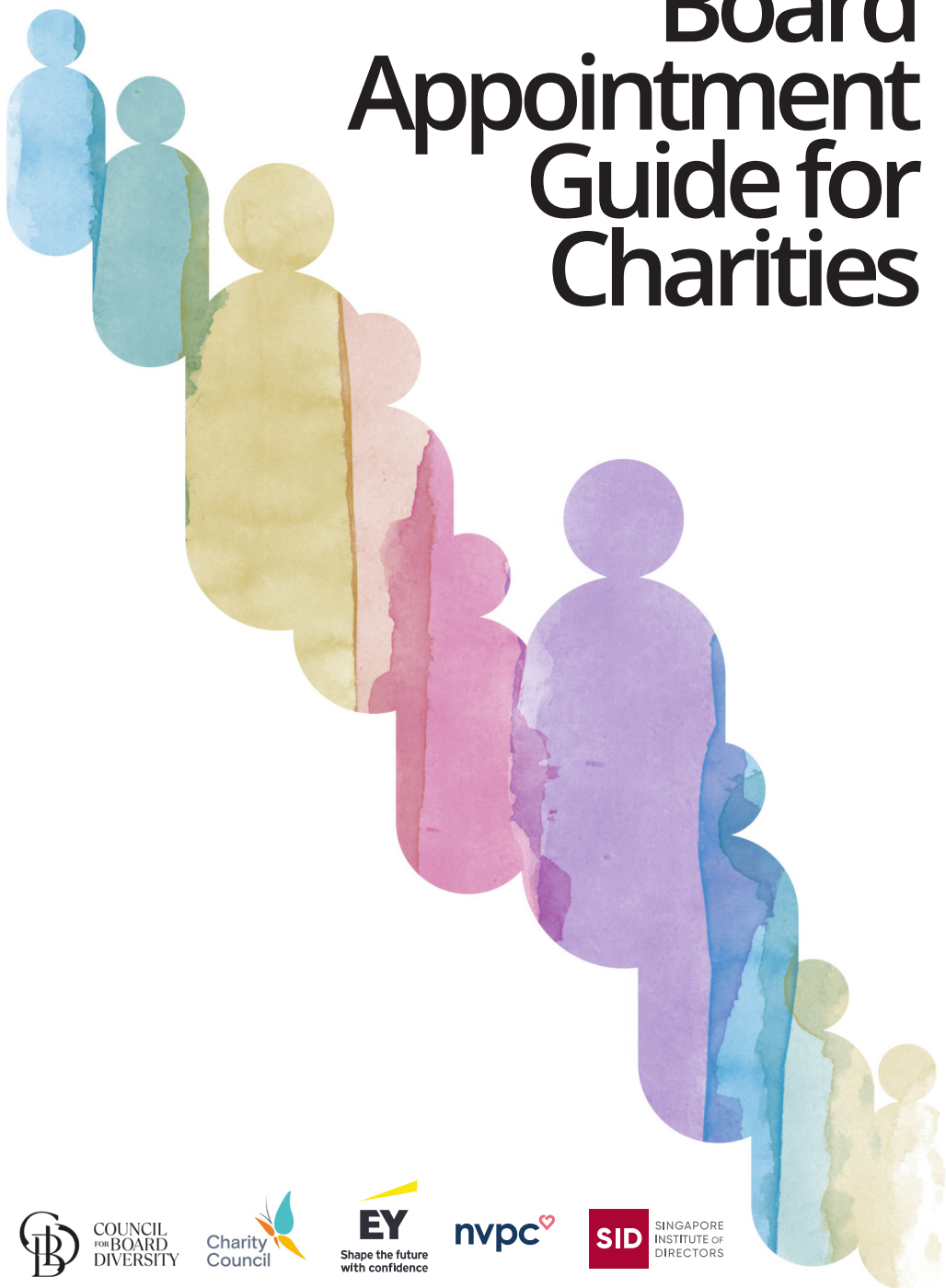


Board Appointment Guide for Charities



COUNCIL
FOR BOARD
DIVERSITY



Shape the future
with confidence



SINGAPORE
INSTITUTE OF
DIRECTORS

***“Good
governance
is crucial to
the success
of charities.”***

*Code of Governance for Charities and Institutions of a
Public Character (April 2023), issued by the Charity Council
("Code of Charity Governance")*

Foreword

Charities have and will remain anchors of care, service and connection in our community. They carry their work with empathy and support, and strengthen Singapore's social fabric by reaching out to and bringing people of diverse backgrounds together. We are encouraged by the steady number of registered charities and the growing spirit of collective responsibility.

Trust is the bedrock of charitable work. Any lapse, no matter how minor, can erode it. Good governance and responsible stewardship are therefore essential for the running of charities. The 2023 revisions to the Code of Governance for Charities and Institutions of Public Characters, alongside initiatives such as the GovernWell: Excellence in Charity Leadership Programme and the Safer Giving Campaign, reflect our shared commitment to transparency, integrity, ethical leadership and effective governance.

The success of charities therefore depends not only on goodwill, but also on the strength of their institutions and the trust they earn. With enhanced governance, we combine passion and purpose with professionalism to deliver meaningful collective impact. There are many good practices that more charities can adopt. Diverse boards bring together a wider range of perspectives, experiences and skills, leading to better decisions and deeper connections with the communities they serve. Board members can develop the capabilities to harness technology responsibly – ensuring that innovation strengthens, rather than replaces, human connection and trust.

Stewardship is, ultimately, an intergenerational endeavour. Each board builds upon the work of those before it, while preparing the next generation to lead with integrity and courage. The Board Appointment Guide is an initiative to facilitate this process. It is a product of close collaboration between the public, private and people sectors. By constantly enhancing governance of charities, we ensure that they remain pillars of trust and compassion for generations to come.

MR ONG YE KUNG

Minister for Health and Coordinating Minister for Social Policies

Charity boards have an outsized impact – beyond the causes they champion, influencing how society views leadership, trust and accountability.

Boards today face growing scrutiny from donors, volunteers and regulators. Recent concerns over governance lapses and leadership bottlenecks highlight the need for structured term limits, proper onboarding, and fair, transparent appointment practices.

Charities rely on public trust to fulfil their missions. When the public believes in a charity's integrity and transparency, they are more likely to contribute time, resources, and support.

This guide is timely and serves as a practical resource to help charities navigate growing stakeholder expectations. It supports the development of robust succession plans and helps boards guard against over-familiarity and open doors to fresh voices and diverse perspectives.

Beyond technical compliance, it encourages boards to prioritise board effectiveness, future-readiness, and diversity in its many forms. Strengthening board engagement through clear policy direction empowers executive teams to deliver impact more effectively. And by cultivating a culture of innovation, boards can embrace new ways of working and stay responsive to evolving community needs.

Whether you are a large Institution of a Public Character (IPC) or a small charity, the fundamentals remain the same: appoint wisely, renew deliberately, and plan ahead.

MS THERESA GOH

Chairperson, Charity Council

Good governance is the cornerstone of a trusted and sustainable charity sector. This guide is an important resource to strengthen Board leadership, ensure sound appointments, and uphold the highest standards of stewardship and accountability.

Boards need to understand the distinction between their oversight role and the executive responsibilities of management. Clarity in these boundaries fosters trust, enables effective collaboration, and safeguards organisational integrity.

Individual expertise strengthens the Board, but its collective effectiveness ultimately determines impact. Upholding transparent and principled succession practices is essential to maintaining confidence among stakeholders. Deviations or inconsistent interpretations of governance provisions, however well-intentioned will, over time, weaken trust and confidence.

The National Volunteer and Philanthropy Centre is honoured to have contributed to this publication and we remain committed to playing our part in strengthening governance and leadership excellence across Singapore's charity sector.

MR TONY SOH

Chief Executive Officer,

National Volunteer and Philanthropy Centre

This Guide invites charities to adopt a structured and intentional approach to board appointments. Clarity on the board's current and future needs, combined with open and professional search processes, helps reduce blind spots and address credibility gaps.

Diverse boards are stronger boards. A rich mix of expertise and lived experiences leads to better oversight and stronger community trust. It's about equipping charities with collective insight and relevance to serve their stakeholders meaningfully.

We would like to express our appreciation to the Charity Council, Ernst & Young Advisory Pte. Ltd., the National Volunteer and Philanthropy Centre and the Singapore Institute of Directors for partnering with the Council for Board Diversity. Their domain expertise and insights have been instrumental in shaping this second edition of the Board Appointment Guide for Charities.

MR GAN SEOW KEE
AND MS GOH SWEE CHEN

Co-Chairs, Council for Board Diversity

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What does this Guide explain?

There are many advantages to having strong governance. It builds credibility, ensures regulatory compliance, achieves objectives, attracts donor and volunteer support, and enhances impact. For charities, nothing is more important than doing good – and doing it well.

Regulators and donors increasingly expect higher levels of accountability, transparency and impact. As a result, attention has shifted to the stewards of charities: Board Members. Searching for and appointing the right Board Member through a well-defined process must be done with utmost care and consideration.

Some small to mid-sized charities might not have a dedicated Nominating Committee (NC) to guide their Board nomination and appointment process. This Guide is designed to support all charities – regardless of size or structure – in strengthening their governance practices.

A good starting point is to consider the strategic relevance of intentionally

harnessing a diversity of skill sets, expertise, experience and demography on the Board. A regular assessment of Board structure and composition – in relation to ever-evolving beneficiary needs and the operating environment – sharpens strategic focus, optimises capability and capacity, and better positions the organisation for long-term positive impact.

This Guide also highlights:

- **“Foundational standards”** that all charities should abide by (consistent with the Code of Charity Governance [Tier 1 / Tier 2]¹, the Charities Act 1994, Charities (Accounts and Annual Report) Regulations 2011, Charities (Large Charities) Regulations), as well as the Charities (Registration of Charities) Regulations;
- **“Exemplary standards”** that charities could aspire towards as they seek to enhance their standards of accountability, transparency and governance, and attain long-term sustainable success.

It is worth noting that the principles behind the Board nomination and appointment process applies to all charities, regardless of whether they have a dedicated Nominating Committee (NC). This Guide should be read in conjunction with the 2023 Code of Charity Governance.

¹ According to the Code of Governance for Charities and IPCs, Tier 1 applies to small and medium non-IPC charities with gross annual receipts or total expenditure (whichever is higher) from \$50,000 to less than \$10 million. Tier 2 applies to all IPCs and large non-IPC charities with gross annual receipts or total expenditure (whichever is higher) of \$10 million or more.

