

# Donor Landscape

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Analysing the impact of COVID-19 on  
Singapore's donor landscape



# Acknowledgement

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We aim to uncover the key impact COVID-19 has had on the donor landscape in Singapore. Hopefully, the report can serve as a helpful resource for the various stakeholders in the non-profit sector.



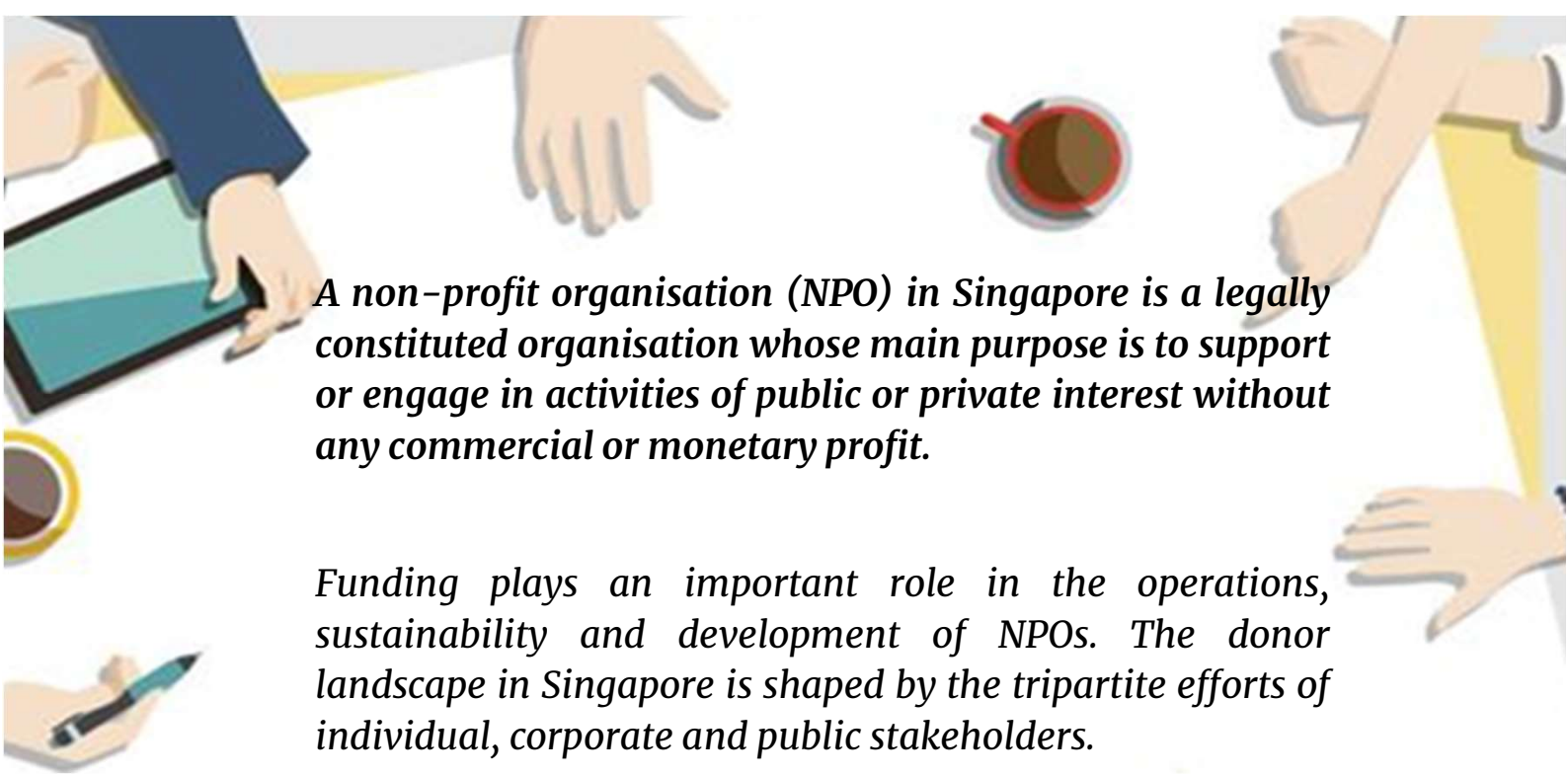
Conjunct Consulting is Southeast Asia's first social change consultancy. We work with Social Good Organisations to help them to do good, better. We do this through consulting projects and workshops, in **Strategy, Financial Sustainability, Branding and Marketing, Human Capital, Operations Management, and Impact Assessment**. We also leverage our cumulative work to develop insights and thought leadership for the sector. All this is possible only because of our dedicated staff and volunteers, who bring in their professional knowledge from various industries.

