

It takes a Village

to add life to days





HCA Hospice Care
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Member of



Supported by



Our Vision

To be the Centre of Excellence for home hospice care

Our Values

Compassion
Professionalism
Respect

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

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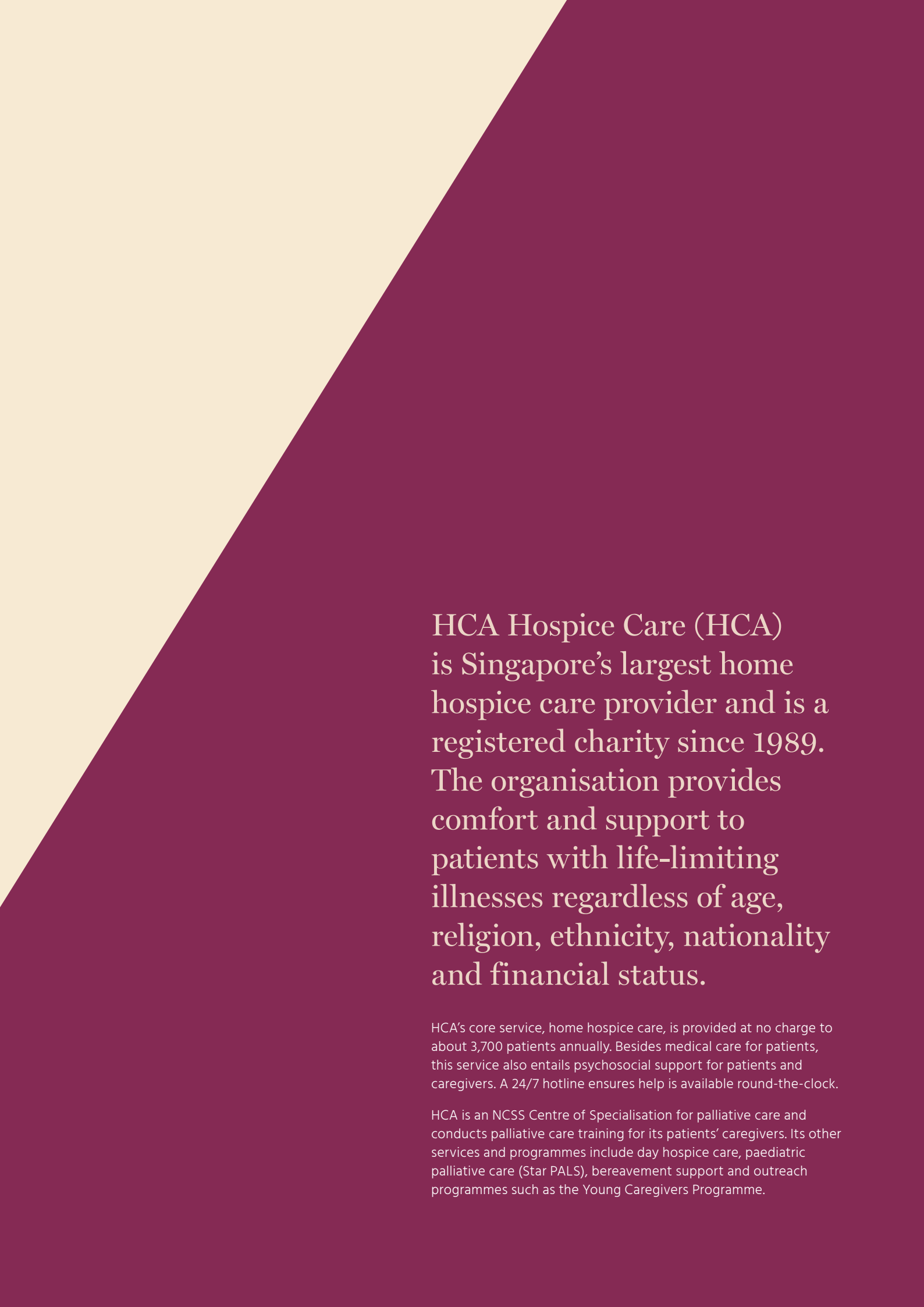
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Home is
where the Care is



HCA Hospice Care (HCA) is Singapore's largest home hospice care provider and is a registered charity since 1989. The organisation provides comfort and support to patients with life-limiting illnesses regardless of age, religion, ethnicity, nationality and financial status.

HCA's core service, home hospice care, is provided at no charge to about 3,700 patients annually. Besides medical care for patients, this service also entails psychosocial support for patients and caregivers. A 24/7 hotline ensures help is available round-the-clock.

HCA is an NCSS Centre of Specialisation for palliative care and conducts palliative care training for its patients' caregivers. Its other services and programmes include day hospice care, paediatric palliative care (Star PALS), bereavement support and outreach programmes such as the Young Caregivers Programme.



“

*If you want to go
fast, go alone. If
you want to go
far, go together.*

”

PRESIDENT'S MESSAGE

Dr Tan Poh Kiang

“

It truly takes a village to add life to days, which is why 2017 is the HCA Year of the Volunteer.

”

There is a saying in Tanzania: “Little by little; a little becomes a lot.” This gem of wisdom captures the sum total of what the community at HCA Hospice Care has been doing in the past year. Having committed to our strategic plan, the collective leadership has ensured steady progress is being made in the five key pillars of strategic partnerships, leadership architecture, volunteer revolution, a suite of unique services and strategic resourcing. There is so much to do for HCA to transform into an organisation ready for the future that our current efforts may seem like insignificant progress. However, I want to assure our members that we are indeed moving towards our dream.

We spare no effort in monitoring the quality of our services. We continue to serve a large number of families, caring for patients who are afflicted with life-limiting diseases. Since February 2017, we have commenced targeted feedback - SKIPP (patients’ direct report) and VOICES (bereaved caregivers’ feedback). The results have been encouraging and we are using these to help us improve continually.

To ensure our governance efforts do not fall short as we grow, four audits were conducted in the span of one year – the annual statutory audit, the Ministry of Health (MOH) corporate governance audit by KPMG, the MOH Financial Control and Compliance Audit for Funded Intermediate and Long Term Care (ILTC) Service Providers by Ernst & Young, and finally, the AIC Audit of Caregivers Training Grant Approved Training Providers by Crowe Horwath. Most importantly, we received favourable reports for all four audits.

HCA’s work in adding life to days was once again recognised last year. Our Medi Minders received the Singapore Patient Action Awards 2016: Patient Engagement Initiative (Team-based). The prestigious MOH Nurses’ Merit Award was given to our nurse Siong Meei Jeng. We had two award winners in this year’s Healthcare Humanity Awards: ILTC category (winner): nurse Liu Yan, as well as Volunteer category (winner): Adeline Nge. Kudos to our staff!

It truly takes a village to add life to days, which is why 2017 is the HCA Year of the Volunteer. This is an intentional, extraordinary attempt to provide the most holistic care by creating a triad of support – the caregiver, the HCA clinical staff as well as the HCA volunteer – for a person travelling the final leg of life’s journey. We are in the process of restoring the regular volunteer befriender in our home care. In the near future, every patient referred to HCA will be blessed with a multidisciplinary team comprising the clinical team and a trained home volunteer.

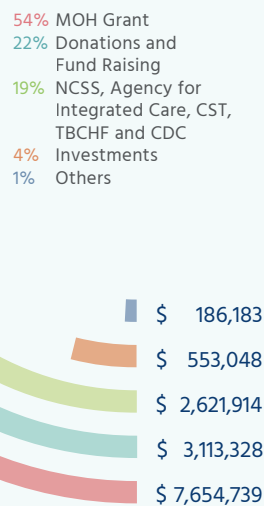
An oft-quoted African saying states: “If you want to go fast, go alone. If you want to go far, go together.” The noble work of HCA cannot be done by an individual hero. Our best and only hope is to join hands to do good together. Our strategy is sound, our team is willing and our will is steadfast. We need all the pure hearts to unite for this mission so that every person, who so chooses, has the opportunity to spend the end of life at home, in the presence of loved ones, with minimal suffering and with dignity. Will you be part of our team?

