



HCA HOSPICE CARE  
For the year ended 31 March 2019

pg. 6



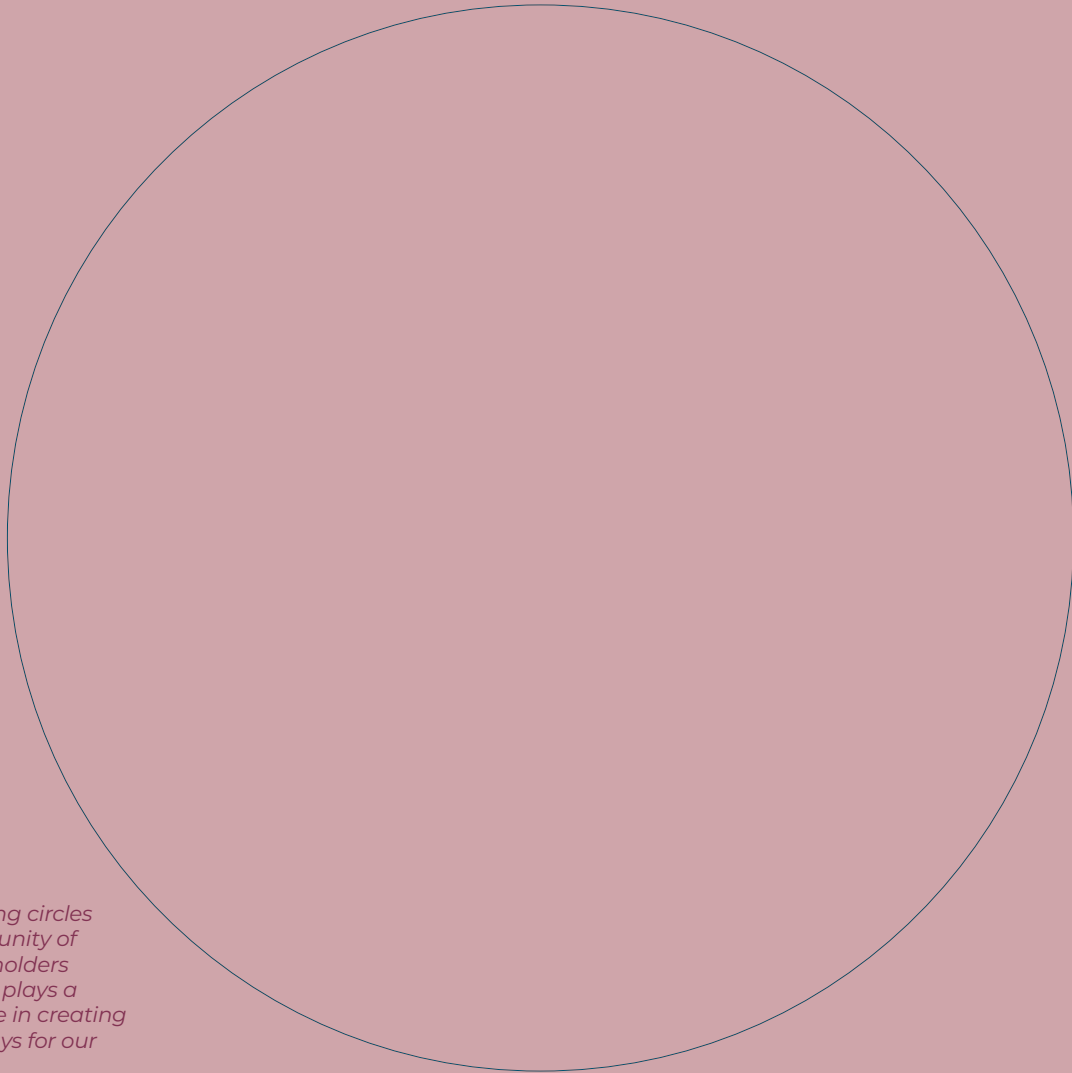
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*The overlapping circles represent the unity of all HCA stakeholders – each person plays a leadership role in creating more good days for our beneficiaries.*

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*"Alone we can do so little;  
together we can do so much."*

- Helen Keller, author

Creating  
More

Good Days  
With You



## **Creating More Good Days With You**

At the heart of HCA Hospice Care, we are anchored by the drive to bring the good into the remaining days of our patients. In the midst of celebrating our 30<sup>th</sup> year, it is time for us to push the envelope when it comes to staff empowerment and service delivery, all of which are key to creating more good days for our beneficiaries. Through a greater understanding of what it means to have a good day, HCA is poised to continually raise the bar.

# About HCA

HCA Hospice Care (HCA) is Singapore's largest home hospice care provider and we are 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.

All of HCA's services are provided at no charge, serving about 3,600 patients annually. HCA's core service – home hospice care, provides medical care for patients, as well as psychosocial support for patients and caregivers. A 24/7 hotline ensures help is available round-the-clock.

HCA is also 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 (yCG).

## 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

*Good Days  
With You*



## Our Vision

To be the Centre of Excellence for home hospice care

## Our Values

Compassion  
Professionalism  
Respect

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# President's Message

**We began 2019 with our focus on “Redefining Leadership” for only one reason: to ensure that we will create more good days for even more patients in the future.**

Who would have imagined that a motley crew of volunteers in 1986 would have started a movement that led to the birth of Singapore's oldest and biggest home hospice provider that is now celebrating her 30th anniversary? Who would have thought that a group of compassionate people serving the dying could have evolved into an award-winning Institution of Public Character that serves over 3,600 families a year, making some 39,000 home visits per year? Our collective leadership believes firmly that our success in the past does not guarantee our future; we are convinced that we

have to redefine the leadership engine so as to steer this organisation into the uncertain future.

We have redefined, by adopting The Serving Leader model by the Newton Institute and have put our leaders through intensive training by Dr John Stahl-Wert. A leader is not one with a certain title, position or pay grade. A HCA leader is one who is committed to making a difference for HCA at the point of need. In the near future when anybody in HCA is asked: “Who is the HCA leader?” – the answer will be: “I am.”

The end-of-life work we do is already recognised as excellent. While we strive for continuous improvement, the real daunting challenge we face is that of scale. Our leadership has humbly come to terms that the demand on our services due to the aging population is beyond our ability to match, no matter how hard we try. We have redefined by making it our strategy to partner with other civic organisations to do our future work. What we cannot do on our own, we shall achieve with the help of others.



The way of our future is going to be symbolised by our first-of-its-kind four-way partnership when we launch HCA @ OCH (Outram Community Hospital) in 2020. Together with SingHealth, Lien Foundation and PSA International, we will design an avant-garde Day Hospice as a centrepiece of our integrated palliative care in SGH Campus. In addition, PSA International has also committed their pool of trained volunteers to supplement staff efforts.

We are profoundly grateful to be able to serve our community for the past 30 years. No matter how challenging it will be in the future to care for those at the end of life's journey, our promise remains the same as our founders': everyone will be able to die in the comfort of their own home, in the presence of their loved ones, with minimal suffering and with dignity.



**Dr Tan Poh Kiang**  
*President*



# Blazing a Trail

HCA President Dr Tan Poh Kiang (centre), with Terrence Kew (left) and Leana Savenkova (right) at the finishing line.



