

# A Comparative Analysis of Charitable Organisation Regulation: Lessons for Malaysia from the United Kingdom and Singapore

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## ABSTRACT

The article is a comparative legal analysis of laws that are used to regulate charitable organisations in Malaysia, the United Kingdom and Singapore. The success and social trustworthiness of the charitable sector depend on strong governance and open control. Nevertheless, the current state of regulation in Malaysia is typified by a multi-agency system that lacks centralised authority, which poses serious issues to accountability and consistency. Conversely, the United Kingdom (UK) and Singapore have also established well-established, centralised paradigms of regulation, based on the UK model of an independent Charity Commission and those of the Singapore Commissioner of Charities, which works in partnership with others. The paper will examine the primary legislation, regulatory framework, and governance mechanisms in each jurisdiction to identify the strengths and weaknesses in each. Through the analysis, the centralised, transparent, and proactive strategies which the UK and Singapore have applied can be used as lessons in reform. The article then presents a set of evidence-based recommendations to the Malaysian government, based on the assertion that enacting a unified Charities Act and establishing an independent, statutory Charity Commission would improve governance and unleash the potential of the Malaysian charitable sector.

**Keywords:** charitable organisations, charity regulation, comparative legal analysis, Malaysia, United Kingdom, Singapore, Charity Commission, governance.

## INTRODUCTION

The charitable sector is also a vital component of civil society, helping to address social needs and complement government activities in areas such as poverty relief, education, and healthcare. Whether this sector can be effective and trusted by the population, however, is primarily determined by the strength and clarity of its regulatory system. The lack of proper monitoring results in charitable organisations being prone to poor management, fraud, and mission drift, which may destroy the trust of the people and cause the misplacement of much-needed resources to the wrong beneficiaries. In this article, the researcher will comment on the legal frameworks of charity organisations within Malaysia, the United Kingdom (UK), and Singapore.

The existing regulatory regime in Malaysia has not been integrated, and there is a need for overall reform. The UK and Singapore, on the other hand, have mature and centralised regulatory structures, which serve as good examples. An example of independent and unified regulation is the one created by the UK, known as the Charity Commission. A good example is a hybrid system, whereby Singapore has a central regulator alongside a multi-stakeholder and collaborative system established to enhance good governance. The review of these different systems will enable this paper to assess the merits and failures of both systems, as well as draw practical lessons that can inform improvements when developing a more coherent, efficient, and open legal framework applicable to charitable organisations in Malaysia.

## METHODOLOGY

The research approach adopted in this paper is a qualitative and comparative study in legal research, where the legal frameworks of the respective countries will be compared and contrasted with those in Malaysia, the United Kingdom, and Singapore. The study method is also more doctrinal as it holds the systematic investigation and treatment of primary legal sources. The sources include the primary legislation governing charities in each country, such as the Charities Act 2011 (UK) and the Charities Act 1994 (Singapore), as well as laws including the Companies Act 2016 and the Societies Act 1966 that apply to Malaysia.

The study of the doctrine is assisted by a comprehensive review of the secondary literature, which comprises scholarly journal articles, published dissertations, governmental publications, and papers by relevant regulatory authorities, such as the Charity Commission of the UK and the Singapore Office of the Commissioner of Charities. The current review provides a critical background, professional experience and experimental data on the practical application of different legal systems in practice and their performance.

One of the important elements of the methodology is a comparative analysis, which aims to compare the fundamental features of the three systems in several aspects: legislation organisation, regulatory system, civil transparency means, and the power to enforce statutes. The paper condenses a pool of evidence-based findings into a couple of recommendations on the legal and institutional reforms that would be appropriate in the Malaysian context, by identifying the convergences and divergences between the fragmented system of law and the centralised systems of the UK and Singapore.

