

**Q1) What are the key changes that my charity should take note of for FY2024 projects?**

If:

- i) your EFR project is categorised as an FY2024 project; and
  - ii) it has raised funds from
    - your charity's Key Officers; and/or
    - Related Parties; and/or
    - Other EFR Grantees,
- (collectively, "Covered Donors")

**Only up to \$5,000 of funds raised from each Covered Donor, if any, will be considered for EFR matching.\***

For the avoidance of doubt,

- funds raised from donors who are **not** Covered Donors will continue to be considered for EFR matching as before; and
- the matching of donations from Covered Donors, if any, forms part of the dollar-for-dollar matching cap of \$250,000 set out in Section I of the main EFR FAQs.

\* This restriction will also apply to FY2025 and subsequent FYs' fund-raising projects.

**Q2) Who are my charity's Key Officers and Related Parties? Who are considered Other EFR Grantees?**

"Key Officer" or "Key Officers" shall have the same meaning as that of "key officer" in Clause 2(1) of the Charities Act 1994.

Image extract from Clause 2(1) of the Charities Act

"key officer", in relation to —

- (a) a charity;
- (b) a person that is a governing board member of a charity; or
- (c) a person that is a member of a charity,

means an individual who, whether or not an employee of the charity or person (as the case may be) and by whatever name called, and whether acting alone or together with any other person —

- (d) has general control and management of all or any aspect (including the financial aspect) of the administration of the charity or person; or
- (e) provides advice to the charity or person on the control and management mentioned in paragraph (d), other than as a professional engaged or retained pursuant to a contract for service to provide such advice in that professional capacity;

"Related Party" or "Related Parties" means a third party that has common shareholders/directors/management staff with your charity, or a third party where any shareholder/ director/management staff has a family relationship with any shareholder/director/management staff of your charity.

"Other EFR Grantee" or "Other EFR Grantees" means a donor who has received/will receive matching under the EFR programme. (If in doubt whether a donor is an EFR Grantee, please highlight such donors during claim submission.)

**Q3) How is the \$5,000 limit applied?**

**Can the limit be applied on an aggregated basis if my project has multiple donations from the same Key Officer/ same Related Party/ same Other EFR Grantee?**

The \$5,000 limit for donations from each Covered Donor is applied on a per-donor basis for each FY2024 project using the donor's unique identifier – NRIC/FIN for Key Officers; UEN for Related Parties and for Other EFR Grantees.

Yes, multiple donations to the project from the same Covered Donor may be aggregated up to the \$5,000 limit. (See Question 9 below for worked examples.)

**Q4) Several charities have donated to my project. Does my charity need to establish whether each donor charity is an Other EFR Grantee?**

You will not need to identify whether a donor charity is an Other EFR Grantee unless that charity has donated >\$5,000 in total to your project. If in doubt whether a donor charity is an Other EFR Grantee, please highlight such donors to Tote Board during claim submission,

**Q5) Does the restriction apply to my FY2023 and earlier FYs' projects?**

No, the above applies to your charity's FY2024 projects (and future FYs' projects) only. (See Section VIII of the main EFR FAQs on how projects are categorised to the respective FYs.)

**Q6) Why is Tote Board imposing this restriction on donations from Key Officers and Related Parties?**

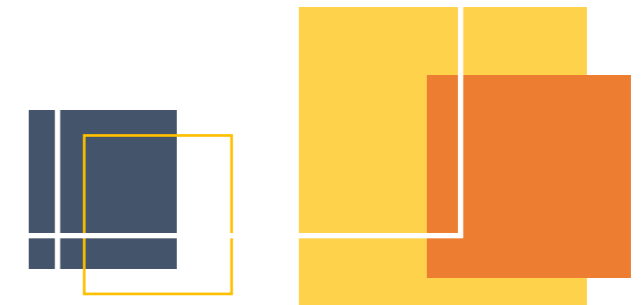
The restriction is being introduced to motivate charities to raise funds from a more diversified donor pool and encourage community giving from the wider public.

**Q7) Why is Tote Board imposing this restriction on the donations my charity has raised from Other EFR Grantees?**

Tote Board wishes to motivate charities to attract fresh donations into the sector.

Donations of up to \$5,000 per Other EFR Grantee will still be considered for EFR matching as a concession to relieve donors from having to trace the source of their donations, as Tote Board recognises that the donations that Other EFR Grantees make may be from a common pool that comprises both matched and unmatched funds.

# Key changes for FY2024 EFR projects



**Q8) Charity A has received EFR matching for its FY2022 project. It does not have any other EFR projects. If Charity A donates to Charity B's FY2024 project, will the donation be subject to restriction?**

Yes, it will be restricted. Charity A is regarded as an "Other EFR Grantee" as it has received dollar-for-dollar matching under the EFR programme. Only up to \$5,000 of the donation from Charity A will be considered for Charity B's EFR matching.

**Q9) My charity has two FY2024 projects. How will the \$5,000 limit affect the donations eligible for EFR matching?**

Project Green

Received donations of \$50,000 including:

Donor	Donation
Key Officer B*	Three donations \$1,000 + \$500 + \$2,500
General public (non-Covered Donors)	Donations totalling \$46,000

\* Key Officer B has donated to both projects

Project Red

Received donations of \$260,000, including:

Donor	Donation
Key Officer A	One donation \$3,000
Key Officer B*	Two donations \$2,000 + \$4,000
Related Party C	One donation \$81,000
Other EFR Grantee D	One donation \$40,000
General public (non-Covered Donors)	Donations totalling \$130,000

\* Key Officer B has donated to both projects



The following donations can be considered for EFR matching:

Project Green

Donor	Donation amount	Considered for EFR matching	Remarks
Key Officer B	Three donations \$1,000 + \$500 + \$2,500	\$4,000	The three donations may be aggregated as they are from the same Key Officer:
General public (non-Covered Donors)	Donations totalling \$46,000	\$46,000	The \$5,000 limit does not apply
<b>Total for Project Green</b>	<b>\$50,000</b>	<b>\$50,000</b>	

Project Red

Donor	Donation amount	Considered for EFR matching	Remarks
Key Officer A	One donation \$3,000	\$3,000	The donation of \$3,000 is eligible as it is ≤\$5,000:
Key Officer B	Two donations \$2,000 + \$4,000	\$5,000	The two donations may be aggregated up to the limit of \$5,000:
Related Party C	One donation \$81,000	\$5,000	The amount is capped at \$5,000 as the donation is >\$5,000.
Other EFR Grantee D	One donation \$40,000	\$5,000	The amount is capped at \$5,000 as the donation is >\$5,000.
General public (non-Covered Donors)	Donations totalling \$130,000	\$130,000	The \$5,000 limit does not apply
<b>Total for Project Red</b>	<b>\$260,000</b>	<b>\$148,000</b>	

This FY2024 EFR pull-out is for easy reference only and should be read in conjunction with the EFR FY2024 FAQs on Tote Board's EFR webpage at <https://www.toteboard.gov.sg/grants/fund-raising-programme>



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