**Life's journey is not unlike an ultramarathon. Sometimes, one encounters perilous potholes and inclement weather. At other times, scenic beauty infuses the journey with joy. For HCA's patients, the last lap is often a distillation of their last hopes and dreams. A common wish most patients have is to spend the last of their life journey at home, a familiar sanctuary of love and comfort.**



This simple wish was at the forefront of HCA President Dr Tan Poh Kiang's mind when he embarked on the 200K for 200K Monster Ultra 200 on 29-31 March 2019. It was also Dr Tan's last gift to HCA, in his capacity as President, as he prepares to hand the reins over. The third and longest of his ultramarathons – the first was a 100km run in 2014, while he clocked another 160km in 2016 – the 200K for 200K Monster Ultra 200 also encapsulated personal significance for Dr Tan. It was a tribute to his late brother-in-law, Ching Sim Lie, who passed on shortly after he was diagnosed with stage four liver cancer.

## A Journey to Remember

HCA has served over 70,000 patients since its inception in 1989. The circumstances surrounding each story are different, yet there is no denying the simple desire patients and their loved ones have, to make each day a good one. "Even in his last days, my brother-in-law did not stop living. He was determined to get out of the house, to eat his favourite food, as well as to take photographs," Dr Tan shares.





*The trio drew strength from each other as they pushed through the 200K for 200K Monster Ultra 200.*

The emotions each patient experiences at the end of life differs – some are accepting of the inevitable and others are deeply afraid. Through providing psychosocial and clinical support, HCA becomes a guiding beacon till the very end. “When patients are given a diagnosis of a terminal illness, nearly all of them will be very apprehensive, especially when they imagine what the pain will be like at the very end,” Dr Tan says. “But what we want them to know is that pain, while it is an inevitable symptom, can be managed.”

#### Comrades on the Road

The arduous road to going where few have been is made easier with friends along the way. Inspired by Dr Tan’s drive to complete the race, fellow ultramarathon runners Terrence Kew and Leana Savenkova decided to show their support by journeying with him from start to end. There were other supporters who also ran with him at different parts of the route. Relating her own experience with death and loss, Ms Savenkova says, “Death is a very important part of the cycle of life, one that needs to be managed by all involved: patient, family, doctors and caregivers.”

“We need to unite as one team to support the patient and make his or her last journey pain-free, peaceful and joyful.”

It was the same sense of unity that propelled the trio to the finish line in 44 hours and 39 minutes. “There is a popular proverb: ‘If you want to go fast, go alone. If you want to go far, go together’,” Mr Kew muses. “I am glad that many of us have gone together for this event.”

With the collective efforts of donors and supporters, the 200K for 200K Monster Ultra 200 garnered a total of \$436,498, helping HCA to continue on its journey as a home hospice provider. By raising the bar, Dr Tan has also demonstrated what it means to lead, by being at the service of others.

*“We need to unite as one team to support the patient and make his or her last journey pain-free, peaceful and joyful.”*



*The runners took a well-deserved break at Bedok Reservoir, accompanied by supporters who provided food and drinks.*

# CEO's Message

**As HCA celebrates our 30th year, it is time for us to reflect and think about how we can further develop and empower our greatest resource – the staff.**

“Creating More Good Days With You” is the theme of our 30th anniversary. A good day means something different for each patient we serve – the question is: how do we enable our staff to create more good days for our beneficiaries and in turn derive more meaning from their work?

Each staff member has the potential to be a leader and we must pave the way for them to do so. This means practising Serving Leadership and upending the pyramid – that is to turn the traditional, hierarchical and top-down approach in the workplace upside

down. By charging up others and fuelling their drive to kick-start new initiatives, we can collectively create more good days for everyone involved.

Further on in this report, you will find selected feature stories from the “A Good Day” photo-documentary. Each photo is succinct yet beautiful in its simplicity, a sincere exploration of what it means to have a good day when days are numbered. The idea was a ground-up initiative as part of the 30th anniversary campaign. Staff from different teams worked in tandem to transform patients’ wishes into reality. Some of these wishes were remarkably simple, such as an outing to see the Christmas lights, yet near insurmountable for patients to achieve on their own as a result of their health condition.

Another staff-driven initiative is the Compassion Fund, an idea that was brought to fruition by the efforts of all HCA staff. The annual HCA Fundraising Bazaar is an organisation-wide initiative in which HCA staff put their creativity and skills to good use and raise funds through the sale of handmade crafts and personalised experiences, for example.

Recognising that staff often go the extra mile to make the day for their patients, it was proposed that the funds raised from the Bazaar be channelled into the newly set up Compassion Fund for small and simple purchases that would brighten the days of our beneficiaries.

We have also started our internship programme, in a bid to further enhance employee satisfaction and inspire staff to take charge of their own learning. Under the programme, employees get to select and be attached to a different department for two days. They are also encouraged to define their scope of learning, enabling them to develop greater insights into the workings of other departments.

The heart of HCA is its people – patients, staff or supporters. By blazing a trail and building Serving Leaders, we are poised to create innumerable good days for more patients in the future and beyond.



**Ms Angeline Wee**  
Chief Executive Officer

# Medical Director's Message



**Dr Chong Poh Heng**  
*Medical Director*

**The inception of HCA in 1989 was a pivotal turning point in Singapore's palliative and hospice care movement. Still in its rudimentary stages then, HCA has, over the last 30 years, grown exponentially with the movement.**

In line with a deeper understanding of what a good day means to our patients, we have commenced a new initiative, the ESTHER Programme, where our patients are specifically asked about the little wishes they may have. The ESTHER Programme is adapted from a larger quality improvement initiative that has taken off in Sweden, shifting the focus to community care and relieving the strain on A&E services.

In the pilot phase of the project, several staff members – who were eager to kickstart the initiative – pooled together a small sum of money to fund the fulfilment of patients' wishes, which included simple birthday celebrations. Moving forward, we will tap on the Compassion Fund, another staff-driven fundraising initiative, to bring more of these last wishes to fruition.

Last year, we also debuted the Vigil Angels volunteer programme to maximise dignity and comfort of the imminently dying. Inspired by the No One Dies Alone (NODA) programme, which has been rolled out in several hospitals and hospices worldwide, we adapted the meaningful initiative and brought it into the homes of our patients. The Vigil Angels are trained to identify signs of dying, help out with basic bedside care and simply be a source of support for the patients and their families.

To extend the reach and quality of our services and in turn create more good days for those we serve, it is crucial for us to enhance our capabilities through training programmes and cross-institution collaborations. Presently, we hold training days to disseminate lessons we have learnt from our patients, by sharing them with fellow colleagues. One such example is the HCA Paediatric Palliative Care Symposium held in March 2019. We continue to provide opportunities for clinical attachments to clinicians from all disciplines and of different grades, including medical and nursing students. This provides them with an intimate experience of what a home hospice service brings to beneficiaries.

As we plan for our third Day Hospice at Outram Community Hospital, we will also be piloting a new paradigm of care based on a framework that acknowledges dignity, diversity and development among clients served. This includes family members, who will be encouraged to join the BIG "family" that will be set up there – where people don't feel alone, receive affirmation and find meaning. In the next 30 years and beyond, HCA aims to be the best home hospice provider; in terms of quality and innovative service streams, producing palliative care research regularly, and nurturing a caring community of providers – both formal and informal.



# Memories for Eternity

## Memories for Eternity

As the old adage goes, a picture speaks a thousand words. For HCA's patients and their loved ones, family portraits bear enduring significance. They capture the transient beauty of moments and give families tangible memories to hold on to when their loved ones depart.

Therein lies the key objective of HCA's biannual Family Foto Fair – to provide patients with life-limiting illnesses and their families, an opportunity to create beautiful memories together on a fun day out.

Primarily run and organised by volunteers, the Family Foto Fair exemplifies strength in unity. There are almost a hundred volunteers at each run of the event, from makeup services to photography and game booths. Over the last few years, ever since its inaugural run in 2017, the volunteers have progressively raised the bar, displaying more creativity in different aspects of the event.