SECTION 1

What is the role of the Board

The Board plays a crucial role in guiding the charity, overseeing its work and ensuring alignment with its mission. Good governance is not about ticking boxes. It involves asking the right questions, planning for the future, and upholding high standards of accountability and transparency. A strong Board builds trust and keeps the charity relevant in a dynamic and uncertain environment. This calls for thoughtful decision-making and embracing diverse perspectives.

PROVIDE STEWARDSHIP

Of the many responsibilities of the Board, the most important is to be a steward of the charity. This means managing and steering it towards its long-term goals and strategies. It also ensures that the charity is run effectively, efficiently, and sustainably.

GUIDE THE MANAGEMENT

Every Board has to work actively and closely with the charity's executive head and management. The scope encompasses guiding, reviewing, encouraging and challenging any recommendations constructively. Regular performance reviews are also recommended.

A good working relationship fosters a culture of excellence and professionalism, balanced with passion and teamwork. This is built on mutual respect, commitment to the cause, alignment with the mission and vision, and exemplifying competence and diligence.

INCREASE VALUE

Unlike listed corporations, which have their value defined by financial markets, a charity's value is defined by its services for, and impact on, the community. These are encapsulated under its vision and mission. Board Members need to internalise and commit to achieving them to increase the charity's value over time.

QUALITIES OF AN EFFECTIVE BOARD



Upholds good governance

- Discharges fiduciary duties as trustees
- Ensures compliance with governing instruments, laws and regulations
- Maintains an ethical corporate culture
- Demonstrates fairness, transparency and accountability



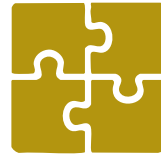
Provides strategic oversight

- Lays the foundation for the charity
- Adopts strategies to help it achieve its objectives
- Governs and guides the management in daily operations
- Provides entrepreneurial leadership while managing risks sensibly
- Protects the charity's reputation, standing and long-term sustainability



Safeguards financial sustainability

- Secures and manages resources responsibly
- Ensures sufficient reserves and funding for the charity to operate effectively and efficiently
- Strives towards long-term financial sustainability



Collectively strong and future-ready

- Sees to it that the Board is of an appropriate size and composition
- Ensures Members are fit-for-purpose and provide diverse perspectives through a mix of skill sets, expertise, experience and demography
- Develops proper processes for succession planning

SECTION 2

How best to compose your Board

A charity's most important resource is its human capital. It can perform well and achieve long-term success only when there is close collaboration between its management and the Board. Among the ways to do this is to ensure that the Board has the right mix of Members. When identifying the core competencies, skills, knowledge and experience that they should have, it is important to keep uppermost in mind the charity's mission and strategy.

DETERMINE SUITABLE SIZE

What are the needs and structure of the charity? The answer to this helps decide the ideal board size. A balance must be struck between the challenges of managing deliberations in a large Board and the risks of over-reliance on a small group of individuals in a smaller Board. A well-sized Board facilitates effective decision-making, ensures quorum is met, and supports sustainable governance.

To determine the optimal size, charities can start by assessing the number and scope of Board committees required for effective governance. Examples of such committees include:

- Finance
- Investment
- Fundraising
- Audit
- Nominating Committees

The final size of the board should ensure adequate representation across all critical functions, while maintaining operational efficiency.

Foundational:

- The Charities (Registration of Charities) Regulations mandates a minimum of three Board Members with at least two being Singapore citizens or permanent residents.
- Institutions of a public character (IPCs) must ensure that at least half of its governing Board Members are Singapore citizens (Regulation 3(4)).
- Charities classified as "large" under the Charities (Large Charities) Regulations (i.e. with gross annual receipts not less than \$10 million) requires at least 10 Board Members.

According to the Singapore Board Diversity Review 2025, Board sizes of the top 100 largest IPCs by receipts range from 3 to 28 members.

IDENTIFY SKILL SETS AND EXPERIENCE

A well-composed Board should reflect a diverse range of competencies that are relevant and supportive of the charity's services, operations and strategic directions. Diversity enhances a Board's ability to provide informed oversight and strategic guidance. This could be across professional expertise, sector knowledge and lived experience.

Charities are therefore encouraged to define key Board Member profiles based on their strategic priorities. This may include identifying specific skill sets that align with the charity's mission and evolving needs.

Board composition typically encompasses the following expertise:

- Accounting
- Artificial intelligence, technology, digitalisation and digitisation, cyber security
- Audit
- Branding, marketing, communications and public relations
- Data and analytics (including impact measurement)
- Donor management and fundraising
- Finance and investment
- Governance (including familiarity with the Code of Governance for Charities and IPCs ("Code") and applicable laws and regulations)
- Human resources and talent acquisition & management
- Industry regulation (e.g. health, education)
- Legal
- Risk and crisis management
- Volunteer management

DETERMINE IDEAL

TRAITS AND CHARACTERISTICS

Integrity is the foundation of a charity. Its Board, therefore, has to be composed of Members who embody the highest levels of conduct to safeguard the charity's reputation and uphold public trust and support.

Background checks may be conducted on Members of the Board to ensure that they are suited to work at the charity (Code 3.1). As part of the interview process to recruit new candidates, Boards can consider their motivation to determine if they will fit in with the existing Board's values.²

The Board Chair, especially, plays an important role in drawing out the Board's collective wisdom and setting the culture of the charity. They also play a vital role in defining a charity's vision and mission.

Other responsibilities include:

- Providing leadership
- Driving Board effectiveness
- Overseeing the review of strategic plans
- Supervising operations
- Leading Board development
- Establishing Board culture and communication
- Guiding recruitment and succession planning

² Source: Handbook on Effective Non-Profit Boards 2020 by National Volunteer and Philanthropy Centre

Exhibit 1

Characteristics of Board Chair and Members

Chair

- Makes decisions based on fair and unbiased feedback
- Able to persuade and influence stakeholders
- Energetic about fundraising
- Good interpersonal skills that draw out robust and effective discussions
- Calm and courageous during a crisis
- Tactful and able to forge consensus

All Board Members

- Willing to take responsibility and accountability while acting in the best interests of the charity
- Common sense and sound judgment built on principles of ethics and integrity
- Good interpersonal acumen with effective communication skills
- Able and willing to challenge, and open to alternative viewpoints
- Committed to devoting time and energy to the charity
- Enquiring mind and nurturing attitude
- Committed to the charity's vision and mission



Source: Singapore Institute of Directors Singapore Governance For Outstanding Organisation Directors (SGOOD) Module 2 on Board Dynamics and 'Importance of Diversity on Charity Boards: Do You Know Who You Need and How To Find Her?' by Mr Shai Ganu and Mr Suhaimi Zainul-Abidin

FORM COMMITTEES

Board committees play an integral role in strengthening governance within a charity. They offer focused expertise and can devote sufficient attention to assigned matters. Where necessary, they make recommendations to the Board for further endorsement.

Foundational:

- Boards should have committees or designated Board Member(s) to oversee Audit and Finance matters. Other areas, where relevant to the charity, include Programmes and Services, Fundraising, Appointment/ Nomination, Human Resource and Investment (Code 2.3). If there is no Board Member overseeing the finances, the Chairman will take on the role (Code 2.6).
- The Treasurer and/or Chair of the committee overseeing Finance should not concurrently chair the committee overseeing Audit.

Exemplary:

- The establishment of specific committees are also provided for within the charity's governing instrument, with term limits specified for committee members as determined by the Board.
- Formal Terms of Reference for the Board and each committee are established (Code 2.3).
- An NC is assigned responsibility for the nomination and appointment of board members. (In the absence of an NC, the board has collective accountability for the board appointment process.)

Work Groups (comprising staff or volunteers) may also be established to fulfil certain objectives as directed by the Board. Their responsibilities relate to operational matters and generally consists of Members chosen from senior management. As the Board has ultimate responsibility for all decisions and matters assigned, adequate communication and information sharing, as well as regular reporting to the Board, are essential.



What if there is no NC?

In the absence of an NC, the entire Board should function as the NC to ensure collective accountability.

Large charities with 10 or more Board Members should ideally form an NC to ensure that Board renewal and composition matters receive an appropriate level of attention and resources.

Boards can consider combining the role of the Governance Committee and NC with that of a Remuneration/Human Resources Committee. This is often used to streamline board processes and improve efficiency. It means only one committee handles member and executive leadership selection as well as compensation decisions for executive leadership. This allows for better coordination between leadership composition and their pay structure. It also facilitates a holistic view of the company's leadership needs and aligns executive incentives with strategic goals.

FORMALISE TERMS OF REFERENCE

To ensure clarity and accountability, a written Terms of Reference (TOR) should be drawn up. This formalises the authority and duties of the Board and each of its Board Committees, providing a clear framework for their responsibilities and decision-making process. By defining these roles and expectations, the TOR helps in maintaining structured governance and operational efficiency.

Foundational:

- Formalised TOR for the Board and each of its committees. Members should understand the duties of the Board clearly and be able to perform them well (Code 2.7). The Board should have committees (or designated Board Member(s)) to oversee the following areas*, where relevant to the charity:
 - a. Audit
 - b. Finance

**Other areas include Programmes and Services, Fundraising, Appointment/Nomination, Human Resource and Investment (Code 2.3).*

Exemplary:

- The Board reviews and ratifies the TOR at least once per term to ensure its continued relevance to the Board's objectives and responsibilities, and to reflect any change in regulations.
- The TOR for Board Committees, including the NC, and other key office bearers (e.g. Chair, General Secretary, Treasurer) are established and renewed regularly by the Board (see Appendices A to E for sample TOR).

Exhibit 2

Typical matters included in a Board TOR



Purpose: The objectives of the Board with respect to the charity.

Mandate: The Board's authority and the delegation of its authority to Board Committees, Management and other parties.



Roles & responsibilities: The specific duties and activities to be fulfilled by the Board for the areas established in its mandate.

Composition: Considerations for the appointment of the Chair, number of Board Members, proportion of Independent Board Members and their mix of skills or competencies.