## LITERATURE REVIEW

### **The Malaysian Legal Landscape: A Fragmented Framework**

A significant deficiency can be described as the regulatory environment that charitable organisations face in Malaysia, which is currently lacking a unifying piece of law. Instead, the sector is regulated by a suite of laws with their respective registration standards, compliance procedures, and regulatory authorities. This fragmented strategy constitutes a complicated and, in most cases, baffling landscape to both organisations and the population. The central legislations that manage charitable organisations are the Companies Act 2016, the Societies Act 1966, the Trustees (Incorporation) Act 1952, and the Income Tax Act 1961, which provides tax exemptions to individuals in approved institutions.

Organisations having charitable purposes are generally incorporated in one of the three forms; companies limited by guarantee (CLBGs), under the purview of the Companies Commission of Malaysia (CCM); societies, registered with the Registrar of Societies (ROS); or trusts and foundations, which can either be registered under the Trustees (Incorporation) Act 1952 or be constituted by way of trust deeds. Such a multi-agency control, which includes the CCM, the ROS, and the Legal Affairs Division of the Prime Minister's Department (BHEUU), leads to inconsistencies in regulatory standards and compliance (BHEUU, n.d). An example is that although CLBGs are subject to the robust corporate governance and transparency requirements of the Companies Act, societies are governed by a different set of rules, which may not be as stringent. The qualification for a CLBG to be registered as a charity, such as a minimum capital of RM1 million, is often a significant obstacle for smaller projects. Furthermore, a 2021 Auditor General's Report highlighted that several foundations registered under the Trustees (Incorporation) Act had drifted from their original charitable objectives by engaging in commercial activities unrelated to their mandates. Due to the absence of a central oversight body, such mission drift often goes undetected (Jabatan Audit Negara, 2022).

The main flaw in such a fragmented system is that there is no precise independent body comparable to a Charity Commission. This leaves several significant gaps in administration and regulation. First of all, surveillance is usually conducted in a passive and compliance style, and here it is limited to submitting annual financial reports, as opposed to a substantive consideration in the operations of a charity and its observation to fulfil its stated purpose. The information provided annually in reports submitted to the CCM or ROS, such as the organisation's activities, contributions from its programs, and the profiles of its trustees (Othman, 2023), is often not detailed.

Secondly, the level of inter-agency coordination is extremely low. The CCM, ROS, and the Inland Revenue Board (to obtain tax exemption status) do not share information effectively, and there is no effective information sharing among other relevant bodies. This compartmentalised model prevents the capacity to track down and resolve such problems as fiscal mismanagement, fraudulent fundraising, or non-conformity to charitable objectives. Enforcement activities are typically reactive, triggered by a popular complaint, and penalties for violation are often insufficient to serve as a strong deterrent (Ali, 2017). This absence of a central regulatory organisation with investigative and enforcement authority is also a fundamental weakness of the Malaysian charity sector, as claimed in a study conducted by researchers at the University of Malaya in 2001, and reiterated in more recent reports (Ali, 2014; George, 2001). These are weaknesses that the government has recognised. As a result, by 2025, it is in the process of conducting a feasibility study on introducing a specific Charities Act and establishing a Charities Commission to create a more unified and effective regulatory framework (The Star, 2025).

### **The United Kingdom Model: Centralised and Independent Regulation**

In England and Wales, in particular, the United Kingdom provides a highly centralised system of regulation of charitable organisations. The legal system is largely consolidated in the Charities Act 2011, which introduced several statutes previously enacted and simplified many previous statutes, including the groundbreaking Charities Act 2006. This act provides a clear, broad, and open legal framework for the industry. This framework includes the Charity Commission of England and Wales. This non-ministerial, independent government department serves as the sole registrar and regulator of charities (Charity Commission of England and Wales, n.d.).