*“The volunteers have progressively raised the bar, displaying more creativity in different aspects of the event.”*



*Each run of the Family Foto Fair is fun and colourful, with the combined efforts of HCA volunteers and staff.*



*The Family Foto Fair is supported by diverse groups of volunteers, including these young nursing students.*

*Each patient gets to look their best at the beauty station.*



*Every child dreams of seeing their superheroes up close.*

#### A Good Day for All

Each Family Foto Fair has its own theme, almost akin to a carnival. The themes run the gamut from festive to fantastical, adding a refreshing twist for everyone involved. The volunteers are given creative autonomy on how they would like to decorate the space and the results are nothing short of whimsical.

From handmade props to makeup styling and photo composition, each detail showcases personal style and speaks volumes about the passion the volunteers have in creating a good day for HCA's patients and their loved ones.

The beauty station is the first stop of the Family Foto Fair experience, to help patients and their families look their best. Armed with an arsenal of beauty tools and products, the beauty volunteers get to work quickly, expertly dolling up their charges.

All prepped and ready to have their photo shots taken, the families then move on to the outdoor photoshoot at selected spots surrounded by verdant foliage. Despite the challenges presented by the merciless weather and unpredictable lighting, the volunteer photographers continue tenaciously, taking a variety of shots for the families' selection.

*“The Family Foto Fair encapsulates the essence of teamwork in creating more good days for HCA's patients.”*

Heading back indoors, the patients and their families are greeted by a convivial scene of music, food and games, to cater to the preferences of the young and the young at heart. These quirky booths are usually the efforts of a big group of nursing students, who are involved in pre-event setup and running the booths on event day.

Patients and their families also have the option of indoor photography; quirky props add a touch of whimsy to the family portraits. At the printing station, a selected photo is printed out and placed in a plain photo-frame for the family. The plain wooden frame serves as a blank canvas for the family to decorate it together with paints and markers at the art and craft booth.

The Family Foto Fair encapsulates the essence of teamwork in creating more good days for HCA's patients. In doing so, it precipitates a ripple effect – bringing joy to those who bring happiness to others.



# Latest Awards and Accolades

**Awards are not the be all and end all of HCA's work, but they give recognition to the tireless dedication of our staff and volunteers, who never fail to be there, rain or shine.**

## 2013

**President's Volunteerism & Philanthropy Award for Social Impact**

**Healthcare Humanity Award**  
– Ng Wan Ru

**Nurses' Merit Award**  
– Goh Sock Cheng

## 2014

**Agency for Integrated Care  
ILTC Excellence Awards  
Service Quality Gold Awards**  
– Ng Wan Ru, Amy Lim

**Good Practice Merit Award for Productivity and Innovation**  
– Angela Tan, Tang Sook Pheng, Elaine Koh

**Healthcare Humanity Award**  
– Esther Chong

**Nurses' Merit Award**  
– Amy Lim



HCA Senior Palliative Care Nurse Nicole Peng receives the Healthcare Humanity Award (Honourable Mention) 2019 – the highest category – from Guest-of-Honour President Halimah Yacob.

## 2015

**Healthcare Humanity Award**  
– Dr Chong Poh Heng

**Nurses' Merit Award**  
– Lily Li Kejia

## 2016

**Charity Transparency Award**

**Singapore Patient Action Awards – Singapore Patient Support Group / Volunteer Group Award**  
– Medi Minders, Star PALS

**Agency for Integrated Care  
ILTC Excellence Awards  
Service Quality Gold Awards**  
– Esther Chong

**Service Quality Silver Awards**  
– Serene Wong, Lim Lay Choo

**Healthcare Humanity Award**  
– Lily Li

**Nurses' Merit Award**  
– Siong Meei Jeng

## 2017

**Charity Transparency Award**

**Healthcare Humanity Award**  
– Liu Yan and Adeline Nge

## 2018

**Charity Transparency Award**

**Charity Governance Award  
Special Commendation Award**  
– Risk Management

**Community Care Excellence Award (Gold)**  
– Lily Li

**Healthcare Humanity Award**  
– Carol Toh and Janice Soo

**Nurses' Merit Award**  
– Tan Joo Eng

## 2019

**Healthcare Humanity Award**  
– Nicole Peng (Honourable Mention) and Moe Gibson



## **What does a *good day* mean for someone whose days are numbered? How does one make the most of these remaining days?**

The “***A Good Day***” Photo-Documentary seeks answers to these questions by delving into intimate moments and exploring the emotional nuances of life in the last lap. Each patient’s journey is unique, yet interconnected by the desire to live life with dignity while dying.

The photo-documentary also encapsulates the essence of HCA that has remained unchanged for the last 30 years – to create more good days for our patients.

Each story offers a varying and candid interpretation of A Good Day. As you turn the pages, be captivated by the evocative spectrum of hopes, dreams and desires.



*Each guest received a thumbprinted copy of Shafikha's book.*



*Shafikha was delighted to be in the company of her closest friends and family.*

## A Writer's Wish

**Nurul Shafikha's face shone with quiet happiness as she thumbed through the pages of her latest book, *Pregnant*. A curious and artistic teenager, HCA Star PALS patient Shafikha, 16, channelled her imagination into music and writing projects.**

Life had been replete with youthful dreams and pursuits before things took an ominous turn in September 2017. Shafikha was diagnosed with a brain tumour, bringing everything she knew and loved – school, hobbies and hanging out with her loved ones – to a screeching halt.

Despite the toll of illness and the aggressive treatments and surgeries to curb the spread of cancer, Shafikha remained resilient, accepting reality as it was. "It was truly a journey of courage, bravery and faith in her fight with the illness," says HCA Star PALS nurse manager Lily Li, who was Shafikha's primary care nurse.

"Despite undergoing two surgeries one after another within a short span of time, followed by numerous sessions of radiotherapy and chemotherapy, our Shafikha never gave up on life and hope."

Shafikha's musical and literary pursuits provided her with the mental sustenance to continue her battle against the aggressive onslaught of the illness. Her final wish was to publish her second and last book, *Pregnant*, lovingly put together with help from a group of volunteers. In spite of Shafikha's waning energy levels, she persisted in communicating her ideas to the volunteers, who tirelessly paid many visits to her home over the span of nearly a year.

The project culminated in a book launch in December 2018, a cosy affair attended by Shafikha's family, friends, volunteers and HCA staff who had grown close to her. By then, her medications had stopped working. Unable to stand for long or even muster the strength to sign her books, the HCA Star PALS team came up with the idea of thumbprinting instead.

Shafikha's face glowed radiantly as she thumbprinted each book and handed the copies to all her guests. It was a final act of love, to share her passion with the people she held dear. Up until Shafikha's passing three weeks later, she continued to fondly reminisce the memory of her book launch – a good day made even more magical by the love of everyone involved.



# Goodbye, My Son

**“Bye... bye... bye...” HCA patient Mdm Niranjan Kaur D/O Thana Singh murmured repeatedly in a gentle voice. It was a word she had uttered umpteen times – in happier days – but this time there was no response.**

There was a heartbreaking finality at that moment, as Mdm Niranjan stroked her son's face tenderly, while he was lying on the hospital bed. The doting mother shares a close relationship with her children, who had devoted much time and effort in caring for her.

Stricken with cancer herself, her son's illness was yet another cruel blow to Mdm Niranjan. As a result of Mdm Niranjan's deteriorating condition, she was due to be transferred to an inpatient hospice. But there was a pressing matter weighing on her mind – the wellbeing of her son, whom she hadn't seen in weeks since his hospitalisation.

