



新加坡尿失禁医学会
SOCIETY FOR CONTINENCE (SINGAPORE)

FINANCE POLICIES & PROCEDURES MANUAL

FIN - FR - 05

Fund Raising

Finance Policies and Procedures Manual
Fund Raising
FIN-FR-05



新加坡尿失禁医学会
 SOCIETY FOR CONTINENCE (SINGAPORE)

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SCOPE

The policies and procedures in this document govern the fund raising guidelines, organization and implementation of fund raising events, collection and safeguarding of funds raised as well as the use of Commercial Fund Raiser.

OBJECTIVE

- 1) To ensure that Fund raising events are held based on prescribed guidelines in the Charities Regulations as well as the Code of Governance (For Charities & Institutions of a Public Character (IPC)).
- 2) To ensure the proper safeguarding of funds raised during and after the fund raising event.
- 3) To ensure that agreement with Commercial Fund Raiser are drawn based on the Charities Regulations as well as the Code of Governance (For Charities & Institutions of a Public Character (IPC)).

DEFINITION

Total expenses relating to fund-raising for the financial year, including:

- (a) Direct and material indirect expenses of any kind; and
- (b) Payments made to commercial fund-raisers engaged by the institution of a public character.

But excluding, in a case of the sale of goods by or on behalf of the institution of a public character for fund-raising (and not trading), the cost of goods sold.

Revenue refers to:

- (a) In a case of the sale of goods by or on behalf of the institution of a public character for fund-raising (and not trading), the total receipts from such sale (after excluding only the cost of the goods sold); and
- (b) The total gross receipts from any other fund-raising for that financial year.

Sponsorship refers to:

- (a) The total amount of sponsorships in cash received by the institution of a public character relating to fundraising for that financial year that is conditioned upon the provision of direct or indirect commercial benefit to the sponsors; and
- (b) The total cost of value of sponsored property, goods and services for which tax deduction receipts are issued relating to fund-raising for that financial year.

DOCUMENT REFERENCE

- 1) Recommended Accounting Practice ("RAP") **RAP 6**, Accounting and Reporting by Charities
- 2) Code of Governance - For Charities & Institutions of a Public Character (IPCs)
- 3) Charities Act
- 4) Charities (Institutions of a Public Character) Regulations

POLICIES

1.0 General Fund-Raising Guidelines

(Reference: **Annex, Code of Governance (For Charities & Institutions of a Public Character (IPC))**)

- 1) The following guidelines should be included as additional terms and conditions in the contract with Commercial Third Party Fund raiser if the entire fund-raising function is outsourced to them.
- 2) The Executive Director/Commercial Third Party Fund Raiser should ensure the following guidelines when communicating with the donors and the public:
 - a) Avoid stirring feelings of guilt in the public who may not wish to donate.
 - b) Show respect for the dignity of those benefiting from the appeal.
 - c) Avoid making comparisons of charitable organizations.
 - d) Avoid presenting an exaggerated impression of the scope or nature of the cause or problem handled by the charity.
 - e) Avoid misleading the public with regards to the purpose and use of the donations.
 - f) Avoid the use of messages or images that discriminate against any race, religion or culture.
 - g) Do not subject prospective donors to coercion, harassment or undue pressure.
- 3) The following should be clearly communicated to donors:
 - a) Background of the IPC
 - b) Intended use of donation
 - c) Value and tax implication of potential donations
- 4) The total relevant fund-raising expenses of the IPC should not exceed 30% of the total relevant receipts from fund-raising and sponsorships for that financial year. The formula is as follows:

$$\frac{\text{Total Expenses + Sponsorship}}{\text{Total Revenue + Sponsorship}} \times 100\%$$

(Reference: **Regulation 15, Charities (Institutions of a Public Character) Regulations**)

- 5) The following should be disclosed
- 6) The President, Vice-President and advisor should approve the use and application of the IPC's name and logos by third party before allowing the third party to use/publish the IPC's name and logo.

2.0 Usage of Appeal Letter templates

- 1) Appeal letters should be printed by the Society and signed by the Executive Director before sending to donors.
- 2) Access to soft copy of the Appeal Letter as well as the Society's letterhead should be limited to the Executive Director and support staff.



