

Annex 1: Guide on Conduct of Meetings by Charities amid COVID-19

This guide makes reference to the legal provisions and best practices pertaining to the conduct of a charity's meetings, in particular, Annual General Meetings ("AGM") during the COVID-19 situation. Governing board members are advised to read the guide together with the legal provisions to ensure that they are aware what is expected of them, the procedures for calling an AGM, and the information to be provided to members at the AGM.

This guidance consists of two parts:

- (a) Part 1: Legal provisions on the conduct of AGMs pursuant to the relevant Orders issued under COVID-19 (Temporary Measures) Act 2020 which prescribed alternative arrangements for meetings where personal attendance is provided for in written law or certain legal instruments. The content may be applied where appropriate to other meetings of a charity (e.g. Extraordinary General Meetings ("EGMs") and Board meetings), except where the provisions are specific to AGMs only.
- (b) Part 2: Guidance on how virtual meetings can be conducted. This gives guidance on the best practices that a charity can adopt in conducting the meetings amid the COVID-19 situation.

Part 1: Legal provisions on the conduct of AGMs

1. Purpose of AGM

- 1.1. The AGM allows the governing board members and key officers of a charity to update its members on the charity's activities and financial information in the past year, upcoming plans and to elect the incoming governing board members (if applicable). All qualifying members of a charity are invited to attend the AGM and given time to ask questions before voting on items on the agenda.
- 1.2. Not all charities have members or are required to conduct an AGM. The charity should check the relevant legislation governing its legal structure (e.g. Companies Act and subsidiary legislation, and Societies Act and subsidiary legislation) and its governing instrument (e.g. constitution, memorandum & articles of association, trust deed, etc.) if it is required to call for an AGM.

2. Convening AGMs

- 2.1. The matters that must be transacted during the AGM will usually be provided in the relevant legislation that applies to the charity and/or its governing instrument. You may refer to the text box on the key areas to note in preparation of AGMs.

Preparation for AGMs

Check:

- a. Date by which the AGM must be held - If the charity wishes to postpone its AGM, it should also check for provisions governing postponement, adjournment of AGM.
- b. Quorum
- c. Modality of AGM – Are there any provision(s) for the AGM to be held electronically?
- d. Eligibility to attend AGM and vote – The charity should ensure that its membership register is accurate and up to date. This is particularly so for a charity with a large membership base and a charity with different voting rights for different types of members.
- e. Voting – by show of hands or by poll
- f. Proxy provisions
- g. Election/re-election of office bearers and the election process
- h. Details of the matters to be considered at the meeting

Others:

- a. When will the audited financial statements be signed off by the board?
- b. Preparation of Annual Report¹

¹ To facilitate charities in preparing the annual report, the Commissioner of Charities has prepared a sample annual report template for reference:

https://www.charities.gov.sg/Documents/COC_Annual%20Report%20Template_July%202019.pdf

3. Modality of AGM

3.1. Depending on the situation of the COVID-19 outbreak, charities may continue to hold an onsite AGM only if the charity is able to comply with both the letter and spirit of the prevailing safe distancing measures. Otherwise, charities are encouraged to rely on the alternative arrangements prescribed under the COVID-19 (Temporary Measures) Act 2020 (see point 4) to conduct their AGMs (this includes conducting AGMs via virtual means).

4. Alternative arrangements

4.1. Alternative arrangements to holding meetings (e.g. AGMs and EGMs) have been prescribed via orders under the COVID-19 (Temporary Measures) Act 2020. These alternative arrangements are intended to help those who face challenges in holding meetings while complying with the prevailing safe distancing measures. Compliance with these alternative arrangements will be deemed to be compliant with the relevant provisions of written law or legal instrument in respect of which the alternative arrangements are made. The alternative arrangements are permissive, not mandatory. Meetings can still be held in accordance with existing law or charities' governing instruments, if doing so would not breach both the letter and spirit of the prevailing safe distancing measures.

