

# A Shared Journey

# Our Vision

To be the centre of excellence  
for Home Hospice Care.

# Our Mission

HCA Hospice Care is committed to:  
Ensuring the best quality of life for our  
patients by delivering professional palliative  
care and providing compassionate support  
for their families.

Nurturing the dedicated individuals who  
make our work possible and serving our  
community through continued learning  
and development.

# Our Values

Compassion • Professionalism • Respect

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# About

## HCA Hospice Care

HCA Hospice Care (HCA) is a registered charity and Singapore's largest home hospice service provider. We provide comfort and support to patients with life-limiting illnesses. Our dedicated multidisciplinary teams comprise of doctors, nurses, social workers, counsellors and trained volunteers. Together, they care for our patients and their families in their own homes. HCA Home Hospice's palliative care is provided free regardless of religion, ethnicity, income level and nationality.

The services include:

Providing medical treatment to manage patients' pain and symptoms

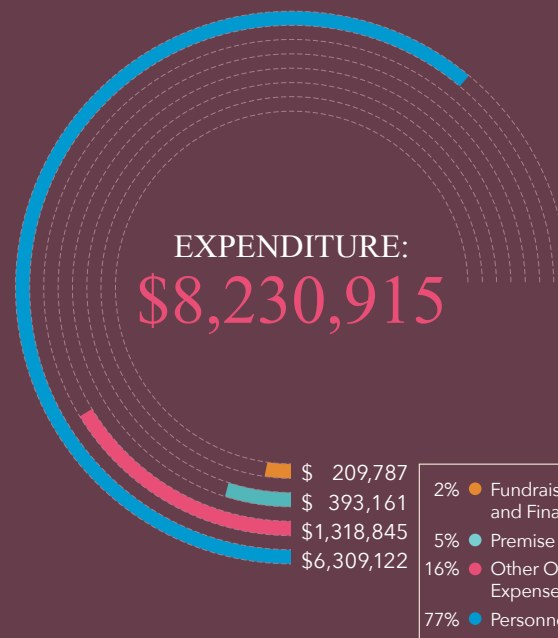
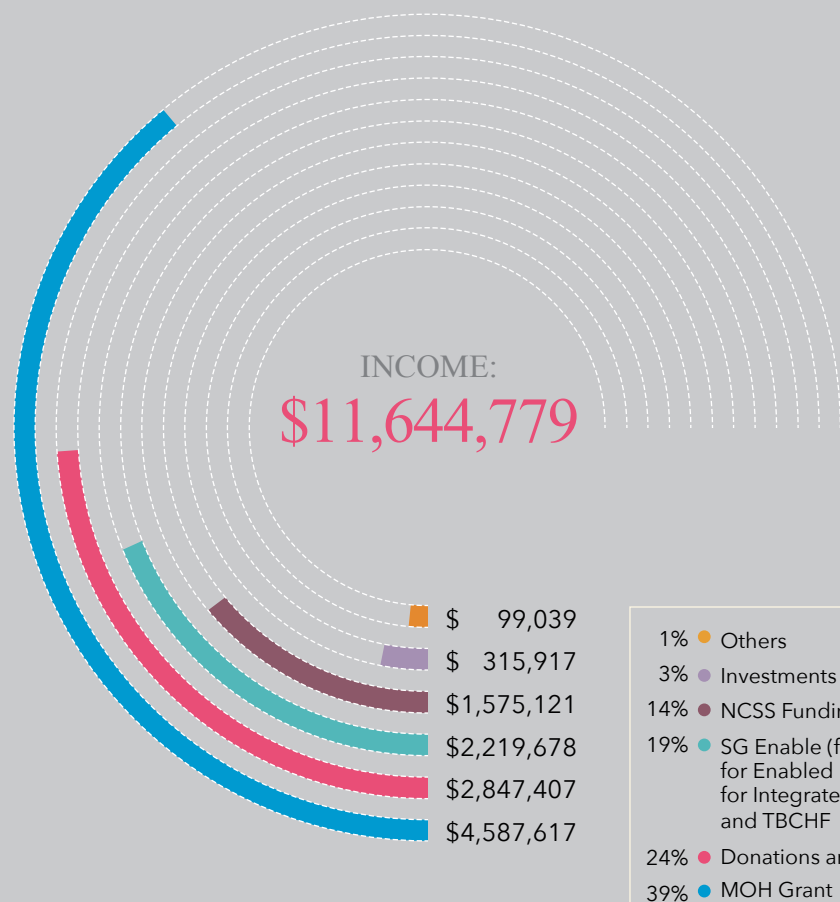
Providing medical prescriptions

Coaching families on how to care for their loved ones at home

Assisting patients and offering their families emotional and social support for coping with death, grief and loss

Over 55,500 patients have benefited from HCA's services since its establishment in 1989. Our dedicated teams, who are on call round-the-clock, make approximately 40,000 visits a year serving an average of 3,500 patients annually.

# HCA AT A GLANCE FY2013/14



## HOME HOSPICE



TOTAL NUMBER OF  
HOME VISITS

**40,720**

TOTAL NUMBER OF  
PATIENTS UNDER CARE

**3,774**

## PALLIATIVE CAREGIVERS TRAINING



TOTAL NUMBER OF  
CAREGIVERS TRAINED

**704**

TOTAL NUMBER OF  
TRAINING SESSIONS

**58**

## DAY HOSPICE



TOTAL DAY CARE  
ATTENDANCE

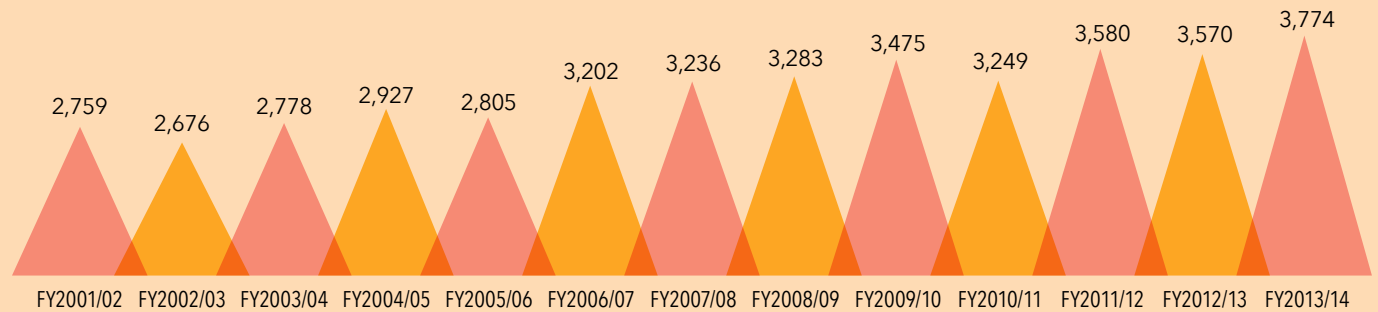
**6,674**

TOTAL NUMBER OF  
PATIENTS

**258**

# NUMBER OF PATIENTS

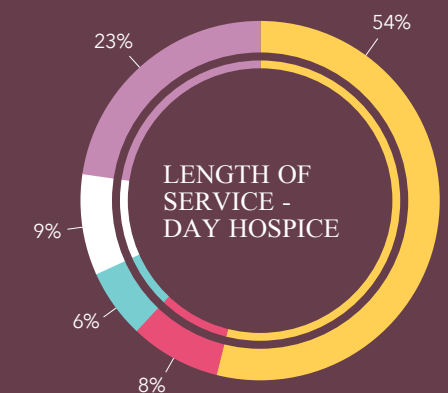
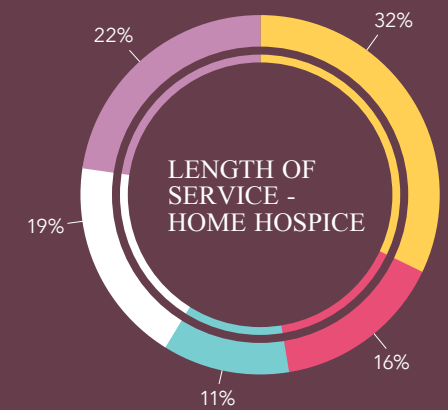
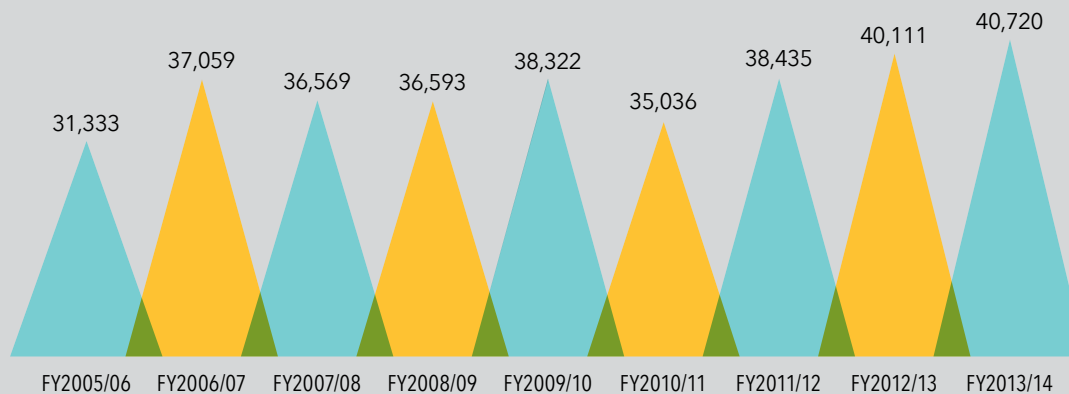
(FY2001/02 TO 2013/14)



## NUMBER OF VISITS MADE BY THE HOME HOSPICE TEAM

Staff	FY2012/13		FY2013/14	
	Number	%	Number	%
Doctors	8,906	22	9,519	23
Nurses	25,792	64	24,974	61
Medical Social Workers	2,278	6	3,906	10
Patient Care Assistants	3,135	8	2,321	6
<b>Total Under Care</b>	<b>40,111</b>	<b>100</b>	<b>40,720</b>	<b>100</b>

## VISITS TO PATIENTS BY HCA HOME HOSPICE TEAM



<30 days | 31 to 60 days | 61 to 90 days  
91 to 180 days | > 180 days

# Writing

our next chapter together





# PRESIDENT'S MESSAGE

HCA Hospice Care's 25th anniversary is a celebration of the admirable sacrifices and invaluable contributions of numerous compassionate HCA staff members, volunteers, supporters, donors and friends.

I am fully aware of the difficult times our organisation has been through and therefore am deeply grateful to the stellar leadership of Dr Seet Ai Mee and the team in overcoming formidable challenges to make HCA the strong and stable organisation it is today.

The 12th century theologian and author, John of Salisbury, wrote something in 1159 that perfectly sums up how I felt when I was invited to join the Council and succeed Dr Seet:

"We are like dwarfs sitting on the shoulders of giants. We see more, and things that are more distant, than they did, not because our sight is superior or because we are taller than they, but because they raise us up, and by their great stature add to ours."

I have big shoes to fill and am humbled by the responsibility entrusted me. I will strive to help our organisation grow into a community of kindred spirits who care deeply about the patients navigating the end of life's journey as well as their loving families and caregivers.

I have a dream for HCA. While not all the dots have been joined yet, I feel compelled to share my initial thoughts with you, even on a platform as formal and serious as an annual report.

In this dream, our HCA members serve our patients and their families with enlightened hospitality. That idea of "enlightened hospitality" is borrowed from Danny Meyer, CEO of the Union Square Hospitality Group, which runs some of the most famous restaurants in New York City. What this means is that how our patients feel should be just as important to us as what we do for them. And my wish for every patient is that they feel loved, respected and safe in the care of our nurses, social workers, counsellors, therapists, doctors and volunteers.

In the near future, I dream of a time when anyone refers to the leaders of HCA, it will not mean just the management team nor the council. A HCA leader should really be anyone who serves with us - as an employee or a volunteer - who is in a

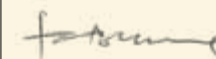
position to help us fulfil our mission to do good or to make a difference. In this, I unabashedly borrow from another renowned leader's wisdom - Max Depree, retired CEO of Herman Miller, Inc., who said, "The first responsibility of a leader is to define reality. The last is to say thank you. In between he is a servant."

One thing I have noticed here is that the folks who serve with HCA often seem to lose track of time when they are serving our patients and their families. It is almost like they are having so much fun that they are not really working. While each one begins by wanting to give something to the patient, he or she ends up receiving much more in return.