On the day before Mdm Niranjan's admission into the inpatient hospice, her daughter and HCA Senior Palliative Care Nurse Nicole Peng accompanied the elderly lady to visit her ailing son at the hospital. “I could see the closeness of their bond. She looked at him with tender, loving eyes when we reached the hospital,” Nicole shares. “She kept touching his face when I wheeled her to his bedside.”

A stoic woman of few words, Mdm Niranjan said simply, “I was very worried before coming here. I had not seen him for two weeks. Now I am very happy I got to see him before I go.”

Her son passed on two weeks after Mdm Niranjan's visit. “She said bye to him so many times,” Nicole says. “It was as though she knew it was a last goodbye to her son.”

*“I was very worried before coming here. I had not seen him for two weeks. Now I am very happy I got to see him before I go.”*



Mdm Niranjan and her daughter bade farewell to their son and brother for the last time.

# Renewed Hopes

**Toddling around happily and delighting everyone with his cheeky grins, it is near impossible to imagine that three-year-old Mohammed Rashiq S/O Syed Ibrahim has had a few brushes with death.**

Little Rashiq was diagnosed with a genetic condition shortly after his birth. Having endured multiple surgeries, the future ahead seemed bleak. In 2017, at eight months old, he was referred to HCA Star PALS. Despite also facing financial difficulties, Rashiq's parents, Laila and Syed Ibrahim, did the best they could to care for him, with support from HCA's staff and volunteers.

Two years on, life has taken a hopeful turn for the young family. "Rashiq's condition has improved significantly and his cognitive abilities have developed quite well," says HCA Star PALS Nurse Manager Lily Li. "He has learnt to walk, talk a little and is even attending school now."

The sight of Rashiq running around with carefree joy warms the hearts of Laila and Syed Ibrahim. For the young couple, it was a ray of light at the end of the tunnel.

In December 2018, after a careful assessment, the Star PALS team decided that Rashiq's condition was stable enough for him to "graduate" from the service. In conjunction with Rashiq's third birthday, the team threw him a party to celebrate his miraculous progress.

It was a simple gathering of friends and family at their humble abode but it embodied great significance – the hopes and promise of a young life. "Although Rashiq's development is slower as compared to his peers, his parents still hope that he will grow up and live a normal life in the future," Lily shares.

*"Rashiq's condition has improved significantly and his cognitive abilities have developed quite well."*



Little Rashiq was a happy camper at his 'graduation' cum birthday celebration.



# A Giving Heart

**Abraham Lincoln once said, “To ease another’s heartache is to forget one’s own.” This quote certainly rings true for Lily Gan, who is a patient at HCA Kang Le Day Hospice.**

It is hard not to break into a smile when one is greeted by Lily’s infectious zest for life. The dark clouds of illness once threatened to engulf her sunny disposition, when she was unexpectedly diagnosed with cervical cancer several years ago. “I was very healthy and I exercised regularly,” Lily shares. “But one day, I experienced a sudden haemorrhage and I was shocked to find out I had cancer.”

The subsequent radiation and chemotherapy sessions took a toll on her mind and body – even fracturing her spine at one point. Unable to walk, Lily was despondent. She had been an active volunteer before the onset of illness, helping out at an old folks’ home and delivering food rations to stay alone elderly in rental flats.

Being confined to her home left Lily feeling dejected and isolated. Lily was in HCA’s home hospice care service then. Lily’s primary care nurse, Wei Pinjuan, suggested for her to attend HCA Kang Le Day Hospice as she felt the social interaction would be beneficial for her wellbeing.



*Lily (in purple) guides a fellow patient during an art and craft session.*

*“Inspired by the giving spirit of the volunteers and the kindness she had received, Lily decided to give back in any way she could.”*

“I thought it would be a depressing place full of sad patients,” Lily says of her initial scepticism.

Instead, she was greeted by a homely scene of laughter, warmth and camaraderie. Each day, different groups of volunteers run activities ranging from light exercises to craftwork and outings, bringing joy to the days of HCA’s patients.

Inspired by the giving spirit of the volunteers and the kindness she had received, Lily decided to give back in any way she could. Today, she is often seen flitting around the tables at Kang Le Day Hospice, helping out with various tasks, including folding blankets and guiding fellow patients through daily activities.

“Every day is sunshine,” Lily says gaily. “Every morning, I look forward to coming to Kang Le!”



# An Idyllic Stroll

**Blue skies, lush foliage and the gentle chirping of birds. These ubiquitous elements of nature often go unnoticed as we go about the daily grind of life. But for HCA Star PALS patient Phua Wenjie, 11, and his family, these simple sights and sounds constitute a good day out.**

Wenjie had been an imaginative and chatty child before illness struck suddenly in 2014. He was diagnosed with a life-threatening genetic disease that robbed him of most of his cognitive and physical abilities, rendering him dependent on others for basic activities of daily living.

The news was a crushing blow to his loved ones, who struggled to come to terms with the brutal reality. Today, five years later, the Phua family has learnt to find joy in each moment and celebrate each day they have with Wenjie. Together with their helper, Novi, they take turns to go on daily walks with Wenjie, opting for a scenic route along the Kallang River. The group usually stops for a breather at a park along the way, while Novi gently stretches Wenjie's limbs out to improve his flexibility.

Their unity as a family has given the Phuas strength to persevere through the dark cloud of illness. Family time is a priceless gift Phua Wee Seng, Wenjie's father, holds dear. "We enjoy a lot of different activities together, like attending his sister's performances, going for picnics by the beach and even taking him for a swim," Wee Seng shares.

Wenjie is no longer able to speak but his family has learnt to comprehend his body language and emotional cues. "We know he is happy if he is not being dystonic or showing a sad facial expression," Wee Seng explains. "His eyes widen and twinkle when he is in a new place or when he meets someone new!"

*Their unity as a family has given the Phuas strength to persevere through the dark cloud of illness.*



Novi, the Phua family's helper, stretches Wenjie's limbs daily to improve his flexibility.





# The Season of Giving

**There is something magical about Christmas – like a warm circle of loved ones amidst festive cheer and joy. Intricate decorations line the streets and social gatherings fill the calendar.**

For HCA patient Mr Tan Lye Huat, Christmas is a time of great significance. After his baptism two years ago, Mr Tan had been unable to attend church services as he shuttled in and out of various medical facilities and could not go out independently.

Mr Tan was eventually admitted into a nursing home when his condition deteriorated. When HCA Spiritual Care Counsellor Irene Lee visited Mr Tan at the nursing home at the end of 2018, the elderly man expressed a heartfelt wish to attend a Christian service and to see the Christmas lights.

The team got to work quickly, planning the logistics of the day for Mr Tan, who needs an oxygen concentrator and wheelchair to get around. It was a typical day out – from grabbing a bite at the food court to taking in the Christmas lights and attending church – but it meant the world to Mr Tan.



*It was a rare opportunity for Mr Tan to be out and about, basking in the cheery atmosphere of the holiday season.*

Mr Tan's face glowed with quiet contentment as he tucked into his lunch of roasted meats with rice, while chatting happily with Irene and HCA Senior Palliative Care Nurse Miao Lan. At St Andrew's Cathedral, he was all ears when the pastor gave his sermon to the congregation.

As the day drew to a close, the team wheeled Mr Tan around the vicinity as he basked in the festive cheer and took in the glittering lights of the city – a sight he hadn't seen in years.