HCA AT A GLANCE

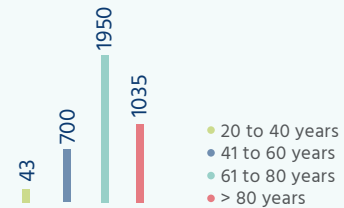
FY2016/17

FY2016/17 INCOME

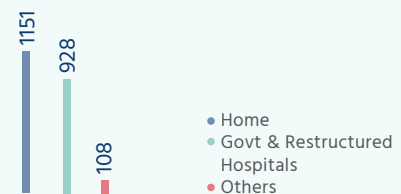
14,129,212



NEW PATIENT BY AGE GROUP

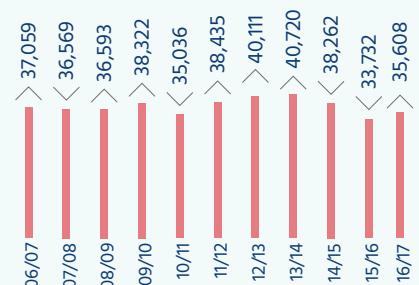


DISTRIBUTION PLACE OF DEATH



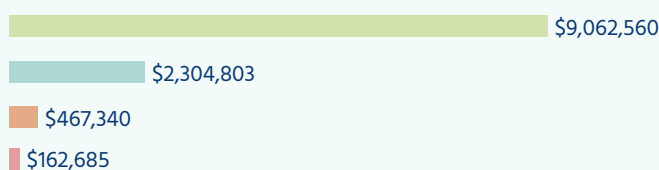
VISITS TO PATIENTS BY HCA HOME CARE TEAM

FY2006/07 TO FY2016/17



FY2016/17 EXPENDITURE

11,997,388



75% Personnel costs 20% Other operating expenses 4% Premise costs
1% Fundraising operating expenses and finance costs

NUMBER OF PATIENTS

FY2006/07 TO 2016/17



DAY HOSPICE (COMBINED)

FY2016/17

10,789 **264**
TOTAL ATTENDANCE TOTAL NUMBER
OF PATIENTS

HCA DAY HOSPICE

FY2016/17

6,986 **176**
TOTAL ATTENDANCE TOTAL NUMBER
OF PATIENTS

KANG LE DAY CARE

FY2016/17

3,803 **88**
TOTAL ATTENDANCE TOTAL NUMBER
OF PATIENTS

SOURCE OF REFERRALS

FY2016/17

CHANGI GENERAL
HOSPITAL

164

NG TENG FONG
GENERAL HOSPITAL

130

KHOO TECK PUAT
HOSPITAL

109

KK WOMEN'S AND
CHILDREN'S HOSPITAL

68

NATIONAL CANCER
CENTRE

891

NATIONAL UNIVERSITY
HOSPITAL

159

SINGAPORE
GENERAL HOSPITAL

382

TAN TOCK SENG
HOSPITAL

424

OTHER GOVT
HOSPITALS

51

HOSPICES

30

PRIVATE
HOSPITALS

12

COMMUNITY HOSPITALS/
NURSING HOMES

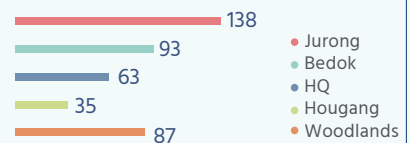
50

OTHERS

457

PARTICIPANTS IN CAREGIVERS TRAINING

FY2016/17

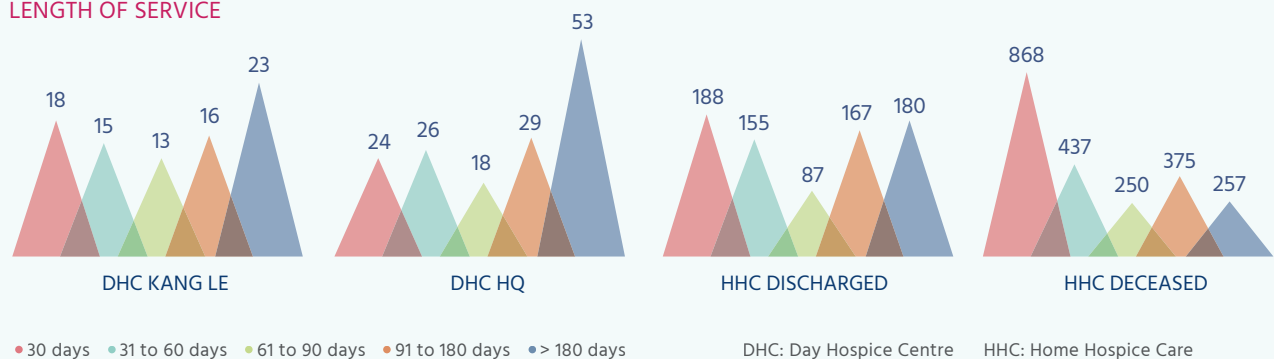


NO. OF CLASSES

FY2016/17



LENGTH OF SERVICE



STARPALS

Number of Home Visits (Cumulative)

NO. OF PATIENTS

283

DOCTOR'S VISIT

2,310

NURSE'S VISIT

9,928

PSYCHOSOCIAL VISIT

3,773

Source of Referrals (Cumulative)

KK WOMEN'S AND
CHILDREN'S HOSPITAL

115

NATIONAL
UNIVERSITY HOSPITAL

154

NATIONAL CANCER
CENTRE SINGAPORE

3

NG TENG FONG
GENERAL HOSPITAL

1

PARKWAY
CANCER CENTRE

1

PRIVATE
PEDIATRICIANS

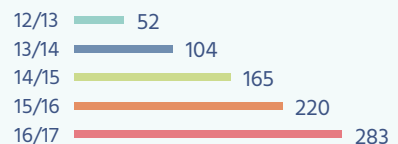
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SINGAPORE
GENERAL HOSPITAL

2

Number of Patients (Cumulative)

FY2012/13 TO FY2016/17



CEO'S MESSAGE

HCA's strategic focus is to deliver high competency support and compassion to all our beneficiaries. Last year, we started to refocus our efforts and align our strategic thrusts. We are now building up capacity and sharpening skills to anticipate surging future demands.

Already accommodating 70% of the nationwide need for home hospice care, HCA will leverage our strength as an industry leader to forge our path forward. We will continue to push the envelope by advancing transparency and governance. Our risk management framework is already in place and the emphasis is now on entrenching practices and implementing action plans. Unique services like Caregiver Training and the Young Caregivers Programme will be enhanced to deliver more comprehensive outcomes.

New partnerships will be forged, existing ones deepened so that meaningful alliances can be cultivated to achieve a shared vision.

“
*Already
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”

MS ANGELINE WEE
Chief Executive Officer





DR CHONG POH HENG
Medical Director

MEDICAL DIRECTOR'S MESSAGE

“
*HCA will look to
re-defining hospice
care as we equip
our team with
ongoing training,
skill upgrade
and technological
competencies.*
”

Passion and perseverance are the prevailing qualities that resonate within HCA's multi-disciplinary approach to good care. While these fundamentals remain our core disciplines in the most challenging of situations, HCA will look to re-defining hospice care as we equip our team with ongoing training, skill upgrade and technological competencies.

We recognise that, with increasing demands of the job – both physical and psychological – we also need to continue building resilience in the professional worker. Grief support initiatives will be the next frontier, as we work towards building a system that offers a variety of ways for the bereaved to heal.

Our clinical team's efforts will be calibrated to deliver compassionate, mindful, patient-centred care, and we look towards setting new benchmarks of excellence in hospice care, in the comfort and familiarity of home.

HCA COUNCIL AND COMMITTEES



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1. Lim Boon Heng
Patron
Date joined: 01-09-05
2. Dr Tan Poh Kiang
President
Date joined: 1-5-13
3. Ms Mary Ong
Vice President
Date joined: 28-6-10
4. Ms Wee Ai Ning
Honorary Treasurer
Date joined: 15-8-13

5. Ms Irene Png
Asst. Honorary Treasurer
Date joined: 24-6-16
6. Ms Tan Soh Keng
Honorary Secretary
Date joined: 26-6-14
7. Dr Chua Jun Jin
Member
Date joined: 1-8-14

8. Dr Alethea Yee
Member
Date joined: 1-5-16
9. Ms Cecelia Pang
Member
Date joined: 1-1-11
10. Mr Steven Lo
Member
Date joined: 4-2-10

11. Mr Freddy Orchard
Member
Date joined: 8-3-12
12. Ms Matilda Woo
Member
Date joined: 22-8-15
13. Ms Cynthia Wong
Member
Date joined: 25-5-16

HCA Hospice Care Management

Ms Angeline Wee
Chief Executive Officer
Date joined: 3-12-15

Dr Chong Poh Heng
Medical Director
Date joined: 1-7-08

HCA HOSPICE CARE COMMITTEES & MEMBERS

Executive Committee

Dr Tan Poh Kiang
President

Ms Mary Ong
Vice President
Ms Wee Ai Ning
Honorary Treasurer
Ms Irene Png
Asst. Honorary Treasurer
Ms Tan Soh Keng
Honorary Secretary

Audit and Risk

Management Committee

Ms Matilda Woo (Chairperson)
Ms Vivien Lee (Member)
Mr Harold Quay (Member)

Clinical Review Committee

Dr Alethea Yee (Chairperson)
Ms Lita Chew (Member)
Prof Chow Yeow Leng (Member)
Dr Jane George (Member)
Dr Mohd Farid Bin Harunal (Member)
Dr Lalit Krishnan (Member)
Dr Koh Pei Lin (Member)
Ms Tan Yee Pin (Member)
Ms Xu Yi (Member)