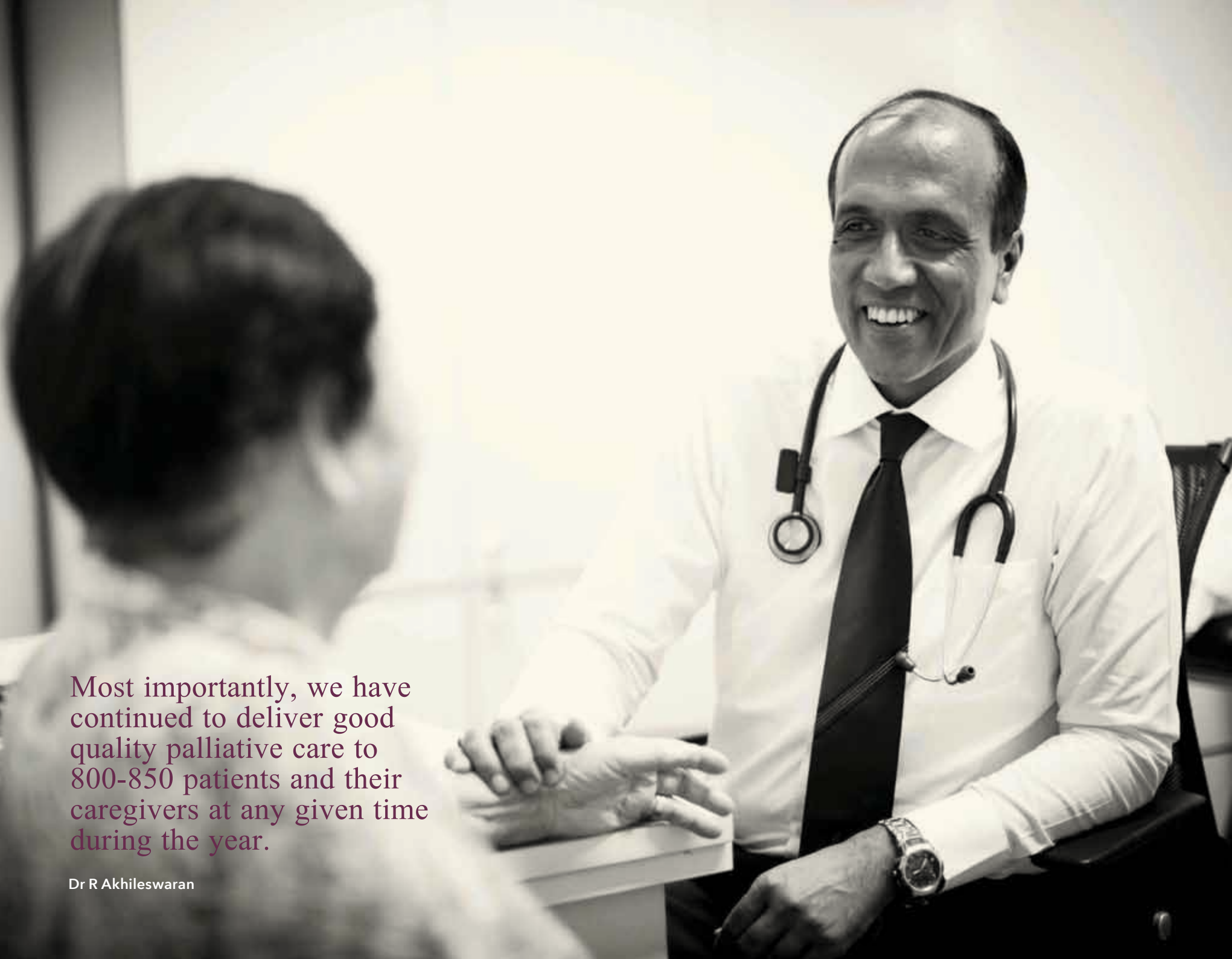
**My dream is as yet incomplete. There is much more that needs to be done. I need you to join me on this journey.**

What I know for certain is that I cannot make this dream come true by myself. I am equally sure though that with your help, it has every chance of becoming a reality.

I will end here with a line from Billie Holiday's famous song "Crazy He Calls Me": "The difficult I will do right now. The impossible will take a little while."



Dr Tan Poh Kiang



Most importantly, we have continued to deliver good quality palliative care to 800-850 patients and their caregivers at any given time during the year.

Dr R Akhileswaran



# CEO & MEDICAL DIRECTOR'S REPORT

HCA crossed noteworthy milestones in the last financial year. The most significant one was moving into the 25th year of caring for our patients and caregivers. We looked after 3,774 patients last year and have now cared for over 55,500 patients since our inception in 1989.

Most importantly, we have continued to deliver good quality palliative care to 800-850 patients and their caregivers at any given time during the year. 55% of our patients passed away at home and 97% of them were symptom-free (pain, breathlessness, etc.) at the time of death.

**Our second Day Hospice Centre constructed at Marsiling, commenced operations in April this year.**

The strong support of the local MP and the grassroots leaders towards this endeavour was as heartwarming as Singapore Ireland Fund's donation towards capital cost. The Day Hospice Centre at our HQ continues to ensure that more than 60% of its patients are able to manage their daily living activities independently.

Star PALS, under the leadership of Dr Chong Poh Heng, is growing steadily and while it has been able to fill the void that existed within paediatric palliative care in the community, it has made significant differences in the lives of the children and parents who have benefited from the programme so far. We are indeed grateful for the support this meaningful programme has received from donors and well-wishers.

Caregiver training is conducted weekly at one of our five centres and more than 70% of those trained are able to cope with the physical and psychological care of their loved ones. Training and Support for our caregivers continues to be one of our core activities.

Our Young Caregivers' Programme (yCG) was instrumental in HCA winning the 2013 President's Award for Social Impact. Apart from the impact our hospice programmes have made in the community, yCG showed tangible outcomes and

demonstrated how students as future citizens could be sensitised towards caregiving. We are honoured and humbled by this prestigious award.

As we celebrated our 25th Anniversary and raised funds for our relocation in March this year, we also gave Dr Seet Ai Mee a fitting farewell. Over the years, she has transformed HCA in more ways than one and under her able leadership we have grown into a strong, financially-stable organisation.

**All of us at HCA, the staff and volunteers, owe Dr Seet a great deal for all that she has done for us. We wish her good health and lots of happiness in whatever she continues to do to serve the community.**

Going forward, under the leadership of Dr Tan Poh Kiang, we hope to initiate new partnerships with general practitioners in the community. He has already shared his vision for HCA which we hope to link with our strategic planning exercise and forge ahead to greater heights.

Many good outcomes have been achieved through and by HCA over the last two and a half decades. Let us go forth with the satisfaction that we have done good work and with the keen anticipation of more that needs to be done.

I always believe that the best is yet to be!



Dr R Akhileswaran

# THANK YOU DR SEET

"Many enterprises succeed because they are led by men or women who are visionary and passionate about what they do. HCA Hospice Care's achievements are due in no small measure to one such woman, Dr Seet Ai Mee, whose resourcefulness and tenacity made all the difference by turning a struggling VWO into a thriving one. She believes in the cause, helping the terminally ill live their last weeks or days, connected to family members in their own homes. She brought volunteers and recruited staff, infecting them with her abiding sense of purpose and dedication of service. Dr Seet Ai Mee is a role model for leadership in the community service sector."

**Mr Lim Boon Heng,**  
Patron, HCA Hospice Care

"Dr Seet is someone whom I admire very much. She was full of enthusiasm, dedication and faith as the President of HCA Hospice Care - I would say she paved the way forward for Hospice successfully through her extensive network. God Bless Her! "

**Sister Geraldine Tan,**  
Former Council Member  
Administrator, St. Joseph's Home

"I was very grateful to Dr Seet for coming over to HCA to help out, because what she did was to turn us around financially - from being a totally loss-making charity to one that was actually building up reserves. She was a real genius at that!"

**Dr Cynthia Goh,**  
Founder and 1st President, Hospice Care Association (1989 - 1994)  
Senior Consultant, Department of Palliative Medicine, National Cancer Centre, Singapore

"I remember all the motivational sayings Dr Seet used to share with us at every Staff Party. As our President, she was an inspiration. More than that, she showed her caring side by sharing my concerns about my son, who worked as her intern for a while."

**Ms Alice Heng,**  
Nurse, (Joined 2003)

"Even when I began volunteering at Dover Park Hospice in 1994, I looked to Dr Seet Ai Mee as a leader who truly inspired me. When she took over as President of HCA Hospice Care in August 2002, she revamped the management and recruited many faithful and dedicated people with good management skills who volunteered their services as Council Members. She is indeed a wonderful person who started her volunteerism even during her school days. The spirit of volunteerism is in her blood."

**Mr Tan Seng Hoo,**  
Patient Care Assistant (Joined 2002)

"I got to know Dr Seet better because I was scolded by her many times when I first joined HCA! But that was how I learned to be prepared, and to be meticulous. What I liked was the way she was direct, with the real intention to teach me to work in a better way."

**Mr Arnel Villamin,**  
Accounts Executive (Joined 2007)

"A sharp and analytical mind, a courageous spirit and perseverance are characteristic of the way Dr Seet inspired others to work alongside her to do good. A legendary figure among others in Singapore's hospice care landscape, many can testify firsthand her personal kindness and leadership which will continue to inspire many to grow the social sector with courage and determination."

**Ms Ang Bee Lian,**  
Director of Social Welfare, Ministry of Social and Family Development

"Dr Seet has such a "can-do" spirit that when you are working with her you will invariably adopt a "must-do" spirit. The best thing about this is that you will discover that you really CAN do it. This is a great leadership gift she has and it helps those working with her to achieve more. She is also a clever strategist - she knows how to choose the right battles to fight in order to win the larger "war". That's the sort of leadership that has been such a blessing to HCA as well as to the larger hospice community. I am privileged to have worked with her. Thank you Dr Seet!"

**Ms Tan Ee Leng,**  
Former Council Member  
Managing Director, Craftmark (S) Pte. Ltd.

Look around, see the needs.  
Look up and seek the vision  
to meet the needs.

Dr Seet Ai Mee



# PRESIDENT'S VOLUNTEERISM & PHILANTHROPY AWARDS 2013 FOR SOCIAL IMPACT

HCA Hospice Care is proud to have won the President's Volunteerism and Philanthropy Award 2013 for Social Impact.

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This award is significant as it recognises the impact HCA has had on multidimensional facets of the community.

**Patients** – we provide care that helps patients through their last stage of life with dignity and comfort, both physically and mentally.

**Caregivers** – we provide caregivers with training to help them cope with caring for their loved ones. At the same time, evidence-based best practices are shared with other VWOs.

**Youth** – we are raising palliative care awareness and sensitising youths to the needs of the elderly sick through our Young Caregivers Programme (yCG).

**Capacity Building** – we have contributed to the training of doctors, nurses and students through attachment programmes and other teaching programmes in tertiary institutions.

**National Development** – we have contributed to the 2012 National Strategy for Palliative Care as well as national committees initiated by the Ministry of Health and the Agency for Integrated Care.





*With you*  
every step of the way

# HCA HOME HOSPICE

*Home is where the care is*





2014 marks HCA Hospice Care's 25th anniversary. On this amazing journey across a quarter of a century, our mission has remained constant – to ensure the best quality of life for our patients by delivering professional palliative care, providing compassionate support for their families and nurturing the dedicated individuals who make our work possible. In FY2013/14, the Day Hospice continued to provide quality day hospice care services to its patients with life-limiting or end-stage illnesses. They are referred by our Home Hospice Care, restructured hospitals or agencies.

Home Hospice Care is our primary service. Our five dedicated multidisciplinary health care teams are on call round-the-clock, seven days a week, making 40,000 home visits island-wide every year. Each team comprises a doctor, four to five nurses, one medical social worker, one patient care assistant and trained volunteers who offer support and care for no charge

based on their areas of expertise and the particular needs of patients and their families. We also provide an after-office-hours patient care helpline to patients and caregivers, as well as a loan service for equipment such as wheelchairs and hospital beds.



#### NUMBER OF PATIENTS BY SOURCE OF REFERRALS

Source of Referrals	FY2013/14	
	No of Cases	%
Changi General Hospital	161	5.4
Jurong Health @ Alexandra Hospital	65	2.2
Khoo Teck Puat Hospital	110	3.7
KK Women's and Children's Hospital	65	2.2
National Cancer Centre	990	33.0
National University Hospital	429	14.3
Singapore General Hospital	560	18.6
Tan Tock Seng Hospital	346	11.5
Other Govt Hospitals	4	0.1
<b>Subtotal of Referrals from Restructured Hospitals &amp; Government-Supported Specialised Centres</b>	<b>2,730</b>	<b>90.8</b>
Hospices	34	1.1
Private Hospitals	8	0.3
Community Hospitals/ Nursing Homes	32	1.1
Others	204	6.8
<b>Total</b>	<b>3,008</b>	<b>100</b>

#### INTO THE HEART OF THE COMMUNITY

Our shared journey is taking us into the heart of the community. As part of our efforts to enable more patients to have access to our services, HCA has set up satellite centres in HDB void decks.

Four such centres are located in Jurong, Bedok, Hougang and Woodlands, in addition to our central headquarters at 12 Jalan Tan Tock Seng.

Each centre boasts a home hospice care team comprising a doctor, nurses, a medical social worker and a patient care assistant to provide medical and nursing care to patients living at home in the respective districts.

Each centre also has a demonstration-cum-training room, set up like a typical HDB bedroom and bathroom. It is equipped with patient-friendly facilities and different types of equipment needed for patient home care.

### REACHING MORE PATIENTS

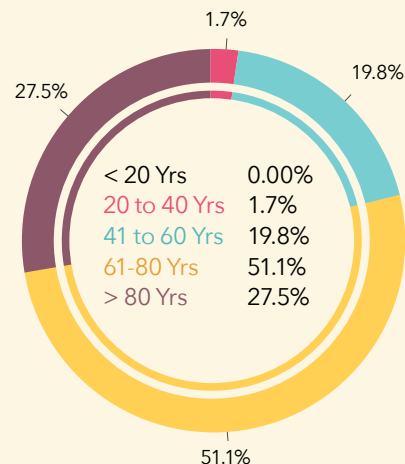
In FY2013/14, HCA cared for a total of 3,774 patients, an increase of 5.7% from FY2012/13.

Of the total number of patients served in FY 2013/14, 2,959 were new patients, which is an increase of 3.8% from FY2012/13. 78.6% of the new patients were aged 61 and above.

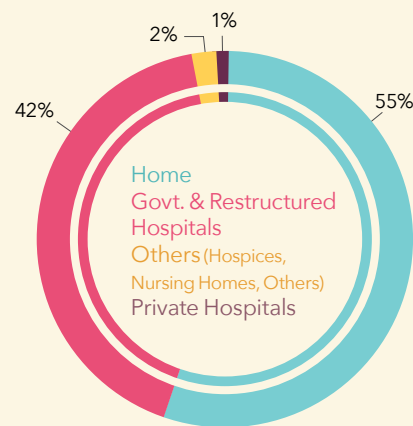
HCA's multidisciplinary teams made a total of 40,720 visits in FY2013/14, a 1.5% increase from the previous year. The nurses performed a total of 24,974 visits, while our doctors made 9,519 visits, registering an increase of 6.88% patients.



### PERCENTAGE OF NEW PATIENTS BY AGE



### DISTRIBUTION OF PLACE OF DEATH (FY2013/14)



There was a 71% increase of visits by medical social workers (3,906) due to the increased number of medical social workers in our staff.