*When HCA Spiritual Care Counsellor Irene Lee visited Mr Tan at the nursing home at the end of 2018, the elderly man expressed a heartfelt wish to attend a Christian service and to see the Christmas lights.*

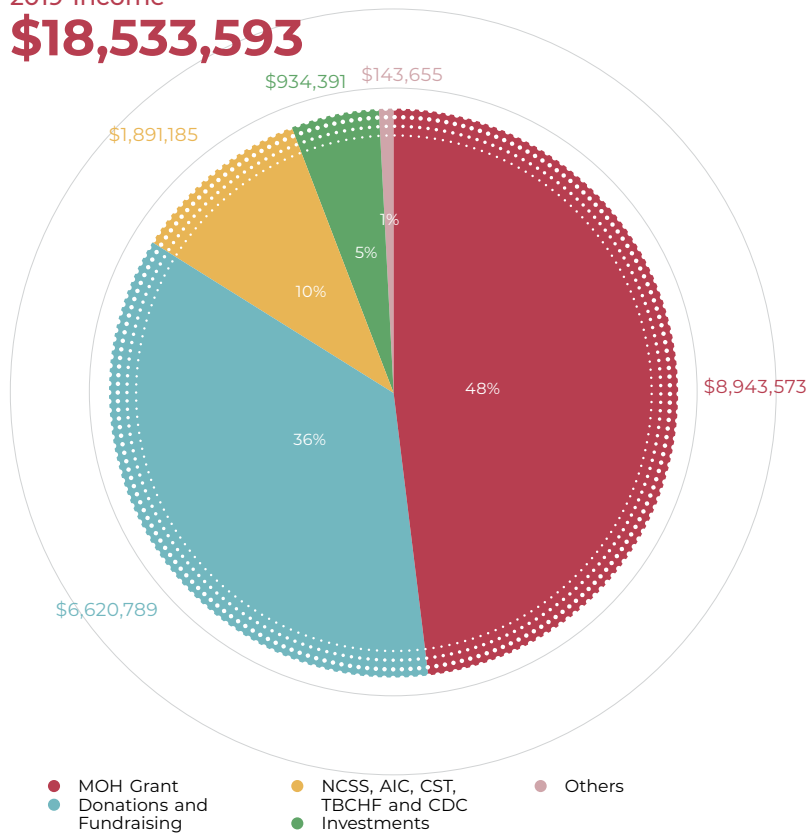


# HCA at a Glance

Year ended 31 March 2019

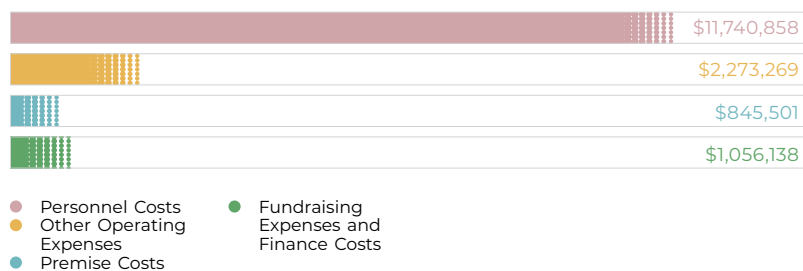
## 2019 Income

### \$18,533,593



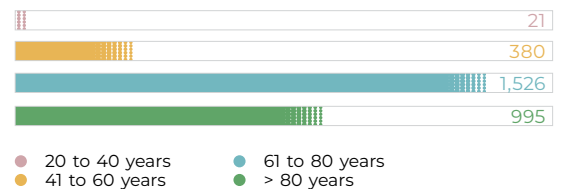
## 2019 Expenditure

### \$15,915,766



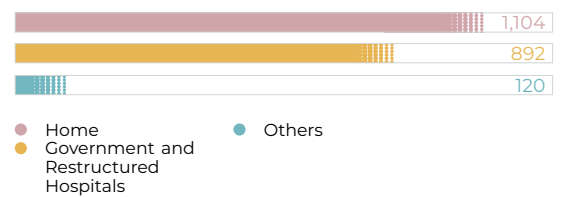
## New Patient By Age Group

### 2,922



## Distribution Place of Death

### 2,116



## Visits to Patients by HCA Home Care Team



## Number of Patients



## Source of Referrals

Number of Referrals

### 2,879

Changi General Hospital

### 196

Ng Teng Fong General Hospital

### 137

Khoo Teck Puat Hospital

### 101

KK Women's and Children's Hospital

### 92

National Cancer Centre Singapore

### 837

National University Hospital (NUH & NUCIS)

### 215

Singapore General Hospital

### 321

Tan Tock Seng Hospital

### 415

Other Govt hospitals

### 68

Hospices

### 8

Private Hospitals

### 45

Community Hospital/ Nursing Homes

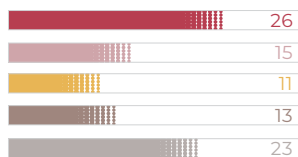
### 56

Others

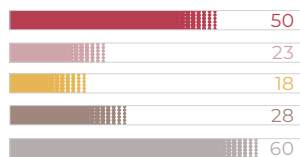
### 388

## Length of Service

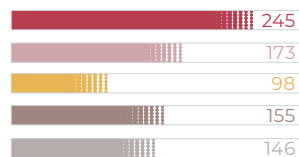
### DHC KANG LE



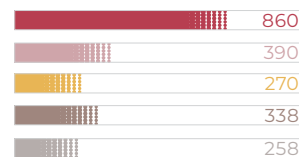
### DHC HQ



### HHC DISCHARGED



### HHC DECEASED



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

DHC: Day Hospice Centre  
HHC: Home Hospice Care

## Day Hospice

### Day Hospice (Combined)



**9,656**

Total Attendance



**267**

Total Number of Patients

### HCA Day Hospice (HQ)

**6,617**

Total Attendance

**179**

Total Number of Patients

### Kang Le Day Hospice

**3,039**

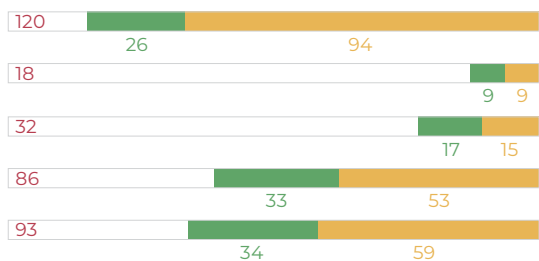
Total Attendance

**88**

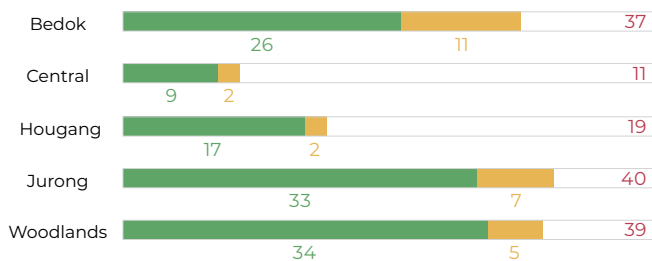
Total Number of Patients

## Caregiver Training

### Participants in Caregivers Training



### Number of Classes



● Satellite ● Home-based

## Star PALS

Number of Home Visits  
(Cumulative) 2014 to 2019

**23,094**

No. of Patients

**362**



Nurse's Visit

**14,837**



Doctor's Visit

**3,142**



Psychosocial Visit

**5,115**



Source of Referrals (Cumulative)  
Number Of Referrals

**27**

KK Women's and  
Children's Hospital

**12**

National  
University Hospital  
(NUH & NUCIS)

**13**

Parkway Cancer  
Centre

**0**

Singapore General  
Hospital

**0**

National Cancer  
Centre Singapore

**1**

Ng Teng Fong  
General Hospital

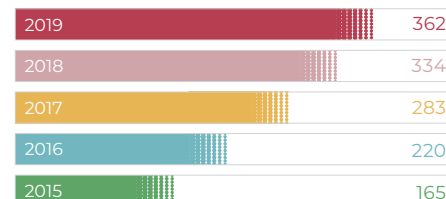
**0**

Private  
Pediatricians

**1**

Number of Patients (Cumulative)