Corporate and Community Relations Committee

Ms Cecilia Pang (Chairperson)
Ms Daphne Chern (Member)
Mr Alwyn Chia (Member)
Ms Emma Goh (Member)
Ms Fiona Lee (Member)
Ms Yeap Yin Ching (Member)

Fundraising & CSR Committee

Ms Wee Ai Ning (Chairperson)
Ms Maria Ho (Member)
Ms Pang Wai Yin (Member)
Ms Tan Soh Keng (Member)

Governance Committee

Mr Steven Lo (Chairperson)
Ms Irene Png (Member)
Ms Tan Soh Keng (Member)

Human Resource Committee

Ms Cynthia Wong (Chairperson)
Ms Rita Chan (Member)
Ms Angie Ong (Member)

Information Technology Committee

Ms Tan Soh Keng (Chairperson)
Mr Chai Chin Loon (Member)
Mr. Alan Lam (Member)
Mr. Alvin Ong (Member)
Ms Pauline Sng (Member)

Investment Committee

Mr Freddy Orchard (Chairperson)
Mr Peter Chiang (Member)
Mrs Tan Geok Lin (Member)

Nominations Committee

Ms Mary Ong (Chairperson)
Mr Freddy Orchard (Member)
Ms Wee Ai Ning (Member)

Projects Committee

Ms Mary Ong (Chairperson)
Mr Setyadi Ongkowitzjaja (Member)
Ms Tan Soh Keng (Member)

Volunteers &

Membership Committee

Dr Chua Jun Jin (Chairperson)
Mr Jon Lin (Member)
Ms Jyoti Sapra (Member)
Ms Teo Swee Lian (Member)

HOME IS WHERE THE CARE IS



HCA HOSPICE CARE DAY CARE CENTRE AND HEADQUARTERS

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HCA WOODLANDS CENTRE

Blk 672 Woodlands Drive 71 #01-77
Singapore 730672

HCA CI YUAN (HOUGANG) CENTRE

Blk 662 Hougang Ave 4 #01-411
Singapore 530662

HCA KANG LE DAY CARE CENTRE

Blk 2, Marsiling Drive, #01-21
Singapore 730002

HCA LOVING HEART (JURONG) CENTRE

Blk 316 Jurong East St 32 #01-279
Singapore 600316

It takes a village to
**Add Life
to Days**

► Flip over and journey with
us through their stories

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**The Gift That
Keeps on Giving**

Mdm Ng Pick York

P06

**Touch of
Compassion**

Mdm Seah Meng Im

P08

Reaching Out

Mohammed Rashid



It takes a village to

Add Life to Days



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Keeps On Giving

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Touch Of
Compassion

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Reaching
Out

ABOUT HCA'S YEAR OF THE VOLUNTEER



The year 2017 was designated as HCA's Year of the Volunteer by President Tan Poh Kiang. The intention is to revolutionise the way we recruit, nurture and retain our volunteers, making a volunteer's time the new currency of 2017. Recognising that our volunteers are one of the cornerstones of HCA's foundation, we would like to dedicate a special tribute to this special group of very selfless people.

We have seen an increase in the number of requests for help by our home care patients. These requests range from haircuts at their homes, accompaniment to medical appointments to simple house cleaning and befriending. And our volunteers have stepped up to the challenge. The number of volunteers rose from 298 to 349, and the volunteer groups have also increased from 16 to 21.

Also coming to fruition is our partnership with PSA International (PSA). Under their corporate social responsibility initiative – *PSA Health@Home* – we welcomed their staff in various volunteering activities conducted regularly. Every month, between eight to 12 PSA volunteers help out at our Day Care Centres.

They conduct morning exercises, serve tea and lunch, and spend time chatting and befriending our patients.

Another big project undertaken by our volunteers was Project Home Cheer. This annual activity involved going to the patients' homes over two weekends. NTUC Fairprice generously sponsored goodie bags of groceries and another dedicated group of 75 volunteers from Deutsche Bank helped to pack and send the bags to patients' homes. It was a very productive and rewarding weekend for both the volunteers and the beneficiaries.

HCA also strongly believes in providing learning and sharing opportunities for our volunteers. To this end, we conducted two sessions as part of our

Learn@HCA series. The topics covered were "*Physiotherapy for wheelchair and bedbound patients*" by Reginald Tang, and "*The Final Stretch – Living Mindfully*" by Dr Ang Yong Guan. The volunteers found the topics relevant, the speakers engaging and positive feedback was received from all quarters.

Moving forward, we will be marshalling more resources to ensure that our recruitment and nurturing efforts are sustained.

We have and will continue to participate in various industry platforms for networking and engagement with the community. It is our aim to further promote and instill the volunteerism spirit in both young and old, and we hope to see more step forward in the service of others.

HCA'S PROGRAMMES AND SERVICES

Home Hospice Care

Our dedicated multidisciplinary health care teams are on call round-the-clock, seven days a week, making about 36,000 home visits island-wide every year. Besides our central headquarters at Jalan Tan Tock Seng, we have four other satellite centres at Woodlands, Hougang, Bedok and Jurong, for accessibility to patients.

Each team comprises a doctor, a nurse, a medical social worker, a social work assistant and trained volunteers who offer support and care at no charge based on their areas of expertise and the particular needs of patients and their families. Also available are the services of a Triage Nurse, an Advanced Practice Nurse and an in-house Pharmacist. These teams provide services such as:

- Providing medical prescriptions
- Coaching families and caregivers on how to care for their loved ones at home
- Assisting patients and their families with the emotional and social aspects of coping with death, grief and loss

HCA Hospice Care also provides an after-office-hours patient care helpline to patients and caregivers.

Day Hospice Care Centres

Our day hospice centres see to a patient's needs away from home, catering to patients who are able to walk or are safely mobile in a wheelchair and who do not require 24-hour nursing assistance.

HCA Hospice Care is currently operating two day hospice centres:

- HCA Day Hospice Centre
- Kang Le Day Care Centre

At the centres, patients interact with others and engage in constructive and therapeutic activities. Our day hospice programmes are tailored according to the interests and abilities of each patient and include:

- Light exercises and physiotherapy
- Singing and music therapy
- Art and craft sessions
- Pet therapy
- Outings to places of interest



Mdm Ng Pick York

Mdm Ng's journey took a significant change for the better after she started attending our Day Care Centre.

Find out more about how she became an inspiration to others in *"The Gift That Keeps on Giving", Page 4.*

Psychosocial and Bereavement Support

The Psychosocial Services (PSS) team is dedicated to applying social work knowledge and skills competencies in palliative and end-of-life care to alleviate suffering and maximise quality of life for patients, their families and caregivers. Team members include a spiritual counsellor and medical social workers.

Besides managing social cases and providing individual and family counselling, the team actively networks with other agencies to provide holistic care and support to patients and their families.

Caregivers Support Programmes

The psychosocial department organises specific programmes for adults and children that address the emotional well-being of caregivers and their loved ones. In addition, the Psychosocial Support team also organises special memorial services for patients' families whose loved ones have passed on. This thoughtful ceremony allows bereaved families to come together and pay tribute to their loved ones and provides a platform to seek closure.



Mdm Seah Meng Im

To help her overcome the profound grief of losing her two daughters to cancer, HCA worked with Mdm Seah to alleviate her grief through diversion therapies.

Share her journey as you read her life story, *"Touch of Compassion"* on Page 6.

Star PALS

Star PALS (Paediatric Advanced Life Support) is a service by HCA dedicated to improving the quality of life for children aged 19 and below with life-limiting or life-threatening conditions. These range from neurological or congenital conditions to childhood cancers. By partnering with the children's families and primary physicians, our multidisciplinary team of doctors, nurses, counsellors and social workers provide a customised and holistic treatment plan through home visits and psychosocial support for the children and their families.

One special group unique to Star PALS is the Medi Minders. This specially trained group of volunteers offers caregivers a few hours of respite, to care for the other children in the family, help family members run errands or simply provide the parents a few hours of relief to restore their own well-being.



Mohammed Rashid

Rashid's mother relies on our Medi Minders to find pockets of respite, as she cares for this little boy.

Find out more about Rashid in his story, *"Reaching out"* on Page 8.

Young Caregivers Programme (yCG)

HCA has a student outreach arm known as the Young Caregivers Programme (yCG) which focuses on raising awareness of eldercare issues. This programme aims to inculcate in our youth the values and benefits of building meaningful relationships with the elderly and the elderly sick. Since its inception in 2004, the yCG programme has reached out to over 118,000 youths. A complement to the academic curriculum, yCG supports the Ministry of Education's Social and Emotional Learning framework, which seeks to develop students in a holistic manner.

Other Services

Equipment Loan Service

We loan out equipment such as oxygen concentrators, wheelchairs, hospital beds, walking aids and commodes. These are available to patients free of charge and they only need to put down a \$100 refundable deposit.

Palliative Caregivers Programmes

These programmes are to equip caregivers with the knowledge and skills they need to manage and care for patients in their own homes.