Applicable Period

4.2. The alternative arrangements apply for the period starting on 27 March 2020² and ending on 30 September 2020.

Guidance

4.3. The relevant authorities have issued guidance on the alternative arrangements which have been prescribed and how entities can conduct meetings during the period when elevated safe distancing measures are in place. This is summarised at **Annex A**.

² It ensures that rearrangements made to meetings from 27 March 2020 (the date when the Infectious Diseases (Measures to Prevent Spread of COVID-19) Regulations 2020 came into force), are upheld. This includes meetings that were deferred in response to safe distancing measures and meetings that were re-convened after being originally deferred.

5. Deferment of AGM owing to the COVID-19 situation

5.1. If charities are unable to comply with the prescribed alternative arrangements (see point 4 and Annex A), or the requirements under existing law or their governing instruments, the board may decide to defer the AGM. If the board decides to do this, this decision should be recorded in the board minutes to demonstrate good governance of the charity.

5.2. You may refer to the table below for the provisions regarding deferment of AGM and the timeline to conduct AGM.

For Companies Limited by Guarantee-Charities (“CLG-charities”)	For all other types of charities (including societies-charities)
<p>ACRA has granted an automatic 60-day extension of time for all CLGs whose AGMs are due during the period 16 April 2020 to 31 July 2020³. The annual return filing due dates for the period 1 May 2020 to 31 August 2020 has also be extended for 60 days. There is no need for these CLGs to apply for the extension of time with ACRA.</p> <p>For more details on arrangements for AGMs due outside the period mentioned above, please visit www.acra.gov.sg/covid19.</p> <p>Charities can apply to ACRA (for an extension of time (EOT) to hold AGM (s175 of the Companies Act) and/or to file Annual Return (s197 of the Companies Act)) if you require further extensions.</p>	<p>Charities may defer their AGMs and will be required to hold their AGMs latest by 30 September 2020 pursuant to the relevant orders issued under the COVID-19 (Temporary Measures) Act 2020.</p>

³ CLGs that had previously been granted extension of time to hold their AGMs within this period will also be given a further 60 days of extension from the last date of extension.

6. Other matters

6.1. Charities are not precluded from seeking a time limited exemption from the Ministry of Trade and Industry (via <https://covid.gobusiness.gov.sg>), if this is necessary. For example, a virtual meeting may require support staff to be in a physical location. If an exemption is granted, the number of persons at the same physical location will be capped, and the arrangement at the physical venue must comply with prevailing safe distancing measures. More information can be found on the application page at the aforementioned website.

Part 2: Guidance for virtual meetings

1. Convening the meeting

1.1. Subject to the alternative arrangements prescribed by the regulator of your charity (ACRA, ROS or Commissioner of Charities), you need to satisfy the usual requirements under your governing instruments to convene your meeting. Your members must know that there is a meeting called for, when it will be held, and what will be discussed (notice). For the meeting to be valid, the minimum number of members (quorum) required by your governing instrument (e.g. constitution or memorandum & articles of association) must be present (this includes being electronically present).

1.2. Notice of the meeting

1.2.1 The alternative arrangements prescribed under the COVID-19 (Temporary Measures) Act 2020 allow the notice of meeting to be sent by electronic means and published at an online location (see Annex A, point 1 for the details). For non-CLG charities, where the notice cannot be sent to all members by email (e.g. because the charity has not been notified of their email addresses), as good practice, charities may wish to contact these members by other means (e.g. by phone) and point them to the published notice.

1.2.2 The notice period should not be less than what is required in your governing instrument or the alternative arrangements prescribed under the COVID-19 (Temporary Measures) Act 2020 (if they prescribe a notice period). This is to allow members to have sufficient time to consider the matters to be tabled, pose questions if necessary and make the necessary arrangements for voting.

1.2.3 The notice and any proposed resolutions should be drafted in plain language to prevent any misunderstanding over any matters being proposed. If the charity has a multi-lingual membership, you should draft the notices and proposed resolutions in English and other appropriate language(s).