3.0 Engaging Commercial Third Party Fund-Raisers

(Reference: **Annex 1.6, Code of Corporate Governance (For Charities & Institutions of a Public Character (IPC))**)

- 1) The President, Vice President and Advisor should evaluate and approve the Commercial Third Party Fund-Raisers.
- 2) Evaluation results, comments and evidence of review should be documented in the Evaluation form.
- 3) A contract should be entered with the commercial third party fund-raiser. The contents of the contract should include the following:
 - a) Roles and responsibilities of the charity and the commercial third party fund-raisers
 - b) Fund-raising concept and methodology
 - c) Period, venue and other details of fund-raising events
 - d) Intellectual property right for publicity materials
 - e) Budget for fund-raising activity costs
 - f) Agreement on the retainer and salaries to paid manpower (if any)
 - g) Allocation of proceeds to designated charities, such as guarantee amount and term for delivery of proceeds
 - h) Procedures for settling disputes
 - i) Clauses for termination of the contract
 - j) Indemnity clauses
 - k) Proper accounting procedures for monies received and expended
 - l) Proper and fair representation of the charities in all publicity materials
 - m) Legitimacy of the commercial third party fund-raiser
- 4) Executive Director should check that the total amount of all donations collected by the commercial fund-raiser should be received and the payment/expenses due to the Commercial Fund-raiser is not netted off the amount received. (Reference: **Regulation 8, Charities (Institutions of a Public Character) Regulations**)



4.0 Evaluating services provided by Commercial Third Party Fund Raiser

- 1) The services provided by the Commercial Third Party Fund Raiser should be evaluated after every 3 years of service.
- 2) The evaluation committee should comprise of the following people:
 - a) President
 - b) Vice President
 - c) Advisor
- 3) The evaluation comments, results and evidence of review should be documented on the evaluation appraisal form.
- 4) The terms and conditions of the contract with the Commercial Third Party Fund Raiser should be reviewed by the lawyers before renewal.

PROCEDURES

Description of Procedures	Responsible Person
2.0 Usage of Appeal Letter templates	
2.1 Preparing Appeal Letter	
1) Print appeal letters based on the appeal letter template (FR-D01). 2) Forward the appeal letter to the Executive Director for review and approval.	Support Staff
2.2 Review and approve the appeal letter	
3) Check that the appeal letter is printed using the correct template. 4) Sign on the appeal letter as evidence of review and approval. 5) Forward the appeal letters to the Commercial Third Party Fund raiser to prepare address labels and sending out to potential donors.	Executive Director
3.0 Engaging Commercial Third Party Fund raiser	
3.1 Sourcing for Commercial Third Party Fund raiser	
1) Send out invitation to quote to commercial third party fund raiser. 2) Request for the following information: <ul style="list-style-type: none"> • Credentials of the company (including testimonials from previous and current clients) • Portfolio • Quotation 3) Consolidate the replies from these suppliers. 4) Forward the information to the President, Vice President and Advisor for evaluation and approval.	Executive Director
3.2 Selection of Commercial Third Party Fund raiser	
5) Evaluate the suitability of the vendors based on the information given as well as criteria listed in the Commercial Third Party Fund raiser assessment form. 6) Select the vendor and request for the Executive Director to prepare contract for the selected vendor.	President Vice President Advisor

Description of Procedures	Responsible Person
3.3 Preparation of Contract	
7) Prepare contract (FR-D02) and check that guidelines prescribed in the regulations are documented in the contract. 8) Present the contract to the President, Vice President and Advisor for review and approval.	Executive Director
3.4 Review and approve Contract	
9) Review the clauses in the contract. 10) If there are no errors to be rectified, request for Executive Director to print out formal contract for both parties to sign.	President Vice President Advisor
3.5 Signing of Contract	
11) Inform the selected fund raiser that they have been selected. 12) Print 2 copies of the contract. 13) Request for the President, Vice President and Advisor to sign on the Contract. 14) Forward the both copies of the contract to the fund raiser and request for them to sign and return one copy to the Society. 15) File the signed copy of the contract.	Executive Committee
4.0 Evaluating services provided by Commercial Third Party Fund Raiser	
4.1 Initiate commercial third party fund raiser evaluation	
1) Forward a copy of the Commercial Third Party Fund Raiser evaluation form to the President, Vice President and Advisor. 2) Consolidate documents provided by the Commercial Third Party Fund Raiser. 3) Forward the documents to President, Vice President and Advisor to aid their evaluation.	Executive Director
4.2 Evaluate the commercial third party fund raiser	
4) Conduct discussion with Executive Director and support staff (if necessary) to gather feedback on the quality of service provided by fund raiser. 5) Review documents received from the Commercial Third Party Fund raiser. 6) Discuss and document the final evaluation grade and *comments of the	President Vice President Advisor



