



Celebrating
35 Years of
Honouring Life

Annual Report
FY24/25

For the Year Ended
31 March 2025





About HCA

HCA Hospice (HCA) journeys alongside patients with life-limiting illnesses and their families, offering compassionate care that extends beyond medical support to include psychosocial and bereavement services.

We create good days because every life should be celebrated, even at its end. Our patient-centred and family-focused model of care advocates dignity, diversity, and development for all individuals.

All of HCA's services are provided at no charge, and supported by the generosity of the community.

Our Vision

To Be The Centre Of Excellence For Home Hospice Care

Our Mission

HCA Hospice is committed to:

- + Ensuring the best quality of life for our patients by delivering professional palliative care and providing compassionate support to their families
- + Nurturing the dedicated individuals who make our work possible and serve our community through continued learning and development

Our Values



COMPASSION



PROFESSIONALISM



RESPECT



COLLABORATION



INTEGRITY

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Chairperson's Message

*Celebrating 35
years of bringing
comfort, dignity, and
compassionate care
to the Singapore
community.*



MS TAN SOH KENG
Chairperson

My heartiest congratulations to HCA Hospice for bringing comfort, dignity, and compassionate care to the community for 35 years. As we commemorate this milestone, we are reminded that the ability to serve half of the home hospice patients in Singapore has only been possible because of the people behind the mission – our dedicated staff, volunteers, partners, and donors. To honour this shared purpose, we celebrated with a trilogy of events that reflected how HCA creates good days for our patients and their families.

In September 2024, 132 golfers came together for a friendly competition at the **HCA Swing With Me Charity Golf** on Sentosa Golf Club's Serapong course. In October 2024, the **HCA Walk With Me Charity Walkathon** rallied over 1,300 participants who braved the rain to complete a 6km route at Marina Barrage with Guest-of-Honour Mr Masagos Zulkifli, Minister for Social and Family Development and Second Minister for Health. Our celebrations culminated in November 2024 with the **HCA Dazzle With Me Charity Gala** which was graced by Guest-of-Honour DPM Heng Swee

Keat and saw 650 guests in attendance. These anniversary events raised \$1.2 million in total.

In the next financial year, we will continue expanding our patient capacity to meet growing demand through our Evolving Model of Care (EMOC) and a continuous digitalisation strategy. We anticipate our operating expenditure for the next financial year to be \$32 million, and we aim to raise \$5.1 million in donations and sponsorships to meet our funding needs beyond government subvention and grants.

The strong support for our 35th anniversary events speaks volumes of the trust that the community places in HCA, and underscores the growing importance of home hospice care in Singapore's ageing society. Another milestone HCA achieved last year was clinching the Singapore Prestige Brand Award for the first time, speaking to the support from our patients, families and volunteers. This trust is further reflected in HCA being honoured with both the prestigious Charity Governance Award and Charity Transparency Award in 2024. I am grateful to our Board of Directors for their support

and stewardship of the organisation. This year also marks a transition in HCA's leadership. On behalf of the Board, I extend our deepest appreciation to Ms Karen Lee, who has stepped down as Chief Executive Officer as of 30 June 2025. Karen's leadership over the past three and a half years has seen HCA deepen its impact, strengthen its services, and navigate unprecedented challenges with resilience and heart. We are grateful for her contributions and wish her every success ahead.

At the same time, we warmly welcome Dr Tan Boon Heon as HCA's incoming Chief Executive Officer effective 16 June 2025. Boon's track record of strategic leadership, robust healthcare expertise, and passion for serving those in need are instrumental in advancing HCA's mission of creating good days, and strengthening our position in the industry.

My heartfelt thanks to our donors, volunteers, and staff - thank you. Your unwavering generosity and dedication is the reason we are able to journey alongside patients and continue creating good days with them.

35 Years of Honouring Lives

1989



HCA Hospice was established on the simple belief that everyone deserves compassionate care, comfort, and dignity in their final days.

1992



Relying solely on volunteers in the early years, HCA took a pivotal step forward by recruiting our first medical professionals.

We create good days because every life should be celebrated, even at its end.



2012



Star PALS (Paediatric Advanced Life Support) was launched as the first dedicated home palliative care service for children under 19 years.

1995



We expanded our services with the launch of HCA's first day hospice, providing a day sanctuary for patients and respite for caregivers.



2018

2022

2024



Fees for day hospice services were waived, making all of HCA's services free of charge.



HCA Oasis@Outram Day Hospice was launched - reimagining a model of care that advocates the Dignity, Diversity, and Development of each individual.



WE CELEBRATED 35 YEARS OF HONOURING LIVES WITH THE SUPPORT OF THE COMMUNITY!

3 NOVEMBER 2024



Dazzle With Me Charity Dinner

Graced by Guest-of-Honour DPM Heng Swee Keat, 650 guests attended the gala where the specially commissioned song, "Holding Hands" by Benjamin Kheng, Lim Yu-Beng, and Nadya Zaheer was debuted.

Funds raised: \$506,780

20 OCTOBER 2024



Walk With Me Charity Walkathon

Over 1,300 participants braved the rain to complete a 6km route at Marina Barrage with Guest-of-Honour Mr Masagos Zulkifli, Minister for Social and Family Development and Second Minister for Health. Each participant pledged to be a community fundraiser as they walked in solidarity alongside HCA's patients, caregivers, staff, and community.

Funds raised: \$375,715

11 SEPTEMBER 2024



Swing With Me Charity Golf

132 golfers enjoyed a friendly competition on Sentosa Golf Club's Serapong course before an evening of spirited bidding at a live auction.

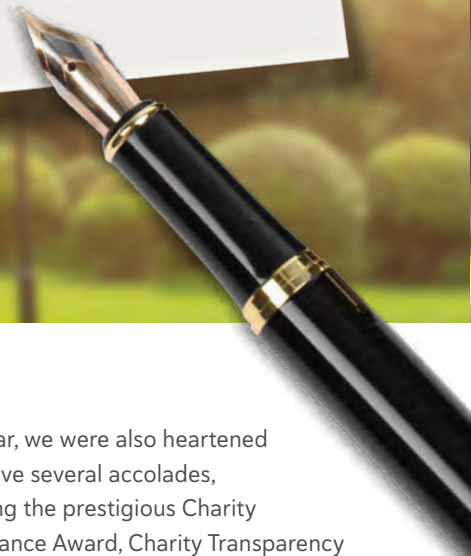
Funds raised: \$320,724

CEO's Message



MS KAREN LEE
Chief Executive Officer

From our humble beginnings as a volunteer-driven organisation, HCA has grown into Singapore's largest home hospice provider.



Over the past 35 years, HCA Hospice has been dedicated to journeying alongside life-limited patients and their families. From our humble beginnings as a volunteer-driven organisation, HCA has grown into Singapore's largest home hospice provider, guided by a simple yet profound mission to bring comfort and dignity to those in the final chapter of their lives.

As part of this journey, HCA has always gone beyond the clinical to support our patients emotionally, spiritually, and psychosocially. This is perhaps best seen in our work with caregivers and bereaved families, whose grief journeys can start before the patient's passing and sometimes extends long after the final goodbye. The Psychosocial Services team has cultivated strong partnerships with other grief support providers and today, bereavement support is a key pillar of HCA's service.

An extension of the bereavement services is Project Kindle – a pioneering initiative rooted in HCA's family-focused model of care with a lens on childhood grief. By empowering mental health, healthcare, and social service professionals with the tools and training needed, Project Kindle aims to create a space for healing conversations within families.

While we care for our patients, we are equally committed to supporting our staff. To address the changing needs of end-of-life care in Singapore, HCA piloted the Evolving Model of Care (EMOC) – an integrated approach that enhances patient care while ensuring the sustainability and well-being of our workforce.

This year, we were also heartened to receive several accolades, including the prestigious Charity Governance Award, Charity Transparency Award, Nurses' Merit Award, and President's Volunteerism & Philanthropy Award. They are reminders of the trust that our patients, families, and community place in us, and spur us on as we continue creating good days for those in need.

Thank you for being a part of our journey.

Medical Director's Message



DR CHONG POH HENG
Medical Director

HCA is the market leader in compassionate discharges, including weekend support, enabling patients to spend final days at home.

It has been a privilege serving at HCA for the past 17 years - nearly half of the Organisation's journey - and witnessing first-hand the evolution of palliative care in Singapore. Over the years, we have grown from a small, passionate team to a national leader in home hospice, continually adapting to meet the changing needs of our community not just through the compassionate care we offer, but also through thoughtful innovation, research, and collaboration.

With the Ministry of Health's mandate to increase our capacity by 50 per cent for anticipated escalation in palliative care needs nationally, we hired more clinical staff and reviewed our service model. A digital transformation across the organisation is now in the works, to power the spike in beneficiary numbers expected.

One of the ways in which HCA has made a meaningful difference, has been in facilitating compassionate discharges. We remain the market leader in this space and are first movers that support weekend compassionate discharges. After all, nobody could choose when dying happens. With the initiative, we make it possible for patients to spend final days at home. Last year, we took on 387 weekday discharges and 69 on the weekends. It is a deeply human undertaking - requiring close coordination across clinical teams, logistic partners and family caregivers - but one that speaks to our core belief: that every person deserves to pass with dignity, in a place of choice and comfort.

Our Data, Innovation, and Research (DIR) team has also made remarkable strides, putting out 15 projects that contribute to the growing body of knowledge in end-

of-life care. These studies reaffirm our belief that while palliative care is rooted in empathy, it must also be guided by evidence. From quality of life outcomes to caregiver support, our findings continue to inform and refine our model of care.

HCA's Star PALS programme was also spotlighted in several media features last year, raising public awareness on the unique needs of children with life-shortening conditions. These inspirational stories of love and compassion sparked greater societal understanding and reinforced the importance of paediatric palliative care in Singapore.

I am most grateful to our dedicated clinical teams who are the heart of HCA's mission. As we celebrate 35 years of honouring lives, we remain inspired to journey alongside every patient and family as we continue creating good days.

Board of Directors

MR LIM BOON HENG
Patron



MS TAN SOH KENG
Chairperson



MR TERENCE KEW
Vice-Chairperson
Chair, Advocacy and
Partnerships Committee



DR CAROLINE LIM
Vice-Chairperson
Chair, Human Capital
Committee



MS PANG WAI YIN
Chair,
Nominations Committee



DR PATRICIA NEO
Chair,
Clinical Review Committee



MR TAY BENG HWEE
Chair,
Volunteer Experience
Committee



MS MATILDA WOO
Chair,
Audit and Risk Committee



MR DANIEL TEO
Chair,
Finance and Investment
Committee



MR BRUCE LEONG
Chair,
Information Technology
Committee



MS ELIZABETH CHOO
Board Director



MR SIA KHENG HONG
Board Director



MR TAN CHOON SENG
Board Director



MR TAY SWEE YUAN
Board Director



Management Team



Seated (L-R):

DR CHONG POH HENG

Medical Director

Joined: 1 July 2008

MS LOH WAN CHING

Head, Finance,
Corporate Development and Planning

MS KAREN LEE

Chief Executive Officer

Joined: 3 Jan 2022

Stepped down: 30 June 2025

Succeeded by Dr Tan Boon Heon on 16 June 2025

MR DANIEL NG

Head, Medical Affairs and Quality

MS GOH SOCK CHENG

Head, Nursing

Standing (L-R):

MR YEO ZHI ZHENG

Head, Data, Innovation and Research

MS MATHILDA LIM

Head, Advocacy and Partnerships

MS TAN CHING YEE

Head, Psychosocial Services

MS LYNN GOH

Head, Volunteer Management and
Engagement

MS NG JAN NEE

Head, Human Resources, Operations and Admin

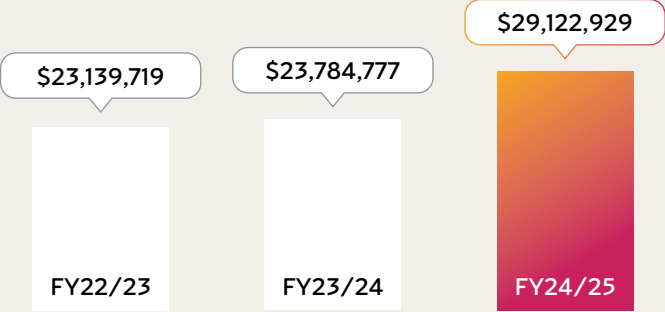
MR BRENDON LOH

Head, Information Technology

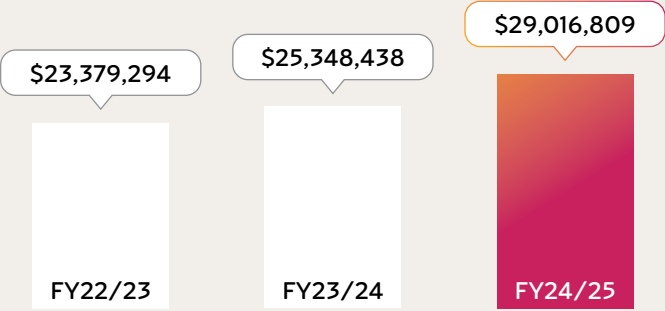
HCA at a Glance

Total Income And Operating Expenditure

TOTAL INCOME

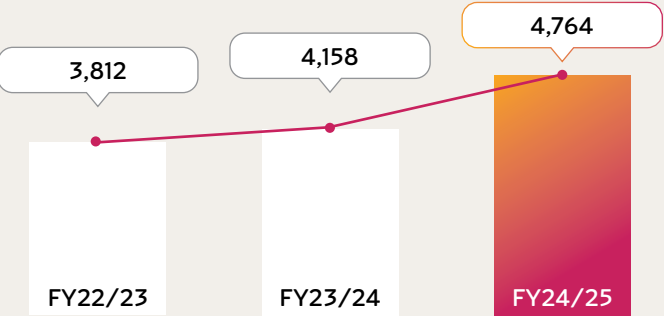


TOTAL OPERATING EXPENDITURE



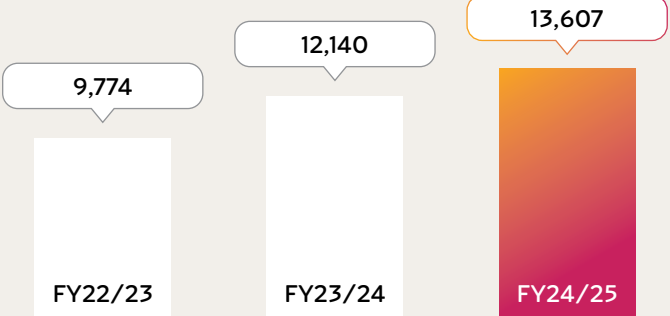
Number Of Patients Served*

↑ 25% GROWTH FROM FY22/23

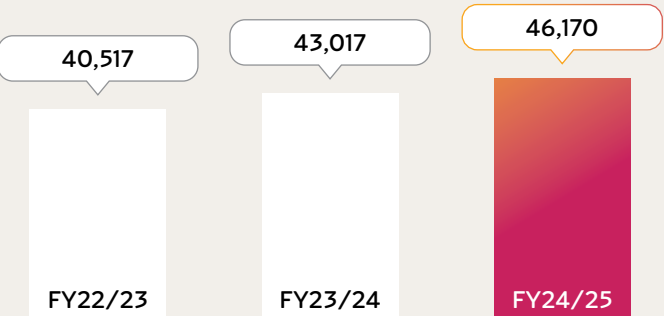


* Unique patient count after accounting for duplicates.

Total Day Hospice Attendance

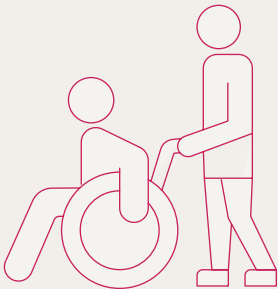


Number Of Home Visits (All Services)



Average Length Of Service For Adult Home Hospice Patients

82 Days



Percentage Of Patients Who
Died In Place Of Choice

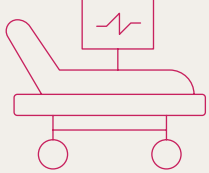
87%



Number Of
Equipment Loaned

>3,000

> \$900,000 SAVED FOR
PATIENTS AND FAMILIES



Volunteers

NUMBER OF VOLUNTEERING
HOURS CLOCKED

26,891



COST DEFRAID BY VOLUNTEERS

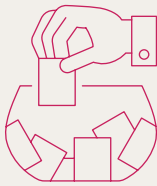
>\$570,000



Fundraising

PERCENTAGE OF DONATIONS
SUPPORTING PATIENTS AND CAREGIVERS

80%



TOTAL AMOUNT
RAISED

\$5,609,098



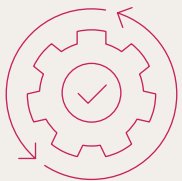
TOTAL FUNDRAISING
EXPENSES

\$1,120,257



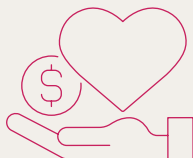
FUNDRAISING EFFICIENCY
RATIO (FER)

20%



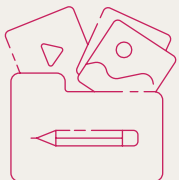
Number Of Donors

6,213



Research Projects Completed

15



Number Of Compassionate
Discharges Facilitated By HCA:

Weekday 387

Weekend 69

Awards and Thought Leadership



PRESENTATION OF CHARITY GOVERNANCE AWARDS HCA HOSPICE LIMITED



Awards and Accolades



2024

Charity Governance Award

Charity Transparency Award

Friends of Community Care Awards -
Corporate (Large Enterprise)
- *PSA Corporation Limited*

Nurses Merit Award
- *Ren Hui*

President's Volunteerism & Philanthropy
Awards - People of Good (Open)
- *Kong Huay Siew*

Singapore Prestige Brand Award - Special
Merit Award

2023

Charity Transparency Award

Community Care Excellence Award - Team
(Gold) - Redefining End-of-Life Care at
Oasis@Outram
*Dr Chong Poh Heng, Boey Lai Hsia,
Serene Wong*

Data Protection Trustmark (DPTM)
Certificate (2023-2026)

Nurses' Merit Award
- *Liew Tse Pei*

President's Volunteerism & Philanthropy
Awards - People of Good (Open)
- *Janice Soo (volunteer)*

The Public Service Medal
- *Tan Soh Keng*

2022

Nurses' Merit Award
- *Ng Wan Ru*

Singapore Patient Action Award
- *Amanda Ng*

WeCare @ North West Award 2022
- *Kong Huay Siew*

2021

Nurses' Merit Award
- *Geraldine Lee*

President's Volunteerism and Philanthropy
Award - Leaders of Good
- *Dr Chong Poh Heng*

Singapore Patient Action Award
- *Zainab Bte Bakar and Suhaili Bte Maat*

2020

Community Care Excellence Award
- *Nicole Peng and Carol Toh*
- *Family Foto Fair (Merit)*

Data Protection Trustmark (DPTM)
Certificate (2020-2023)

Healthcare Humanity Award
- *Kay Janet Thomson (Honourable
Mention) and Angela Tan*

Research Projects

HCA HOSPICE IS COMMITTED TO THE ADVANCEMENT OF PALLIATIVE AND HOSPICE CARE KNOWLEDGE. IN 2024, STAFF FROM MULTIPLE DISCIPLINES PRODUCED A VARIETY OF PAPERS, POSTERS, AND REPORTS ON VARIOUS AREAS AND TOPICS.



