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The 2022 Global Philanthropy Environment Index Singapore

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Lilly Family School of Philanthropy

The 2022 Global Philanthropy Environment Index Singapore

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Edited by the Indiana University Lilly Family School of Philanthropy

QUICK FACTS

Legal forms of philanthropic organizations included in the law: Association, Company Limited by Guarantee, Cooperative, Corporation, Endowment, Foundation, Limited Liability Company, Society, Charitable Trust

Five main social issues addressed by these organizations: Basic Needs, Health and Medical Research, Higher Education, Religion, Youth and Family

Average time established by law to register a philanthropic organization: 61–90 days

Average cost for registering a philanthropic organization: USD 500

This is the average cost for registering a philanthropic organization (PO) in Singapore; it excludes the services of a lawyer.

Government levels primarily regulating the incorporation of philanthropic organizations: Central/Federal Government

Philanthropic Environment Scores:

| Year | Ease of Operating a PO | Tax Incentives | Cross-Border Philanthropic Flows | Political Environment | Economic Environment | Socio-Cultural Environment | Overall Score |
|-----------|------------------------|----------------|----------------------------------|-----------------------|----------------------|----------------------------|---------------|
| 2022 GPEI | 5.00 | 4.80 | 4.00 | 4.80 | 4.50 | 4.00 | 4.52 |
| 2018 GPEI | 4.83 | 4.80 | 3.90 | 4.75 | N.A. | 3.80 | 4.42 |

Source: Indiana University Lilly Family School of Philanthropy, 2022 *Global Philanthropy Environment Index*

Key Findings

I. Formation/Registration, Operations, Dissolution of a Philanthropic Organization (PO)

The three indicator questions in this section pertain to the laws and regulations governing philanthropic organizations (POs). The scoring questions for this category cover three aspects of regulations: (A) formation and registration; (B) operations; and (C) dissolution.

Question One: To what extent can individuals form and incorporate the organizations defined?

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| Score: 5.0 |
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Article 14(1)(c) of the Constitution of the Republic of Singapore provides for the fundamental liberty of freedom of association. Individuals are free to form organizations, including POs. There is generally little government interference with the types and purposes of such organizations during the formation process, save for those that relate to issues such as race and religion, where the Societies Act 1966 provides for normal registration. Most POs, however, would qualify for automatic registration under the Societies Act 1966. POs need not be registered under the Societies Act 1966 (although common) and may be registered under other laws, such as incorporating a company limited by guarantee under the Companies Act 1967.

The registration process under the various laws is clear and consistent, requiring a reasonable amount of time and resources, which POs do not consider onerous. Refusals of registration can occur in the cases specified in Section 4 of the Societies Act 1966. These include, among others, the use of the society for unlawful purposes and a society whose purposes are contrary to the national interest.

The Registry of Societies (ROS) is a unit under the Ministry of Home Affairs (MHA). The ROS is independent, apolitical, and transparent. Decisions of the ROS may be amenable to judicial review. The Charities Act 1994 is the primary legislation that regulates philanthropic organizations.

Section 14 of the Societies Act 1966 establishes that societies carrying on activities in Singapore must be registered or shall be deemed as unlawful. Members of unlawful societies shall be liable, upon conviction, to a fine not exceeding USD 5,000, to imprisonment for a term not exceeding three years, or to both. Similar penalties apply to persons allowing unlawful assembly on their premises.

Question Two: To what extent are POs free to operate without excessive government interference?

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| Score: 5.0 |
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As long as POs comply with the law, they are minimally inhibited in their internal governance, with little or no impediments on the purposes of their activities. POs have broad and sufficient discretion in setting their organizational structure and governance, as well as to change their governance structure within legal limits. However, they have to keep the regulatory bodies informed of such changes as it could change the basis of their original registration.

Governance in Singapore’s charity sector is concerned with the framework and processes for managing the overall direction, effectiveness, supervision, and accountability of a charitable organization. POs, as community organizations working for public benefit, are accountable to the public and other stakeholders. The government encourages POs, particularly charities, to apply the principles and practices of governance and management listed in the Code of Governance for Charities and IPCs, developed by the Charity Council in 2007 (with amendments in 2011, 2015, and 2017). The objectives of the Code of Governance are to:

- Make charities more effective by sharing recommended practices on how effective charities are governed and managed;
- Provide guidance to board members to help them carry out their duties as fiduciaries (legal requirement to act in the best interest of the charity); and
- Boost public confidence in the charity sector by setting the standards of good governance for charities to aspire towards.

