

Reader’s Guide

An Introduction

Independent Charity Analysis (ICAn) promotes informed giving through **independent** analyst reports on non-profit organisations and their work. The reports are available in three formats – **Basic**, **Standard** and **Advanced**, with each providing various levels of detail. ICAn examines each organisation in four key areas:

- Governance/Leadership – How a charity is led and managed
- Programmes/Results – What a charity is doing and how well it is doing
- Finance – A charity’s financial standing
- Organisational Impact – The relevance of a charity to the community

Difference in Report Formats

Basic Reports provide a concise summary of the charity based on public information. Readers of this report will have a basic overview of this charity.

Standard Reports provide a short analysis summary of the charity’s work, noting points of interest along the 4 analysis dimensions. Readers of this report have some deeper insight into how the charity is doing its work and how well.

Advanced Reports provide a detailed context, background and operational analysis of the charity’s work. Deep research is done on the 4 analysis dimensions with the charity, its partners and other third parties. Readers of this report will gain a thorough view of the charity’s work, its environment and constraints, as well as its potential for growth.

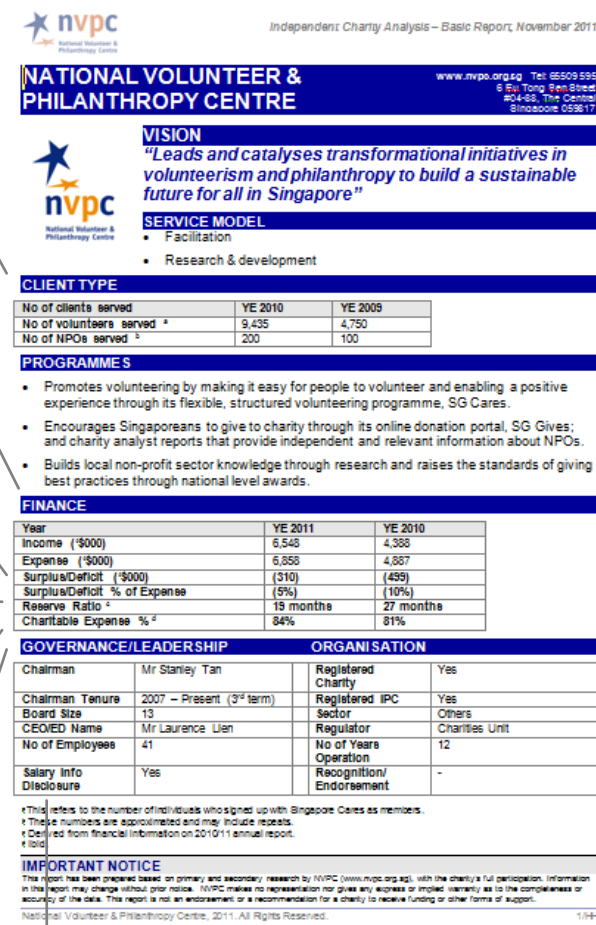
See the Table below for a comparison of the information sources that are used in each report.

Table : Basic, Standard and Advanced Reports

Sources	Basic	Standard	Advanced
Public information	√	√	√
Programme observation		√	√
Interview with the executive head		√	√
Interview with board members and corporate partners			√
Internal information (e.g. progress monitoring reports, etc)			√

Reading the Basic Report

BASIC REPORT



NATIONAL VOLUNTEER & PHILANTHROPY CENTRE
www.nvpc.org.sg Tel: 65509 5995
6 Riv. Tong, Sun Street
#C4-02B, The Centre
Singapore 059817

VISION
"Leads and catalyses transformational initiatives in volunteerism and philanthropy to build a sustainable future for all in Singapore"

SERVICE MODEL

- Facilitation
- Research & development

CLIENT TYPE

	YE 2010	YE 2009
No of clients served		
No of volunteers served *	9,435	4,750
No of NPOs served †	200	100

PROGRAMMES

- Promotes volunteering by making it easy for people to volunteer and enabling a positive experience through its flexible, structured volunteering programme, SG Cares.
- Encourages Singaporeans to give to charity through its online donation portal, SG Gives; and charity analyst reports that provide independent and relevant information about NPOs.
- Builds local non-profit sector knowledge through research and raises the standards of giving best practices through national level awards.