The independence of the Charity Commission is one of the main pillars of the UK model. It operates on quasi-judicial grounds, which enables it to make decisions similar to those of the High Court in cases related to charities. This organisation guarantees that there is no possibility of political influence in the regulation of the sector, which is determined by legal rules and the interests of society. The Commission has the duty to maintain the public register of charities, which is a vital means of transparency. Except in certain situations, every organisation in England and Wales whose gross annual income exceeds £ 5,000 will be required to be registered by the Commission (Gov.uk, n.d.).

The regulatory attitude of the Commission is specified by five objectives, which are stated in the Charities Act 2011:

- a) The Public Confidence Objective: To promote trust and trustworthiness of people in charities.
- b) The Public Benefit Objective: To encourage awareness and knowledge of the public benefit requirement.
- c) The Compliance Objective: To encourage charity trustees to comply with their legal requirements.
- d) The Charitable Resources Objective: To enhance the efficiency of charitable resources.
- e) The Accountability Objective: To improve the accountability of charities with their donors, beneficiaries, and the general populace.

These are the goals under which this Commission operates, whether it is to provide guidance and advice on matters related to charities or to prosecute. The governance structure of the Commission emphasises transparency in its regulations, accountability, consistency, clear boundaries, and responsiveness (Charity Commission for England and Wales, 2015). This implies that its interventions are risk-based, i.e., it targets areas where the probability of harm is highest. The activities it undertakes are proportional to the severity of the problem.

The UK has clear obligations on the trustees of charities, which include the requirement to apply for registration and ensure that the charity's information is kept up to date on the register. The Commission has extensive autonomy of powers to enforce compliance. These are the authorities to institute statutory investigations of charities, to suspend or displace trustees, to appoint interim managers, and to provide charity protection. The

proactive and preventative capability is one of the main advantages of the UK system, as the regulator can intervene in situations before problems escalate into significant scandals, which may harm public confidence.

Transparency and financial reporting are strictly adhered to. Charities are required to prepare and submit annual reports and accounts to the Commission, which are then publicly disclosed through the online register. The scrutiny and accounting standards required are based on the charity's income, and there is also a fair proportion of the regulatory load. This publicity enables donors, beneficiaries, and the general public to inquire into a charity's finances and operations, and hold them accountable for their performance.

### **The Singapore Model: A Collaborative and Proactive Approach**

Singapore offers the promising concept of charity controls, which is centralised and based on the primary concern of sector development and mutual governance. The policy framework is founded on the Charities Act 1994, which has undergone continuous development to provide a well-developed and dynamic regulatory environment [11]. This Act facilitated the establishment of the Office of the Commissioner of Charities (COC), which has been the head office responsible for registering and controlling charities in Singapore. The COC's mission statement is to create a well-managed and successful charity sector, characterised by high levels of public support.

Many Helping Hands is a prominent characteristic of the approach followed by Singapore. The philosophy encourages community programs and collaboration among the government, companies, and the non-profit sector to fulfil social needs. COC is no longer an independent operator in this ecosystem. It is sponsored by a body of sector administrators, which consists of government ministries such as the Ministry of Education and the Ministry of Health, that monitor charities in their respective fields of jurisdiction. This institution would facilitate expert management, tailored to the various environments of each charitable organisation.

The other significant institution is the Charity Council which was initially founded in 2007. The Council is not a governing body, but it empowers and promotes good governance. It is a collective of both the public, private, and non-profit sectors, whose mandate is to advise the COC on matters of regulation, best practices, and capacity building for charities. With the help of such a coordinating structure, the regulatory system will always remain topical and viable, utilising the various types of expertise and opinions of stakeholders in the sector.

All organisations whose formation is entirely based on carrying out a charitable business should be registered within a span of 3 months of the formation except in cases where there are exceptions. The title of Institution of a Public Character (IPC) is another significant point of the Singaporean system. IPCs are charities that are approved and permitted to issue tax-deductible receipts to the donors. Such a status is also coupled with heightened regulatory scrutiny and challenging governance conditions, as the regulatory augmentations of these tax subsidies are manifested by the increased risks of exposure to social expectations imposed on organisations benefiting from such tax subsidies.