55% of our patients passed away at home this year, while 42% passed away in hospitals. More than 28% of the total number of patients were under our care for more than three months before their death. The majority of patients (41.3%) passed on within one to 30 days under our care.

### LENGTH OF TIME PATIENT CARED FOR BEFORE DEATH

Rest in Peace Period (days)	FY2012/13		FY2013/14	
	Number	%	Number	%
Less than 1 day	56	2.6	54	2.4
1 to 30	878	40.2	916	41.3
31 to 90	646	29.5	613	27.6
Above 90	606	27.7	637	28.7
<b>Total</b>	<b>2,186</b>	<b>100</b>	<b>2,220</b>	<b>100</b>

### LENGTH OF TIME PATIENTS CARED FOR BEFORE DISCHARGE

Staff	FY2012/13		FY2013/14	
	Number	%	Number	%
Less than 1 day	39	5.0	25	3.7
1 to 30	192	24.6	175	26.0
31 to 90	249	31.9	228	33.8
Above 90	300	38.5	246	36.5
<b>Total</b>	<b>780</b>	<b>100.0</b>	<b>674</b>	<b>100.0</b>

# HCA DAY HOSPICE

*A home away from home*

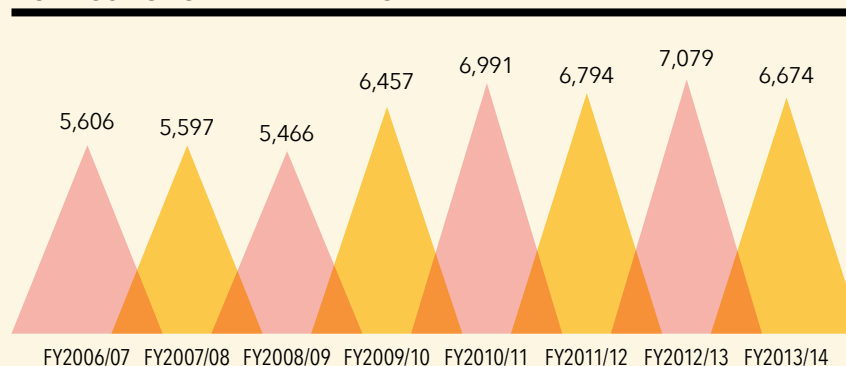


**Our Day Hospice Centres demonstrate our commitment to share the journey of care with the family members and friends who are the primary caregivers for our patients.**

We understand what it takes to care for someone 24-hours a day and our Day Hospice Centres provide some relief for caregivers. It also gives our patients a chance to meet with people in a similar situation and participate in a wide range of activities which stimulate the mind and exercise the body.

HCA runs two Day Hospice Centres, located at 12 Jalan Tan Tock Seng and Blk 2, #01-21, Marsiling Drive. For a nominal fee of \$15, patients

#### HCA HOSPICE CARE ATTENDANCE



who do not require 24-hour nursing care and are able to walk or are safely mobile in a wheelchair can interact with others as well as participate in constructive activities and therapy programmes. Two-way transport and meals are included.

In FY2013/14, the Day Hospice continued to provide quality day hospice care services to its patients with life-limiting or end-stage

illnesses. They are referred by our Home Hospice Care or restructured hospitals or agencies.

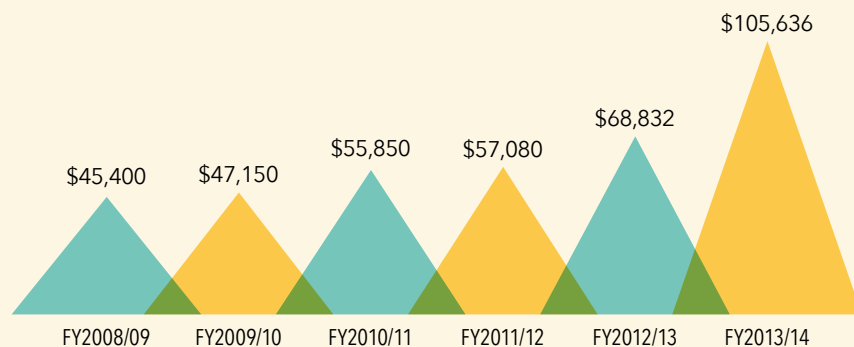
Patients are encouraged to participate in group exercises carried out by our Day Hospice Assistants and/or volunteers who are trained in activities such as Pilates, yoga, meditation or deep breathing exercises, in the morning.

Besides the daily group activity, each patient is assessed medically by our doctor for symptom and pain management, and physically by the physiotherapist on rehabilitation support and Activities of Daily Living (ADLs).

Social interaction such as mahjong, games, karaoke sessions and visits by students from various primary and secondary schools are conducted in the afternoon after lunch.

With assistance from our volunteer coordinator and other colleagues from Community Relations, social activities such as excursions to recreational places of interest, lunch outings and festive shopping are planned and conducted throughout the year. These social activities provided our patients with much joy and happiness.

#### ANNUAL SUBSIDY TO HCA DAY HOSPICE PATIENTS



Music and lunch hosted at the Deutsche Bank Singapore



# STAR PALS

*Because every child is precious*

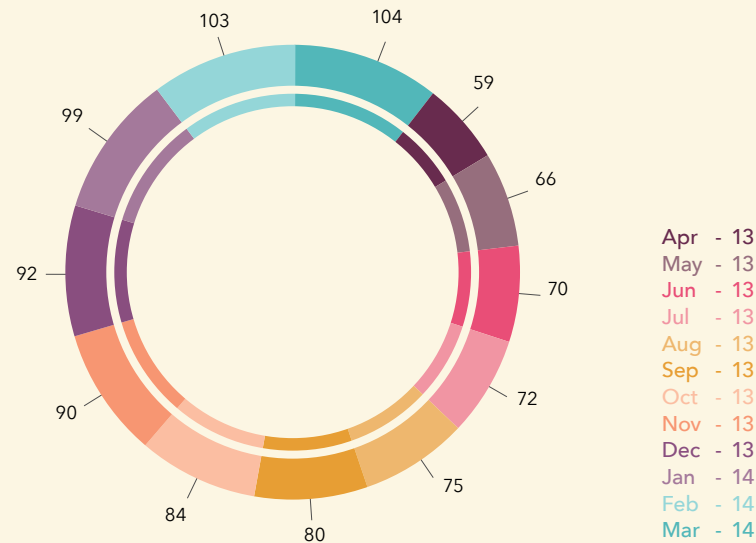


Started in April 2012, Star PALS (Paediatric Advance Life Support) is a paediatric palliative care service provided by HCA Hospice Care.

We are dedicated to improving the quality of life for children – aged 19 years and below – with life-limiting conditions, which range from neurological or congenital conditions to childhood cancers.

Our team of doctors, nurses, counsellors and social workers work hand-in-hand with a child's primary healthcare team

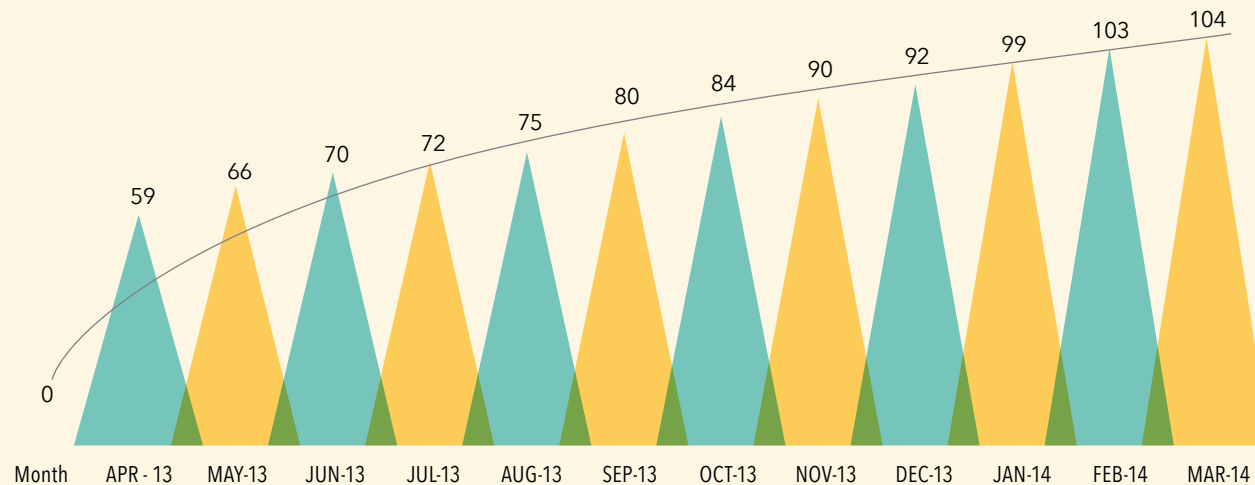
NUMBER OF PATIENTS SERVED FY2013/14 (CUMULATIVE)



to prevent, reduce and sooth symptoms through regular home visits and a 24-hour on-call helpline. We are here for medical and emotional support when complex medical decisions need to be made at critical junctures, including formulation of advance care plans.

We are in our second year of service within a three year grant funded pilot programme, and have been constantly amazed by the courage of our young patients.

NUMBER OF PATIENTS SERVED FY2013/14 (CUMULATIVE)





In FY2013/14, we touched the lives of 104 patients and their families. Having assembled the building blocks the year before, the team dived into implementing many projects, all aimed at improving the quality of life for our brave young patients.

The Star PALS family camp held on 24-25 October 2013 at Siloso Beach Resort on Sentosa Island allowed 17 families to enjoy a day of fun-filled activities while our nurses and trained Medi Minder volunteers took care of patients, including giving them hydrotherapy at the natural spring swimming pool. This event could not have been possible without the support of many volunteers and generous concessions offered by various agencies.

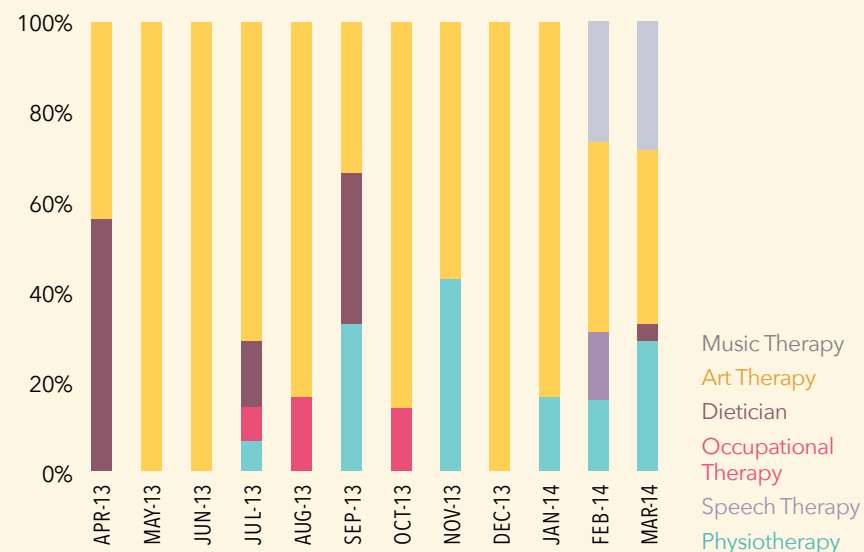
Another highlight of the year was the “We Are Family” photo-taking day out, jointly organised with Help-Portrait Singapore at the Jurong Bird Park.

Held on 7 December 2013, 15 families had family portraits taken, after individual members received a makeover by professional make-up artists. The guest of honour that day was Dr Amy Khor, Senior Minister of State for Health, who also brought home her very own portrait.

“Portraits @ Home” is an extension of this successful activity. Owing to overwhelming feedback and the fact that several patients were not able to make it to this outing due to sickness or frailty, we continued to take family portraits at home with the help of our kind volunteer photographers and image consultants, with the vision of sealing even more happy memories on film and paper.

The Star PALS’s multidisciplinary team that offers comprehensive support to young patients and their families at home continues to grow during the year with its gamut of service elements, including multiple interventions at home by different

#### VISITS FROM ALLIED HEALTH PROFESSIONALS IN FY2013/14



allied health specialists. We look forward to a greater awareness of paediatric palliative care among all healthcare practitioners and the lay public and most of all, a further increase in uptake of this young service by potential beneficiaries in the upcoming year.

# FAMILY CARE

*Caring for the whole family*



At HCA we know that we are treating not just the patients, but their families too during what could be a very difficult time of their lives.

Every patient is an individual and has unique life experiences and expectations. The Psychosocial Services (PSS) team values building an authentic and therapeutic relationship with the patient, in order to set achievable goals and to always provide the appropriate comfort and support for our patients.

Our PSS team is dedicated to applying social work knowledge and skills competencies in palliative and end-of-life care to alleviate suffering and maximise quality of life for patients, their families and caregivers.

In FY2013/14, the PSS team consisted of three full-time medical social workers (MSWs), one full-time counsellor and one part-time MSW. Each of HCA's satellite centres is supported by one PSS staff. Last year, the PSS team made 3,906 home-visits, which represented 10% of the total visits made by HCA clinical staff.

**TABLE 5 : PSYCHOSOCIAL CASES IN FY2013/14**

Period (days)	Counts	
	FY2012/13	FY2013/14
Financial Assistance	245	294
Housing & Shelter	8	14
Care Related Issues	234	437
Lifestyles Changes & Adaption / Role-Adjustment	95	167
Depression Counselling	129	149
Interpersonal & Relationship Issues	45	75
Problems in Family Relationship	77	86
Caregiver's / Family Support (Psychosocial)	336	605
Family Service Centre	3	3
Schooling Issues	5	13
Legal & Ethical Issues	10	13
Dying, Grief & Bereavement Issues	76	126
Acceptance & Treatment-Related Issues	99	154
Self-Esteem & Confidence (Re)Building	15	30
Body Image	4	10
Grief & Bereavement Issues	33	62
Nursing Home	6	10
<b>Total</b>	<b>1420</b>	<b>2248</b>

#### FEEDBACK FROM CAREGIVERS TRAINING PROGRAMME

	No of Cases	%
Feedback received	698	99.2%
% score > 3.5 points	607	87.0%
No of post calls made	545	77.4%

#### FEEDBACK FROM CAREGIVERS TRAINING PROGRAMME

Satellite Centres	Jurong	Hougang	Bedok	Woodlands	HQ	Total
Participants in Caregivers Training (FY2013/2014)	158	123	167	141	115	704
No. of classes FY2013/14	12	11	12	11	12	58

#### HELP FOR THE FAMILY

The well-being of the caregiver remains a crucial aspect of psychosocial support. Caregivers are our invaluable partners.