Resident Physician Dr Lasitha Wickramasinghe presenting her study at the ANZSPM conference 2024.



Resident Physician Dr Winnie Choo presenting her poster to an audience at the Singapore Palliative Care Quality Improvement Conference 2024.

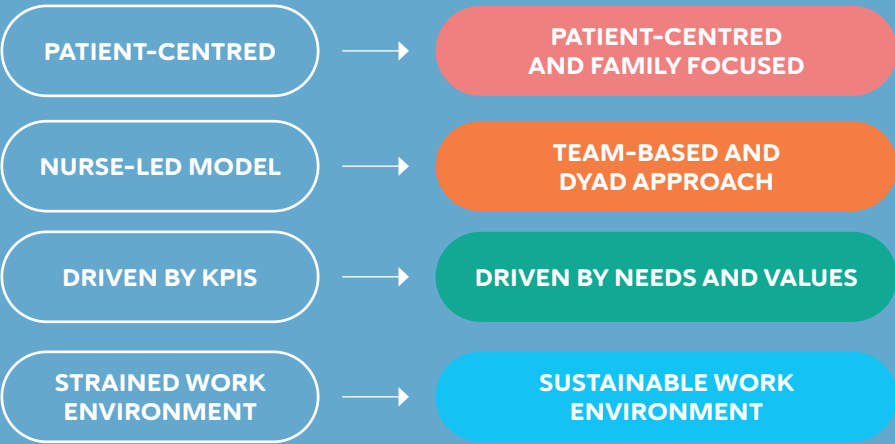
1. Chang K. Streamlining transport claims in home palliative care through Lean [poster presentation]. In: Singapore Palliative Care Quality Improvement Conference 2024; Singapore.
2. Tay K. A case study of utilising a class-based format for training newly-hired nurses in a home hospice service in Singapore [poster presentation]. In: ANZSPM Conference 2024; Adelaide, Australia.
3. Wong WY. Supporting bereaved caregivers: insights from focus group discussions on an informal community group approach in Singapore [poster presentation]. In: Grief & Bereavement Conference Singapore 2024; Singapore.
4. Leong J. A public health model approach to grief and bereavement support for Asian family caregivers of adult home palliative care patients - insights from practice implementation [poster presentation]. In: Grief & Bereavement Conference Singapore 2024; Singapore.
5. Li D. Impact of an end-of-life education course on knowledge and attitudes of nurses and patient care assistants in the nursing home setting [poster presentation]. In: 8th Public Health in Palliative Care International Conference; 2024. Bern, Switzerland.
6. Li L. Development and analysis of One-Question as a rapid feedback mechanism for home hospice care [poster presentation]. In: International Forum on Quality & Safety in Healthcare; 2024 Apr; London, UK.
7. Bashyam P. Facing death alone: an exploration of terminally ill individuals living alone in palliative care. *Ann Acad Med Singap.* 2024;53(6). <https://doi.org/10.47102/annals-acadmedsg.2023426>
8. Heng C. Collaborative goal setting in palliative rehabilitation: a case report. *BMC Palliat Care.* 2024;23:179. <https://doi.org/10.1186/s12904-024-01506-3>
9. Ang M. Exploring the lived experience of Chinese family caregivers caring for end-of-life cancer patients at home: a phenomenological study in Singapore. *Support Care Cancer.* 2024;33:111. <https://doi.org/10.1007/s00520-025-09166-6>
10. Yeo ZZ. Integrating step-down care in community-based paediatric palliative services: a realist evaluation [preprint]. *arXiv.* 2024. <https://doi.org/10.1101/2024.03.08.24303949>
11. Tan A. Case presentation of two patients compassionately discharged, from hospital to home, who did not achieve their desired home death. *J Hosp Palliat Care.* 2024;27(4):172-6. <https://doi.org/10.14475/jhpc.2024.27.4.172>
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13. Koo A. Caregiver needs in end-of-life care are diverse, yet invisible: a narrative review. *Ann Palliat Med.* 2024;14(2):160-71. <https://doi.org/10.21037/apm-24-151>
14. Ng WR. Burnout prevalence and associated factors among palliative and hospice care professionals during the COVID-19 endemic: an exploratory survey. *Am J Hosp Palliat Med.* 2024;42(4):365-71. <https://doi.org/10.1177/10499091241257958>
15. Kang ZL. Should clinically assisted hydration and nutrition ever be withdrawn for a neonate with a chronic non-progressive neurological condition? A case study. *Children.* 2024;12(3):287. <https://doi.org/10.3390/children12030287>

Our dedicated multidisciplinary care teams are on duty around the clock, making more than 40,000 home visits annually. In addition to HCA's central headquarters at Serangoon Road, we also operate out of four satellite centres spread across the island for greater proximity to patients.

EVOLVING MODEL OF CARE

In November 2022, HCA began evolving its care model to better meet the growing demand for home hospice services, while prioritising staff well-being. This Evolving Model of Care (EMOC) aligns with Singapore's refreshed National Palliative Care Strategy, which calls for a 50 per cent increase in home palliative care capacity—enabling more individuals to fulfil their wish of spending their final days at home.

The transformation focused on four key shifts, developed over two phases:



Results from the pilot showed an increase in patient load, improved timeliness of patient reviews and increased numbers of home visits made. Staff also demonstrated stronger team cohesion and resilience. EMOC is currently in its third phase where the ideas are being progressively implemented across all satellite teams.

Number Of Adult Patients Served

FY24/25	4,462
FY23/24	3,897
FY22/23	3,614

Number Of Home Visits

FY24/25	42,372
FY23/24	39,461
FY22/23	37,537

Patient Age Distribution

Below 40 years	29
41 - 50 Years	83
51 - 60 Years	290
61 - 70 Years	850
Above 70 years	3,210







She has achieved everything she set out to do. I believe she is somewhere greater now, still chasing dreams.

A Mother's Journey Beyond The Final Days

At 44, Shu Bin was diagnosed with cancer, with limited options for treatment. As her condition deteriorated in hospital, she expressed a final wish to return home to be cared for by her mother, Mdm Yuen. HCA swiftly arranged for a compassionate discharge that weekend, allowing her to spend her final days in the comfort of home.

However, upon her return, Shu Bin seemed disoriented and was unable to recognise her mother - a moment that deeply saddened Mdm Yuen. With the steady support of the HCA care team, she was able to eventually remember the face that had lovingly cared for her since childhood. Surrounded by her entire loving family - her parents, partner, brother and sister-in-law, as well as her cherished niece and nephew - by her side, Shu Bin passed on peacefully a few days later.

Grief hit Mdm Yuen hard. She regretted denying Shu Bin small joys like her favourite chocolate, out of concern that it will affect her daughter's health. Had she known how limited their time together would be, Mdm Yuen would have allowed Shu Bin more freedom to enjoy life's simple comforts on her final journey.

LOVE DOESN'T END, IT EVOLVES

HCA continued journeying with Mdm Yuen through her bereavement. With the encouragement and companionship of her son, daughter-in-law and grandchildren, she began healing and finding renewed purpose in caring for her surviving family. Filled with gratitude, she shared that their support has been her greatest source of comfort and strength. "I want my grandchildren to grow up with the same big heart Shu Bin had," she says.

With HCA's support, Mdm Yuen continues to speak about Shu Bin with warmth and pride. "She has achieved everything she set out to do. I believe she is somewhere greater now, still chasing dreams."



In the Media

We find a poignant reminder that life's true richness lies not in its length, but in the depth of our connections.

Celebration of Life

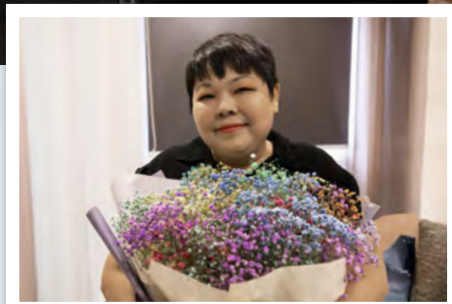
Home hospice patient Carolyn Too made a courageous decision to host a “living funeral” when she learned that she had a few months left to live. With the compassionate support of her medical social worker, Shannon, Carolyn embraced the idea, affectionately terming it a “Celebration of Life.”

Initially uncertain, Carolyn found herself warming up to the idea. As the event unfolded, it became a heartfelt gathering where Carolyn and her cherished circle of friends shared words of appreciation, expressed their deepest gratitude, sought forgiveness, and shared boundless love with each other. Laughter mingled with tears as they shared stories and memories, creating unforgettable moments of connection and warmth.

Living funerals such as Carolyn’s “Celebration of Life” offer a platform for such intimate conversations to take place, and underscore the importance of open-hearted communication and the profound impact of shared experiences.

In Carolyn’s journey, we find a poignant reminder that life’s true richness lies not in its length, but in the depth of our connections.

On 13 August 2024, Carolyn passed on peacefully at home surrounded by her family.



**CAROLYN'S STORY WAS
FEATURED IN THE STRAITS TIMES.**

SCAN TO VIEW:



STAR PALS



Star PALS (Paediatric Advanced Life Support) is a service provided by HCA, dedicated to improving the quality of life for children aged 19 and below with life-limiting or life-threatening conditions.

MEDI MINDERS: VOLUNTEERS AT WORK

A specially-trained group of volunteers called Medi Minders visit homes and care for our young patients while weary caregivers take a breather.

COMET: EXTENDING OUR CARE

Started in 2020, COMET is a step-down service for seriously ill children who have since stabilised under our care. Instead of discharge, they continue to receive essential support from the HCA Star PALS team.

Number Of Patients Served

150



Number Of Home Visits

3,798



Number Of Comet Patients

21



Patient Age Distribution*

0 - 20 Years	126
21 - 40 Years	23
41 - 50 Years	1

* Length of service varies between 1 day to more than 10 years

Number Of Hours Clocked By Medi Minders

1,331







Finding Confidence In A Costume

Toh Wee Yang, 26, has lived with Duchenne muscular dystrophy since he was in Primary One. Though bed-bound for years, his spirit has never been dulled by his condition.

A lifelong fan of anime and video games, Wee Yang finds comfort in the world of Honkai: Star Rail. He resonates most with Firefly, a young character whose body is fading away, yet remains determined to live meaningfully. "Her resolve to find meaning in life reminds me of my own journey," he shares.

In 2017, he was referred to HCA's Star PALS (Paediatric Advanced Life Support). Through Project Twilight, our novel programme that aims to meet the social needs of teenagers and young adults, Wee Yang was encouraged to pursue his interests and aspirations. Initially hesitant, his care team supported him in stepping out of his comfort zone to try cosplaying.

In July 2024, HCA organised a cosplay party just for him. Cosplayers from the community volunteered to customise a Firefly costume for him, and for two magical hours, Wee Yang was transformed into the character he so admired.

Once a shy young man, Wee Yang now proudly wears his costume in public, even attending the Anime Festival Asia event in December 2024. By tapping into his passion, HCA has not only helped him find his identity, but also friendship and a new sense of belonging among fellow cosplayers.



WEE YANG'S JOURNEY WAS FEATURED ON CNA AND MEDIACORP'S WEKAYPOH.

SCAN TO VIEW.



WeKayPoh



CNA

In The Media

Life, Unexpected

Life, Unexpected delved into the unique challenges of these young stars' daily lives and witnessed the hope and resilience they carry with them.

Life, Unexpected

In October 2024, Channel NewsAsia documentary Life, Unexpected turned the spotlight on HCA Star PALS and the field of paediatric palliative care in Singapore through the stories of four patients, their families, as well as the village of caregivers that provide emotional, psychosocial and physical support – physicians, nurses and medical social workers.

Chronicling varied life journeys from Nayla, an infant with Trisomy 18, to 39-year-old Edwin who has Duchenne muscular dystrophy; Life, Unexpected delved into the unique challenges of these young stars' daily lives and witnessed the hope and resilience they carry with them.

The series garnered positive reviews, and HCA is working with Channel NewsAsia on a second season of the documentary.

LIFE, UNEXPECTED IS AVAILABLE ON MEWATCH.

SCAN TO VIEW :



Episode 1



Episode 2



Episode 3



Episode 4



DAY HOSPICE

HCA Oasis@Outram and HCA Oasis@Woodlands reimagine the conventional model of care to one that advocates the Dignity, Diversity, and Development of patients, volunteers and staff. Offering a range of programmes and activities for more ambulant patients in a welcoming and enriching space, caregivers are encouraged to join their loved ones in sharing moments of connection and joy.

Total Day Hospice Attendance

13,607



Number Of Patients Served

434



Average Length Of Service

133 days



Patient Age Distribution

Below 40 years	2
41 - 50 Years	0
51 - 60 Years	26
61 - 70 Years	78
Above 70 years	328





Tell Me Your Life Story

Students from Tanjong Katong Girls' School (TKGS) spent several sessions with patients at HCA Oasis@Outram Day Hospice, engaging in heartfelt conversations to learn about their life journeys. Inspired by these chats, the students created artistic life story books that celebrates each individual's unique experiences.

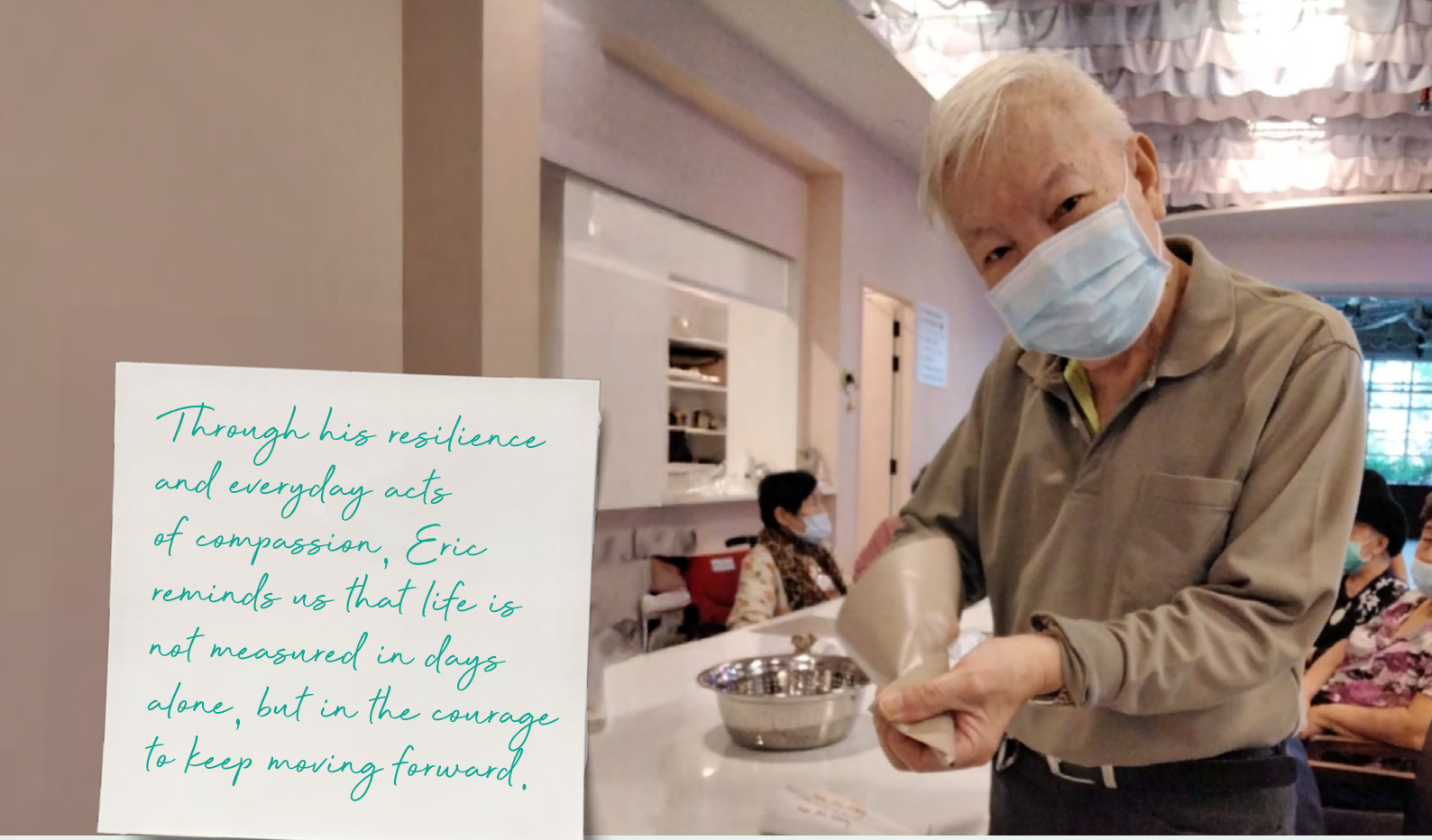
The project embodied *diversity* by recognising and valuing the patients' varied cultural backgrounds, personal histories, and perspectives. It also nurtured *development* as students grew in empathy and communication, and upheld *dignity* by honouring the voices and memories of the patients in a creative and respectful way.

