, or the Charities Unit at MCCY_Charities@mccy.gov.sg. Thank you.

New procedure for amending governing instrument of a registered charity as stipulated in the Charity Portal



慈善网站内规定慈善团体修改章程的新程序



PROPOSED AMENDMENTS TO THE CONSTITUTION OF XYZ
Adopted by AGM / EGM on _____

Rule Number	Existing Rules	Renumbered Rule No.	Proposed Rules	Explanation and Reasons for Amendments

附件
 Annex

14

某某慈善团体修改章程草案

附件 15
Annex

Updating Your Charity Or IPC Profile 更新慈善团体在慈善网站内的资讯

What And When To notify

Charities and IPCs are required to inform the Commissioner of Charities (COC) or Sector Administrators (SAs) **within 7 days** if there is any change in their particulars (e.g. change in Board members, key officers or Authorised Personnel). When there are changes in persons accessing the Portal, charities and IPCs may contact their respective Sector Administrators for assistance to delete obsolete user access accounts. This will help avoid unauthorised access to charities / IPCs' records.

Certain updates such as addition and removal of governing board members and change of name or registered address of the charity or IPC will have to be updated through lodgement with Accounting and Corporate Regulatory Authority of Company (ACRA) or Registry of Society (ROS)

Charities and IPCs need to notify COC or SAs for changes in:

- Composition of the governing board;
- Personal details of governing board members;
- Address of each immovable property;
- Appointment of trustees; and
- Any other organisational details such as key officers and contact information.

Section 27 of the Charities Act disqualifies a person from being a governing board member or key officer of a charity or trustee for a charity if he/she does not fulfill the necessary requirements. It is the responsibility of the Governing Board to ensure that its members and key officers fulfill the requirements. When updating your Charities and IPC profile, you are required to declare whether your board members and key officers have met the requirements under Section 27. If any appointed person is disqualified, the Governing Board should replace the person and inform the COC or SA on the change in governing board members.

Read next on:

Deregistering Your Charity or IPC

7/7/2017

Organization Profile

Organisation Profile

慈善团体登入在慈善网站内的资讯实际样本

Organisation Name: Singapore Buddhist Federation, The

Organisation Profile

Financial Information

Annual Report

Code Compliance

Organisation Information

Address:	59 LORONG 24A GEYLANG Singapore 398583
Website:	http://www.buddhist.org.sg/00enhome.htm (http://www.buddhist.org.sg/00enhome.htm)
Email Address:	buddhist@singnet.com.sg
Telephone No.:	67444635
Fax No.:	67473618
Contact Person:	Ku
Type of Entity:	Society
UEN No.:	S64SS0008K
Charity Status:	Registered
Date of charity registration:	02/04/1990
IPC Status:	Not applicable
IPC Period:	Not applicable
Sector Administrator:	Ministry of Culture, Community and Youth
Last Profile update:	08/11/2016

Objectives

. to unify all Buddhist institutions & Buddhist in Singapore . to observe Buddhist precepts, to practise Buddhism and to propagate Dharma . to promote culture, education & social welfare . 2 mainstream schools, ie: Maha School & Manjusri Secondary School . 1 Child Care Centre & 1 Student Care Centre . Adult & Children Dharma Courses . Dharma & Precept Assemblies . Charity governance training and consultancy

Vision/Mission

Programs/Activities

. 2 Mainstream schools, ie: Maha Bodhi School and Manjusri Secondary School . 1 Child Care Centre and 1 Student Care Centre . . Adult and Children Dharma Courses . . Dharma and Precept Assemblies . . Charity governance training and consultancy . . Bursary scheme.

Patron

Trustees/Board Members

S/N	Name	Position on Board
1.		President, Trustee for Immovable Property
2.		Vice President
3.		Vice President
4.		Secretary-General
5.		Deputy Secretary-General
6.		Honorary Treasurer
7.		Deputy Honorary Treasurer
8.		CHAIRMAN, GENERAL AFFAIRS COMMITTEE
9.		Chairman, Dharma Propagation Committee, Trustee for Immovable Property
10.		Vice Chairman, Dharma Propagation Committee
11.		Chairman, Education Committee
12.		Chairman, Cultural Committee
13.		Vice Chairman, Cultural Committee
14.		Chairman, Charities Committee, Trustee for Immovable Property
15.		CHAIRMAN, PUBLIC RELATIONS COMMITTEE
16.		Vice Chairman, General Affairs Committee
17.		COUNCIL MEMBER
18.		Council Member
19.		Trustee for Immovable Property
20.		Trustee for Immovable Property
21.		Council Member

Key Employees/Executive/Volunteers

1.	Ku
----	----

Charities (Accounts and Annual Report) Regulations 2011

Enacting Formula

- ☐ 1 Citation and commencement
- ☐ 2 Definitions
- ☐ 3 Statement of accounts
- ☐ 4 Accounting Standards
- ☐ 5 Penalties
- ☐ 6 Annual audit or examination of accounts
- ☐ 7 Annual report
- ☐ 8 Annual report requirements for larger charities
- ☐ 8A Application to institutions of a public character and large charities
- ☐ 8AA Duty to disclose information to general public
- ☐ 9 Revocation
- ☐ 10 Transitional and savings provisions

FIRST SCHEDULE Transition dates for application of requirements relating to accounting standards for certain classes of charities

SECOND SCHEDULE Modifications to compliance with financial reporting standards

THIRD SCHEDULE Educational institutions specified for the purposes of regulation 4(10)

FOURTH SCHEDULE Requirements relating to audit and examination of statements of accounts of certain classes of charities

No. S 352

CHARITIES ACT (CHAPTER 37)

CHARITIES (ACCOUNTS AND ANNUAL REPORT) REGULATIONS 2011

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

Citation and commencement

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

Definitions

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

“Charities Accounting Standard” means the accounting standards referred to by that name that are made or formulated by the Accounting Standards Council under Part III of the Accounting Standards Act (Cap. 2B);

“company” means a company registered under the Companies Act (Cap. 50);

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

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

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

“public accountant” has the same meaning as in the Accountants Act (Cap. 2);

“relevant office” —

(a) in relation to a society registered under the Societies Act (Cap. 311), means the President, the Treasurer or the Secretary of the society, or their equivalents; or

(b) in relation to a company, means a member of the board of directors of the company.