THE GIFT THAT KEEPS ON GIVING

Mdm Ng Pick York

——— “ ———
*My prognosis
was only
four months,
but I've been
blessed with
four years.*

It is hard to imagine that 80-year-old Mdm Ng Pick York used to weep quietly by herself when she first came to HCA's Day Care Centre in 2014. She was devastated, following the crushing news of a cancer relapse and a prognosis of a mere four months.

However, today, her sunny disposition radiates through our HCA Day Care Centre, where she's a familiar face. Our Day Care service runs on weekdays from 10am to 4pm and provides the patients with a community of support, integral to their mental, physical and emotional well-being. The patients engage in a series of activities, ranging from physiotherapy to improve their dexterity, to singing, art and craft and meditation. There is also a clinic where HCA's APN (Advanced Practice Nurse) Kahvidah Mayganathan and doctors run clinic sessions on a weekly basis for the day care patients and dispense medication if needed. "Mdm Ng is a very pleasant and courteous lady," Kahvidah

shares. "It is such a pleasure to see her each time she comes to the clinic, always with a smile."

Light-hearted banter often fills the day care centre, where patients, volunteers and staff alike have formed supportive and trusting relationships. "Our Day Care is like a second home for the patients," Ms Nancy Soon, HCA's day care supervisor, says. "It helps them to forget about their troubles for a while."

In life's journey, we often encounter people who touch our lives in different ways. This support and kindness become particularly poignant as we approach the end of our journeys. For Mdm Ng, it started with penning her recipes as a form of pain distraction therapy. Her love for cooking goes a long way back — having worked as a waitress at the tender age of 13, she recounts fond memories of watching the chef whip up scrumptious dishes. "I would peep quietly from a corner and do my own research to tweak the recipes afterward," Mdm Ng shares.

“
*I wanted the
 sale proceeds of
 my cookbook to
 be channelled
 to HCA.*
 ”

Food from the Soul

Food was also the way she showed her love as she nourished her family with nutritious, tasty homecooked meals. When one of the medical social workers suggested Mdm Ng compile her recipes in a book, she was immediately receptive to the idea. However, she expressed her concerns relating to the costs of printing the book, to which HCA's staff quickly assured her that they would find a way to fulfil her wish.

Mdm Ng's cookbook is one of the legacy projects HCA has completed to date. These projects are the culmination of months of collective effort, poured forth generously by volunteers, staff and donors. For Mdm Ng, sharing her recipes was a way for her to express her gratitude to HCA, for all the love and kindness she had received. "My prognosis was only four months, but I've been blessed with four years," she shares. "I wanted the sale proceeds of my cookbook to be channelled to HCA."

Legacy of Love

Volunteers, who form an integral part of HCA's operations and the support network of patients like Mdm Ng, stepped forward to offer their expertise in various stages of production — from translating her handwritten recipes into English (the original script was in Cantonese), to capturing the best shots of her dishes and designing the layout of the cookbook.

It took four months of planning from staff and volunteers before the cookbook came to fruition. Titled *A Lifetime's Legacy of Home Cooked Favourites*, the publication showcased 15 of Mdm Ng's time-honoured recipes and was officially launched on 22 February 2017 at The

Sapling. Guests were treated to a three-course lunch, which featured a re-creation of six of Mdm Ng's recipes.

The event was generously supported by donors and all the tickets were quickly sold out, a testament to the largesse of the community. It is said that kindness is a gift that keeps on giving. For Mdm Ng, her initial wish to reciprocate the support she had received was met with a cascade of generosity from donors and members of the public — most of whom had never met Mdm Ng in person, but were irrevocably touched by her story. Even the medical social workers from the neighbouring hospitals and hospices came forward to help Mdm Ng promote and sell the books to their own network of friends and colleagues. Friends she made from Tan Tock Seng Hospital when she was hospitalised also helped promote the cookbook among their social circles.

A major bookshop — Kinokuniya — was touched by this compelling effort, and agreed to carry her books for sale at all their outlets islandwide.

The extensive media coverage of Mdm Ng's cookbook cast a spotlight on HCA's work in improving quality of life for patients with life-limiting conditions and galvanised the public to purchase the cookbook. To date, over 2,000 copies have been sold, an achievement bolstered by the combined efforts of volunteers, staff, donors and the community at large.

"I have received so much love and care from everyone at HCA," Mdm Ng says. "I wanted to spread the love in my own way. The process of putting together the cookbook wasn't easy, but I hope to help other patients and it is also my wish that readers will derive as much joy and warmth from the recipes as I have."

Warmth at Hearth and Home

While day care plays a major role in the lives of patients like Mdm Ng, the same support extends to the home environment. Mdm Ng was one of the beneficiaries visited by our Home Cheer volunteers last year, as part of a project that aims to befriend patients and provide them with a listening ear. Armed with goodie bags, the volunteers listened patiently as Mdm Ng regaled the group with tales of her cooking and showed pictures of her paintings.

The smile on Mdm Ng's face said it all — we can all touch someone's life through the various roles we play.





TOUCH OF COMPASSION

Mdm Seah Meng Im

It is said that there are few ordeals that can bring more anguish than the pain of losing a child. For 82-year-old Mdm Seah Meng Im, that agony was doubled when she lost both her daughters to cancer within a span of just over a year. Despite also being afflicted with early nerve compression and early onset dementia, Mdm Seah remains resilient and stoic.

Both Mdm Seah and her younger daughter Leah, who passed on in March 2017, are beneficiaries of HCA. Lijuan, her elder daughter, had passed on slightly over a year earlier, in December 2015, succumbing to the ravages of cancer.

When it was clear death was imminent for Leah in the final weeks, HCA's nurses and medical social workers banded together to provide Mdm Seah and her caregivers with all the support she needed — psychosocial and medical — to ease the distress.

One Step Ahead

There is nothing that adequately prepares one for the grief of losing a loved one — but the touch of compassion can provide much-needed comfort in the darkest hours. HCA medical social worker Venus Ther and her team provided anticipatory grief counselling to Mdm Seah and her caregivers in the last weeks before Leah passed on. “This helps to prepare them for the inevitable,” Venus says.

The counselling process included discussing unresolved issues and prioritising last wishes to mentally prepare patients and their loved ones for impending death. While Leah was still conscious, she was able to pick out the outfit she wanted to be dressed in for the funeral.

“*When Leah was conscious, she told me not to be sad, that she would be waiting for me in heaven.*”

Mdm Seah was advised to talk to Leah as often as she could — even when the latter was unresponsive in the final stages of the illness. Mdm Seah did so faithfully every day, uttering words of love and affection to her daughter. “When Leah was conscious, she told me not to be sad, that she would be waiting for me in heaven,” Mdm Seah shared.

Providing support for patients, their caregivers and loved ones includes equipping them with requisite clinical knowledge and the steps to take after death has occurred. HCA nurse Shirley Fernandez, who is in charge of the case, taught Mdm Seah’s helper, Chacih, the correct method of administering morphine for Leah and also guided Mdm Seah through physiotherapy exercises to alleviate the discomfort caused by her condition. In an act of community spirit, one of their neighbours, who is a nurse, visited the family often to administer injections for Leah.

Often times, a listening ear, compassionate support and kind words are all it takes to make a difference.

Journeying Together

When Leah breathed her last, Mdm Seah expressed relief that her daughter was no longer suffering. “I didn’t want her to be in a vegetative state,” she explains.

Letting go was perhaps the last act of love. To take Mdm Seah’s mind off things, art therapy was recommended, which patients and their loved ones often find cathartic. “Art therapy brings out the unique and distinct plans of our multi-disciplinary team to enhance a sense of personalised care for patients and their family members,” says Ling Choon Lian, HCA art therapist.

To ease the bereavement process, Venus visited Mdm Seah a few weeks after Leah had passed on. The latter spoke freely about how she had singlehandedly raised her daughters, her hobbies and how she was thankful that Leah had departed peacefully.

Oftentimes, a listening ear, compassionate support and kind words are all it takes to make a difference.

Art therapy brings out the unique and distinct plans of our multi-disciplinary team to enhance a sense of personalised care for patients and their family members.





REACHING OUT

Mohammed Rashid

——— “ ———
It has helped a lot because Laila has to stay at home to take care of Rashid.

The birth of a child often symbolises new life, joy and hope. However, for Laila and Syed Ibrahim, their son Mohammed Rashid's arrival was fraught with worry and uncertainty.

The cherubic toddler was diagnosed with a genetic defect and condition, shortly after birth. In his short time on earth, Rashid had already experienced a few near-death episodes and endured three surgeries. Prone to low blood sugar, the little boy has to be fed via a feeding tube round the clock. The burden of responsibility on Laila and Syed Ibrahim is undoubtedly overwhelming, exacerbated by financial difficulties.

Pillars of Support

The young family of three reside in a one-room rental flat and receive financial assistance from a number of organisations, including Viriya Community Services and Lee Foundation.