When the caregiver is equipped with the necessary care-giving skills and provided with the appropriate emotional support, the patient can pass away with dignity in their homes. After the patient's demise, the caregiver can also journey on better with their lives knowing that they have done their best for the patient.

Palliative Caregiver Training is provided by HCA to equip caregivers with the necessary skills to care for patients at home. In FY2013/14, 704 caregivers attended 58 training sessions, a 13.5% increase from the previous year's 620 attendees.

Nurses and patient care assistants are tasked with encouraging caregivers to attend the weekly

training sessions. 77% of the caregivers surveyed two weeks after the training were able to apply the skills to care for their loved ones at home. The training grant we receive from the Agency for Integrated Care (AIC) helped to keep fees at a minimum for all attendees.

#### ENGAGING THE COMMUNITY

The PSS team continues to connect with community resources to support patients and families. We liaise with family service centres (FSCs), social service offices (SSOs), school counsellors, Medical Social Workers (MSWs) from restructured hospitals.

As there are also other service providers caring for the patients, we also connect with other agencies and groups. For example, some patients and caregivers had attended a retreat conducted by National Cancer Centre and some patients' children/grandchildren attended Camp Simba by a Duke-NUS medical students' group.

# COMMUNITY CARE

*Everyone can play a part*



The last part of one's journey on earth can be eased with the love and care of family and friends, doctors and nurses. However, given our rapidly ageing population and cancer being the number one cause of death in Singapore, the number of elderly and persons with life-limiting illnesses is expected to continue to rise.

More needs to be done, more can be done. What is needed is greater public awareness of the growing need for palliative care and increased community participation from volunteers who care.

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## STARTING YOUNG

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With this in mind, HCA's Young Caregiver Programme (yCG) is a collaborative effort with schools and tertiary institutions to run programmes aimed at raising student and youth awareness on the critical need to care for their loved ones who are elderly or are struck with life-limiting illnesses.

yCG reached out to seven new schools in FY2013/14 and for the first time, involved trainee teachers from the National Institute of Education in organising a Family Day outing for five home hospice patients and their caregivers.

The Forum Theatre Play project went full force in FY2013/14, engaging a total of 3,440 students from ITE College Central and 14 secondary schools. In addition, the play was converted to a 30-minute film by Discovery Networks Asia-Pacific for HCA's long-term use in yCG and other CSR activities.

More notably, Serangoon Junior College raised \$50,000 through the Will Run. ITE College West raised \$15,000 under the Citi-YMCA Youth for Causes banner, while Blangah Rise Primary School raised over \$6,700 through their efforts at the Sentosa KidZ Flea.



Fiscal Year	No of Volunteers	No of Groups
FY2012/13	174	16
FY2013/14	155	14

### HOME HOSPICE VOLUNTEERS

Individual	Visit by Volunteers	No of hours
Accompanying Patients for Medical Appointment	8	26
Befriending	14	21
Befriending/Temporary Companionship	1	3
Hair Cut	19	19
House Keeping	2	8
Others	4	5
Running of Errands	2	4
<b>Group</b>		
Befriending	65	97
Befriending/Temporary Companionship	1	2
Hair Cut	3	3
House Keeping	39	70
Others	2	2

### DAY HOSPICE VOLUNTEERS

Individual	Visit by Volunteers	No of hours
Assist in Conducting Outings	14	65
Assist in Physical Activities	13	35
Befriending	186	631.5
Cook/Sponsor Lunch or Tea	171	548
General Help	428	1,664
Others	10	96
Pilates Exercise	36	37
Providing Entertainment/Games	1	3
Qigong Exercise	25	29
Van Help	397	1,030
<b>Group</b>		
Befriending	25	43
Cook/Sponsor Lunch or Tea	65	232
Facilitate / Assist in Arts & Craft	1	1
General Help	17	36
Providing Entertainment/Games	21	46
Van Help	2	2
Yoga-Breathing Exercises	56	57

### VOLUNTEERS STEP UP

In FY2013/14, 100 new volunteers came on board comprising of both students and adults. Many were students waiting for entrance to University.

These students assisted staff at our Day Hospice centre in various activities such as befriending, van help, pantry duties, etc.

While some long-serving volunteer groups had to cut back their participation due to other commitments, we were glad to welcome new volunteers from organisations such as Deutsche Bank, NTUC FairPrice, and Fascinators.

One of the highlights of our voluntary activities last year was the granting of a patient's wish for a family portrait of her in a wedding dress with her husband and two young children as she had a civil marriage and never got to wear a wedding dress.

We were able to fulfil her dream due to the generosity of a professional photographer and his lighting technician, wedding dress sponsor and HCA staff, who worked together to have the photography done in the home of the patient, including make-up and the creation of a beautiful headpiece and a bouquet of red roses.

Project Home Cheer was held on 7 December 2013. Volunteers came from Singapore Polytechnic, Hwa Chong Junior College, National Institute of Education (NIE), NUS CSC Havenue, Deutsche Bank, Ladyhill Lion's Club, and regular volunteers under HCA.

97 families were visited and each family received a goody bag that was packed by Bloomberg staff as part of their volunteerism programme. Both volunteers and patients enjoyed their interaction. Patients and caregivers welcomed the volunteers into their homes.

### ADMINISTRATIVE DUTIES VOLUNTEERS

Individual	Visit by Volunteers	No of hours
General Filing and Data Entry	45	149
Others	5	14
Translation	15	45
<b>Group</b>		
General Filing and Data Entry	28	74

### SUPPORT PROGRAMMES VOLUNTEERS

Individual	Visit by Volunteers	No of hours
Assist in Memorial Services	6	18
Assist in StarPals events	1	2
<b>Group</b>		
Assist in Memorial Services	2	6

# PEOPLE WHO CARE

*At the heart of our service*



Our nurses are the heart of HCA. They work tirelessly to deliver a consistently high standard of care to our patients at home, and to share with caregivers the hands-on nursing knowledge and skills needed to care for their loved ones.

.....

We continue to make the recruitment and retention of these nurses a priority. Although the head count increased slightly in FY2013/14, we have yet to reach our maximum quota.

The triage desk, manned by two nurses, helps the home hospice nurses in administrative functions, and answer calls that their colleagues in the field have diverted to provide assistance and advice. This has led to more efficiency in our service to our home hospice patients and caregivers.



## INVESTING IN TRAINING

We continued to place attention to providing our nurses with relevant training and development programmes and have supported the following:

- 20 nurses attended the General Advance Care Planning (ACP) course in 2013 to become facilitators.
- One nurse received the Health Manpower Development Programme Intermediate Long Term Care (HMDP ILTC) sponsorship to undergo the Masters of Nursing study programme. She will commence the course in August 2014.

The nurses of HCA Hospice Care have and are currently undergoing nursing programs as part of the charity's continued dedication towards nurturing their staff in order to develop their potential and provide healthcare excellence.

Nurse Pak Geok Choo attained a First Class Honours degree in Nursing Research from Sydney University, Australia, in June 2013. She was further awarded a full time scholarship in PHD Nursing Research for her endeavours and will be pursuing the course. Nurse Kahvidah Mayganathan completed the Masters of Nursing programme at NUS and is currently serving a one-year internship as an Advanced Practice Nurse.

A total of ten nurses attended courses specialising in palliative care over the past year, with two completing the specialist Diploma in Palliative Care nursing course in December 2013 while another two took part in the Basic Palliative care nursing certification course. Six other nurses attended the APHN Palliative Care conference held in Bangkok, Thailand in October 2013, while three more attended the Paediatric Palliative Care program organised by Hospis Malaysia.



As part of a mutual exchange of knowledge between Singapore and its American counterpart, two nurses

attended the End of Life Nursing Education Consortium (ELNEC) workshop organised by the American Association of Colleges of Nursing and another two visited the MD Anderson Cancer Center in Houston, Texas, for a 2-week attachment where they acquired new knowledge and skills through this exposure.

Additionally, the Hospice's poster presentation, "Will a Triage Service Help a Home Hospice?" was awarded a Merit at the ILTC Quality Festival 2013 poster competition.

## HEALTHCARE HUMANITY AWARD 2014



*Courtesy of National Healthcare Group*

Nurse Esther Chong Pei Ling received the Healthcare Humanity Award, a prestigious honour given to dedicated nurses who go beyond the call of duty. She is the 11th medical professional at HCA to receive this award.

## HCA BEST CLINICAL TEAM 2013 - JURONG SATELLITE TEAM



The Jurong Satellite Team was awarded the Best Clinical Team in 2013. The Award was sponsored by Allscript Establishment Pte Ltd.

*From left to right are:*

1. MSW (Medical Social Worker) Ms Sarasvathy S.
2. Nurse Ms Kumutha Muthu
3. PCA (Senior Patient Care Assistant) Ms Martha Low
4. Nurse Manager Ms Ng Wan Ru
5. Nurse Esther Chong
6. Nurse Amy Lim
7. PCA (Patient Care Assistant) Li Miao
8. Dr Patrick Kee.





# 25<sup>TH</sup> ANNIVERSARY CELEBRATION

2014 is a significant year for HCA Hospice Care as we celebrated 25 years of providing home palliative and hospice care service to the community.

We have come a long way from very humble beginnings where a few volunteers gathered in the home of Dr Anne Merriman, pioneer and former special medical adviser, to the full-fledged, sustainable VWO that we are today.

To commemorate the Silver Jubilee, we organised our first-ever gala dinner and auction to raise funds to further support the cause. It was also an opportunity to thank our staff for their years of dedication, courage and compassion. We paid tribute to Dr Seet Ai Mee who stepped down after 12 years of helming HCA Hospice Care and welcomed Dr Tan Poh Kiang as our new President.





The 25th anniversary also provided us with a platform for continuous learning for healthcare professionals in the Intermediate and Long-term Care (ILTC) sector. We used the occasion to invite three overseas experts - Dr Suresh Reddy, Dr Jan Aldridge & Dr Mike Miller - to give a series of talks, chair discussions and provide consultation on both adult and paediatric palliative care.

Their visit was made possible through the Social & Health Manpower Development Programme - Intermediate and Long-term Care Grant (SHMDP-ILTC Grant) administered by the Agency for Integrated Care (AIC).

To round off the celebration, a public symposium was held to raise awareness for and answer questions relating to palliative and hospice care from members of the public.

01. President Tony Tan Keng Yam meeting our nursing staff
02. Handing over of the mantle from Dr Seet Ai Mee to Dr Tan Poh Kiang
03. Our three Tenors Dr Richard Yap, Dr Chong Poh Heng and Arnel Villamin
04. Nurse Amy promoting the Claude Bernard male & female watches during the auction
05. Mrs Tan Ee Leng, HCA Gala Dinner Committee Chairperson, giving the welcome address
06. Hossan Leong, our Emcee and Auctioneer for the evening, rallying for bids for Dr Ho Kah Leong's Tonle Sap Lake Painting
07. Dr Akhilesh with our HMDP-ILTC Overseas Experts at the Gala Dinner. From (L) Dr Mike Miller, Dr Jan Aldridge, Dr Akhilesh and Dr Suresh Reddy
08. Gala Dinner Dance Item by Staff of HCA Hospice Care led by Dr Akhilesh
09. Our Patron, Mr Lim Boon Heng presenting the long service award to our Pharmacy Assistant, Mary Soon

# 16<sup>th</sup> COUNCIL FY2013/14

- |   |   |  |
|---|---|--|
| 1 <b>Mr Lim Boon Heng</b><br>Patron   | 9 <b>Mr Andrew Kwek</b><br>Council Member<br>Chairperson,<br>Fundraising &<br>CSR Committee                     | 14 <b>Mr Jerry Lee</b><br>Council Member<br>Internal Auditor |
| 2 <b>Dr Tan Poh Kiang</b><br>President  | 10 <b>Ms Mary Ong</b><br>Council Member<br>Chairperson, Projects<br>Committee                                   | 15 <b>Mr Steven Lo</b><br>Council Member<br>Legal Counsel    |
| 3 <b>Mr Tang Boon Siah</b><br>Vice President  | 11 <b>Mr Freddy Orchard</b><br>Council Member<br>Chairperson, Investment<br>Committee                           | 16 <b>Dr Seet Ai Mee</b><br>Council Member                   |
| 4 <b>Mr Chan Kum Tao</b><br>Hon. Treasurer  | 12 <b>Ms Cecilia Pang</b><br>Council Member<br>Chairperson, Public<br>Relations & Public<br>Education Committee | 17 <b>Ms Eunice Tay</b><br>Council Member                    |
| 5 <b>Ms Annie Loh</b><br>Hon. Secretary   | 13 <b>Mrs Esther Tan</b><br>Council Member<br>Chairperson, Vounteers<br>& Membership<br>Committee               | 18 <b>Ms Wee Ai Ning</b><br>Council Member                   |
| 6 <b>Ms Winnifred Chen</b><br>Council Member<br>Chairperson, Human<br>Resource Committee                |   | 19 <b>Mrs Jennifer Wee</b><br>Council Member                 |
| 7 <b>Dr. Jane George</b><br>Council Member<br>Chairperson, Medical<br>& Professional Audit<br>Committee |   |  |
| 8 <b>Ms Catherine Goh</b><br>Council Member<br>Chairperson,<br>IT Committee                             |   |  |



**HCA HOSPICE CARE MANAGEMENT**

NAME	DESIGNATION
Dr R. Akhileswaran	CEO & Medical Director
Ms Elizabeth Koh	Chief Operating Officer
Dr Chong Poh Heng	Deputy Medical Director