At HCA Oasis@Outram and Oasis@Woodlands Day Hospices, dignity, diversity, and development are values which are consistently exchanged, enriching patients, volunteers, and staff alike in profound and lasting ways.

Students from TKGS engaging in heartfelt conversations to learn about their life journeys.



Life Story



Through his resilience and everyday acts of compassion, Eric reminds us that life is not measured in days alone, but in the courage to keep moving forward.

Keeping Pace With Life

Nine years ago, Eric was told he had only months to live. Breathless and wheelchair-bound from cancer, he was devastated but chose to live each day meaningfully.

With his wife's encouragement, Eric started attending HCA Oasis@Woodlands Day Hospice. With sheer determination and unwavering support of the HCA care team, he regained the strength in his legs and was able to walk again - to the surprise of even his doctor! Determined to stay active, he even formed a walking group with friends.

When Eric suffered a stroke that left him homebound for months, he called to check on the staff regularly, saying how much he missed his "second home".

Grateful for the care he received, Eric began helping out in small ways - brewing coffee and remembering each patient's preferences. Over time, he became Oasis@Outram's 'Welcome Buddy', greeting newcomers with warmth and encouraging participation by sharing his own journey. One patient even regained mobility with Eric's support.

Now in his ninth year with HCA, Eric is our longest-attending day hospice patient. He continues to visit Oasis@Outram daily, often accompanied by his wife, and is frequently spotted belting out evergreen Chinese ballads to an impressed audience.

Lest one forgets that he is still suffering from life limiting illness and hence continues to live with the spectre of death, through his resilience and acts of compassion, Eric reminds us that life is not measured in days alone, but in the courage to keep moving forward.



Bereavement Support

Project Care Community



Launched in August 2024, Project Care Community (PCC) supports bereaved individuals above 21, especially those experiencing loneliness or reduced community engagement after the demise of a loved one. Aiming to foster meaningful connections and normalise grief responses, PCC offers a blend of centre-based reflective sessions and outdoor engagements.

Through shared stories, emotional validation, and purposeful interaction, participants reported a growing sense of belonging, sense of shared community and purpose and reduced sense of isolation and loneliness. The group continues to evolve as a vital space where grief is acknowledged, resilience is nurtured, and connection is restored – reflecting HCA's commitment to holistic, compassionate care beyond the patient's end-of-life journey.

At present, PCC has 14 registered participants, with about half who regularly attend the monthly sessions held every fourth Thursday of the month.

Project Kindle



Project Kindle was launched in 2023 out of a collective concern in HCA's home care team who saw that while adult caregivers often received support during the emotionally difficult time of facing a patient's decline or death, grieving children were often overlooked. These children grieved silently – confused, fearful, and burdened with guilt – without developmentally appropriate support or understanding. Designed to address this gap with a child-centric approach, the initiative aims to surface hidden grief, empower professionals with child grief training, and raise public awareness to ensure no child grieves alone.

In the past year, Project Kindle has conducted professional training sessions, public education events, piloted consultations across three HCA satellite centres, and developed child-friendly resources like videos, brochures, and creative guides.

With a mission to kindle hope in young hearts, Project Kindle continues to shift mindsets, inspire change, and build a more compassionate care ecosystem – ensuring grieving children are seen, supported, and never left behind in their darkest moments.



Volunteers - In the Media

Janet's Simple Acts of Care



Janet first encountered HCA in one of the most difficult periods of her life - when her mother was terminally ill. The warmth and care that the HCA team surrounded her mother with until she passed on peacefully left a lasting impression on Janet, inspiring her to give back.

Today, Janet volunteers regularly at HCA Oasis@Woodlands Day Hospice, lifting spirits through singalongs and sponsoring meals - simple yet meaningful gestures that bring comfort to patients nearing the end of life. Beyond these, she also organises festive celebrations and often rallies her family and friends to join in, spreading warmth and cheer together.

Janet's compassion runs even deeper as a Vigil Angel who journeys alongside patients in their final hours. By washing their hair and body, and providing a fresh change of clothes, her simple acts of care help create profound comfort for the imminently dying. "They may not be able to respond, but I believe they feel the care," Janet shares.

JANET'S STORY WAS FEATURED ON BEFORE YOU GO, A CHANNEL U DOCUMENTARY SPOTLIGHTING THE UNSUNG HEROES OF PALLIATIVE CARE:

SCAN TO WATCH



Ms Kong's Resilience in Giving



Ms Kong began volunteering with HCA in 2017, inspired by the care her father received in his final days. She has since dedicated over 1,500 hours to caring for more than 300 patients and families.

As a Vigil Angel, she has journeyed with many in their final hours, and recalls putting aside her discomfort to tend to a patient's maggot-infested hair. Unfazed, she used essential oils to ease the odour and continued cleansing the patient's hair.

She also serves as a Medi Minder to young Star PALS patients, having undergone rigorous training to provide specialised care. From bathing and dressing, to even basic nursing care, she offers much-needed respite to families.

Ms Kong embodies HCA's mission of journeying with patients by honouring their memory through heartfelt notes and bouquets sent to families even after their passing.

For her unwavering dedication, she was recognised with the President's Volunteerism & Philanthropy Award in 2024. "It's not about winning awards but helping others for as long as I can," she humbly shares.

HCA Vigil Angels served 261 families in FY24/25.



Philanthropy Highlights

Warming Bellies and Hearts

Fondly known as Chef Andy, Andy Quak has always believed in the power of food to bring people together. A volunteer with HCA since 2018, Chef Andy delivers and prepares meals for patients at HCA Oasis@Outram Day Hospice, offering them the familiar comfort of home cooking.

Chef Andy's creativity doesn't stop in the kitchen. To him, writing is like cooking, where each word represents an ingredient that must be carefully added to create the right impact. When a close friend came under HCA's care, he was deeply moved and inspired to give back through a book of poems. His recent anthology <<寄情诗篇>> is a heartfelt collection of poems exploring themes of friendship, love and loss. In the spirit of gratitude, Chef Andy donated all proceeds from his book sales to HCA, raising over \$25,000 and awareness on end-of-life care.



Compassion in Action



Driven by shared values of empathy and compassion, partners like TDCX play a vital role in strengthening HCA's capacity to serve.

A dedicated ally, TDCX staff volunteer at our day hospices, bringing joy through music, games, and sponsoring meals and gifts to create memorable days for patients. Their spirit of giving extended to the Walk With Me Charity Walkathon 2024 where 30 staff walked in support of end-of-life patients and their families.

TDCX also welcomed HCA to host a fundraising booth at their office. Their commitment has inspired many staff to give back, with some becoming monthly donors and one even offering hairdressing services for day hospice patients. For their efforts, TDCX have contributed over \$9,000 to HCA Hospice so far.



Donor List

\$100,000 and Above

In memory of Chia Wai Leng	Omni-Crest Engineering and Construction Pte Ltd	Singapore Totalisator Board	The Draycott Trust
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\$10,000 - \$99,999

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Celebrating 35 Years of Honouring Life

Governance Report & Financial Statements FY24/25

For the Year Ended
31 March 2025



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20	Policies And Practices Of The Organisation		
20	Conflict Of Interest Policy		

Corporate Information

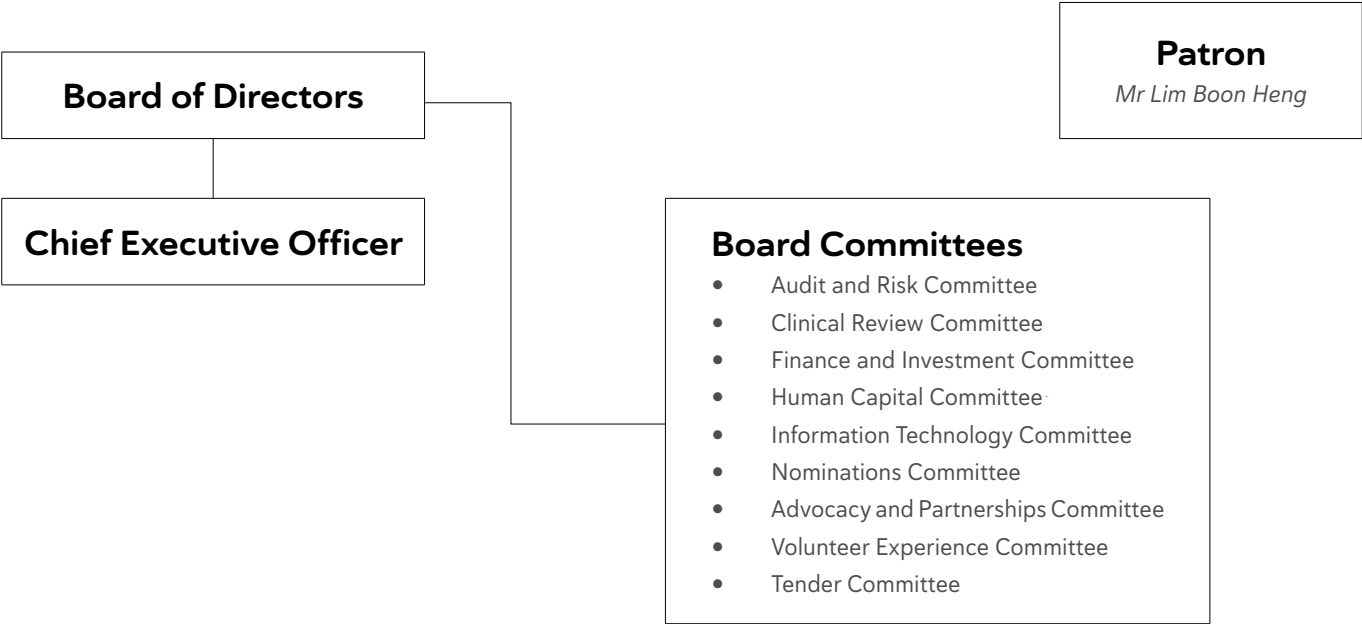
HCA Hospice Limited (“HCA”) was incorporated on 22 April 2021 as a Company Limited by Guarantee to take over the operations of all charitable services and activities previously managed by HCA Hospice Care (the “Society”). The Organisation officially transited and completed its move from ‘Society’ to ‘Company Limited by Guarantee’ on 1 April 2022. HCA Hospice Care was a registered charity since 27 March 1991. Following the transition, HCA is registered as a charity under the Charities Act (Chapter 37) since 4 January 2022 and accorded the Institution of a Public Character (IPC) status.

On 20 August 2022, members passed a resolution to dissolve the Society and the Society has voluntarily dissolved with effect from 19 May 2023.

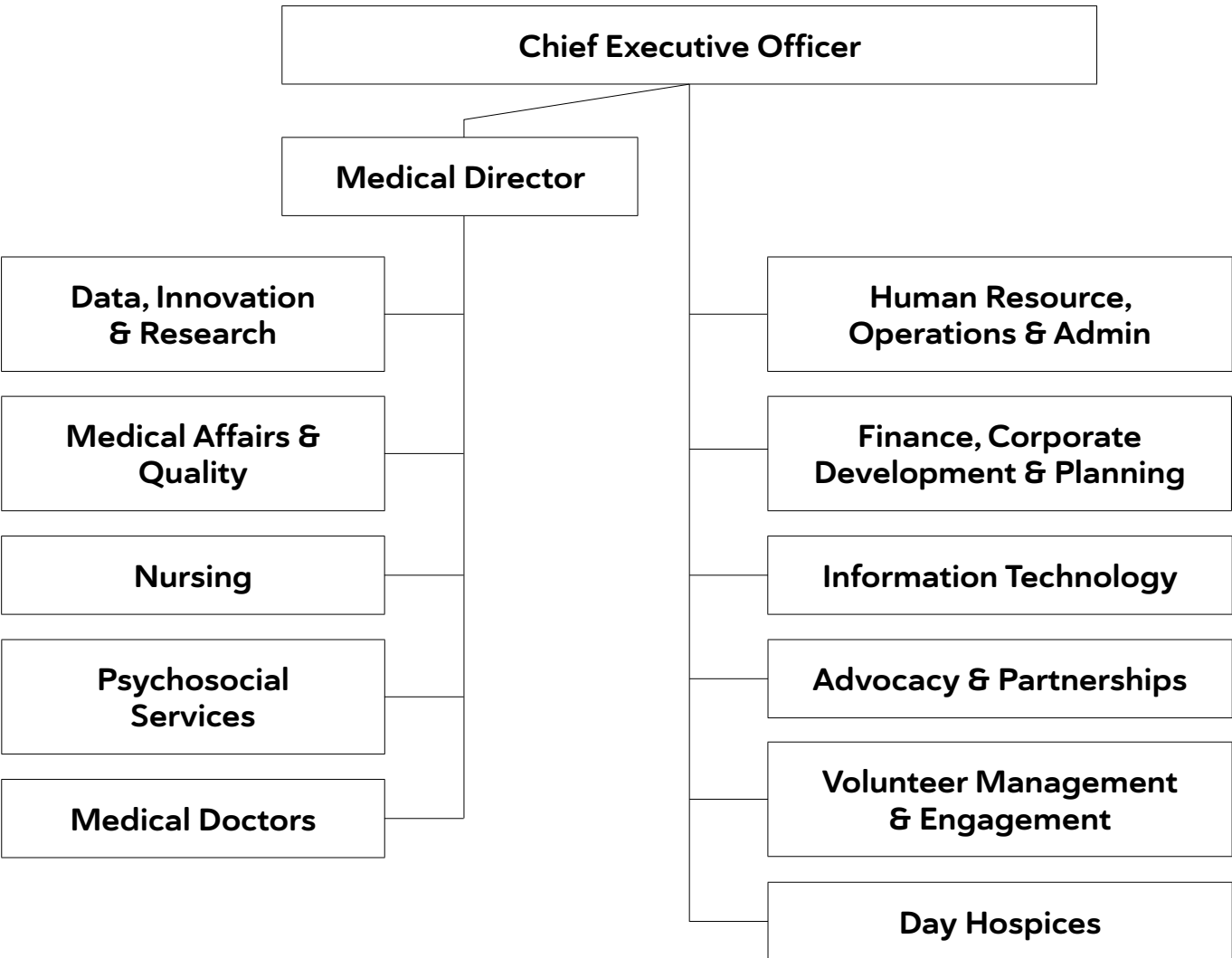
HCA Hospice Limited

Unique Entity Number (UEN)	202114297R
Date of Establishment	22 April 2021
Type of Entity	Company Limited by Guarantee
Charity Registration Date	4 January 2022
IPC Status	4 January 2022 (Last renewal approved with validity till 30 September 2025)
Registered Address	705 Serangoon Road, Block A #03-01 @Kwong Wai Shiu Hospital, Singapore 328127
Auditors	Baker Tilly TFW LLP (External auditor) Shared Services for Charities (Internal auditor)
Banks	DBS Bank Ltd Standard Chartered Bank United Overseas Bank Bank of China BNP Paribas
Fund Managers	Lion Global Investors Schroders Investment Management
Corporate Secretary	Genesis Law Corporation

Corporate Structure



Organisation Structure



Statement Of Corporate Governance

Under the guidance of our Board of Directors (the “Board”), HCA is committed to ensure that the Organisation is effectively governed and managed, supported by appropriate functions, policies and processes. We remain steadfast to continually improve our governance and management practices to remain accountable and transparent to our stakeholders as a responsible Institution of a Public Character (IPC).

The Board and the management of HCA firmly believe that a genuine commitment to uphold high standards of corporate governance is key to the sustainability of HCA's mission and vision to provide end of life care to the community.

HCA strives to adhere fully to the principles and guidelines of the Code of Governance for Charities and IPCs, the Charities Act, relevant regulations and other frameworks (Charity Transparency Framework) as governed by the Charity Council.

The Organisation has compiled and updated the Governance Evaluation Checklist (GEC) in the Charity Portal for FY24/25, the financial year ended 31 March 2025 at www.charities.gov.sg.

Governing Instruments

HCA's Constitution and the Code of Governance for Charities & IPCs govern and guide the selection, recruitment, tenure of its office bearers, appointment and induction of new Board members and; self-assessments are conducted regularly to measure Board effectiveness.

Role Of The Governing Board

In accordance with its Constitution, HCA is governed by a Board of Directors whose members are made up of volunteers.

As part of its stewardship role, the Board is responsible for overseeing and approving strategies for the achievement of HCA's objectives and ensuring that there are adequate resources to meet its objectives. The responsibilities of the Board include establishing good corporate governance practices, ensuring effective controls are put in place, assessing and managing risks, overseeing new programmes and monitoring the efficiency and effectiveness of these programmes in meeting HCA's objectives.

Day-to-day management of HCA is delegated by the Board to the management team headed by the Chief Executive Officer (CEO) in accordance with the directions set out by the Board.

Matters reserved for Board's approval and decision-making are detailed in the Approval and Authorisation Framework (AAF) including but not limited to the following:

- Key appointments - Appointment of directors, CEO, Medical Director and auditors;
- Strategic Direction - Approval of HCA's mission, vision and strategic plans;
- Capacity and Capability planning - Approval of annual Workplan and Budget to ensure they are aligned to HCA's strategies;
- Financial Reporting and Controls - Approval of the Approval and Authorisation Matrix (AAM), financial statements, investments and change of reserve purposes.
- Policies - Approval of key policies to guide the operating activities of HCA including but not limited to Code of Conduct and Conflict of Interest Policy.

Board Selection And Recruitment

For robust governance, the Board strives to ensure that the range and diversity of expertise and viewpoints among the directors adequately addresses the Organisation's needs. The Board has established a diversity matrix to ensure that collectively, the Board has the necessary core competencies in areas such as clinical, legal, human resource, finance and investment, audit and risk, fundraising, advocacy, marketing and partnerships, information technology, volunteer management, and governance to effectively lead and steward HCA towards its strategic goals. In terms of gender diversity, the 13-member Board consist of five females (38%) and eight male directors (62%) in FY24/25.

Directors appointed must be independent, hold high ethical standards and willingly committed to our mission and vision without any remuneration and benefits. No staff member of HCA is a director. The Board has a formalised process for the appointment and re-appointment of Board directors and members of Board Committees.