FINANCE

Year	YE 2011	YE 2010
Income (\$'000)	5,548	4,388
Expense (\$'000)	6,855	4,887
Surplus/Deficit (\$'000)	(310)	(499)
Surplus/Deficit % of Expense	(3%)	(10%)
Reserve Ratio ‡	18 months	27 months
Charitable Expense % §	84%	81%

GOVERNANCE/LEADERSHIP		ORGANISATION	
Chairman	Mr Stanley Tan	Registered Charity	Yes
Chairman Tenure	2007 – Present (3 rd term)	Registered IPC	Yes
Board Size	13	Sector	Others
CEO/ED Name	Mr Laurence Lien	Regulator	Charities Unit
No of Employees	41	No of Years Operation	12
Salary Info Disclosure	Yes	Recognition/Endorsement	-

IMPORTANT NOTICE
The report has been prepared based on primary and secondary research by NVPC (www.nvpc.org.sg), with the charity's full participation. Information in this report may change without prior notice. NVPC makes no representation nor gives any express or implied warranty as to the completeness or accuracy of the data. This report is not an endorsement or a recommendation for a charity to receive funding or other forms of support.
National Volunteer & Philanthropy Centre, 2011. All Rights Reserved.

CLIENT TYPE: Describes the specific type of clients that the charity serves e.g. children/youth, elderly. A charity may serve more than one client type. Reported client numbers may include multiple users.

FINANCE: Provides indicators of the charity's financial standing. Financial security and funding needs are analysed in the standard and advanced reports.

Surplus/Deficit % of Expense: A low/negative figure indicates that the charity is likely to have greater financial needs in the next year. This appears only in the basic report.

Reserve Ratio: Describes the number of months the charity can operate using only its reserves. The reserve ratio as reported by the charity is used where available. Otherwise, NVPC calculates this ratio using the formula: total reserve ÷ total expense. In standard reports, "Reserve Level" refer to Operating Reserve Ratio. This is calculated using the formula: total reserve ÷ total operating expense (excludes depreciation, etc).

Charitable Expense %: Describes the proportion of total expense a charity allocates to charitable activities. The ratio as reported by the charity is used where available. Otherwise, NVPC calculates this from available financial information.

GOVERNANCE/LEADERSHIP: Explains how the charity is led. Leadership plans and strategic focus are analysed in the standard and advanced reports.

VISION/MISSION: Explains the charity's reason for being. Quotation marks indicate verbatim quotes from the charity's sources. Statements without quotation marks mean statements have been amended by ICAAn for conciseness and/or clarity.

SERVICE MODEL: Describes the primary channels through which the charity's services are delivered. This appears only in the basic report.

PROGRAMMES: Explains the charity's main activities in a way that best represents its work in 3-4 points. Programme results are observed and analysed in the standard and advanced reports.

ORGANISATION: Features basic corporate information. The charity's relevance and overall impact to the community are analysed in the standard and advanced reports.

Recognition/Endorsement: Highlights formal appointments such as Centre of Specialisation status, national awards and government appointments. Does not include patron-ship, corporate adoption or membership of group fundraisers (e.g. Community Chest).

The Standard and Advanced reports can be read using the same guide

Salary Info Disclosure: Indicates if the charity has disclosed the salaries of its highest paid staff in some way.

Informed Giving Guidelines

To help you decide on giving to a cause you care about and the donation amount, consider:

1. Basic information

- Is the organisation registered with the Commissioner of Charities as a charity and/or Institution of a Public Character (IPC)? You may find information on registration status, etc. on the Charity Portal (www.charities.gov.sg).
- What is the organisation's vision/mission?

2. Programmes

- What programmes/services does the organisation offer? Do they relate to the mission? What results have been achieved?
- What plans does the organisation have to carry out the programmes (e.g. funding, staffing, or capability)?

3. Finance

- Where does the organisation receive its funds from? What does it spend its funds on? Please refer to its financial statements.
- Does the organisation appear adequately funded to carry out its work?

4. Leadership

- Who are the board members and senior management (e.g. Executive Director, CEO, or other key staff)? Please refer to their bios/achievements.
- Is there a separation of duties between the board and management?

These guidelines are not comprehensive, they are meant to inspire you to ask questions to learn more about a charity or IPC. Each donor's opinions and expectations are different. Please ask for as much information as you need. You may wish to visit the Charity Portal for more tips on informed giving [here](#).

