



**MAKE A MARK**

CULTIVATING OUR ARTS AND HERITAGE TOGETHER

CULTURAL  
MATCHING  
FUND

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## MESSAGE FROM ACTING MINISTER LAWRENCE WONG

**Ministry Of Culture, Community And Youth**

Our arts and our heritage are a defining part of what makes Singapore home. They have the ability to bring people together by expressing who we are and strengthening our ties to our community.

A rich and thriving arts and heritage sector is only possible when our people feel an affinity with our shared culture, and contribute to its growth and development. This is why the Government has set up the Cultural Matching Fund. It is a signal of our commitment to invest in culture, and also to involve all Singaporeans in our cultural development plans.

Besides the Cultural Matching Fund, we have also rolled out other initiatives, like free museum entry for Singaporeans all year round. Through these and other ongoing efforts, I believe we can make Singapore a vibrant city for the arts and culture, where we can all pursue our aspirations for fulfilling lives, stay connected with our heritage, and be proud of our Singaporean identity.

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## MESSAGE TO DONORS

Thank you for your continuous support to the arts and heritage.

The Cultural Matching Fund (CMF) is an exciting opportunity to increase the impact of your contribution to the arts and heritage sector.

The arts and heritage are a fundamental part of our society. They reflect our past stories and traditions, and express our hopes and dreams. The arts also transform lives by helping our young develop holistically and creatively, and by providing meaningful avenues for communities to bond, learn and share our experiences.

With your generous contributions, we look forward to a more vibrant arts and heritage scene that will offer more engaging and meaningful activities to enrich the lives of all Singaporeans. Your support will also allow artistically talented Singaporeans, as well as our cultural practitioners and institutions to continually develop and contribute.

Join us in this inspiring and exhilarating journey!

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### Who will benefit from the CMF?

All arts and heritage charities and Institutes of Public Character (IPCs) are potential recipients of the CMF. This includes many of our major arts companies, our arts schools, our heritage organisations as well as our museums and arts spaces.

### How will the recipients benefit from the CMF?

The CMF will match your cash donation dollar for dollar (1:1). The matching grant received can be for a variety of uses, especially for the long-term development of the receiving organisation.

### Will there be any conditions placed on how my donation is to be used should the receiving organisation apply for the matching grant?

No conditions will be placed on the use of your contribution as a result of the CMF. Any condition that is placed will only apply to government's matching grant component.

### What additional benefits will I enjoy for donating to the cultural sector?

If you donate to an arts and heritage IPC, you will enjoy a 250% tax deduction on your cash donation.

You may be nominated for the annual Patron of the Arts and Patron of Heritage Awards, which are conferred by the National Arts Council (NAC) and the National Heritage Board (NHB) respectively.

### Who do I contact if I wish to make a donation?

To donate to arts groups, please email [cmf@nac.gov.sg](mailto:cmf@nac.gov.sg) or call **6346 9694**.

To donate to heritage groups, please email [nhb\\_philanthropy@nhb.gov.sg](mailto:nhb_philanthropy@nhb.gov.sg) or call **6332 3214**.

### WHAT IS THE CULTURAL MATCHING FUND?

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The Cultural Matching Fund (CMF) is a fund set up by the Ministry of Culture, Community and Youth (MCCY) to provide dollar-for-dollar (1:1) matching grants for private cash donations to arts and heritage charities and Institutes of Public Character ("IPC")<sup>ii</sup>.

The CMF aims to encourage giving to our arts and heritage sector. This will create a more sustainable arts and heritage scene, and one in which more people in Singapore have a stake.

The CMF will match monetary donations<sup>iii</sup> received by the eligible organisations, from individuals, foundations and corporations.

The CMF doubles the value of every cash donation for the receiving organisation which can be put to various uses, including developing capabilities for the long-term sustainability of the organisation and the cultural sector as a whole.

### ELIGIBILITY

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#### Who is eligible to apply for the CMF?

Only Arts and Heritage Charities and IPCs are eligible for the CMF.

These principally include the charities and IPCs classified by the Commissioner of Charities to be primarily engaged in arts and heritage activities and operating in the arts and heritage sector.

The CMF Board of Trustees may also recognise other exceptional Charities and IPCs that conduct significant arts and heritage activities, such that they contribute to the benefit of the arts and heritage sector, to be eligible for the CMF. Such organisations may apply to be eligible for the CMF.

#### What donations are eligible to be matched?

Only cash donations to eligible charities and IPCs will be considered for matching. In-kind donations will not be matched.

## APPLICATION

## How do I apply?

Please submit an application for the CMF during the application period. Arts applicants are to submit the application form to the National Arts Council (NAC) and heritage applicants are to submit the application form to the National Heritage Board (NHB).

More information on the application process can be found at [www.mccy.gov.sg](http://www.mccy.gov.sg)

The application should include:

- proof of your charity status,
- certified<sup>iv</sup> accounts statements detailing donations received in the previous financial year, and relevant receipts where applicable, and
- planned uses for the matching grant.