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# Introduction



***A non-profit organisation (NPO) in Singapore is a legally constituted organisation whose main purpose is to support or engage in activities of public or private interest without any commercial or monetary profit.***

*Funding plays an important role in the operations, sustainability and development of NPOs. The donor landscape in Singapore is shaped by the tripartite efforts of individual, corporate and public stakeholders.*

## Types of NPOs

### Non-Registered Charities

- Organisations that don't enjoy automatic income tax deductions
- Typically generate income through online contributions, crowdfunding platforms, campaigns
- **Restricted** on the type of donations they can receive (no door to door donations)

### Registered Charities

- NPOs that enjoy automatic income tax deductions
- May be exempted (either partially or fully) for property tax

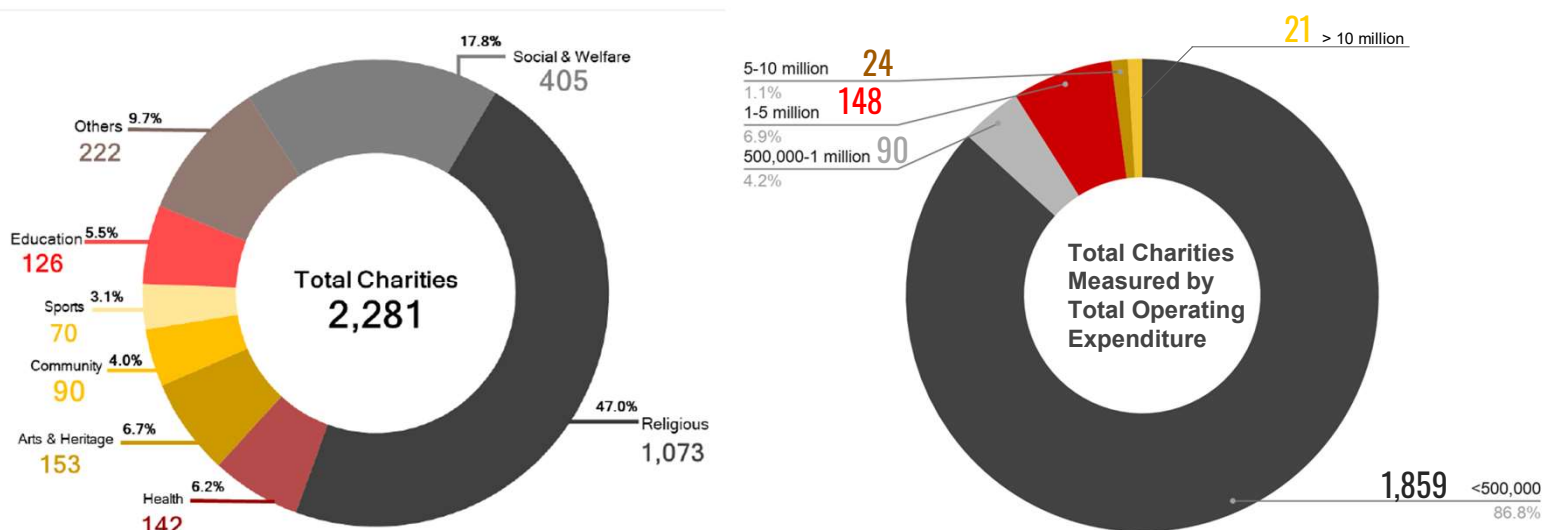
### Institutions of a Public Character (IPCs)

- Can either be a registered or exempt charity
- Able to issue tax deductible receipts to donors for donations, making it appealing for donors to donate
- Because of tax deductible scheme, IPCs are held to a higher standard of governance and regulatory compliance

# Funding Overview

## Quick Statistics

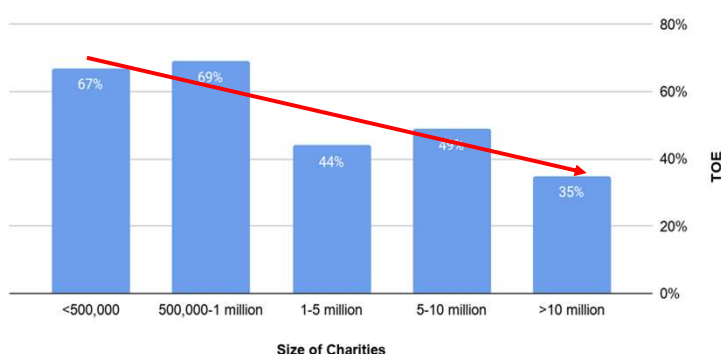
Source: COC Reports, 2019



There are over 2,000 registered charities in Singapore serving various social needs. Of these 2,000, 86% of them are small charities with less than \$500,000 of total operating expenditure per year. The largest-sized charities constitutes about 1% of total charities.

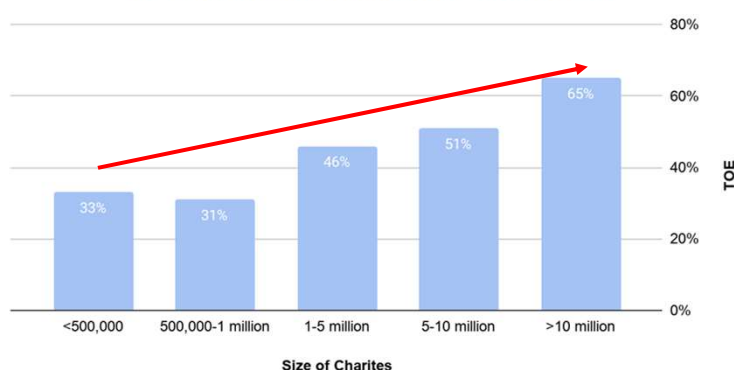
## Funding sources and size of charities

Size of Charity as measured by Total Operating Expenditure (TOE) in SGD vs Donations from Individuals and Corporates



Smaller-sized charities tend to receive more than half of their funding from Individuals and Corporate donations.