Description of Procedures	Responsible Person
<p>Commercial Third Party Fund raiser on the evaluation form.</p> <p>*If service provided by the fund raiser is poor, the President, Vice President and Advisor should document as such and indicate that a new fund raiser should be sourced. The procedures for sourcing is described in Section 3.0.</p>	

DOCUMENT LIST

No.	Document Name	Document Ref No.
1.0 General Fund Raising Guidelines		
<i>Not Applicable</i>		
2.0 Usage of Appeal Letter		
1.	Appeal Letter	FR-D01
3.0 Engaging a Commercial Third Party Fund raiser		
1.	Contract with Commercial Third Party Fund raiser	FR-D02
4.0 Evaluation of services provided by Commercial Third Party Fund raiser		
<i>Not Applicable</i>		



APPEAL LETTER



新加坡尿失禁医学学会 SOCIETY FOR CONTINENCE (SINGAPORE)

Affiliation: National Council of Social Service (S'pore), International Continence Society (UK), Association of Continence Advice (UK)

AN APPEAL TO HELP THE NEEDY, DISABLED AND ELDERLY

The Society for Continence (Singapore), established in 1991, is a voluntary welfare organisation dedicated to helping the AGED SICK and DISABLED suffering from involuntary leakage of urine and faeces which is known in medical terms as INCONTINENCE, a condition very common amongst the elderly and disabled. Our organisation is continuously trying to improve and support the needs of fellow Singaporeans to deal with incontinence-related problems.

We have a dedicated team of volunteers which include doctors and nurses who provide counselling on incontinence related problems to the general public who seek for help and advice. We have commenced a special training programme in "Management of Incontinence" to the patients, caregivers and nursing staff in various nursing homes from February 2006. The Society also provides help to various aged homes through aids/appliances and other incontinence related products. Just to name a few homes that had benefited from our aids and appliances sponsorship programmes; Sree Sree Mission, Gracehaven, Bright Vision Hospital, Tai Pei Social Services and several others. Society for Continence (Singapore) regularly organises public awareness and educational programmes to educate the general public on incontinence management, besides publishing and distributing reading materials containing relevant medical information. The Society also runs an 'Incontinence Help Line' service from 9.30 am to 5.30 pm from Mondays to Fridays.

We seek your organisation for financial assistance for the year 2007. Your generosity will allow us to go extra mile and encourage us in our work to reach out to more needy elderly in our community. Please note that a tax-exemption receipt will be issued for your contribution.

For more information, please do not hesitate to contact us at tel: 6787 0337 or fax: 6588 1723. In the meantime, we look forward to hear favourable reply.

Yours sincerely

Rani Vadiveloo
 Executive Director

c/o Department of Urology
 Changi General Hospital, 2 Simei Street 3
 Singapore 529889
 Tel: 6787 0337 Fax: 6588 1723
 ROS: No 215/91 TAP CR No: 0861



CONTRACT WITH COMMERCIAL THIRD PARTY FUND RAISER

GENERAL CONDITIONS OF CONTRACT

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FOR ILLUSTRATION ONLY

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新加坡尿失禁医学会
 SOCIETY FOR CONTINENCE (SINGAPORE)

This agreement made on the _____ day of _____ 2008 BETWEEN the SOCIETY FOR CONTINENCE (SINGAPORE), a voluntary charitable Organisation registered with the Registrar of Societies (215/91 TAP) on 19th November 1991 and having its principal office at Camden Medical Centre, #04-03, 1 Orchard Boulevard, Singapore 248649 (herein called "THE SOCIETY") of the one part and M/s ROEL MARKETING SERVICES (53051573C) having a place of business at 5001 Beach Road, #02-23 Golden Mile Complex, Singapore 199588. (herein called "THE COMPANY") of the other part.

