

POLICIES AND PRACTICES OF THE ORGANISATION

STRATEGIC PLANNING

The Board reviews and approves the vision and mission of HCA. Strategic planning sessions are conducted annually with the Board and Patron to ensure that the programmes and activities are in line with its objectives. As part of the charity's capacity and capability plans, the Board reviews and approves of the annual Workplans and Budget and monitors the progress of the plan regularly.

HUMAN RESOURCE MANAGEMENT

The Human Resources (HR) Department has in place policies and procedures for regular supervision, appraisal and professional development for staff. HCA has a fair and objective performance appraisal system where staff are assessed based on their performance and to seek continual improvement to raise work standards and improve productivity.

HCA ensures that all staff are compensated fairly through a competitive performance and remuneration package and the remuneration strategy for the Organisation is approved by the Board on the advice of the HCC. No staff member including the CEO is involved in the setting of his/her own remuneration.

HCA believes in recognising the efforts put in by employees in terms of performance, behaviour and achievements and for their contributions to HCA's cause. Through robust recognition and reward mechanisms, HCA aims to attract and retain these employees thereby building an organizational culture where good work performance and efforts are valued and appreciated. HR values the wellbeing of the staff and introduced a series of wellness initiatives and enhanced benefits with the aim of enhancing HCA's employer value proposition. Non-monetary awards are also developed to strengthen bonds and to express appreciation towards our staff, volunteers and the Board. Providing mental wellness support and stronger staff engagement are key priorities identified to address new emerging needs.

People are HCA's most important assets. Hence, we believe in developing our staff through capacity and capability building and constantly identifies talents for further training development opportunities. In FY22/23, 13 sponsorships were awarded to staff.

VOLUNTEER MANAGEMENT

Volunteers are critical to the success of HCA and they contribute to HCA by committing time and resources for the benefit of our patients and caregivers. Full-time staff and volunteers are considered equal partners of the Organisation and they shall be extended the right to be given meaningful assignments, the right to be treated fairly, the right to effective supervision, the right to full involvement and participation, and the right to recognition for work done.

New volunteers go through due process of screening and are expected to adhere to HCA's Code of Conduct, Confidentiality undertaking and Personal Data Protection Act policy. Volunteers are required to undergo orientation as part of our onboarding programme which provides an overview of HCA's mission, vision, programmes and activities. HCA also conducts training sessions for regular volunteers to better equip them to carry out their activities effectively and to remain engaged in the long run to continue giving back to the community.

CODE OF CONDUCT

HCA has in place a Code of Conduct for Board and Board committee members, employees and volunteers. They are expected to conduct themselves in a manner that complies with all applicable laws, regulations and internal policies and uphold our core values: Compassion, Professionalism and Respect.

RISK MANAGEMENT AND INTERNAL CONTROLS

HCA is committed to put in place proper risk management and decision-making policies as well as maintaining robust internal controls and processes to ensure transparency and accountability.

HCA has always taken an active approach towards risk management. It established an enterprise risk management framework in 2017 which is updated and refreshed periodically. As part of the enterprise risk management process, HCA maintains an updated Tier 1 risk register quarterly. Risk control owners monitor the changing landscape in their respective areas, assess the adequacy of controls and put in place mitigating controls where applicable. Quarterly reports are reviewed with the ARC and updates are provided to the Board.

HCA has in place Approval and Authorisation Framework comprising of Approval and Authorisation Matrix that spells out the delegation of authority and limits of approval in all key decision-making areas such as budget, procurement, payments, hiring and performance appraisal. Variance analysis and explanations were given where there were significant variances from budget.

The Board approves the annual budget appropriate to HCA's plans for the year. The Finance department oversees and monitors the administration of the budget to ensure that expenditures incurred remain within the budget approved by the Board.

There are written Standard Operating Procedures to document procedures and controls for all key functional areas such as procurement, receipts and payments. HCA safeguard its assets by maintaining a fixed asset register and getting adequate insurance. All fixed assets are properly recorded, tagged and sighted periodically.