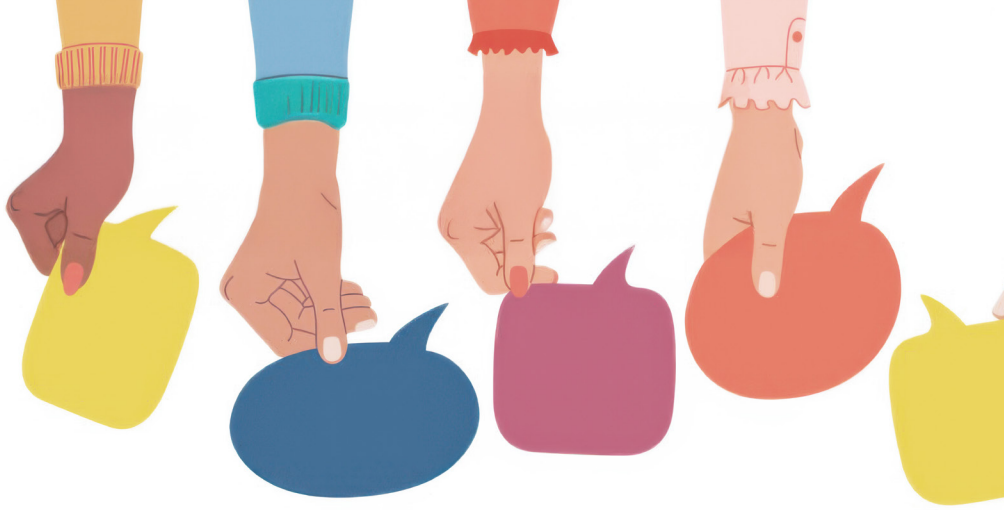


Board effectiveness assessment: Regular assessments of the effectiveness of the Board against the charities' objectives and targets help to identify gaps in strategy, competency and experience, as well as create an action plan to address them (see Section 5).

Meetings: Frequency of meetings, quorum and procedures in the absence of a quorum, scheduling of meeting dates, preparation of agenda and Board papers, preparation, circulation and approval of meeting minutes.



Other matters: Any other matters relevant to the Board in its discharge of its responsibilities, for example, reporting timeline and project timeline.



ENSURE INDEPENDENCE

Having an independent Board helps to uphold a charity's transparency, accountability and governance. Independence is generally stronger when none – or few – of the Board Members also hold executive roles within the charity.

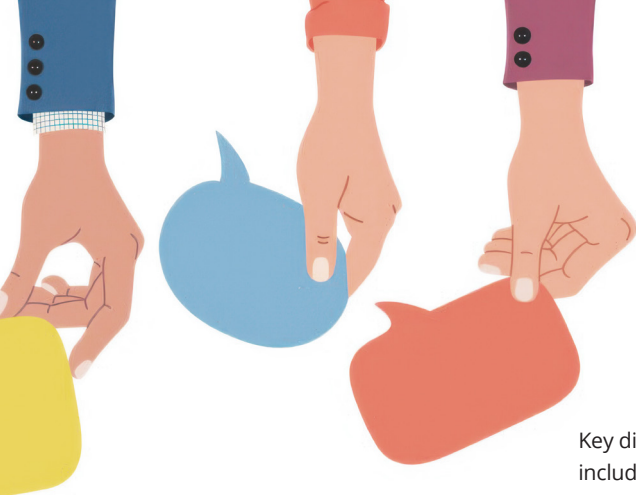
Foundational:

- The roles and responsibilities of the Board and Management should be clear and distinct (Code 2.1).
- No Board Member or staff should be involved in setting his/her own remuneration, whether directly or indirectly (Code 3.3).
- Staff should not chair the Board, nor comprise more than one-third of the Board (Code 2.7).
- At least half of the Board must be independent, as outlined in the Charities (Institutions of a Public Character) Regulations (Regulation 3(4)).
- Staff must provide the Board with complete and timely information, and should not vote or participate in the Board's decision-making (Code 2.8).
- Documented procedures for Board

Members and staff to declare actual and potential Conflicts of Interest (COI), and the measures to deal with these conflicts, should be put in place (Code 3.2).

- Define in the COI policy an independent Board Member* as someone who is not:
 - Related to any staff working for the charity
 - Compensated as an officer or contractor, directly or indirectly
 - Involved in any transaction within the charity or entity closely associated with the charity
- A Board Member with a COI in the matter(s) discussed should recuse themselves from the meeting and should not vote or participate in decision-making (Code 3.2.a).

*Relevant exceptions to the rules of independence may be defined.



EMBRACE DIVERSITY

A diverse Board with a good mix of skills, knowledge and experience better enables the charity to further its charitable objectives. This includes reduced susceptibility to blind spots, richer discussions and robust decision-making, sharper identification of opportunities, more effective mitigation of risks, and – as importantly – provides a fuller understanding of the communities they seek to serve.

Some Non-Profit Organisation (NPO) leaders regard diversity in technical expertise/skills to be the more critical form of diversity on charity Boards.³ However, charities are encouraged to embrace other relevant aspects of diversity, such as gender, age, ethnicity and other forms of demography⁴, as these provide invaluable perspectives for accomplishing goals.

Key diversity dimensions to consider include:

- Skill competencies
- Knowledge and experience
- Gender
- Age
- Cultural differences

Foundational:

- A board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. (Code 2.4)

Exemplary:

- Establishing a Board Diversity Policy and communicating to stakeholders the progress made towards achieving Policy objectives (see Section 8).
- Reaching critical mass in demographic diversity. This supports broader thinking and creates a culture that thrives on the cross-pollination of ideas to achieve strategic goals.
- Never appointing token Board Members from a particular gender, ethnicity or age group as a box-ticking exercise. Such appointees are likely to feel isolated, may not be able to contribute to the best of their abilities, and may not serve for long.

³ Source: Handbook on Effective Non-Profit Boards 2020 by National Volunteer and Philanthropy Centre.

⁴ Demography refers to age, gender, race, ethnicity, education, income, disabilities etc.

SECTION 3

How to plan for Board succession

No one can or should sit on a Board forever. Board succession is a strategic process that ensures leadership continuity and organisation resilience. It balances the organisational memory and institutional knowledge held by current Members, with fresh perspectives and innovative thinking from new Members.

Long-term reliance on the same Board Members can also give rise to key person risk, especially if governance, strategic decisions and operational matters are overly dependent on one or a few individuals. The concentrated influence of longstanding Members, and lack of alternative perspectives, can also weaken the charity's ability to evolve and adapt in the face of change. It must be noted that succession planning is not only a best practice, but central to a Board's fiduciary obligation in ensuring the charity – as a recipient of public funding – operates effectively for the long-term.

It is recommended that the Board (or NC) reviews Board structure, size and composition annually to maintain a balanced mix of skills, experience, diversity, independence, and renewal to support effective governance and oversight.

A skills matrix can help identify attributes and skills needed to complement and enhance the current Board. Regular, candid discussions with Members about retirement plans, independence, and contributions also helps to ensure smooth transitions and strengthened governance.⁵

Board term limits, including for Board Chair, also enable succession planning by creating predictable leadership transitions. Succession is not merely about replacing individuals – it is about preserving the organisation's vision and culture and sustaining its long-term capability.

⁵ Source: Provisions 4.4 and 4.5 of the Code of Corporate Governance 2018



Renewal

A periodic refresh of board composition keeps the board dynamic and relevant to changing operating environments. Renewal is often the outcome of a thorough review of skills and capabilities on the Board, which then leads to the addition of new Board Members or the phased exit of current Board Members.



Succession Planning vs

Succession planning is a structured, forwardlooking process to identify board candidates for continuity of leadership – such as when a board seat is to be created or vacated. Succession planning and a structured renewal process allows Boards to adapt their composition over time to ensure Members have the right mix of skills and other attributes to meet organisational needs seamlessly.

Spotlight on term limits

Term limits help to ensure the progressive renewal of the Board and should be set at 10 consecutive years or less for all Board Members (Code 2.9). Appendix G provides an illustrative example of how term limits can be structured to align with the best practices as recommended in the Code.

Foundational:

The charity should establish term limits for Board Members to ensure periodic renewal of the Board. In doing so, recommendations from the Code may be referenced. Term limits may be set out in the charity's governing instruments.

- *All Board Members should submit themselves for re-nomination and re-appointment at least once every three years (Code 2.5).*
- *Individuals should not hold the Treasurer (or equivalent) position for more than a maximum of four consecutive years (Code 2.6).*
- *Any re-appointment to the Board can be considered after a two-year break, at minimum. If a Board Member leaves the Board and is re-appointed after less than two years, their years of service would continue from the time they left the Board (Code 2.9).*

For Tier 2 charities, any decision to retain Board Members who have exceeded 10 consecutive years of service should be:

- *Deliberated and approved at the general meeting where the Board Member is re-appointed or re-elected (Code 2.9.b). Disclosed in the charity's annual report, including the rationale for retention, as well as its succession plan (Code 2.9.c).*

ASSESS CURRENT AND FUTURE BOARD NEEDS

Start the process by identifying opportunities for renewal and succession planning by performing a comprehensive assessment of the Board. This includes evaluating key office bearer positions and Board roles that are anticipated to be vacated in the next year.

Some questions to guide this process, include:

- What is the Board's current composition and its impact on Board effectiveness?
- What are the Board's strengths and weaknesses?
- What is the quality of Board engagement?
- Is the Board size appropriate?
- What are the committees and are they effective?
- Are there gaps in expertise?
- Is the Board sufficiently diversified in relevant aspects, including domain expertise, ethnicity, demography and gender, within the context of the Charity's mission and operations? (Refer to Appendix A for an example of a Diversity Matrix)
- What are the priorities for recruitment based on the charity's strategy?
- Are term limits implemented for all Board roles?

IDENTIFY PIPELINE OF BOARD LEADERS AND MEMBERS

The early identification of pipeline Board candidates and key office bearers is a strategic governance practice that supports board renewal and succession planning. It is recommended that when identifying suitable board talents with the capacity and capability to serve, the broadest network and talent pools are tapped. Board matching services are available and can be approached (e.g. CNPL BoardMatch and SID Board Appointment Services).

A pipeline of Board office bearers may also be identified from among serving Board members, who may be suited for higher responsibilities (e.g. Board Chair, Vice-Chair or Committee Chairs). But do consider applicable term limits. Board committees and advisory groups also serve as a source of potential board candidates.

Some key considerations for pipeline identification, include:

- How and where is the Board to find qualified candidates willing to commit time to serve?
- Are there potential candidates identified and earmarked for specific roles?
- How can the Board assist potential candidates to conduct a self-assessment of suitability before joining the Board?
- How can the Board assess the suitability of the candidate? (See Section 4)

SECTION 4

How to nominate and appoint your next Board Member

Having a Board that comprises individuals with requisite competencies and skills should not be left to happenstance. There should be an established process for board renewal, with all Board Members submitting themselves for re-nomination and re-appointment, at least once every three years (Code 2.5). The NC is responsible for the Board nomination and appointment processes. In the absence of an NC, the Board, as a whole, is responsible for these processes. See Section 2 for more information.

ASSESS BOARD NEEDS AND COMPOSITION

An appropriately sized Board with a good mix of skills, knowledge and experience is the result of assessing the structure and composition of the Board and Board Committees. A Board strategically composed with the expertise and demography to meet the Charity's goals and needs is better positioned to make sustainable impact.