Charity Council has been able to develop the Code of Governance of Charities and IPCs in an effort of promoting good governance and transparency. Not all charities are required to adhere to the Code, but it is generally recommended that they do so. Any charity should also submit a Governance Evaluation Checklist (GEC) every year, showing to what degree it is compliant to the principles stated in the Code. This information is available in the portal for charities, where both donors and the general public can make informed decisions. In this Code, the major areas of risk are identified, including board governance, financial management, and disclosure, which provide a great guideline for best practice.

The power to impose sanctions and penalties is also a distinctive attribute of Singapore's regulatory structure. The Charities Act authorises the Commissioner of Charities (COC) to inquire, suspend, or disqualify governing boards, and to protect charity assets in cases of mismanagement. The Act imposes penalties, including significant fines and imprisonment, for non-compliance, with a maximum fine of S\$10,000 serving as a strong deterrent. This element of proactive guidance, coupled with collaborative sector development and firm enforcement, has had a considerable effect on building a high degree of public trust, which is a reassuring development for the charitable sector in Singapore. Conversely, strong governance has enabled organisations like the Singapore

Children's Society to sustain long-term donor confidence. Charity administrators report that instruments such as the Governance Evaluation Checklist (GEC) help them demonstrate accountability to the public and strengthen fundraising performance (Singapore Children's Society, n.d).

## FINDINGS AND DISCUSSION

### Comparative Analysis: A Tale of Three Systems

The dissimilarities between Malaysian, the United Kingdom and Singapore laws prove that various approaches towards the charitable sector are as different as their philosophies. Both the UK and Singapore, despite their peculiarities, have a centralised, active, and open regulatory model. Instead, Malaysia is floundering in a divisive and reactive network which is unable to provide a sound check and balance. As can be observed in a close comparison of the means of their registration, governance, transparency, and enforcement, the UK and Singaporean models promote themselves structurally. It creates a desperate necessity to reform the Malaysian system.

A further study of the registration process itself is instructive. Registration, which is initially taken in both the UK and Singapore, places an entity under the care of a specialist regulator. It possesses a simple criterion that is greatly established on the benevolent nature of the organisation's goals. This depends on the nature of the legal structure applied in Malaysia and therefore has different points of entry and levels of scrutiny. An organisation planning to form a charity can instead choose to be a society, avoiding the large capital basis of a CLBG and subjecting it to a less rigorous system of control. Such a structural discrepancy allows for a situation of regulatory arbitrage to occur, and for a circuit of control at one level of governance not to be entirely diffused throughout the sector.

The most notable difference is in the regulatory structure. Both the UK and Singapore have legally designated bodies, respectively, officially known as the Charity Commission and the Commissioner of Charities, which have fulfilled the role of a hub in their respective sectors' mandates. This becomes one of the most common control tools, bringing about clarity, uniformity and a single source of guidance and discipline. The interlocking jurisdictions, the lack of uniform standards, and the gaps in regulations are inherent in the presence of a multi-agency system, where CCM, ROS, and BHEUU are involved.

This stakeholder data illustrates that regulation is not only a legal issue but deeply intertwined with public trust, donor behaviour, and the operational realities of charities.

The legal form of an organisation (company, society, or trust) rather than its charitable nature has a greater influence on its legal obligations, and this plays out against an unequal playing field.

Another central divergent area is transparency and accountability to the people. One of the pillars of the UK system is its public register of charities that offers in-depth financial and operational data. The Charity Portal in Singapore serves a similar purpose, and the Government Evaluation Checklists made available by it enable the population to assess the Charity on the scales of good governance. In Malaysia, there does not exist such centralised and readily available information that the people can retrieve. Although financial statements are required to be filed, they are not stored in a single, searchable public database, and as a result, donors and the public find it difficult to conduct due diligence.