Organizations are free to communicate through various media channels and cooperate with domestic and international entities from all sectors. POs are permitted to participate in domestic and foreign networks of like-minded organizations, and there are no limitations on the use of the Internet and all forms of social media. In fact, these are regularly and heavily used for the purposes of the POs’ operations, outreach, and advocacy work.

The reporting requirements are clear, consistent, accessible, and do not require an inordinate amount of resources for completion. The reporting requirements, primarily supported through audits or “comply or explain” frameworks, are calibrated requirements depending on the size of the PO in question and contingent on whether they are institutions of public character—that is, authorized by law with the power to grant tax-exempt donation certificates.

The focus of the regulatory framework is very much on corporate governance of POs, motivated by the underlying concern of enabling the public and other stakeholders to have as much information of how a PO is organized and run. The government is firmly of the view that good governance is an essential criterion for an increasingly discerning public and charity stakeholders to decide whether to donate or volunteer their services to a charity.

Question Three: To what extent is there government discretion in shutting down POs?

Score: 5.0

The governing body of a PO may voluntarily terminate its activities, dissolve it as a legal entity, and liquidate its assets pursuant to the decision of a court and upon application by the organization. For example, POs registered under the Societies Act 1966 must notify the ROS in writing within one week of the dissolution, and the ROS will publish a notification in the Gazette that the society has ceased to exist (Societies Act, Section 7).

Clear and fair legal regulations exist to guide the involuntary dissolution of a registered society and are consistently implemented (Societies Act, Section 6). The supervisory agency or court may terminate a PO’s existence, but only for the most flagrant of violations, and then only if the requested

correction of a legal or ethical violation has not occurred. Similar regulatory frameworks exist for POs registered as other types of legal entities.

To ensure that fundamental rights and that the required due process are not violated, involuntary termination by the state may be subjected to legal challenge by the PO via an appeal to the responsible ministry or through judicial review.

II. Domestic Tax and Fiscal Issues

The two questions in this section pertain to laws and regulations governing the fiscal constraints of giving and receiving donations domestically.

Question Four: To what extent is the tax system favorable to making charitable donations?

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| Score: 4.6 |
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Individuals and corporations have access to significant taxable income deductions and credits when making charitable contributions. There are few limitations on donations, and incentives are in place to encourage individual and corporate philanthropy. Currently, income tax incentives come in the form of taxable income deductions for individuals and/or corporations making monetary donations at 1:2.5. For example, a SGD 1.00 (USD 0.76) donation qualifies for a SGD 2.50 (USD 1.89) tax deduction. In 2021, the Singapore government announced that it would be extending the tax deductions for businesses for another two years to encourage corporate volunteerism. Businesses may claim a 250 percent tax deduction on qualifying expenditures incurred from July 1, 2016December 31, 2023 when they send their employees to volunteer and provide services, including secondments, to Institutions of a Public Character (IPCs).

The process of receiving taxable income deductions is clear, consistent, and requires a reasonable amount of time and resources and is simple to complete. In addition, a wide range of organizations, regardless of activity, are eligible for this status. Entities making the donations are subjected to minimal government regulation. Income tax deductions for individuals or corporations are automatic where the individual or organization uses their unique identity number when making a donation. The PO makes a direct electronic submission to the tax authority, the Inland Revenue Authority of Singapore (IRAS), thus making it very convenient for the donor. There are, however, no tax incentives for in-kind contributions to registered POs.

Question Five: To what extent is the tax system favorable to POs in receiving charitable donations?

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| Score: 5.0 |
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There are no legal entitlements for POs to property tax exemptions unless a property is used for charitable purposes. Since 2008, registered charities are automatically tax-exempt under Section 13U of the Income Tax Act 1947. Prior to 2008, philanthropic organizations, which do not have the power to issue tax-exempt receipts for donations received, were subjected to income tax if they did not spend 80 percent of their annual income.