Rashid was referred to HCA Hospice Care when he was just eight months old. Since then, HCA has provided multi-faceted support for the family, ranging from psychosocial, medical to financial.

Syed Ibrahim, a humble, unassuming man, is the sole breadwinner of the family, and the family of three subsists on the wages he makes as a hawker assistant at Tekka Wet Market. To alleviate the financial strain, HCA Star PALS medical social worker Kimberly Chan helped them to apply for a waiver of the fees for the services rendered. She also nominated the family to receive groceries, kindly sponsored by long-time HCA volunteer Anson Ng. “We hope to empower Rashid's parents and equip them with the resources to better care for him,” Kimberly says.

“It has helped a lot because Laila has to stay at home to take care of Rashid,” Syed Ibrahim says.

“

*It was very fun
and a happy
time for us.*

”

HCA's Star PALS nurse manager Lily Li is also a familiar face to the family. She visits Rashid about once a week to check on his condition and to address any other concerns Laila and Syed Ibrahim have. Always looking for ways to ease the emotional and mental load the couple bears, Lily suggested that Laila undertake art therapy with HCA art therapist Ling Choon Lian. "Laila doesn't speak much English, so I thought art therapy would help her express herself better," Lily explains. "She says the sessions have been helpful for her in learning ways to relate to Rashid."

HCA volunteers also visited Rashid and his parents to take a family portrait of the trio, as a keepsake. "It was very fun and a happy time for us," Syed Ibrahim smiles.

Community of Support

Round-the-clock care takes a toll on even the hardest of caregivers — this is where Medi Minders come in. They are a group of individuals who have received basic medical training and are able to offer caregivers a few hours of respite to catch some sleep or run errands.



It is said that no one truly comprehends the gravity of loss without personal experience. One of the Medi Minders in training, Mdm Parames, who has also volunteered as a befriender to Laila, is the bereaved mother of one of HCA's patients. Compelled to reach out to other parents of terminally ill children, she visited Laila (both speak a common language) to extend a listening ear and to help with feeding and bathing Rashid.

Beyond emotional support, Laila and Syed Ibrahim also received diaper donations from another bereaved family of a Star PALS patient, which have helped defray the costs of caring for Rashid.

While we may not know what lies ahead for our beloved little Rashid, one thing is for sure: the varied support that Laila and Syed Ibrahim continue to receive will certainly lend strength to this courageous family through their tumultuous journey.



*We hope to empower
Rashid's parents and
equip them with the
resources to better
care for him.*

Financial Report



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Donors List
(FY 2016/17)

CORPORATE GOVERNANCE

HCA Hospice Care is a Society in accordance with the Societies Act and as a charity under the Charities Act, Chapter 37 and is governed by its Constitution.

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

All Council members were nominated and appointed to Council at the 27th Annual General Meeting held on 27 August 2016. All Council members declared that they are neither undischarged bankrupts nor have they been convicted of any offence in a court of law.

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 subcommittee 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	2017 Number of executives	2016 Number of executives
\$200,001 - \$300,000	1	1
\$300,001 - \$400,000	2	2

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

BANKS

DBS Bank Ltd
Standard Chartered Bank
Citibank
UBS AG, Singapore

AUDITORS

Deloitte & Touche LLP

FUND MANAGER

UOB Asset Management Ltd

TREASURER'S REPORT

We are pleased to report that the financial position of HCA Hospice Care remained positive in the financial year ended 31 March 2017. With a total income of S\$14.13 million (FY15/16: S\$12.80 million) and total expenditure of S\$12.00 million (FY15/16: S\$10.18 million), HCA achieved a surplus of S\$2.13 million (FY15/16: S\$2.62 million) for the year.

Funding from MOH and other funding agencies amounted to S\$10.28 million (FY15/16: S\$9.40 million) which is equivalent to 72.7% (FY15/16: 73.4%) of the total income. The increase in income is mainly contributed by MOH Salary Adjustment Exercise which matches the increase in staff cost amounting to S\$9.06m (FY15/16 S\$8.14m).

HCA continued to receive support from donors who gave generously in FY2016/17. Income from donations and fundraising events amounted to S\$3.11 million (FY15/16: S\$2.63 million). Funding from the Tote Board Community Health Care Fund (TBCHF) for its StarPALS paediatric programme amounted to S\$0.70 million for FY16/17 (FY15/16: S\$0.80 million). During the financial year 2016/17, we have also recognised a total of S\$1.45 million (FY15/16: S\$1.55 million) of the Community Silver Trust grant as income.

The reserve fund of HCA is managed by the HCA Investment Committee. In line with our investment objective of capital preservation and steady growth, this fund is mainly invested with external fund managers with conservative mandates. The assets held on our behalf are in quoted equity shares, quoted debt securities, quoted unit trusts and fixed deposits. The net investment income amounted to S\$130,776 (FY15/16: S\$439,932). This includes an adjustment to overstatement of loss on disposal of previous year investment amounting to S\$187,575. The actual investment income should have been S\$318,351. This represents an income yield of 2.04% p.a. Due to favourable stock market conditions, HCA also recorded an unrealised gain of S\$358,991 on its investments for FY16/17 (FY15/16: unrealised loss of S\$532,317).

Total expenditure increased by S\$1.82 million or 17.8% over previous year to S\$12.00 million. This is largely due to increased personnel costs and accelerated depreciation of building. HCA will be moving from its existing premise to KWSH premise in the year 2018. Hence it is required to accelerate its depreciation of our current building. HCA also spent S\$443,707 (FY15/16: S\$291,043) on purchase of fixed assets, much of it was spent on the purchase of a motor vehicle to serve StarPALS pediatric programme patients' needs and partial payment of our new patient management application.

At the close of the current financial year ending 31 March 2017, total funds and reserves stood at S\$27.48 million (FY15/16: S\$24.50 million), an increase of 12.16% from a year ago. Cash and bank balance together with investments amounted to S\$31.56 million at the end of the financial year, up from S\$28.14 million in the previous year. This strong financial position will enable HCA to provide a 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 7 to 42 are drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the state of affairs of HCA Hospice Care (the "Organisation") as at 31 March 2017 and of the results, changes in funds and reserves and cash flows of the Organisation for the financial year then ended;
- (b) at the date of this statement, there are reasonable grounds to believe that the Organisation will be able to pay its debts when they fall due;
- (c) the Organisation has used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations;
- (d) the Organisation has complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations; and
- (e) the accounting and other records required to be kept by the Organisation have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations.

ON BEHALF OF THE COUNCIL

.....
Dr Tan Poh Kiang
President

.....
Ms Wee Ai Ning
Treasurer

Singapore

28 June 2017

INDEPENDENT AUDITORS' REPORT

- to the Council Members of HCA Hospice Care -

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of HCA Hospice Care (the "Organisation") which comprise the statement of financial position of the Organisation as at 31 March 2017, 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 ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 7 to 42.

In our opinion, the financial statements of the Organisation are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the state of affairs of the Organisation as at 31 March 2017 and of the results, changes in funds and reserves and cash flows of the Organisation for the financial year ended.

Basis for Opinion

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

Information Other than the Financial Statements and Auditor's Report Thereon

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

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

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

INDEPENDENT AUDITORS' REPORT

- to the Council Members of HCA Hospice Care -

Responsibilities of Management and Council for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

INDEPENDENT AUDITORS' REPORT

- to the Council Members of HCA Hospice Care -

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

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

Report on other Legal and Regulatory Requirements

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

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

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

Deloitte & Touche LLP
Public Accountants and
Chartered Accountants
Singapore

28 June 2017

STATEMENT OF FINANCIAL POSITION

- 31 March 2017 -

	Note	2017 \$	2016 \$
ASSETS			
Current assets			
Cash and bank balances	6	20,398,398	19,317,934
Receivables	7	1,629,603	1,143,965
Investments	9	6,383,553	60,088
Total current assets		28,411,554	20,521,987
Non-current assets			
Property, plant and equipment	8	1,793,461	2,322,638
Investments	9	4,780,527	8,765,733
Total non-current assets		6,573,988	11,088,371
Total assets		34,985,542	31,610,358
LIABILITIES, FUNDS AND RESERVES			
Current liability			
Payables and accruals	10	822,311	835,983
Non-current liability			
Deferred capital donations/grants	11	6,678,316	6,275,240
Funds and reserves			
Unrestricted funds	12	24,977,833	22,214,997
Restricted funds	13	2,467,896	2,603,943
Investment revaluation reserve		39,186	(319,805)
Total funds and reserves		27,484,915	24,499,135
Total liabilities, funds and reserves		34,985,542	31,610,358

See accompanying notes to financial statements.