WHEREAS THE SOCIETY is desirous that THE COMPANY shall undertake third party commercial fund raising for the "SOCIETY FOR CONTINENCE (SINGAPORE)" and the terms and conditions stipulated by the Commissioner of Charities of Singapore and the National Endowment Board's guidelines administered by the Ministry of Health, Singapore.

NOW THIS AGREEMENT WITNESSETH as follows:

- (1) The COMPANY shall execute the services mentioned and described in the contract and shall in all respects perform, observe and fulfill all conditions, stipulations and provisions contained in the said contract.
- (2) The SOCIETY shall pay to the COMPANY in respect of the services performed under this contract the fees stated in the contract.

IN WITNESS WHEREOF the parties hereto have hereunto set their hands the day and year first above written.

Signed by: David Considine
 President
 for and on behalf of the Society for Continence (Singapore)
 in the presence of
 Ms Vadiveloo Jagathambal _____
 (NRIC Number: 2169395 G)

Signed by: Lim Eng Soon
 for and on behalf of M/s Roel Marketing Services
 in the presence of

 (NRIC Number: _____)



- 1 **SCOPE OF WORK**
- 1.1 The COMPANY shall ensure that their conduct and communication of their fund-raising activities are done with integrity, and will help to maintain and build the public's trust and confidence in charities and fund-raising.
- 1.2 The COMPANY shall ensure that all information or records of donors are kept confidential and donors shall have the right to see and verify the accuracy of their own records.
- 1.3 The COMPANY shall not transfer their donor lists or records without the donor's prior written approval of donors. The considerations, if any, given for such transfer should be communicated to the donors when obtaining their permission.
- 1.4 The COMPANY shall enquire whether donors wish to be named or to remain anonymous, or state its practice upfront on any public recognition of donors.
- 1.5 The COMPANY honor any request by donors to be excluded from the donors list.
- 1.6 The COMPANY shall respect and request by donors or prospective donors to reduce or discontinue contacting them in total or to restrict the frequency of solicitations, the use of mailings, email, telephone or other approaches.
- 1.7 The COMPANY shall ensure that donors and prospective donors shall never be subjected to coercion, harassment or undue pressure by the fund-raising personnel.
- 1.8 The COMPANY shall take reasonable steps to ensure the welfare and safety of all fund-raising personnel.
- 1.9 In the event that the COMPANY has to engage children below 16 years of age to raise funds, it should be done with prior approval from the relevant regulatory authorities and consent from the parents or guardians of those children. Parents or guardians shall have the right to decline such requests.
- 1.10 The Society shall receive one hundred (100) percent of the total gross donations solicited by the COMPANY.
- 1.11 In the event where the COMPANY come in contact with clients whom the SOCIETY has already appealed for its or their aids/appliances project etc., The COMPANY shall therefore seek permission from the SOCIETY to work with such clients and clients to avoid conflict of interest. If the SOCIETY give permission to work with such clients and clients choose to favour the SOCIETY's direct appeal, then the COMPANY should not pursue the issue.
- 1.12 During solicitation of funds, the COMPANY must take reasonable and adequate steps to inform the prospective donor that the "COMPANY" is a commercial fund-raiser is being paid to provide additional information of the financial arrangement if so requested by the donors or prospective donors.
- 1.13 The COMPANY shall ensure the prompt banking of solicited funds and adequate control measures for all collection.
- 1.14 The COMPANY shall ensure the timely transfer of collected funds to the SOCIETY
- 1.15 The COMPANY shall reasonably ensure that donors receive information and ethical advice about the value and the tax implications of potential donations.
- 1.16 The COMPANY shall ensure proper explanation is given to the donors that funds and donations are used in accordance with the objectives of the SOCIETY when soliciting for donations.