Size of Charity as measured by Total Operating Expenditure (TOE) in SGD vs Donations from Government Grants



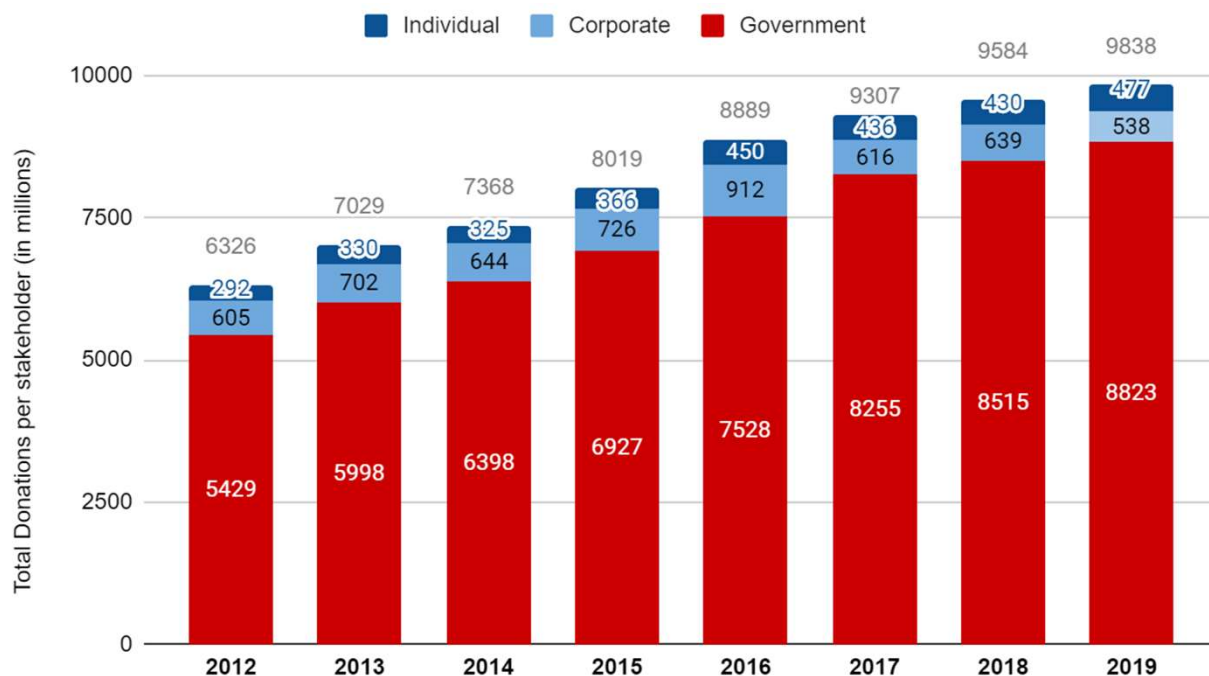
Larger-sized charities generally receive a larger percentage of their funding from Government grants.

The data above is obtained from 'The Social Service Sector in Singapore: An Exploratory on the Financial Characteristics of Institutions of a Public Character (IPCs) in the Social Service Sector' (Sim, Ghoh, Loh & Chiu, 2015). The breakdown of sources of income for charities did not include proportions from 'Other Income' as per the original data.

# Funding Overview

## Trend in Donations by Source

Source: Statista



*NPOs are generally reliant on a mix of government grants, corporate and individual donations.*

### Consistent upward trend of Government Funding

The Government works with NPOs and private sectors to match donations, give out government grants and develop campaigns and programmes to build a better society.

As the figure above depicts, there is a consistent, increasing trend in funding from the government, which also comprise the greatest proportion of funds.

### Fluctuations in Corporate and Individual Donations

The amount of donations received from corporate and individual donors is not as consistent and fluctuates according to external environment factors.

For instance, they were greatly affected by the prevailing **tax-deduction rate and philanthropic movement**. When Singapore celebrated its Golden Jubilee in 2015, the tax deduction rate was increased to 300%. There was a stark increase in tax-deductible donations by 24 per cent. This can also be attributed to the 'Care & Share @SG50 movement by Community Chest, where donations were matched dollar-for-dollar. (FASS, CSDA Report 2016)



# Objective of Analysis

*The recent pandemic has brought on new challenges for NPOs with the accelerated need for digitalisation and risk management. It has and continues to have an impact on corporate and individual giving pattern, which in turn affects NPO funding and operations. Our analysis focuses on:*

***How COVID-19 has impacted giving to NPOs and explores how NPOs can attract donors in the current climate***

## Our Methodology

*We used a mix-method research design – interviews and surveys with NPOs and corporations, as well as trusted secondary sources.*

**55 NPOs** were surveyed on the funding landscape before and after COVID-19. 6 of the NPOs were interviewed. [See Appendix A]



### **Profile**

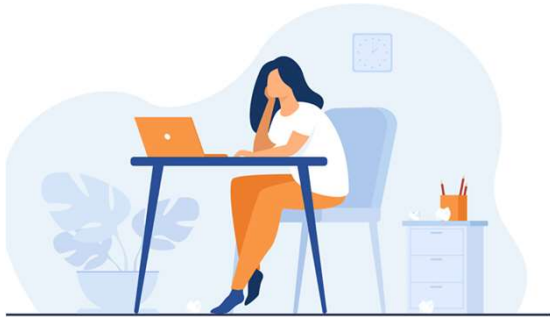
- 90% of these NPOs are registered charities operating predominantly in the social and welfare, health and community sectors.
- 71.2% of these NPOs have been around for 11-40 years.
- 26.4% are small sized organisations (<500k), 43.4% are medium sized organisations (500K-1 million) while 24.5% are large organisations (>10 million).

