

CHARITY TRANSPARENCY SCORECARD

2025



S/N	Disclosure Area	Disclosure Items	Tick if there is disclosure
A. Timeliness of Submissions			
1.	Annual submissions (<i>i.e. annual reports, financial statements and Governance Evaluation Checklists</i>) are submitted to the Commissioner of Charities within 6 months from the end of the financial year	On-time submission (<i>within 6 months from the end of the charity's financial year</i>) or within extension period allowed by the Commissioner of Charities	✓
B. Board Governance and Executive Management			
2.	Information on the Board	Name	✓
		Board Appointment	✓
		Date of Appointment	✓
		Frequency and attendance at board meetings to show how active the board is	✓
		Policy for (i) board selection and recruitment, and (ii) training and evaluation of board effectiveness are in place	✓
		Introductory profile of board members with brief information stating their (i) current/ previous occupation, and (ii) past experiences with charities/corporates	✓
		Brief description of the process which board's performance and effectiveness are evaluated	✓
		Reasons for retaining board member(s) who have served on the board for more than 10 consecutive years <u>OR</u> Disclosed that no board member(s) have served on the board	✓
3.	Information on executive management	Name	✓
		Designation	✓
		Date of appointment	✓
		Organisation structure	✓
		Brief introductory profile on past job experiences of executive heads	✓
4.	Information on Committees (<i>or designated board members</i>) which oversee specific areas	Brief description of the main terms of reference for the board and each of its board committees	✓
5.	Board members re-nomination and re-appointment process	Brief description of charity's board re-nomination and re-appointment process	✓

C. Conflict of Interest			
6.	Exact remuneration and benefits received by each board member <i>(if the governing instrument permits remuneration)</i>	The exact remuneration and benefits received by each board member <u>OR</u> The fact that its governing instrument does not permit remuneration <u>OR</u> The fact that board members do not receive remuneration	✓
7.	The process for setting remuneration of board member	Board members are not involved in setting their own remuneration <u>OR</u> Board members do not receive remuneration	✓
8.	The process for setting remuneration of key staff	Staff are not involved in setting their own remuneration <u>OR</u> Staff do not receive remuneration <u>OR</u> Charity does not have staff	✓
9.	Policy for managing conflict of interest	Documented procedures for board members and staff to declare actual or potential conflicts of interest to the board on a regular basis and when the need arises, such as any interest: <ul style="list-style-type: none"> ✓ in business transactions or contracts that the charity may enter into ✓ in other organisations that the charity has dealings with or is considering entering into joint ventures with ✓ as the charity's suppliers, service users, beneficiaries or staff 	✓
D. Strategic Planning			
10.	Strategic Direction	Vision / Mission	✓
		Objectives	✓
		Outline on its plan and/or strategy to achieve its mission and vision <i>(at least for the next 2 years)</i>	✓
E. Programme Management			
11.	Programmes/ Activities / Services and their Outcomes	Information on programmes, activities and services such as: <ul style="list-style-type: none"> ✓ List of Programmes / Activities / Services ✓ Purpose of the Programmes / Activities / Services 	✓
		Outcomes of the Programmes / Activities / Services	✓

F. Human Resource Management

12. Staff remuneration	The total annual remuneration for each of its three highest-paid staff, who each receives remuneration exceeding \$100,000, in incremental bands of \$100,000 <u>OR</u> There are no staff receiving remuneration exceeding \$100,000 <u>OR</u> Charity does not have staff	✓
	Number of paid staff(s) who are close members of the family of the executive head or board members, and whose remuneration each exceeds \$50,000 during the year. <u>OR</u> There are no paid staff(s) who are close members of the family of the executive head or board members, and whose remuneration each exceeds \$50,000 during the year <u>OR</u> Charity does not have staff	✓
	Disclosure of the staff's remuneration should be in incremental bands of \$100,000 on a no-named basis. However, the related executive head or board members(s) should be disclosed on a named basis <u>OR</u> There are no paid staff who are close members of the family of the executive head or board members, who receive more than \$50,000 during the year <u>OR</u> Charity does not have staff	✓
13. Volunteer management policies	Brief description of the charity's volunteer management policies or processes	✓
14. Whistle-blowing policy	The charity has a whistle-blowing policy	✓

G. Financial Management and Internal Controls

15. Internal controls with documented procedures for financial matters in key areas including: <ul style="list-style-type: none"> • Procurement procedures and controls • Receipting, payment procedures and controls; and • System for the delegation of authority and limits of approval 	Documented procedures are in place for financial matters in key areas	✓
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16. Reserves position and policy	Level and Purpose of Reserves	✓
	Level and purposes of funds that have been designated for a certain use	✓
	Reserves Ratio	✓
17. The purpose, amount and planned timing of use for restricted funds (including endowment funds)	Purpose and Amount of restricted and/or endowment funds <u>OR</u> Charity discloses that it does not have restricted and/or endowment funds	✓
	Planned timing of use, if the charity has a fixed timeframe to use the funds, <u>OR</u> The charity discloses that there is no planned timing of use for the fund	✓
H. Fund-raising Practices		
18. Information on fund-raising	Disclosure of nature, purpose and amount of funds received: (i) donations in cash <i>(solicited and unsolicited);</i> (ii) donations in kind <i>(solicited and unsolicited);</i> (iii) sponsorships; (iv) grants; and (v) others	✓
	Information on fund-raising events: (i) when it was conducted/held; (ii) who were the beneficiaries for the fund-raising event; (iii) how much funds were raised; (iv) how much fund-raising expenses (v) were incurred (if any); and (vi) where any commercial fund-raiser has been engaged, the charity should disclose the rationale of engaging commercial fund-raiser and the fee arrangements	✓
	Fund-raising efficiency ratio	✓

I. Auditor's / Independent Examiner's Report

19. Disclosure of financial statements which include:

- auditor's / independent examiner's opinion on whether the financial statements are properly drawn up in accordance with the relevant provisions

Auditor expressed an unqualified opinion in the report
OR Auditor included an "Emphasis of Matter" in the report that does not have an adverse impact on the financial statements

✓

