

Bringing
Love
to Care

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 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 60,000 patients have benefited from HCA's services since its establishment in 1989. Our dedicated teams, who are on call round-the-clock, make about 34,000 visits a year serving an average of 3,500 patients annually.

“

HCA is the extension of my family. It is where I can love and be loved; a safe place where I can know and be known; and a nurturing home where I can serve and be served.

”



— Dr Tan Poh Kiang (far right) and his family —

President's Message

Stewardship – the act of overseeing, protecting and preserving something worth caring for – is what we at HCA Hospice Care endeavour to do. For 27 years, there has been a small number of us who believe that everyone has the right to choose to end their life's journey at home. Though it is becoming increasingly hard to do so for various reasons, our community of leaders, staff and volunteers are committed to preserving our traditional services so as to help patients with life-limiting diseases fulfil their wish to die in their own homes.

Our goal of stewardship is not merely wishful thinking, but a well thought out plan. As President, I am confident we can see this plan through. Since December 2015, we have the good fortune of welcoming a pair of outstanding new leaders at the helm: Ms Angeline Wee, HCA's new Chief Executive Officer and Dr Chong Poh Heng, our new Medical Director. Since then, they have been hard at work. Together with the council and senior management members, they organised a strategic workshop in April 2016 to review our strategic plans and renew our commitment to programmes that will ensure the achievement of our collective goals.

Our HCA Strategy 2.0 comprises strategic ambitions in five areas: community partnerships; leadership architecture; a suite of unique services; strategic human resourcing; and

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Our goal of stewardship is not merely wishful thinking, but a well thought out plan.

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volunteer revolution. Although we have come far, we cannot and will not rest on our laurels. The HCA of today has been built on the vision and contribution of our predecessors. It has grown to become not only the largest provider of home hospice services in Singapore, but an outstanding hospice organisation and Institution of a Public Character – and we must take it further. Though the path is not without its challenges, we are committed to our task and have made a concerted push to bring our collective dream to fruition.

Hard work pays, they say. I say “heart work” rewards. On 6 May 2016, we had the honour of seeing three outstanding members of HCA community receiving the Healthcare Humanity Awards. We applaud and congratulate Mr Anson Ng (volunteer), Ms Lily Li Kejia (Star PALS nurse manager) and Ms Lola Ng (psychosocial worker). Their recognition is significant to us. It shows us that our work is not only cherished by our patients and families but equally appreciated by our health sector peers.

What will drive our continued stewardship is our commitment. I am privileged to serve with those who epitomise this spirit and pledge their lives to this calling. I know these valiant few will change the world of hospice care. We seek more good hearts to be part of our cause. Do you care and love enough to join us on our adventure?

CEO's Report

It was such an exciting – albeit anxious – time for me when I attended the first HCA townhall meeting in December 2015. I remember being introduced to the entire team and looking forward to working with so many dedicated individuals. I am heartened to say that I have not been let down and my job satisfaction has increased exponentially every single day that I am here.

REFOCUSING OUR EFFORTS

One of our key critical tasks at HCA will be to follow up on the strategic initiatives set out in 2015. Thus in April 2016, together with our Council, we conducted a Strategic Workshop to further focus efforts on two of last year's four strategic imperatives: to establish strategic community partnerships, and enhance and expand our suite of unique services.

We will enhance our partnerships to strengthen the effectiveness of our services for patients and their families by growing capacity; raising awareness and sustaining participation; and building engagement. We will also establish, nurture and build a pool of committed supporters and benefactors who can help with the much-needed supplementary funding for the operational costs of HCA's programmes and services.

One of our unique services is our Caregiver Training (CGT) where we continue to develop a holistic caregiving programme for volunteers to be care coaches and to provide supportive care in our community. Another is the Young Caregivers (yCG)

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What inspires us is the continued encouragement and support from our patients' families and caregivers.
”

programme. The yCG strives to be the leading youth educational programme that imparts to youth the values of loving and caring for families, the community and the elderly. We are also developing expertise in grief management to support and ameliorate the impact of bereavement for caregivers and families. In 2016, we added a fifth area of strategic focus: volunteer revolution. Here, we will create a sustainable programme to increase HCA's pool of volunteers from corporates and individuals to meet the needs of home hospice patients.

We have also embarked on improving transparency and strong governance within HCA and have started to implement risk management frameworks. Over the next 12 months, we will focus on these areas to deliver and implement action plans.

I am certain that we will succeed. What inspires us is the continued encouragement and support from our patients' families and caregivers. What drives us is the passion of our HCA family – three of whom (two staff and one volunteer) were recognised at the prestigious 2016 Healthcare Humanity Awards.

GROWING TO BE BETTER

At HCA we believe in compassion, accountability and teamwork. These are the 'ingredients' that allow us to continue our work to holistically serve our patients and their families so that they can feel the light, hope and love that defines the human condition even in their darkest moments.

Ms Angeline Wee
- CEO -



Medical Director's Report

I took office in January 2016 as medical director, taking over the responsibility of running the clinical arm of HCA Hospice Care. It is a great privilege to continue the work that has been undertaken by so many of my esteemed predecessors and pioneers in the field. Against a backdrop of barriers, adversity, and misconceptions about hospice care, they were unfailing in their dedication to build HCA. It is with great pride and trepidation that I step up upon this solid foundation built on passion and perseverance.

Over the past year, despite the universal constraints of a shrinking talent pool and the added challenge of finding healthcare professionals with a passion for palliative care, we pressed on as a tight and cohesive team. We served about 3,500 patients, making almost 100 home visits daily. Against an estimated national home death rate of 30 per cent we were able to help more than half of our terminally ill patients spend their last days at home, surrounded and supported by their own family. This was partly made possible by our caregiver training programme which enabled more than 500 caregivers to provide better care for their loved ones at home. Complementing this are our two day hospices that provide respite for caregivers and allow numerous frail patients a change of scenery. More than 10,000 day hospice attendances were clocked last year. We have also seen our paediatric home care programme, Star PALS, continue to raise the bar and bring a cost-effective model of care to improve the lives of children with life-limiting illnesses and their families.

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We also strive to nurture and build the resilience of our invaluable team.

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Moving forward, we aim to up the ante. As the clinical sub-units within the organisation learn to do more with less, we strive to continue enhancing knowledge and competencies in achieving our vision of being a centre of excellence. Internal processes will be further streamlined to ensure consistent positive outcomes. More importantly this will safeguard the safety and well being of our patients and families. Training and education of the clinical professional workforce will also continue so we can set ourselves a benchmark in service delivery. Added to this will be new

initiatives to boost the ability our psychosocial service to deliver grief and bereavement support.

We also strive to nurture and build the resilience of our invaluable team. Given the intensity of the work they do – both physically and emotionally – our clinical staff face the constant risk of burnout. Since last year, we have rolled out various mitigation measures. These include reducing some of the daily work load, offering fortnightly mindfulness yoga sessions and providing dedicated counselling.

As we seek to enhance our services, grow our reach and become the biggest and best home hospice provider in Singapore, we recognise that this cannot be done without the unwavering support of many helping hands both internally and externally. I humbly and sincerely look forward to everyone's support in the coming year.

Dr Chong Poh Heng
- Medical Director -

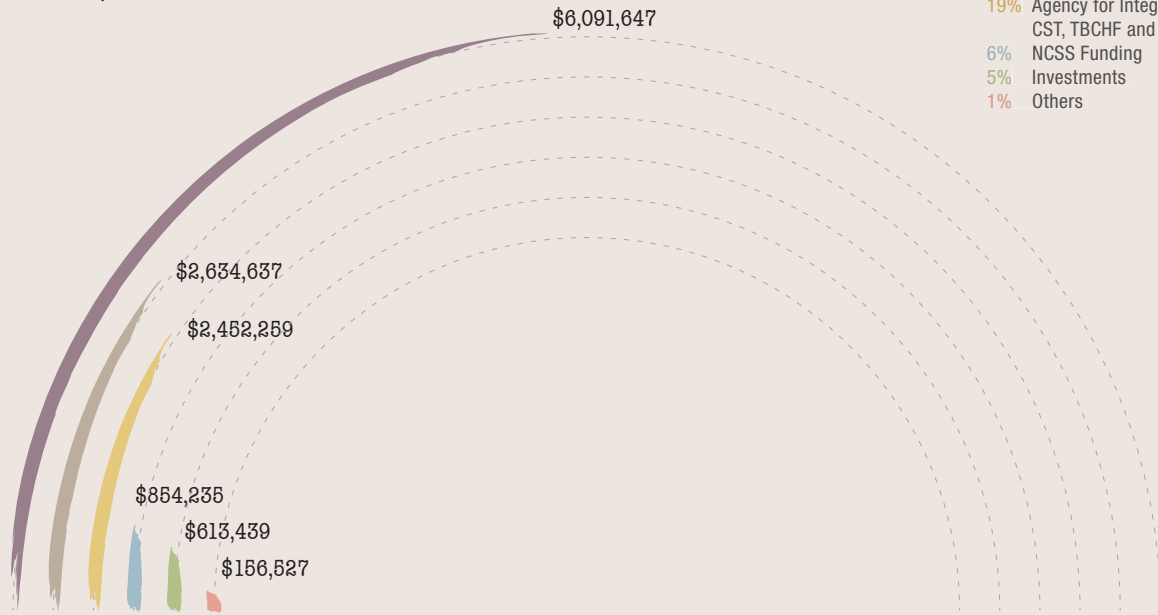


HCA at a Glance

- FY2015/16 -

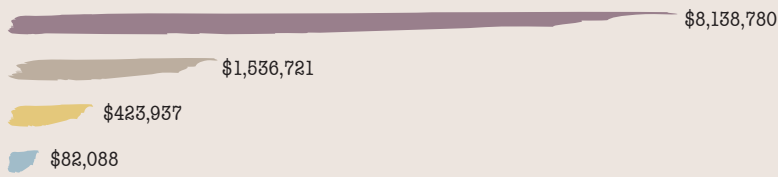
FY2015/16 INCOME

12,802,744



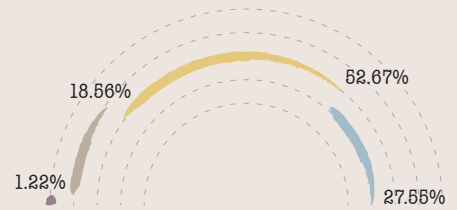
FY2015/16 EXPENDITURE

10,181,526



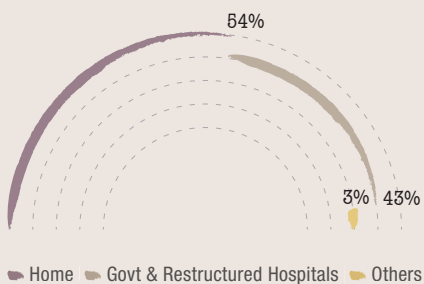
80% Personnel costs 15% Other operating expenses 4% Premise costs
1% Fundraising operating expenses and finance costs