To build a steady pipeline of Board talent, the Board and management actively engage potential candidates with specific skillsets that could add value serving as Board and Board Committee members. The process for selection and recruitment of the Board and Board Committee members is approved by the Board and monitored by the Nominations Committee. New members are recruited based on the strength of their personal attributes and professional experience, namely those who possess the competencies to meet current and future needs of the Organisation. HCA taps on referrals from the Board, Board Committee members and management for potential candidates. Potential candidates identified will be evaluated by the Nominations Committee. Candidates for new Board members recommended by Nominations Committee are first approved by Board before they are put up for members' election.

Candidates who wish to be considered as Board members should preferably first serve in Board Committees before being considered to join the Board. This provides the candidates with a better understanding of the Organisation as well as responsibilities of the Board. During this period, the Board will also assess the candidates' suitability as Board members.

Appointment And Term Limit Of Board

Each term of office of any director shall be a maximum of three years and all directors submit themselves for re-nomination and reappointment at least once every three years. According to HCA's Constitution, a director may serve a maximum of three consecutive terms of office. In particular, the Chair of the Finance and Investment Committee shall not hold that office for more than four consecutive years.

As at end of the financial year, none of the 13-member Board has served more than nine years running since HCA transited to a Company Limited by Guarantee entity. All Board members are elected at the Annual General Meeting (AGM) for a term of 3 years. All Board members have declared that they are neither undischarged bankrupts nor have they been convicted of any offence in a court of law.

Board Evaluation

The Board performs self-assessment annually and conducts external board evaluation on the third year. In June 2024, HCA was invited by the Centre for Non-profit Leadership (CNPL), a division of National Volunteer & Philanthropy Centre (NVPC), to participate in the Board Leadership Study (BLS) Pilot and BoardPulse.

BLS is a nationwide survey of non-profit boards and management, designed to spotlight the strengths and diversity of non-profit boards in Singapore. The results will enable NVPC to make better recommendations to improve non-profit governance, including providing training and guidance to Non-Profit Organisations (NPOs). Results from the BLS will advise and guide the refresh of BoardPulse version 2024/25.

BoardPulse is a self-assessment diagnostic tool for Charities and NPO Boards to further strengthen their leadership capability and capacity. It provides insights for Boards to reflect upon their developmental next steps to enhance overall effectiveness and efficiency.

A Board workshop was held on 15 June 2024 with a consultant to review the BoardPulse report results and conduct focused conversations on key areas identified. During the workshop, Board members and management discussed Board’s succession planning in terms of desired expertise of new Board members and established action plans to enhance Board members’ involvement in the ground activities and strengthen interactions between the Board and management.

Induction And Training

All new Board and Board Committee members are given appropriate induction and orientation through engagement sessions with CEO and Board members to provide them with an in-depth understanding of the vision and mission of HCA, our objectives and strategic focus. The new members are also invited to participate in various organisational activities, including participating in home visits with the clinical teams to develop deeper insight into the work of the Organisation beyond Board and Board Committee meetings.

As part of the orientation process, all new Board and Board Committee members are issued formal appointment letter and terms of reference of the Board or their respective Board Committee. New Board members are also given access to HCA’s Board SharePoint site which is the repository of Board and organisational information such as Board Handbook, organisational structure, governance policies and procedures amongst others.

Board members are also encouraged to attend trainings to develop core skills and competencies, and keep abreast of evolving laws and regulations that are relevant to HCA.

Disclosure Of Remuneration And Benefits Received By Board Members

The Board does not receive remunerations for their services. There is no claim by the Board members for services provided to the Organisation, either by reimbursement to the Board members or by providing the Board members with an allowance or by direct payment to a third party.

Top Executive Remuneration

The annual remuneration of the Organisation’s three highest paid staff into the following bands:

Remuneration Bands	FY24/25	FY23/24
	Number of executives	Number of executives
\$200,000 to \$300,000	1	1
\$300,000 to \$400,000	0	1
\$400,000 to \$500,000	1	1
\$500,000 to \$600,000	1	0

Note: All employees in these bands are medical doctors and senior management staff. No employee serves on the Board.

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

Board Meetings

The Board held the following meetings with management in FY24/25:

4 Board Meetings:	28 May 2024
	7 September 2024
	5 November 2024
	25 February 2025
Annual Board Workshop:	15 June 2024
Annual General Meeting: <i>together with members of the Organisation</i>	7 September 2024
Annual Strategic Review: <i>together with Patron and all Board Committees</i>	7 September 2024
Annual Workplan and Budget session: <i>together with all Board Committees</i>	21 January 2025

The Board also participates in decision-making via electronic communications.

Governing Board

Name	Date of First Appointment	Date of Last Election of Directors	Number of Board Meetings Attended
Ms Tan Soh Keng	7 February 2022	20 August 2022	4/4
Dr Caroline Lim	22 April 2021	20 August 2022	4/4
Mr Terence Kew	7 February 2022	20 August 2022	3/4
Mr Bruce Leong	7 February 2022	20 August 2022	4/4
Ms Elizabeth Choo	7 February 2022	20 August 2022	2/4
Ms Pang Wai Yin	22 April 2021	20 August 2022	4/4
Dr Patricia Neo	7 February 2022	20 August 2022	4/4
Ms Matilda Woo	7 February 2022	20 August 2022	4/4
Mr Tay Beng Hwee	7 February 2022	20 August 2022	3/4
Mr Tay Swee Yuan	7 February 2022	20 August 2022	3/4
Mr Tan Choon Seng	7 February 2022	20 August 2022	4/4
Mr Daniel Teo	9 September 2023	9 September 2023	2/4
Mr Sia Kheng Hong	9 September 2023	9 September 2023	4/4

Board of Director's Profile

Name	HCA Hospice Limited Board Appointment	HCA Hospice Care Council Appointment	Occupation and Key Appointments
Ms Tan Soh Keng	Chairperson (20 August 2022 - Present)	Vice-President (2017 - 2019; 2021 - 2022)	Deputy Director, Alexandra Health Fund Limited (Present)
	Advisor of Nominations Committee (27 September 2022 - Present)	Chairperson of Nominations Committee (2022)	Vice President, Services (Regional and Global) Hewlett Packard (2000 - 2012)
	Vice-Chairperson (1 March 2022 - 19 August 2022)	Chairperson of Projects Committee (2017 - 2021)	Voluntary Service: Chairperson, Zonta Singapore - Project PARI Fund (Present)
		Honorary Secretary, (2015 - 2017)	Board Member and Chair of Service Quality Committee, Lions Home for Elders (Present)
		Chairperson of Information Technology Committee (2015 - 2017)	Chairman, Gardens Neighbourhood Committee (Grassroots) (Present)
		Council Member (26 June 2014 - 2022)	Assistant Secretary, APHN (Present)
Dr Caroline Lim	Vice-Chairperson (20 August 2022 - Present)	President (2019 - 2023)	Board Director, Agency for Integrated Care (1 Sep 2024 - Present)
	Chair of Human Capital Committee (20 August 2022 - Present)	Chairperson of Corporate & Community Relations Committee (2018 - 2019)	Head, Organisation and Leadership for Social Change Programme, Singapore University of Social Sciences (Present)
	Chairperson (1 March 2022 - 19 August 2022)	Member of Corporate & Community Relations Committee (2017 - 2018)	Director and Group Head, Corporate Communications, Alexandra Health System (2015 - 2017)
		Council Member (23 January 2018 - 2023)	Voluntary Service: Member, SingHealth Community Partnership Council (Present) Mentor, MOH Office for Healthcare Transformation (Present)

Name	HCA Hospice Limited Board Appointment	HCA Hospice Care Council Appointment	Occupation and Key Appointments
Mr Terence Kew	Vice-Chairperson (1 March 2022 - Present)	Vice-President (2021 - 2023)	Service Delivery Director, NCS Group (Present)
	Chair of Advocacy and Partnerships Committee (20 August 2022 - Present)	Honorary Secretary (2022 - 2023)	Global Manager, IT Service Management, Molex LLC (2010 - 2021)
		Chairperson of Fundraising & Communications Committee (2020 - 2022)	Voluntary Service:
		Council Member (28 July 2020 - 2023)	Member, Finance Board Member, HR Board, Diocese of Singapore (Present)
Mr Bruce Leong	Chair of Information Technology Committee (20 August 2022 - Present)	Chairperson of Information Technology Committee (2021 - 2022)	Director, Technology & Strategy, Mount Alvernia Hospital (Present)
	Member of Audit and Risk Committee (1 November 2022 - Present)	Member of Information Technology Committee (2018 - 2021)	Assistant Director, IHiS Pte Ltd (2009 - 2017)
	Member of Tender Committee for a renovation project (7 September 2024 - 25 February 2025)	Council Member (21 June 2018 - 2023)	Voluntary Service: Chair, ICT Advisory Panel, MINDS (Present)
	Chair of Tender Committee for an IT project (11 February 2025 - Present)		Member of IT Committee, Home Nursing Foundation (Present)
Ms Elizabeth Choo	Member of Nominations Committee (27 September 2022 - Present)	Member of Governance Committee (2021 - 2022)	Retired
		Member of Governance & Legal Committee (2020)	Formerly Legal Counsel, Legal Department, Health Sciences Authority (2020)
		Council Member (1 January 2021 - 2023)	Director, SingHealth Legal, Singapore Health Services (2005 - 2019)
			Voluntary Service: Member, Singapore Nursing Board (Present)

Name	HCA Hospice Limited Board Appointment	HCA Hospice Care Council Appointment	Occupation and Key Appointments
Ms Pang Wai Yin	Chair of Nominations Committee (20 August 2022 - Present)	Honorary Treasurer (2021 - 2023)	Board Member, Avanda Asia Vantage Fund (Present)
	Member of Finance and Investment Committee (8 September 2023 - Present)	Assistant Treasurer (2020 - 2021)	Board Member, Income Insurance Limited (formerly NTUC Income Insurance Co-operative Limited) (2017 - 2023)
	Chair of Finance and Investment Committee (20 August 2022 - 8 September 2023)	Member of Fundraising & Communications Committee (2016 - 2020)	Director, Risk & Performance Management, GIC Pte Ltd (1997 - 2014)
	Honorary Treasurer (1 March 2022 - 19 August 2022)	Council Member (20 January 2020 - 2023)	
Dr Patricia Neo	Chair of Clinical Review Committee (20 August 2022 - Present)	Chairperson of Clinical Review Committee (2018 - 2022)	Senior Consultant, Division of Supportive and Palliative Care, National Cancer Centre Singapore (Present)
	Member of Nominations Committee (27 September 2022 - 31 March 2024)	Council Member (25 August 2018 - 2023)	Head, SingHealth Duke-NUS Supportive and Palliative Care Centre (Present)
			Senior Consultant, Assisi Hospice (Present)
			Voluntary Service:
			Chair, Clinical Services Steering Committee, Singapore Hospice Council (Present)
Ms Matilda Woo	Chair of Audit and Risk Committee (20 August 2022 - Present)	Chairperson of Audit and Risk Committee (2016 - 2022)	Portfolio Manager, Golden Swan Asset Management Pte Ltd (Present)
		Member of Tender Committee (2016)	Executive Vice President, Science and Engineering Division, A*STAR Exploit Technologies (2008 - 2015)
		Council Member (22 August 2015 - 2023)	
			Voluntary Service:
			Volunteer, Meals on Wheel - Touch Community (Present)
			Volunteer, Chinese Newspaper readings - Lianhe Zaobao (Present)

Name	HCA Hospice Limited Board Appointment	HCA Hospice Care Council Appointment	Occupation and Key Appointments
Mr Tay Beng Hwee	Chair of Volunteer Experience Committee (20 August 2022 - Present)	Member of Information Technology Committee (2020 - 2022)	Innovation Advisor, Enterprise Singapore, IPI (Present)
	Member of Information Technology Committee (1 November 2022 - Present)	Member of Nominations Committee (2020 - 2021)	Director, Digital & Smart Health, Tan Tock Seng Hospital (2020 - 2021)
		Member of Project Committee (2019 - 2021)	Voluntary Service: Digitalization Advisor, Singapore Association of Social Workers (Present)
		Council Member (20 January 2020 - 2023)	Volunteer, SingHealth & SengKang Hospital, Patient Advocate Network (Present)
Mr Tay Swee Yuan	Member of Advocacy and Partnerships Committee (1 November 2022 - Present)	Member of Information Technology Committee (2021 - 2022)	Adjunct Faculty, Nanyang Technological University and Singapore Management University (Present)
	Member of Volunteer Experience Committee (18 January 2023 - Present)	Member of Fundraising & Communications Committee (2019 - 2022)	Head, Data Governance & Management, GIC Pte Ltd (2017 - 2022)
		Council Member (20 November 2019 - 2023)	Voluntary Service: Board Deputy Chairman, Child at Street 11 (Present)
			School Advisory Committee and Treasurer Mayflower Secondary School (Present) President, Nature Photographic Society Singapore (Present)
Mr Tan Choon Seng	Member of Advocacy and Partnerships Committee (1 November 2022 - Present)	Member of Fundraising & Communications Committee (2020 - 2022)	Vice President, Business Development, ZeroMile Holding Pte Ltd (Present)
		Council Member (16 November 2020 - 2023)	Advisor, Locanis GmbH (Present) Vice President, Sales, Asia, Genesys Telecommunications (2018 - 2021)

Name	HCA Hospice Limited Board Appointment	HCA Hospice Care Council Appointment	Occupation and Key Appointments
Mr Daniel Teo	Chair of Finance and Investment Committee (9 September 2023 - Present)	Nil.	Independent Non-Executive Director, Chair of Audit Committee, Member of Board Risk Committee and Member of Nomination and Remuneration Committee, Prudential Assurance Company Singapore Pte Ltd (Present)
	Member of Finance and Investment Committee (1 November 2022 - 8 September 2023)		Country Operating Officer Singapore & COO Private Banking Asia, Deputy CEO Singapore, ABN AMRO Bank N.V. (2012 - 2016)
	Chair of Tender Committee for a renovation project (7 September 2024 - 25 February 2025)		Voluntary Service:
			Member of 2 Advisory Committees, Singapore Prison Service (Present)
			Member of Finance Committee, EQUAL-ARK Singapore Ltd (Present)
Mr Sia Kheng Hong	Member of Nominations Committee (27 September 2022 - Present)	Nil.	Senior Director & Company Secretary, SingHealth (Present)
			Group Chief Financial Officer, SingHealth (2000 - 2023)
	Member of Audit and Risk Committee (1 June 2024 - Present)		Chief Financial Officer, Singapore General Hospital (1988 - 2000)
	Member of Finance and Investment Committee (1 November 2022 - 31 May 2024)		Board Member, Health and Medical Practice Insurance Pte Ltd (HMPI), subsidiary of MOHH (Present)
			Alternate Director, ALPS, subsidiary of SingHealth (Present)

Board Committees

The Board has formed 8 Board Committees with respective terms of reference (TOR) to oversee key areas of governance and operations. The Board reviews the TOR annually. All Board Committee members are appointed for a 3-year term except for Clinical Review Committee members who are appointed for a 1-year term. Appointment of the Board Committee members follows the HCA nominations process, which include evaluation and reviews, endorsement by the Chair of the respective Board committee and approval by the Nominations Committee.

Reports and minutes of Board committee meetings are provided to the Board regularly.

Attendance for Board Committee meetings below are for FY24/25 i.e. from 1 April 2024 to 31 March 2025. Attendance is indicated as the number of meetings attended over the number of meetings scheduled in FY24/25. Where a Board Committee member was appointed or completed his/her term of appointment or resigned during the financial year, the number of meetings scheduled may vary.

Besides the 8 Board Committees, the Board would also form Tender Committees and Project Committees on as-needed basis.

Audit and Risk Committee

The Audit and Risk Committee (ARC) supports the Board in risk management, internal controls, external audit, compliance of Code of Governance and ensures efficient and effective use of resources.

Name	Designation	Total number of meetings attended
Ms Matilda Woo	Chair	4/4
Ms Ivy Ong	Member	3/4
Mr Bruce Leong	Member	4/4
Ms Yong Seek Ling	Member	4/4
Mr Sia Kheng Hong	Member (<i>appointed 1 June 2024</i>)	3/3

COMMITTEE REPORT

During the year, ARC met with the auditors to review the scope, results and findings of the audits.

ARC reviewed the audit findings from internal and external audits and risk registers, as well as the relevant management responses and status update provided to address the highlighted risks. ARC also played a crucial role in serving as the independent party to review whistleblowing matters by ensuring appropriate safeguards are in place for reporting, facilitating investigation and providing guidance on follow-up actions to ensure issue is properly resolved and remediated.

ARC also supported the Board by providing guidance to management on the regular updates made on the AAF.

Under the continuous guidance and support from ARC, HCA has been honoured with both the Charity Governance Award and Charity Transparency Award 2024.

Clinical Review Committee

The Clinical Review Committee (CRC) supports the Board to ensure that key aspects of clinical excellence and continuing quality improvement are evidenced in the support and care delivered to our clients.

Name	Designation	Total number of meetings attended
Dr Patricia Neo	Chair	4/4
A/P Lita Chew	Member	4/4
Dr Allyn Hum Tin Mei	Member	1/4
Dr Koh Pei Lin	Member	3/4
Dr Mary Jane Samuel	Member	2/4
Ms Tan Yee Pin	Member	4/4
Ms Xu Yi	Member	4/4
Dr Tham Chee Kian	Member	3/4

COMMITTEE REPORT

During the year, CRC provided valuable insights in the introduction of the Evolving Model of Care (EMoC) as part of the overall HCA effort in increasing patient care capacity while still taking care of the wellbeing of the staff. In alignment with the latest National Strategy for Palliative Care, the committee also reviewed and approved the commissioning of the Clinical Audit Framework, which will be launched in FY25/26.

With MOH's focus on end-of-life care, the clinical leads, with the support of CRC, have also embarked on a journey to evolve our traditional model of care at HCA to meet future needs. Clinical and enterprise dashboards were also commissioned, providing ensuring efficient service delivery through real-time indicator tracking.

As advocates of HCA, CRC continued to connect HCA with external partners to raise awareness and uptake of our different service streams. Finally, the committee examined, advised and endorsed training plans and related budgets to scale technical competencies among clinical staff, with the goal of deepening overall care provision and to shape HCA as thought and practice leaders in the community palliative space.