HCA enlists the services of Shared Services for Charities who works closely with the Audit and Risk Committee and the management to systematically assess the internal controls of the Organisation. Reviews are conducted regularly based on agreed upon scope. Processes are reviewed on rotational basis across the years. Findings and implementation of improvement recommendations are reported to the Audit and Risk Committee regularly. The Board is kept informed of the ARC's review of internal audit reports, and management controls in place.

LOANS POLICY

HCA does not render any loans, donations, grants or financial assistance to any parties which are not part of the charity's core charitable programmes.

INVESTMENT POLICY

HCA's Investment Policy Statement (IPS) sets out HCA's investment objectives, risk tolerance, roles and responsibilities, investment strategy & parameters and the reporting & monitoring process for the investment of HCA's financial reserves. The IPS provides the framework within which the Board and the Finance and Investment Committee oversee the management of HCA's investment portfolio.

HCA's key investment objective is the preservation of capital with long term stable growth after inflation adjustment to provide an additional source of income to support HCA's mission.

RESERVES POLICY

The reserves of the Organisation provide financial stability and sustainability. The Board intends to maintain the unrestricted funds at a level which is equivalent to 2 to 3 times of the Organisation's operating expenditure. The Board reviews the reserves annually, to ensure that the reserves are adequate to fulfil the Organisation's continuing obligations.

PURPOSE OF RESTRICTED FUNDS

The charity has disclosed its restricted funds in the Financial Statements, Note 15, page 31-32. Please refer to the Financial Statements for more information.

ANTI- MONEY LAUNDERING AND COUNTERING THE FINANCING OF TERRORISM

HCA operates solely in Singapore and do not transfer funds for overseas programmes and beneficiaries. HCA ensures strong governance and financial controls are in place to combat anti-money laundering and terrorist financing activities.

FUNDRAISING PRACTICES

HCA's fundraising approach is to act fairly, transparently and ethically in the best interests of serving the Organisation's charitable objectives. HCA has in place processes and practices to ensure that all fundraising activities are conducted in accordance with the fundraising guidelines by the Charity Council. HCA ensures that funds received are properly documented and received, and that donor confidentiality is respected. Funds and donations are used in accordance with donors' intentions and the specific purpose as communicated when soliciting for donations. HCA also ensures that information provided and communicated to the donors and general public is truthful and do not contain misrepresentation and material omission. The Organisation maintains a fundraising efficiency ratio below 30%.

DATA PRIVACY MANAGEMENT/PDPA

At HCA, we respect the privacy and confidentiality of individuals' personal data. The Organisation is committed to ensure that any personal data will be dealt in accordance with the Personal Data Protection Act 2012 ("PDPA"), Singapore.

HCA obtains consent for the collection, use, disclosure and processing of personal data and consent given may be withdrawn by notification to the Data Protection Officer. Data is used only for purposes disclosed unless otherwise permitted under the law. Reasonable security arrangements are also in place to prevent unauthorised access, collection, use, disclosure, copying, modification or disposal of the personal data.

HCA has also attained the Data Protection Trustmark (DPTM) certification in recognition of its robust data protection practices since 1 September 2020.

PUBLIC IMAGE

HCA publishes and regularly makes available information regarding our programmes, activities, audited financials, Board members and management through our annual report, marketing collaterals, website and social media platforms.

Apart from engaging mainstream media to communicate our core messages and promote public awareness for palliative care, HCA also organises a range of activities such as tours and visits, events, filming and photography requests as part of public engagement. HCA actively tracks press coverage as well as the tone of the reports and these are reported to the Board quarterly.

TOP EXECUTIVE REMUNERATION

The number of top three executives of the Organisation in remuneration bands is as follows:

Remuneration Bands	FY22/23	FY21/22
	Number of executives	Number of executives
\$100,000 - \$200,000	0	0
\$200,001 - \$300,000	1	1
\$300,001 - \$400,000	1	1
\$400,001 - \$500,000	1	1

Note: All employees in these bands are medical doctors and senior management staff.

The charity does not have paid staff, who are close members of the family of the Chief Executive Officer or Board members, who each receive total remuneration of more than \$50,000 during the year.