NEW PATIENT BY AGE GROUP



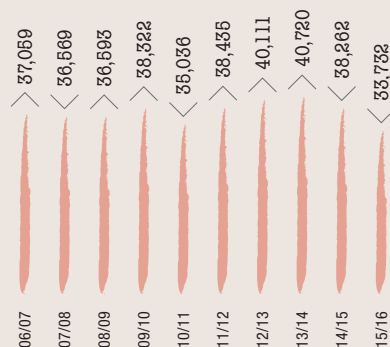
20 to 40 years 41 to 60 years 61 to 80 years > 80 years

DISTRIBUTION PLACE OF DEATH



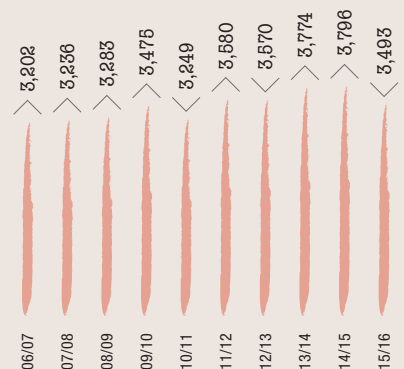
VISITS TO PATIENTS BY HCA HOME CARE TEAM

FY2006/07 TO FY2015/16



NUMBER OF PATIENTS

FY2006/07 TO 2015/16

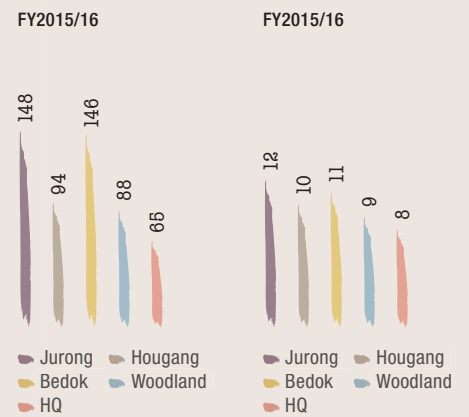


DAY HOSPICE (COMBINED)		HCA DAY HOSPICE		KANG LE DAY CARE	
FY2015/16		FY2015/16		FY2015/16	
TOTAL ATTENDANCE	10,575	TOTAL ATTENDANCE	6,810	TOTAL ATTENDANCE	3,765
TOTAL NUMBER OF PATIENTS	266	TOTAL NUMBER OF PATIENTS	179	TOTAL NUMBER OF PATIENTS	87

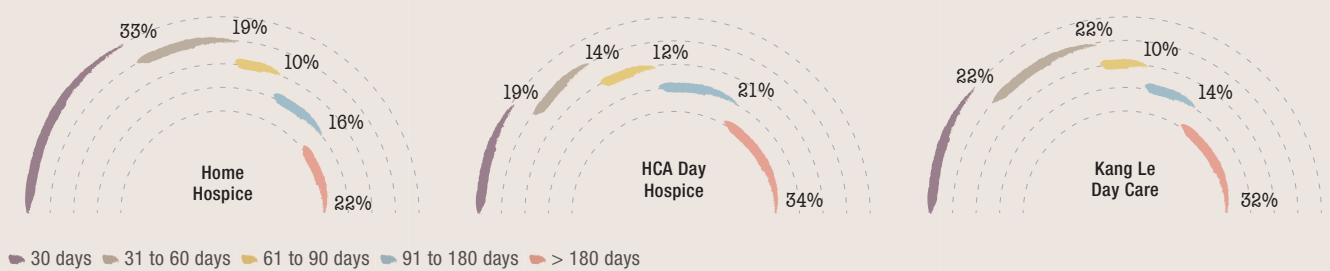
SOURCE OF REFFERALS

FY2015/16			
CHANGI GENERAL HOSPITAL	KK WOMEN'S AND CHILDREN'S HOSPITAL	SINGAPORE GENERAL HOSPITAL	HOSPICES
153	73	295	37
NG TENG FONG GENERAL HOSPITAL	NATIONAL CANCER CENTRE	TAN TOCK SENG HOSPITAL	PRIVATE HOSPITALS
8	881	389	7
KHOO TECK PUAT HOSPITAL	NATIONAL UNIVERSITY HOSPITAL	OTHER GOVT HOSPITALS	COMMUNITY HOSPITALS/ NURSING HOMES
114	171	2	24
			OTHERS
			494

PARTICIPANTS IN CAREGIVERS TRAINING NO. OF CLASSES



LENGTH OF SERVICE



STARPALS

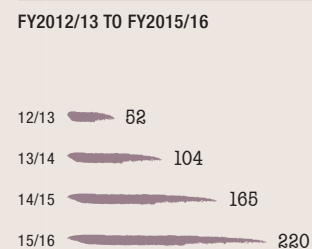
Number of Home Visits (Cumulative)

PATIENTS	NURSE'S VISIT
220	7,568
DOCTOR'S VISIT	PSYCHOSOCIAL
1,639	2,696

Source of Referrals (Cumulative)

NATIONAL UNIVERSITY HOSPITAL	NATIONAL CANCER CENTRE SINGAPORE
122	3
KK WOMEN'S AND CHILDREN'S HOSPITAL	SINGAPORE GENERAL HOSPITAL
87	2
PRIVATE PAEDIATRICIANS	
6	

Number of Patients (Cumulative)



VOLUNTEER
- Anson Ng -

Serving Up Love and Care



Meet Anson, volunteer, cook and friend to all



“

Food to him, is not just a matter of satisfying a physical need, but of bringing people together.

”

The frenetic bustle of a kitchen nearing its lunchtime ‘peak hour’ is a sight to behold. Everyone is busy doing something – be it washing, chopping, carrying ingredients or dishing up meals. Amid this hive of activity and organised chaos is Anson Ng, volunteer, cook and friend to all. He stands in front of the stove, deftly cooking up a storm and adding his own contribution to the symphony of splashing, thumping and chatter with the hiss and roar of a large wok.

Anson, decked in his usual green apron, is a well-loved fixture at the HCA Day Hospice Centre at 12 Jalan Tan Tock Seng. The centre provides daily group and therapy activities to patients who are independent and mobile. For many at the centre, it is a time to interact with others, enjoy some activities and stimulate their body and minds. For sure, they also look forward to the tasty lunches prepared by Anson and his cheerful company. Having worked in the food business for many years, Anson has long volunteered his expertise in food preparation to many organisations. It is clear he loves what he does. With an expert hand, he adds the final seasoning to the dish, gives it a stir and plates it, a cheerful smile plastered on his face.

The warm-hearted volunteer first started helping out in a nursing home many years back and has continued giving back to others since. This drive to help those in need stems from his own childhood experiences and his realisation that he may have been adopted. His own journey of self-discovery has made him grateful for his blessings and spurred him on to give back to society. His own generosity, love and service to others has in turn inspired many to come forward to offer help.

At HCA, he does more than cook. He dedicates his mornings to marketing for ingredients for the dishes of the day, only picking the freshest and best on offer. He also distributes groceries and spends weekends driving around Singapore to deliver supplies and daily necessities to patients. Food to him, is not just a matter of satisfying a physical need, but of bringing people together as well. As James Beard, a renowned American chef once said, “Food is our common ground, a universal experience”. Anson knows this to be true and strives to serve others in their last days with not just a warm and delicious meal, but with love and compassion. For his unstinting service, Anson was awarded the 2016 Healthcare Humanity Award in the Volunteer Category.



HCA'S DAY HOSPICE SERVICE: ADDING QUALITY TO LIFE

Catering to patients who require moderate levels of supervision and care, HCA's two day hospices – HCA Day Hospice and Kang Le Day Care – see to patients' needs outside their homes. The centres run constructive, therapeutic programmes and activities to enable patients to interact with one another. In addition, a palliative medical team and physiotherapists based at each centre ensure that patients are assessed periodically to monitor their medical conditions and general well-being.

Last year, HCA Day Hospice Centre recorded 6,810 attendances and cared for 179 patients. The centre's volunteers also organised 23 outings. About 90% of HCA day hospice patients were able to maintain or improve at least three of the six Activities of Daily Living (ADL) within 10 visits. The ADLs are transferring, toileting, washing, dressing, mobility and eating.

Apart from birthday celebrations, art and craft, hair cutting, games, cultural performances and festive events, there are also group exercises. These include Pilates classes, deep breathing and relaxation sessions, and musical go-along exercises as well as Pet Assisted Therapy (PAT). HCA Kang Le Day Care Centre marked its second year of operations with a growth in attendance, serving 87 patients and recording 3,765 in attendance. The centre organised a range of activities such as meditation exercises, musical therapy, art and craft, facial massage and other forms of entertainment. These activities have brought joy, meaning and given renewed strength to many patients.

Top

Volunteers organised an outing on board a yacht at One Degree Marina Club @Sentosa Cove that was followed by a sumptuous lunch at Crystal Jade.

Bottom

Outing to River Safari organised by management and staff of Naturally Plus Singapore as part of their annual CSR drive.

Right page

Outing to Gardens by the Bay with students under the Young Caregivers (yCG) programme.



MEDICAL
- Dr Naing -

So That
They Never
Walk Alone



Dr Naing, a palliative doctor with HCA

As a HCA home hospice doctor, Dr Naing is no stranger to late-night calls or unusual requests. In addition to regular office hours, Dr Naing – like all other HCA doctors – is on call three to four times a month to ensure someone can be there for patients at any hour of the day or night. The consultant palliative doctor once received 27 calls in a single night. The demands of the job, though no doubt tiring at times, is something he sees as part and parcel of his calling. His role as a palliative doctor is different from his peers – not to cure or add days to life – but to add life to days.

Ten years in his role as a home hospice doctor has not dampened his humour, compassion for patients and passion for the work. “Once, I had to go to a patient’s home to sign a CCOD (Certificate of Cause of Death). On another occasion, a patient called me because his back was itching unbearably and he just needed someone to scratch and massage it,” said Dr Naing, who quipped about becoming a masseur when he retires.



“

Once, I had to go to a patient’s home to sign a CCOD (Certificate of Cause of Death). On another occasion, a patient called me because his back was itching unbearably and he just needed someone to scratch and massage it.

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Though the topic of death can be distressing and it can be especially difficult to inform patients and their families about a fatal prognosis, Dr Naing handles the subject with thoughtfulness, sensitivity, honesty and gentle humour.

Caring for patients in their homes doesn't only allow Dr Naing to truly render person-centric medicine, but also gives him a unique and intimate perspective of their lives, their emotions and their ordeals. He sometimes finds himself caught up in family squabbles. When this happens, he stands firm as a medical professional with the ultimate priority in mind – improving the patient's quality of life. "Sometimes, we become closer to our patients than their families are," he reflects, and this is something that impacts him profoundly and gives meaning to his work. At other times, that bond extends to their caregivers and families too.