We will only be able to consider completed applications with all the accompanying documents.

## When is the application period?

There will be two application windows yearly for the CMF, in March and September respectively.

Application during each window will be to match cash donations received during the previous financial year of the receiving organisation.

## Where can I go if I need help?

The NAC is the Secretariat to the CMF Board of Trustees. For clarifications about the CMF or application process, please call the NAC at **6346 9694** or email [cmf@nac.gov.sg](mailto:cmf@nac.gov.sg)

For more information regarding the Cultural Matching Fund, please visit [www.mccy.gov.sg](http://www.mccy.gov.sg)

## Who will be assessing my application?

The CMF is managed by an independent Board of Trustees. The Board will be the assessor and approving authority for all disbursements.

NAC and NHB will assist the Board in collating the submissions on behalf of the arts and heritage organisations respectively, and ensuring that submissions are in order.

## How will my application be assessed?

The application will be assessed on its eligibility, completeness of accompanying documents and the proposed uses for the matching grant component.

## What can the CMF be used for?

There will be no conditions placed on the donations obtained from the donor, and the organisation may use the donation at its discretion or in line with the donor's preference. There are general conditions for using the government's matching fund, to ensure it is not put to activities that are harmful to Singapore. The CMF is not to be put to any use that may:

- Discriminate against, insult, or create conflict or misunderstanding between persons or groups on the grounds of race or religion;
- Advocate for causes considered objectionable by the general public;
- Undermine the government's authority or threaten Singapore's security or stability.

To encourage recipients to invest in the long-term sustainability of their organisation and the sector, the following conditions apply to the recipients' uses of the government's matching fund portion:

Amount raised per financial year	Use-conditions that apply to the equivalent matching fund component only
First \$300,000 raised	None. There will be no use-conditions on the matching fund component and organisations may use it at their discretion.
Subsequent amounts raised (above \$300,000)	<p>Organisations are to use the matching grant amount for long-term sustainability building. All projects and initiatives that will clearly contribute to the long-term sustainability of the organisation or cultural sector will be considered, including:</p> <ol style="list-style-type: none"> <li>a. Improving the capabilities of the organisation, such as business development, fund-raising or the establishment of endowment funds;</li> <li>b. Improving the capabilities within the sector, such as relevant skills training, research or scholarship;</li> <li>c. Acquiring artworks or artefacts for general public benefit; or</li> <li>d. Developing/upgrading cultural infrastructure.</li> </ol> <p>The specific sustainability-building uses that this tier of the matching grant will be put to should be approved by the organisation's governing board, before being submitted to the Secretariat.</p>

## Is there a cap on the matching?

To ensure that the CMF is more evenly distributed across the sector and not monopolised by a few organisations, each institution will be subjected to a lifetime cap of \$10m for the duration of the CMF.

## What is expected of me in terms of accounts maintenance?

Organisations that have received the CMF should ensure that:

- Proper records are maintained for all donations;
- Full records are kept for all expenses, that expenses are in line with the approved use of the matching grant, and that the payments made are properly authorised;
- Annual financial statements are certified by a certified public accountant approved by the Comptroller of Income Tax; and
- An annual report is submitted to the Secretariat at the end of each financial year. The annual report should include the following:
  - > statement of income and expenditure position for the cumulative matching fund received
  - > a report of the initiatives that are funded by the matching fund, and
  - > certified financial statements of the organisation.

The Secretariat may appoint an external auditor to conduct a special purpose audit on the CMF's use with any receiving charity or IPC.

### ELIGIBILITY

**Question 1** If my organisation does not engage **primarily** in arts and heritage activities, but conducts some arts or heritage events/activities, can I apply to be eligible for the CMF to fund only those activities? For example, if I were a school or a VWO that wants to organise arts/heritage activities for students or the disadvantaged.

**Answer** ▶ No. Organisations that do not **primarily** engage in arts and heritage activities will generally not be eligible for the CMF, unless they engage in activities that are exceptionally beneficial to the development of the arts and heritage sector. This is because the primary objective of the CMF is to encourage giving to the cultural sector and not for cultural activities conducted by organisations not specifically within the cultural sector.

**Question 2** My organisation is primarily engaged in arts and heritage activities, but is not a charity or IPC. Is my organisation eligible for CMF? What if I am an individual practitioner?

**Answer** ▶ We have restricted the CMF to charities and IPCs to ensure a basic level of accountability, as charities and IPCs are required to have a governing board, maintain proper accounts and make them public. Organisations that engage in arts and heritage activities but are not yet charities/IPC can register as charities. Once registered, they will be eligible for the CMF. Individuals who wish to benefit from the CMF can work with charities and IPCs that may run programmes to support their work.

**Question 3** How can I apply to be a Charity or an IPC?

**Answer** ▶ Please visit the Charities Portal ([www.charities.gov.sg](http://www.charities.gov.sg)).

### DONATIONS

**Question 1** What type of donations will qualify for the CMF? What will not qualify for CMF? Will CMF match tax-deductible and non-tax-deductible donations?