1.2.4 Charities may wish to confine the agenda of meetings (e.g. AGMs) to the usual matters (and any other urgent matters if necessary) so that the meetings may be more easily managed.

1.2.5 The notice should inform your members how to participate in the virtual meeting using the platform chosen (see point 2).

1.2.6 There should be a helpline number for members who need assistance with using the technology before or during the meeting.

1.2.7 See sample notice of meeting at **Annex B**.

2. Choice of digital platform and tools for virtual meetings

2.1. A charity may need to use a number of tools and platforms to achieve the virtual meeting if it does not have the resources to subscribe for a service that has all the necessary features altogether. For possible online business solutions and tools, please visit: <https://www.imda.gov.sg/for-industry/Digital-Solutions-Package-For-Companies/Digital-Solutions-Directory>.

2.2. The important things to consider are listed below in paragraph 2.3. Essentially, the charity needs to (i) admit **only its** members to the meeting (identification); (ii) allow members to see each other (video) and the presentations (sharing of content); (iii) enable voting only by members, and proxy voting.

2.3. Criteria for choice of platform

2.3.1. The integrity of the meeting depends on the certainty and security in identifying the member who is eligible to vote. Hence, the platform must provide secure login for members to participate and vote at the meeting. This may include having members verified in a waiting room before being admitted into the virtual meeting.

2.3.1.1. One way in which verification can be done is by having the charity staff identify the member based on an official document such as their National Registration Identity Card⁴ (NRIC), and ensuring that the photo matches the individual on screen.

2.3.2. The platform must provide for a participant list so that the attendance can be counted for the purposes of quorum.

2.3.3. The platform should allow for electronic voting [note: electronic voting can only be used during general meetings if your governing instrument specifically allows this].

2.3.3.1. The platform should permit the raising of hands if the way in which voting is taking place is by a show of hands. In the event voting is not available on the platform, please see paragraph 4.

2.3.4. It should allow content to be shared so that the attendees can view documents, presentations or things written on whiteboards.

[For information: The VWOs – Charities Capability Fund supports small charities in the purchase of video and audio-conferencing tools. For more information, please refer to **Annex C.**]

⁴ Verification of identity via NRIC is allowed when just the sight of an individual's physical NRIC and information is needed for verification purposes. It is permitted as long as there is no intention to control or possess the physical NRIC, and that no personal data is retained and the NRIC is returned immediately.

3. Questions from members

- 3.1. If members submit questions that concern a matter that will be put to a vote, these questions should be addressed by the board ahead of the meeting so that members have sufficient time to consider the matter before submitting any proxy instrument.
- 3.2. Discussion should be limited to the agenda set out for the meeting.

4. Voting

- 4.1. Electronic voting for general meetings is allowed only if your constitution specifically allows this. Otherwise, voting must be done by proxy. See sample proxy form at **Annex B**.
- 4.2. Where voting is done by proxy, proxy votes must be voted as specified in all valid proxy forms. Charities are also advised to appoint an independent person to direct and supervise the count of votes cast through proxy, and maintain records of proxy forms submitted.

4.3. Electronic voting

- 4.3.1. Electronic voting can be by a show of hands or by poll (i.e. by written ballot). The constitutions of charities will stipulate what matters need to be decided by members using a poll.
- 4.3.2. If voting is to be conducted by a *show of hands*, the digital platform or tool selected has to permit the charity to vote by a show of hands. Some platforms allow the host to see which participants digitally raise their hands. Hence, the charity can state the decision to be made (the resolution) and have the members raise their digital hands for “Yes”, and thereafter count the votes. It can then be repeated for those who vote “No”.
- 4.3.3. For *motions*, the same digital hand can be raised to propose or to second any motions (i.e. any proposals for consideration).
- 4.3.4. For voting conducted by *polling*,
 - 4.3.4.1. Where the system provides – follow their instructions.
 - 4.3.4.2. Where you need another tool, the key selection criteria are:

- (a) Ensuring that only your members vote on the charity’s forms
- (b) Counting of the votes
- (c) Announcement of the results of the voting

(i) *Ensuring only the charity’s members are the ones voting*. In ensuring this requirement in point 4.3.4.2(a), the crucial elements are to ensure that your members are the ones who receive your voting form and that they are the ones who voted. There are various ways this can be done:

- Issue the electronic forms, which can be a pdf or word document with watermark via the registered email addresses

of the members to members who have been verified as being present and attending the virtual meeting;

- Assigning access to a cloud facility to members who have been verified as being present and attending the virtual meeting, to download the needed voting form; or
- Some other way that your charity can develop with its advisors

(ii) *Counting the votes.* The charity should appoint staff or independent parties to assist with the counting with possibility of the counting being witnessed by those who wish to be present.

(iii) *Announcement of the results of voting:* Considering point 4.3.4.2(c) first, charities must know that the results of voting need **not** be announced immediately following each item is considered, unless the items are interrelated with one item affecting subsequent items. Hence, it is possible to table the decisions and have the members vote on them, with the members:

- 1) Submitting their votes on your forms via email (note the need for security over access to the voting forms see para. 4.3.4.2(i));
- 2) Uploading their voting slips to the charity's cloud depository; e.g. a dropbox.com, googledrive, onedrive or box.com facility; or
- 3) Any other ingenious way your charity can conceive of.

[For information: The Chartered Secretaries Institute of Singapore (CSIS) provides free consultation sessions for charities on annual submissions and governance related matters. For more information, please refer to **Annex C.**]

Annex A: Guidance on alternative arrangements prescribed via orders under the COVID-19 (Temporary Measures) Act 2020

Topic	Charities established as Companies Limited by Guarantee (“CLGs”)	Charities established as Societies	Charities established as Trusts or Others
<i>Type of meetings the alternative arrangements apply to</i>	General meeting of members (e.g. AGM, EGM).	All general meetings and meetings of the governing board of the charity.	
1. Notice of Meeting for General Meetings	<p><u>Mode of Publication</u> Charities may send notices by electronic means, but this should only be done if the notice is sent to all the members of the charity, to an email address notified by the members to the charity, and the notice is published on the website of the charity (if available). This does not affect the operation of sections 387A, 387B and 387C of the Companies Act, which already permit electronic transmission of notices and other documents, if certain conditions are met.</p>	<p><u>Mode of Publication</u> Charities may send notices by electronic means by sending an electronic mail to each member who has notified the charity of his or her electronic mail address <u>and</u> publishing the notice on the website of charity (if available).</p>	<p><u>Mode of Publication</u> Charities may send notices by electronic means by:</p> <ul style="list-style-type: none"> (a) Sending any electronic mail to members of the charity who have notified the charity of his or her email address; <u>and</u> (b) publishing the notice on the website of the charity (if available) or in a major newspaper in Singapore. <p>Important note: If the charity’s governing instrument requires notice to be published in a newspaper, this must still be done (i.e. the charity cannot replace this with the alternative arrangements above).</p>

Topic	Charities established as Companies Limited by Guarantee (“CLGs”)	Charities established as Societies	Charities established as Trusts or Others
	<p><u>Notice Period</u> All notices convening general meetings must be sent to members at least 14 calendar days (or 21 calendar days, where special resolutions are proposed) before the meeting. In each case, the notice period excludes the date of the notice and the date of the meeting.</p>	<p><u>Notice Period</u> Notice period requirements in charities’ governing instruments will continue to apply.</p>	
	<p><u>Contents</u> All notices of meetings (including notices for adjourned or postponed meetings) must contain the following:</p> <ul style="list-style-type: none"> (a) the date and time of commencement of the meeting; (b) the resolutions to be proposed; (c) particulars of the electronic means by which the meeting will be conducted (e.g. by “live” webcast); (d) the arrangements for members to participate in the meeting by electronic means, i.e. the link to access the “live” audio and video feed (e.g. a link to access the “live” webcast) and the “live” audio only link (e.g. a telephone number), as well as any other ancillary information (e.g. whether members will have to pre-register on an online platform etc.); and (e) instructions to members on how they may: <ul style="list-style-type: none"> (i) access any documents or information relating to the business of the general meeting (please refer to point 2 below); (ii) submit their questions ahead of the meeting (e.g. via email), the timeframe for submission of questions and how the substantial and relevant questions will be responded to prior to, or at, the meeting (please refer to point 3 below); and (iii) cast their votes (e.g. the chairman of the meeting will be appointed as proxy and members should specifically direct their votes in the instrument of proxy) (please refer to points 4 and 5 below). 		