Exemplary:

- Seek input from Board Members, particularly the Chair and NC Members (if applicable), on the desired expertise and characteristics of the new Board Member.
- Utilise a Board Diversity Matrix to identify gaps in needs, as well as the skill sets and characteristics a new Member can contribute to complement and strengthen the Board's existing capabilities. (See Appendix A for an example of a Board Diversity Matrix).

- Use the results of the assessment to guide the search for new Members.

THOROUGH SEARCH FOR BOARD CANDIDATES

Finding a candidate who can identify with the cause and who meets the Board's needs and requisites takes time and effort. To discover the best-suited candidates, it is recommended that such searches cover multiple channels and methods.

SHORTLIST, ASSESS AND RECOMMEND FOR THE BOARD'S ENDORSEMENT

The Board (or NC) should shortlist and consider a pool of several potential Board candidates with the desired mix of skills, knowledge and experience identified in Section 3. The potential candidate's qualifications and experiences should be checked prior to shortlisting (Code 2.7).

Boards may also consider introducing shortlisted candidates to current Board Members to determine appropriateness of “fit” and alignment between the candidate and the charity. Introductions may take various forms, including having

candidates participate in sub-committees or specialised working groups. Such interactions offer valuable insights into their compatibility with Board dynamics and the charity’s strategic direction.

Exhibit 3

Identifying Board needs for forward planning

Immediate and ongoing:

- Evaluate the current Board’s effectiveness and performance at regular intervals
- Assess the mix of Board competencies needed
- Anticipate vacancies, e.g. due to tenure/term-limits (Code 2.9), resignation, impending retirement of incumbent Board Members
- Consider changes in personal circumstances of incumbent Board Members that may influence their independence, commitment or performance

Future-ready considerations:

- The Charity’s strategic direction and the required Board expertise needed now and into the future
- Evolution of governance-related guidance and regulations for Charities

Exhibit 4

Searching for potential Board candidates

1. **Seek recommendations** from the contacts of senior management or current Board Members
2. **Leverage networking sessions** to get acquainted with the talent pool
3. **Engage external resources** and director networks (e.g. CNPL BoardMatch, Council for Board Diversity, executive search firms, SID Board Appointment Services)
4. **Cultivate a potential pipeline** of Board candidates by actively engaging with advisers, volunteers and friends of the charity

One method of assessing potential candidates is to co-opt them into a committee, where they can get familiarised with the charity and be assessed for suitability by current Board Members. Even if candidates do not eventually take on a Board role, they may still wish to serve in the capacity of an adviser or volunteers.

Exhibit 5

Criteria for shortlisting candidates

1. Qualifications

A Board member must be qualified to act as a director under applicable regulations such as the Companies Act 1967, Societies Act 1966 and Charities Act 1994. The Board (or NC) should conduct due diligence checks.

2. Skills and competencies

Selected candidates should add value to the function of the Board through their complementary core skills that are consistent and applicable to the charity's objectives. This will help to address talent gaps identified in the Board composition. (Refer to Section 2.1.2 for examples of skills and competencies.)

3. Diversity

In addition to required competencies, the Board (or NC) should consider Board Members with a mix of demographic attributes, such as economic, gender, age and cultural backgrounds. Board diversity breaks groupthink, better represents the community it serves and strengthens governance. (Refer to Section 2.1.7 for more information.)

4. Independence

Overall Board independence must be considered if a shortlisted candidate is also a staff of the Charity, as it will affect the proportion of independent Members serving on the board. Such elevation of

an executive to the Board must also be permitted under the Charity's governing instrument. (See Section 2 for more information.)

5. Commitment

The Board (or NC) should consider if the candidate is able to commit time to the charity, and whether there are any potential conflicts of interests arising from the candidate's principal commitments*.

6. Person-group fit

The Board (or NC) may wish to consider the personal attributes of the candidate in assessing if they would fit in well with the current Board. Team synergy and mutual respect – even in rigorous debate – is vital, as the Board is collectively responsible for the achievement of the charity's objectives.

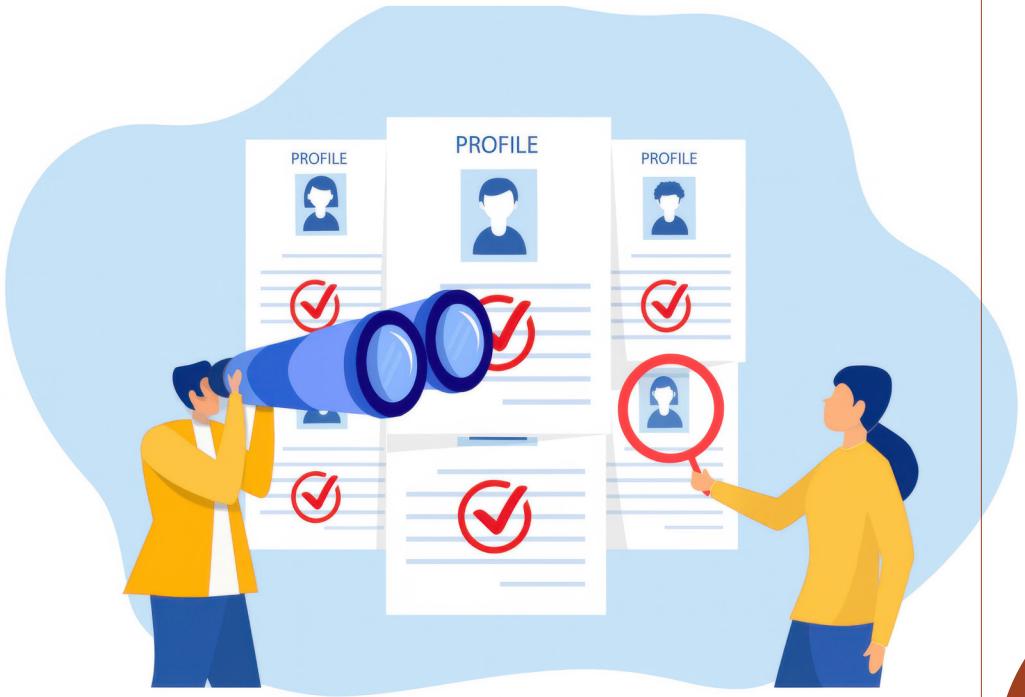
7. Integrity

The Board (or NC) should evaluate and conduct due diligence to be assured of the level of integrity and uprightness of the candidate.

** All obligations that involve significant time commitment, such as full-time occupation, consultancy work and directorships at other organisations.*

Exhibit 6

When nominating a candidate to the Board for approval, provide an overview of the following:



- 1) The evaluation criteria and the search and nomination process
- 2) The evaluation of the successful and unsuccessful nominees, including the rationale for selection and rejection.
- 3) The professional background of the selected nominee, including principal commitments, past experiences, and their standing within their profession.
- 4) Any relationship (including immediate family's relationships) the nominee may have with Board Members, the Charity's staff, other key stakeholders, and any other interests that may affect the nominee's independence.

APPOINT MEMBERS WITH CLEAR INDICATION OF DUTIES, AUTHORITY AND EXPECTED COMMITMENT

Members should be appointed based on the rules of the charity's governing instrument and existing term limits with clear indication of duties, authority and expected commitment. (See Appendix C for sample Board Member's Terms of Reference)

The Board (or NC) should provide the new Board Member with an appointment letter that lists the duties, authority and expected commitment as a Board Member of the charity. All new and renewed Board Members should also sign a COI declaration form.

Charities should communicate the social impact of the charity and its vision of the future. This is to ensure that the new Member understands both the present role as well as the investment that the current Board needs to undertake that may only bear fruit in the future, beyond the horizon of the Member's term.

ORGANISE INDUCTION AND ONGOING TRAINING FOR MEMBERS

A structured induction for newly appointed Board Members is vital because it lays the foundation for effective governance, accountability, and strategic leadership.

Foundational:

- The Board (or NC) is responsible for the appropriate induction of incoming Members to ensure they are familiar with the charity's work and governance practices (Code 2.2).
- Board Members are also encouraged to attend training to develop core skills and competencies, and to keep abreast of evolving laws and regulations (Code 2.2).

Exemplary:

- An orientation could be performed through providing relevant reports or documents, briefings, site visits and other appropriate means to familiarise the new Member with the charity.
- Where appropriate, the Board (or NC) may suggest training and professional development programmes for the new Board Member to supplement their induction. The Singapore Institute of Directors and Social Service Institute offer training courses and CNPL offers development workshops for non-profit Board Members.
- Board Members are encouraged to attend the full suite of GovernWell: Excellence in Charity Leadership programmes launched by the Commissioner of Charities, Charity Council and its partners to equip charity leaders with the knowledge, skills, and tools needed to lead with confidence, integrity, and accountability. In particular, SGOOD2.0 covers the role and responsibilities of Board members,

the Code of Charity Governance, and offers tools and insights to making values-driven, future-ready decisions. This module complements – not replaces – the broader learning journey offered through GovernWell.

- The charity may also wish to perform a review of the on-boarding process after six months to gather feedback on

any further assistance required for the appointee to settle into the new role.

- Induction briefings should also keep Members informed of updates in governance, such as Charity Code revisions or new laws covering personal data. The Code of Conduct could also be discussed.

Exhibit 7

Board induction briefing checklist

1. Duties of Board Members
2. Specific roles related to any appointments
3. Governance practices of the charity
4. Charity's work
5. Stakeholder groups involved



SECTION 5

Evaluate your Board and its Members

Regular evaluation of the Board and its individual members helps maintain accountability and identify gaps between current and expected performance. It also enables the Board to assess whether to renew existing appointments and identify capability gaps that may need to be filled.

Evaluations may be carried out through a combination of self-evaluation and peer appraisal, with the criteria endorsed by the Board. Tools like CNPL's BoardPulse 2.0⁷, a complimentary self-assessment tool administered by the National Volunteer and Philanthropy Centre, can help support this process.

Boards may also consider anonymous peer evaluations to encourage frank feedback or engage external consultants where appropriate. Evaluations should cover both collective board effectiveness and individual member contributions.

Exhibit 8

Considerations for Board Member evaluation



- Quality of participation and contribution at meetings



- Ability to work in a team environment and handle conflicting viewpoints



- Commitment to the charity (e.g. attendance at Board or Committee meetings)



- Personal qualities (e.g. integrity, accountability, reliability and empathy)

⁷ This tool is designed to help Board members gain practical insights to strengthen board performance and it partially fulfills Governance Evaluation Check List (GEC). (Code 2.2)

Exhibit 9

Executing the Board evaluation process

OBJECTIVES

Most charities evaluate the Board collectively as well as the performance of individual committees. Some charities also use this opportunity to evaluate each Board Member's contribution and professional development.