**HCA HOSPICE CARE COMMITTEES & MEMBERS**

MEMBERS	IN ATTENDANCE
<b>Executive Committee</b>	
Dr Tan Poh Kiang	Dr R. Akhileswaran
Mr Tang Boon Siah	Ms Elizabeth Koh
Mr Chan Kum Tao	Mr Jonathan Ng
Ms Annie Loh	
<b>Fundraising &amp; CSR</b>	
Mr Andrew Kwek (Chair)	Ms Elizabeth Koh
Ms Eunice Tay	Ms Shirley Yeo
Ms Wee Ai Ning	
<b>Human Resource</b>	
Ms Winnifred Chen (Chair)	Dr R. Akhileswaran
Mr Andrew Calvert	Ms Elizabeth Koh
Ms Anna Chan	
Mr Leo Mun Wai	
<b>Information Technology</b>	
Ms Catherine Goh (Chair)	Dr R. Akhileswaran
Mr Chai Chin Loon	Ms Elizabeth Koh
Mr Alvin Ong	Ms Lim Hui Ling
	Mr Camillius Lim
	Mr Chang Woei Jye
<b>Investment</b>	
Mr Freddy Orchard (Chair)	Dr. R. Akhileswaran
Mr Peter Chiang	Ms Elizabeth Koh
Mr Andrew Kwek	Mr Jonathan Ng
Mrs Tan Geok Lin	
<b>Medical &amp; Professional Audit</b>	
Dr Jane George (Chair)	Dr R. Akhileswaran
Ms Lita Chew	Dr Chong Poh Heng
Ms Evelyn Lim	Ms Angela Tan
Dr Patricia Neo	
Dr Simon Ong	
Dr Tan Poh Kiang	
Dr Tan Yee Pin	
Ms Xu Yi	
Dr Alethea Yee	

MEMBERS	IN ATTENDANCE
<b>Nominations</b>	
Dr Tan Poh Kiang (Chair)	Dr R. Akhileswaran
Mr Chan Kum Tao	Ms Elizabeth Koh
Mr Steven Lo	
Ms Annie Loh	
Mr Tang Boon Siah	
<b>PR &amp; Public Education</b>	
Ms Cecilia Pang (Chair)	Mr Howard Wong
Mr Alwyn Chia	
Ms Emma Goh	
Mr Vernon Leow	
Ms Yeap Yin Ching	
<b>Projects</b>	
Ms Mary Ong (Chair)	Dr R. Akhileswaran
Dr Koh Pei Lin	Ms Elizabeth Koh
Ms Kong Lai Fong	Dr Chong Poh Heng (Star PALS)
Mrs Catherine Lam	Ms Cindy Tan (Star PALS)
Mr Steven Lo	Ms Celine Tan
Ms Tan Soh Keng	
Mrs Jennifer Wee	
<b>Relocation</b>	
Mr Tang Boon Siah (Chair)	Dr R. Akhileswaran
Ms Mary Ong	Ms Elizabeth Koh
	Mr Jonathan Ng
<b>Tender</b>	
Mr Jerry Lee (Chair)	Dr R. Akhileswaran
Ms Annie Loh	Ms Elizabeth Koh
Ms Esther Tan	Ms Celine Tan
<b>Volunteer &amp; Membership</b>	
Ms Esther Tan (Chair)	Mr Howard Wong
Ms Jyoti Sapra	Ms Christine van der Ven
Mr Yeo Thiang Swee	

## CORPORATE GOVERNANCE

HCA Hospice Care has compiled and updated the Governance Evaluation Checklist in the Charity Portal at [www.charities.gov.sg](http://www.charities.gov.sg).

HCA has adopted the Conflict of Interest Policy. The Conflict of Interest Policy and Declaration will be read by the council or sub-committee member upon his/her election or co-option to the Council as an acknowledgement of having understood the policy and that he/she will fully disclose to the Council when a conflict of interest arises.

### Remuneration of Employees

The number of employees whose annual remuneration exceeded \$100,000 in the year is as follows:

Number of employees in bands:

	FY2014	FY2013	FY2012
\$100,001 - \$200,000	1	1	2
\$200,001 - \$300,000	1	1	0
\$300,001 - \$400,000	1	1	1

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



## TREASURER'S REPORT

I am pleased to report that HCA Hospice Care's financial position continued to strengthen in the financial year ended 31 March 2014. With a total income of S\$11.64 million (FY12/13: S\$8.17 million) and total expenditure of S\$8.23 million (FY12/13: S\$7.21 million), HCA achieved a surplus of S\$3.41 million for the year (FY12/13: S\$0.96 million).

Income from MOH and NCSS funding amounted to \$6.16 million (FY12/13: S\$4.97 million) which is equivalent to 53% (FY12/13: 61%) of the total income. This amount is higher than that of the previous year due mainly to the widening of patients household income level for MOH funding coupled with the increase in total number of home visits by doctors, nurses and medical social workers. The total number of home visits in FY2013/14 was 40,720 compared to 40,111 home visits in FY2012/13.

HCA continued to receive support from generous donors in FY2013/14. Income from donations and fund raising events amounted to S\$2.85 million (FY12/13: S\$1.72 million). Of this, S\$1.69 million was from unsolicited donations (FY12/13: S\$1.24 million), S\$0.92 million from HCA 25th anniversary Gala dinner event (FY12/13: S\$238,034 from the HCA Annual Charity Golf event) and S\$230,255 from mailers' donations (FY12/13: S\$227,080). Income from donations and fund-raising events represents 24% of the total income (FY12/13: 21%). Expenses incurred for fund raising amounted to 13% of the funds solicited (FY12/13: 8%).

HCA has been granted funding from Tote Board Community Health Care for its StarPALS paediatric programme from FY12/13 for a period of 3 years. This amounted to S\$0.63 million for FY13/14 (FY12/13: S\$0.60 million). In addition, Community Silver Trust provided a matching grant of one dollar for every donation dollar raised, to fund programs / initiatives of Intermediate and Long-Term Care services as well as for recurrent operating costs. A total of S\$1.48 million was recognised as income (FY12/13: S\$0.39 million). These accounted for 18% of the total income (FY12/13: 12%).

The reserve funds of HCA are managed by the Investment Committee. These funds are invested in quoted equity shares, quoted debt securities, quoted unit trusts and fixed deposits. The investment income amounted to S\$315,917 (FY12/13: S\$269,621). This represents an income yield of 3.19% p.a. compared with 2.86% p.a. a year ago. Due to unfavourable stock market conditions, HCA recorded an unrealised loss of S\$239,894 on its investments (FY12/13: unrealised gain of S\$388,760).

Total expenditure increased by S\$1.02 million or 14% over the previous year to S\$8.23 million. This is largely due to increase in personnel costs funded by MOH and fund raising expenses incurred for HCA 25th anniversary Gala dinner event. HCA also spent S\$540,973 (FY12/13: S\$152,775) on purchases of furniture & fittings, computer equipment, office equipment and renovation of the new Kang Le Day Care Centre at Marsiling.

At the close of our financial year on 31 March 2014, total funds and reserves stood at S\$16.67 million (FY12/13: S\$13.37 million), an increase of 25% from a year ago. Cash and cash equivalents together with available-for-sale investments amounted to S\$16.03 million at the end of the financial year, up from S\$13.67 million in the previous year. This strong financial position will enable HCA to continue to provide a high standard of care to our patients and to further our vision to be the centre of excellence for home palliative care in Singapore.

## STATEMENT BY THE COUNCIL

In the opinion of the Council,

- (a) the financial statements set out on pages 34 to 62 are drawn up in accordance with the provision of the Singapore Societies Act, Chapter 311 (the "Act"), the Singapore Charities Act, Chapter 37, (the "Charities Act") and Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of HCA Hospice Care (the "Organisation") as at 31 March 2014 and of the results, changes in funds and reserves and cash flows of the Organisation for the financial year then ended;
- (b) at the date of this statement, there are reasonable grounds to believe that the Organisation will be able to pay its debts when they fall due;
- (c) the Organisation has complied with regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations;
- (d) the use of donation moneys is in accordance with the objectives of the Organisation as required under regulation 16 of the Charities (Institutions of a Public Character) Regulations; and
- (e) the accounting and other records required by the Charities Act to be kept by the Organisation have been properly kept in accordance with the provisions of the Charities Act.

ON BEHALF OF THE COUNCIL

.....  
Dr Tan Poh Kiang  
President

.....  
Chan Kum Tao  
Treasurer

Singapore  
24 July 2014

# INDEPENDENT AUDITORS' REPORT

## TO THE COUNCIL MEMBERS OF HCA HOSPICE CARE

### Report on the Financial Statements

We have audited the accompanying financial statements of HCA Hospice Care (the "Organisation") which comprise the statement of financial position of the Organisation as at 31 March 2014, and the statement of profit or loss 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 a summary of significant accounting policies and other explanatory information, as set out on pages 34 to 62.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Singapore Societies Act, Chapter 311 (the "Act"), the Singapore Charities Act, Chapter 37 (the "Charities Act") and Singapore Financial Reporting Standards, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair profit and loss account and balance sheet and to maintain accountability of assets.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements of the Organisation are properly drawn up in accordance with the provisions of the Act, the Charities Act and Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Organisation as at 31 March 2014 and of the results, changes in funds and reserves and cash flows of the Organisation for the year ended on that date.

### Report on other Legal and Regulatory Requirements

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

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

- (a) The use of the donation moneys was not in accordance with the objectives of the Organisation as required under regulation 16 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.

Deloitte & Touche LLP  
Public Accountants and Chartered Accountants  
Singapore  
24 July 2014

# STATEMENT OF FINANCIAL POSITION

31 March 2014

	Note	2014	2013
		\$	\$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	6	7,832,138	5,810,599
Receivables	7	975,553	991,354
Available-for-sale investments	9	2,771,188	252,850
Total current assets		11,578,879	7,054,803
<b>Non-current assets</b>			
Property, plant and equipment	8	2,224,412	2,029,334
Available-for-sale investments	9	5,425,909	7,607,029
Total non-current assets		7,650,321	9,636,363
Total assets		19,229,200	16,691,166
<b>LIABILITIES, FUNDS AND RESERVES</b>			
<b>Current liability</b>			
Payables and accruals	10	588,878	631,635
<b>Non-current liability</b>			
Deferred capital donations/grants	11	1,970,031	2,693,698
<b>Funds and reserves</b>			
Unrestricted funds		14,285,161	10,951,844
Restricted funds	12	2,394,906	2,183,871
Investment revaluation reserve		(9,776)	230,118
Total funds and reserves		16,670,291	13,365,833
Total liabilities, funds and reserves		19,229,200	16,691,166



# STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Year ended 31 March 2014

	Note	Fund Raising & Investment	StarPals Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2014</b>									
<b>INCOME</b>									
<b>From MOH:</b>									
MOH grant		-	-	3,575,832	-	-	-	-	3,575,832
Salary adjustment exercise		-	-	852,949	-	-	-	-	852,949
Reimbursement of rental expenses		-	-	158,728	-	-	-	-	158,728
Other grants		-	-	108	-	-	-	-	108
Total		-	-	4,587,617	-	-	-	-	4,587,617
<b>From NCSS:</b>									
NCSS funding		-	-	972,671	438,535	-	90,658	73,433	1,575,297
NCSS VCF fund		-	-	1,242	-	-	-	-	1,242
Adjustment for over funding for previous year		-	-	(1,418)	-	-	-	-	(1,418)
Total		-	-	972,495	438,535	-	90,658	73,433	1,575,121

# STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Year ended 31 March 2014

	Note	Fund Raising & Investment	StarPals Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2014</b>									
<b>From CST, TBCHF, CEL and AIC:</b>									
Tote Board Community Health Care Fund (TBCHF)		-	633,718	-	-	-	-	-	633,718
Community Silver Trust Fund (CST)		-	87,528	1,150,300	139,144	40,760	-	58,447	1,476,179
Agency for Integrated Care (AIC)		-	-	53,311	-	-	56,470	-	109,781
Total		-	721,246	1,203,611	139,144	40,760	56,470	58,447	2,219,678
<b>From donations and fund raising:</b>									
Restricted donations	13	-	-	1,500	2,500	-	-	-	4,000
Unsolicited donations		-	53,672	1,611,287	28,526	-	-	-	1,693,485
HCA 25th Anniversary Gala dinner event		919,667	-	-	-	-	-	-	919,667
Mailers		230,255	-	-	-	-	-	-	230,255
Total		1,149,922	53,672	1,612,787	31,026	-	-	-	2,847,407
<b>From investment:</b>									
Interest from fixed income instruments		203,207	-	-	-	-	-	-	203,207
Dividends from shares		112,710	-	-	-	-	-	-	112,710
Total		315,917	-	-	-	-	-	-	315,917

# STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Year ended 31 March 2014

	Note	Fund Raising & Investment	StarPals Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2014</b>									
<b>From others:</b>									
Programme fees		-	14,640	-	28,286	-	4,460	-	47,386
Membership fees		-	-	2,000	-	-	-	-	2,000
Miscellaneous income		-	45	49,398	210	-	-	-	49,653
Total		-	14,685	51,398	28,496	-	4,460	-	99,039
<b>TOTAL INCOME</b>		1,465,839	789,603	8,427,908	637,201	40,760	151,588	131,880	11,644,779
<b>OPERATING EXPENDITURE</b>									
<b>Personnel costs:</b>									
Salaries and other benefits		-	612,689	3,922,368	406,113	13,881	81,584	38,879	5,075,514
Salaries and other benefits - CST		-	-	-	-	-	-	58,447	58,447
Central Provident Fund		-	40,114	400,170	40,540	1,565	11,069	12,321	505,779
Professional fees and services		-	-	420,308	15,351	-	-	-	435,659
Staff training and related expenses		-	14,910	191,732	5,412	128	316	6,387	218,885
Recruitment expenses		-	116	11,227	316	58	-	-	11,717
Volunteer development and recognition		-	676	2,441	4	-	-	-	3,121
Total		-	668,505	4,948,246	467,736	15,632	92,969	116,034	6,309,122

# STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Year ended 31 March 2014

	Note	Fund Raising & Investment	StarPals Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2014</b>									
<b>Premises costs:</b>									
Rental expense of premises		-	-	163,941	-	-	-	-	163,941
Repairs and maintenance		-	-	83,803	33,644	-	-	-	117,447
Utilities		-	593	63,354	22,950	-	-	-	86,897
Insurance		-	-	13,612	11,242	22	-	-	24,876
Total		-	593	324,710	67,836	22	-	-	393,161
<b>Other operating expenses:</b>									
Depreciation		-	13,244	308,657	22,843	858	293	-	345,895
Transport		-	40,995	183,538	14,673	320	4,441	4,614	248,581
Postage and telephone		-	5,405	79,855	4,450	886	-	849	91,445
Repairs and maintenance		-	139	119,524	16,709	14,783	-	-	151,155
Patient care and medication		-	38,943	84,548	29,127	1,354	-	-	153,972
Supplies and materials		-	2,904	60,240	12,977	6,128	599	108	82,956
Public education expenses		-	-	-	-	-	20,111	9,603	29,714
Project expenses		-	-	63,390	-	-	-	-	63,390
Publicity		-	10,099	37,834	850	1,635	-	-	50,418
Miscellaneous expenses		-	20	816	-	-	-	-	836
Caregiver support		-	22,000	60	-	-	3,462	672	26,194
HCA 25th anniversary Other event		-	-	66,851	-	-	-	-	66,851
Loss on sale of available for sale investment		7,438	-	-	-	-	-	-	7,438
Total		7,438	133,749	1,005,313	101,629	25,964	28,906	15,846	1,318,845



## Year ended 31 March 2014

[illegible]

# STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Year ended 31 March 2014

	Note	Investment	Fund Raising	StarPALS Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2013</b>									
<b>INCOME</b>									
<b>From MOH:</b>									
MOH grant		-	-	-	2,772,551	-	-	-	2,772,551
Salary adjustment exercise		-	-	-	459,311	-	-	-	459,311
Reimbursement of rental expenses		-	-	-	158,208	-	-	-	158,208
Hosting of AST Trainee		-	-	-	22,397	-	-	-	22,397
ILTC Information System enhancement fund		-	-	-	15,087	-	-	-	15,087
Total		-	-	-	3,427,554	-	-	-	3,427,554
<b>From NCSS:</b>									
NCSS funding		-	-	-	851,571	427,112	87,060	83,015	1,448,758
NCSS VCF fund		-	-	-	102,569	-	-	-	102,569
Accrual for under funding for previous year		-	-	-	(6,585)	(6,117)	-	-	(12,702)
Total		-	-	-	947,555	420,995	87,060	83,015	1,538,625

# STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Year ended 31 March 2014

	Note	Investment	Fund Raising	StarPALS Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2013</b>									
<b>From CST, TBCHF, CEL and AIC:</b>									
Tote Board Community Health Care Fund (TBCHF)		-	-	600,151	-	-	-	-	600,151
Community Silver Trust Fund (CST)		-	-	72,783	319,388	-	-	-	392,171
Centre for Enabled Living (CEL)		-	-	-	-	-	41,722	-	41,722
Agency for Integrated Care (AIC)		-	-	-	33,040	-	-	-	33,040
Total		-	-	672,934	352,428	-	41,722	-	1,067,084
<b>From donations and fund raising:</b>									
Restricted donations	13	-	-	-	1,800	2,000	-	-	3,800
Unsolicited donations		-	-	11,994	1,137,325	80,020	-	15,000	1,244,339
Charity Golf		-	238,034	-	-	-	-	-	238,034
Mailers		-	227,080	-	-	-	-	-	227,080
Donation in kind		-	-	-	2,192	5,347	-	-	7,539
Total		-	465,114	11,994	1,141,317	87,367	-	15,000	1,720,792
<b>From investment:</b>									
Interest from fixed income instruments		183,107	-	-	-	-	-	-	183,107
Dividends from shares		86,514	-	-	-	-	-	-	86,514
Total		269,621	-	-	-	-	-	-	269,621

# STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Year ended 31 March 2014

	Note	Investment	Fund Raising	StarPALS Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2013</b>									
<b>From others:</b>									
Programme fees		-	-	4,020	-	38,372	4,030	-	46,422
Membership fees		-	-	-	640	-	-	-	640
Miscellaneous income		-	-	45	101,273	-	-	-	101,318
Total		-	-	4,065	101,913	38,372	4,030	-	148,380
<b>TOTAL INCOME</b>		269,621	465,114	688,993	5,970,767	546,734	132,812	98,015	8,172,056

## OPERATING EXPENDITURE

### Personnel costs:

Salaries and other benefits		-	-	516,502	3,305,282	345,442	82,326	86,600	4,336,152
Central Provident Fund		-	-	27,953	331,607	30,251	11,165	10,475	411,451
Professional fees and services		-	-	26,886	379,457	14,291	-	2,609	423,243
Staff training and related expenses		-	-	13,378	150,586	5,355	322	1,327	170,968
Recruitment expenses		-	-	913	4,572	391	-	-	5,876
Volunteer development and recognition		-	-	106	1,057	-	-	-	1,163
Total		-	-	585,738	4,172,561	395,730	93,813	101,011	5,348,853



# STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Year ended 31 March 2014

	Note	Investment	Fund Raising	StarPALS Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2013</b>									
<b>Premises costs:</b>									
Rental expense of premises		-	-	-	163,421	-	-	-	163,421
Repairs and maintenance		-	-	-	62,775	28,833	1,234	-	92,842
Utilities		-	-	2,566	53,350	23,878	9,600	-	89,394
Insurance		-	-	-	15,813	6,961	-	-	22,774
Total		-	-	2,566	295,359	59,672	10,834	-	368,431
<b>Other operating expenses:</b>									
Depreciation		-	-	3,612	299,892	13,835	706	-	318,045
Transport		-	-	19,667	182,147	12,882	7,504	4,490	226,690
Postage and telephone		-	-	3,714	75,845	3,968	-	1,111	84,638
Repairs and maintenance		-	-	8,950	102,893	20,268	-	-	132,111
Patient care and medication		-	-	22,661	59,415	38,837	-	-	120,913
Supplies and materials		-	-	16,437	88,918	12,180	1,260	30	118,825
Public education		-	-	317	250	-	15,498	15,620	31,685
YCG theatre programme and projects		-	-	-	52,725	-	-	-	52,725
Publicity		-	-	22,026	91,012	-	250	2,400	115,688
Miscellaneous		-	-	254	22,932	216	-	-	23,402
Caregiver support		-	-	6,661	2,879	-	1,717	-	11,257
Loss on sale of available for sale investment		165,169	-	-	-	-	-	-	165,169
Total		165,169	-	104,299	978,908	102,186	26,935	23,651	1,401,148

# STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Year ended 31 March 2014

	Note	Investment	Fund Raising	StarPALS Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2013</b>									
<b>Finance costs:</b>									
Investment fee		55,952	-	-	-	-	-	-	55,952
<b>Fund raising expenses:</b>									
HCA Charity Golf event		-	33,997	-	-	-	-	-	33,997
Mailers and others		-	4,700	-	-	-	-	-	4,700
Total		-	38,697	-	-	-	-	-	38,697
<b>TOTAL EXPENDITURE</b>		221,121	38,697	692,603	5,446,828	557,588	131,582	124,662	7,213,081
<b>SURPLUS (DEFICITS) FOR THE YEAR</b>		48,500	426,417	(3,610)	523,939	(10,854)	1,230	(26,647)	958,975
<b>Other comprehensive income:</b>									
Items that may be reclassified subsequently to profit or loss									
Change in fair value of available-for-sale investments									255,518
Transfer to income or expenditure on sale of available-for-sale investments									133,242
<b>OTHER COMPREHENSIVE INCOME FOR THE YEAR</b>									388,760
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>									1,347,735

See accompanying notes to financial statements.

## STATEMENT OF CHANGES IN FUNDS AND RESERVES

Year ended 31 March 2014

	Unrestricted funds	Restricted funds	Investment revaluation reserve	Total
	\$	\$	\$	\$
Balance at 1 April 2012	9,810,482	2,224,070	(158,642)	11,875,910
Total comprehensive income (loss) for the year:				
Surplus (deficit) for the year	990,571	(31,596)	-	958,975
Other comprehensive income for the year	-	-	388,760	388,760
Total	990,571	(31,596)	388,760	1,347,735
Transferred from deferred capital donations/grants (Note 11)	142,188	-	-	142,188
Transferred from Project IngoT Restricted Fund (Note 12)	8,603	(8,603)	-	-
Balance at 31 March 2013	10,951,844	2,183,871	230,118	13,365,833
Total comprehensive income (loss) for the year:				
Surplus (deficit) for the year	3,433,719	(19,855)	-	3,413,864
Other comprehensive loss for the year	-	-	(239,894)	(239,894)
Total	3,433,719	(19,855)	(239,894)	3,173,970
Transferred from deferred capital donations/grants (Note 11)	130,488	-	-	130,488
Transferred from unrestricted funds to restricted funds (Note 12)	(230,890)	230,890	-	-
Balance at 31 March 2014	14,285,161	2,394,906	(9,776)	16,670,291

See accompanying notes to financial statements.

## STATEMENT OF CASH FLOWS

Year ended 31 March 2014

	2014	2013
	\$	\$
<b>Operating activities</b>		
Surplus for the year	3,413,864	958,975
Adjustments for:		
Depreciation	345,895	318,045
Interest from fixed income instruments	(203,207)	(183,107)
Dividends from shares	(112,710)	(86,514)
Loss on sale of available-for-sale investments	7,438	165,169
Operating surplus before movements in working capital	3,451,280	1,172,568
Receivables	16,232	(744,844)
Payables and accruals	(42,757)	164,653
Deferred capital donations/grants	(593,179)	1,321,487
Cash generated from operations, representing net cash from operating activities	2,831,576	1,913,864
<b>Investing activities</b>		
Purchase of available-for-sale investments	(1,686,201)	(5,565,613)
Proceeds from sale of available-for-sale investments	1,101,651	2,743,391
Interest received from fixed income instruments	202,776	183,107
Dividends received from investments	112,710	86,514
Purchase of property, plant and equipment	(540,973)	(152,775)
Net cash used in investing activities	(810,037)	(2,705,376)
Net increase (decrease) in cash and cash equivalents	2,021,539	(791,512)
Cash and cash equivalents at beginning of year	5,810,599	6,602,111
<b>Cash and cash equivalents at the end of year (Note 6)</b>	<b>7,832,138</b>	<b>5,810,599</b>

See accompanying notes to financial statements.

# NOTES TO FINANCIAL STATEMENTS

31 March 2014

## 1 GENERAL

The Organisation (Registration No. ROS 213/89 WEL) is registered in the Republic of Singapore with its principal place of operation and registered office at 12, Jalan Tan Tock Seng, Singapore 308437. The financial statements are expressed in Singapore dollars.

The Organisation is an independent charitable organisation to promote hospice care and help terminally ill patients in the community.

The financial statements of the Organisation for the financial year ended 31 March 2014 were authorised for issue by the Board of the Council on 24 July 2014.

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**BASIS OF ACCOUNTING** - The financial statements have been prepared in accordance with the historical cost basis, except as disclosed in the accounting policies below, and are drawn up in accordance with the provisions of the Singapore Societies Act, Chapter 311, Singapore Financial Reporting Standards ("FRS") and the Singapore Charities Act, Chapter 37.

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 company 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.

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.

**ADOPTION OF NEW AND REVISED STANDARDS** - In the current financial year, the Organisation has adopted all the new and revised FRSs and Interpretations of FRS ("INT FRS") that are relevant to its operations and effective for annual periods beginning on or after 1 April 2013. The adoption of these new/revised FRSs and INT FRSs does not result in changes to the Organisation's accounting policies and has no material effect on the amounts reported for the current or prior years except as disclosed below:

### **Amendments to FRS 1 *Presentation of Items of Other Comprehensive Income***

The Organisation has applied the amendment to FRS 1 Presentation of Items of Other Comprehensive Income retrospectively for the first time in the current year, and renamed the "statement of comprehensive income" as the "statement of profit or loss and other comprehensive income". Under the amendments to FRS 1, the Organisation also grouped items of other comprehensive income into two categories in the other comprehensive income section: (a) items that will not be reclassified subsequently to profit or loss and (b) items that may be reclassified subsequently to profit or loss when specific conditions are met. Other than the above mentioned presentation changes, the application of the amendments to FRS 1 does not result in any impact on profit or loss, other comprehensive income and total comprehensive income.



## NOTES TO FINANCIAL STATEMENTS

31 March 2014

### **FRS 113 Fair Value Measurement**

The Organisation has applied FRS 113 for the first time in the current year. FRS 113 establishes a single source of guidance for fair value measurements and disclosure about fair value measurements. The fair value measurement requirements of FRS 113 apply to both financial instrument items and non-financial assets for which other FRSs require or permit fair value measurements and disclosures about fair value measurements, except for share-based payment transactions that are within the scope of FRS 102 Share-based Payment, leasing transactions that are within the scope of FRS 17 Leases, and measurements that have some similarities to fair value but are not fair value (e.g. net realisable value for the purposes of measuring inventories or value in use for impairment assessment purposes).

FRS 113 includes extensive disclosure requirements, although specific transitional provisions were given to entities such that they need not apply the disclosure requirements set out in the standard in comparative information provided for periods before the initial application of the standard. Consequently, the Organisation has not made any new disclosure required by FRS 113 for the comparative period.

Other than the additional disclosure, the application of FRS 113 has not had any material impact on the amounts recognised in the financial statements.

At the date of authorisation of the financial statements, management anticipates that the adoption of the FRSs, INT FRSs and amendments to FRSs that were issued but effective only in future periods will not have material impact on the financial statements of the Organisation in the period of their initial adoption.