Topic	Charities established as Companies Limited by Guarantee (“CLGs”)	Charities established as Societies	Charities established as Trusts or Others
1A. Notice of Meeting of Governing Boards		<p>Notice may be sent by email to all governing board members, to the email address notified by each governing board member to the charity.</p> <p>The provisions on notice period and contents of the notice as mentioned above for General Meetings, except for points (e)(ii) and (iii), will apply to meetings of governing boards as well.</p>	
2. Documents for General Meetings	<p>Documents relating to the business of the meeting include proxy forms (please refer to point 5 below), annual reports, and other relevant information relating to the charity.</p> <p>Charities may continue to send documents in accordance with the Companies Act and their constitutions. Documents required to be laid or produced before a meeting may be so laid or produced by being sent with the notice of the meeting.</p>	<p>Documents relating to the business of the meeting include proxy forms (please refer to point 5 below), annual reports, and other relevant information relating to the charity.</p> <p>Documents required to be laid or produced before a meeting may be so laid or produced by being:</p> <ul style="list-style-type: none"> (a) sent by electronic mail or published with the notice of meeting; or (b) published at an online location, the address of which is provided with the notice of the meeting, or on the website of the charity. 	
2A. Documents for Meetings of Governing Boards		<p>Documents may be sent with the notice of the meeting by email to all governing board members, to the email address notified by each governing board member to the governing board.</p>	

Topic	Charities established as Companies Limited by Guarantee (“CLGs”)	Charities established as Societies	Charities established as Trusts or Others
3. Questions During General Meetings	<p>Members may be required to raise any matters that the member wishes to raise at a meeting within a reasonable time prior to the meeting. In this regard, they should be informed of any cut-off time within which questions must be submitted. Members must also be allowed to submit their questions through electronic means (e.g. via email) or by post.</p> <p>All substantial and relevant questions must be addressed by the Board of Directors and/or management prior to, or at, meetings.</p>		
4. Voting During General Meetings	<p>For members unable to attend the meeting physically, unless the charity’s constitutive documents allow for remote electronic voting, members (including those attending the meeting physically (e.g. management members)) must vote by proxy only, and only the chairman of the meeting may be appointed as proxy. Members should specifically indicate how they wish to vote for or vote against (or abstain from voting on) the resolutions.</p> <p>If the constitutive documents of the charity allow for remote electronic voting, the charity may allow remote electronic voting to take place at the meeting (whether for all votes or only part of the votes). The charity must ensure that it has implemented the necessary safeguards to validate votes submitted by members.</p>		
4A. Voting During Meetings of Governing Boards		<p>Governing board members may vote at the meeting by electronic means.</p>	