These evaluations are useful taking stock and improving Board performance, based on:

- The Board's current effectiveness in achieving agreed objectives and targets
- Identified gaps in Board capabilities and development
- Assessment of Board dynamics

METHODS

Tools, such as anonymous surveys, are typically used to gather peer feedback from Board Members. Face-to-face methods like interviews and focus group discussions are rarely used because of the potential sensitivities involved and time constraints faced by Board Members. Other methods include obtaining independent feedback from external stakeholders, observations by third-party consultants or a review of Board minutes. The involvement of a trusted independent third party to collect feedback and strategise the steps required to improve the Board is also popular and highly effective.

FEEDBACK

The final analysis and feedback to the Board is usually conveyed by the Chair, assisted by the NC Chair (if applicable), or a third party.

POST-EVALUATION

These are additional considerations as Boards chart the course of improvement.

a. Analyse the input

Review the main themes that surface. Identify key strengths, areas for improvement and their impact on performance.

b. Talk about the findings

Schedule time for the Board to discuss the results and uncover insights that would facilitate action planning. The NC can pre-discuss the findings with the Board Chair before presentation to the Board. Discuss the top two to five areas for improvement and develop plans to address them. A facilitator could conduct this session to ensure meaningful conversations.

c. Create an action plan

Create an action plan for up to five items. This should include a roadmap for the Board to use over the next 12 to 24 months (before the next evaluation) to ensure development. A group coach could be engaged to keep the Board on track.

SECTION 6

Cessation of Board membership

A cessation of Board membership arises in a host of situations. It may occur as a matter of course when a Board Member completes a term without being re-nominated or re-appointed to the Board, or reaches the maximum term limit. It could also happen when the Board Member has voluntarily resigned. A third scenario is when they have been removed from the Board or is no longer qualified under law to hold such office.

VOLUNTARY RESIGNATION / RETIREMENT

A Board Member may voluntarily step down from their position ahead of completing their term of membership as long as the resignation procedure complies with the charity's governing instruments.

There could be a myriad of reasons that this happens, including to facilitate Board renewal, which is important to the long-term performance of the Board and the charity.

Regular renewal allows for in-demand skills and expertise to be leveraged in response to a dynamic operating environment. In turn, enhancing the charity's ability to adapt to changing social needs and continue serving the community.

Renewal also facilitates efforts to improve diversity across the Board in various dimensions, from qualifications, skills and experience, to gender and cultural/socio-economic background.

REACHING TERM LIMITS

Term limits are key to promoting board renewal and succession planning, which are essential to ensuring the long-term sustainability of the charity. Ultimately, it balances the need for continuity with the benefits of renewal.

Term limits serve as a backstop to against excessive tenure. It also regularises renewal by providing Boards an opportunity to induct new Members who may bring fresh perspectives and capabilities.

Boards should plan well ahead for a proper and orderly succession and Board renewal to avoid disruption or a leadership void.

The Code of Charity Governance outlines a process for leadership renewal, including the establishing of term limits as follows:

- All Board Members are to submit themselves for re-nomination and re-appointment at least once every three years (Code 2.5).
- Board Members holding the position of Treasurer or any equivalent position (such as the Finance Chair or a key person overseeing the finances of the charity) have a maximum term limit of four consecutive years. Re-appointment can be considered after a lapse of at least two years. Should the Treasurer leave the position and is re-appointed to the same capacity in less than two years, the computation of the Treasurer's years of service continues from the time served at stepping down (Code 2.6).

Additional guideline for Tier 2 charities:

- The term limit for all Board Members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after a minimum two-year break. If a Board Member leaves the Board and is re-appointed after less than two years, their years of service would continue from the time they left the Board (Code 2.9).

- If it is necessary to retain a Board Member beyond 10 consecutive years, the extension must be deliberated and approved at the general meeting where the Board Member stands for re-appointment or re-election for the charity's term of service (Code 2.9.b). Justification should be provided in the charity's annual report (Code 2.9.c).
- Board Members holding the position of Treasurer or any equivalent position (such as the Finance Chair or a key person overseeing the finances of the charity) must step down from this role after a maximum of four consecutive years. They may continue to serve in other positions on the Board (except as Assistant Treasurer or equivalent) up till the overall term limit of 10 consecutive years. Any extension of their term in these subsequent positions should similarly be deliberated and approved at the general meeting (Code 2.9.d).

REMOVAL OF MEMBERS

Removal by resolution

A Board Member may be removed from the Board in accordance with the law or the governing instruments of the charity. This could happen for a range of reasons, such as a loss of confidence in their ability to serve or contribute effectively.

For example, the governing instruments of the charity may provide that a Board Member be removed from the Board by way of ordinary resolution (i.e. a formal decision passed by a simple majority of 50 percent).

Any decision to remove a Board Member should be made following proper consideration by the Board (or NC), and must be conducted in accordance with the charity's governing instruments and applicable laws.

Removal by Commissioner of Charities

A Board Member of a charity may also be removed by the Commissioner of Charities ("Commissioner") under specific circumstances (Charities Act 1994, s23(4)). These include criminal convictions, disqualification from holding office, corporate liquidation, mental incapacity, failure to act, or prolonged absence that hinders the charity's operations.

The Commissioner may also remove a Board Member, with the consent of the Attorney-General, if the Board Member is involved in or privy to any misconduct or mismanagement in the administration of the charity following an inquiry (Charities Act 1994, s23(1)).

Before the Commissioner exercises their power to remove a Board Member, the Commissioner is required to give notice to governing Board Members, trustees and the Board Member concerned, and allow the individual time to make representations (Charities Act 1994, s23(16), s30(3)). The Commissioner must also give the public sufficient notice and allow time for representations, unless deemed unnecessary and not in the charity's interest (Charities Act 1994, s30(2)).

SECTION 7

Optimising effectiveness through Board culture and dynamics

Board effectiveness is more than policies and procedures – it is about people, culture and relationships. For many charities, fostering a positive Board culture is key to good governance, regardless of size. It encourages open dialogue, inclusivity and strategic collaboration, ensuring the Board operates as a high-performing team. This is something that can be cultivated and nurtured.

BEST PRACTICES FOR ENSURING HEALTHY BOARD CULTURE AND DYNAMICS

A healthy Board culture and strong interpersonal dynamics are essential for effective governance, fostering innovation and driving impact. Strong leadership sets the tone and fosters a high-performing Board.

1. Cultivate transparency and trust

- Ensure all Members have equal access to the information they need to make informed decisions.
- Foster candid discussions and create a safe space for differing opinions.

2. Promote inclusivity and engagement

- Welcome diverse perspectives by encouraging contributions from all Members, especially those with differing backgrounds.
- Involve all Members, including actively engaging the quieter ones by soliciting their input during discussions.

3. Build strong relationships

- As part of Board-Chair collaboration, a Chair should guide, not dominate, discussions and lead with impartiality.
- In the Board-Executive Head partnership, it is important to maintain mutual respect and independence, while working closely with management.

4. Ensure meeting effectiveness

- Clearly separate discussion items from decision-making points to optimise time management.
- Ensure timely and comprehensive sharing of materials, such as agendas, previous minutes and agreed action plans.
- Use clear, concise materials and set time limits for agenda items.

5. Balance decisiveness with seeking consensus

- Encourage constructive debate by creating an environment where all views are considered without fear of criticism.
- Work towards unity by coalescing diverse opinions into actionable strategies and decisions.

6. Invest in continuous development

- Continuously provide training on governance, leadership and emerging trends.
- Regularly conduct board and individual performance reviews to identify areas for improvement.

BEST PRACTICES FOR OPTIMISING RELATIONSHIPS

Board-Chair relationship

The Board Chair plays a critical role in fostering a strong, collaborative relationship with the Board to ensure effective governance. By building trust, encouraging open communication and providing strategic leadership, the Chair can facilitate productive decision-making and align the Board's efforts with the organisation's mission.

Key responsibilities of the Chair include:

1. Cultivating effective relationships

- Build mutual respect by encouraging honest feedback and valuing diverse opinions.
- Maintain clear, consistent and open channels of communication between the Chair and Board Members.
- The Chair should support, mentor and empower Board Members, especially newer ones, to maximise their contributions.

2. Ensuring inclusivity in discussions

- Encourage all Board Members, regardless of background or experience, to contribute to discussions.
- Engage quieter Members by seeking their perspectives on key issues.
- Avoid micromanagement and allow ample room for debate and deliberation.

3. Being decisive and build Consensus

- The Chair should consolidate differing viewpoints into actionable decisions that align with the charity's mission.
- When consensus cannot be reached, lead the Board toward practical, balanced solutions.

4. Resolving conflict

- Address interpersonal or strategic conflicts promptly and diplomatically.
- Mediate disputes between Board Members to ensure cohesion and a focus on shared goals.

Board-Executive Head relationship

The Board and Executive Head must work in close partnership to drive the organisation's mission and strategic goals. By fostering mutual trust, maintaining open communication and aligning expectations, they can ensure effective governance, informed decision-making and strong organisational leadership.

The following are ways to cultivate a more symbiotic relationship:

1. Establish clear roles and boundaries

- The Board's role is to focus on governance, oversight and strategic direction.
- The Executive Head's role is to manage daily operations, execute strategies and report progress to the Board.
- Maintain professional independence while fostering a mutually respectful partnership.

2. Build trust through open communication

- Share information freely to keep the Board informed of critical issues and developments.
- Schedule regular reporting and meetings to discuss progress, challenges and opportunities.
- Encourage honest conversations to address concerns constructively.
- Invite senior management to participate in Board meetings to provide operational insights and strengthen Board-management alignment.

3. Support and empower the Executive Head

- Offer strategic advice and guidance without interfering in day-to-day operations.
- Recognise achievements and support the Executive Head during challenges.
- Invest in leadership training and provide mentorship opportunities.

4. Collaborate on strategic planning

- Work together to align organisational goals with the charity's mission.
- Leverage the Executive Head's operational insights alongside the Board's strategic perspective.

5. Handle conflict with diplomacy

- Address disagreements respectfully and promptly to avoid misunderstandings.
- Focus on solutions that prioritise the charity's best interests rather than personal positions.

6. Be prepared to overcome difficulties or barriers for the management team

- Use the Board's collective networks and influence to help the Executive Head and management team navigate external bureaucracies, regulations or hierarchies that may hinder progress.
- Intervene strategically when doors need to be opened, relationships brokered or tackle obstacles beyond management's authority.

Board Chair–Executive Head relationship

The Board Chair and Executive Head hold the most critical partnership within the governance structure. Their ability to work in harmony sets the tone for the wider Board–management relationship. By cultivating trust, maintaining clarity of roles and committing to shared leadership, they ensure that the organisation is both strategically guided and operationally effective.