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

Statement of accounts

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

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

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

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

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

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

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

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

(a) complies with —

(i) the Charities Accounting Standard; or

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

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

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

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

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

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

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

(a) a statement that he agrees that such non-compliance is necessary for the statement of accounts to give a true and fair view of the financial transactions and the state of affairs of the charity;

(b) particulars of the non-compliance, the reasons therefor and the effect, if any, of the non-compliance; and

(c) such further information and explanations as will give a true and fair view of the financial transactions and the state of affairs of the charity.

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

(a) the Commissioner has given his approval for such non-compliance; and

(b) the statement of accounts complies with any other requirements that the Commissioner may specify.

(6) The relevant requirements under these Regulations shall apply to the statements of accounts of a charity which is a company in place of any requirement in section 201 of the Companies Act (Cap. 50) for the accounts or consolidated accounts of a company to be in compliance with the Financial Reporting Standards if —

(a) the statements of accounts are for a financial year beginning on or after 1st July 2011; or

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

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

- (a) in relation to a company to which paragraph (1) applies, means the requirements of paragraph (1)(a); or
- (b) in relation to a company to which paragraph (2) applies, means the requirements of paragraph (2)(a).

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

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

(10) This regulation shall not apply to —

- (a) statutory bodies listed in the Schedule to the Accounting Standards Act (Cap. 2B); or
- (b) educational institutions specified in the Third Schedule.

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

Penalties

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

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

- (a) to the same penalty as that provided under section 204(1) of the Companies Act (Cap. 50); or
- (b) if the offence is committed with intent to defraud creditors of the charity, or creditors of any other person or for a fraudulent purpose, to the same penalty as that provided under section 204(3)(a) of that Act.

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

Annual audit or examination of accounts

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

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

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

whichever is the highest.

Annual report

7. An annual report required under section 16 of the Act in respect of a financial year ending on or after 1st July 2011 shall contain —

- (a) the following particulars:
 - (i) a description of the governing instruments of the charity;
 - (ii) the Singapore unique entity number of the charity;
 - (iii) the registered address of the charity;
 - (iv) the name, designation and date of appointment of each governing board member and each member of the management committee, advisory council or any other similar body, if any; and
 - (v) the names of the bankers, lawyers, auditors, investment advisers and other advisers of the charity;

[S 489, 2011 wef 01.07.2011]

- (b) a report by the governing board members containing —
 - (i) an explanation of the objectives of the charity and a description of the way in which the charity is organised, and the policies adopted during the financial year in pursuance of its objectives;
 - (ii) a review of the activities during the financial year;
 - (iii) a review of the financial state of the charity and an explanation of all major financial transactions and salient features of the statement of accounts prepared under section 13(1) of the Act or the receipts and payments account and statement of assets and liabilities prepared under regulation 3(4); and
 - (iv) an explanation of the purposes for which the assets of the charity are held and an indication of the future plans and commitments of the charity, with particular regard to on-going items of expenditure, projects yet to be completed and obligations yet to be met; and
- (c) a statement of accounts prepared under section 13(1) of the Act, or, if allowed under regulation 3(4), a receipts and payments account and a statement of assets and liabilities.

Annual report requirements for larger charities

8.—(1) This regulation shall apply to an annual report of a charity required under section 16 of the Act in respect of a financial year of the charity ending on or after 1st July 2011 where the gross income or total expenditure of the charity exceeds \$500,000 in —

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

(2) Where this regulation applies, the annual report required under section 16 of the Act shall, in addition to the matters required by regulation 7, contain —

- (a) the name and date of appointment of the chief executive officer, or the equivalent, of the charity;
 - (b) the occupation of each of the current holders of the relevant offices;
 - (c) where the current holder of any of the relevant offices has prior to his current term held any of the relevant offices in the charity, the date of his first appointment in each of the relevant offices;
 - (d) a listing of the related entities of the charity and, if any of the governing board members of the charity are also persons having the general control and management of the administration of the related entity, the name of each of those members and their designations in the charity and in the related entity;
 - (e) the reserves policy of the charity;
 - (f) a list of the funds of the charity which are in deficit, if any, with the following details:
 - (i) the purposes of the funds;
 - (ii) the reasons for the deficit;
 - (iii) how the charity plans to address the deficit in the fund; and
 - (iv) any other details which the Sector Administrator may require; and
 - (g) the principal funding sources of the charity.
- (3) In this regulation —

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

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

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

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

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

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

Application to institutions of a public character and large charities

8A. These Regulations shall apply —

- (a) in the case of institutions of a public character, in addition to the provisions of the Charities (Institutions of a Public Character) Regulations (Rg 5); and
- (b) in the case of large charities as defined in the Charities (Large Charities) Regulations (Rg 9), in addition to the provisions of those Regulations.

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

Duty to disclose information to general public

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

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

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

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

Revocation

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

Transitional and savings provisions

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

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

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

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

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