Moreover, the style of the government is quite different. Notably, Singapore adopts a co-regulatory approach, comprising the Charity Council and Sector Administrators. It fosters a participatory relationship between the regulator and the sector, with a strong emphasis on capacity development and the encouragement of best practices, utilising instruments such as the Code of Governance. The Charity Commission in the UK also allocates significant funds to provide advice to trustees, aiming to ensure compliance. Malaysia lacks a proactive mechanism to promote good governance. Financial compliance is a primary area of focus for oversight, as opposed to broader concerns of strategic management, effectiveness, and public accountability.



Lastly, the effectiveness of the regulators differs. In the UK, the Charity Commission, and in Singapore, the COC have a wide array of enforcement options, including initiating investigations and suspending trustees, to safeguard charitable property. This enables them to act in advance in order to avert abuse. The authority of the CCM and the ROS in Malaysia is also less comprehensive and typically reactive in terms of initiating actions in response to complaints, rather than proactive surveillance. Failure to have a single body with a mandate and expertise to probe into the intricate matters in charities is a significant weakness.

### **Analysis and Recommendations for Malaysia**

A comparative analysis of the regulatory landscapes of the United Kingdom and Singapore provides a clear direction on how the charitable sector in Malaysia is likely to be reformed. Compared to the proactive, centralised, and transparent models of the analogues, the weaknesses of the disjointed, reactive, and opaque system in Malaysia can be contrasted. The UK and Singapore experiences do not warrant a universal solution, but provide several successful principles and mechanisms that can be applied in the Malaysian context. The creation of a strong, reputable, and efficient charitable arena in Malaysia is dependent on a structural legislative and institutional restructuring.

### **The Imperative for a Malaysian Charity Commission**

The most important reform needed is the introduction of an independent statutory body similar to the Charity Commission in the UK and the Commissioner of Charities in Singapore. The argument in favour of such a body is not recent, as it was one of the leading suggestions from research conducted at the University of Malaya in 2001 and is now under consideration by the Malaysian government for introduction (George, 2001; The Star, 2025). The central authority for regulating the entire sector, regardless of the legal type of an organisation, should be the Malaysian Charity Commission. Its essential operations shall involve:

- i. **Single Point of Registration:** It is time that all organisations that are involved in charitable purposes are made to be registered with the Commission. This would establish a single, comprehensive database for the entire sector, eliminating the existing misunderstandings caused by the variety of registrars.
- ii. **Independent Review:** The Commission should be made up as an autonomous institution, which takes into account the political and commercial influence and makes its regulatory judgments in the public interest.
- iii. **Proactive Monitoring and Enforcement:** The Commission must have statutory authority to proactively monitor charities, investigate issues of mismanagement or abuse, and undertake enforcement measures. Such powers must include the authority to suspend trustees, freeze bank accounts, and appoint interim managers to safeguard charitable assets.

### **Enacting a Unified Charities Act**

A new Charity Commission should be empowered, and the regulatory environment aligned, which can be achieved through the passage of a single, thorough Charities Act. This Act would also substitute the existing scattered system of laws and introduce standard rules to all charitable organisations in Malaysia. The Act should specify what is meant by a charity and charitable purposes, basing it on established principles of common law, while also incorporating Malaysian awareness of the social and cultural environment. It must establish the obligations and liabilities of trustees, establish rules governing financial reporting and disclosure to the public, and outline the powers and functions of the new Charity Commission.

### **Fostering Transparency through a Public Register**

Also, following the models set in the UK and Singapore, one primary characteristic of the new system of regulation should be the establishment of a single, online public register of charities. This register should be accessible to the community at will and contain important details on each registered charity, including governing documents, names of trustees, annual reports, financial accounts, and the charity's activities. This can only be achieved with such a tool in order to promote transparency and accountability. It would empower donors to make

informed giving choices, enable beneficiaries to hold charities accountable, and provide researchers and policymakers with a better understanding of the charitable landscape.