Topic	Charities established as Companies Limited by Guarantee (“CLGs”)	Charities established as Societies	Charities established as Trusts or Others
5. Proxy Forms for General Meetings	<p>Members must be allowed to submit proxy forms through electronic means (e.g. an email enclosing signed PDF copies of the proxy form), as an alternative to physical delivery of the instrument of proxy. Charities must specify in the notice of meeting how members may submit the proxy forms electronically and through hard copy as well as the timeline by which instruments of proxies must be submitted.</p> <p>Proxy forms delivered by members before 13 April 2020 (in the case of CLGs) or 27 April 2020 (in the case of other charities) (including where the meeting is adjourned or postponed) will continue to be valid, and proxy forms appointing such person other than the chairman of the meeting shall be deemed to appoint the chairman of the meeting as proxy, provided that:</p> <ul style="list-style-type: none"> (a) members are provided with the opportunity to withdraw their previously-submitted proxy form (e.g. via email or other alternative arrangements made available by the charity) and have not so withdrawn; and (b) members have specifically directed the proxy on how they wish to vote for or vote against (or abstain from voting on) the resolutions in their proxy form; and (c) in respect of adjourned or postponed meetings, there is no change to the resolutions to be proposed at the adjourned or postponed meeting from those that are contained in the notice of the previously-notified meeting, including no amendments to the ambit of the resolutions and no addition of new resolutions. 		
6. Conduct of Meeting	<p>Meetings* may be conducted, wholly or partly, by electronic means. [*Note: For CLGs, meetings here refer to general meetings. For all other charities, meetings here refer to general meetings and meetings of the governing board.]</p> <p>For general meetings, charities must, if conducting the meetings through electronic means, do so at no cost to members. “Electronic means” must at least allow members to contemporaneously observe the proceedings of the meeting by audio and video means (e.g. “live” webcast). In addition, charities must also provide for contemporaneous observation of the meeting proceedings by audio only means (e.g. a telephone number). Details on the arrangements must be provided to members in the notices of general meetings.</p>		

Topic	Charities established as Companies Limited by Guarantee (“CLGs”)	Charities established as Societies	Charities established as Trusts or Others
7. Quorum for General Meetings	<p>A quorum is formed by 2 members of the charity (except where the constitution provides for a quorum of 1 member, as the term ‘member’ is construed under the Companies Act) personally or electronically present.</p> <p>A member is electronically present at a meeting if the person: (a) attends by electronic means; (b) is verified by the company secretary as attending the meeting by electronic means; and (c) is acknowledged by electronic means by the chairman of the meeting as present.</p>	<p>Quorum requirements in charities’ governing instruments will continue to apply. However, a quorum may be formed by members of the charity personally or electronically present.</p> <p>A member is deemed to be present at a meeting (and therefore counted towards the quorum) if the member has submitted his/ her voting instructions and valid proxy form prior to the commencement of the meeting.</p> <p>A member is electronically present at a meeting if the person: (a) attends by electronic means; (b) is verified by the secretary of the charity, or a person appointed by the governing board of the charity, as attending the meeting by electronic means; and (c) is acknowledged by electronic means by the chairman of the meeting as present.</p>	
7A. Quorum for Meetings of Governing Boards		<p>Quorum requirements in charities’ governing instruments will continue to apply. However, a quorum may be formed by governing board members of the charity personally or electronically present.</p> <p>A governing board member is electronically present at a meeting if the person: (a) attends by electronic means; (b) is verified by the secretary of the charity, or a person appointed by the governing board of the charity, as attending the meeting by electronic means; and (c) is acknowledged by electronic means by the chairman of the meeting as present at the meeting.</p>	

Topic	Charities established as Companies Limited by Guarantee (“CLGs”)	Charities established as Societies	Charities established as Trusts or Others
8. Directors and Auditors for General Meetings	Directors and auditors may also attend or be heard at meetings through electronic means.		
Reference: Guidance issued by relevant authorities	www.acra.gov.sg/covid19	www.mha.gov.sg ; www.ros.mha.gov.sg	

Annex B: Sample templates

Note: A softcopy of these templates may also be found on the Charity Portal at this link: <https://www.charities.gov.sg/Publications/Pages/Templates-and-Guides.aspx>