These families sometimes make generous donations to HCA that go on to benefit more patients. "These donations mean so much. It tells me that my job is worth it."

To Dr Naing, money is important but it is not everything. "I may be a medical practitioner but I do not own a car. In fact, I commute using public transport. I own the trains," he jokes. "I can walk away from this profession, but no, I really do enjoy and find meaning in what I do."

BRINGING CARE TO THE HOME: TOWARDS A BETTER END

The job of most doctors is to cure and deliver. But in palliative care, it is a completely different story as patients are faced with limited time. The duty and focus of these doctors will be to add quality – not quantity – to the remaining days of their lives.

HCA has five dedicated multidisciplinary health care teams on call round-the-clock, seven days a week, serving about 3,500 patients and making almost 34,000 home visits island-wide last year. Each team comprises a doctor, four to five nurses, one medical social worker, one social work assistant and trained volunteers who offer support and care for no charge based on their areas of expertise and the specific needs of patients and their families.

On an average, five HCA patients pass away each day. The number of deaths the doctors have to face is unimaginable. In palliative home care, it does not stop at the patient's death, it goes on to providing bereavement support to the whole family, ensuring their well-being. Against an estimated national home death rate of 30%, HCA was able to help more than half of its terminally ill patients spend their last days at home, surrounded and supported by their own families.

“

These donations
mean so much.
It tells me that
my job is worth it.

”



CLINICAL
- Serene -

Gone but Still in My Heart and Mind

416



Serene, a paediatric palliative care nurse



“

We cry. I cry a lot. It's not taboo to cry, it only shows that my heart is always with the patients.

”

In her job as a paediatric palliative care nurse, death is always close at hand, but so too is comfort, dignity, faith and love. Seeing young children live out their final days is challenging and heart wrenching, but Serene knows that by doing what she does, she can bring light into those dark moments.

The former special needs educator has long had an affinity for children. When she made the switch from teaching to nursing two-and-a-half years ago, it was to pursue yet another meaningful career. At Star PALS, HCA's paediatric palliative care service, she brings clinical care to children with life-limiting illnesses and in doing so, further the awareness and benefits of such care.

Astride her little scooter and armed with her medical bag, Serene sets out on house calls daily. It is a great privilege, she says, to be invited into the homes of her patients. It is a trust she honours by supporting her patients and their families to achieve their wishes. “It is not a sad day every day. I do enjoy my visits. For me, the connection with families brings a great deal of satisfaction. The work can be emotional, intense and bittersweet. One moment I'm sharing the feeling of loss with one family, and the next, I'm celebrating another year added to a child's life.”

But, she has shed many tears too. “We cry. I cry a lot. It's not taboo to cry, it only shows that my heart is always with the patients,” she shared. In fact, her bond with patients and their families continues even after the child has passed on. She stores each death anniversary in her phone and cherishes each unique journey she has been on. It always touches her when families treat her as one of their own. One family even surprised her with a homemade birthday cake – expressing their gratitude for her help. “I'm tired after a day's work but I'm always happy to be able to touch someone's life. What warms my heart? Wishes of patients and families fulfilled before and after death.”



Left The Star PALS team organised an outing to the Singapore Zoo for little Sharon Callista Rain to interact with her favourite animal.
Right Family portrait taking session by volunteers bring joy and create memories for Star PALS patients and their loved ones.

STAR PALS: PAEDIATRIC PALLIATIVE CARE COMES OF AGE IN SINGAPORE

HCA's Star PALS (Paediatric Advanced Life Support) is a community paediatric palliative care service for children under 19 years of age with life-limiting conditions. This pioneer service model is a pilot which brings together and localises key elements of the best care practices in the US and UK. It started in April 2012 with 80% of funding supported by the Tote Board. In the four years of its pilot run, Star PALS doctors, nurses and medical social workers have made almost 12,000 home visits to care for 220 patients.

It has made a significant impact by demonstrating the feasibility of operating a compact, versatile service that can cater to babies, children and youth with diverse medical conditions at different stages. STAR PALS has also helped reduce emergency hospital visits for very frail and vulnerable children, enabling them to spend more time at home. The resounding success of the programme has earned endorsement from the Ministry of Health – and paediatric palliative care has now been rolled out as standard care, similar to its adult palliative care counterpart.



Birthday celebration by the Star PALS team and volunteer group Caring Clowns at patient's home.



“

It (Star PALS) has made a significant impact by demonstrating the feasibility of operating a compact, versatile service that can cater to babies, children and youth with diverse medical conditions and stages.

”

PATIENT
- Mr Ng Lai Hock -

A New Beginning Before the End



Mr Ng Lai Hock, a reformed patient

“

I hope someday
my actions will
show them I am
reformed.

”

For over 30 years, Ng Lai Hock lived in a spiral of self-destruction. Since the age of 20, he took drugs, hung out in bad company and committed illegal deeds. For his various crimes – from drug offences to theft – he was jailed seven times. This career criminal was even sentenced to 24 strokes of the cane at one time – a punishment he has never forgotten.

During his sixth stint in jail, he was diagnosed with terminal lung cancer. The impact of the news consumed his spirit and shook him to the core. It was the turning point for the up-till-then unrepentant felon. He prayed desperately to God for mercy. As the cancer spread, Lai Hock consulted with doctors for advice and submitted a letter to the courts asking for leniency and early release from his nine-year sentence. In January 2015, Ng was discharged on compassionate grounds.

Today, he is a reformed man. With the support of his church brothers and sisters such as Sim Choon Seng and Li Ping, Lai Hock has finally left his old life behind him. With their help, he reconciled with his sister. He also asked his long-suffering wife for forgiveness and expressed his gratitude to her for raising their children in his absence. “I know it is definitely not easy for my family to forgive me after I have failed them so many times. I am just grateful that they have accepted me,” said Ng, locking his hands in prayer. “I hope someday my actions will show them I am reformed.”

Since his referral to HCA, Nurse Amy has journeyed, encouraged and witnessed the change in Lai Hock’s life. He now receives palliative treatment and care in the comfort of his home. “Of course I would prefer to pass on at home where I can get to rest and enjoy time with my family,” said Lai Hock, “HCA has been really sincere, genuine and helpful, making it possible for me to stay at home.”

He describes his days today as the most joyful and peaceful of his life, a far cry from the worries and struggles of his tumultuous past. He lives independently, sharing the hope and peace he has found even as he nears the end of his life. “There is so much more to life. I’m glad I had a second chance. I would rather die a meaningful death than live a meaningless life.”



NURSES: AT THE HEART OF IT ALL

At any one time, the HCA team of 38 nurses deliver person-centric palliative care to around 800 patients across Singapore. Apart from nursing services such as wound care, medication, checks and health assessments, HCA nurses play a vital role in providing symptom management. They also provide emotional support, comfort, companionship and confidence to patients, caregivers and families.

HCA nurses conducted 50 palliative caregiver training sessions for 541 caregivers in FY2015/16. 70% of caregivers who are trained are able to cope with the physical and emotional care of the patients.

To maintain high levels of care, HCA nurses are committed to ongoing training to constantly improve their skills. Several HCA nurses were awarded sponsorships at renowned institutes of learning, and awards for the meaningful work they do for those most in need.

In addition to boosting the skills and level of care, operational improvements were also made to mitigate the risk of burnout. Lowering the nurse-patient ratio to 1:33 in October 2014 improved morale and reduced overtime work. Staff retention rate also improved. Under this programme, triage nurses screened referrals from various hospitals, specialist clinics, private specialists and nursing homes. This allowed HCA to enhance service quality and speedier registration of short prognosis cases and other appropriate referrals. This helped HCA roll out home hospice care earlier to better support and lessen the anxiety of caregivers. The home care team also worked in collaboration with Khoo Teck Phuat Hospital’s geriatric team to provide palliative care to eight nursing homes in the north and north-east regions of Singapore.



PSYCHOSOCIAL
- Lola Ng -

*A Helping
Hand in a
Time of Need*

Lola Ng, a member of HCA's psychosocial team

"You have terminal cancer and have three months to live." Hit with such devastating news, how does one cope with such brutal truth and still tackle the practical issues of paying bills and taking care of the family? Helping patients and families focus on what is important and alleviating the stress brought on by unexpected and complex issues is what Lola Ng, a member of HCA's psychosocial team, is dedicated to doing.

She strives to reduce the stresses arising from the diagnosis of a terminal illness and maximise the quality of life for patients, their caregivers and families. Her day starts with meetings followed by handling multiple calls from different parties – ranging from assisting with a patient's child care to sorting out the distribution of CPF funds following the death of another. Then, with a lively step, she starts her visits to patients and their families.

Time is spent focusing solely on each individual – looking deeply, listening and respecting each person. Even if the person does not speak much, their behaviour tells a lot. Lola is sensitive and quick to tune in to what they think, feel, and need.

The door may not always be open to a medical social worker. Some families might think that they are doing alright. But along the way, they often come to realise that they, too, can use another pair of hands to help them through the journey. Working in a hospice, time and last wishes are important. Patients ask to reconcile with estranged loved ones, yearn to be well again or have more practical needs, like a washing machine. Some patients only want a little more time.

On one occasion, Lola visited a married couple for the first time. Inexplicably, her supportive presence changed the whole atmosphere in the household and the husband and wife decided to bury the hatchet after years of misunderstanding. All it took was a simple 'sorry' to change their lives and deepen their love for each other.



For Lola, her job is to bring families closer and fulfil the last wishes of her patients. She does this by truly listening and opening her heart. "I allow myself to feel what they feel so that I can understand," says Lola. She describes herself as a dew drop on a leaf, symbolising life, rejuvenating growth and hope. Lola continues to pass on her joy and positive energy to her patients and families through the work she does. "I know I am called to do this work at this moment in my life. It is my calling to stay humble, listen and respond."

For her unfailing dedication and service at HCA over the past eight years, Lola was awarded the 2016 Healthcare Humanity Awards in the Intermediate and Long-Term Care (ILTC) Sector category.

PSYCHO-SOCIAL SUPPORT: TENDING HEART, BODY AND MIND

HCA's team of medical social workers managed 1,837 cases last year, providing holistic care that caters for the diversity of needs during the difficult end-of-life journey. Whether they are managing social cases or providing individual and family counselling, the team undertakes a multi-disciplinary approach to alleviating suffering and maximising the quality of life for patients, their families and caregivers. Services include connecting families with the relevant home nursing support or financial assistance schemes. Another is to assess and activate Respectance Funds for short-term private nursing care and related medical supplies for needy patients who wish to pass away at home. The team recently worked with a volunteer, Ms Jumaini Ariff to produce a book, "P.S. Grandpa, I Love You", which is aimed at helping children and youths to better cope with the loss of their loved ones.

“

I allow myself to feel what they feel so that I can understand.