**10 Corporations** from consulting, technology, consumer goods and financial sectors were interviewed on their giving motivations and patterns. Content analysis on the giving habits of the organisations was carried out to understand the donation trends.

# Key Findings

The data revealed the following key findings:

**1** 40% of the NPOs surveyed identified 1) **donor fatigue**, 2) **developing effective outreach strategies** and 3) **the need to stand out with increased competition for limited resources** as current challenges they are facing since COVID-19.



**2** Online donations increased sharply at the height of the pandemic, making **online giving an important funding source**. However, not all NPOs have benefited from these donations leading to an **unequal distribution of support**. [see Appendix B]

“NPOs that were more prominent received a larger portion of the donations, while lesser-known ones found difficulty attracting donors that resonated with their cause.”

– Individual working in the online giving and philanthropic space



**3** All of the corporate representatives we interviewed indicated they are interested in **doing more to benefit NPOs, either by donating money, volunteering time, or providing pro-bono services**.

**4** Corporates have expressed preference for **online** versus physical engagements as a way to get involved in donorship since the onset of COVID-19 [see Appendix B].





# Recommendations

## Developing effective outreach for NPOs

### Assure donors that online giving can be safe

Even before the pandemic, research found that individual donors were skeptical about making online donations. Here are a few practices that your NPO can adopt to mitigate this problem:

43% of individual donors are skeptical about making online donations

36% of individual donors do not trust online channels with personal information

Source: The Straits Times 2019

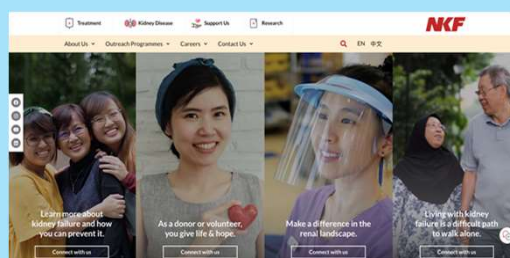
**Ensure** the donation website you use is secure. Use government regulated platforms like Give.asia, Giving.sg, Ray of Hope Initiative and SimplyGiving.

**Inform** your audience about the security features of your donation platform. Use pictures and clear language to increase engagement.

**Be** transparent about the use of funds. Eg. Towards supporting manpower costs in light of COVID-19

### Share your NPO's story

To leverage on storytelling to develop empathy and inspire your audience to donate. Share success stories, impact of your work on the beneficiaries and the work done by your employees. Take advantage of platforms (eg. social media platforms like Tik Tok) to connect with new news stories and boost audience reach.



E.g. NKF: Faces of beneficiaries, supporters and staff upon landing at webpage

Source: The Straits Times 2019



E.g. JustGiving Viral fundraising campaign

“We get excited when NPOs tell a coherent and compelling story.”

– Procurement Head of a global MNC

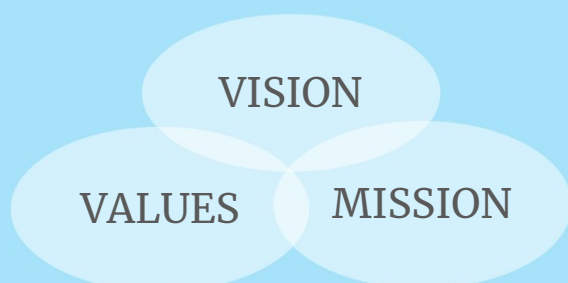
### Involve your supporters in your outreach

Referrals from network is important. It's recommended to get your readers involved in ways other than monetary donorship to grow your audience. You can use your current base to grow your audience reach through online campaigns, challenges, volunteer opportunities and other forms of engagement which encourage your audience to share their participation with their networks.

# Recommendations

Corporate donors in particular look for alignment, transparency and accountability.

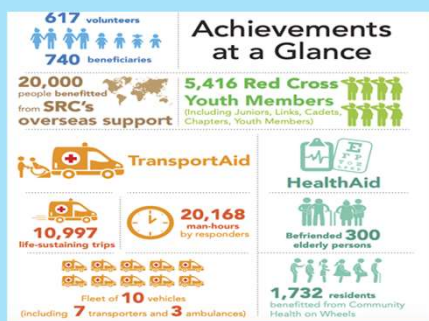
## Attracting Corporate Donors



**Align NPO's values with the corporates' mission/values.**

Corporates conduct due diligence on the NPOs' vision, activities, policies, mission, etc.

**NPOs to be transparent and purposeful.** These qualities inspire the stakeholders' confidence, builds trust and increases their willingness to cooperate [See Appendix C].



E.g. RedCross Singapore, 2019

“It can be difficult to obtain progress reports from specific NPOs to justify the budget usage towards them. We also need to give an explanation to our investors”

- Member of a professional services firm

**NPOs to demonstrate good financial controls, monitoring & evaluation capabilities.** Upon donation, corporations look out for progress and impact reports and efficient management of funds.