[Insert charity's logo or letterhead]				
Sample Proxy Form Template				
Annual General Meeting				
I, _____ [name of member] (*NRIC/ FIN/ UEN No. _____)				
of _____ [address]				
being a member of [charity name] ("the Charity") hereby appoint the Chairperson of the meeting, [name of Chairperson and designation in the Charity (if applicable)], as my proxy to attend, speak and vote for me and on my behalf, at the Annual General Meeting of the Charity, to be held at [venue] on [AGM date] at [time] and at any adjournment thereof in the following manner:				
No.	Business to be transacted	For	Against	Abstain
Routine Business				
1	Adoption of Directors' Statement/ Statement by the Management Committee, Audited Financial Statements and Auditor's Report for Financial Year ended on [financial year end]			
2	Adoption of Annual Report for Financial Year ended on [financial year end]			
3	*Appointment/ Re-appointment of [name of audit firm] as Auditor			
4	*Election/ Re-election of [individual name] as a *governing board member/ trustee of [charity name] under [relevant section of charity's governing instrument] <i>Note: This clause should be repeated for each nominee.</i>			

Special Business

5	[Indicate the relevant matter to be discussed at the AGM such as approval to amend charity's governing instruments.]			
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* delete as appropriate

Important Notes:

- Please tick with “√” within the relevant box for each matter that will be transacted at the Annual General Meeting.
- The Charity shall be entitled to reject the proxy form if it is incomplete, improperly completed or illegible or where the true intentions of the appointer are not ascertainable from the instructions of the appointer specified in the proxy form.
- The completed proxy form must be deposited at the office of the Charity at [address] or emailed to [email address], at least [XX] hours before the time for holding the Annual General Meeting.
- The proxy form must be under the hand of the appointer or of his attorney duly authorised in writing. Where the proxy form is executed by a corporation, it must be executed either under its seal or under the hand of an officer or attorney duly authorised.

Dated this _____ day of _____ 2020.

Signature of member

Note to charities: This template is only a sample for reference. Please check your charity's governing instruments and/or any relevant legislation governing the legal structure of your charity to find out whether you need to make any changes to this template before using it.

[Insert charity's logo or letterhead]

Sample Notice of Annual General Meeting Template

[Charity name]

[Address]

[Date]

Notice of the Annual General Meeting of [Charity name]

Dear member,

Notice is hereby given that the upcoming Annual General Meeting of the members of [charity name] will be held *by way of electronic means/at [venue] on [AGM date] at [time] to transact the following business:

As Ordinary Business

- | | |
|--------------|--|
| Resolution 1 | To *adopt/ receive Directors' Statement, Audited Financial Statements and Auditor's Report for Financial Year ended on [financial year end] |
| Resolution 2 | To *adopt/ receive Annual Report for Financial Year ended on [financial year end] |
| Resolution 3 | To *appoint/ re-appoint [name of audit firm] as Auditor |
| Resolution 4 | To *elect/ re-elect [individual name] as a *governing board member/ trustee of [charity name] under [relevant section of charity's governing instrument] |

As Special Business

- | | |
|--------------|---|
| Resolution X | [To indicate the special resolution as clearly as possible] |
|--------------|---|

This Notice has been made available on the Charity's website and may be accessed at the URL [URL]. OR This Notice has been published on [insert newspaper publication] on [date].

Attached are:

- The agenda for this meeting
- The minutes of the last Annual General Meeting
- The Directors' Statement/ Statement by the Management Committee, Audited Financial Statements and Auditor's Report for Financial Year ended on [financial year end]

- The Annual Report for Financial Year ended on [financial year end]
- Key information on Auditor proposed to be *appointed/ re-appointed
- Key information on *governing board members/ trustees proposed to be *elected/ re-elected
- Particulars of the electronic means by which the meeting will be conducted and how members may participate in/ access the meeting (including pre-registration requirements, if any), and other administrative details
- Proxy form

Important Notes:

In light of the COVID-19 situation and pursuant to the relevant order under the COVID-19 (Temporary Measures) Act 2020, the following arrangements will be adopted for the Annual General Meeting:

- (a) A member will not be able to attend the Annual General Meeting in person. A member may only attend the Annual General Meeting by observing and listening to the proceedings of the meeting by electronic means. The details are attached in [Annex XX];
- (b) A member may submit questions to the charity via post or email. The questions must reach the charity at least [XX] days prior to the Annual General Meeting;
- (c) All substantial and relevant questions will be addressed by the Board and/or management prior to, or at, the Annual General Meeting. Questions that concern a matter that will be put to a vote will be addressed by the Board and/or management before the closing date for the lodgement of proxy forms. Such questions will be addressed via *the charity's website/ at the upcoming virtual information session on [date];
- (d) A member may only vote by appointing the chairman of the meeting as the member's proxy to vote at the meeting by depositing with the Charity an instrument of appointment (also known as "the proxy form") by post to [address], or by electronic mail to [email address]. The completed proxy form must reach the Charity at least [XX] hours before the time for holding the Annual General Meeting. A copy of the proxy form is attached in [Annex XX]. In appointing the chairman of the meeting as a proxy, a member must give specific instructions with regards to voting, or abstentions from voting, in the form of proxy, failing which the appointment may be treated as invalid.

Regards,

[Name]

[Position]

Note to charities: This template is only a sample for reference. Please check your charity's governing instruments and/or any relevant legislation governing the legal structure of your charity to find out whether you need to make any changes to this template before using it.

Annex C: Other resources to support alternative arrangements for charities' meetings

1. VWOs – Charities Capability Fund (VCF)

The VCF provides funding to Charities and Institutions of a Public Character (IPCs) to enhance their governance and management capabilities, as well as their operational efficiency. To support charities impacted by COVID-19, the scope of the VCF has been expanded and charities may tap on the grant to fund the following areas:

Grant	Scope & Funding Quantum
Info-Communications Technology	<p>Up to 70% of the supported cost or 70% of the actual expenditure, whichever is lower, and capped at:</p> <ul style="list-style-type: none"> • Basic infrastructure components for small⁵ and medium⁶ size charities which do not have the basic ICT setup: <ul style="list-style-type: none"> ▪ 2 computers (Desktop or Laptop) [\$1,200 per equipment] ▪ 1 Printer [\$256 per equipment] ▪ 1 Broadband Account (multi-user) [\$1,645 per account] • Office Automation Tools for small and medium size charities (e.g. eMail, eForm, eNoticeboard, etc) [\$120 per user] • Website development costs (e.g. domain registration, installation and setup) for small and medium size charities on Content Management System to facilitate publishing of charity's information [\$3,000 per charity]: <ul style="list-style-type: none"> ▪ Charity's activities and programmes ▪ Financial Information ▪ Annual Report ▪ Charity's notices • Subscription charges of video and audio-conferencing tools for small charities [\$250 per charity]

For more details on the application process, funding cap and other VCF grants, please refer to the VCF brochure found on the Charity Portal at this link:

<https://www.charities.gov.sg/Grants/VWOs-Charities-Capabilities-Fund/Pages/Overview.aspx>.

2. Free Consultation Sessions by the Chartered Secretaries Institute of Singapore (CSIS)

CSIS provides free consultation sessions for charities on annual submissions and governance related matters. Charities may contact charities@csis.org.sg to arrange for a consultation session.

⁵ Charity with gross annual receipts in each financial year of up to \$1 million in the 2 financial years immediately preceding the current financial year.

⁶ Charity with gross annual receipts in each financial year between \$1 million and \$10 million in the 2 financial years immediately preceding the current financial year.

This Guidance has been jointly developed by the Commissioner of Charities and the Chartered Secretaries Institute of Singapore, with inputs from the Registry of Societies. We are grateful to the Accounting and Corporate Regulatory Authority, the Monetary Authority of Singapore and Singapore Exchange Regulation for allowing us to use and adapt the relevant sections of its “Additional Guidance on the Conduct of General Meetings During Elevated Safe Distancing Period”.

Commissioner of Charities

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