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME

- Year ended 31 March 2017 -

	Note	Fund Raising and Investment	StarPals Pediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
2017									
INCOME									
From MOH ⁽¹⁾ :									
MOH subvention		-	-	5,210,130	236,805	122,840	-	-	5,569,775
Salary adjustment exercise		-	-	1,931,611	-	-	-	-	1,931,611
Reimbursement of rental expenses		-	-	131,022	-	4,931	-	-	135,953
MOH other grants		-	-	17,400	-	-	-	-	17,400
Total		-	-	7,290,163	236,805	127,771	-	-	7,654,739
From NCSS ⁽²⁾ :									
NCSS funding – ComChest ⁽³⁾		-	-	1,392	-	-	103,963	82,861	188,216
NCSS VCF/OFA fund ⁽⁴⁾		-	-	5,600	716	219	-	-	6,535
SingTel sponsorship scheme		-	-	960	-	-	-	-	960
Total		-	-	7,952	716	219	103,963	82,861	195,711

(1) Ministry of Health ("MOH")

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

(3) Community Chest ("ComChest")

(4) VWO Capability Fund(VCF) / Outcome Funding Agreement ("OFA")

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME

- Year ended 31 March 2017 -

	Note	Fund Raising and Investment	StarPals Pediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
2017									
From TBCHF, CST, AIC and CDC:									
TBCHF ⁽⁵⁾		-	701,537	-	-	-	-	-	701,537
CST ⁽⁶⁾		-	81,829	896,306	138,569	243,683	-	93,617	1,454,004
AIC ⁽⁷⁾		-	-	28,761	124,292	70,140	35,420	-	258,613
CDC ⁽⁸⁾		-	-	6,749	1,260	4,040	-	-	12,049
Total		-	783,366	931,816	264,121	317,863	35,420	93,617	2,426,203
From donations and fund raising:									
Restricted donations	14	-	-	29,000	-	-	-	-	29,000
Unsolicited donations		138,975	69,445	1,531,835	28,031	11,624	-	-	1,779,910
Charity golf		434,466	-	-	-	-	-	-	434,466
Mailers		267,833	-	-	-	-	-	-	267,833
Other fund raising		602,119	-	-	-	-	-	-	602,119
Total		1,443,393	69,445	1,560,835	28,031	11,624	-	-	3,113,328

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

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

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

(8) Community Development Council ("CDC")

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME

- Year ended 31 March 2017 -

	Note	Fund Raising and Investment	StarPals Pediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
2017									
From investment:									
Interest from fixed income instruments		317,529	-	-	-	-	-	-	317,529
Dividends from shares		104,064	-	-	-	-	-	-	104,064
Reversal of impairment loss on available-for-sale investments		104,450	-	-	-	-	-	-	104,450
Fair value gain in financial derivative instruments		27,005	-	-	-	-	-	-	27,005
Total		553,048	-	-	-	-	-	-	553,048
From others:									
Programme fees		-	24,110	-	39,670	23,412	3,850	-	91,042
Membership fees		-	-	860	-	-	-	-	860
Miscellaneous income		-	-	94,281	-	-	-	-	94,281
Total		-	24,110	95,141	39,670	23,412	3,850	-	186,183
TOTAL INCOME		1,996,441	876,921	9,885,907	569,343	480,889	143,233	176,478	14,129,212
OPERATING EXPENDITURE									
Personnel costs:									
Salaries and other benefits		14,000	680,406	5,546,903	387,586	358,221	96,804	62,945	7,146,865
Salaries and other benefits – CST		-	-	-	-	-	-	62,743	62,743
Central Provident Fund		-	88,940	695,110	51,747	38,622	17,622	18,881	910,922
Professional fees and services		-	-	786,178	2,640	3,500	-	-	792,318
Staff training and related expenses		-	6,034	112,394	797	219	-	75	119,519
Recruitment expenses		-	-	4,460	425	87	-	-	4,972
Volunteer development and recognition		-	-	25,193	-	-	-	28	25,221
Total		14,000	775,380	7,170,238	443,195	400,649	114,426	144,672	9,062,560

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME

- Year ended 31 March 2017 -

	Note	Fund Raising and Investment	StarPals Pediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
2017									
Premises costs:									
Rental expense of premises		-	-	195,341	-	6,574	-	-	201,915
Repairs and maintenance		-	-	119,463	39,916	10,035	-	-	169,414
Utilities		-	-	44,922	15,440	8,449	-	-	68,811
Insurance		-	-	12,226	9,300	5,663	-	11	27,200
Total		-	-	371,952	64,656	30,721	-	11	467,340
Other operating expenses:									
Caregiver support		-	5,926	1,284	-	-	2,047	-	9,257
Depreciation		-	10,751	908,781	17,642	34,252	-	385	971,811
Transport		-	43,649	226,482	10,925	12,065	6,105	-	299,226
Transport - CST		-	-	-	-	-	-	4,274	4,274
Postage and telephone		-	4,435	86,829	2,456	5,175	294	918	100,107
Repairs and maintenance		-	3,631	153,716	12,274	6,770	476	-	176,867
Patient care and medication		-	43,838	73,444	22,551	17,665	-	-	157,498
Supplies and materials		-	62	70,088	13,288	7,844	307	3	91,592
Public education expenses		-	-	-	-	-	12,100	-	12,100
Public education expenses - CST		-	-	-	-	-	-	26,600	26,600
Publicity		-	-	29,944	-	-	-	-	29,944
Loss on disposal of property, plant and equipment		-	-	1,073	-	-	-	-	1,073
Miscellaneous expenses		-	-	2,182	-	-	-	-	2,182
Loss on sale of available-for -sale investments		356,495	-	-	-	-	-	-	356,495
Foreign exchange hedges		65,777	-	-	-	-	-	-	65,777
Total		422,272	112,292	1,553,823	79,136	83,771	21,329	32,180	2,304,803

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME

- Year ended 31 March 2017 -

	Note	Fund Raising and Investment	StarPals Pediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
2017									
Finance costs:									
Investment fee and other charges		77,050	-	-	-	-	-	-	77,050
Fund raising expenses:									
Mailers		3,627	-	-	-	-	-	-	3,627
Other fund raising		82,008	-	-	-	-	-	-	82,008
Total		85,635	-	-	-	-	-	-	85,635
TOTAL EXPENDITURE		598,957	887,672	9,096,013	586,987	515,141	135,755	176,863	11,997,388
SURPLUS (DEFICITS) FOR THE YEAR		1,397,484	(10,751)	789,894	(17,644)	(34,252)	7,478	(385)	2,131,824
Other comprehensive income:									
Items that may be reclassified subsequently to profit or loss									
Change in fair value of available-for-sale investments									358,991
OTHER COMPREHENSIVE GAIN FOR THE YEAR									358,991
TOTAL COMPREHENSIVE INCOME FOR THE YEAR									2,490,815

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME

- Year ended 31 March 2017 -

	Note	Fund Raising and Investment	StarPals Pediatric 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

(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")

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME

- Year ended 31 March 2017 -

	Note	Fund Raising and Investment	StarPals Pediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
2016									
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
From donations and fund raising:									
Restricted donations	14	-	-	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		220,122	-	-	-	-	-	-	220,122
Fair value gain on financial derivative instruments		60,088	-	-	-	-	-	-	60,088
Total		613,439	-	-	-	-	-	-	613,439

(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 2017 -

	Note	Fund Raising and Investment	StarPals Pediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
2016									
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 2017 -

	Note	Fund Raising and Investment	StarPals Pediatric 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

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME

- Year ended 31 March 2017 -

	Note	Fund Raising and Investment	StarPals Pediatric Programme	Home Hospice Programme	Day Hospice Programme	Marsiling Day Hospice Programme	Caregiver Support Service Programme	Young Caregiver Programme	Total
		\$	\$	\$	\$	\$	\$	\$	\$
2016									
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
Other comprehensive income:									
Items that may be reclassified subsequently to profit or loss									
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

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FUNDS AND RESERVES

- Year ended 31 March 2017 -

	Unrestricted funds	Restricted funds	Investment revaluation reserve	Total
	\$	\$	\$	\$
Balance at 1 April 2015	19,719,448	2,362,240	212,512	22,294,200
Transferred from unrestricted funds to restricted funds (Note 14)	(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
Transferred to unrestricted funds from restricted funds (Note 14)	136,047	(136,047)	-	-
Total comprehensive income (loss) for the year:				
Surplus for the year	2,131,824	-	-	2,131,824
Other comprehensive gain for the year	-	-	358,991	358,991
Total	2,131,824	-	358,991	2,490,815
Transferred from deferred capital donations/grants (Note 11)	494,965	-	-	494,965
Balance at 31 March 2017	24,977,833	2,467,896	39,186	27,484,915

See accompanying notes to financial statements.