**362**



# HCA Council and Committees



**Mr Lim Boon Heng**

*Patron*

Date joined:  
1 Sep 2005

## HCA HOSPICE CARE COUNCIL

01



02



03



04



05



06



07



08



09



10



11



12



**1. Dr Tan Poh Kiang**  
*President*  
Date joined:  
1 May 2013  
Attended 7/7  
Council meetings

**4. Ms Irene Png**  
*Honorary Treasurer*  
Date joined:  
24 Jun 2016  
Attended 4/7  
Council meetings

**7. Ms Yvonne Kong**  
*Member*  
Date joined:  
11 Jun 2017  
Attended 5/7  
Council meetings

**10. Ms Matilda Woo**  
*Member*  
Date joined:  
22 Aug 2015  
Attended 6/7  
Council meetings

**2. Ms Tan Soh Keng**  
*Vice President*  
Date joined:  
26 Jun 2014  
Attended 5/7  
Council meetings

**5. Ms Rita Chan**  
*Honorary Secretary*  
Date joined:  
28 Mar 2017  
Attended 6/7  
Council meetings

**8. Dr Caroline Lim**  
*Member*  
Date joined:  
29 Jan 2018  
Attended 7/7  
Council meetings

**11. Ms Mary Ong**  
*Member*  
Date joined:  
25 Aug 2018  
Attended 4/7  
Council meetings

**3. Ms Wee Ai Ning**  
*Vice President*  
Date joined:  
15 Aug 2013  
Attended 4/7  
Council meetings

**6. Dr Chua Jun Jin**  
*Member*  
Date joined:  
1 Aug 2014  
Attended 5/7  
Council meetings

**9. Mr Alvin Ong**  
*Member*  
Date joined:  
28 Mar 2017  
Attended 5/7  
Council meetings

**12. Dr Patricia Neo**  
*Member*  
Date joined:  
25 Aug 2018  
Attended 3/7  
Council meetings

## HCA HOSPICE CARE MANAGEMENT

### Ms Angeline Wee

*Chief Executive Officer*

Date joined: 3 Dec 2015

### Dr Chong Poh Heng

*Medical Director*

Date joined: 1 July 2008

## HCA HOSPICE CARE COMMITTEES & MEMBERS

### Executive Committee

Dr Tan Poh Kiang - *President*

Ms Wee Ai Ning - *Vice President*

Ms Tan Soh Keng - *Vice President*

Ms Irene Png - *Honorary Treasurer*

Ms Rita Chan - *Honorary Secretary*

### Audit and Risk Management Committee

Ms Matilda Woo - *Chairperson*

Ms Vivien Lee - *Member*

Mr Harold Quay - *Member*

### Clinical Review Committee

Dr Patricia Neo - *Chairperson*

Ms Lita Chew - *Member*

Prof Chow Yeow Leng - *Member*

Dr Mohamad Farid Bin Harunal Ras - *Member*

Dr Koh Pei Lin - *Member*

Ms Tan Yee Pin - *Member*

Dr Mary Jane Samuel - *Member*

Ms Xu Yi - *Member*

### Corporate & Community

#### Relations Committee

Dr Caroline Lim - *Chairperson*

Mr Alwyn Chia - *Member*

Ms Emma Goh - *Member*

Ms Fiona Lee - *Member*

Ms Lenca Yew - *Member*

### Fundraising & CSR Committee

Ms Wee Ai Ning - *Chairperson*

Ms Maria Ho - *Member*

Ms Pang Wai Yin - *Member*

Mr Desmond Soon - *Member*

Ms Wong Sok Mei - *Member*

### Governance Committee

Ms Yvonne Kong - *Chairperson*

Mr Steven Lo - *Member*

Ms Irene Png - *Member*

Mr Daniel Seah - *Member*

### Human Resource Committee

Ms Rita Chan - *Chairperson*

Ms Mary Ong - *Member*

Ms Siow Oi Lin - *Member*

Ms Amy Tan - *Member*

### Information Technology Committee

Mr Alvin Ong - *Chairperson*

Mr Chai Chin Loon - *Member*

Mr Alan Lam - *Member*

Mr Bruce Leong - *Member*

Ms Pauline Sng - *Member*

### Nominations Committee

Ms Mary Ong - *Chairperson*

Mr Freddy Orchard - *Member*

Ms Wee Ai Ning - *Member*

### Projects Committee

Ms Tan Soh Keng - *Chairperson*

Mr Sety Ong - *Project Advisor*

Ms Mary Ong - *Member*

### Volunteer & Membership Committee

Dr Chua Jun Jin - *Chairperson*

Mr Jon Lin - *Member*

Ms Teo Swee Lian - *Member*



# HCA's Programmes and Services

## Home Hospice Care

Our dedicated multidisciplinary healthcare teams are on call round-the-clock, seven days a week, making almost 40,000 home visits island-wide every year. Besides serving from our central headquarters at Kwong Wai Shiu Hospital, we have four satellite centres spread across Woodlands, Hougang, Bedok and Jurong for more accessibility to patients.

Each team comprises Doctors, Nurses, Medical Social Workers, Patient Care Administrators, as well as 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 Triage Nurses, Advanced Practice Nurses and in-house Pharmacists. These teams provide services such as:

- Providing medical prescriptions
- Coaching families 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 also provides an after-office-hours patient care help line to patients and caregivers.



HCA Senior Medical Social Worker Jacqueline Ang listens attentively to a patient.

## Day Hospice Centres

Our day hospice centres see to a patient's needs away from home, providing a range of programmes and activities to suit different interests and functioning levels.

HCA Hospice Care is currently operating two day hospice centres:

- HCA Day Hospice Centre
- Kang Le Day Hospice Centre

A third Day Hospice will open in 2020, located within the Outram Community Hospital.

At the Day Hospices, 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
- Virtual reality simulation

## 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 an art therapist, 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 Services department organises specific programmes for adults and children that address the emotional well-being of caregivers and their loved ones. In addition, the PSS team also organises a special memorial service 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.

### Social Services and Counselling

During the progressive stages of life-limiting illness, we offer:

- Professional counselling for patients and their families on issues related to grief, death and loss
- Help with practical concerns like care planning, financial assistance and referrals to community resources
- Spiritual support for all faiths, cultures and beliefs
- As the families journey through their grief, we offer support through:
  - Bereavement counselling
  - Remembrance and memorial services

### Art Therapy

This service is tailored to the emotional needs of the individuals, for our patients, adults or children and their families, aiming to provide emotional support and relief. Participants need not be good in art or have any art experience. Supported by an art therapist, they can choose how they wish to use art materials to express and communicate.

### Star PALS

Star PALS (Paediatric Advanced Life Support) is a free 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 medical 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. These specially-trained group of volunteers offer caregivers a few hours of respite, to care for the other children in the family, help family members



*HCA Senior Palliative Care Nurse Carol Toh examines a patient during her home visit.*

run errands or simply provide the caregivers a few hours of relief to restore their own well-being.

### 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 135,000 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.

# A New Chapter

**At the end of 2018, HCA Hospice Care officially moved its headquarters to Kwong Wai Shiu Hospital. The relocation marks a new chapter in our 30 years of existence, in line with a series of fresh developments and initiatives.**

## Day Hospice

To extend the reach of our services, we widened our admission criteria in January 2019 to enable more patients who are less ambulant to attend the Day Hospice. We now offer door-to-door transport services, to support the group of patients who are more vulnerable. In addition, to enhance the Day Hospice experience for our patients, we have increased the variety of our programmes, including virtual reality simulation.