Finance and Investment Committee

The Finance and Investment Committee (FIC) supports the Board in overseeing HCA's financial management framework; and directing and monitoring HCA's investments in line with established investment objectives and risk parameters.

Name	Designation	Total number of meetings attended
Mr Daniel Teo	Chair	3/4
Ms Pang Wai Yin	Member	4/4
Ms Leong Sook Han	Member	4/4
Mr David Chua	Member	4/4
Ms Wong Soo Min	Member (<i>appointed 28 August 2024</i>)	1/2

COMMITTEE REPORT

During the year, FIC supported the Board in overseeing HCA's finance and investment matters which include financial reserves and cash management, financial performance as well as finance and investment policies.

FIC reviewed the investment performance benchmark established in the investment policy and, using this benchmark, FIC independently reviewed quarterly reports from the two external fund managers that manage HCA's investment portfolios. FIC also met the fund managers at least once a year to evaluate performance and discuss portfolios' outlook. Under the guidance of FIC, management also evaluated different liquid financial instruments to enhance cash management, e.g. money market funds, treasury bills and fixed deposit accounts.

On financial performance, FIC reviewed and provided insights on annual budget and related financial analysis performed by management e.g. reserve ratios and cost benchmarking to ensure the budget was aligned to HCA's strategic goals and that HCA remains financially sustainable. FIC monitored the financial performance regularly by reviewing quarterly financial reports prepared by management as well as audited financial statements.

Human Capital Committee

The Human Capital Committee (HCC) supports the Board in overseeing matters relating to human capital policies ensuring that talent acquisition and retention, compensation and benefits, organisation development and culture, are aligned with HCA's vision, mission and its strategic goals.

Name	Designation	Total number of meetings attended
Dr Caroline Lim	Chair	3/4
Dr Serene Ng	Member	3/4
Ms Lim Suu Kuan	Member	4/4
Ms Jenny Loh	Member	3/4
Mr Tan Kwang Cheak	Member (<i>appointed 22 April 2024</i>)	3/4

COMMITTEE REPORT

During the year, HCA undertook several HR strategic initiatives aimed at strengthening organisational culture and aligning our workforce practices with HCA's long-term goals. Central to these efforts was the Management Retreat held in May 2024, where leadership teams convened to reflect on feedback from the recent Employee Engagement Survey. The takeaways from the retreat was reflected in the Annual Strategy Review, which articulated a renewed focus on three key pillars: Wellness, Leadership, and Identity.

The below strategic efforts were developed with support and guidance of HCC, who provided regular oversight, strategic input, and perspectives to ensure alignment with HCA's mission and vision:

Under the *Wellness* pillar, guidelines were introduced to support a more flexible and sustainable work environment. These guidelines reinforce HCA's commitment to work-life harmony that comprises flexible work schedules and the option for staff to work up to two days per week at a location of their choice. Recognising that HCA's Home Care teams face unique challenges that limit opportunities for remote work, special considerations were made to ensure they are not excluded from the benefits of flexibility. As part of the new arrangements, Home Care staff may now proceed to and return from home visits directly from home - this acknowledges the nature of their work while still supporting their wellbeing. Importantly, the guidelines also outline clear expectations to ensure that these flexible arrangements do not compromise patient care, reflecting our continued dedication to service excellence. HCC reviewed these policy enhancements with inputs to help balance flexibility and accountability.

In support of both physical and mental wellness, preparations also began for the renovation of HCA office space to accommodate the growing workforce. The redesigned workspace aims to foster a more inclusive and collaborative environment that promotes team cohesion, enhances day-to-day comfort, and supports modern, flexible workstyles with the adoption of technology. By investing in an improved physical environment, HCA continues to prioritise the wellbeing of our staff while ensuring the infrastructure evolves in tandem with organisational growth. HCC was consulted on the workspace and endorsed the emphasis on staff wellbeing, future scalability and work culture.

In the area of *Leadership*, with the strategic advice of HCC to ensure alignment with leadership planning and risk mitigation, the inaugural succession planning exercise was launched with every Head of Department (HOD) by implementing the framework developed in FY23. The structured dialogue enabled each HOD to identify potential successors and to map out specific developmental needs to prepare these individuals for future leadership roles. This proactive approach ensures business continuity and talent readiness, and Has been established as an annual process going forward.

To strengthen organisational *Identity* and enhance our position as an employer of choice, HCA submitted four entries for external employer branding awards, with three entries successfully reached the finalist stage. These recognitions validate the efforts to facilitate the building of a compelling and meaningful employee value proposition, and reinforce our commitment to attracting and retaining talent in the community care sector. HCC encouraged these external benchmarking efforts that enhance HCA's employer branding and appeal.

Information Technology Committee

The Information Technology Committee (ITC) supports the Board to provide oversight on IT strategies and governance and to advise, review and endorse IT plans, procurement, policies and budget as per procurement policies.

Name	Designation	Total number of meetings attended
Mr Bruce Leong	Chair	4/4
Mr Chai Chin Loon	Member	4/4
Mr Alan Lam	Member	3/4
Mr Ng Chun Kiam	Member	2/4
Ms Theresa Tan	Member	4/4
Mr Tay Beng Hwee	Member	3/4

COMMITTEE REPORT

Over the past year, the ITC supported management by providing guidance across key areas, including IT digital strategy planning and vendor management. These efforts were directed at strengthening internal processes and levelling up IT capabilities within the Organisation. The ITC also played a critical role in helping management address IT-related risks contributing to the Organisation's overall resilience against potential challenges.

Nominations Committee

The Nominations Committee (NC) assists the Board to review the structure and composition of the Board and Board committees for assessment and advancement of the Board's effectiveness. The NC also supports the Board by developing the strategy for Board renewal and succession planning.

Name	Designation	Total number of meetings attended
Ms Pang Wai Yin	Chair	2/2
Ms Tan Soh Keng	Advisor	2/2
Mr Alvin Ong	Member	1/2
Ms Elizabeth Choo	Member	1/2
Mr Sia Kheng Hong	Member	2/2
Mr Terence Kew	Member (1 April 2024)	2/2

COMMITTEE REPORT

During the year, NC reviewed the Board and Board Committees diversity matrix to ensure that there is appropriate balance of expertise, skills and attributes to meet the needs of the organisation and to plan for Board renewal and succession planning. Leveraging on the diversity matrix, NC assisted the Board in determining the list of planned directors' retirement and identified the corresponding expertise gaps to be filled when recruiting new directors for the next term. NC also evaluated and nominated potential candidates to join the Board, and approved new members for the Board Committees.

With the aim to improve the Board's performance and facilitate board renewal/succession planning, NC reviewed the report of "Year in Review", which is a compilation of Board and Board Committee members' involvement with HCA. Thereafter the NC conducted its "Year in review" conversation with each Board member to seek feedback for improving board effectiveness as well as review the member's commitment to serve on the Board going forward.

Advocacy and Partnerships Committee

The Advocacy and Partnerships Committee (APC) supports the Board by providing strategic counsel, oversight and guidance on matters relating to fundraising and communications such as relevant policies, strategic directions, and budgets. The APC supports the management in achieving the planned outcome and operational sustainability of HCA.

Name	Designation	Total number of meetings attended
Mr Terence Kew	Chair	3/3
Mr Alwyn Chia	Member	2/3
Ms Emma Goh	Member	2/3
Mr Koh Chuan Leong	Member	1/3
Mr Tan Choon Seng	Member	3/3
Ms Theresa Tan	Member	0/3
Mr Tay Swee Yuan	Member	2/3
Ms Catherine Chew	Member	0/3
Ms Catherine Ow	Member	2/3
Ms Wee Mei-Yi	Member (<i>appointed 20 August 2024</i>)	2/2

* The Advocacy and Partnerships Committee (APC) was previously known as Philanthropy, Partnerships and Communications Committee (PPCC).

COMMITTEE REPORT

To commemorate HCA’s 35th anniversary, the Advocacy and Partnerships department, with the invaluable support of the HCA Board and APC members, successfully organised three key events.

The anniversary celebrations commenced with the HCA Swing with Me Charity Golf event at Sentosa Golf Club, which welcomed 132 golfers. This was followed by the annual HCA Walk with Me Charity Walkathon, drawing more than 1,300 participants. The celebrations culminated in the HCA Dazzle With Me Charity Gala Dinner attended by over 630 guests, featuring the launch of the Holding Hands music video. The performance by Benjamin Kheng, Lim Yu-Beng, and Nadia Zaheer paid tribute to the strength and unity of the hospice community. All the events raised a total of over \$1.3 million in cash donations. These celebratory events also served as powerful platforms to raise public awareness about HCA’s services, dispel misconceptions surrounding hospice care, and demonstrate HCA’s commitment to compassionate end-of-life care. They also provided an opportunity to reconnect with past and present patients and their families, opening doors to new funding opportunities and fostering meaningful relationships with both new and existing supporters.

The 35th anniversary campaign garnered significant media interest towards end-of-life care, amplifying the impact of the events and strengthening the organisation’s message. A total of 85 media features were secured across print, radio, television, and online platforms. Notably, the Channel NewsAsia documentary “Life, Unexpected” spotlighted HCA’s Star PALS programme and its dedicated team. The series received widespread acclaim, further enhancing public awareness and understanding of paediatric palliative care.

* The 4th APC meeting, initially scheduled for March 2025, was rescheduled to 7 April 2025 due to a lack of quorum. Nonetheless, APC members actively participated in several planning meetings to support the three key events commemorating the 35th anniversary.

Volunteer Experience Committee

The Volunteer Experience Committee (VEC) supports the Board by providing strategic counsel, oversight and guidance on volunteer matters relating to HCA’s Volunteer Strategy, with the aim of augmenting HCA’s strategic goals and encouraging increased community involvement. The VEC provides oversight of relevant policies, strategic directions, and budgets and supports the management in achieving the planned outcome and operational sustainability of HCA.

Name	Designation	Total number of meetings attended
Mr Tay Beng Hwee	Chair	4/4
Mr Tay Swee Yuan	Member	3/4
Mr Bryan Tan	Member	3/4

COMMITTEE REPORT

During the year, VEC continued to work closely with the Volunteer Management and Engagement department to review volunteer management strategic plans and policies to strengthen volunteer deployment and enhance volunteer engagement and outreach efforts. These include initiative to provide psychosocial support for volunteers, as well as new trainings to equip volunteers with skills to better manage patients. Overall volunteer deployment at our home and day hospices has increased. We are grateful to our volunteers for their unwavering commitment and tireless contributions.

Other Board Committees

The Board will appoint a Tender Committee when a project requires a call for tender.

Tender Committee's role is to oversee the evaluate of all tender submissions in order to select the submission that best meets HCA's requirements for Board's approval. Tender submissions are required for any purchases exceeding \$250,000 unless a waiver has been granted by the Board. During the year, the Board appointed 2 Tender Committees.

- i) Tender Committee for a renovation project was formed on 7 September 2024. This Tender Committee was dissolved on 25 February 2025 after Board approved the award of tender.

Name	Designation	Role in Tender Committee
Mr Daniel Teo	Director, Chair of FIC	Chair
Mr Bruce Leong	Director, Member of ITC	Board/ Board Committee Representation
Dr Serene Ng	Member of HCC	Board Committee Representation
Ms Karen Lee	CEO	Management Representation
Ms Ng Jan Nee	Head of HR, Operations and Admin	Management Representation

- ii) Tender Committee for an IT project was formed on 11 February 2025.

Name	Designation	Role in Tender Committee
Mr Bruce Leong	Director, Chair of ITC	Chair
Mr Tay Beng Hwee	Director, Member of ITC	Board/Board Committee Representation
Ms Karen Lee	CEO	Management Representation
Mr Brendon Loh	Head of IT	Management Representation

Our Management Team

Chief Executive Officer

Ms Karen Lee

Date joined: 3 January 2022

Date stepped down: 30 June 2025

Medical Director

Dr Chong Poh Heng

Date joined: 1 July 2008

Head, Data, Innovation And Research

Mr Yeo Zhi Zheng

Date joined: 10 July 2017

Head, Medical Affairs And Quality

Mr Daniel Ng

Date joined: 30 October 2020

Head, Nursing

Ms Goh Sock Cheng

Date joined: 3 May 2010

Head, Psychosocial Services

Ms Tan Ching Yee

Date joined: 3 July 2017

Chief Executive Officer

Dr Tan Boon Heon

Date joined: 16 June 2025

Head, Human Resources, Operations And Admin

Ms Ng Jan Nee

Date joined: 21 October 2022

Head, Finance, Corporate Development And Planning

Ms Loh Wan Ching

Date joined: 1 October 2020

Head, Information Technology

Mr Brendon Loh

Date joined: 18 March 2024

Head, Advocacy And Partnerships

Ms Mathilda Lim

Date joined: 1 November 2022

Head, Volunteer Management And Engagement

Ms Lynn Goh

Date joined: 20 September 2021

Policies And Practices Of The Organisation

Conflict Of Interest Policy

HCA adopts a Conflict of Interest policy and puts in place operating procedures to avoid and manage situations of actual or perceived conflicts of interest. The Conflict of Interest Policy and Declaration is read and understood by the members of the Board, Board Committees and employees upon appointment or employment and on an annual basis thereafter as an acknowledgement of having understood the policy. They are expected to declare such interests at the earliest opportunity, abstain from decision-making and not vote or participate in matters where they have a conflict of interest.

Strategic Planning

The Board reviews and approves the vision and mission of HCA. Strategic planning sessions are conducted annually with the Board, Board Committees 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 Workplan 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. The performance appraisal system assesses staff fairly and objectively and seek continual improvement to raise standards and productivity.

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

HCA believes in recognising employees efforts 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 organisational culture where good work performance and efforts are valued and appreciated. HCA has introduced a series of wellness initiatives and enhanced benefits with the aim of enhancing HCA's employer value proposition. Non-monetary awards are also awarded to strengthen employee bonds with HCA, and express appreciation towards our staff and volunteers. Recognising mental wellness support and enhanced staff engagement as emerging priorities, we have committed to addressing these needs effectively.

People are HCA's most important assets. Hence, we develop our staff through capacity building and enhancing capabilities, while continually identifying talents for further training and development. In FY24/25, 12 (FY23/24: 5) 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 have the right to 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.

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, Respect, Integrity and Collaboration.

Risk Management And Internal Controls

HCA has put in place proper risk management and decision-making policies and maintains robust internal controls and processes to ensure transparency and accountability.

HCA takes an active approach towards risk management. We 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 and effectiveness 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 an Approval and Authorisation Framework (AAF) comprising the Approval and Authorisation Matrix (AAM) and policies. AAM 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. AAF is reviewed regularly and the Board approves any updates.

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 remain within the budget approved by the Board. Variance analysis and explanations are furnished and discussed where there are significant variances from budget.

HCA's Standard Operating Procedures document procedures and controls for all key functional areas such as procurement, receipts and payments. HCA safeguards its assets by maintaining a fixed asset register. All fixed assets are properly recorded, tagged and sighted periodically, and have adequate insurance coverage.

HCA enlists the services of Shared Services for Charities which works closely with the ARC and the management to systematically assess the system of internal controls of the Organisation. Reviews are conducted regularly based on agreed-upon scope. Processes are reviewed according to prescribed timelines. Findings and implementation of improvement recommendations are reported to the ARC 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, 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 FIC 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 annual 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

Restricted funds are donations and grants received that are set aside for specific projects and expenses, planned to be used in accordance with donors' wishes or stipulated by government ministries. HCA does not have endowment funds.

HCA discloses its restricted funds in the Financial Statements, Note 15, page 26 - 27. 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 support or sponsor any 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%.

Whistle Blowing Policy

HCA is committed to uphold high standards of corporate governance towards all stakeholders and has a whistleblowing policy that sets out avenues for legitimate concerns to be objectively investigated and addressed. All individuals may raise concerns regarding possible improprieties and obstructive actions within the Organisation that are fraudulent, unlawful and/or detrimental to the interest of the Organisation in a responsible and effective manner without fear of reprisal or victimisation. Disclosure should be made in good faith, with no malicious intent and/or for personal gain.

Whistle blowing reports may be submitted to the Chairperson or CEO. The ARC serves as the independent party to review whistleblowing matters. All whistleblowing reports will be treated with the strictest confidence and investigated independently. There was 1 whistleblowing report received in FY24/25. The issue raised, which was not fraud-related, was reported to Board and has been properly resolved and remediated.

Information Technology Governance And Security

HCA has an Information Technology Policy that provides the foundational framework for managing IT practices and safeguarding its digital systems. The policy sets out roles and responsibilities for oversight by the Board and ITC, and guides areas such as IT infrastructure, asset management, access control, and cybersecurity. It outlines measures to preserve the confidentiality, integrity, and availability of information, and includes an IT Security Incident Response Plan to mitigate cyber risks.

Data Privacy Management

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. This certification has been renewed for another 3 years until 31 August 2026.

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.

Environment, Sustainability And Governance (ESG) Report

As Singapore's largest home hospice provider, HCA is committed to embedding robust Environmental, Social and Governance (ESG) principles into every aspect of our charitable operations. We continuously strive to identify and manage ESG risks and impacts in a manner that aligns with our core values and mission.

Towards this commitment, we are careful to select parties, with whom we deal or work with, whose practices reflect our values. This approach not only reinforces our organisational integrity, but also recognises our broader responsibility to the community we serve.

OUR ENVIRONMENTAL EFFORTS

HCA is committed to creating a more liveable world for future generations by integrating sustainable practices into our daily operations. We actively work to reduce our carbon footprint by practising the principles of "Reduce, Reuse, and Recycle" across all aspects of our work.

In our offices, we implement a range of energy- and water-saving measures. These include energy-efficient fittings such as motion-sensor corridor lights, as well as policies to shut down lifts and air-conditioning after office hours and on weekends. Staff are regularly encouraged to maintain an optimal air-conditioning temperature of 25°C, switch off lights when not in use, and print only when necessary. Many of our processes - including procurement, admission, discharge and billing notices - have also gone paperless.

As a home care provider operating across Singapore, travel is essential to our operations. To reduce our travel-related emissions, we have established regional satellite offices which serve as local bases, enabling staff to visit nearby patients more efficiently and with a smaller carbon footprint.