IRAS has a clear and consistent process regarding a PO's tax-exempt status. Seeking tax exemptions or securing the tax rebates or reimbursements, where applicable, generally requires a reasonable amount of resources and time. A wide variety of organizations, especially IPCs, are eligible to receive such tax benefits.

IPCs are tax-exempt registered charities that are empowered to issue tax-deductible receipts for qualifying donations to donors. According to the Charities Act 1994, IPCs include nonprofit hospitals, benevolent institutions, institutions connected with the prevention or cure of human diseases, universities or other educational institutions, and art and sport institutions.

POs raise a significant amount of funds, almost exclusively from domestic sources. The 250 percent tax deduction for qualifying donations has been extended to December 31, 2023 to continue encouraging donors to give back to the community and to extend support to the philanthropic sector.

III. Cross-Border Philanthropic Flows

The two questions in this section concern laws and regulations governing the fiscal constraints of giving and receiving cross-border donations. The scoring for these questions pertains to the donor and receiving entities.

Question Six: To what extent is the legal regulatory environment favorable to sending cross-border donations?

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| Score: 4.0 |
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A permit is required from the office of the Commissioner of Charities for general public fundraising appeals to raise funds domestically for foreign causes or beneficiaries where the purpose of the fundraising is aligned with the objectives of the domestic fundraiser. Granting of the permit is conditional upon the applicant undertaking to apply at least 80 percent of the net proceeds of the funds raised from the public within Singapore. (Guidelines on Public and Private Fundraising of the Office of the Commissioner of Charities, 2013). However, this 80:20 fundraising rule is waived for appeals to provide aid for immediate disaster relief (Singapore Government, Charity Portal).

As part of the measures taken to make Singapore a philanthropic hub, the government announced in 2007 the removal of the 80:20 fundraising rule on private donations raised for foreign charitable causes, but would retain the 80:20 rule for donations raised from the general public. The change is aimed at supporting the charitable work of reputable charitable organizations and grant-makers with an international or regional orientation, while ensuring that funds raised domestically from the general public continue to benefit the Singapore community.

Cross-border donations are not eligible for tax incentives as domestic donations. For in-kind donations, charities registered under the Charities Act 1994, exempt charities, companies incorporated under the Companies Act 1967, and societies registered under the Societies Act 1966 do not require permission.

However, cross-border charitable donations can be sent without additional cost. The process to send charitable donations abroad is clear and consistent, requiring a moderate amount of resources and time. There are few, if any, limitations on the type of activities supported through donated cross-border contributions as long as they are not legally prohibited causes or are proscribed entities.

Question Seven: To what extent is the legal regulatory environment favorable to receiving cross-border donations?

Score: 4.0

Cross-border charitable donations can be received without much additional cost. Religious organizations, however, are required to report all donations they receive from overseas. All cross-border donations are not eligible for tax incentives, unlike domestic donations. There is no prescribed approval process to receive charitable contributions from abroad. In most instances, the process to receive charitable donations from abroad is no different from the process of receiving money for other purposes.

There are some limitations on the type of activities supported through cross-border contributions. For example, for political parties and groups promoting issues that are contentious, such as LGBTQ+ rights, there are limits to the foreign funding that can be received. For example, foreign funding may not be received by domestic organizations advocating such causes.

The legal regulatory environment governing reportable cross-border donations has been strengthened with the 2019 amendments to the Maintenance of Religious Harmony Act 1990. These amendments to the law, which have yet to come into force, apply to religious donations and anonymous donations.

The government's consistent position is that foreign entities should not interfere in Singapore's domestic issues, especially political issues or controversial social issues with political overtones. Singaporeans have the sole responsibility to decide the political, social or moral choices for themselves.

IV. Political Environment

The four indicator questions in the next three sections concern the political context, economic conditions, and socio-cultural characteristics that influence the environment for philanthropy.

Question Eight: To what extent is the political environment favorable for philanthropy?

Score: 4.6

There is good collaboration between government and the philanthropic sector, steadily increasing over the years. All stakeholders recognize that constructive and creative collaboration works in the interests of all stakeholders and for Singapore and Singaporeans.

The government recognizes the increasing role of philanthropic organizations as change agents, particularly in the quest for a more compassionate and inclusive society. As Singapore's politics matures, there will also be greater pluralism and passion in philanthropic causes, as well as changes and improvements in the way Singaporeans seek to promote their causes, aspirations, and ideals.