Glossary

Certain technical terms and abbreviations used in charity analysis reports are explained here. This page will be continually updated as more terms and abbreviations are added to new reports.

Case Management	This is a client-centred service that involves identifying clients’ needs, individualising care plans that meet his/her needs and coordinating a range of services to address the clients’ goals and needs as stipulated in the care plan.
Centre of Specialisation	NCSS-appointed organisation which will build a body of knowledge and specialisation expertise in a sector, with the aim of transferring knowledge and expertise across that sector, research into standards and methods, improve on processes over time, document best practices and train other nonprofit organisations in the sector.
Guidance programmes	A pre-court diversionary programme for first-time juvenile offenders who have committed minor offences. Aims to help the juvenile develop better self-control, take responsibility for his/her actions and acquire life skills, with the active involvement of parents. Upon successful completion of the programme, the juvenile will not be charged, but let off with a police caution. Programme is typically supported by social work agencies.
IPC	Institution of a Public Character. Only organisations which are conferred approved IPC status are authorised to receive tax-deductible donations (i.e. donors are given tax-deduction for donations made to these organisations).
NCSS	National Council of Social Service (www.ncss.org.sg). NCSS provides leadership and direction in social service, enhances the capabilities of social service organisations, and promotes strategic partnerships for social service.
NPO	Non-Profit Organisation. Includes charities and Institutions of a Public Character.
STEP-UP / Enhanced STEP-UP	School social work To Empower Pupils to Utilise Potential, an MCYS programme that started in 2004 to financially support school social work organisations in their delivery of services. Enhanced STEP-UP is a similar programme focused on individualised casework for students at risk of dropping out from school and out-of-school youth.
Streetwise Programme	A 6-month programme emphasizing life-skills and positive peer relationships for youth involved in street gangs or secret societies to help them leave the gangs. The programme is coordinated by the National Youth Council.
VWO	Voluntary Welfare Organisations. These are social service organisations that deploy voluntary resources such as volunteers and donors to help them achieve their mission. Most VWOs have charity and IPC status.

Frequently Asked Questions

1. **Who else in Singapore is providing charity analyst reports?**

NVPC is providing Singapore’s first independent and publicly available analyst reports.

2. **Do charities or donors/grant makers need to pay for this service?**

Donors/grant makers may commission an analyst report on a charity. There may be a fee for the report depending on the donor’s/grant maker’s preferred level of analysis. Please contact us at charityanalysis@nvpc.org.sg for more information.

3. **Can all charities participate in the analysis? How does one qualify for it?**

ICAn works with registered charities or Institutions of a Public Character (IPC) in Singapore. To analyse a charity’s services and operations in context, we typically cover one service sector at a time (e.g. elderly, special needs, etc). To find out when your sector will be analysed, please contact charityanalysis@nvpc.org.sg.

4. **What degree of involvement is required from the charity? How long does the entire process take?**

Standard Report: We seek the charity’s assistance to provide us with documented information such as annual and financial reports and to make arrangements for programme observations. The charity/IPC is also asked to review a draft report prior to NVPC’s final issuance. The report is typically completed within 2 weeks.

Advanced Report: Internal information like programme evaluation reports, board minutes, management papers or other information will be requested. NVPC will maintain such information confidentially if the charity/IPC so requests. Alternatively, NVPC can read the documents onsite without taking a copy. Advanced reports can take a month or more to complete.

5. **How long is the report valid for?**

The report is valid for a period of 2 years, although NVPC may update report details intermittently.

6. **Can the reports be re-published on individual-owned media?**

The charity/IPC is free to distribute the report to its stakeholders, partners, donors and the general public. We encourage the charity/IPC to post the report on its website and provide it with the annual reports. We would greatly appreciate the courtesy of a link back to the ICAn or NVPC website.

Reports that are not published are shared exclusively with the charity/IPC and NVPC’s key partners (Singapore Tote Board, Community Foundation of Singapore, and Ministry of Community Development, Youth and Sports) on a confidential, by-request basis.

7. **How can a charity get started?**

Please contact ICAn at charityanalysis@nvpc.org.sg to determine when your sector will be analysed and review the requirements checklist. NVPC analysts will work with you to identify a work plan and the next steps to proceed with ICAn. You can also contact the ICAn team at 65509 595.