To minimise landfill waste, we accept donations of used medical equipment. After undergoing regular maintenance, these items are redistributed to families in need - giving them a second lease of life while tackling environmental and social concerns.

We also advocate shared access to essential medical home care equipment such as hospital beds, oxygen concentrators, wheelchairs, commode chairs, air mattresses, and walking frames through our free equipment loan service. This sustainable alternative to purchasing equipment extends the useful life of each item, reduces unnecessary waste, and offers cost-savings for our patients.

In the past year, HCA facilitated 3,087 equipment loans, offering cost-savings of more than \$900,000.

OUR SOCIAL EFFORTS

HCA's core mission—to provide home hospice care services at no cost to those in need—forms a vital pillar of support for the communities we serve. As a healthcare provider with a strong social mission, we are deeply committed to ensuring equal access to palliative care across Singapore.

Beyond service delivery, we actively contribute to the wider palliative and healthcare ecosystem through knowledge-sharing and collaboration. Our staff regularly participate in local and international conferences, while our facilities host learning journeys for other healthcare providers and social service agencies. We also place a strong emphasis on documenting our insights and outcomes through rigorous research, supported by a dedicated in-house research team.

Recognising that our staff are central to our success, HCA prioritises fair employment practices and staff well-being. We provide equal opportunities for all employees and ensure that wages are competitive, regularly reviewed, and benchmarked against industry standards to reflect inflation and cost of living.

In addition to fair remuneration, we support holistic staff well-being through flexible work arrangements and access to emotional and mental health support. Journeying with end-of-life patients and their families is deeply meaningful but may pose emotional challenges, hence HCA provides a range of mental wellness initiatives designed to better support our staff and volunteers. All employees have non-discriminatory access to counselling and therapy services.

HCA also conducts regular staff engagement surveys to listen, learn, and respond to feedback in a timely and transparent manner.

Strong relationships with our community stakeholders, including donors, volunteers, and corporate partners are equally important. We actively engage these key stakeholders through structured stewardship initiatives, and regularly nominate them for national awards in recognition of their contributions.

OUR GOVERNANCE EFFORTS

HCA recognises that good governance is crucial to building public trust and ensuring the long-term sustainability of our mission to support the palliative care community. Our governance practices are based on the principles of integrity, fairness, transparency, and responsibility.

We are committed to upholding the highest standards of ethical conduct and organisational oversight. This includes full compliance with the Code of Governance and all relevant laws and regulations, not just in letter, but in spirit.

By fostering a culture of responsibility and transparency at every level, we ensure that our resources are managed wisely, decisions are made fairly, and our stakeholders—especially our patients, donors, and partners—can continue to place their trust in us with confidence.

Governance Evaluation Checklist

SN	Call for Action	Code ID	Did the charity put this principle into action?	If you have indicated “No” or ‘Partial Compliance’, please explain.	Score
Principle 1: The charity serves its mission and achieves its objectives.					
1	Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity’s governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.	1.1	Yes		2
2	Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	Yes		2
3	Have the Board review the charity’s strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.	1.3	Yes		2
4	Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan. <i>“Capacity” refers to a charity’s infrastructure and operational resources while “capability” refers to its expertise, skills and knowledge.</i>	1.4	Yes		2
Principle 2: The charity has an effective Board and Management.					
5	The Board and Management are collectively responsible for achieving the charity’s charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.	2.1	Yes		2
6	The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	2.2	Yes		2
7	Document the terms of reference for the Board and each of its committees. The Board should have committees (or designated Board member(s)) to oversee the following areas*, where relevant to the charity: a. Audit b. Finance <i>* Other areas include Programmes and Services, Fund-raising, Appointment/ Nomination, Human Resource, and Investment.</i>	2.3	Yes		2
8	Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.	2.4	Yes		2

SN Call for Action		Code ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance', please explain.	Score
9	Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and reappointment, at least once every three years.	2.5	Yes		2
10	Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position).	2.6	Yes		2
	For Treasurer (or equivalent position) only:				
	a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role.				
	i. After meeting the maximum term limit for the Treasurer, a Board member's reappointment to the position of Treasurer (or an equivalent position may be considered after at least a two-year break.				
	ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer.				
11	Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well.	2.7	Yes		2
	a. No staff should chair the Board and staff should not comprise more than one-third of the Board.				
12	Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well.	2.8	Yes		2
	a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.				

SN Call for Action		Code ID	Did the charity put this principle into action?	If you have indicated "No" or "Partial Compliance", please explain.	Score
13	The term limit for all Board members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after at least a two-year break.	2.9a 2.9b 2.9c	Yes		2
	For all Board members:				
	a. Should the Board member leave the Board for less than two years, and when he/she is being re-appointed, the Board member's years of service would continue from the time he/she left the Board.				
	b. Should the charity consider it necessary to retain a particular Board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension should be deliberated and approved at the general meeting where the Board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a two-year term of service would conduct its election once every two years at its general meeting).				
	c. The charity should disclose the reasons for retaining any Board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.				
14	For Treasurer (or equivalent position) only:	2.9d	Yes		2
	d. A Board member holding the Treasurer position (or equivalent position like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity) must step down from the Treasurer or equivalent position after a maximum of four consecutive years.				
	i. The Board member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting - refer to 2.9.b.				

SN Call for Action		Code ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance', please explain. Score
Principle 3: The charity acts responsibly, fairly and with integrity.				
15	Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	Yes	2
16	Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise.	3.2	Yes	2
a.	A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.			
17	Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes	2
18	Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes	2
19	Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	3.4	Yes	2
20	Take into consideration the ESG factors when conducting the charity's activities.	3.5	Yes	2
Principle 4: The charity is well-managed and plans for the future.				
21	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives.	4.1a	Yes	2
a.	Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).			
22	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives.	4.1b	Yes	2
b.	Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as:			
i.	Revenue and receipting policies and procedures;			
ii.	Procurement and payment policies and procedures; and			
iii.	System for the delegation of authority and limits of approval.			

SN Call for Action		Code ID	Did the charity put this principle into action?	If you have indicated “No” or ‘Partial Compliance’, please explain.	Score
23	Seek the Board’s approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/ subsidiaries, grants or financial assistance to business entities).	4.2	Yes		2
24	Regularly identify and review the key risks that the charity is exposed to and refer to the charity’s processes to manage these risks.	4.3	Yes		2
25	Set internal policies for the charity on the following areas and regularly review them: <ul style="list-style-type: none"> a. Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT); b. Board strategies, functions, and responsibilities; c. Employment practices; d. Volunteer management; e. Finances; f. Information Technology (IT) including data privacy management and cyber-security; g. Investment (obtain advice from qualified professional advisors if this is deemed necessary by the Board); h. Service or quality standards; and i. Other key areas such as fund-raising and data protection. 	4.4	Yes		2
26	The charity’s audit committee or equivalent should be confident that the charity’s operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	Partial Compliance	We are strengthening our IT controls to align with high level of digitalisation.	1
27	The charity should also measure the impact of its activities, review external risk factors and their likelihood of occurrence, and respond to key risks for the sustainability of the charity.	4.6	Yes		2
Principle 5: The charity is accountable and transparent.					
28	Disclose or submit the necessary documents (such as Annual Report, Financial Statements, GEC, and so on) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (For example, Charity Transparency Framework and so on).	5.1	Yes		2
29	Generally, Board members should not receive remuneration for their services to the Board. Where the charity’s governing instrument expressly permits remuneration or benefits to the Board members for their services, the charity should provide reasons for allowing remuneration or benefits and disclose in its annual report the exact remuneration and benefits received by each Board member.	5.2	Yes		2

SN Call for Action		Code ID	Did the charity put this principle into action?	If you have indicated "No" or "Partial Compliance", please explain.	Score
30	The charity should disclose the following in its annual report: a. Number of Board meetings in the year; and b. Each Board member's attendance.	5.3	Yes		2
31	The charity should disclose in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its three highest-paid staff, who each receives remuneration exceeding \$100,000, in incremental bands of \$100,000. Should any of the three highest-paid staff serve on the Board of the charity, this should also be disclosed. If none of its staff receives more than \$100,000 in annual remuneration each, the charity should disclose this fact.	5.4	Yes		2
32	The charity should disclose in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, and whose remuneration exceeds \$50,000 during the year. The annual remuneration of such staff should be listed in incremental bands of \$100,000. If none of its staff is a close member of the family of the Executive Head or Board members and receives more than \$50,000 in annual remuneration, the charity should disclose this fact.	5.5	Yes		2
33	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	Yes		2
34	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	Yes		2
35	Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	Yes		2

SN Call for Action		Code ID	Did the charity put this principle into action?	If you have indicated "No" or 'Partial Compliance', please explain.	Score
Principle 6: The charity communicates actively to instil public confidence.					
36	Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	Yes		2
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	Yes		2
38	Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	Yes		2
Total Score					75
Percentage = (Total Score/Full Marks of 76) x 100%					99%

HCA HOSPICE LIMITED

(UEN: 202114297R)

**FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2025**

HCA HOSPICE LIMITED
(A company limited by guarantee)

DIRECTORS' STATEMENT AND FINANCIAL STATEMENTS

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HCA HOSPICE LIMITED

(A company limited by guarantee)

DIRECTORS' STATEMENT

The Directors are pleased to present their statement to the members together with the audited financial statements of HCA Hospice Limited (the "Organisation") for the financial year ended 31 March 2025.

In the opinion of the Directors,

- (a) the financial statements as set out on pages 6 to 32 are properly drawn up in accordance with the provisions of the Singapore Companies Act 1967 (the "Act"), the Singapore Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to give a true and fair view of the financial position of the Organisation as at 31 March 2025 and the financial performance, changes in funds and reserves and cash flows of the Organisation for the year then ended;
- (b) the donation money have been used in accordance with the objectives of the Organisation as required under Regulation 11 of the Charities (Institution of a Public Character) Regulations;
- (c) the Organisation has complied with Regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations;
- (d) the accounting and other records have been properly kept in accordance with the provisions of the Act and the Charities Act and Regulations; and
- (e) at the date of this statement, there are reasonable grounds to believe that the Organisation will be able to pay its debt when they fall due.

Directors

The Directors of the Organisation in office at the date of this statement are:

Tan Soh Keng (Chairperson)
Bruce Leong Teik Ping
Dr Caroline Lim Seow Ling
Elizabeth Choo Mei Yue
Matilda Woo Kwai Merng
Pang Wai Yin
Dr Patricia Neo Soek Hui
Sia Kheng Hong
Tan Choon Seng
Tay Beng Hwee
Tay Swee Yuan
Terence Kew Huat Meng
Teo Teow Hock (Daniel Teo)

Directors' interest in shares or debentures

As the Organisation is limited by guarantee, the Board of Directors do not consider it necessary to report on the matters to be disclosed under Section 201(6)(f) and (g); Section 201(6a), (g) and (h); Section 201(11) and Section 201(12) of the Singapore Companies Act 1967.

HCA Hospice Limited
(A company limited by guarantee)

Independent auditor

The independent auditor, Baker Tilly TFW LLP, has expressed its willingness to accept re-appointment.

On behalf of the Directors

Signed by:

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Tan Soh Keng
Chairperson

18 July 2025

Signed by:

2904E534D489401...

Matilda Woo Kwai Merng
Director



600 North Bridge Road
#05-01 Parkview Square
Singapore 188778

T: +65 6336 2828
www.bakertilly.sg

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HCA HOSPICE LIMITED

(A company limited by guarantee)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of HCA Hospice Limited (the "Organisation") as set out on pages 6 to 32 which comprise the statement of financial position of the Organisation as at 31 March 2025, and the statement of income and expenditure and other comprehensive income, statement of changes in funds and reserves and statement of cash flows of the Organisation for the financial year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Singapore Companies Act 1967 (the "Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to give a true and fair view of the financial position of the Organisation as at 31 March 2025 and of the financial performance, changes in funds and reserves and cash flows of the Organisation for the financial ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organisation in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") *Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities* ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
HCA HOSPICE LIMITED (cont'd)**

(A company limited by guarantee)

Report on the Audit of the Financial Statements (cont'd)***Responsibilities of Management and Directors for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Act, the Charities Act and Regulations and FRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud and error.

In preparing the financial statements, management is responsible for assessing the Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so.

The Directors' responsibilities include overseeing the Organisation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
HCA HOSPICE LIMITED (cont'd)**

(A company limited by guarantee)

Report on the Audit of the Financial Statements (cont'd)

Auditor's Responsibilities for the Audit of the Financial Statements (cont'd)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other Legal and Regulatory Requirements

In our opinion, the accounting and other records required to be kept by the Organisation have been properly kept in accordance with the provisions of the Act and the Charities Act and Regulations.

During the course of our audit, nothing has come to our attention that causes us to believe that during the year:

- (a) The Organisation has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (b) The Organisation has not complied with the requirements of Regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.

Signed by:

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Baker Tilly TFW LLP
Public Accountants and
Chartered Accountants
Singapore

18 July 2025

HCA HOSPICE LIMITED

(A company limited by guarantee)

STATEMENT OF FINANCIAL POSITION**At 31 March 2025**

	Note	FY24/25 \$	FY23/24 \$
<u>Assets</u>			
Current assets			
Cash and bank balances	6	9,153,850	16,125,751
Receivables	7	5,799,404	2,326,107
Financial assets under fund management	8	24,947,552	23,886,616
Other financial assets at amortised cost	8	2,420,499	–
		42,321,305	42,338,474
Non-current assets			
Property, plant and equipment	9	1,933,341	2,618,520
Right-of-use assets	10	2,040,323	2,956,967
		3,973,664	5,575,487
Total assets		46,294,969	47,913,961
<u>Liabilities, funds and reserves</u>			
Current liabilities			
Payables and accruals	11	4,726,486	4,847,587
Lease liabilities	12	924,194	874,846
Deferred grants	13	2,313,131	2,039,627
		7,963,811	7,762,060
Non-current liabilities			
Deferred grants	13	3,228,651	5,613,773
Lease liabilities	12	1,215,874	2,140,068
		4,444,525	7,753,841
Funds and reserves			
Unrestricted funds	14	32,868,507	30,810,123
Restricted funds	15	1,018,126	1,587,937
		33,886,633	32,398,060
Total liabilities, funds and reserves		46,294,969	47,913,961

The accompanying notes form an integral part of these financial statements.

HCA HOSPICE LIMITED

(A company limited by guarantee)

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME
For the financial year ended 31 March 2025

	Note	Home hospice programme \$	Day hospice programme \$	Fund raising, investments and others \$	Total \$
Financial year ended					
31 March 2025 ("FY24/25")					
Income					
Government grants		20,114,871	3,069,194	–	23,184,065
Donations		–	–	5,609,098	5,609,098
Others		317,288	11,938	540	329,766
Total income	16	20,432,159	3,081,132	5,609,638	29,122,929
Operating expenditure					
Charitable activities	17				
- Personnel costs		18,323,460	3,280,739	–	21,604,199
- Programme expenses		3,714,081	2,264,612	–	5,978,693
		22,037,541	5,545,351	–	27,582,892
Governance costs	18				
- Personnel costs		158,625	47,960	–	206,585
- Professional fees and others		82,217	24,859	–	107,076
		240,842	72,819	–	313,661
Fund raising expenses					
- Personnel costs		–	–	509,835	509,835
- Other fund raising		–	–	610,422	610,422
		–	–	1,120,257	1,120,257
Total operating expenditure		22,278,383	5,618,170	1,120,257	29,016,810
Operating (deficit)/surplus		(1,846,224)	(2,537,038)	4,489,381	106,119
Investment income:					
- Interest from fixed income instruments		–	–	321,518	321,518
- Fair value gain on investments		–	–	1,060,936	1,060,936
Net investment income		–	–	1,382,454	1,382,454
(Deficit)/surplus for the year, representing total comprehensive (loss)/income for the year		(1,846,224)	(2,537,038)	5,871,835	1,488,573

The accompanying notes form an integral part of these financial statements.

HCA HOSPICE LIMITED

(A company limited by guarantee)

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME (CONT'D)
For the financial year ended 31 March 2025

	Note	Home hospice programme \$	Day hospice programme \$	Fund raising, investments and others \$	Total \$
Financial year ended					
31 March 2024 ("FY23/24")					
Income					
Government grants		14,773,857	3,938,455	–	18,712,312
Donations		–	–	4,874,202	4,874,202
Others		190,307	7,576	380	198,263
Total income	16	14,964,164	3,946,031	4,874,582	23,784,777
Operating expenditure					
Charitable activities	17				
- Personnel costs		14,921,546	4,461,903	–	19,383,449
- Programme expenses		2,884,592	2,316,817	–	5,201,409
		17,806,138	6,778,720	–	24,584,858
Governance costs	18				
- Personnel costs		138,477	52,708	–	191,185
- Professional fees and others		25,628	9,754	–	35,382
		164,105	62,462	–	226,567
Fund raising expenses					
- Personnel costs		–	–	381,102	381,102
- Other fund raising		–	–	155,911	155,911
		–	–	537,013	537,013
Total operating expenditure		17,970,243	6,841,182	537,013	25,348,438
Operating (deficit)/surplus		(3,006,079)	(2,895,151)	4,337,569	(1,563,661)
Investment income:					
- Interest from fixed income instruments		–	–	393,778	393,778
- Fair value gain on investments		–	–	1,211,309	1,211,309
Net investment income		–	–	1,605,087	1,605,087
(Deficit)/surplus for the year, representing total comprehensive (loss)/income for the year		(3,006,079)	(2,895,151)	5,942,656	41,426

The accompanying notes form an integral part of these financial statements.

HCA HOSPICE LIMITED

(A company limited by guarantee)

STATEMENT OF CHANGES IN FUNDS AND RESERVES**For the financial year ended 31 March 2025**

	Unrestricted funds \$	Restricted funds \$	Total \$
Balance at 1 April 2023	30,292,344	2,064,290	32,356,634
Surplus/(deficit) and total comprehensive income/(loss) for the financial year	517,779	(476,353)	41,426
Balance at 31 March 2024	30,810,123	1,587,937	32,398,060
Surplus/(deficit) and total comprehensive income/(loss) for the financial year	2,058,384	(569,811)	1,488,573
Balance at 31 March 2025	32,868,507	1,018,126	33,886,633

The accompanying notes form an integral part of these financial statements.