“Corporations look at financial reports which indicates accountability and strong governance, and also the impact reports of charities.”

- Member of a government-linked fundraising arm

# Recommendations

*Corporate donors in particular want to collaborate long term with reputable NPOs.*

## Attracting Corporate Donors

**NPOs with good reputation and standing with volunteers.** Corporates are more inclined to partner with NPO their employees recommend. Corporates also value referrals from peers and other external partners.



“

*The NPOs we choose are always the same ones that we work with... long term, to build ties and maximise our contributions.*

- Member of a professional services firm

”

**NPOs that are collaborative, open to co-creating charity campaigns and assist corporates in boosting their corporate social responsibility (CSR) initiatives.** Corporates are looking to establish a long term relationship with NPOs that are collaborative. These initiatives increase the visibility of Corporates and highlights their philanthropic achievements.

“

*We collaborate with NPOs who are open to collaborate and co-create programmes with us to deliver higher impact.*

- Manager of a multinational professional services firm

”

# Good Practices for NPOs

*Following these good practices can help strengthen efforts in attracting and retaining donors.*

## Developing Trust with Transparency

### **Craft a statement highlighting the NPO's purpose.**

Purpose statements demonstrate how the work of NPOs make a difference to the lives of people and communities. It improves understanding of an NPO's initiatives to the public and illustrates their accountability (Virginia Tech, 2018).

### **Make financial statements and other information available to donors.**

Charities are strongly encouraged to regularly update donors with information about their contributions and the impacts. Disclose other information: backgrounds and qualifications of an NPO's leadership team (CNPL, 2015)

*“Transparency and strong governance are qualities that corporations expect from NPOs. Their value proposition matters too.”*

- Member of a government agency

### **Refer to existing resources to strengthen processes.**

The Charity Council has introduced several initiatives to encourage transparent and accountable practices amongst NPOs.

These include but not limited to:

- Visibility Guide framework,
- Charity Transparency Framework
- Charity Governance Award.

### **Instil transparency as an organisational value.**

Developing a shared company culture around transparency builds confidence of donors and other internal and external stakeholders.

[See Appendix C].

# Good Practices for NPOs

Following these good practices can help strengthen efforts in attracting and retaining donors.

## Showing Your impact

NPOs need to expand the tools they use beyond standard KPI measurement of outputs to assess their impact and provide a more holistic reporting to their donors and supporters. They can do this by:

“NPOs can differentiate themselves through showing direct impact to donors - this will lead to greater outreach too.”

- Member of a government-linked fundraising arm

### Understanding long-term impact and desired outcomes.

Defining long term outcomes helps organisations to plan for their programs, processes and determine relevant success indicators.

### Craft relevant and measurable indicators

Using the SMART criteria, set realistic indicators to measure impact of NPO and services. **Re-evaluate** the indicators when necessary.

### Report your impact in a clear, digestible manner.

1. Clear
  2. Accessible
  3. Transparent
  4. Accountable
  5. Verifiable
  6. Proportionate
- [See Appendix D]





# Good Practices for NPOs

*Following these good practices can help strengthen efforts in attracting and retaining donors.*

## Investing in Your People

**Invest in your no. 1 resource:** your staff talent. Beyond programme impact, NPOs can invest in their staff to increase the performance of their work, to fulfil their vision and boost the impact of the entire organisation. (SAGE, ROEI 2013)



*“The digital revolution is a human revolution. While new technologies are what’s driving the Fourth Industrial Revolution, ultimately, it is people who will bring it to life in businesses.”*

- World Economic Forum HR4.0 Whitepaper, Leena Nair



**Engage and Empower your volunteers.** Not only are they donors by giving their time and/or expertise, they can refer your NPO to their networks, corporations connections and the wider community.

- Create volunteer training programmes to equip volunteers with relevant skills.
- Give volunteers the opportunity to initiate their own events and ideas, utilise their skills and make them feel valued.
- Reward volunteers who go the extra mile.



# Good Practices for NPOs

*Following these good practices can help strengthen efforts in attracting and retaining donors.*

## Managing Resources Effectively

NPOs need to have proper management of their financial and investible resources to sustain their cause. Poor allocation can lead to additional costs through excess inventory management and last-minute changes. Demonstrating proper management also improves donor trust and confidence.



### **Ensure the alignment of objectives and values across the NPO.**

NPOs can streamline communication across teams to get the bigger picture for better resource allocation.

Create milestones to track progress and ensure all resources are in check.

**Ease Donor & Volunteer Management** with available donor & volunteer management tools that are customised for non-profits.

**Prepare a crisis-management procedure.** Create a risk register listing all potential risks. Map these risks on a probability-impact matrix.

**Hire a Volunteer Manager/ Team** to kickstart and manage initiatives to engage and empower volunteers.

### **Instill a forward-planning mindset for resource allocation.**

Create a concrete timeline to plan for future campaigns and events. Set aside a proportion of reserves to ensure long-term financial stability.