The Singaporean government engages the participation of philanthropic organizations in advocating and implementing public programs. In the public sector, there is an appreciation of the power and benefits that come from such co-creation. In the area of philanthropy and volunteerism, the Singapore government, through the National Volunteer and Philanthropy Centre (NVPC) and the Charity Council, seeks to create opportunities to involve philanthropic organizations in policy development and implementation.

Another significant goal has been to have POs, especially charities and IPCs, raise their level of corporate governance. This focus on transparency and accountability encourages prospective donors to contribute as they are assured that the monies donated will be properly used and accounted for.

The high level of political and economic stability is conducive for the success of philanthropy. It is the political stability that Singapore is known for that has attracted international POs to establish bases in Singapore for their outreach in the region. More recently, there are more family offices being set up in Singapore as base for their investments and philanthropy throughout Asia. According to media reports, there are an estimated 200 single-family offices in Singapore managing assets of about USD 20 billion as of 2020.

Question Nine: To what extent are public policies and practices favorable for philanthropy?

Score: 5.0

The government actively and strategically promotes a cultural philanthropic tradition. It appreciates that philanthropic values are useful in the nation-building journey. With income inequality a persistent challenge in the past two decades, the government believes that a philanthropic nation can help to reduce the divide between the “haves” and the “have-nots” and build a cohesive and inclusive nation. For POs involved in social service and social welfare delivery, the government—through the National Council of Social Service (NCSS)—strives to allow and promote eligible POs access to resources and opportunities, such as donors, information, services, training, networking opportunities, or sources of funding. Donors are free to support any philanthropic cause without government pressure. Through dedicated agencies like NCSS and the Charity Council, the government works closely with willing POs while also possessing sufficient capacity to support POs. In tandem with the overall effort to raise corporate governance and professionalize POs, the government adopts a zero-tolerance approach to corruption. The public is also increasingly more discerning about donating to POs and expects more transparency and accountability.

Charities are required to complete a Governance Evaluation Checklist (GEC) declaration each year, which becomes public information on the Charity Portal. Charities declare their compliance or explain their non-compliance on specific corporate governance points. In addition to the GEC, information such as the charity's fundraising permits, past years' accounts, board members etc. are also

available thus adding to the transparency of the charity and giving the donor the comfort of knowing that their donations will be put in responsible hands.

V. Economic Environment

Question Ten: To what extent is the economic context favorable for philanthropy?

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| Score: 4.5 |
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COVID-19 has been described by the Singapore Prime Minister as the "crisis of a generation." The crisis has prompted many philanthropic acts. Despite the uncertain economic climate, there remains an acceptable level of economic stability favorable for the growth and success of philanthropy in Singapore. The rule of law, clear and fair economic regulations, and the openness of the country's economy are all conducive for economic growth. As a trade-reliant city state, the low level of corruption and foreign investment inflows promote individual and institutional philanthropy. To be sure, the pandemic may slow corporate giving, but individual acts have stepped up to fill the gap.

With increase in the number of high net worth individuals in Singapore by 10.2 percent in 2020 alone, according to Knight Frank's Wealth Report 2021, Singapore now ranks third as the country with the fastest growing resident ultra high net worth population in the world. This could open the pool of potential givers and potentially have a positive impact on philanthropy moving forward.

In January 2020, Singapore introduced the Variable Capital Company (VCC) legal structure to attract the assets of fund managers and family offices. Recent industry research estimates that each single family office (SFO) typically manages assets in excess of USD 100 million. These SFOs can prompt new thinking and collaboration even as they generate direct employment and indirect employment in Singapore where they engage external finance, tax, and legal professionals for advice on wealth planning and operational matters. While the current economic conditions may be a speed bump in the quest to enhance the autonomy and sustainability of the philanthropic sector, the broader economic conditions (e.g., freedom to accumulate private property, freedom of wealth creation, high standard of living, economic inclusiveness, healthy competition, openness to trade, freedom from corruption) can contribute to increased giving. Singapore remains relatively free of corruption which is a boon to the philanthropic sector—not just for Singapore but as a base for philanthropy in the region.