**FINANCIAL INSTRUMENTS** - Financial assets and financial liabilities are recognised on the Organisation's statement of financial position when the Organisation becomes a party to the contractual provisions of the instrument.

### Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial instrument and of allocating interest income or expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts or payments (including all fees on point paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial instrument, or where appropriate, a shorter period. Income and expense are recognised on an effective interest basis for debt instruments.

### **Financial assets**

Financial assets are recognised and de-recognised on a trade date where the purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value plus transaction cost.

Financial assets are classified into the following specified categories: "available-for-sale" financial assets and "loans and receivables". The classification depends on the nature and purpose of the financial assets and is determined at the time of the initial recognition. The Organisation does not have any financial assets classified as "held-to-maturity investments" and "financial assets at fair value through profit or loss".

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and fixed deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

## NOTES TO FINANCIAL STATEMENTS

31 March 2014

### Available-for-sale financial assets

Certain shares and debts securities held by the Organisation are classified as being available for sale and are stated at fair value. Fair value is determined in the manner described in Note 4. Gains and losses arising from changes in fair value are recognised in other comprehensive income with the exception of impairment losses, interest calculated using the effective interest method and foreign exchange gains and losses on monetary assets which are recognised directly in profit or loss. Where the investment is disposed off or is determined to be impaired, the cumulative gain or loss previously recognised in other comprehensive income and accumulated in investment revaluation reserve is reclassified to profit or loss. Dividends on available-for-sale equity instruments are recognised in profit or loss when the Organisation's right to receive payments is established. The fair value of available-for-sale monetary assets denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at end of the reporting period.

The change in fair value attributable to translation differences that result from a change in amortised cost of the asset is recognised in profit or loss, and other changes are recognised in other comprehensive income.

### Loans and receivables

Receivables that have fixed or determinable payments that are not quoted in an active market are classified as "loans and receivables". Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest method, except for short-term receivables when the recognition of interest would be immaterial.

### Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been impacted.

For available-for-sale equity instruments, a significant or prolonged decline in the fair value of the investment below its cost is considered to be objective evidence of impairment.

For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of receivables where the carrying amount is reduced through the use of an allowance account. When a receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited to the allowance account. Changes in the carrying amount of the allowance account are recognised in profit or loss.

When an available-for-sale financial asset is considered to be impaired, cumulative gains or losses previously recognised in other comprehensive income are classified to profit or loss. With the exception of available-for-sale equity instruments, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment loss was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

In respect of available-for-sale equity instruments, impairment losses previously recognised in profit or loss are not reversed through profit or loss. Any subsequent increase in fair value after an impairment loss is recognised in other comprehensive income. In respect of available-for-sale debt instruments, impairment losses are subsequently reversed through profit or loss if an increase in the fair value of the investment can be objectively related to an event occurring after the recognition of the impairment loss.

## NOTES TO FINANCIAL STATEMENTS

31 March 2014

### Derecognition of financial assets

The Organisation derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Organisation neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Organisation recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Organisation retains substantially all the risks and rewards of ownership of a transferred financial asset, the Organisation continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

### **Financial liabilities**

Financial liabilities are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability.

### Payables and accruals

Payables and accruals are initially recognised at fair value, net of transaction costs, and are subsequently measured at amortised cost, using the effective interest method, except for short-term payables when the recognition of interest would be immaterial.

### Derecognition of financial liabilities

The Organisation derecognises financial liabilities when, and only when, the Organisation's obligations are discharged, cancelled or expired.

**LEASES** - Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Rentals payable under operating leases are charged to profit or loss on a straight-line basis over the term of the relevant lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

**PROPERTY, PLANT AND EQUIPMENT** - Property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to write off the cost of assets over their estimated useful lives, using the straight-line method, on the following bases:

Building development	- 30 years
Renovation	- 10 years
Air-conditioners	- 5 years
Furniture and fittings	- 10 years
Office equipment and computers	- 3 to 5 years
Motor vehicles	- 4 years

Fully depreciated assets which are still in use are retained in the financial statements.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

## NOTES TO FINANCIAL STATEMENTS

31 March 2014

The gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognised in profit or loss.

**IMPAIRMENT OF NON-FINANCIAL ASSETS** - At the end of each reporting period, the Organisation reviews the carrying amounts of its non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

**PROVISIONS** - Provisions are recognised when the Organisation has a present obligation (legal or constructive) as a result of a past event, it is probable that the Organisation will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

**RECOGNITION OF PROFIT OR LOSS** - Income is recognised to the extent that it is probable that the economic benefits will flow to the Organisation and the revenue can be reliably measured.

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

Grants received to fund operating expenses are recognised on accrual basis, based on the funding principles specified by National Council of Social Service ("NCSS"), Ministry of Health ("MOH") and Agency for Integrated Care ("AIC"). Accruals are made for any over/under funding payable to/receivable from NCSS, MOH and AIC.

Programme fees from day hospice services are recognised when the services are rendered.

Dividend income is recorded in profit or loss when the right to receive the dividend has been established.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

Expenditure is accounted for an accrual basis.

## NOTES TO FINANCIAL STATEMENTS

31 March 2014

**GOVERNMENT GRANTS** - Government grants are not recognised until there is reasonable assurance that the Organisation will comply with the conditions attached to them and the grants will be received. Government grants whose primary condition is that the Organisation should purchase, construct or otherwise acquire non-current assets are recognised as deferred income in the statement of financial position and transferred to profit or loss on a systematic and rational basis over the useful lives of the related assets.

Other government grants are recognised as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Organisation with no future related costs are recognised in profit or loss in the period in which they become receivable.

**DEFERRED CAPITAL DONATIONS/GRANTS** - Donations received for specific purposes are accounted on receipt basis. This comprises government grants received from MOH, NCSS, AIC and contributions received from donors to construct, furnish and equip the Organisation. Deferred capital grants are recognised as deferred capital donations/grants in the statement of financial position and transferred to the statement of changes in funds and reserves over the estimated useful lives of the related property, plant and equipment or transferred to profit or loss when the grant is utilised.

**UNRESTRICTED FUNDS** - The Unrestricted Funds are funds which are available to be used for any of the charity's purposes.

**RETIREMENT BENEFIT COSTS** - Payments to defined contribution retirement benefit plans are charged as an expense when employees have rendered the services entitling them to the contributions. Payments made to state-managed retirement benefit schemes, such as the Singapore Central Provident Fund, are dealt with as payments to defined contribution plans where the Organisation's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.

**EMPLOYEE LEAVE ENTITLEMENT** - Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting period.

**FOREIGN CURRENCY TRANSACTIONS AND TRANSLATION** - The financial statements are measured and presented in Singapore dollars, which is the currency of the primary economic environment in which the Organisation operates (its functional currency).

In preparing the financial statements, transactions in currencies other than the Organisation's functional currency are recorded at the rate of exchange prevailing on the date of the transaction. At the end of the reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the end of the reporting period. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences arising on the settlement of monetary items, and on retranslation of monetary items are included in profit or loss for the period.

### 3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Organisation's accounting policies, which are described in Note 2, 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 period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.



# NOTES TO FINANCIAL STATEMENTS

31 March 2014

## Critical judgments in applying the Organisation's accounting policies

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.

## Key sources of estimation uncertainty

The key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the financial statements within the next financial year, are discussed below:

### Impairment of available-for-sale investments

At the end of the reporting period, management assesses whether there is any objective evidence that available-for-sale investments are impaired, which includes information about significant changes with an adverse effect that have taken place in the technological, market, economic or legal environment in which the investee operates, indicating that the cost of the investments may not be recovered. A significant or prolonged decline in the fair value of an equity instrument below its cost is also objective evidence of impairment. Based on the assessment performed for each available-for-sale investment, management is of the opinion that no impairment is required in the current year. The carrying value of available-for-sale investments is disclosed in Note 9.

## 4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT

### (a) Categories of financial instruments

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

	2014	2013
	\$	\$
<b>Financial assets</b>		
Available-for-sale investments, at fair value	8,197,097	7,859,879
At amortised cost:		
Receivables	928,227	936,443
Cash and cash equivalents	7,832,138	5,810,599
	16,957,462	14,606,921
<b>Financial liabilities</b>		
Payables at amortised cost	588,878	631,635

# NOTES TO FINANCIAL STATEMENTS

31 March 2014

## 4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT

### (b) Financial risk management policies and objectives

Management monitors and manages the financial risks relating to the operations of the Organisation to minimise adverse potential effects on financial performance. These risks include market risk (including foreign exchange risk and interest rate risk), equity price risk, credit risk, liquidity risk and fair value risk. Management manages and monitors these exposures to ensure appropriate measures are implemented in a timely and effective manner.

There has been no change to the Organisation's exposure to these financial risks or the manner in which it manages and measures these risk. Market risk exposures are measured using sensitivity analysis indicated below:

#### (i) Foreign exchange risk management

The Organisation has currency exposures arising from available-for-sale investments that are denominated in currencies other than the functional currency. The foreign currencies in which these transactions are denominated are mainly United States dollar.

At the reporting date, the significant carrying amounts of monetary assets denominated in foreign currency are as follows:

	Assets	
	2014	2013
	\$	\$
United States dollar	151,586	291,852

As management is of the view that there will be no material impact on the surplus for the year and funds and reserves of the Organisation if United States dollar strengthens or weakens by 10% against the functional currency of the Organisation, no sensitivity analysis has been presented.

#### (ii) Interest rate risk management

The Organisation is exposed to interest rate risk as changes in interest rates affect the market value of its investment portfolio. The Organisation has no interest-bearing financial liabilities.

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

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 reporting period.

#### (iii) Investment price risk management

Investment price risk arises mainly from uncertainty about the future prices of financial instruments 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.

## NOTES TO FINANCIAL STATEMENTS

31 March 2014

(iv) Credit risk management

Credit risk is the potential financial loss resulting from the failure of a customer or a counterparty to settle its financial and contractual obligations to the Organisation, as and when they fall due. The maximum exposure to credit risk in the event that the counter parties fail to perform their obligations as at the end of financial year in relation to each class of recognised financial assets is the carrying amounts of those assets as stated in the statement of financial position.

The Organisation has assessed that there is no concentration of credit risk as most of the receivables are either due from Ministry or Government related organisations which are backed by the Government of Singapore.

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

(v) Liquidity risk management

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 attempts 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 reporting period.

(vi) Fair value of financial assets and financial liabilities

The Organisation determines fair values of various financial assets and financial liabilities in the following manner:

Fair value of the Organisation's financial assets and financial liabilities that are measured at fair value on a recurring basis

Some of the Organisation's financial assets are measured at fair value at the end of each reporting period. The following table gives information about how the fair values of these financial assets are determined.

Financial assets	Fair value as at (\$'000)				Fair value hierarchy	Valuation techniques and key inputs	Sensitivity Analysis (Note 1)	
	2014		2013					
	Assets	Liabilities	Assets	Liabilities				
Available-for-sale investments: (see note 9)							2014	2013
1) Quoted equity shares	2,432,400	-	2,050,106	-	Level 1	Quoted bid prices in an active market.	243,240	205,011
2) Quoted bond	5,354,706	-	5,409,230	-	Level 1	Quoted bid prices in an active market.	535,471	540,923
3) Quoted unit trusts	409,991	-	400,543	-	Level 1	Quoted bid prices in an active market.	40,999	40,054

*Note 1: If the quoted prices are 10% higher/lower while all the other variables were held constant, the Organisation's investment revaluation reserve would increase/decrease as detailed in the above table.*

There were no significant transfers between Level 1 and Level 2 of the fair value hierarchy in 2013 and 2014.

Except as detailed in the above table, the Organisation had no other financial assets or liabilities carried at fair value.

## NOTES TO FINANCIAL STATEMENTS

31 March 2014

### (c) Capital risk management policies and objectives

The Organisation manages its capital 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 2013.

### 5 COMPENSATION OF KEY MANAGEMENT PERSONNEL

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

	2014	2013
	\$	\$
Short-term benefits	382,925	359,876
Post employment benefits	11,814	11,042
	394,739	370,918

The remuneration of key management personnel is determined by the Board of the Council.

### 6 CASH AND CASH EQUIVALENTS

	2014	2013
	\$	\$
Fixed deposits	1,000,459	1,000,459
Cash and bank balances	6,831,679	4,810,140
	7,832,138	5,810,599

Fixed deposits bear interest at 0.25% (2013 : 0.08% to 0.73%) per annum and for a tenure of approximately 66 days (2013 : 65 days).

### 7 RECEIVABLES

	2014	2013
	\$	\$
Recoverable from NCSS	8,024	4,541
Recoverable from MOH	350,633	204,118
Agency of Integrated Care	360,169	600,151
Deposits	47,087	47,207
Sundry receivables	162,314	80,426
Prepaid expenses	47,326	54,911
	975,553	991,354

Receivables are not past due and not impaired.

# NOTES TO FINANCIAL STATEMENTS

31 March 2014

## 8 PROPERTY, PLANT AND EQUIPMENT

	Building development	Renovation	Air- conditioners	Furniture and fittings	Office equipment and computers	Motor vehicles	Total
	\$	\$	\$	\$	\$	\$	\$
Cost:							
At 1 April 2012	2,904,460	592,606	77,401	168,419	846,670	245,695	4,835,251
Additions	-	22,425	2,640	2,290	125,420	-	152,775
At 31 March 2013	2,904,460	615,031	80,041	170,709	972,090	245,695	4,988,026
Additions	-	291,090	-	32,742	162,648	54,493	540,973
Disposals	-	-	(2,880)	-	(31,707)	-	(34,587)
At 31 March 2014	2,904,460	906,121	77,161	203,451	1,103,031	300,188	5,494,412
Accumulated depreciation:							
At 1 April 2012	1,355,662	325,342	57,999	86,313	611,574	203,757	2,640,647
Depreciation	97,055	56,386	9,790	13,645	124,349	16,820	318,045
At 31 March 2013	1,452,717	381,728	67,789	99,958	735,923	220,577	2,958,692
Depreciation	96,783	55,155	5,880	12,679	148,411	26,987	345,895
Disposals	-	-	(2,880)	-	(31,707)	-	(34,587)
At 31 March 2014	1,549,500	436,883	70,789	112,637	852,627	247,564	3,270,000
Carrying amount:							
At 31 March 2014	1,354,960	469,238	6,372	90,814	250,404	52,624	2,224,412
At 31 March 2013	1,451,743	233,303	12,252	70,751	236,167	25,118	2,029,334



# NOTES TO FINANCIAL STATEMENTS

31 March 2014

## 9 AVAILABLE-FOR-SALE INVESTMENTS

	2014	2013
	\$	\$
Quoted equity shares, at fair value	2,432,400	2,050,106
Quoted debt securities, at fair value	5,354,706	5,409,230
Quoted unit trusts, at fair value	409,991	400,543
	<b>8,197,097</b>	<b>7,859,879</b>
Analysed by:		
Current	2,771,188	252,850
Non-current	5,425,909	7,607,029
	<b>8,197,097</b>	<b>7,859,879</b>

The quoted investments are held for long-term strategic purposes in accordance with the Organisation's business plan.