2 PAYMENT

- 2.1 The SOCIETY shall pay the COMPANY 30% of the gross donations solicited and the said 30% would be including the fund raising cost incurred by the COMPANY
- 2.2 In the event where the COMPANY servants has contributed to the success of an appeal from the SOCIETY to a client, the SOCIETY shall pay the COMPANY 30% commission of the gross revenue solicited from the client.
- 2.3 The COMPANY shall ensure all donations are made to the SOCIETY shall be crossed and non-negotiable cheques made payable to the SOCIETY FOR CONTINENCE (SINGAPORE)”
- 2.4 The SOCIETY shall make payment of commission for donations collected, paid and cleared to the COMPANY within fourteen (14) days of such clearance.

3 DOCUMENTATION

- 3.1 The SOCIETY shall supply Letters of appeal for soliciting donations and all document necessary for the COMPANY to fulfill and discharge its contractual obligations.
- 3.2 The COMPANY shall not use any of the contents in clause 3.1 for any purpose other than to fulfill and discharge its contractual obligations.
- 3.3 The COMPANY shall submit to the SOCIETY on monthly basis a full and accurate record of all donations, including the sums received by the COMPANY and payable to the SOCIETY
- 3.4 The COMPANY shall keep proper and accurate records of the following:
- 3.5 The full list of donors secured through the representation provided by the SOCIETY;
- 3.6 The sums received by the COMPANY's servants or its agents from soliciting for donations direct to the SOCIETY
- 3.7 The COMPANY shall provide the SOCIETY with a list containing the names, addresses and identity numbers of its full-time fund-raising personnel. The COMPANY shall inform the SOCIETY of any changes to this list within fourteen (14) days of their occurrence. **THE COMPANY SHALL NOT UTILISE ANY FUND-RAISING PERSONNEL OR FULL COLLECTOR WHO IS NOT IN THE COMPANY'S LISTING.**

4 CONDUCT OF THE COMPANY'S PERSONNEL

- 4.1 The COMPANY shall NOT use the names of the officials, committee members, advisers or patrons of the SOCIETY to solicit for donations unless prior approval in writing has been given by the person or persons concerned.
- 4.2 The COMPANY shall ensure that no false, misleading or inaccurate representation of information regarding the aims and activities of the SOCIETY and no impersonation of the officials, committee members, advisers or patrons of the SOCIETY shall be made by its servants, representatives or agents in the course of soliciting for funds. The COMPANY shall take the appropriate action against its servants, representatives or agents in the event of such misrepresentation or impersonation.
- 4.3 The SOCIETY shall not be responsible for any loss, damage or injury that may occur to any of the servants, representatives or agents of the COMPANY that may arise in the performance of the contract.



5 **ARBITRATION**

All disputes between the COMPANY and the SOCIETY shall be referred to an independent third party appointed by and acceptable to both parties. The decision of the third party shall be final and binding.

6 **LEGAL ACTION**

- 6.1 The COMPANY shall indemnify the SOCIETY against all claims, actions, proceedings, costs and expenses whatsoever arising out of this contract and without prejudice to the generality of this provision shall indemnify the SOCIETY against all claims in respect of any alleged passing of slander or title or libel arising in consequence of the soliciting.
- 6.2 The COMPANY shall have no authority to initiate legal action in the name of the SOCIETY against any debtor in respect of matters arising out of soliciting or to accept a composition of payment from or grant a release to any debtor of the SOCIETY without consent from the SOCIETY.

7 **LEGISLATION**

In the event of any change in Government legislation or policies, which nullify or violate any part of the contract, both the SOCIETY and the COMPANY may, without prejudice or liability to either party, review the terms and conditions of the contract to incorporate the required changes.

8 **TERMINATION OF CONTRACT**

- 8.1 The contract may be terminated by either of the parties by serving to the other two (2) month's notice in writing.
- 8.2 In the event of the notice being given by the address of the COMPANY shall be deemed as sufficient notice of termination.
- 8.3 The contract shall cease upon written acknowledgement by the party on whom the notice is served.
- 8.4 The SOCIETY and the COMPANY shall resolve by negotiation any outstanding matters concerning the rights of either party in connection with acts done, committed or suffered by either party prior to the termination.

9 **CHANGE OF ADDRESS**

The COMPANY shall inform the SOCIETY immediately of any change of its registered or postal address and to provide the SOCIETY with a copy of its business registration.