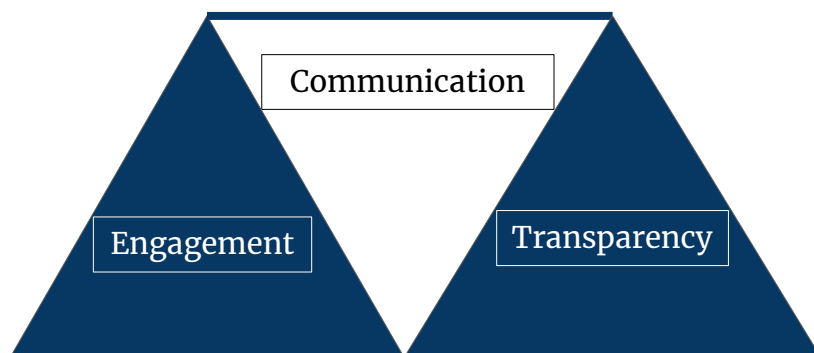
# Conclusion

## Building Strong Relationships

The findings have highlighted that there have been shifts in the way donors want to engage and how we can communicate with donors and audience. Corporate donors have also emphasised transparency as a core value that attracts them to partner with NPOs.

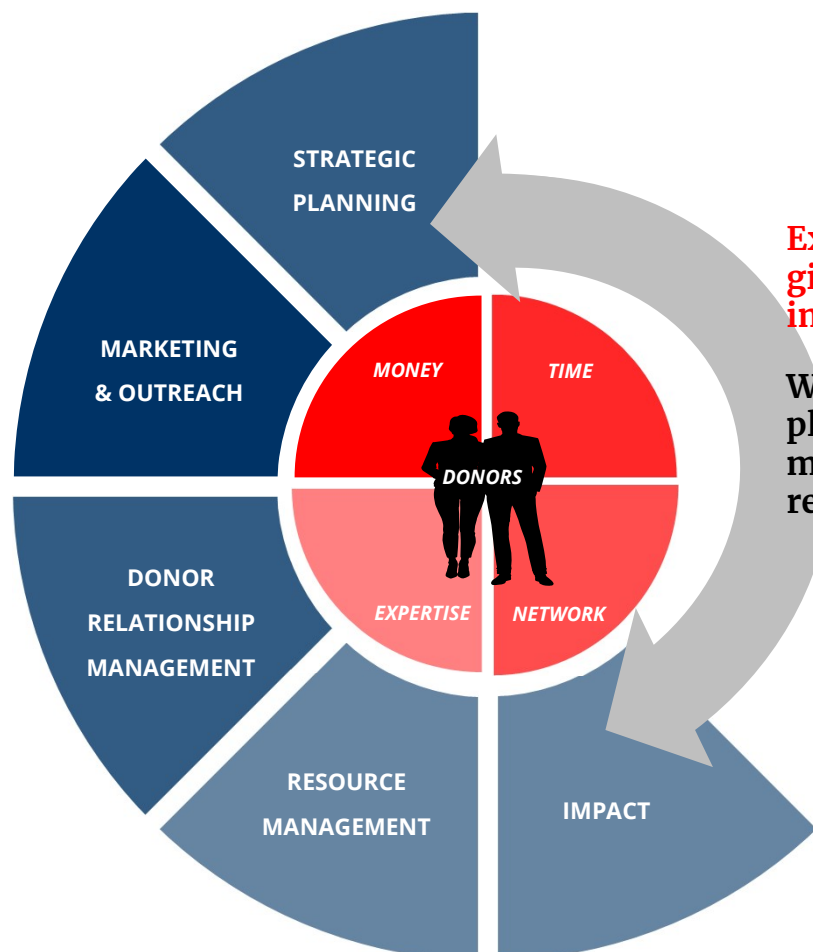
It is important that **NPOs prioritise new forms of engagement, clear and accurate communication as well as a commitment to transparency in order to strengthen donor relationships.**

### *Strengthening donor relationship*



## Expanding Our Views

### *Donor engagement framework*



**Expand our perception of donors beyond giving money and our view of donation in ways other than monetary giving.**

When we do, organisational efforts in planning, outreach, communications, management and impact will be able to reach various donor types.

# Conclusion

## Limitations and Future Research

The information contained in this analysis is provided for general purposes only and is published in good faith for the benefit of NPOs in Singapore. Whilst every effort has been made to ensure that the information is accurate at the time of publication, we wish to highlight that the content is for general guidance only and does not aim to be comprehensive or exhaustive.

While we've highlighted the perspectives of NPOs and corporations in this report, these perspectives are but a portion of the wider landscape of stakeholders contributing to the Singapore donor landscape. For individual donors, our previous study found that a charity's mission, reputation and convenience of donation drive individual donations (Conjunct, Board Diversity 2020). As government funding constitutes a significant portion of funding for NPOs, understanding the motivation and perception of Government funders would provide a more comprehensive analysis.

COVID-19 has pushed NPOs to perform their services and programme delivery remotely or through a hybrid model. Developing an internal Checklist of Helpful Internal Organisational Practices for Remote/ Hybrid Working may help NPOs work effectively under the current conditions. This would ensure NPOs have the most optimal support to engage donors in the most effective way.

## Understand your current position

Whether you are a small or large NPO, the first step to improving is to know where you stand. To help you with this, we have developed an Interactive Quiz to help you determine which areas your NPO can focus on to enhance Donorship.