Overall, the stable economic environment in Singapore and relatively good prospects for economic growth, in tandem with its state of economic development, point to positive prospects for domestic and regional philanthropy in Singapore. Indeed, Singapore is seeking to become a philanthropy hub. Given its state-of-the-art infrastructure, high connectivity, and robust regulatory framework, Singapore has a strong foundation to support domestic and regional philanthropy. As a leading international financial center, Singapore has a full suite of wealth advisory services ranging from fund management to philanthropic advisory. In addition, Singapore's excellent international transport and communications connectivity, strategic location, and stable and safe environment provide international donors with a convenient base from which to oversee their giving in the region. Put simply, the stable economic context has provided the basis for the rich growth of philanthropy in Singapore. It also augurs well for the future of philanthropy.

VI. Socio-Cultural Environment

Question Eleven: To what extent are socio-cultural values and practices favorable for philanthropy?

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| Score: 4.0 |
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As an immigrant society, Singapore is not lacking in traditions and values of helping, giving, and paying it forward. According to the 2010 national census, about 80 percent of Singaporeans claim a religious affiliation. This helps to boost the culture of giving, with doing good as a way of practicing one's faith.

In some respects, these traditions and values seem to have been given less emphasis in the first 30–40 years of independence (attained in 1965). In this era, the headlong rush was to grow the economy and achieve superlatives, as well as to accumulate material wealth at the individual and societal levels. As such, the effort towards promoting philanthropy in the past two decades seeks to rekindle and renew the societal values that promote giving.

Despite a few scandals in the PO sector in the last two decades, people's confidence in POs is generally high. There is recognition and prominence accorded to POs in addressing societal problems by their collaborative efforts with the government, especially during the ongoing COVID-19 pandemic. This co-creation effort, once dubbed the "Many Helping Hands" approach, seeks to have each partner bring their strengths to the table in a collective effort to help the less privileged and marginalized in an affluent society. This reflects how philanthropic organizations keep up with public expectations, which is the result of robust regulations promulgated in the wake of past governance lapses. Singaporeans, by and large, recognize that POs play an important role in society. In turn, this is aided by the very few social and cultural restrictions to engaging in philanthropic activities as donors.

There is a general understanding of what philanthropic organizations do, although they tend to be seen as engaging in direct service delivery. Less well known are the advocacy and public education roles of POs although this is changing. A well-educated population also facilitates the pool of social and human capital for the sector.

VII. Future of Philanthropy

These questions are used to provide a general picture of the future of philanthropy in this country as well as recommendations to improve the philanthropic environment.

Current state of the philanthropic sector

As reported in 2018, the state of the philanthropic sector in Singapore remains healthy and positive. There are bottom-up efforts of informal, noninstitutionalized philanthropy as well as top-down efforts to make philanthropy and volunteerism prevalent and relevant. More Singaporeans are getting involved in philanthropy and volunteerism. There are few, if any, limitations for women to participate in philanthropic activities in equal conditions. More young people are involved in POs in their 20s to 30s, bringing with them new zest and ideas.

Philanthropy is seen as a mode of nation-building, particularly at a time when there is persistent income inequality in Singapore. As such, the government's efforts, coordinated by the Charities Council, seek to transform philanthropy into a well-organized and institutionalized sector through measures such as the code of conduct for charities. If there is a sense of strong regulation, it is because the government seeks to ensure that trust and confidence in the sector remains robust. Increasingly, more resources are put into growing the competency and capacity of the key stakeholders in the philanthropic sector. Concerns such as autonomy, increased capacity, sustainability, and impact of the sector are playing a bigger role in determining the pace and direction of growth and development of philanthropy.

In this regard, the imperative for the sector to be professionalized is gaining recognition and traction with stakeholders and the general public. But getting the right talent remains a challenge. There is still a strong societal view that the professionals in the sector should take a significant pay cut when joining the nonprofit sector. Overall, there is also the recognition that there should be more inter-sectoral and intra-sectoral collaborations in the sector to enable philanthropy to have a larger impact.

Three major recent events affecting the philanthropic landscape between January 2018 and December 2020

- 1) How the philanthropic landscape rose to the occasion in responding to the challenges unleashed by the COVID-19 pandemic, such as a rise in ground-up movements and social enterprises or bringing attention to under-served causes in the areas of migrant worker rights;
- 2) Tighter rules for faith-based organizations receiving foreign donations; and
- 3) Amendments to the Charities Act 1994 in 2018, which served to strengthen governance and accountability of charities and fundraisers, and enhance regulatory powers that can be invoked by the Commissioner of Charities to preserve public trust and confidence in the sector.