**Answer** ▶ Only cash donations will be eligible for the CMF. In-kind donations, including artefacts, advertising space, venues and pro-bono services will not be matched. The CMF will not match grants given by the Government or Statutory Boards, or donations from the Community Chest, the President's Challenge or similar entities.

CMF will match both tax-deductible and non-tax-deductible cash donations.

The CMF will match donations with benefits in a manner similar to the IRAS guidelines on donations with benefits. The value of the accompanying benefits will be deducted accordingly, along with the GST on the benefits if applicable.

**Question 2** Must there be a minimum donation amount to qualify for the matching grant?

**Answer** ▶ No. There is no minimum individual donation amount to qualify for matching, as the primary objective of CMF is to encourage cultural philanthropy and foster a broad-based climate of giving.

For administrative purposes, each group should have raised a cumulative amount of at least \$5,000 to make a submission for the grant.

**Question 3** Are there any caps (upper limit) to the grant?

**Answer** ▶ There is a lifetime matching grant cap of \$10m per organisation.

**Question 4** If a donor has pledged to donate a certain amount to my organisation but has not yet deposited the donation, will the pledged amount be eligible for the CMF?

**Answer** ▶ The CMF will only match donations received by the organisation and not donations pledged.

**Question 5** How far back will the CMF match donations?

**Answer** ▶ Only donations made from **1 Nov 2013** will be matched. This is the date on which the features of the CMF were announced. For subsequent years, the CMF will match donations received during the previous financial year of the receiving organisation.

USES OF THE CMF

**Question 1** Will there be conditions placed on the donations received from donors if an organisation applies for the CMF?

**Answer** ▶ No. There will be no conditions placed on the donations obtained from the donor, and the organisation may use the donation at its discretion or in line with the donor’s preference.

Conditions will be placed on the matching grant component received from government.

**Question 2** What are the uses that the CMF may be put to?

**Answer** ▶ There are general conditions for using the government’s matching fund. The CMF is not to be put to any use that may:

- Discriminate against, insult, or create conflict or misunderstanding between persons or groups on the grounds of race or religion;
- Advocate for causes considered objectionable by the general public;
- Undermine the government’s authority or threaten Singapore’s security or stability.

To encourage recipients to invest in the long-term sustainability of their organisation and the sector, the following use-conditions apply for the government’s matching fund portion:

Amount raised per financial year	Use-conditions that apply to the equivalent matching fund component only
First \$300,000 raised	None. There will be no use-conditions on the matching fund component and organisations may use it at their discretion.
Subsequent amounts raised (above \$300,000)	Organisations are to use the matching grant amount for long-term sustainability building.

**Question 3** What is defined as long-term sustainability building use?

**Answer** ▶ Long-term sustainability building uses are:

- a. Improving the capabilities of the organisation, such as business development, fund-raising or the establishment of endowment funds;
- b. Improving the capabilities within the sector, such as relevant skills training, research or scholarship;
- c. Acquiring artworks or artefacts for general public benefit;
- d. Developing/upgrading cultural infrastructure; or
- e. Other projects and initiatives that will clearly contribute to the long-term sustainability of the organisation or cultural sector.

**Question 4** What happens if my organisation is judged not to have utilised the funds according to the approved uses of the CMF?

**Answer** ▶ If an organisation is judged not to have utilised the funds according to the approved uses of the CMF, it may not request for new matching grants from the CMF. The trustees reserve the right to request for the monies to be returned, so that other eligible organisations can benefit from the fund.

**Question 5** What if my organisation is both an arts and a heritage organisation? Who do I submit my application to – NAC or NHB?

**Answer** ▶ You should select the party that best fits your organisation and apply only to one organisation. You may wish to contact the NAC or NHB for advice on this matter.

CONTACT US

The NAC is the Secretariat to the Cultural Matching Fund (CMF). If you need any clarifications regarding the CMF or application process, you can call the NAC at **6346 9694** or **email [cmf@nac.gov.sg](mailto:cmf@nac.gov.sg)**

For more information regarding the CMF, please visit **[www.mccy.gov.sg](http://www.mccy.gov.sg)**

i. Donations should meet the Patron of the Arts or Patron of Heritage criteria. Donors will only be recognised for their donated amount, not inclusive of any amounts received from the CMF. ii. Classified by the Commissioner of Charities as organisations primarily engaging in arts and heritage activities, or which have been officially recognised by the CMF Trustees to be significantly engaging in Arts and Heritage activities and contributing to the Arts and Heritage sector. iii. Monetary donations that come with benefits will take guidance from the IRAS guidelines on tax treatment of donations with benefits, and the value of the accompanying benefits and GST (if applicable) will be deducted accordingly. The CMF Trustees also reserve the right not to match donations that are raised through questionable means, or through activities that are harmful to Singapore and its people, or which are deemed to have already received the matching grant. iv. By a certified public accountant approved by the Comptroller of Income Tax.

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