The following are ways to strengthen this key partnership:

1. Define complementary leadership roles

- The Board Chair leads the Board in governance, policy-making and ensuring accountability.
- The Executive Head leads the organisation in operations, strategy execution and staff management.
- Both share the responsibility of representing the organisation externally and championing its mission.

2. Establish consistent and open communication

- Schedule regular one-on-one meetings to discuss strategic priorities, challenges and sensitive issues.
- Share feedback candidly and constructively to maintain alignment.
- Develop a “no surprises” culture where both parties are kept informed of critical developments.

3. Build mutual trust and respect

- Value each other's perspectives – governance oversight and operational insight are equally essential.
- Recognise boundaries while supporting each other's leadership roles.
- Show public alignment, even if discussions behind the scenes involve differing views.

4. Partner in strategy and external engagement

- Jointly lead the organisation's strategic planning process.
- Represent the organisation together at key external engagements with stakeholders, funders and partners.
- Leverage the Board Chair's governance authority and the Executive Head's sector expertise to strengthen credibility.

5. Navigate challenges collaboratively

- Address disagreements directly and confidentially, before they escalate.
- Seek common ground by focusing on organisational impact rather than personal positions.
- Model collaborative problem-solving for the rest of the Board and staff.

SECTION 8

Attracting new Board Members

For charities, especially small to mid-sized ones, board recruitment is often an informal process due to the absence of Nominating Committees. However, there are many different types of practical strategies to attract, appoint and retain effective Board Members. Adopting a structured, professionalised approach to board appointments is crucial for good governance.

STRENGTHEN THE ORGANISATION'S REPUTATION TO ATTRACT BOARD TALENT

The primary motivator for potential Board Members is the opportunity to leverage their skills to give back to society and drive significant impact. Charities with a compelling narrative and visible achievements tend to attract high-calibre individuals, who bring valuable experience to the Board and the Charity's mission. Good practices for building reputation and attracting talent:

- Share success stories and measurable impacts of the charity's work to showcase the Board's contribution to meaningful change.
- Develop a compelling narrative that highlights how Board Members drive impact, and shape the organisation's direction and effectiveness.

- Use storytelling to demonstrate the Board's role in transforming beneficiaries' lives and strengthening the community.
- Engage existing Board Members and Key Opinion Leaders to advocate for the charity and attract top talent.
- Provide thought leadership to address challenges in the sector, positioning the Board as a catalyst for change.

SHOWCASE COMMITMENT TO GOOD GOVERNANCE

Demonstrating a culture of transparency and ethical decision-making instils confidence in potential Board Members. Do this by sharing regular updates on the Board's efforts in strategic planning, financial oversight and other initiatives.



PRIORITISE DIVERSITY, EQUITY AND INCLUSION

Boards with diverse backgrounds, skill sets and perspectives drive innovation, enhance decision-making and better reflect the communities they serve. One way to do this is to develop and communicate a Board Diversity Policy, focusing on demographics (age, gender, cultural background), professional backgrounds and lived experiences. Be careful to avoid tokenism (i.e. perfunctory efforts); instead, ensure diversity candidates are supported and integrated into Board processes.

ENGAGE WITH THE NEXT GENERATION

Younger professionals bring fresh perspectives and long-term potential to the Board. To support their development, consider establishing structured mentorship or advisory roles for emerging leaders to transition them into full Board positions. Alternatively, involve younger professionals in projects or initiatives that allow them to work directly with the Board and senior leadership.

LEVERAGE RELEVANT PROFESSIONAL SEARCH SERVICES FOR BOARD RECRUITMENT

Professional search services help expand access to a broader talent pool and accelerate the search for suitable Board Members. Use search services like CNPL BoardMatch, SID Board Appointment Services and platforms like LinkedIn to identify candidates with specific skills (e.g. digital transformation, ESG or governance expertise).



Appendices

Appendix A: Example of Diversity Matrix

Board Member details		Member Mary, 55	Member Faizal, 65	Member Divya, 48	Member Boon keng, 63	Member Arjun, 49	Member Siti, 49
Domain expertise	Tenure Remaining (years)	3	3	6	0.5	6	6
	Human Resources			✓	✓		✓
	Finance/ Accounting	✓	✓	✓			
	Fundraising	✓				✓	✓
	Legal				✓		
	Marketing/ Partnership				✓	✓	
	Charity/ IPCs	✓	✓				
Other Attributes	Passion for the Cause	✓		✓			
	Team Player	✓	✓	✓	✓	✓	✓
	Age	35-45					
		46-55	✓	✓		✓	
		56 and above		✓	✓		✓

Considerations:

- Board Member Boon Keng confirms that he will be retiring in six months' time. This will lead to a gap in "Legal" expertise as there are no existing Board Members with Legal background.
- There is a clear gap within the 35 to 45 years age segment in the current Board composition. The Board may thus lack insight into the needs of younger stakeholders the charity seeks to engage with.

Recommendation:

To replace Boon Keng with a board Member with Legal background who is 45 years old and below.

Appendix B: Sample of Secretary Terms of Reference

1. Personal competencies

- 1.1. The Board Secretary is responsible for ensuring the proper conduct of Board meetings. They should therefore possess the following desired qualities:
- a. Be knowledgeable about the charity's cause and the sector it serves, with sound knowledge of its services and operations.
 - b. Be committed to the charity and the Board.
 - c. Be able to demonstrate integrity and leadership.
 - d. Be a strategic thinker with a long-term horizon.
 - e. Be a team-builder – able to foster open communication and provide impartial and objective feedback.
 - f. Be willing to take responsibility and accountability for the charity's matters.
 - g. Be ethical and in compliance with legal and regulatory requirements.

2. Responsibilities

- 2.1. The Board Secretary is expected to be a steward and fiduciary to the charity. They typically have the following responsibilities:
- a. Assist the Board in fulfilling its responsibilities of directing the charity to achieve its objectives, in compliance with ethical, legal and regulatory requirements.
 - b. Organise Board meetings and ensure due process in the conduct of the meeting, in accordance with the charity's governing instruments.
 - c. Advise the Board on procedural matters.
 - d. Review meeting minutes for completeness and accuracy prior to circulation of the meeting minutes to the Board.
 - e. Ensure all Board records are well-archived.
 - f. Facilitate open communication and constructive discussions.
 - g. Participate in strategic planning and monitor the charity's progress in achieving its objectives.
- 2.2. The duties of the Board Secretary are regulated by law. The Board Secretary should stay abreast of the latest legal changes that may have implications for his or her duties. The Board Secretary must update the Board of any changes to the regulations and legal requirements.

Appendix C: Sample of Treasurer Terms of Reference

1. Personal competencies

1.1. The Board Treasurer is responsible for assisting the Board in overseeing the financial governance of the charity. They should therefore possess the following desired qualities:

- a. Be knowledgeable about the charity's cause and the universe it serves, with sound knowledge of its services and operations.
- b. Be committed to the charity and the Board.
- c. Be well-versed in accounting or financial management.
- d. Be able to demonstrate integrity and strong leadership.
- e. Be a strategic thinker with a long-term horizon.
- f. Be able to communicate technical financial concepts and terms in a clear and easily understandable way.
- g. Be able to foster open communication, listen attentively and provide impartial and objective feedback.
- h. Be willing to take responsibility and accountability of the charity's financial matters.
- i. Be an advocate of strong and best governance practices.
- j. Be ethical and in compliance with legal and regulatory requirements.

2. Responsibilities

2.1. The Board Treasurer is expected to be a steward and fiduciary to the charity. They typically have the following responsibilities:

- a. Assist the Board in fulfilling its responsibilities in directing the charity to achieve its objectives, in compliance with ethical, legal and regulatory requirements
- b. Chair the Finance Committee (FC) and lead the FC in the fulfilment of its duties.
- c. Maintain oversight of a finance and accounting system and procedures, including procurement, receipting and payment processes.
- d. Establish strong checks and balances in the finance and accounting system to mitigate potential risks.
- e. Oversee financial sustainability and financial reporting of the charity.
- f. Ensure that financial reporting is true and fair, in accordance with the relevant accounting standards, and completed/filed within the legal deadlines.
- g. Build a strong working relationship with the Executive Head.

2.2. The duties of Board Members, including the Treasurer, are regulated by law. The Board Treasurer should stay abreast of the latest legal changes that may have implications for their Board Member duties, especially on financial matters.

Appendix D: Sample of Board Chair Terms of Reference

1. Personal competencies

- 1.1. The Board Chair is responsible for leading the Board and ensuring that Board discussions are conducted in a constructive manner. They should therefore possess the following desired qualities:
- a. Be knowledgeable about the charity's cause and the sector it serves, with sound knowledge of its services and operations. Industry experience is preferred.
 - b. Be committed to the charity and the Board.
 - c. Be able to demonstrate integrity and strong leadership.
 - d. Be a strategic thinker with a long-term horizon.
 - e. Be a good team-builder – able to engage Board Members, encourage constructive discussions, foster open communication, listen attentively and provide impartial and objective feedback.
 - f. Be willing to take responsibility and accountability for the charity's matters.
 - g. Be an advocate of strong and best governance practices.
 - h. Be ethical and in compliance with legal and regulatory requirements.

2. Responsibilities

- 2.1. The Board Chair is expected to be a steward and fiduciary to the charity. They typically have the following responsibilities:
- a. Ensure that the Board fulfils its responsibilities in directing the charity to achieve its objectives in compliance with ethical, legal and regulatory requirements.
 - b. Ensure that every Board Member is a contributing, engaged, committed and valued Member of the Board.
 - c. Preside at Board meetings and facilitate open communication and constructive discussions.
 - d. Establish a strong tone at the top and advocate adoption of best governance practices.
 - e. Participate in strategic planning and monitor the charity's progress in achieving its objectives.
 - f. Oversee financial sustainability and financial reporting of the charity.
 - g. Oversee the Board evaluation process.
 - h. Represent the charity at public events, interviews and publications, and cultivate a strong public image for the charity.
 - i. Build a strong working relationship with the Executive Head.

- 2.2. The duties of Board Members, including the Board Chair, are regulated by law. The Board Chair should stay abreast of the latest legal changes that may have implications for the structure and composition of the Board, and Board Members' accountabilities and responsibilities.

Appendix E: Sample of Board Member Terms of Reference

1. Purpose

- 1.1. The Board of Directors ("Board") is collectively responsible for oversight of the charity to meet its objectives, while ensuring compliance to relevant governing instruments, laws and regulations.
- 1.2. The Terms of Reference assists the Board and management in identifying a clear division of responsibilities.