The Interactive Quiz is accessible by scanning the QR code or clicking on the link below:



<https://www.surveymonkey.com/r/DonorQuiz>

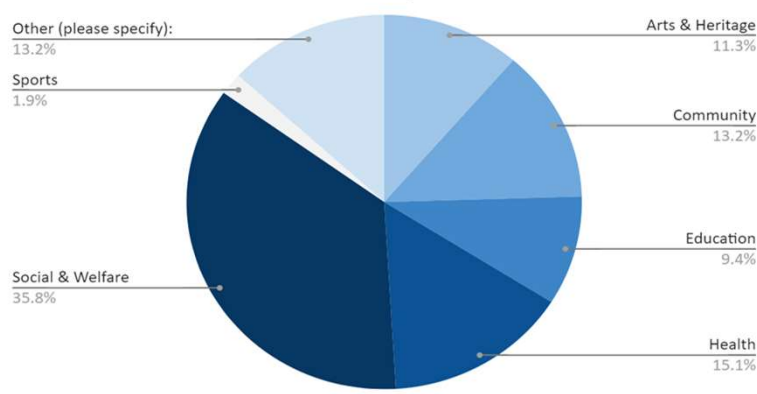
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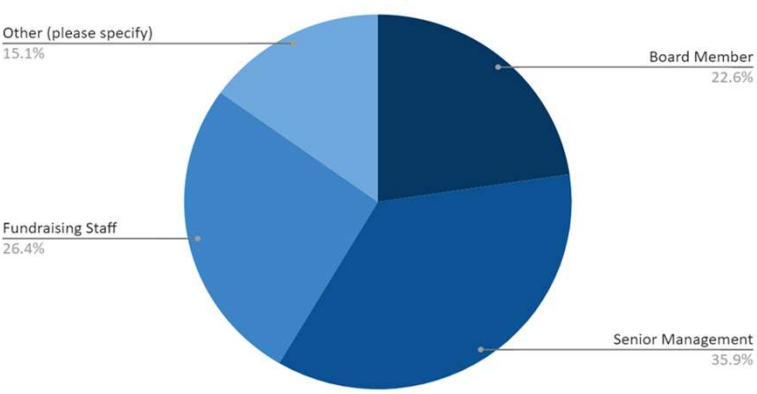
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## NPO Data

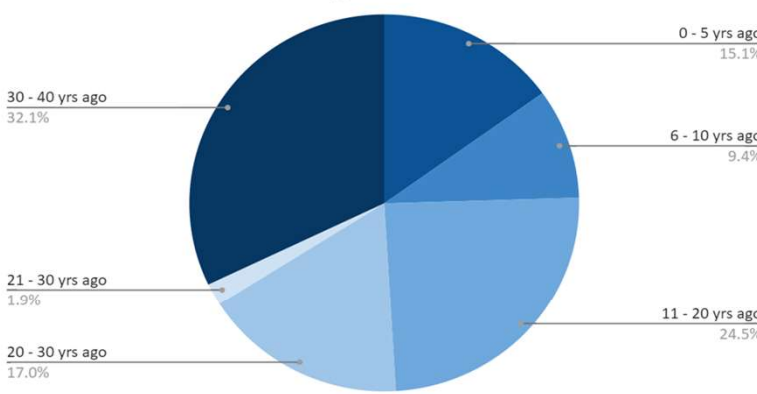
Sector of Respondents



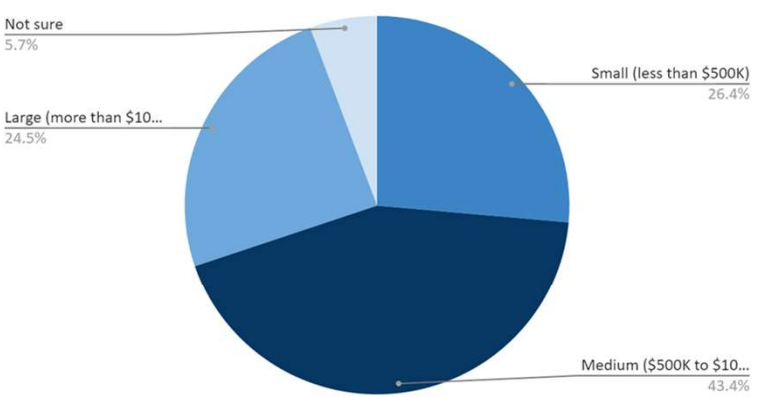
Profile of Respondents



Age of NPO

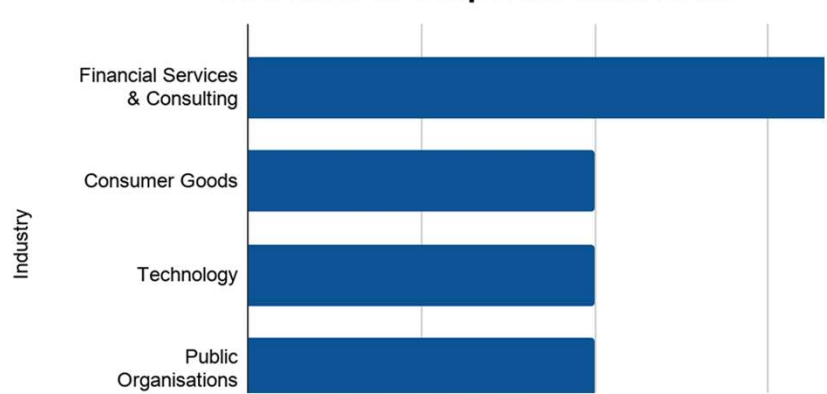


Size of the NPOs



## Corporate Interview Data

Overview of Corporate Interviews



**Unequal distribution of donations:** From January to May of 2020, \$90 million was donated to the Community Chest, a charity dedicated to supporting front-line health care workers, amongst other causes. (Goh Yan Han, The Straits Times, 2020).