### **Adopting a Collaborative and Developmental Approach**

Although the power of enforcement cannot be denied, the duty of a contemporary charity regulator is not limited to enforcing the sector. The Singaporean experience regarding the Charity Council and its focus on sector development is a valuable lesson in this matter. It is best that the new Malaysian Charity Commission adopts a dual mandate, i.e., to control the sector and also to aid its growth. This can be achieved by:

- i. **Creation of a Code of Governance:** The Commission should collaborate with the stakeholders of the sector to create a Malaysian Code of Governance for charities. This code would offer an inspiration of best practices in board effectiveness, financial management and public disclosure. Although compliance may be voluntary at the outset, charities may be required to disclose their level of compliance, as seen in the Governance Evaluation Checklist used in Singapore.
- ii. **Giving Advice and Training:** The Commission ought to act as a repository of knowledge in the sector, and give unequivocal guidelines on legal obligation, and teaching and training on building governance and management capacity of the charities, particularly the smaller ones.
- iii. **Enabling Inter-Agency Coordination:** The Commission must act as the hub of coordination with the other governmental agencies, such as CCM, ROS, as well as the Inland Revenue Board, to have a smooth and effective regulatory process.

Through this dual role, the Commission can instil in the industry a culture of good governance and sustained improvement, while also avoiding a compliance-based relationship that is based on a partnership and support.

The implementation of these reforms would not be just an act of bureaucratic restructuring, but would have far-reaching, honest, and practical impacts on Malaysian society. A well-regulated charitable sector is a better one. By ensuring that the charities are managed in a transparent and well-accountable way, there is an increased chance that they will bring in more people to provide their services and contribute towards them through contributions and donations of other resources, not forgetting to recruit talented employees and volunteers and lastly provide more effective services to their beneficiaries. The currency of the charitable sector is the increased trust that the regulated population may have in it; without it, it is harder to raise funds, even with straightforward regulation of the sector, and publicity will decline. The experiences of the UK and Singapore reveal that having a robust and independent regulator is not a liability to the sector, but a necessary asset to its success. In the case of Malaysia, the way to go is evident. There is no more time to make minor modifications. The creation of a Malaysian Charity Commission under the umbrella of a single Charities Act is a necessary and rational step towards unleashing the full potential of the Malaysian charitable sector, allowing it to perform with integrity and effectiveness, deserving of the people.

### **CONCLUSION**

Chartering of the charitable organisations is a sensitive mandate that contributes to the honesty, efficiency, and civic trust of the third sector. The comparative analysis has revealed that although Malaysia, the UK, and Singapore share the same aim of facilitating charitable work, there exists a significant difference in administrative and management strategies employed in the three countries under the subject. The UK and Singapore have adopted centralised, open, and aggressive modes of regulation, which have become global beacons of good governance. The lessons they have learned have underscored the importance of a robust, autonomous regulator, a comprehensive legal framework, and a sense of responsibility towards humanity.

The system that is presently remunerated, although a consequence of strata of past laws, no longer stands in the globalised, but much-complicated world. The lack of a central regulatory provision, inconsistent standards, and a lack of responsive enforcement policy also expose the industry to malpractice and undermine confidence in the population. The reform approach, however, is informed by the effectiveness of the UK and Singapore. The

establishment of the Malaysian Charity Commission, backed by the comprehensive Charities Act, is not merely a proposal but a prerequisite for the nation's charitable sector.

By applying the principles of self-regulation, transparency in government, and effective management, Malaysia can create a regulatory environment that prevents misconduct and enables charities to thrive. The reform would lead to an environment of responsibility and quality, boost the capacity of more social and non-governmental agencies, and eventually lead to a greater capacity of the sector to meet the utmost needs of people in society. There will be a need for political goodwill, stakeholder collaboration, and planning to undertake the journey towards reform. Nevertheless, it will be a process that unlocks the vast potential of Malaysian civil society for generations to come.

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