”



CAREGIVER

- Ting Ting -

Prepared to Face What Lies Ahead

Ting Ting, a caregiver



“

But we take comfort that dad faced death gracefully and we did what was best for him.

”

Seah Ah Lay, 67, ‘migrated’ (in the words of his older daughter) to another world on Good Friday, 25 March 2016. It was a bittersweet moment for the close-knit family of four: Seah and his wife, lovingly married for 37 years, and their two daughters, Ting Ting and Tian Tian.

“Stop smoking,” Ting Ting, the elder daughter, would sternly reprimand whenever her father lit a cigarette. Her firm rebuke belies her tender love for her father’s health, and after a lifetime of smoking, he finally quit. But the cigarettes had done their damage. In February 2016, Mr Seah was diagnosed with advanced lung cancer which had spread to his liver and pancreas. Overnight, the robust, well-built man lost his strength to walk.

The family adapted quickly to care and be there for the beloved family man. “We started preparing for his last moments when the doctor told us that my father only had two months left,” said Ting Ting. “We looked for undertakers, a monk and a photo of him for the funeral. We wanted to give him the assurance that everything was well taken care of.”

The family even took the time to take family portraits – a special request from Tian Tian. HCA’s portrait-taking initiative is a volunteer-led activity for patients and their families to take family portraits in a comfortable environment. The activity is a time to bond and create happy memories. Mr Seah, despite being tired, waited patiently for his son-in-law to arrive after work to ensure they could take a complete family photo.

The family talks about their loving father as an adventurous and determined man who went through many hurdles in life. He used to help devotees interpret the meaning of divinity lots at a Waterloo Street temple – not stopping even after he fell ill – and attending to calls from people keen to seek his insight. Today, the family sometimes still receives calls from strangers who testify about the good deeds that Mr Seah has done. The family, buoyed by these testaments, also found comfort that Mr Seah fulfilled his wish to pass away at home. “It was hard to see dad suffering,” said Ting Ting, “But we take comfort that dad faced death gracefully and we did what was best for him.”

VOLUNTEERS: WARM HEARTS AND WILLING HANDS

Family portraits before a loved one passes away is one of HCA’s many volunteer-led activities aimed at supporting patients and families. Others include home visits to help with everyday tasks such as giving haircuts, taking patients for hospital visits, doing simple house cleaning and befriending. In the last year, HCA grew its pool of volunteers from 215 to 298, and welcomed three new volunteering groups, taking the total number of groups to 16.

HCA also cemented a partnership with PSA International (PSA) called PSA Health@Home. This corporate social responsibility initiative will see eight to twelve PSA staff volunteering regularly each month at HCA’s day hospice centres where they will help conduct morning exercises, serve meals and befriend patients. A new learning series, Learn@HCA was launched in April 2015. The series comprise talks helmed by medical professionals such as Dr Tay Miah Hiang, Consultant Medical Oncologist, Oncocare Medical Centre.

THE YOUNG
CAREGIVERS
PROGRAMME

Nurturing Love





HCA's Young Caregivers (yCG) programme is a unique outreach initiative that develops compassion, and builds empathy and caregiving skills in the young. The programme received immense support in FY2015/16 from educational institutions, volunteers and principal funder, the National Council of Social Service (NCSS). Last year, the programme reached out to 16,522 students, for a total of 100,450 since its launch in 2004. In all, 203 schools were engaged in yCG activities.

Significantly, students from 24 schools and institutions nominated HCA Hospice Care as their beneficiary as part of the Ministry of Education's SG50 Giving initiative, raising more than \$141,000. Students, teachers and staff from Frontier Primary, Kuo Chuan Presbyterian Secondary and Deyi Secondary also organised a range of events to create awareness and raised funds for HCA.

REACHING OUT MEANINGFULLY

The yCG programme also recruited and trained a group of more than 15 yCG volunteers to facilitate workshops using the newly revamped yCG outreach

materials and methodology. These workshops included interactive activities such as games, role plays and videos to encourage the young to reflect on what it means to care for loved ones and the elderly. It also imparts basic home caring skills.

yCG volunteers also actively advocated HCA's key messages and implemented values-in-action programmes together with students. Volunteers led by example, motivating and inspiring students during visits to HCA's day hospice centres, and at outings and other activities. A new NCSS-approved workshop, 'Don't Know, Don't Care' was launched to further sensitise students to the needs of the elderly.

Stakeholders, volunteers and students were also involved in public events such as Family Portraits, Voices for Hospices, a book launch (P.S. Grandpa, I Love You) and Trailblazers100.

In November 2015, Dr Ann-Marie Todd, a United Kingdom specialty doctor in Palliative Medicine was attached to yCG. She reaffirmed that yCG is a meaningful programme and has since returned to her country to propose a similar programme.



A FRESH NEW LOOK!

In another milestone for yCG, it launched a new logo in FY2015/16. The logo demonstrates the multi-faceted, dynamic and youthful personality of the programme and will build recognition and awareness for this meaningful movement.

FUNDRAISING BY ONE AND ALL

Every Dollar Counts

HCA would not be able to continue to serve its patients without the very generous donations from both companies and individuals.



Left Dr Tan Poh Kiang together with members of Trailblazers100.
 Top right Deutsche Bank Donate-A-Day 2015 Cheque Presentation ceremony.
 Bottom right Staff of Mayer & Mistral Singapore let their hair fall to raise funds for HCA.

TRAILBLAZERS100

HCA and its friends have an ambitious plan to form a team of 100 runners to raise \$1 million by 2020. It started in 2014 with President Dr Tan Poh Kiang leading the way by running 100km to raise \$100k. Spurred by his resilience, more signed on and Trailblazers100 was launched with an impressive showing on 10 October 2015. Thirty-two runners completed the 50km North Face 100 Ultramarathon at MacRitchie Reservoir Park and raised \$39,127 for HCA. Supporting the runners were HCA staff and volunteers who set up hydration points to spur the runners on.

DEUTSCHE BANK DONATE-A-DAY 2015

HCA was nominated as one of Deutsche Bank's four adopted VWOs in 2015. Under the MOU inked on 27 July 2015, the bank will raise funds to help fund Star PALS for two years. Some \$170,000 was originally pledged. The funds will be used in areas such as patient transportation, buying essential items for home care and paying for day hospice outings. Thanks to the generosity of donors, HCA received over \$260,000. The extra funds have been allocated for the Emergency Minder service and the Specialist Allied Health service. Emergency Minder provides patients access to nursing services from a private organisation when there is a crisis and need for emergency care. Specialist Allied Health service provides services that are not part of routine care, at the homes of patients.

NEW DONOR: BANK OF AMERICA MERRILL LYNCH

Bank of America Merrill Lynch has come on board as an HCA donor after being introduced to our services on 18 May 2015. Since HCA's Grant Eligibility Application was approved in October 2015, the bank – which matches the donations made by its staff – has raised \$69,500 over six months.

“MAYER CARES” FUNDRAISER

In December 2015, a charity initiative by the corporate and social responsibility team and staff of Mayer & Mistral (Singapore) Pte Ltd raised \$64,934 for HCA through fundraising activities such as the sale of merchandise, t-shirts and cookies.



Left The Raleigh Society's annual Let's Take A Walk fundraiser for HCA.
Right (top & bottom) Stork's Nest's Jani's Shavathon.



STORK'S NEST SINGAPORE FUNDRAISING EVENT

Stork's Nest, a parenting support group in Singapore, raised \$43,451 for HCA's Star PALS in 2015. The group organised three events over the past year: an Annual Sale, Jani's Shavathon and the Christmas Quiz and Auction.

DONATIONS FROM FRONTIER PRIMARY SCHOOL

Students and staff from Frontier Primary School raised \$37,096 for HCA. The donation was presented on 20 November 2015 during the school's prize giving ceremony.

LET'S TAKE A WALK

The Raleigh Society – a group of volunteers from all walks of life – held a walking event on 5 September 2015 to raise funds for HCA. Taking time from their hectic work and personal commitments, the group walked the talk to pay it forward and raised a total of \$7,224.

DONATE @SAM

To make it easier for the public to donate via SingPost's SAM kiosks, the web and on mobile devices, HCA collaborated with SingPost to roll out a HCA donation page on various SingPost SAM platforms. The \$5,000 development cost was partially sponsored by Mr Andrew Kwek, HCA's Fundraising and Corporate and Social Responsibility Committee member. The page went 'live' on 8 March 2016.

100 MEN DOING GOOD

This inaugural charity event, founded and sponsored by financier Brian Gillies, connects expatriates in Singapore with worthy local causes. The idea is simple: gather 100 men, each of whom donates \$100, to one of four selected Singapore charities. Some \$3,660 was raised for HCA in this first year. The launch of the movement on 3 September 2015 was also a platform for local charities to share their stories and meet beneficiaries.

100 WOMEN DOING GOOD

A twin to the 100 Men Doing Good event, the launch of 100 Women Doing Good was held on 27 October 2015 at The ParkRoyal on Pickering. The donors, comprising 100 women expatriates, raised \$3,000 for HCA.

HCA Council and Committees



1 Mr Lim Boon Heng
Patron

2 Dr Tan Poh Kiang
President

3 Ms Mary Ong
*Vice President and
Chair of Projects Committee*

4 Ms Ho Kah Yin
Honorary Treasurer

5 Ms Tan Soh Keng
*Honorary Secretary and
Chair of IT Committee*

6 Dr Chua Jun Jin
*Chair of Volunteers &
Membership Committee*

7 Dr Jane George
*Chair of Medical &
Professional Audit Committee*

8 Mr Steven Lo
*Legal Counsel and Chair of
Governance Committee*

9 Mr Freddy Orchard
*Chair of Investment
Committee*

10 Ms Cecilia Pang
*Chair of Public Relations &
Public Education Committee*

11 Mr Teo Chin Seng
Council Member

12 Ms Wee Ai Ning
*Chair of Fundraising
& CSR Committee*

13 Ms Matilda Woo
Council Member

14 Dr Alethea Yee
Council Member



HCA HOSPICE CARE MANAGEMENT

Ms Angeline Wee
Chief Executive Officer

Dr Chong Poh Heng
Medical Director

HCA HOSPICE CARE COMMITTEES & MEMBERS

Executive Committee

Dr Tan Poh Kiang
President

Ms Mary Ong
Vice President

Ms Ho Kah Yin
Honorary Treasurer

Ms Tan Soh Keng
Honorary Secretary

Fundraising & CSR Committee

Ms Wee Ai Ning (Chair)
Mr Andrew Kwek

Information Technology Committee

Ms Tan Soh Keng (Chair)
Mr Teo Chin Seng (Council Member)
Mr Chai Chin Loon
Mr Alan Lam
Mr Alvin Ong

Investment Committee

Mr Freddy Orchard (Chair)
Mr Peter Chiang
Mr Andrew Kwek
Mrs Tan Geok Lin

Medical & Professional Audit Committee

Dr Jane George (Chair)
Dr Alethea Yee (Council Member)
Ms Lita Chew
Dr Mohamad Farid Bin Harunal Rashid
Dr Koh Pei Lin
Dr Lalit Krishnan
Ms Evelyn Lim
Ms Tan Yee Pin
Ms Xu Yi

Projects Committee

Ms Mary Ong (Chair)
Ms Tan Soh Keng (Council Member)
Mr Setyadi Ongkowiedjaja

Public Relations & Public Education Committee

Ms Cecilia Pang (Chair)
Mr Alwyn Chia
Ms Emma Goh
Ms Yeap Yin Ching

Volunteers & Membership Committee

Dr Chua Jun Jin (Chair)
Ms Jyothi Sapra
Ms Teo Swee Lian

Corporate Governance

HCA Hospice Care has compiled and updated the Governance Evaluation Checklist in the Charity Portal at www.charities.gov.sg.