On the other hand, charities such as Playeum, which encourages equal work and play for children, and One Singapore, which distributes money to assist low-income families have decreased in monetary donations. A poll conducted by NVPC between April to July 2020 found that the percentage of Singaporeans willing to donate dropped nearly one-third from 32 per cent in April to 23 per cent in July. (Nabila Awang, Today, 2020).

**Interview with Corporates:** Corporates are looking into more **engagement**, rather than monetary forms of donations, such as physical volunteering through paid release (schemes that allows employees to dedicate their time for volunteering during working days).

## How has COVID-19 changed corporate engagement?

	Pre-COVID	During COVID	Post-COVID
% of survey respondents that view physical engagements as important	60%	22%	Shift from pure donor-donee relationship to one that involves a deeper level of collaboration for collective impact
% of survey respondents that view non - physical engagements (online platforms) as important	52%	65%	Increasing importance placed towards online platforms of engagement, such as electronic direct mails & organically through website to engage donors



### TRUST IS THE FOUNDATION

Donor trust in the NPOs is of utmost importance. Donors are looking for more **transparency** and **accountability** when evaluating which Charity to donate to. Corporate donors wish to know where their money is going, so that they can stay accountable to their own stakeholders. Minister Grace Fu, Minister for Culture, Community and Youth stressed that the values of transparency and accountability to donors remain critical to the giving sector. (Business Times, 2018).

There is room for improvement for Charities, in terms of meeting the expectations to disclose information about the usage of funds and tangible progress on the impact of their initiatives. Currently, only 50% of Charities submit a compulsory checklist for evaluation to the authorities. Moreover, there is a general lack of trust in online donation methods (NVPC Giving Survey, 2018). Hence, charities will need to better understand and fulfil the needs and expectations of increasingly sophisticated donors in order to increase transparency and accountability.



Through transparency and accountability, Charities **gain trust with donors** and **increase donor retention** by increasing the likelihood of establishing a long-term strategic relationship with corporations, bringing the NPO one step closer to financial sustainability.

### DEFINING TRANSPARENCY AND ACCOUNTABILITY

**Transparency** is an obligation or willingness by an NPO to publish and make available critical data about the organization.



Organisations are transparent when they enable others to see and understand how they operate in an honest way. It was found that transparency is an important aspect in terms of donations, as it can increase donations by up to 50% (CharityTimes, 2017).

**Accountability** exists when donors have expectations of an NPO, and the NPO is obliged to provide information about how they have met these expectations or face the consequences of failing to do so.



Accountability encompasses two components:

- (1) Answerability (providing information and justification for how one's actions align with expectations, and
- (2) Enforcement (being subject to, and accepting the consequences if the NPO failing to meet these expectations)

#### Important indicators of transparency and accountability in Charities include:

Disclosure of donation streams and funds in financial statements



Charities should openly share their financial statements or annual reports with donors.

Disclosure of progress reports



Charities should show how close they are to achieving their goals, and how much more funds they require to achieve them.

Timely and regular feedback with regards to the impact of their donors' contributions



Charities should provide impact reports to donors who support their programmes.

### 6 KEY PRINCIPLES FOR IMPACT REPORTING (NPC, 2016)

#### How should you report impact?

The [\*principles of good impact reporting\*](#)<sup>1</sup> produced by NPC in partnership with a range of sector organisations, sets out six general principles for charities, social enterprises and community organisations to communicate their impact.

1. **Clarity:** *'The reader can quickly and easily understand the organisation through a coherent narrative that connects charitable aims, plans, activities and results.'*

Clarity can be as over-arching as how you structure your report, or about details like avoiding jargon and replacing long lists of statistics and explanations with a simple infographic.

2. **Accessibility:** *'Relevant information can be found by anyone who looks for it, in a range of formats suitable for different stakeholders.'*

Considering your audience is key (see Figure 1); think about what they need and want to know, as well as what you want them to know.

3. **Transparency:** *'Reporting is full, open and honest.'*

Some of the best impact reports reflect on an organisation's shortcomings, as well as its successes.

4. **Accountability:** *'Reporting connects with stakeholders, partners and beneficiaries to tell them what they need to know, and provide reassurance.'*

Impact reporting is all about being accountable for your work. Your report should reflect this, and you should be upfront about your commitment and motivations.

5. **Verifiability:** *'Claims about impact are backed up appropriately, allowing others to review. This can range from informal stakeholder feedback to external audit.'*

At NPC we have a saying: *'No numbers without stories, no stories without numbers.'* Providing a range of [\*qualitative and quantitative evidence\*](#) for your impact is key to the depth and breadth of your report.<sup>2</sup>

6. **Proportionality:** *'The level and detail of reporting reflects the size and complexity of the organisation, and the complexity of the changes they're trying to bring about.'*

Brevity, where possible, is always welcome. Some topics are more suited to detail than others, and it is worth thinking about how topics can be summarised in places for those looking for a quick overview of your work.