2. Mandate

- 2.1. The Board may exercise all powers of the charity, subject to its governing instruments and relevant laws and regulations.
- 2.2. The Board's Terms of Reference shall be subject to prevailing governing instruments, applicable laws and regulatory guidelines.
- 2.3. The Board may delegate powers and authorities to any committee, task force or persons via a Board resolution but shall remain fully accountable for the charity.
- 2.4. The Board authorises the management to manage the day-to-day operations of the charity in accordance to the directions set out by the Board.
- 2.5. The Board shall appoint the internal and external auditors of the charity, or any other professional advisers where appropriate and necessary.

3. Roles and Responsibilities

- 3.1. The Board's responsibilities include the following:
 - a. Strategy
 - i. The Board shall set out the strategies for the achievement of the charity's objectives. The strategies should be made in consultation with the management and shall be reviewed by the Board from time to time, or at least once a year. The strategies are implemented by the management and overseen by the Board.
 - b. Risk Management
 - i. The Board shall determine the charity's risk appetite, risk tolerance and shall identify, monitor, review and address the charity's key risks, at least once every year.
 - ii. The Board shall ensure that management has put in place strong internal controls with documented procedures over financial, operational, compliance and information technological aspects.
 - iii. The Board shall conduct an annual assessment of the adequacy and effectiveness of these internal controls, through the help of in-house, co-sourced or outsourced internal audit functions, at the charity's expense.

- iv. The Board shall approve key policies to guide the operating activities of the charity.
 - v. The Board must establish an Audit Committee (AC) to assist the Board in facilitating the internal and external audit of the charity, as well as other responsibilities defined by the charity.
- c. Finance
- i. The Board shall establish a Finance Policy, with documented controls and procedures for financial matters in key areas, including procedures and controls in procurement, receipting, payment processes as well as system for the delegation of authority and limits of approval in the charity.
 - ii. The Board shall review and approve the capital and operating budgets and plans prepared by the management, and regularly monitor the expenditure and outcomes of these plans.
 - iii. The Board shall monitor the financial status of the charity and ensure financial sustainability required to carry on the charity's activities for the long term. Where necessary, the Board shall review and approve financing options presented by the management.
 - iv. The Board shall ensure the proper accountability of funds and immediately address any financial irregularities or concerns.
 - v. The Board shall ensure that financial reports are true and fair, and contain adequate and necessary information for stakeholders. Where required, the financial reports are to be issued or submitted in a timely manner.
 - vi. The Board must establish a Finance Committee (FC) to assist the Board in leading the finance agenda and other agenda defined by the charity. The FC is usually chaired by the Board Treasurer. The FC Chair should not concurrently assume the role of the AC Chair.
- d. Programmes and Services
- i. The Board shall oversee new programmes being developed and monitor the efficiency and effectiveness of these programmes in meeting the charity's objectives.
 - ii. The Board may establish a Programme and Services Committee to assist the Board in overseeing the operations of the charity's programmes and services.
- e. Fundraising
- i. The Board shall approve fundraising plans and targets prepared by the management and ensure that these efforts are legal, ethical, appropriate, cost-effective and transparent.
 - ii. The Board shall provide oversight over the charity's fundraising initiatives and assess whether such initiatives are adequate to contribute to the financial sustainability of the charity.

- iii. Paid third-party fundraisers shall be engaged with prudence. Such appointments should be reviewed and approved by the Board, considering in particular the rationale and fee arrangements (including commissions payable) involved.
- iv. The Board shall account to donors what, how and when the funds would be used, ensuring timely disclosures.
- v. The Board shall ensure that all money raised is properly accounted and safeguarded. Where the money is received for a restricted or specific purpose, the Board shall ensure proper monitoring and limits set for the use of such money.
- vi. The Board shall ensure that donors' confidentiality is protected, with no disclosure without their written permission.
- vii. The Board may establish a Fundraising Committee to assist the Board in overseeing overall fundraising efforts.

f. Human Resources ("HR")

- i. The Board shall determine the Code of Conduct for Board Members, staff and volunteers (where applicable).
- ii. The Board shall ensure adequate Conflict of Interest policy is implemented for Board Members and staff to declare potential or actual conflict of interest to the Board in a timely manner.
- iii. The Board shall ensure that there is a fair process for determining the remuneration of staff, in order to assist the charity in attracting, retaining and motivating staff.
- iv. The Board shall approve documented HR policies, including recruitment, background checks, insurance coverage, rewards, training and development, performance appraisal, resignation and termination, staff claims as well as disciplinary process.
- v. The Board shall approve documented volunteer management policies.
- vi. The Board may establish a HR Committee to assist the Board in the review and authorisation of HR matters.

g. Investments

- i. The Board shall develop an investment policy, with clear and specific guidelines and procedures. This policy may be developed and drafted with counsel from qualified professional investment advisers where necessary.
- ii. The Board shall determine the charity's investment objective, risk tolerance, types of investment instruments and investment horizon.
- iii. The Board shall consider the use of investments to contribute to the financial sustainability of the charity.
- iv. The Board shall review and approve investment proposals prepared by management and/or investment consultants.

- v. The Board shall ensure periodic reporting, at least semi-annually, of the investment performance of existing investments.
- vi. The Board shall review all existing investments at least once a year or as and when the investment losses reach the defined stop-loss threshold of the Board; to decide if the investment should be withdrawn, reallocated or maintained at status quo.
- vii. The Board may establish an Investment Committee to assist the Board in directing and monitoring the charity's investments in line with established objectives and risk parameters.

4. Nomination and Appointment

- 4.1. The Board shall review the Board composition, at least once annually, or as necessary, to ensure that the Board has a majority of independent Board Members and the required expertise within the Board.
- 4.2. The Board shall actively plan for the succession of key office bearers such as the Chair, the Treasurer, the Secretary and the Executive Head.
- 4.3. The Board may establish a Nominating Committee to assist the Board in facilitating a formal and transparent process in the appointment and re-appointment of Board Members.

5. Composition

- 5.1. The Board shall be of an appropriate size and comprise members with a collective mix of appropriate skillsets, independence and diversity, to allow the Board to discharge its duties effectively.
- 5.2. The Board should be made up of at least three members, as required under the Charities (Registration of Charities) Regulations. In addition, the Regulations require at least two members to be Singapore citizens or permanent residents. Where the charity is a "large charity" under the Charities (Large Charities) Regulations, the Regulations require at least 10 members to be on the Board.
- 5.3. The number of non-executive Members on the Board should be the higher of three and such number that would allow the non-executive Members to make up the majority of the Board. This number enables the Board to form Board Committees, such as the AC, where best practice calls for the AC to have at least three Members; all of whom are independent from staff.
- 5.4. The Chair of the Board should be independent and not be the same person as the Executive Head/Chief Executive Officer.

6. Meetings

- 6.1. It is recommended that the Board should meet at least four times a year. The Board may decide whether a meeting shall be conducted in person or by electronic means.

- 6.2. Board Members should make every effort to attend all Board meetings (Code 1.3.2).
- 6.3. Seven calendar days' notice, or such shorter notice as may be agreed by the Board, shall be given by the Secretary to the intended attendees of the meeting, specifying the agenda, time and venue of the Board meeting. Charities should refer to their Constitution where applicable.
- 6.4. The quorum for a Board meeting is at least half of the Board Members, with the majority of the quorum being Board Members independent from staff. Charities should abide by the provision in its constitution.
- 6.5. Non-Board Members would not count towards the quorum.
- 6.6. Where a Board Member has recused himself or herself from any part of the meeting, the Board Member shall not be counted in the quorum for that part of the meeting.
- 6.7. The Chair of the meeting shall be the Board Chair. In the absence of the Board Chair, a non-executive and independent Board Member shall be the Chair of the meeting. Typically, the Vice-Chair would assume the role in the absence of the Board Chair.
- 6.8. Only Board Members can vote in Board meetings.
- 6.9. Every matter shall be determined based on the majority of votes. Voters shall also comprise a majority of Board Members independent from staff. Every Board Member is only allowed one vote subject to the charity's constitution.
- 6.10. Minutes and resolutions of all proceedings of the Board meeting shall be recorded by the Secretary and circulated to the Board.
- 6.11. Prior to circulation to the Board, the minutes are to be confirmed by the Chair of the meeting. Such confirmation may be evidenced in writing or by electronic means.
- 6.12. The minutes and resolutions of all Board proceedings shall be kept by the Secretary and made accessible to all Board Members.

Appendix F: Sample of Nominating Committee Terms of Reference

1. General scope and authority

1.1. The Nominating Committee ("NC") is a Board Committee established by a resolution of the Board.

2. Roles and Responsibilities

2.1. The NC's responsibilities include the following:

- a. Propose terms of reference for Board approval;
- b. Review the size, structure and composition of the Board and Board Committees annually to ensure an appropriate balance of expertise, skills,

- attributes and competencies among Board Members;
- c. Structure and lead the Board renewal and succession planning strategy;
 - d. Initiate search, identify potential candidates and explore their interest and availability for Board service;
 - e. Nominate individuals to be elected as new Board Members, existing Board Members for re-appointment, and Board Members for election as Board officers;
 - f. Design and oversee Board orientation and cessation processes;
 - g. Perform skills gap assessment and identify training needs;
 - h. Review process and tools for evaluating Board, Committee and individual member performance;
 - i. Review results of Board self-evaluation.

3. Composition

- 3.1. The NC should comprise the Chair of the Committee and at least two other Members. All appointments shall be approved by the Board and the Chair of the Committee should be a Member of the Board.
- 3.2. The appointment for Committee Members shall be for a term of three years.
- 3.3. Re-appointment for subsequent terms of three years is permitted.
- 3.4. In the event that the Chair ceases to be a Member of the Board, the Chair also ceases to be Chair of the Committee.

4. Meetings

- 4.1. It is recommended that the NC should meet at least once a year and additional meetings may be convened by the Chair of the Committee as needed. The NC may decide whether a meeting shall be conducted in person or by electronic means.
- 4.2. The quorum for a Committee meeting is at least half of the Committee Members, among whom one must be the Chair of the Committee.
- 4.3. The Chair of the meeting shall be the Chair of the Committee.
- 4.4. Minutes of all proceedings of the NC meeting shall be recorded by the Secretary and circulated to all Committee Members.
- 4.5. Prior to circulation to all Committee Members, the minutes are to be confirmed by the Secretary or Chair of the meeting. Such confirmation may be evidenced in writing or by electronic means.

Appendix G: Sample of Board Performance Evaluation Form for Charities⁸

Notes:

- (a) This questionnaire should be completed by the Board once every year.
However, where it is deemed more appropriate, Members may be requested to complete the questionnaire individually.
- (b) The Board Chair should then make arrangements for the responses to be collated for review and discussion.
- (c) The Board should review the feedback collectively, and decide and agree on action plans. The Board Chair should help decide when to include management in the review.