The Council members, or people connected with them, have not received remuneration from the Society or from institutions connected with the Society.

There is no claim by the Council members for services provided to the Society, either by reimbursement to the Council members or by providing the Council members with an allowance or by direct payment to a third party.

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.

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

Remuneration Bands	2016 Number of executives	2015 Number of executives
\$200,001 - \$300,000	1	2
\$300,001 - \$400,000	2	-
\$400,001 - \$500,000	-	1

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

Treasurer's Report

We are pleased to report that the financial position of HCA Hospice Care remained to be positive in the financial year ended 31 March 2016. With a total income of S\$12.80 million (FY14/15: S\$14.64 million) and total expenditure of S\$10.18 million (FY14/15: S\$9.35 million), HCA achieved a surplus of S\$2.62 million (FY14/15: S\$5.29 million) for the year.

Funding from MOH and NCSS amounted to S\$6.94 million (FY14/15: S\$8.57 million) which is equivalent to 54% (FY14/15: 59%) of the total income. The decrease in total income as compared to previous year is mainly due to the cessation of NCSS funding for home care visits with effect from 1 April 2015.

HCA continued to receive support from donors who gave generously in FY2015/16. Income from donations and fund raising events amounted to S\$2.63 million (FY14/15: S\$3.62 million) while funding from the Tote Board Community Health Care Fund (TBCHF) for its StarPALS paediatric programme amounted to S\$0.80 million for FY15/16 (FY14/15: S\$0.75 million). During the financial year 2015/2016 we have also recognised a total of S\$1.55 million (FY14/15: S\$1.22 million) of the Community Silver Trust grant as income.

The reserve fund of HCA is managed by the HCA Investment Committee. This fund is invested in quoted equity shares, quoted debt securities, quoted unit trusts and fixed deposits. The net investment income, after taking into account the partial impairment loss on investments of S\$173,507, amounted to S\$439,932 (FY14/15: S\$276,969). This represents an income yield of 2.84% p.a. compared with 2.23% p.a. a year ago. Due to unfavourable stock market conditions, HCA also recorded an unrealised loss of S\$532,317 on its investments for FY15/16 (FY14/15: unrealised gain of S\$222,288).

Total expenditure increased by S\$0.83 million or 9% over previous year to S\$10.18 million. This is largely due to increase in personnel costs as recommended by MOH. HCA also spent S\$291,043 (FY14/15: S\$629,812) on purchase of air-conditioners, furniture & fittings, computers, medical & office equipment and motor vehicle for purposes of replacement and additional requirements. Part of the this amount was also used for the renovations at Jurong satellite centre.

At the close of the current financial year ending 31 March 2016, total funds and reserves stood at S\$24.50 million (FY14/15: S\$22.29 million), an increase of 10% from a year ago. Cash and bank balances together with available-for-sale investments amounted to S\$28.08 million at the end of the financial year, up from S\$23.44 million in the previous year. This strong financial position will enable HCA to provide a continuous high standard of service to our patients and to further our vision of being the centre of excellence for home palliative care in Singapore.

Council's Statement

In the opinion of the Council,

- (a) the financial statements set out on pages 37 to 66 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 financial position of HCA Hospice Care (the "Organisation") as at 31 March 2016 and the financial performance, 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

.....
Ho Kah Yin
Treasurer

Singapore
15 June 2016

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 2016, and the statement of income and expenditure and other comprehensive income, statement of changes in funds and reserves and statement of cash flows of the Organisation for the financial year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 37 to 66.

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 financial statements 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

Independent Auditors' Report

to the Council Members of HCA Hospice Care

Act, the Charities Act and Singapore Financial Reporting Standards so as to give a true and fair view of the financial position of the Organisation as at 31 March 2016 and the financial performance, 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 Organisation has not complied with the requirements of regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations; and
- (b) 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.

Deloitte & Touche LLP
Public Accountants and
Chartered Accountants
Singapore

15 June 2016

Statement of Financial Position

- 31 MARCH 2016 -

	Note	2016	2015
		\$	\$
ASSETS			
Current assets			
Cash and bank balances	6	19,317,934	17,711,210
Receivables	7	1,143,965	1,785,296
Financial derivative instruments		60,088	-
Available-for-sale investments	9	-	2,510,223
Total current assets		20,521,987	22,006,729
Non-current assets			
Property, plant and equipment	8	2,322,638	2,484,615
Available-for-sale investments	9	8,765,733	3,218,983
Total non-current assets		11,088,371	5,703,598
Total assets		31,610,358	27,710,327
LIABILITIES, FUNDS AND RESERVES			
Current liability			
Payables and accruals	10	835,983	727,273
Non-current liability			
Deferred capital donations/grants	11	6,275,240	4,688,854
Funds and reserves			
Unrestricted funds		22,214,997	19,719,448
Restricted funds	12	2,603,943	2,362,240
Investment revaluation reserve		(319,805)	212,512
Total funds and reserves		24,499,135	22,294,200
Total liabilities, funds and reserves		31,610,358	27,710,327

See accompanying notes to financial statements.

Statement of Income and Expenditure and Other Comprehensive Income

- YEAR ENDED 31 MARCH 2016 -

	Fund Raising & Note Investment	StarPals Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
	\$	\$	\$	\$	\$	\$	\$	\$
2016								
INCOME								
From MOH ⁽¹⁾ :								
MOH subvention	-	-	4,862,536	-	-	-	-	4,862,536
Salary adjustment exercise	-	-	1,049,205	-	-	-	-	1,049,205
Reimbursement of rental expenses	-	-	136,313	-	-	-	-	136,313
MOH other grants	-	-	43,593	-	-	-	-	43,593
Total	-	-	6,091,647	-	-	-	-	6,091,647
From NCSS ⁽²⁾ :								
NCSS funding – ComChest ⁽³⁾	-	-	-	448,656	222,776	100,941	-	772,373
NCSS funding – TBSSF ⁽⁴⁾	-	-	-	-	-	-	80,292	80,292
NCSS OFA fund ⁽⁵⁾	-	-	-	274	156	-	-	430
SingTel sponsorship scheme	-	-	1,140	-	-	-	-	1,140
Total	-	-	1,140	448,930	222,932	100,941	80,292	854,235
From TBCHF, CST, AIC and CDC:								
TBCHF ⁽⁶⁾	-	801,745	-	-	-	-	-	801,745
CST ⁽⁷⁾	-	91,234	1,139,842	68,151	171,603	-	77,951	1,548,781
AIC ⁽⁸⁾	-	-	44,039	-	-	44,590	-	88,629
CDC ⁽⁹⁾	-	-	-	4,800	8,304	-	-	13,104
Total	-	892,979	1,183,881	72,951	179,907	44,590	77,951	2,452,259

(1) Ministry of Health ("MOH")

(2) National Council of Social Service ("NCSS")

(3) Community Chest ("ComChest")

(4) Tote Board Social Service Fund ("TBSSF")

(5) Outcome Funding Agreement ("OFA")

(6) Tote Board Community Health Care Fund ("TBCHF")

(7) Community Silver Trust Fund ("CST")

(8) Agency for Integrated Care ("AIC")

(9) Community Development Council ("CDC")

Statement of Income and Expenditure and Other Comprehensive Income

- YEAR ENDED 31 MARCH 2016 -

	Fund Raising & Investment Note	StarPals Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
	\$	\$	\$	\$	\$	\$	\$	\$
2016								
From donations and fund raising:								
Restricted donations	13	-	-	283,710	-	-	-	283,710
Unsolicited donations	-	84,035	1,877,169	21,620	24,722	-	-	2,007,546
Mailers	304,254	-	-	-	-	-	-	304,254
Other fund raising	39,127	-	-	-	-	-	-	39,127
Total	343,381	84,035	2,160,879	21,620	24,722	-	-	2,634,637
From investment:								
Interest from fixed income instruments	209,237	-	-	-	-	-	-	209,237
Dividends from shares	123,992	-	-	-	-	-	-	123,992
Gain on sale of available for sale investments	280,210	-	-	-	-	-	-	280,210
Total	613,439	-	-	-	-	-	-	613,439
From others:								
Programme fees	-	24,700	-	36,317	18,161	3,840	-	83,018
Membership fees	-	-	2,060	-	-	-	-	2,060
Miscellaneous income	-	468	67,266	3,663	52	-	-	71,449
Total	-	25,168	69,326	39,980	18,213	3,840	-	156,527
TOTAL INCOME	956,820	1,002,182	9,506,873	583,481	445,774	149,371	158,243	12,802,744
OPERATING EXPENDITURE								
Personnel costs:								
Salaries and other benefits	8,000	785,062	4,988,064	401,550	327,322	95,615	65,487	6,671,100
Salaries and other benefits – CST	-	-	-	-	-	-	49,247	49,247
Central Provident Fund	-	64,236	508,894	47,871	32,513	13,486	12,200	679,200
Professional fees and services	-	-	562,903	11,730	7,515	-	-	582,148
Staff training and related expenses	-	19,968	92,150	274	156	-	96	112,644
Recruitment expenses	-	29	23,301	86	287	-	29	23,732
Volunteer development and recognition	-	-	20,489	-	-	-	220	20,709
Total	8,000	869,295	6,195,801	461,511	367,793	109,101	127,279	8,138,780