STATEMENT OF CASH FLOWS

- Year ended 31 March 2017 -

	2017	2016
	\$	\$
Operating activities		
Surplus for the year	2,131,824	2,621,218
Adjustments for:		
Depreciation	971,811	448,795
Interest from fixed income instruments	(317,529)	(209,237)
Dividends from shares	(104,064)	(123,992)
Government grants	(10,276,653)	(9,398,141)
Loss on disposal of property, plant and equipment	1,073	4,225
Changes in fair value of financial derivative instruments at fair value through profit or loss	(27,005)	(60,088)
(Reversal of) Impairment loss on available-for-sale investments	(104,450)	173,507
Loss (Gain) on sale of available-for-sale investments	356,495	(220,122)
Operating deficit before movements in working capital	(7,368,498)	(6,763,835)
Receivables	(485,638)	38,248
Payables and accruals	(13,672)	27,711
Deferred capital donations/grants	898,041	1,702,420
Cash used in operations, representing net cash used in operating activities	(6,969,767)	(4,995,456)
Investing activities		
Purchase of available-for-sale investments	(2,570,412)	(8,250,910)
Proceeds from sale of available-for-sale investments	386,104	4,728,681
Interest received from fixed income instruments	317,529	209,237
Dividends received from investments	104,064	123,992
Purchase of property, plant and equipment	(443,707)	(291,043)
Net cash used in investing activities	(2,206,422)	(3,480,043)
Financing activities		
Government grants received	10,276,653	10,082,223
Pledged fixed deposit	(20,050)	(20,000)
Net cash from financing activities	10,256,603	10,062,223
Net increase in cash and cash equivalents	1,080,414	1,586,724
Cash and cash equivalents at beginning of year	19,297,934	17,711,210
Cash and cash equivalents at the end of year (Note 6)	20,378,348	19,297,934

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

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 2017 were authorised for issue by the Board of the Council on 28 June 2017.

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 Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs").

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 2017 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

ADOPTION OF NEW AND REVISED STANDARDS - On 1 April 2016, 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 new FRSs and amendments to FRS that are relevant to the Organisation were issued but not effective:

- FRS 109 *Financial Instruments*¹
- FRS 116 *Leases*²

¹ Applies to annual periods beginning on or after January 1, 2018, with early application permitted.

² Applies to annual periods beginning on or after January 1, 2019, with early application permitted if FRS 115 is adopted.

Consequential amendments were also made to various standards as a result of these new standards.

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.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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.

FRS 116 *Leases*

FRS 116 was issued in June 2016 and will supersede FRS 17 Leases and its associated interpretative guidance.

The Standard provides a comprehensive model for the identification of lease arrangements and their treatment in the financial statements of both lessees and lessors. The identification of leases, distinguishing between leases and service contracts, are determined on the basis of whether there is an identified asset controlled by the customer.

Significant changes to lessee accounting are introduced, with the distinction between operating and finance leases removed and assets and liabilities recognised in respect of all leases (subject to limited exceptions for short-term leases and leases of low value assets). The Standard maintains substantially the lessor accounting approach under the predecessor FRS 17.

Management anticipates that the application of FRS 116 in the future may have a material impact on amounts reported in respect of the Organisation's financial assets and financial liabilities. However, it is not practicable to provide a reasonable estimate of the effect of FRS 116 until the Organisation completes its detailed review.

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.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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.

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 of 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.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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

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

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

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

Derivative financial instruments

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.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Derecognition of financial assets

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

Financial liabilities

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

Payables and accruals

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

Derecognition of financial liabilities

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

Offsetting arrangements

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when the Organisation has a legally enforceable right to set off the recognised amounts; and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously. A right to set-off must be available today rather than being contingent on a future event and must be exercisable by any of the counterparties, both in the normal course of business and in the event of default, insolvency or bankruptcy.

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.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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

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

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

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

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

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

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

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.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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

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

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

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

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

RECOGNITION OF INCOME - 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.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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 Organisation's purposes.

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.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

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 judgments on the Organisation's accounting policies are not expected to have a significant effect of the amounts recognised in the financial statements.

Key sources of estimation uncertainty

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

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

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

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. The carrying value of available-for-sale investments is disclosed in Note 9.

4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL MANAGEMENT

(a) Categories of financial instruments

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

	2017	2016
	\$	\$
Financial assets		
Investments, at fair value	11,164,080	8,825,821
At amortised cost:		
Loans and receivables	1,556,810	1,074,931
Cash and bank balances	20,398,398	19,317,934
	33,119,288	29,218,686
Financial liabilities		
Payables, at amortised cost	822,311	835,983

(b) Financial risk management policies and objectives

The Organisation is subject to market risk (including interest rate risk, currency risk and equity price risk), credit risk and liquidity risk.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

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

Funds with fund managers

In connection with the funds placed with fund managers, the funds placed with fund managers are exposed to a variety of financial risk: credit risk, liquidity risk and market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk).

The fund managers appointed are held responsible in achieving the investment objectives set forth in their respective investment management agreements. All income and realised capital gains are to be reinvested by the fund managers unless otherwise instructed by the Organisation.

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 certain available-for-sale investments managed by the fund managers as disclosed in Note 9, that are denominated in currencies other than the functional currency. The foreign currencies in which these transactions are denominated are mainly United States dollar.

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

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

	Assets	
	2017	2016
	\$	\$
United States dollar ("USD")	194,198	145,600

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.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

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

(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 and its financial assets bear fixed interest rate.

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

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

(iii) Investment price risk management

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

(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.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

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

(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.

Financial Assets	Fair value as at				Fair value hierarchy	Valuation techniques and key inputs	Sensitivity analysis (Note 1)	
	2017		2016				\$	
	Assets \$	Liabilities \$	Assets \$	Liabilities \$				
Available-for-sale investments: (see Note 9)							2017	2016
1) Quoted equity shares	1,804,801	-	2,111,853	-	Level 1	Quoted bid prices in an active market.	180,480	211,185
2) Quoted bond	8,822,245	-	6,240,197	-	Level 1	Quoted bid prices in an active market.	882,225	624,020
3) Quoted unit trusts	449,941	-	413,683	-	Level 1	Quoted bid prices in an active market.	44,994	41,368

Derivative financial instrument	Average exchange rate		Foreign currency		Contract value		Fair value	
	2017	2016	2017	2016	2017	2016	2017	2016
	\$	\$	US\$	US\$	\$	\$	\$	\$
Sell USD								
Less than 3 months	1.3968	1.3496	3,400,000	600,000	4,749,221	809,802	87,093	33,390
Less than 3 months	-	1.3499	-	1,000,000	-	1,349,972	-	26,698
Total	-	-	-	-	-	-	87,093	60,088

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

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

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.

There were no significant transfers between Level 1 and Level 2 of the fair value hierarchy in 2016 and 2017.

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

(c) *Capital 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 2016.

5 COMPENSATION OF KEY MANAGEMENT PERSONNEL

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

	2017	2016
	\$	\$
Short-term benefits	619,674	451,966
Post-employment benefits	33,960	21,220
	653,634 *	473,186
Number of key management personnel	2	4

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

5 COMPENSATION OF KEY MANAGEMENT PERSONNEL (CONT'D)

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 in 2017.

Related party transactions

	2017	2016
	\$	\$
Donation by Council and key management personnel	35,710	16,600
Donation by related company of Council	2,000	5,000

6 CASH AND BANK BALANCES

	2017	2016
	\$	\$
Fixed deposits	1,039,723	6,529,158
Cash at banks	18,827,712	9,827,524
Cash held by fund managers (Note 9)	530,963	2,961,252
Cash and bank balances	20,398,398	19,317,934
Less: Pledged fixed deposit	(20,050)	(20,000)
Cash and cash equivalents in the statement of cash flows	20,378,348	19,297,934

Fixed deposits bear interest at 0.25 % to 1.80% (2016 : 0.25% to 1.80%) per annum and for a tenure of approximately 182 to 365 days (2016 : 7 to 367 days). The fixed deposits can be drawn down without need to incur significant cost.