How to complete the questionnaire:

Where required, please rank answers as follows:

Yes = An affirmative answer.

No = A negative answer.

N/A = The condition does not apply to the particular question.

1 = Needs significant improvement.

2 = Needs improvement.

3 = Acceptable.

4 = Consistently good.

5 = Outstanding, one of the best in this area.

Please feel free to include written comments throughout the questionnaire or in the spaces provided. Any suggestions for improving the Board would be appreciated.

⁸Adapted from the Nominating Committee Guide for Boards in Singapore (2018) published by the Singapore Institute of Directors.

Board Performance Evaluation Form For Charities

Name of Board Member: _____

Evaluation Year: _____

	Yes	No	N/A
A. Board Structure			
1. (a) Is the Board of the right size? (b) If not, what size should it be and why? _____ _____ _____			
2. (a) Is the proportion of non-executive Members to executive Members appropriate? (b) Does the Board have an adequate degree of independence?			
3. (a) Does the Board have the right mix of expertise, gender, demographic, qualifications, experiences and skills? (b) Are these expertise or skills properly applied to the various issues that come before the Board? (c) What expertise, skills, demographics, or other attributes would you like to see represented to a greater degree? _____ _____ _____			
4. Does the Board progressively review the need to refresh the Board?			
5. Does the Board have sufficient and proper processes in place for leadership renewal?			

	Yes	No	N/A
6. If no, what other processes could be included to facilitate leadership renewal? 			
7. [Q7 is for Tier 2 Charities only] (a) Are there any Board members who have served the Board beyond 10 years from the date of first appointment? (b) If “Yes”, has this extension been deliberated and approved at the general meeting where the Board member was re-appointed or re-elected? (c) If “Yes”, has the charity identified and disclosed the reasons for retaining this Board member and its succession plan in its annual report?			
8. Has the treasurer of the Board (or anyone holding an equivalent position overseeing the finances of the charity) served the Board beyond four consecutive years?			

	1	2	3	4	5
B. Strategy and Performance					
9. The Board knows and understands the charity's values, mission, strategic and business plans, and demonstrates this understanding in key issues throughout the year.					
10. Board members spend sufficient time learning the charity's operations and understanding it well enough to: (a) Provide critical oversight.					

	1	2	3	4	5
(b) Guide the charity's performance not just on a year-to-year basis, but on a long-term basis.					
11. Board members spend an appropriate amount of time discussing the long-term future/strategy of the charity, in consultation with the Management, for the achievement of the charity's objectives.					
12. The Board reviews the charity's budgets and strategic plans sufficiently and monitors progress regularly throughout the year by using appropriate indicators and benchmarks.					
13. The Board is prepared to deal with unforeseen corporate crises.					
14. Board members comprehend and respect the difference between the Board's policy-making role and the CEO's management role.					
15. The Board encourages and ensures an open line of communication between: (a) The Board and senior management. (b) The Board and Board members.					
16. The Board Sub-Committees (e.g. Finance, Investment, Fundraising, Audit, and Nominating Committees) are functioning properly. Suggestions for further improvement of the Board Committees: _____ _____ _____					

	1	2	3	4	5
C. Governance – Board Risk Management & Internal Controls 17. The Board has a system in place to review the adequacy and effectiveness of the charity's risk management and internal control systems such as financial, operational, compliance and information technology controls.					
D. Board Function and Team Dynamics – Information to the Board 18. Information concerning Board agenda items is received in a timely fashion.					
19. Clear and concise background information is available to help the Board in understanding and evaluating agenda items provided prior to Board meetings.					
20. The Board has satisfactorily identified and communicated its information needs to management, including the need for appropriate benchmarks to monitor results and identify potential areas of concern regarding the charity's performance.					
21. (a) Financial statements provided prior to Board meetings contain the information needed to understand the important issues [that may be faced by the charity]. (b) Information presented highlight important issues and trends. (c) Legal, financial and other regulatory information/due diligence outcome are presented to the Board for review to assess the charity's proposals/projects.					

	1	2	3	4	5
(d) When the charity receives material queries or enforcement letters from the regulators (Commissioner of Charities' etc.), the Board convenes meetings to understand and assess the situation and do follow-up actions.					
22. Information provided prior to and during Board presentations is adequate for the Board to make informed decisions.					
E. Board Function and Team Dynamics					
– Board Procedures					
23. The Board meets with sufficient frequency.					
24. (a) Board meetings are conducted in a manner that ensures open communication, meaningful participation and timely resolution of issues. (b) Time is appropriately allocated between Board discussions and management presentations.					
25. The Board and management focus on high-profile risk issues that could have a significant impact on the charity.					
26. The Board has a system for reviewing the other less high-profile risk issues that, under certain circumstances, could influence the charity's performance significantly or negatively.					

	1	2	3	4	5
27. Board members have sufficient and independent access to officers and members of management outside of Board meetings.					
28. The charity's induction and orientation programme for new Members provide useful information on the charity, the Board, Board procedures and governance practices.					
29. Non-executive Members are encouraged to meet regularly without the presence of management to facilitate a more effective check on management.					
F. Board Function and Team Dynamics – CEO/Top Management					
30. Board goals, expectations and concerns are openly communicated to the CEO.					
31. The Board assists the CEO by setting clear and well-understood policies and action plans.					
32. The Board has adequately evaluated the CEO.					
33. The Board has put in place an adequate plan for CEO succession.					
34. There is adequate opportunity for informal discussions to encourage constructive relations within the Board and between the Board and management.					

	1	2	3	4	5
G. Board Function and Team Dynamics					
– Standards of Conduct					
35. Board members ask appropriate questions of management.					
36. There are procedures in place for Board members to declare their personal interests annually.					
37. There are procedures in place for Board Members to declare actual and potential conflicts of interests when they arise.					
38. Board members declare actual and potential conflicts of interests and abstain from meetings and/or voting where appropriate.					

Comments

Appendix H: Illustrative Sample on Term Limits

Board Member (Non-Treasurer)

Foundational:

- All Board Members are required to submit themselves for re-nomination and re-appointment at least once every three years (Code 2.5). The Board should make arrangements for the succession of Board Members who may be resigning or finishing their terms of office, especially for the positions of the Chair, General Secretary, and Treasurer (Code 2.6).
- Should the Board Member leave the Board for less than two years, and when they are being re-appointed, the Board Member's years of service would continue from the time they left the Board (Code 2.9.a).

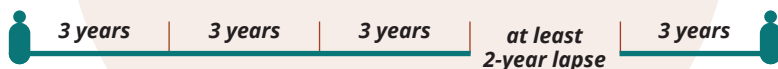
Exemplary:

- To be regularly rotated in order to preserve the corporate memory of the Board and avoid a scenario where the charity sees a large number of Board Members leaving at one time. Rotating Board Members and introducing new Members also bring new ideas and energy to board deliberations. Hence, there may be Board Members who offer themselves for re-nomination once every three years. If necessary, each Board Member should be assessed within the larger context of succession planning and board renewal (see Section 3).
- Disclose the reason for retaining a Board Member in annual report if the Member has served 10 consecutive years or more, including its succession plan for the Member (Code 2.9.c).
- Otherwise, the long-serving Board Member should retire from the Board for at least two years before seeking re-nomination (Code 1.1.13).

Scenario 1: Serving 10 consecutive years or longer



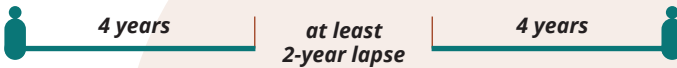
Scenario 2: Serving no longer than 10 consecutive years



Treasurer

Foundational:

- The Treasurer (or equivalent position like a Finance Committee Chair or person on the Board responsible for overseeing the finances of the charity) must not serve beyond four consecutive years (Code 2.6.a). The Board Member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting (Code 2.9.d.i).



- The Treasurer can be considered for re-appointment after a lapse of at least two years. Should the Treasurer leave the position for less than two years, and when they are being re-appointed, the Treasurer's years of service would continue from the time they stepped down as Treasurer (Code 2.6.a.ii)

Glossary

Board	The governing body responsible for overseeing and managing a charity. It is also sometimes known as council or management committee.
Charities	All registered charities and Institutions of a Public Character (IPC).
Charities Act	The Charities Act (2007) makes provisions for the registration of charities, the administration of charities and their affairs, the regulation of charities and IPCs, the regulation of fundraising activities carried out in connection with charities and other institutions and the conduct of fundraising appeals, and for purposes connected therewith.
Charities (Accounts and Annual Report) Regulations	The Charities (Accounts and Annual Report) Regulations (2011) provide requirements for the annual report a charity should prepare. 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.
Charities (Large Charities) Regulations	The Charities (Large Charities) Regulations (2008) provide legislation for charities with gross annual receipts of at least \$10 million in each of the two financial years immediately preceding the current financial year.
Charities (Registration of Charities) Regulations	The Charities (Registration of Charities) Regulations (2008) provide legislation for the conditions and application for registration as a charity, provisions relating to registered charities, removal from register of charities and transitional provisions.

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. 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.
Code	The Code of Governance for Charities and IPCs (April 2023) is meant for all registered charities in Singapore. The Code operates on the principle of "comply or explain". It is not mandatory.
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 their independence or objectivity in the discharge of responsibilities and duties to the charity.
Demography	Demography refers to age, gender, race, cultural background, education, income, disabilities etc.
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).
Fiduciary	A person standing in a special relationship or trust, confidence or responsibility to another. Board Members and staff having the general control and management of the administration of a charity are fiduciaries with respect to the charity they serve and, as such, their responsibilities to the charity are termed fiduciary duties or fiduciary responsibilities.

Governance Evaluation Checklist	All charities and IPCs to which the Code applies are required to submit a Governance Evaluation Checklist on the Charity Portal. Disclosure of this checklist is made available for public viewing on the Charity Portal.
Governing instruments	The charity's main constitutional document. 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.
Large Charity	According to the Charities (Large Charities) Regulations (2008), a "large charity" means a charity with gross annual receipts in each financial year of not less than \$10 million in the two financial years immediately preceding the current financial year of the charity.
Relevant offices	a. In relation to a society registered under the Societies Act (Cap. 311), means the President, the Treasurer or the Secretary of the society or their equivalents; or b. In relation to a company, means a Member of the Board of directors of the company.
Reserves policy	A policy that states the level of reserves held and why they are held. For material funds that have been designated for a certain use, the reserves policy statement should state the amount and purpose of the fund, as well as the likely timing of that expenditure (if set aside for future use).
Staff	Paid or unpaid individuals who are involved in the day-to-day operations of the charity, e.g. an executive director or administrative personnel.
Stakeholders	The charity's Members, beneficiaries, donors, grant makers, regulators, partners etc.
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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