Statement of Income and Expenditure and Other Comprehensive Income

- YEAR ENDED 31 MARCH 2016 -

	Fund Raising & Note Investment	StarPals Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
	\$	\$	\$	\$	\$	\$	\$	\$
2016								
Premises costs:								
Rental expense of premises	-	-	168,410	-	6,574	-	-	174,984
Repairs and maintenance	-	-	97,290	41,526	7,589	-	-	146,405
Utilities	-	-	51,730	17,924	8,865	-	-	78,519
Insurance	-	-	10,495	5,759	7,775	-	-	24,029
Total	-	-	327,925	65,209	30,803	-	-	423,937
Other operating expenses:								
Caregiver support	-	951	1,351	-	-	3,846	-	6,148
Depreciation	-	13,159	363,608	24,996	46,679	-	353	448,795
Transport	-	50,581	201,488	10,240	11,750	5,533	-	279,592
Transport - CST	-	-	-	-	-	-	4,454	4,454
Postage and telephone	-	4,793	84,487	2,643	5,457	434	904	98,718
Repairs and maintenance	-	3,637	128,368	9,622	5,792	-	-	147,419
Patient care and medication	-	71,067	99,693	20,521	14,806	-	-	206,087
Supplies and materials	-	256	57,083	12,295	9,373	1,245	199	80,451
Public education expenses	-	-	-	-	-	13,475	-	13,475
Public education expenses – CST	-	-	-	-	-	-	24,250	24,250
Publicity	-	1,602	44,899	1,440	-	206	1,157	49,304
Loss on disposal of property, plant and equipment	-	-	4,225	-	-	-	-	4,225
Impairment loss on available-for-sale investments	173,507	-	-	-	-	-	-	173,507
Miscellaneous expenses	-	-	296	-	-	-	-	296
Total	173,507	146,046	985,498	81,757	93,857	24,739	31,317	1,536,721
Finance costs:								
Investment fee and other charges	75,577	-	-	-	-	-	-	75,577
Fund raising expenses:								
Mailers	3,423	-	-	-	-	-	-	3,423
Other fund raising	3,088	-	-	-	-	-	-	3,088
Total	6,511	-	-	-	-	-	-	6,511
TOTAL EXPENDITURE	263,595	1,015,341	7,509,224	608,477	492,453	133,840	158,596	10,181,526
SURPLUS (DEFICITS) FOR THE YEAR	693,225	(13,159)	1,997,649	(24,996)	(46,679)	15,531	(353)	2,621,218

Statement of Income and Expenditure and Other Comprehensive Income

- YEAR ENDED 31 MARCH 2016 -

	Fund Raising & Note Investment	StarPals Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
	\$	\$	\$	\$	\$	\$	\$	\$
2016								
Other comprehensive income:								
<i>Items that may be reclassified subsequently to profit or loss</i>								
Change in fair value of available-for-sale investments								(358,517)
Transfer to income or expenditure on sale of available-for-sale investments								(173,800)
OTHER COMPREHENSIVE LOSS FOR THE YEAR								(532,317)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR								2,088,901
2015								
INCOME								
From MOH:								
MOH subvention	-	-	5,017,035	-	-	-	-	5,017,035
Salary adjustment exercise	-	-	1,188,762	-	-	-	-	1,188,762
Reimbursement of rental expenses	-	-	137,225	-	-	-	-	137,225
Cyclical maintenance and system enhancement for integration	-	-	125,206	-	-	-	-	125,206
Total	-	-	6,468,228	-	-	-	-	6,468,228
From NCSS:								
NCSS funding	-	-	1,264,142	451,635	207,498	91,921	74,533	2,089,729
NCSS VCF and OFA fund	-	-	3,797	538	-	44	-	4,379
SingTel sponsorship scheme and haze fund	-	-	2,040	1,000	1,000	-	-	4,040
Total	-	-	1,269,979	453,173	208,498	91,965	74,533	2,098,148

Statement of Income and Expenditure and Other Comprehensive Income

- YEAR ENDED 31 MARCH 2016 -

	Fund Raising & Investment Note	StarPals Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
	\$	\$	\$	\$	\$	\$	\$	\$
2015								
From TBCHF, CST and AIC:								
TBCHF	-	748,722	-	-	-	-	-	748,722
CST	-	101,992	899,691	46,230	83,323	-	93,246	1,224,482
AIC	-	-	22,439	-	-	54,810	-	77,249
Total	-	850,714	922,130	46,230	83,323	54,810	93,246	2,050,453
From donations and fund raising:								
Restricted donations	13	-	18,300	24,630	4,250	900	-	48,080
Unsolicited donations	-	-	44,264	3,049,456	14,492	23,070	-	3,131,282
Mailers	356,124	-	-	-	-	-	-	356,124
Other fund raising	79,812	-	-	-	-	-	-	79,812
Total	435,936	62,564	3,074,086	18,742	23,970	-	-	3,615,298
From investment:								
Interest from fixed income instruments	136,029	-	-	-	-	-	-	136,029
Dividends from shares	140,940	-	-	-	-	-	-	140,940
Total	276,969	-	-	-	-	-	-	276,969
From others:								
Programme fees	-	19,890	-	33,746	10,442	4,020	-	68,098
Membership fees	-	-	1,460	-	-	-	-	1,460
Miscellaneous income	-	-	58,899	1,203	-	-	-	60,102
Total	-	19,890	60,359	34,949	10,442	4,020	-	129,660
TOTAL INCOME	712,905	933,168	11,794,782	553,094	326,233	150,795	167,779	14,638,756

Statement of Income and Expenditure and Other Comprehensive Income

- YEAR ENDED 31 MARCH 2016 -

	Fund Raising & Investment Note	StarPals Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
	\$	\$	\$	\$	\$	\$	\$	\$
2015								
OPERATING EXPENDITURE								
Personnel costs:								
Salaries and other benefits	8,000	720,353	4,582,702	357,106	220,911	90,029	56,174	6,035,275
Salaries and other benefits – CST	-	-	-	-	-	-	39,033	39,033
Central Provident Fund	-	37,388	463,375	37,634	19,225	11,830	11,159	580,611
Professional fees and services	-	-	459,906	10,140	130	-	-	470,176
Staff training and related expenses	-	12,661	99,811	538	-	275	824	114,109
Recruitment expenses	-	41	28,103	614	145	-	-	28,903
Volunteer development and recognition	-	-	22,965	-	-	-	-	22,965
Total	8,000	770,443	5,656,862	406,032	240,411	102,134	107,190	7,291,072
Premises costs:								
Rental expense of premises	-	-	165,358	-	6,574	-	-	171,932
Repairs and maintenance	-	-	166,333	39,157	5,226	-	-	210,716
Utilities	-	-	62,534	22,840	8,243	-	-	93,617
Insurance	-	-	11,498	8,136	3,262	-	-	22,896
Total	-	-	405,723	70,133	23,305	-	-	499,161
Other operating expenses:								
Caregiver support	-	16,940	12,891	-	-	2,132	-	31,963
Depreciation	-	15,231	284,048	25,544	44,786	-	-	369,609
Transport	-	51,391	216,122	13,096	10,914	7,798	2,462	301,783
Postage and telephone	-	5,132	89,686	3,053	4,434	-	644	102,949
Repairs and maintenance	-	644	123,245	14,732	15,920	-	-	154,541
Patient care and medication	-	83,100	86,410	32,989	11,220	-	1,745	215,464
Supplies and materials	-	1,085	62,651	13,059	15,570	630	1,525	94,520
Public education expenses	-	-	-	-	-	17,420	-	17,420
Public education expenses – CST	-	-	-	-	-	-	54,213	54,213
Project expense	-	-	21,775	-	-	-	-	21,775
Publicity	-	4,433	50,175	-	4,358	-	-	58,966
Miscellaneous expenses	-	-	4,474	-	101	-	-	4,575
Loss on sale of available for sale investment	56,925	-	-	-	-	-	-	56,925
Total	56,925	177,956	951,477	102,473	107,303	27,980	60,589	1,484,703

Statement of Income and Expenditure and Other Comprehensive Income

- YEAR ENDED 31 MARCH 2016 -

	Fund Raising & Note Investment	StarPals Paediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
	\$	\$	\$	\$	\$	\$	\$	\$
2015								
Finance costs:								
Investment fee	61,760	-	-	-	-	-	-	61,760
Fund raising expenses:								
Mailers	3,168	-	-	-	-	-	-	3,168
Other fund raising	13,305	-	-	-	-	-	-	13,305
Total	16,473	-	-	-	-	-	-	16,473
TOTAL EXPENDITURE	143,158	948,399	7,014,062	578,638	371,019	130,114	167,779	9,353,169
SURPLUS (DEFICITS) FOR THE YEAR	569,747	(15,231)	4,780,720	(25,544)	(44,786)	20,681	-	5,285,587
Other comprehensive income:								
<i>Items that may be reclassified subsequently to profit or loss</i>								
Change in fair value of available-for-sale investments								212,186
Transfer to income or expenditure on sale of available-for-sale investments								10,102
OTHER COMPREHENSIVE INCOME FOR THE YEAR								222,288
TOTAL COMPREHENSIVE INCOME FOR THE YEAR								5,507,875

See accompanying notes to financial statements.

Statement of Changes in Funds and Reserves

- YEAR ENDED 31 MARCH 2016 -

	Unrestricted funds	Restricted funds	Investment revaluation reserve	Total
	\$	\$	\$	\$
Balance at 1 April 2014	14,285,161	2,394,906	(9,776)	16,670,291
Total comprehensive income (loss) for the year:				
Surplus (Deficits) for the year	5,318,253	(32,666)	-	5,285,587
Other comprehensive income for the year	-	-	222,288	222,288
Total	5,318,253	(32,666)	222,288	5,507,875
Transferred from deferred capital donations/grants (Note 11)	116,034	-	-	116,034
Balance at 31 March 2015	19,719,448	2,362,240	212,512	22,294,200
Transferred from unrestricted funds to restricted funds (Note 12)	(241,703)	241,703	-	-
Total comprehensive income (loss) for the year:				
Surplus for the year	2,621,218	-	-	2,621,218
Other comprehensive loss for the year	-	-	(532,317)	(532,317)
Total	2,621,218	-	(532,317)	2,088,901
Transferred from deferred capital donations/grants (Note 11)	116,034	-	-	116,034
Balance at 31 March 2016	22,214,997	2,603,943	(319,805)	24,499,135

See accompanying notes to financial statements.

Statement of Cash Flows

- YEAR ENDED 31 MARCH 2016 -

	2016	2015
	\$	\$ (Restated)
Operating activities		
Surplus for the year	2,621,218	5,285,587
Adjustments for:		
Depreciation	448,795	369,609
Interest from fixed income instruments	(209,237)	(136,029)
Dividends from shares	(123,992)	(140,940)
Government grants	(9,398,141)	(10,616,829)
Loss on disposal of property, plant and equipment	4,225	-
Changes in fair value of financial derivative instruments at fair value through profit or loss	(60,088)	-
Impairment loss on available-for-sale investments	173,507	-
(Gain) Loss on sale of available-for-sale investments	(280,210)	56,925
Operating deficit before movements in working capital	(6,823,923)	(5,181,677)
Receivables	38,248	6,108
Payables and accruals	27,711	138,977
Deferred capital donations/grants	1,702,420	2,834,857
Cash generated from operations, representing net cash from operating activities	(5,055,544)	(2,201,735)
Investing activities		
Purchase of available-for-sale investments	(8,250,910)	(1,890,417)
Proceeds from sale of available-for-sale investments	4,788,769	4,523,671
Interest received from fixed income instruments	209,237	138,989
Dividends received from investments	123,992	140,940
Purchase of property, plant and equipment	(291,043)	(629,812)
Net cash (used in) from investing activities	(3,419,955)	2,283,371
Financing activities		
Government grants received	10,082,223	9,797,436
Pledged fixed deposit	(20,000)	-
Net cash from financing activities	10,062,223	9,797,436
Net increase in cash and cash equivalents	1,586,724	9,879,072
Cash and cash equivalents at beginning of year	17,711,210	7,832,138
Cash and cash equivalents at the end of year (Note 6)	19,297,934	17,711,210

See accompanying notes to financial statements.