7 RECEIVABLES

	2017	2016
	\$	\$
Recoverable from MOH	636,998	229,846
Agency of Integrated Care	747,248	704,708
Deposits	56,689	50,398
Sundry receivables	115,875	89,979
Prepaid expenses	72,793	69,034
	1,629,603	1,143,965

Receivables are not past due and not impaired.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

8 PROPERTY, PLANT AND EQUIPMENT

	Building development	Renovation	Air- conditioners	Furniture and fittings	Office equipment and computers	Motor vehicles	Total
	\$	\$	\$	\$	\$	\$	\$
Cost:							
At 1 April 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
Additions	-	5,350	3,946	3,780	310,524	120,107	443,707
Disposals	-	-	-	-	(13,061)	-	(13,061)
At 31 March 2017	2,904,460	1,048,436	80,745	169,010	1,822,896	494,409	6,519,956
Accumulated depreciation:							
At 1 April 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
Depreciation	559,656	89,614	8,359	10,971	212,919	90,292	971,811
Disposals	-	-	-	-	(11,988)	-	(11,988)
At 31 March 2017	2,302,722	694,051	54,859	105,894	1,287,059	281,910	4,726,495
Carrying amount:							
At 31 March 2017	601,738	354,385	25,886	63,116	535,837	212,499	1,793,461
At 31 March 2016	1,161,394	438,649	30,299	70,307	439,305	182,684	2,322,638

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

9 INVESTMENTS

	2017	2016
	\$	\$
Available-for-sale investments:		
Quoted equity shares, at fair value	1,873,858	2,285,360
Quoted debt securities, at fair value	8,822,245	6,240,197
Quoted unit trusts, at fair value	449,941	413,683
Impairment loss on available-for-sale investments	(69,057)	(173,507)
Total available-for-sale investments	11,076,987	8,765,733
Financial derivative instruments	87,093	60,088
Total investments	11,164,080	8,825,821
Analysed as:		
Current	6,383,553	60,088
Non-current	4,780,527	8,765,733
	11,164,080	8,825,821
	2017	2016
	\$	\$
Movement in impairment loss for available-for-sale investments:		
Balance at beginning of the year	173,507	-
(Reversal) Charge to profit or loss	(104,450)	173,507
	69,057	173,507

The investments and cash at bank amounting to \$9,548,379 (2016: \$6,948,801) and \$530,963 (2016: \$2,961,252) respectively are managed by and placed with external fund managers.

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 1.7 % to 4.0% (2016 : 1.8% to 4.0%) per annum and have maturity dates ranging from 2017 to 2018 (2016 : 2017 to 2018). 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.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

10 PAYABLES AND ACCRUALS

	2017	2016
	\$	\$
Accrued expenses	789,531	723,739
Overfunding by NCSS	1,047	83,411
Equipment loan deposits received	31,733	28,833
	822,311	835,983

11 DEFERRED CAPITAL DONATIONS/GRANTS

	2017	2016
	\$	\$
At beginning of year	6,275,240	4,688,854
Amortisation for the year transferred to unrestricted fund	(494,965)	(116,034)
Grants from CST [Note]	2,463,361	3,444,119
Return of expired CST Operational Grants	(111,316)	(192,918)
Utilisation of CST for the year transferred to income	(885,196)	(722,602)
Utilisation of CST Operational Grants [Note]	(1,310,856)	(826,179)
Deferred revenue for capital expenditure	742,048	-
At end of year	6,678,316	6,275,240

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.

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

12 UNRESTRICTED FUNDS

	2017	2016
	\$	\$
Reserve policy:		
Unrestricted funds	24,977,833	22,214,997
Ratio of reserve to annual operating expenditure	2.07	2.18

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

13 RESTRICTED FUNDS

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

	Patients Fund	Medical and office equipment	Projects fund	Training fund	Hospice into the community	Respectance Fund	NCSS Caregiver reserve	NCSS Day Hospice reserve	NCSS Young Caregiver reserve	Deutsche Bank fund	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
At 1 April 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 14)	(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
Total comprehensive (loss) income for the year (Note 14)	-	-	-	-	-	(14,109)	5,428	-	-	(127,366)	(136,047)
At 31 March 2017	432,169	416,640	692,038	364,658	50,195	100,422	46,261	226,081	6,082	133,350	2,467,896

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

13 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 \$2,467,896 (2016 : \$2,603,943).

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

14 TRANSFERRED TO RESTRICTED FUNDS

	2017	2016
	\$	\$
From donations:		
- Restricted donations	29,000	283,710
Purchase of fixed asset	(120,107)	-
Personnel costs:		
- Salaries and other benefits	(7,913)	(1,500)
Other operating expenses:		
- Patient care and medication	(22,455)	(31,283)
- Caregiver support and Publicity	-	-
- Volunteer development and recognition	(20,000)	(19,719)
Total Expenditure	(170,475)	(52,502)
(Deficit) Surplus	(141,475)	231,208
NCSS Caregiver reserve	5,428	10,495
(Deficit) Surplus transferred to restricted funds	(136,047)	241,703

15 TAXATION

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

16 TAX EXEMPT RECEIPT

	2017	2016
	\$	\$
Donations for which tax exempt receipts were issued	2,369,116	2,024,483

17 NON-TAX EXEMPT RECEIPT

	2017	2016
	\$	\$
Donations for which non-tax exempt receipts were issued	744,212	610,154

NOTES TO FINANCIAL STATEMENTS

- 31 March 2017 -

18 OPERATING LEASE ARRANGEMENT

The Organisation as lessee:

	2017	2016
	\$	\$
Payment recognised as an expense during the year	201,915	174,984

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

	2017	2016
	\$	\$
Within one year	30,816	163,196
In the final year	6,420	122,397
	37,236	285,593

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

DONOR LIST

- FY2016/17 -

\$100,000 and above

Estate Of The Late
Sivagnanavathy
Nadarajah-
Manickavasagar

\$50,000 and above

Estate Of The Late Dulcie
Fam Nee Shem
Singapore Totalisator
Board
The Community
Foundation Of Singapore
The Tudor Foundation, Inc.
TSF Building Construction
Pte Ltd

\$25,000 to \$49,999

Aranda Investments
Pte Ltd
Eric Ong
Hydrochem (s) Pte Ltd
Lee Foundation Singapore
Lee Ying
Raleigh Society
Tan Chong Meng

\$10,000 to \$49,999

Andrew Kwek
Bank Of America
Merrill Lynch
Bloomberg L.P.
Choo Wan Ling
Chua Wah Ann
Crescent Girls' School
Frontier Primary School
Goh Ti Liang Linus
Koh Hui Koon
@Koh Hwee Koon
Lee Kim Tah Foundation
Lee Soon Teck
Lim Cher Chye
Lim Kevin
Low Kok Ann Francis

Ng Hua Bak Ivan
Ong Theng Whee
Pulak Prasad
SNS Registered Society
Soh Kim Chua
Tan Beng Tee
TI Canvas & Hardware
Wee Ai Ning
Wong Bor Horng Tracy
Yee Alethea

\$5,000 to \$9,999

Ben Ching Engineering
Pte Ltd
Chan Chew Teck
Cheang Eng Cheng Joseph
Chen Luo
Cheng Tai Hee
Cheong Poo Sing
Chiang Yao Chye
Chiang Yuang Wei Dennis
Chua Hwee Hong Gary
Flair Venture Pte Ltd
Goh Tze Rui Ray
Hui Master International
Geomancy Pte Ltd
Koh Pei Lin
Late Liu Hua An
Lau Wee Shian Josiah
Lee Bee Kwang
Lee Ewe Choon
Lee Seow Lang
Lew Bi Yang Fabian
Lim Lian Kiaw
Lions Community Service
Foundation (Singapore)
Loh Ju Fern
Loh Khiap Qin Irene
Low Shu Juan Sharon
Mediacorp Pte Ltd
Mitsubishi Electric Asia
Pte Ltd
Ng Chan Kheng
Ng Ching Kok Anson

Ng Chu Wen
Ng Lee Hong
Novelty Dept Store
Pte Ltd
Ong C S
Ong Peng Hai
Overseas Academic Link
Pte Ltd
Phoon Kwong Yun Ian
PSA Corporation Limited
Salt & Light
Community Church
Sia Wee Teck
Soh Ah Yeong
Tan Gwek Eng
Tan Huangxiang Henry
Tan Yang Guan
Tat Lian Trading Co
Teo Kian Hong Vincent
Tham Wai Chung Linus
Thum Bertrand
Tiong Shu
Wang Foot Wie
Wee Annie
Yong Lum Sung

\$1,000 to \$4,999

Alcare Pharmaceuticals
Pte Ltd
Aldrich Office Furniture &
Projects Pte Ltd
Almarc Engineering
Pte Ltd
Amitofo Care Centre (s)
Ltd
Ang E Tze Christopher
Ang Eng Seng
Ang Hong Guan
Ang Hwee Tiang Jamie
Ang Paul
Ang Soh Tiong Doris
Anisah Bte Abdul Ghafar
Ann Hock Chong
Ann Seng William Wong

Arts Of Living (AOL)
Asha Bagaria
Asian Lift Pte Ltd
Au Oi Fun
Aw Ming Huei
B4 Water Leakage
Specialist Pte Ltd
Bao En Toh
Bill Smart
Bn Solutions (s) Pte Ltd
Boo Geok Seng Lawrence
Caroline Ranjitham Murty
Ceroc Singapore
Private Ltd
Chan Boon Kheng
Chan Guek Cheng Noreen
Chan Hoon Seah Jess
Chan Joo Kim Linda
Chan Kern Ngee Edmund
Chan Kum Weng
Chan Kwok Wah Daryl
Chan Lee Lan
Chan Pai Sheng Daniel
Chan Pei Ying Joanna
Chan Poh Lin Patricia
Cheah Kia Heng Anthony
Chee Gerard
Chee Siew Wee
Chen An
Chen Jian Jiang
Chen Kerng Ee Alexander
Cheng Leng
Cheng Lye Meng Eric
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