*Open concept spaces and vibrant colours create a homely and conducive work environment for HCA's staff.*



## Heritage Area

Taking an artistic approach to the heritage area, we unveiled a series of murals painted by local muralist Yip Yew Chong. The murals capture the genesis of Singapore's palliative care and hospice movement, highlighting defining key milestones and heart-warming stories.

*Through the use of micro-stories, the heritage murals depict the genesis and evolution of Singapore's hospice movement.*





A 3D render  
of the third  
Day Hospice  
at Outram  
Community  
Hospital.

### Third Day Hospice at Outram Community Hospital

In partnership with Lien Foundation, Outram Community Hospital and PSA International, our third Day Hospice at Outram Community Hospital is in the pipeline. Building upon our existing service model, we plan to enhance and develop our service offering in order to establish a new-age Day Hospice. Akin to the concept of a club, the Day Hospice will be centred on the three “D”s – Dignity, Diversity and Development.

These elements underpin a shift in mindset – patients and their families are active agents of growth as opposed to passive participants. Instead of merely being a day care centre where those with life-limiting illnesses are being cared for, it is a home where family bonds are built and deepened among all, creating a true sense of solidarity and community.



A lounge cum conservatory creates a relaxing  
environment for all to enjoy quiet moments.  
All images credited to Lekker Architects Pte. Ltd.





# HCA's Locations

## HCA Hospice Care

Headquarters and Day Hospice  
705 Serangoon Road Block A  
#03-01  
@Kwong Wai Shiu Hospital  
Singapore 328127  
Call: (65) 6251 2561  
Fax: (65) 6291 1076  
contactus@hcahospicecare.org.sg  
www.hca.org.sg

## HCA Bedok Centre

Blk 23 Bedok South Ave 1  
#01-759  
Singapore 460023

## HCA Ci Yuan (Hougang) Centre

Blk 662 Hougang Ave 4  
#01-411  
Singapore 530662

## HCA Loving Heart (Jurong) Centre

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

## HCA Woodlands Centre

Blk 672 Woodlands Drive 71  
#01-77  
Singapore 730672

## HCA Kang Le Day Hospice

Blk 2 Marsiling Drive  
#01-21  
Singapore 730002

## Day Hospice @ OCH

(Opening in middle 2020)  
Outram Community Hospital  
8 Jalan Bukit Merah  
Singapore 169541



705 Serangoon Road Block A  
#03-01  
@Kwong Wai Shiu Hospital  
Singapore 328127  
T: 6251 2561 • F: 6291 1076  
E: [contactus@hcahospicecare.org.sg](mailto:contactus@hcahospicecare.org.sg)  
[www.hca.org.sg](http://www.hca.org.sg)

UEN: S89SS0106G

Member of:



Supported by:







*Creating  
More*

*Good Days  
With You*



HCA HOSPICE CARE  
Financial Statements  
for the year ended 31 March 2019

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<b>6</b>	Council's Statement	<b>11</b>	Statement of Income and Expenditure and Other Comprehensive Income
		<b>21</b>	Statement of Changes in Funds and Reserves
		<b>22</b>	Statement of Cash Flows
		<b>23</b>	Notes to Financial Statements

# Corporate Governance

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

All Council members were nominated and appointed to Council at the 29th Annual General Meeting held on 25 August 2018. 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	2019 Number of executives	2018 Number of executives
\$200,001 - \$300,000	0	0
\$300,001 - \$400,000	3	3

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

Disclosure of the number of paid staff who are close members of the family of the Executive Head or Board members who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000:

Remuneration Bands	Number of staff	Name of Executive Head or Board member with whom the staff is a close family member
Between \$50,000 to \$150,000	1	Angeline Wee
Between \$150,000 to \$250,000	0	Nil

**BANKS**

- DBS Bank Ltd
- Standard Chartered Bank
- Citibank
- UBS AG, Singapore
- Bank of China

**AUDITORS**

- Deloitte & Touche LLP

**FUND MANAGER**

- UOB Asset Management Ltd



# Corporate Governance

## Preview Governance Evaluation Checklist Submission

S/No.	Code guideline	Code ID	Response
<b>BOARD GOVERNANCE</b>			
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	<a href="#">1.1.2</a>	Complied
2	Are there governing board members holding staff* appointments?		No
5	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years. If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	<a href="#">1.1.7</a>	Complied
6	All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.	<a href="#">1.1.8</a>	Complied
7	The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	<a href="#">1.1.12</a>	Complied
8	Is there any governing board member who has served for more than 10 consecutive years?		No
10	There are documented terms of reference for the Board and each of its committees.	<a href="#">1.2.1</a>	Complied
<b>CONFLICT OF INTEREST</b>			
11	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	<a href="#">2.1</a>	Complied
12	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	<a href="#">2.4</a>	Complied
<b>STRATEGIC PLANNING</b>			
13	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	<a href="#">3.2.2</a>	Complied
14	There is a documented plan to develop the capacity and capability of the charity and the Board monitors the progress of the plan.	<a href="#">3.2.4</a>	Complied

# Corporate Governance

S/No.	Code guideline	Code ID	Response
<b>HUMAN RESOURCE AND VOLUNTEER* MANAGEMENT</b>			
15	The Board approves documented human resource policies for staff.	<u>5.1</u>	Complied
16	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	<u>5.3</u>	Complied
17	There are processes for regular supervision, appraisal and professional development of staff.	<u>5.5</u>	Complied
18	Are there volunteers serving in the charity?		Yes
19	There are volunteer management policies in place for volunteers.	<u>5.7</u>	Complied
<b>FINANCIAL MANAGEMENT AND INTERNAL CONTROLS</b>			
20	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	<u>6.1.1</u>	Complied
21	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	<u>6.1.2</u>	Complied
22	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	<u>6.1.3</u>	Complied
23	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	<u>6.1.4</u>	Complied
24	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	<u>6.2.1</u>	Complied
25	Does the charity invest its reserves (e.g. in fixed deposits)?		Yes
26	The charity has a documented investment policy approved by the Board.	<u>6.4.3</u>	Complied
<b>FUNDRAISING PRACTICES</b>			
27	Did the charity receive cash donations (solicited or unsolicited) during the financial year?		Yes
28	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	<u>7.2.2</u>	Complied
29	Did the charity receive donations in kind during the financial year?		Yes
30	All donations in kind received are properly recorded and accounted for by the charity.	<u>7.2.3</u>	Complied

# Corporate Governance

S/No.	Code guideline	Code ID	Response
<b>DISCLOSURE AND TRANSPARENCY</b>			
31	The charity discloses in its annual report — (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	<u>8.2</u>	Complied
32	Are governing board members remunerated for their services to the Board?		No
35	Does the charity employ paid staff?		Yes
36	No staff is involved in setting his own remuneration.	<u>2.2</u>	Complied
37	The charity discloses in its annual report — (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	<u>8.4</u>	Complied
38	The charity discloses the number of paid staff who satisfies all of the following criteria: (a) the staff is a close member of the family* belonging to the Executive Head* or a governing board member of the charity; (b) the staff has received remuneration exceeding \$50,000 during the financial year. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that there is no paid staff, being a close member of the family* belonging to the Executive Head* or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.	<u>8.5</u>	Complied
<b>PUBLIC IMAGE</b>			
39	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	<u>9.2</u>	Complied

# Treasurer's Report

We are pleased to report that the financial position of HCA Hospice Care continued to strengthen in the financial year ending 31 March 2019. With a total income of S\$18.53 million (2018: S\$14.67 million) and total expenditure of S\$15.92 million (2018: S\$13.30 million), HCA achieved a surplus of S\$2.62 million (2018: S\$1.37 million) for the year.