Notes to Financial Statements

- 31 MARCH 2016 -

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 2016 were authorised for issue by the Board of the Council on 15 June 2016.

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 Organisation takes into account the characteristics of the asset or liability which market participants would take into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis except for leasing transactions that are within the scope of FRS 17 Leases, and measurements that have some similarities to fair value but are not fair value, such as value in use in FRS 36 Impairment of assets.

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.

Notes to Financial Statements

- 31 MARCH 2016 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

ADOPTION OF NEW AND REVISED STANDARDS - On 1 April 2015, the Organisation has adopted all the new and revised FRSs and Interpretations of FRS ("INT FRS") that are effective from that date and are relevant to its operations. 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.

At the date of authorisation of these financial statements, the following FRSs, INT FRSs and amendments to FRS that are relevant to the Organisation were issued but not effective:

- FRS 109 *Financial Instruments*
- FRS 115 *Revenue from Contracts with Customers*

The management anticipates that the adoption of the above FRSs and amendments to FRS in future periods will have no material impact on the financial statements of the Organisation in the period of their initial adoption except for the following:

FRS 109 *Financial Instruments*

FRS 109 was issued in December 2014 to replace FRS 39 *Financial Instruments: Recognition and Measurement* and introduced new requirements for (i) the classification and measurement of financial assets and financial liabilities (ii) general hedge accounting and (iii) impairment requirements for financial assets.

Key requirements of FRS 109 that may be relevant to the Organisation:

All recognised financial assets that are within the scope of FRS 39 are now required to be subsequently measured at amortised cost or fair value through profit or loss (FVTPL) with some exceptions, financial liabilities are generally subsequently recognised at amortised cost.

In relation to the impairment of financial assets, FRS 109 requires an expected credit loss model, as opposed to an incurred credit loss model under FRS 39. The expected credit loss model requires an entity to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition. In other words, it is no longer necessary for a credit event to have occurred before credit losses are recognised.

The Organisation is currently estimating the effects of FRS 109 on its financial instruments and expects to have additional disclosures in the period of initial adoption. FRS 109 will apply for annual periods beginning on or after 1 January, 2018.

Notes to Financial Statements

- 31 MARCH 2016 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

FRS 115 Revenue from Contracts with Customers

FRS 115 will supersede the current revenue recognition guidance including FRS 18 *Revenue*, FRS 11 *Construction Contracts* and the related interpretations when it becomes effective.

The core principle of FRS 115 is that an entity should recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Specifically, the standard introduces a 5-step approach to revenue recognition:

- Step 1: Identify the contract(s) with a customer.
- Step 2: Identify the performance obligations in the contract.
- Step 3: Determine the transaction price.
- Step 4: Allocate the transaction price to the performance obligations in the contract.
- Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation.

Under FRS 115, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when “control” of the goods or services underlying the particular performance obligation is transferred to the customer. Far more prescriptive guidance has been added in FRS 115 to deal with specific scenarios. Furthermore, extensive disclosures are required by FRS 115. FRS 115 will apply for annual periods beginning on or after 1 January, 2018.

Management is currently evaluating the potential impact of the above, FRS 115 on the financial statements of the Organisation in the period of initial application.

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

Cash and cash equivalents

Cash and cash equivalents in the statement of cash flows 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 2016 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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 initially measured at fair value and are subsequently 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.

Notes to Financial Statements

- 31 MARCH 2016 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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.

Derivative financial instruments

The Organisation enters into derivative financial instruments to manage its exposure to foreign exchange rate risk, through foreign exchange forward contracts (Note 4).

Derivatives are initially recognised at fair value at the date the derivative contract is entered into and are subsequently remeasured to their fair value at the end of each reporting period. The resulting gain or loss is recognised in profit or loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in profit or loss depends on the nature of the hedge relationship.

Derivatives with a positive fair value is recognised as a financial asset; a derivative with a negative fair value is recognised as a financial liability. A derivative is presented as a non-current asset or a non-current liability if the remaining maturity of the instrument is more than 12 months and it is not expected to be realised or settled within 12 months. Other derivatives are presented as current assets or current liabilities.

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.

Notes to Financial Statements

- 31 MARCH 2016 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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

Notes to Financial Statements

- 31 MARCH 2016 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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.

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.

Notes to Financial Statements

- 31 MARCH 2016 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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 NCSS, MOH and 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 on an accrual basis.

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.

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2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

INVESTMENT REVALUATION RESERVE – The investments revaluation reserve arises on the revaluation of available-for-sale financial assets. Where a revalued financial asset is sold, the portion of the reserve that relates to that financial asset, and is effectively realised, is recognised in profit or loss. Where a revalued financial asset is impaired, the portion of the reserve that relates to that financial asset is recognised in profit or loss.

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.

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.

Notes to Financial Statements

- 31 MARCH 2016 -

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (CONT'D)

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. As at 31 March 2016, management has assessed for impairment of available-for-sale investments and concluded that an impairment loss of \$173,507 (2015 : \$Nil) is required at the end of the reporting period. 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:

	2016	2015
	\$	\$
Financial assets		
Available-for-sale investments, at fair value	8,765,733	5,729,206
Financial derivative instruments not designated in a hedge relationship	60,088	-
At amortised cost:		
Receivables	1,074,931	1,680,089
Cash and bank balances	19,317,934	17,711,210
	29,218,686	25,120,505
Financial liabilities		
Payables, at amortised cost	835,983	727,273

Notes to Financial Statements

- 31 MARCH 2016 -

4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT (CONT'D)

(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), investment 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	
	2016	2015
	\$	\$
United States dollar ("USD")	145,600	145,844

No sensitivity analysis has been presented, 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 the United States dollar strengthens or weakens by 10% against the functional currency of the Organisation.

(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.

Notes to Financial Statements

- 31 MARCH 2016 -

4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT (CONT'D)

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

(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.

(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 financial institutions 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 with the exception of available-for-sale investments.

(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.

Notes to Financial Statements

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4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT (CONT'D)

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

(vi) Fair value of financial assets and financial liabilities (cont'd)

Financial assets	Fair value as at				Fair value hierarchy	Valuation techniques and key inputs	Sensitivity analysis (Note 1)	
	2016		2015				2016	2015
	Assets \$	Liabilities \$	Assets \$	Liabilities \$				
Available-for-sale investments: (see Note 9)							2016	2015
1) Quoted equity shares	2,111,853	-	2,780,402	-	Level 1	Quoted bid prices in an active market.	211,185	278,040
2) Quoted bond	6,240,197	-	2,510,223	-	Level 1	Quoted bid prices in an active market.	624,020	251,022
3) Quoted unit trusts	413,683	-	438,581	-	Level 1	Quoted bid prices in an active market.	41,368	43,858
Derivative financial instrument	Average exchange rate		Foreign currency		Contract value		Fair value	
	2016 \$	2015 \$	2016 US\$	2015 US\$	2016 \$	2015 \$	2016 \$	2015 \$
Sell USD								
Less than 3 months	1.3496	-	600,000	-	809,802	-	33,390	-
Less than 3 months	1.3499	-	1,000,000	-	1,349,972	-	26,698	-
Total	-	-	-	-	-	-	60,088	-
Derivative financial instruments:								
	Fair value hierarchy			Valuation techniques and key inputs				
Foreign currency forward contracts	Level 2			Discounted cash flow. Future cash flows are estimated based on forward exchange rates (from observable forward exchange rates at the end of the reporting period) and contract forward rates, discounted at a rate that reflects the credit risk of various counterparties.				

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.

Notes to Financial Statements

- 31 MARCH 2016 -

4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT (CONT'D)

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

(vi) Fair value of financial assets and financial liabilities (cont'd)

There were no significant transfers between Level 1 and Level 2 of the fair value hierarchy in 2015 and 2016.

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

(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 2015.

5 COMPENSATION OF KEY MANAGEMENT PERSONNEL

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

	2016	2015
	\$	\$
Short-term benefits	451,966	566,968
Post-employment benefits	21,220	17,835
	473,186	584,803
Number of key management personnel*	4	2

The remuneration of key management personnel is determined by the Board of the Council. Members of the Executive Committee and Council did not receive any remuneration from the Organisation during the year.

*The number of key management personnel included 2 key executives who had left the Organisation during the financial year.

6 CASH AND BANK BALANCES

	2016	2015
	\$	\$
Fixed deposits	6,529,158	4,000,000
Cash at banks	12,788,776	13,711,210
Cash and bank balances	19,317,934	17,711,210
Less: Pledged fixed deposit	(20,000)	-
Cash and cash equivalents	19,297,934	17,711,210

Fixed deposits bear interest at 0.25 % to 1.80 % (2015 : 0.67% to 0.9%) per annum and for a tenure of approximately 7 to 367 days (2015 : 68 to 182 days). The fixed deposits can be drawn down without need to incur significant cost.

Notes to Financial Statements

- 31 MARCH 2016 -

7 RECEIVABLES

	2016	2015
	\$	\$
Recoverable from NCSS	-	547,451
Recoverable from MOH	229,846	578,493
Agency of Integrated Care	704,708	411,693
Deposits	50,398	52,079
Sundry receivables	89,979	90,373
Prepaid expenses	69,034	105,207
	1,143,965	1,785,296

Receivables are not past due and not impaired.