Future development trends in the philanthropic landscape

The full impact of the COVID-19 pandemic on the philanthropic sector remains to be seen, but how the sector responds to it will determine its relevance to new forms of precarity, poverty, and deprivation.

The use of technology in the sector is something that bears close watching. Business ideas and principles will continue to impact POs and the philanthropic landscape in a larger effort to appeal to the public and stakeholders, and as part of the drive to professionalize operations and management of POs. While there is a role for relevant corporate ideas, methodologies, and outlook, it is crucial, to recognize the differences and the distinctions between a corporate entity and a PO. In the latter, the emphasis on doing good is at the heart of its *raison d'être*. To be clear, “doing well” and “doing good” are not mutually exclusive objectives in the mission and vision of a PO. Yet, it is important for POs to get the balance right.

POs will have to explore whether besides service delivery, they should engage in advocacy work. A possible development could be some POs focusing on service delivery, while others being devoted to advocacy-type work. The sector is large enough to accommodate both types of POs, although POs will be best placed to do advocacy work if they are intimately aware of the issues on the ground and can propose viable solutions. This often comes from being involved in service delivery where first-hand knowledge is gained.

In addition, the philanthropic landscape will have to keep pace and acquire a better understanding of the nascent emphasis on strategic and sustainable philanthropy by stakeholders. In short, the focus is not so much on why give, what to give, or when to give, but also how to give and who best to give to.

The growth of SFOs in Singapore could catalyze the development of new ideas and funding initiatives for philanthropy, not only in Singapore but in the broader region.

Finally, the government will continue to play an active part in the philanthropic sector as a practitioner and a promoter of philanthropy through the regulatory regime. It will also set and manage the agenda while working closely with POs.

Three key recommendations to improve the environment for philanthropy

- Focus on the societal and individual impact of philanthropy as an important measure of sustainability and success of the philanthropic sector. This means devoting more attention to the "how" of philanthropy;
- Continue to enhance the quality of professionals, corporate governance, and donor and volunteer management in the sector in order to raise the sector to new heights. There must be an imperative to energize the sector—not merely to alleviate poverty, but also as a means by which society can co-produce ideas, solutions, and outcomes for a fairer and compassionate society; and
- Emphasize the importance of philanthropic organizations collaborating with corporate entities and the government and public sector for impact philanthropy. This includes paying attention to the rise of ground-up initiatives and social enterprises. These developments may require POs to collaborate and the crowding of the PO space may also require more coordinated efforts. There must also be the goal of the philanthropic sector to contribute to human flourishing in Singapore.

VIII. Philanthropic Response to COVID-19

These questions are used to provide a general picture of the philanthropic response to the COVID-19 pandemic in this country and recommendations for improving cross-sectoral collaboration.

Areas where the nonprofit sector and philanthropy are playing a role in responding to COVID-19

Helping the migrant worker community, the digitally disadvantaged, and the elderly cope with the COVID-19 pandemic.

Innovation and new trends in the nonprofit sector and philanthropy related to COVID-19 responses

The rapid and wide use of technology to reach out to stakeholders, especially those who are in need of assistance. Digital giving has increased as a result of the pandemic. The shift towards hybrid giving utilizing online and offline outreach initiatives can bolster the philanthropic environment in Singapore.

Impact of COVID-19 on the philanthropic environment

The full impact remains to be determined, but the COVID-19 pandemic has had a salutary impact on POs and how the government views POs particularly in the last-mile delivery of services. A useful early study is the National Volunteer and Philanthropy Centre's (NVPC) Individual Giving Study 2021.

Anticipated impact of COVID-19 on the philanthropic environment in 2021

- A review of health and safety measures in service delivery;
- The use of technology to augment service delivery; and
- Digitalization of work processes within POs.

Other anticipated impacts include the rise in micro acts of giving, the growth of partnerships between POs and ground-up groups vis-a-vis formal and informal giving, and other forms of giving such as in-kind donations and point-of-sale giving.

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