HCA HOSPICE LIMITED

(A company limited by guarantee)

STATEMENT OF CASH FLOWS**For the financial year ended 31 March 2025**

	FY24/25 \$	FY23/24 \$
Cash flows from operating activities		
Surplus for the year	1,488,573	41,426
Adjustments for:		
Depreciation	2,115,254	2,055,444
Interest from fixed income instruments	(321,518)	(393,778)
Loss on write-off of property, plant and equipment	13,511	1,395
Interest expense on lease liabilities	143,985	130,744
Fair value gain on investments	(1,060,936)	(1,211,309)
Operating cash flows before movements in working capital	2,378,869	623,922
Receivables	(3,473,297)	(138,979)
Payables and accruals	(121,101)	349,336
Deferred grants	(2,111,618)	(442,963)
Net cash (used in)/generated from operating activities	(3,327,147)	391,316
Cash flows from investing activities		
Interest received from fixed income instruments	253,027	393,778
Additions to property, plant and equipment	(526,942)	(418,653)
Investment in Singapore Treasury bills	(4,814,233)	–
Redemption of Singapore Treasury bills	2,462,225	–
Net cash used in investing activities	(2,625,923)	(24,875)
Cash flows from financing activities		
Interest paid on lease liabilities	(143,985)	(130,744)
Pledged fixed deposit	(1,356)	(75)
Repayment of lease liabilities	(874,846)	(872,937)
Net cash used in financing activities	(1,020,187)	(1,003,756)
Net decrease in cash and cash equivalents	(6,973,257)	(637,315)
Cash and cash equivalents at beginning of year	16,075,676	16,712,991
Cash and cash equivalents at end of year (Note 6)	9,102,419	16,075,676

The accompanying notes form an integral part of these financial statements.

HCA HOSPICE LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS**For the financial year ended 31 March 2025****1 Corporate information**

HCA Hospice Limited ("the Organisation") (UEN: 202114297R) is incorporated in Singapore on 22 April 2021 as a company limited by guarantee without a share capital under Singapore Companies Act 1967. The principal place of business and registered office is at 705, Serangoon Road, Block A, #03-01 @Kwong Wai Shiu Hospital, Singapore 328127. It was granted the status of an Institution of a Public Character ("IPC") under the Charities Act 1994 and other relevant regulations from 4 January 2022 to 30 September 2025 subject to renewal.

The Organisation is an independent charitable organisation to provide care to persons with life limiting illnesses and their families and promote hospice care in Singapore.

Each member of the Organisation undertakes to contribute to the assets of the Organisation in the event of it being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the Organisation contracted before he ceases to be a member, and the costs, charges, and expenses of winding up and for the adjustment of the rights of the contributors among themselves, such amount as may be required not exceeding the sum of Twenty Singapore Dollar (\$20).

The Organisation has 20 members as at 31 March 2025 (2024: 21 members).

2 Material accounting policies**a) Basis of accounting**

The financial statements are presented in Singapore dollar ("S\$"), which is the Organisation's functional currency, and are drawn up in accordance with the provisions of the Singapore Companies Act 1967, Singapore Charities Act 1994 and other relevant regulations and Financial Reporting Standards in Singapore ("FRSs"). The financial statements have been prepared in accordance with the historical cost basis, except as disclosed in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Organisation takes into account the characteristics of the asset or liability which market participants would take into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis except for leasing transactions that are within the scope of FRS 116 *Leases*, and measurements that have some similarities to fair value but are not fair value, such as value in use in FRS 36 *Impairment of assets*.

HCA Hospice Limited
(A company limited by guarantee)

2 Material accounting policies (cont'd)

a) Basis of accounting (cont'd)

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

New and revised standards that are adopted

In the current financial year, the Organisation has adopted all the new and revised FRSs and Interpretations of FRSs ("INT FRSs") that are relevant to its operations and effective for the current year. Changes to the Organisation's accounting policies have been made as required, in accordance with the transitional provisions in the respective FRSs and INT FRSs.

The adoption of these new and revised FRSs and INT FRSs did not have any material effect on the financial results or position of the Organisation.

New and revised standards not yet effective

New standards, amendments to standards and interpretations that have been issued at the end of the reporting period but are not yet effective for the financial year ended 31 March 2025 have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Organisation, except as disclosed below:

FRS 118 Presentation and Disclosure in Financial Statements

FRS 118 will replace FRS 1 *Presentation of Financial Statements* for annual reporting period beginning on or after 1 January 2027, with earlier application permitted. It requires retrospective application with specific transition provisions.

The new standard introduces the following key requirements:

- Entities are required to classify all income and expenses into five categories in the statement of profit or loss, namely operating, investing, financing, discontinued operations and income tax categories. Entities are also required to present subtotals and totals for "operating profit", "profit or loss before financing and income taxes", and "profit or loss" in the statement of profit or loss.
- Management-defined performance measures ("MPMs") are disclosed in a single note within the financial statements. This note includes details on how the measure is calculated, the relevance of the information provided to users, and a reconciliation to the most comparable subtotal specified by the FRSs.
- Enhanced guidance on aggregating and disaggregating information in financial statements.

In addition, all entities are required to use the operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method.

The Organisation is in the process of assessing the impact of the new standard on the primary financial statements and notes to the financial statements.

HCA Hospice Limited
(A company limited by guarantee)

2 Material accounting policies (cont'd)

b) Leases

The Organisation assesses at contract inception whether a contract is, or contains, a lease.

When the Organisation is the lessee

The Organisation applies a single recognition and measurement approach for all material leases, except for short-term leases (i.e. for leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option) and leases of low-value assets (e.g. small items of office equipment). For these exempted leases, the Organisation recognises the lease payments as an operating expense on a straight-line basis over the term of the lease.

Lease liabilities

The lease liabilities are initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Organisation uses its incremental borrowing rate.

The lease liabilities are subsequently measured by increasing the carrying amount to reflect interest on the lease liabilities using the effective interest method, and reducing the carrying amount to reflect the lease payments made.

The Organisation remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Right-of-use assets

The Organisation recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement date, initial direct cost, less any lease incentive received.

Right-of-use assets are subsequently measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. Right-of-use assets are depreciated on a straight-line basis over the shorter period of the lease term and useful life of the underlying asset. If ownership of the leased asset transfers to the Organisation at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The depreciation starts at the commencement date of the lease.

The right-of-use assets are presented as a separate line in the statement of financial position.

c) Financial assets

Classification and measurement

The Organisation classifies its financial assets in the following measurement categories:

- Amortised cost; and
- Fair value through profit or loss ("FVTPL").

The classification is based on the Organisation's business model for managing the financial assets and the contractual cash flow characteristics of the financial assets.

HCA Hospice Limited
(A company limited by guarantee)

2 Material accounting policies (cont'd)

c) Financial assets (cont'd)

Classification and measurement (cont'd)

i) Amortised cost

The Organisation's financial assets comprising cash and bank balances, Singapore treasury bills and receivables (excluding prepaid expenses) that meet both of the following conditions are subsequently measured at amortised cost:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specific dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest rate ("EIR") method and are subject to impairment. Gains and losses are recognised in income and expenditure when the asset is derecognised, modified or impaired.

Interest income from these financial assets is included in interest income using the EIR method.

ii) Fair value through profit or loss ("FVTPL")

The Organisation's financial assets under fund management is a portfolio of financial assets that is managed and whose performance is evaluated on a fair value basis. These financial assets under fund management are measured at fair value as at each reporting date, with any fair value gains or losses recognised in income or expenditure. The Organisation is primarily focused on fair value information and uses that information to assess the assets' performance and to make decisions.

The net fair value gain or loss recognised in profit or loss includes any dividend or interest earned on the financial assets and is included in "Fair value on investment" line item.

Impairment

The Organisation recognises an allowance for expected credit losses ("ECLs") for financial assets carried at amortised cost.

The impairment methodology applied depends on whether there has been a significant increase in credit risk. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a "12-month ECL"). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a "lifetime ECL").

If the Organisation has measured the loss allowance for a financial asset at an amount equal to lifetime ECL in the previous reporting period, but determines at the current reporting date that the conditions for lifetime ECL are no longer met, the Organisation measures the loss allowance at an amount equal to 12-month ECL at the current reporting date.

The Organisation recognises an impairment gain or loss in income or expenditure for all financial assets with a corresponding adjustment to their carrying amount through a loss allowance account.

HCA Hospice Limited
(A company limited by guarantee)

2 Material accounting policies (cont'd)

d) Financial liabilities

Financial liabilities include payables and accrued expenses and lease liabilities. Financial liabilities are recognised on the statements of financial position when, and only when, the Organisation becomes a party to the contractual provisions of the financial instruments.

Financial liabilities are initially recognised at fair value plus directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

A financial liability is derecognised when the obligation under the liability is extinguished. Gains and losses are recognised in income or expenditure when the liabilities are derecognised and through the amortisation process.

e) Recognition of income

Income is recognised when all the following three factors are met:

- the Organisation becomes entitled to the income;
- it is probable that the economic benefits will flow to the Organisation; and
- the revenue can be reliably measured.

Donations and fund raising income are recognised in profit or loss when received or on an accrual basis when the donations are committed to the Organisation.

Government grant is recognised at its fair value where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. When the grant relates to an expense item, it is recognised in the statement of income and expenditure and other comprehensive income over the period necessary to match them on a systematic basis to the costs that it is intended to compensate. Where the grant relates to an asset, the fair value is recognised as deferred grants on the statement of financial position and is amortised to the statement of income and expenditure and other comprehensive income over the expected useful lives of the relevant assets by equal annual instalments.

f) General funds

The Unrestricted Funds are funds which are available to be used for any of the Organisation's purposes.

3 Critical accounting judgements and key sources of estimation uncertainty

In the application of the Organisation's accounting policies, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

Management is of the opinion that any instances of application of judgements on the Organisation's accounting policies are not expected to have a significant effect of the amounts recognised in the financial statements. There are no key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the financial year, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

HCA Hospice Limited
(A company limited by guarantee)

4 Financial instruments, financial risks and capital management

a) Categories of financial instruments

The following table sets out the financial instruments as at the end of the financial year:

	FY24/25	FY23/24
	\$	\$
<i>Financial assets</i>		
Financial assets at amortised cost	17,106,102	17,987,416
Financial assets measured at FVTPL	24,947,552	23,886,616
<i>Financial liabilities</i>		
Financial liabilities at amortised cost	4,393,933	4,559,209
Lease liabilities	2,140,068	3,014,914

b) Financial risk management policies and objectives

(i) Liquidity risk

Liquidity risk refers to the risk that the Organisation is unable to pay its creditors due to insufficient funds. The Organisation is primarily funded via grants and donations and it strives to ensure sufficient liquidity at all times through efficient cash management. All financial assets and financial liabilities are repayable on demand or due within 1 year from the end of the financial year other than lease liabilities (Note 12).

(ii) Credit risk

The Organisation has assessed that there is minimal credit risk as majority of the receivables are either due from Ministry or Government related organisations which are backed by the Government of Singapore. The Organisation has applied a 12-month ECL to measure the loss allowance. The management has evaluated that these receivables are performing with low credit risk, as there has been no significant increase in the risk at default on these receivables since initial recognition, and the counterparties generally have a low risk of default and do not have any past-due amounts.

The Organisation places its cash and investments with creditworthy financial institutions. The credit risk on bank deposits and investment funds is limited as the counterparties are financial institutions with high credit-ratings assigned by international credit-rating agencies and reputable corporations with a good credit history.

Further details of credit risks on receivables are disclosed in Note 7 of the financial statements.

(iii) Fair value of financial assets and financial liabilities

At the reporting date, the fair values of the investment portfolios measured using closing prices in an active market (Level 1 of fair value hierarchy) are as follows:

	Assets	
	FY24/25	FY23/24
	\$	\$
Quoted debt securities	11,014,759	10,845,032
Quoted unit trusts	13,320,839	12,564,971

Other than as disclosed in the above table, the Organisation had no other financial assets or liabilities carried at fair value.

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4 Financial instruments, financial risks and capital management (cont'd)

b) Financial risk management policies and objectives (cont'd)

(iv) Financial risk primarily related to financial assets under fund management

The Organisation engages professional fund managers to achieve appropriate diversification as well as to monitor and mitigate the adverse effects of these risks on its investment portfolios.

Foreign exchange risk

The Organisation has currency exposures arising from investment portfolios that are denominated in currencies other than Singapore dollars, the functional currency. The foreign currency in which these transactions are denominated in, is mainly in United States dollar ("USD").

The fund managers enter into derivative financial instruments to manage the exposure to foreign exchange rate risk, through foreign exchange forward contracts.

At the reporting date, the remaining net exposure carrying amounts of investment portfolios denominated in USD are as follows:

	Assets	
	FY24/25	FY23/24
	\$	\$
USD	2,927,420	4,694,062

Foreign currency sensitivity

The following table details the Organisation's sensitivity to a 10% increase and decrease in the USD against the functional currency, with all the other variables held constant. The sensitivity analysis includes only outstanding foreign currency denominated monetary items and adjusts their translation at the period end for a 10% change in foreign currency rates.

At the reporting date, if USD strengthens/weakens by 10% against the Singapore dollars, surplus for the year will increase/(decrease) by:

	USD strengthen		USD weaken	
	FY24/25	FY23/24	FY24/25	FY23/24
	\$	\$	\$	\$
Impact to surplus	292,742	469,406	(292,742)	(469,406)

Interest rate risk

The Organisation has interest-bearing investment portfolios and fixed deposits that bear fixed interest rate. The Organisation has no interest-bearing financial liabilities except for lease liabilities (Note 12). The Organisation is exposed to interest rate risk as changes in interest rates may affect the market value of its investment portfolios.

The Organisation relies on professional fund managers to monitor and mitigate the adverse effects of interest rate changes on its investment portfolios.

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4 Financial instruments, financial risks and capital management (cont'd)

b) Financial risk management policies and objectives (cont'd)

(iv) Financial risk primarily related to financial assets under fund management (cont'd)

Interest rate risk (cont'd)

No sensitivity analysis is prepared as the Organisation does not expect any material effect on the Organisation's surplus for the year arising from the effects of reasonably possible changes to interest rates on interest bearing financial instruments at the end of the financial year.

Investment price risk

Investment price risk arises mainly from uncertainty about the future prices of investment portfolios invested by the Organisation. It represents the potential financial loss the Organisation might suffer through holding investments in the face of price movements. It is the Organisation's policy to achieve an appropriate diversification in its investment portfolio in order to mitigate such risk.

If the quoted prices are 10% higher/lower while all the other variables were held constant, the Organisation's surplus would increase/(decrease) by:

	Quoted prices increase		Quoted prices (decrease)	
	FY24/25	FY23/24	FY24/25	FY23/24
	\$	\$	\$	\$
<u>Impact to surplus:</u>				
Quoted debt securities	1,101,476	1,084,503	(1,101,476)	(1,084,503)
Quoted unit trusts	1,332,084	1,256,497	(1,332,084)	(1,256,497)

c) Capital risk management policies and objectives

The Organisation manages its funds and reserves to ensure it will be able to continue as a going concern. The capital structure of the Organisation consists only of funds and reserves. Management reviews the capital structure on a regular basis. The Organisation's overall strategy remains unchanged from FY23/24.

5 Compensation of key management personnel

The remuneration of key management personnel during the year is as follows:

	FY24/25	FY23/24
	\$	\$
Short-term benefits	938,627	856,613
Post-employment benefits	33,328	32,990
	971,955	889,603
Number of key management personnel	2	2

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5 Compensation of key management personnel (cont'd)

The remuneration of key management personnel is determined by the Board of Directors. Directors did not receive any remuneration from the Organisation during the year.

Related party transactions

	FY24/25 \$	FY23/24 \$
Donations to the Organisation by Board of Directors and key management personnel	105,091	45,643

6 Cash and bank balances

	FY24/25 \$	FY23/24 \$
Fixed deposits	7,455,175	13,347,080
Cash at banks	1,698,675	2,778,671
Cash and bank balances	9,153,850	16,125,751
Less: Pledged fixed deposit	(51,431)	(50,075)
Cash and cash equivalents in the statement of cash flows	9,102,419	16,075,676

Fixed deposits bear interest at 1.48% to 3.54% (2024: 0.15% to 4.26%) per annum and for a tenure of approximately 32 to 365 days (2024: 14 to 368 days). The fixed deposits can be drawn down without the need to incur significant cost.

7 Receivables

	FY24/25 \$	FY23/24 \$
Recoverables from Ministry of Health ("MOH") and Agency for Integrated Care ("AIC")	5,123,747	1,255,999
Deposits	299,066	299,106
Sundry receivables	108,940	306,560
Prepaid expenses	267,651	464,442
	5,799,404	2,326,107

Loss allowance for receivables has been measured at 12-month expected credit loss ("ECL") as the amounts mainly consist of receivables from Ministry or Government related organisations which are backed by the Government of Singapore, and for which the management has assessed these counterparties to be creditworthy with low credit risk and have low risk of default.

No impairment allowance was made for the recoverables as these amounts are due from Ministry or Government related organisations and the management considers the probability of default and the loss upon default to be minimal after assessing for considerations such as financial background, creditability, historical credit loss experience and any relevant forward-looking information, including but not limited to changes in economic environment. The management has evaluated that there is no significant change in credit quality and the amounts are still considered recoverable and the receivables are not past due as at the end of the financial year.

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7 Receivables (cont'd)

Deposits and sundry receivables

For purpose of impairment assessment, these amounts are considered to have low credit risk as they are not due for payment at the end of the financial year and there has been no significant increase in the risk of default on the receivables since initial recognition. Accordingly, for the purpose of impairment assessment for these receivables, the loss allowance is measured at an amount equal to 12-month ECL.

In determining the ECL, management has considered the Organisation's historical credit loss experience with the relevant counterparties, as well as any relevant forward-looking information and assessed that the expected credit loss to be insignificant.

There has been no change in the estimation techniques or significant assumptions made during the current financial year in assessing the loss allowance for recoverables and other receivables.