Quoted equity shares offer the opportunity for return through dividend income and fair value gains. The fair values of these securities are based on closing quoted market prices on the last market day of the financial year.

The investments in quoted debt securities have effective interest rates ranging from 2.49% to 4.88% (2013 : 2.49% to 4.88%) per annum and have maturity dates ranging from 2014 to 2016 (2013 : 2013 to 2017). The fair value of the quoted debt securities are estimated by reference to the current market value provided by the custodian bank.

The fair values of the quoted unit trusts under management are based on the quoted market prices at the end of the reporting period.

## 10 PAYABLES AND ACCRUALS

	2014	2013
	\$	\$
Accrued expenses	560,185	588,208
Overfunding by NCSS	2,994	20,278
Equipment loan deposits received	25,699	23,149
	<b>588,878</b>	<b>631,635</b>

# NOTES TO FINANCIAL STATEMENTS

31 March 2014

## 11 DEFERRED CAPITAL DONATIONS/GRANTS

	2014	2013
	\$	\$
At beginning of year	2,693,698	1,514,399
Amortisation for the year transferred to unrestricted fund	(130,488)	(142,188)
Grants from Community Silver Trust Funds (CST) [Note]	883,000	1,713,658
Utilisation of CST for the year transferred to income	(1,011,683)	(392,171)
Utilisation of CST Operational Grants [Note]	(464,496)	-
At end of year	1,970,031	2,693,698

From 1 April 2013, Community Silver Trust (CST) grants can be applied as follows:

- (a) Up to 40% of the donations can be claimed for recurrent operating costs incurred; and
- (b) Balance of the donations can be claimed for dollar-for-dollar donation matching provided by the Government to enhance the services of voluntary welfare organisations (VWOs) in the intermediate and long-term care (ILTC) sector.

## 12 RESTRICTED FUNDS

These funds comprise the cumulative operating surplus arising from the restricted profit or loss account for specific purposes transferred from the profit or loss. Restricted funds used in purchase of property, plant and equipment are transferred to unrestricted funds.

	Patients fund	Medical and office equipment	Projects fund	Training fund	Project IngoT	Hospice into the community	Respectance fund	NCSS Caregiver reserve	NCSS Day Hospice reserve	NCSS Young Caregiver reserve	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
At 1 April 2012	467,056	416,640	692,038	364,658	8,603	50,195	224,880	-	-	-	2,224,070
Total comprehensive (loss) income for the year (Note 13)	(15,404)	-	-	-	-	-	(17,420)	1,228	-	-	(31,596)
Transferred to unrestricted funds	-	-	-	-	(8,603)	-	-	-	-	-	(8,603)
At 31 March 2013	451,652	416,640	692,038	364,658	-	50,195	207,460	1,228	-	-	2,183,871
Transferred from unrestricted funds	-	-	-	-	-	-	-	(1,273)	226,081	6,082	230,890
Total comprehensive (loss) income for the year (Note 13)	-	-	-	-	-	-	(37,625)	17,770	-	-	(19,855)
At 31 March 2014	451,652	416,640	692,038	364,658	-	50,195	169,835	17,725	226,081	6,082	2,394,906

## NOTES TO FINANCIAL STATEMENTS

31 March 2014

Patients fund - The fund is set aside to benefit the medical, psychosocial and physical well being of the patients.

Medical and office equipment - The fund is set aside to replace, maintain and purchase of medical and office equipment.

Projects fund - The fund is meant for any special projects that the Organisation may undertake.

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.

Project IngoT - Project IngoT is a healthcare/eldercare enterprise resource planning project. The project is to integrate various functions of the organisation to increase productivity, optimise resources and cost savings.

Hospice into the community - To increase the reach of the Organisation in providing palliative care to the community, the Organisation has set up satellite centres in various housing estates. Teams of doctors, nurses, medical social workers function in satellite centres to fulfill the needs of the patients in the community. The fund is to be used for setting up, renovation, maintenance and running of the satellite centres.

Respectance fund - The fund is set aside to help the needy patients who wish to die in their own home and family whose primary breadwinner has passed away. By having this fund, it helps to improve the quality of life for the patients and support their families.

NCSS Caregiver reserve - This fund is to support caregivers of persons with disability or seniors in attending training, seminars and workshops related to caregiving in order to equip them with relevant knowledge and skills and help them better cope with the challenges of caregiving.

NCSS Day Hospice reserve - This fund enables the Organisation to run the Day Hospice Centre at 12 Jalan Tan Tock Seng. Patients who do not require 24-hour nursing care and are able to walk or are safely mobile in a wheelchair can attend our day hospice and participate in the Organisation's constructive activities and therapy programmes.

NCSS Young Caregiver reserve - This fund supports 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 \$2,394,906 (2013 : \$2,183,871).

# NOTES TO FINANCIAL STATEMENTS

31 March 2014

## 13 TRANSFERRED TO RESTRICTED FUNDS

	2014	2013
	\$	\$
<b>INCOME</b>		
<b>From donations:</b>		
- Restricted donations	4,000	3,800
<b>EXPENDITURE</b>		
<b>Personnel costs:</b>		
- Salaries and other benefits	1,500	1,000
<b>Other operating expenses:</b>		
- Patient care and medication	40,125	34,824
- Supplies and material	-	800
Total Expenditure	41,625	36,624
Deficit	(37,625)	(32,824)
NCSS Caregiver reserve	17,770	1,228
Deficit transferred to restricted funds	(19,855)	(31,596)

## 14 TAXATION

With effect from Year of Assessment 2008, the requirement for charities to spend at least 80% of their annual receipts on charitable objects in Singapore within 2 years in order to enjoy income tax exemption has been removed. Consequently, Section 13M has been repealed by Section 13(1)(zm) and the receipts for the financial years ended 31 March 2007 onwards are exempt from income tax.

## 15 TAX EXEMPT RECEIPT

	2014	2013
	\$	\$
Donations for which tax exempt receipts were issued	2,266,587	1,361,713

## NOTES TO FINANCIAL STATEMENTS

31 March 2014

### 16 NON TAX EXEMPT RECEIPT

	2014	2013
	\$	\$
Donations for which non-tax exempt receipts were issued	530,302	314,458

### 17 COMMITMENTS

	2014	2013
	\$	\$
Commitments for renovation	67,000	-

At the end of reporting period, the Organisation has an outstanding non-cancellable capital commitment for renovation of the Day Hospice Centre at Marsiling.

### 18 OPERATING LEASE ARRANGEMENT

The Organisation as lessee

	2014	2013
	\$	\$
Payment recognised as an expense during the year	158,728	158,208

At the end of reporting period, the Organisation has outstanding commitments under non-cancellable operating leases, which fall due as follows:

	2014	2013
	\$	\$
Within one year	119,046	158,728
In the second to fifth years inclusive	-	119,046
	119,046	277,774

Operating lease payments represent rentals payable by the Organisation for its registered office.



## DONORS LIST (FY2013/14)

### \$50,000 AND ABOVE

Gan Gek Eng  
Lee Foundation Singapore  
Lee Ying  
Lim Boon Heng  
Flair Venture Pte Ltd  
Keppel Care Foundation  
Serangoon Junior College  
Singapore Totalisator Board

### \$25,000 - \$49,999

Trust-Build Engineering &  
Construction Pte. Ltd.  
Gee Choon Guat  
Teng Ngiek Lian  
Serangoon Gardens Country Club  
Furama Pte Ltd  
Deutsche Bank Ag  
Lide Trading Pte. Ltd.  
Khoo Kim Geok Jacqueline  
Goh Hak-Su Colon and Rectal Centre  
Pte Ltd  
Tai Pei Old People's Home

### \$10,000 - \$24,999

Oh Kim Hong Tracey  
Lim Cher Chye  
Tan Nam Kee  
Grace, Shua and Jacob Ballas  
Charitable Trust  
NTUC Fairprice Foundation Limited  
Soh Kim Chua  
Ng Choon Kuan  
Mak Chun Wah  
Ong Ann Poh Eric  
Tan Wuen Lin  
Lam Teck Yeow Leonard  
Ooi Suat Khim  
Eastern Carpets  
Tan Teng Chuan James  
Tang Chuan Ann  
Ngo Lin Ai  
Ang Peng Tiam  
Chan Yik Zane  
Chua Teck Hock David  
Hauw Sze Shiung  
Lee Woon Shiu  
Lim Ka Liang  
Lye Mary

Ng Kim Neo  
Tan Peter & Esther  
Tan Sian Ann Ann  
Wee Annie  
Bank of Singapore Limited  
Courts Asia Ltd  
Craftmark (S) Pte Ltd  
Jumbo Valley Pte Ltd  
Phiem Asset Management (Asia) Pte Ltd  
Power-Link Engineering Private Limited  
Tudor Capital Singapore Pte. Ltd.

### \$5,000 - 9,999

British Theatre Playhouse  
Bloomberg L.P.  
Tan Kim Seong @ Chen Chin Shan  
Hong Eng Chua  
Chai Chin Loon  
Chng Soke Chye Lucy  
Ng Ching Kok Anson  
Chia Jeong Kyun  
Wong Siew Lien  
Soh Ah Yeong  
Yong Lum Sung  
Blangah Rise Primary School  
ITE College West, CCK Campus  
Elizabeth Prakasam  
Lim Hsiu Mei  
Liew Onnah  
Chen Ai Choo Winnifred  
Cheong Sock Yee Tiffany  
Chuah Yen Seong Benjamin  
Dilip Padbidri  
Estate of Tan Sri Khoo Teck Puat  
Goh Sor Eng  
Ho Tai Chee  
Koh Hway Teng  
Koh Vivien  
Lam Ah Chen  
Lam Teck Yeow  
Lavinia Thanapathy  
Lee Kok Leong  
Leong Chee Seng  
Lim Chee Kong  
Lim Gek Nai  
Lim Soen Kiat Inez  
Ng Tze Li Elaine  
Ong Ann Whatt  
Ong Peng Hai  
Pang Sze Khai

See Hoo Ann  
Seet Ai Mee  
Sit Kah Khiow  
Suresh K. Reddy  
Tan Geok Lin  
Tan Guat Hwa  
Tey Joseph  
Tham Yuen Han  
Wee Ai Ning  
Yap Sew Ten  
Yeap Lam Hong  
Yeo Piah Chuan  
Yong Chin Hwee Serene  
Yong Yin Min  
Activa Media Pte Ltd  
Allscript Establishment  
(Singapore) Pte Ltd  
HEC Electrical & Construction Pte Ltd  
Hui & Kuah Pte Ltd  
Kwan Im Thong Hood Cho Temple  
Lee Kim Tah Foudation  
Leng Launches Pte Ltd  
Mellford Pte Ltd  
National Cancer Centre of Singapore  
Pte. Ltd.  
Overseas Academic Link Pte Ltd  
Roxy-Pacific Developments Pte Ltd  
Singapore Pools (Private) Limited  
Star Ready - Mix Pte Ltd  
The Silent Foundation Ltd.

### \$1,000 TO 4,999

Chu Kok Hong  
Varghese A Roy  
Low Li Eng  
Yong Chee Fah  
Chan Nui Keng  
Tan Tong Hai  
Comfort Delgro Corporation Limited  
Ultrex Entertainment Pte Ltd  
Sentosa KidZ Flea  
Cala Angelena  
Sentosa Development Corporation  
Goh Kheng Cheong Nigel  
Jasbir Singh  
The Community Foundation of  
Singapore  
Tan Poh Kiang  
Join Ages Construction Pte Ltd  
Chan Kim Yin

Afro-Asia Shipping Co. (Pte) Ltd  
Tan Choo Huat  
Ang Bee Lian  
Chua Siew Bian  
Fong Guek Siam  
Goh Ti Liang Linus  
Julia Lily  
Koh Boon Sze  
Lee Lay See  
Lim Siew Eng  
Marc Peter Louis D'espagnac  
Ng Keng Kwang Keith  
Ng Siok Keow a.k.a. Dorothy Chan  
Ong Pang Keow Victor  
Pang Siew Keng Cecilia  
Seah Chin Hong  
Tan Guan Joo  
Tan Ling Ling  
Tan Swee Kee  
Tang Dolly  
Teo Kian Hong Vincent  
Wong Sheau Hwa  
Yoong Fook Loy  
ARC & Partners Pte Ltd  
Glaxo Wellcome Manufacturing Pte Ltd  
Hong Guan Huat Kee  
IUFGC Pte Ltd  
Loyang Tua Pek Kong  
Mind Kinesis Management Int'l LLP  
Teo Hui Choo Rachel  
Le Fong Engineering Pte Ltd  
Cadwallader David John  
Lynne David Kevin  
Lim Moei Eng  
Poon Suet Ching  
Rajesh R Mohan  
Tan Kok Hiang  
Chan Lian Chai Clinton  
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**Special Thanks to:**

*Ms Yeap Yin Ching for copy writing and editing  
Mr Vernon Leow for the feature photography*

*\* All featured photos have been released with consent of patient and family*

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