8 PROPERTY, PLANT AND EQUIPMENT

	Building development	Renovation	Air- conditioners	Furniture & fittings	Office equipment & computers	Motor vehicles	Total
	\$	\$	\$	\$	\$	\$	\$
Cost:							
At 1 April 2014	2,904,460	906,121	77,161	203,451	1,103,031	300,188	5,494,412
Additions	-	131,627	17,729	1,766	378,059	100,631	629,812
Disposals	-	-	(14,335)	(41,087)	(46,777)	-	(102,199)
At 31 March 2015	2,904,460	1,037,748	80,555	164,130	1,434,313	400,819	6,022,025
Additions	-	15,078	20,362	1,100	138,395	116,108	291,043
Disposals	-	(9,740)	(24,118)	-	(47,275)	(142,625)	(223,758)
At 31 March 2016	2,904,460	1,043,086	76,799	165,230	1,525,433	374,302	6,089,310
Accumulated depreciation:							
At 1 April 2014	1,549,500	436,883	70,789	112,637	852,627	247,564	3,270,000
Depreciation	96,783	85,228	5,784	12,152	131,562	38,100	369,609
Disposals	-	-	(14,335)	(41,087)	(46,777)	-	(102,199)
At 31 March 2015	1,646,283	522,111	62,238	83,702	937,412	285,664	3,537,410
Depreciation	96,783	90,769	7,484	11,221	193,959	48,579	448,795
Disposals	-	(8,443)	(23,222)	-	(45,243)	(142,625)	(219,533)
At 31 March 2016	1,743,066	604,437	46,500	94,923	1,086,128	191,618	3,766,672
Carrying amount:							
At 31 March 2016	1,161,394	438,649	30,299	70,307	439,305	182,684	2,322,638
At 31 March 2015	1,258,177	515,637	18,317	80,428	496,901	115,155	2,484,615

Notes to Financial Statements

- 31 MARCH 2016 -

9 AVAILABLE-FOR-SALE INVESTMENTS

	2016	2015
	\$	\$
Quoted equity shares, at fair value	2,285,360	2,780,402
Quoted debt securities, at fair value	6,240,197	2,510,223
Quoted unit trusts, at fair value	413,683	438,581
Impairment loss on available-for-sale investments	(173,507)	-
	<u>8,765,733</u>	<u>5,729,206</u>
Analysed by:		
Current	-	2,510,223
Non-current	8,765,733	3,218,983
	<u>8,765,733</u>	<u>5,729,206</u>

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 1.8 % to 4.0 % (2015 : 2.49% to 4.88%) per annum and have maturity dates ranging from 2017 to 2018 (2015 : 2015 to 2016). The fair value of the quoted debt securities are estimated by reference to the current market value provided by the custodian banks.

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

	2016	2015
	\$	\$
Accrued expenses	723,739	698,028
Overfunding by NCSS	83,411	2,412
Equipment loan deposits received	28,833	26,833
	<u>835,983</u>	<u>727,273</u>

Notes to Financial Statements

- 31 MARCH 2016 -

11 DEFERRED CAPITAL DONATIONS/GRANTS

	2016	2015
	\$	\$
At beginning of year	4,688,854	1,970,031
Amortisation for the year transferred to unrestricted fund	(116,034)	(116,034)
Grants from CST [Note]	3,444,119	4,059,339
Return of expired CST Operational Grants	(192,918)	-
Utilisation of CST for the year transferred to income	(722,602)	(1,085,006)
Utilisation of CST Operational Grants [Note]	(826,179)	(139,476)
At end of year	6,275,240	4,688,854

Note:

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

- (a) 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; and
- (b) Up to 40% of the donations can be claimed for recurrent operating costs incurred.

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.

	Medical Patients fund	and office equipment	Projects fund	Training fund	Hospice into the community	Respectance fund	NCSS Caregiver reserve	NCSS Day Hospice reserve	NCSS Young Caregiver reserve	Deutsche Bank fund	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
At 1 April 2014	451,652	416,640	692,038	364,658	50,195	169,835	17,725	226,081	6,082		2,394,906
Total comprehensive (loss) income for the year (Note 13)	(13,823)	-	-	-	-	(31,456)	12,613	-	-	-	(32,666)
At 31 March 2015	437,829	416,640	692,038	364,658	50,195	138,379	30,338	226,081	6,082	-	2,362,240
Total comprehensive (loss) income for the year (Note 13)	(5,660)	-	-	-	-	(23,848)	10,495	-	-	260,716	241,703
At 31 March 2016	432,169	416,640	692,038	364,658	50,195	114,531	40,833	226,081	6,082	260,716	2,603,943

Notes to Financial Statements

- 31 MARCH 2016 -

12 RESTRICTED FUNDS (CONT'D)

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.

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.

Deutsche Bank fund – This fund is set aside to provide transportation, essential items and services for patients.

These restricted funds are represented by cash and cash equivalents amounting to \$2,603,943 (2015 : \$2,362,240).

Notes to Financial Statements

- 31 MARCH 2016 -

13 TRANSFERRED TO RESTRICTED FUNDS

	2016	2015
	\$	\$
INCOME		
From donations:		
- Restricted donations	283,710	48,080
EXPENDITURE		
Personnel costs:		
- Salaries and other benefits	1,500	1,500
Other operating expenses:		
- Patient care and medication	31,283	51,379
- Caregiver support and Publicity	-	18,300
- Volunteer development and recognition	19,719	22,180
Total Expenditure	52,502	93,359
Surplus (Deficit)	231,208	(45,279)
NCSS Caregiver reserve	10,495	12,613
Surplus (Deficit) transferred to restricted funds	241,703	(32,666)

14 TAXATION

The organisation is an approved organisation under the Charities Act, Chapter 37 and is exempted from tax under the Income Tax Act.

15 TAX EXEMPT RECEIPT

	2016	2015
	\$	\$
Donations for which tax exempt receipts were issued	2,024,483	2,291,726

16 NON-TAX EXEMPT RECEIPT

	2016	2015
	\$	\$
Donations for which non-tax exempt receipts were issued	610,154	1,323,572

Notes to Financial Statements

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17 OPERATING LEASE ARRANGEMENT

The Organisation as lessee:

	2016	2015
	\$	\$
Payment recognised as an expense during the year	174,984	171,932

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

	2016	2015
	\$	\$
Within one year	163,196	163,196
In the final year	122,397	285,594
	285,593	448,790

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

18 RECLASSIFICATIONS AND COMPARATIVE FIGURES

Certain reclassifications have been made to the prior year's financial statements to enhance comparability with the current year's financial statements as management is of the view that such a presentation more closely reflects the nature of the transaction.

The impact of the reclassification on each of the statement of cash flows line item of the Organisation are as follows:

Statement of cash flows for the year ended 31 March 2015

	As previously reported	Reclassifications	As restated
	\$	\$	\$
<u>Operating activities:</u>			
Government grants	-	(10,616,829)	(10,616,829)
Other receivable, deposit and prepayments	(812,703)	818,811	6,108
Other payable and accruals	138,395	582	138,977
<u>Financing activity:</u>			
Government grants received	-	9,797,436	9,797,436

The above reclassification does not have any impact on the statement of financial position or the statement of income and expenditure and other comprehensive income of the Organisation.

Donors List

- FY2015/16 -

\$100,000 and above

Deutsche Bank AG
Ministry of Education

\$50,000 and above

BHCC Construction P L
The Tudor Foundation, Inc.
Yuan Resources Pte Ltd

\$25,000 to \$49,999

Chen Luo
Community Foundation
of Singapore
Frontier Primary School
SNS Registered Society
Soh Kim Pheoh
Yeap Kar On

\$10,000 to \$24,999

Alan William Morton
Apex PWM Pte Ltd
Chan Yik Zane
Chua Wah Ann
CSE Global Ltd
Estate Of Norris Noel Evelyn
@ Noel Evelyn Norris
Grace, Shua and Jacob Ballas
Charitable Trust
Hup Soon Construction
Company Pte Ltd
Indrayogan Yogarajah
ITE College Central
Late Elizabeth Prakasam nee
Chin Wai Yee
Lee Kim Tah Foudation
Lee Soon Teck
Lee Ying
Lim Cher Chye
Low Guat Hiong
Mellford Pte Ltd
Mistral (S) Pte Ltd
MSV Systems &
Services Pte Ltd
Omni-Crest Engineering &
Construction Pte Ltd
Ong Ann Poh Eric
Pek Ah Tuan
Phung Hee Chye
Soh Kim Chua
Tai Pei Old People's Home
Tan Huangxiang Henry

Tat Lee Sanitary &
Plumbing Pte Ltd
TL Canvas & Hardware
Wee Ai Ning

\$5,000 to \$9,999

Boustead Projects Limited
British Association of
Singapore
Chua Hwee Hong Gary
Clara Nazareth
Diwali Charity Brunch
Go How Pin
Hong Eng Chua
In memory of Late
Liu Hua An
Koh Thiam Seng
Lee Bee Kwang
Lee Suan Imm Bernice
Leong Chee Seng
Lim Choo San Michael
Lim Mei Wan (Lana)
Lim Saw Fang
Marion Neu Bronner
Nang Hay Aw
Ng Ching Kok Anson
Ng Choon Siong
Ng Ghit Cheong
Ng Wei Yong
Ong Kim Geok
Ong Kwan Han
Ong Peng Hai
Pei Hwa Foundation Limited
Quah Boon Lee
Quah Kee Swee
San Keong Construction
Pte Ltd
Silvester Prakasam
Sim Hong Seng
Soh Ah Yeong
SOLARMOONSTUDIO PTE LTD
Soon Li Heng Civil
Engineering Pte Ltd
Star Controls
Engineering Co PL
Star Ready - Mix Pte Ltd
Tan Bee Muay
Tan Boon Luan
Tan Ken Hwee
Tan Poh Hah Pearl June
@Chan Pow Sia
Tan Yang Guan

Teo Eileen
Teo Hong Lim
Teo Stze Hwa Stephanie
Tudor Capital Singapore
Pte. Ltd.
US Mechatronic (SEA)
Pte Ltd
Vosco Metal Pte Ltd
Wong Bor Horng Tracy
Wynna International Pte Ltd
Yong Chin Hwee Serene
Yong Lum Sung

\$1,000 to \$4,999

Aldrich Office Furniture &
Projects Pte Ltd
Ali Akbar Kasim
Allscript Establishment
(Singapore) Pte Ltd
Almarc Engineering Pte Ltd
Ang Hwee Ching
Ang Seok Tee
Ang Sow Chang
Ann Seng William Wong
Art of Living (AOL)
Au Bee Li
Augustine Silva
Aw Sin Keow
B4 Water Leakage Specialist
Bachy Soletanche
Singapore Pte Ltd
Ben Ching Engineering Pte Ltd
Bloomberg L.P.
BN Solutions (S) Pte Ltd
Boo Geok Seng Lawrence
Cactoz Pte Ltd
Chai Wai Fook
Chan Bee Leng
Chan Chai Ha
Chan Guek Cheng Noreen
Chang Yoong Hui Joyce
Chan Joo Kim Linda
Chan Joon Yi
Chan Kern Ngee Edmund
Chan Mui
Chan Wai Kheong
Cheah Hui Ting Daphne
Cheng Kai Eng
Cheok Kea Giap
Cheong Guek Hua Winnie
Cher Peng Ho
Chew G. C. Albert
Chew Keng Cheow
Chew Siew Cheng Hazel
Chew Toh Tseng
Chia Joo Heng Justin
Chia Joo Li
Chiam Tok Joon
Chiang Hong Pte Ltd
Chia Thai Cheong
Chin Lan Chin
Chin Nam Chia
Chiropractic Care
Chng Chee Kiong
Chong Fun Yee Fairy
Chong Kian Tai
Chow Chwee Fong
Chua Aik Hong
Chua Annie
Chua Cher Meng
Chua Chin Heng
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