8 Financial assets

i. Financial assets under fund management

	FY24/25	FY23/24
	\$	\$
Cash held by fund manager	611,954	476,613
Quoted debt securities, at fair value	11,014,759	10,845,032
Quoted unit trusts, at fair value	13,320,839	12,564,971
Total investments	24,947,552	23,886,616

The financial assets under fund management and cash at bank amounting to \$24,335,598 (2024: \$23,410,003) and \$611,954 (2024: \$476,613) respectively are managed by and placed with external fund managers together as a group of financial instruments and are classified as financial assets at fair value through profit or loss with fair value movements taken to profit or loss.

The investments are held for long-term strategic purposes in accordance with the Organisation's investment strategy and plan.

Quoted debt securities have effective interest rates ranging from 0.766% to 6.187% (2024: 1.25% to 6.134%) per annum and have maturity dates in 2025 to 2199 (2024: 2024 to 2199).

The fair value of the quoted debt securities and quoted unit trusts are based on the closing quoted market prices at the end of financial year.

ii. Other financial assets at amortised cost

	FY24/25	FY23/24
	\$	\$
Singapore Treasury bills	2,420,499	–
Total investments	2,420,499	–

Treasury bills are Singapore Government Securities which are issued at a discount to the face value and upon maturity, investors receive the face value. The Organisation will receive full face value of these treasury bills totalling \$2,430,000 (2024: \$Nil) at maturity date. The treasury bills are carried at amortised cost and have maturity dates in 2025.

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9 Property, plant and equipment

	Renovation \$	Furniture and fittings \$	Equipment and computers \$	Motor vehicles \$	Asset under construction \$	Total \$
Cost						
At 1 April 2023	5,181,486	128,546	2,085,341	688,415	–	8,083,788
Additions	129,562	–	132,410	42,833	113,848	418,653
Disposals/written-off	–	(33,842)	(38,707)	–	–	(72,549)
At 31 March 2024	5,311,048	94,704	2,179,044	731,248	113,848	8,429,892
Additions	156,171	–	370,771	–	–	526,942
Reclassification	113,848	–	–	–	(113,848)	–
Disposals/written-off	(389,673)	–	(134,294)	–	–	(523,967)
At 31 March 2025	5,191,394	94,704	2,415,521	731,248	–	8,432,867
Accumulated depreciation						
At 1 April 2023	2,355,181	116,852	1,738,224	522,991	–	4,733,248
Depreciation	880,825	4,468	196,030	67,955	–	1,149,278
Disposals/written-off	–	(33,705)	(37,449)	–	–	(71,154)
At 31 March 2024	3,236,006	87,615	1,896,805	590,946	–	5,811,372
Depreciation	935,088	1,181	185,463	76,878	–	1,198,610
Disposals/written-off	(381,447)	–	(129,009)	–	–	(510,456)
At 31 March 2025	3,789,647	88,796	1,953,259	667,824	–	6,499,526
Carrying amount						
At 31 March 2024	2,075,042	7,089	282,239	140,302	113,848	2,618,520
At 31 March 2025	1,401,747	5,908	462,262	63,424	–	1,933,341

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9 Property, plant and equipment (cont'd)

Depreciation on all property, plant and equipment is calculated using the straight-line method to allocate their depreciable amounts over their estimated useful lives as follows:

Renovation	-	shorter of 9 years or remaining lease period
Furniture and fittings	-	10 years
Equipment and computers	-	3 to 5 years
Motor vehicles	-	4 years

Fully depreciated assets are retained in the financial statements until they are no longer in use.

During the financial year, the Organisation

- (i) received by way of donation-in-kind property, plant and equipment amounting to \$61,000 (FY23/24: \$42,833). The equipment is capitalised based on the estimated market value.
- (ii) wrote off property, plant and equipment amounting to net carrying amount of \$13,511 (FY23/24: \$1,395).

10 Right-of-use assets

The Organisation leases several assets including office space and day hospice space rental. The average remaining lease term is 2.3 years (FY23/24: 3.3 years).

	Office and day hospice space \$
Cost	
At 1 April 2023	6,606,727
Additions during the year	631,572
	<hr/>
At 31 March 2024 and 2025	7,238,299
	<hr/>
Accumulated depreciation	
At 1 April 2023	3,375,166
Depreciation for the year	906,166
	<hr/>
At 31 March 2024	4,281,332
Depreciation for the year	916,644
	<hr/>
At 31 March 2025	5,197,976
	<hr/>
Carrying amount	
At 31 March 2024	2,956,967
	<hr/>
At 31 March 2025	2,040,323
	<hr/>

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11 Payables and accruals

	FY24/25	FY23/24
	\$	\$
Other payables	80,753	213,270
Accrued expenses	4,613,333	4,601,717
Equipment loan deposits received	32,400	32,600
	4,726,486	4,847,587

12 Lease liabilities

	FY24/25	FY23/24
	\$	\$
Maturity analysis:		
Year 1	1,018,831	1,018,831
Year 2	835,883	1,018,831
Year 3	287,040	835,883
Year 4	155,480	287,040
Year 5	–	155,480
	2,297,234	3,316,065
	(157,166)	(301,151)
	2,140,068	3,014,914
Analysed as:		
Current	924,194	874,846
Non-current	1,215,874	2,140,068
	2,140,068	3,014,914

The Organisation does not face a significant liquidity risk with regard to its lease liabilities. Lease liabilities are monitored within the Organisation's finance function.

Reconciliation of liabilities arising from financing activity

The table below details changes in the Organisation's liabilities arising from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are those for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

	1 April	Financing	Non-cash	31 March
	2024	cash flows	New lease	2025
	\$	\$	during the year	\$
Lease liabilities	3,014,914	(874,846)	–	2,140,068
	1 April	Financing	Non-cash	31 March
	2023	cash flows	New lease	2024
	\$	\$	during the year	\$
Lease liabilities	3,256,279	(872,937)	631,572	3,014,914

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13 Deferred grants

	← Community CST	Silver Trust Fund ("CST")	→ Sub-Total	← MOH	Deferred capital grants	→ Others	Total
	CST	CST ROE	\$	\$	CST	\$	\$
At 1 April 2023	5,664,982	428,711	6,093,693	1,416,766	585,904	–	8,096,363
Additions	3,064,658	2,043,106	5,107,764	–	–	–	5,107,764
Reclassification	(272,516)	–	(272,516)	–	272,516	–	–
Utilisation	(3,482,223)	(1,471,817)	(4,954,040)	(329,019)	(267,668)	–	(5,550,727)
At 31 March 2024	4,974,901	1,000,000	5,974,901	1,087,747	590,752	–	7,653,400
Additions	2,133,668	1,422,445	3,556,113	–	–	278,118	3,834,231
Reclassification	(90,484)	–	(90,484)	–	90,484	–	–
Utilisation	(4,033,488)	(1,000,000)	(5,033,488)	(409,936)	(325,725)	(62,632)	(5,831,781)
Return	(114,068)	–	(114,068)	–	–	–	(114,068)
At 31 March 2025	2,870,529	1,422,445	4,292,974	677,811	355,511	215,486	5,541,782
Analysed as:							
Current	890,686	1,422,445	2,313,131	–	–	–	2,313,131
Non-current	1,979,843	–	1,979,843	677,811	355,511	215,486	3,228,651
At 31 March 2025	2,870,529	1,422,445	4,292,974	677,811	355,511	215,486	5,541,782
Current	1,039,627	1,000,000	2,039,627	–	–	–	2,039,627
Non-current	3,935,274	–	3,935,274	1,087,747	590,752	–	5,613,773
At 31 March 2024	4,974,901	1,000,000	5,974,901	1,087,747	590,752	–	7,653,400

Note:

From 1 April 2013, CST grants can be applied as follows:

- Donations can be claimed for dollar-for-dollar donation matching provided by the Government to enhance the services of IPCs in the intermediate and long-term care ("ILTC") sector; and
- Up to 40% of the grant can be claimed for recurrent operating costs ("ROE") incurred. During the year, \$1,000,000 (FY23/24: \$1,471,817) was claimed for recurrent operating costs incurred.

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14 **Unrestricted funds**

	FY24/25	FY23/24
	\$	\$
Reserves policy:		
Unrestricted funds	32,868,507	30,810,123
Ratio of reserves to annual operating expenditure	1.13	1.22

The reserves of the Organisation provide financial stability and sustainability. The unrestricted funds are funds which are available to be used for any of the Organisation's purposes. The Board of Directors 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 of Directors reviews the reserves annually, to ensure that the reserves are adequate to fulfill the Organisation's continuing obligations.

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15 Restricted funds

	Projects Fund \$	Patient Care Fund \$	Challenge's Fund \$	President Hospital Fund \$	Lien Foundation Outram Community Fund \$	Lien Foundation Tranche 2 Fund \$	Training Fund \$	Deutsche Bank Donate One day Fund \$	Medical and Office Equipment \$	NCSS Young Caregiver Reserve \$	Total \$
At 1 April 2023	651,791	366,508	-	206,600	96,570	241,069	196,142	301,192	4,418	2,064,290	
Additional funds received during the year	-	298,000	180,500	-	-	-	-	-	-	478,500	
Funds utilised during the year	(84,048)	(259,737)	(8,500)	(5,948)	(19,619)	(117,816)	(192,354)	(262,413)	(4,418)	(954,853)	
At 31 March 2024	567,743	404,771	172,000	200,652	76,951	123,253	3,788	38,779	-	1,587,937	
Additional funds received during the year	-	241,000	-	-	-	17,000	-	-	-	258,000	
Funds utilised during the year	(105,278)	(399,689)	(109,760)	-	(44,294)	(129,643)	(368)	(38,779)	-	(827,811)	
At 31 March 2025	462,465	246,082	62,240	200,652	32,657	10,610	3,420	-	-	1,018,126	

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15 Restricted funds (cont'd)

- (i) Projects Fund - This fund is meant for any special projects that the Organisation may undertake.
- (ii) Patient Care Fund - This fund is set aside to benefit the medical, psychosocial and physical well-being of the patients. This fund supports HCA's mission in providing compassionate and expert palliative care to people with life-limiting conditions, their caregivers and families in order for them to live the best life they possibly can. This fund comprises of funds restricted to specific patient care programs e.g. Vigil Angels volunteer program, purchase of groceries and motor vehicle, home hospice programme, bereavement and patients' therapy.
- (iii) President's Challenge Fund - This fund is set aside for caregivers' support i.e. Caregiver Matters Too initiative.
- (iv) Lien Foundation - Outram Community Hospital Fund - This fund is set aside to provide funding for the capital expenditure of Day Hospice Centre at Outram Community Hospital (Oasis@Outram).
- (v) Lien Foundation Tranche 2 Fund - This fund is set aside for virtual volunteer project, make-believe outings for day hospice patients and volunteer training & ambassadors programme.
- (vi) Training Fund - The fund is set aside to be used for the training and development of medical and nursing staff in specialist skills in palliative care and to train and equip staffs and volunteers of the Organisation so that standards of service may be maintained.
- (vii) Deutsche Bank Donate One Day fund - This fund is set aside for Vigil Angels volunteer program, Twilight program, programs at Oasis@Outram and Deutsche volunteering event expenses.

Funds fully utilised as at 31 March 2025

- (i) Medical and Office Equipment - This fund was set aside to replace, maintain and purchase of medical and office equipment.

Funds fully utilised as at 31 March 2024

- (i) NCSS Young Caregiver Reserve - This fund supported the Young Caregiver Programme ("yCG") where the Organisation collaborates with schools and institutions to run programmes aimed at raising students' and youth's awareness on the need to care for their loved ones who are elderly, sick or are struck with life-limiting illness.

These restricted funds are represented by cash and cash equivalents amounting to \$1,018,126 (FY23/24: \$1,587,937).

Analysis of restricted funds:

	FY24/25	FY23/24
	\$	\$
<u>Fund received during the year</u>		
From donations:		
- Restricted donations	258,000	478,500
<u>Funds utilised during the year</u>		
- Patient care and caregiver support	(137,055)	(277,632)
- Personnel costs	(129,643)	(161,903)
- Miscellaneous expenses	(447,094)	(340,110)
- Additions to property, plant and equipment	(114,019)	(175,208)
Total funds utilised	(827,811)	(954,853)
Net funds utilised from restricted funds	(569,811)	(476,353)

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16 Total income

	Home hospice programme \$	Day hospice programme \$	Fund raising, investments and others \$	Total \$
FY24/25				
Operating subvention	11,672,150	917,273	–	12,589,423
Other grants	907,083	542,964	–	1,450,047
Total MOH grants	12,579,233	1,460,237	–	14,039,470
CST	4,634,015	725,198	–	5,359,213
CCSE ⁽¹⁾	2,282,116	689,989	–	2,972,105
Others	619,507	193,770	–	813,277
Total other grants	7,535,638	1,608,957	–	9,144,595
Government grants	20,114,871	3,069,194	–	23,184,065
Restricted donations	–	–	258,000	258,000
General donations	–	–	5,215,283	5,215,283
Donations in-kind	–	–	135,815	135,815
Donations	–	–	5,609,098	5,609,098
Programme fees	4,519	351	–	4,870
Miscellaneous income	312,769	11,587	540	324,896
Others	317,288	11,938	540	329,766
Total income	20,432,159	3,081,132	5,609,638	29,122,929

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16 Total income (cont'd)

	Home hospice programme \$	Day hospice programme \$	Fund raising, investments and others \$	Total \$
FY23/24				
Operating subvention	8,007,603	735,368	–	8,742,971
Other grants	680,000	662,330	–	1,342,330
Total MOH grants	8,687,603	1,397,698	–	10,085,301
CST	3,621,898	1,599,810	–	5,221,708
CCSE ⁽¹⁾	1,916,890	729,614	–	2,646,504
Others	547,466	211,333	–	758,799
Total other grants	6,086,254	2,540,757	–	8,627,011
Government grants	14,773,857	3,938,455	–	18,712,312
Restricted donations	–	–	478,500	478,500
General donations	–	–	4,257,648	4,257,648
Donations in-kind	–	–	138,054	138,054
Donations	–	–	4,874,202	4,874,202
Programme fees	3,207	113	–	3,320
Miscellaneous income	187,100	7,463	380	194,943
Others	190,307	7,576	380	198,263
Total income	14,964,164	3,946,031	4,874,582	23,784,777

⁽¹⁾ Community Care Salary Enhancement Grant ("CCSE")

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17 Charitable activities expenditure

	Home hospice programme \$	Day hospice programme \$	Fund raising, investments and others \$	Total \$
FY24/25				
Salaries and other benefits	14,879,069	2,768,335	–	17,647,404
Central Provident Fund	1,839,124	367,076	–	2,206,200
Other personnel cost	1,605,267	145,328	–	1,750,595
Personnel costs	18,323,460	3,280,739	–	21,604,199
Patient care and caregiver support	214,453	108,116	–	322,569
Equipment loan service cost	311,639	93,342	–	404,981
Transport	678,178	402,814	–	1,080,992
Depreciation	1,086,557	1,028,697	–	2,115,254
IT equipment and expenses	431,106	155,688	–	586,794
Premises costs	280,309	22,473	–	302,782
Short-term leases	11,892	155,904	–	167,796
GST input tax	219,437	131,068	–	350,505
Office and administrative expenses	226,741	54,562	–	281,303
Interest expense on lease liabilities	86,393	57,592	–	143,985
Public awareness	136,247	37,962	–	174,209
Other operating expenses	31,129	16,394	–	47,523
Programme expenses	3,714,081	2,264,612	–	5,978,693
Total charitable activities expenditure	22,037,541	5,545,351	–	27,582,892

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17 Charitable activities expenditure (cont'd)

	Home hospice programme \$	Day hospice programme \$	Fund raising, investments and others \$	Total \$
FY23/24				
Salaries and other benefits	11,724,637	3,561,264	–	15,285,901
Central Provident Fund	1,675,619	535,403	–	2,211,022
Other personnel cost	1,521,290	365,236	–	1,886,526
Personnel costs	14,921,546	4,461,903	–	19,383,449
Patient care and caregiver support	237,729	158,726	–	396,455
Equipment loan service cost	168,608	61,502	–	230,110
Transport	523,097	288,480	–	811,577
Depreciation	906,792	1,148,652	–	2,055,444
IT equipment and expenses	328,858	132,550	–	461,408
Premises costs	217,280	95,974	–	313,254
Short-term leases	11,809	111,206	–	123,015
GST input tax	182,068	118,987	–	301,055
Office and administrative expenses	179,140	58,942	–	238,082
Interest expense on lease liabilities	24,780	105,964	–	130,744
Public awareness	78,557	26,207	–	104,764
Other operating expenses	25,874	9,627	–	35,501
Programme expenses	2,884,592	2,316,817	–	5,201,409
Total charitable activities expenditure	17,806,138	6,778,720	–	24,584,858

Charitable activities expenditure comprises direct expenditures including direct staff cost attributable to the services. Where costs cannot be wholly attributable to the 2 key services, they have been apportioned on a basis consistent with the use of resources i.e. direct cost. These include support department personnel costs and shared overheads such as premises costs, depreciation, IT equipment and expenses and office and administrative expenses.

18 Governance costs

Governance costs include those costs associated with meeting constitutional and statutory requirements of the Organisation. It includes related personnel cost, audit and professional fees related to the governance infrastructure and in ensuring public accountability of the Organisation.

The audit fees and non-audit fees payable to external auditor for the current financial year are \$36,000 (FY23/24: \$35,000) and \$6,500 (FY23/24: \$6,500) respectively.

HCA Hospice Limited
(A company limited by guarantee)

19 **Taxation**

The Organisation is a registered charity under the Charities Act 1994 and is exempted from tax under the Income Tax Act.

20 **Tax-deductible and non-tax deductible receipt**

	FY24/25	FY23/24
	\$	\$
Donations for which tax-deductible receipts were issued	4,312,066	3,900,283
Donations for which non-tax deductible receipts were issued	1,297,032	973,919

21 **Commitment**

	FY24/25	FY23/24
	\$	\$
Estimated expenditure contracted for property, plant and equipment	–	113,848

The renovation work was completed during the financial year.

22 **Authorisation of financial statements**

The financial statements of the Organisation for the financial year ended 31 March 2025 were authorised for issue by the Board of the Directors on 18 July 2025.



HCA Hospice Limited

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MEMBER OF



ACCREDITED BY