The funding from MOH and other funding agencies amounted to S\$10.83 million (2018: S\$11.17 million). This amount is equivalent to 58.5% (2018: 76.2%) of the total income. The decrease in income was due to Community Silver Trust (CST) fund of S\$2.70 million, not recognised in the year end closing as AIC had not yet approved the funding at year end closing.

Donors have continued to support our mission to ensure the best quality of life of our patients by delivering professional palliative care and providing compassionate support for their families. Income from donations and fundraising events amounted to S\$6.62 million (2018: S\$2.81 million). For the financial year ending 31 March 2019, HCA received a donation of S\$2.20 million from Lien Foundation for the development of a new day care hospice at Outram Community Hospital; which will be operational in mid 2020.

The reserve fund of HCA is managed by UOB Asset Management. In line with our investment objective of capital preservation and steady growth, this fund was mainly invested in quoted debt securities, quoted unit trusts and cash. During the financial year, the investment income amounted to S\$0.93 million (2018: S\$0.45 million).

Effective 1 November 2018, HCA waived the day hospice fee for all patients. Hence patients enjoy home care and day hospice services from HCA, free of charge.

The total expenditure amounted to S\$ 15.92 million; an increase of S\$2.62 million or 19.7% over previous year of S\$13.30 million. The total personnel costs was S\$ 11.74 million; an increase of S\$ 1.17 million over previous year of S\$ 10.57 million. The increase in headcount was to provide better patient care. In November 2018, HCA relocated its operations to Kwong Wai Shiu Hospital, which has a higher rental cost of S\$0.39 million more than previously. As there were more fund raising events in the year, fund raising costs rose by S\$ 0.5 million.

As at 31 March 2019, the total funds and reserves stood at S\$31.80 million (2018: S\$29.02 million), an increase of 9.6% from last year. HCA continues to be healthy with cash & bank and investments amounting to S\$34.54 million (2018: S\$30.68 million) at the end of the financial year. With this strong financial position, HCA can continue to strive to be the centre of excellence for home hospice care.



# Council's Statement

The Council presents their statement to the members together with the audited financial statements of HCA Hospice Care (the "Organisation") for the financial year ended 31 March 2019.

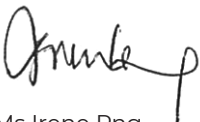
In the opinion of the Council,

- (a) the financial statements set out on pages 10 to 45 are drawn up in accordance with the provision of the Singapore Societies Act, Chapter 311 (the "Act"), the Singapore Charities Act, Chapter 37 and other relevant Regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore so as to give a true and fair view of the financial position of HCA Hospice Care (the "Organisation") as at 31 March 2019 and the results, changes in funds and reserves and cash flows of the Organisation for the financial year then ended;
- (b) at the date of this statement, there are reasonable grounds to believe that the Organisation will be able to pay its debts when they fall due;
- (c) the Organisation has complied with Regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations;
- (d) the use of donation moneys is in accordance with the objectives of the Organisation as required under Regulation 11 (Use of donations) of the Charities (Institutions of a Public Character) Regulations; and
- (e) the accounting and other records required by the Charities Act to be kept by the Organisation have been properly kept in accordance with the provisions of the Charities Act.

ON BEHALF OF THE COUNCIL



Dr Tan Poh Kiang  
President



Ms Irene Png  
Treasurer

Singapore

29 July 2019

# 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 2019, 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 10 to 45.

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 2019 and 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 *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

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

- (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 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.

*Deloitte & Touche LLP*

Public Accountants and  
Chartered Accountants  
Singapore

29 July 2019



# Statement Of Financial Position

31 March 2019

	Note	2019	2018
		\$	\$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and bank balances	6	22,442,242	19,003,042
Receivables	7	1,682,507	4,393,994
Financial assets at fair value through profit or loss	9	405,511	-
Investments	9	-	441,558
Total current assets		24,530,260	23,838,594
<b>Non-current assets</b>			
Property, plant and equipment	8	3,239,595	1,724,346
Financial assets at fair value through profit or loss	9	12,099,624	-
Investments	9	-	11,679,927
Total non-current assets		15,339,219	13,404,273
<b>Total assets</b>		<b>39,869,479</b>	<b>37,242,867</b>
<b>LIABILITIES, FUNDS AND RESERVES</b>			
<b>Current liability</b>			
Payables and accruals	10	1,190,005	1,525,271
<b>Non-current liability</b>			
Deferred capital donations/grants	11	6,875,694	6,702,507
<b>Funds and reserves</b>			
Unrestricted funds	12	27,249,604	26,755,199
Restricted funds	13	4,554,176	2,400,594
Investment revaluation reserve		-	(140,704)
Total funds and reserves		31,803,780	29,015,089
<b>Total liabilities, funds and reserves</b>		<b>39,869,479</b>	<b>37,242,867</b>

See accompanying notes to financial statements.

# Statement Of Income And Expenditure And Other Comprehensive Income

Year ended 31 March 2019

	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
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2019</b>									
<b>INCOME</b>									
From MOH <sup>(1)</sup> :									
MOH subvention		-	241,986	6,584,714	363,102	159,823	-	-	7,349,625
Salary adjustment exercise		-	-	984,978	-	-	-	-	984,978
Reimbursement of rental expenses		-	-	506,383	-	8,218	-	-	514,601
MOH other grants		-	-	94,369	-	-	-	-	94,369
Total		-	241,986	8,170,444	363,102	168,041	-	-	8,943,573
From NCSS <sup>(2)</sup> :									
NCSS funding – ComChest <sup>(3)</sup>		-	-	-	-	-	110,418	87,663	198,081
SingTel sponsorship scheme		-	-	600	-	-	-	-	600
Total		-	-	600	-	-	110,418	87,663	198,681

<sup>(1)</sup> Ministry of Health ("MOH")

<sup>(2)</sup> National Council of Social Service ("NCSS")

<sup>(3)</sup> Community Chest ("ComChest")

See accompanying notes to financial statements.

# Statement Of Income And Expenditure And Other Comprehensive Income (Cont'd)

Year ended 31 March 2019

	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
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2019</b>									
<b>From CST, AIC and Others:</b>									
CST <sup>(4)</sup>		-	-	1,586,049	-	-	-	-	1,586,049
AIC <sup>(5)</sup>		-	-	19,197	29,619	10,719	34,990	-	94,525
Others		-	-	11,930	-	-	-	-	11,930
Total		-	-	1,617,176	29,619	10,719	34,990	-	1,692,504
From donations and fund raising:									
Restricted donations	14	-	-	2,222,000	-	-	-	-	2,222,000
Unsolicited donations		1,382,688	51,059	1,482,425	36,986	29,894	-	-	2,983,052
Mailers		157,624	-	-	-	-	-	-	157,624
Liang Wen Fu Concert		886,963	-	-	-	-	-	-	886,963
Other fund raising		366,746	4,404	-	-	-	-	-	371,150
Total		2,794,021	55,463	3,704,425	36,986	29,894	-	-	6,620,789
From investment:									
Interest from fixed income instruments		360,349	-	-	-	-	-	-	360,349
Dividends from shares		38,658	-	-	-	-	-	-	38,658
Fair value gain on investments		495,675	-	-	-	-	-	-	495,675
Fair value gain on financial derivative		39,709	-	-	-	-	-	-	39,709
Total		934,391	-	-	-	-	-	-	934,391

<sup>(4)</sup> Community Silver Trust Fund ("CST")

<sup>(5)</sup> Agency for Integrated Care ("AIC")

See accompanying notes to financial statements.

# Statement Of Income And Expenditure And Other Comprehensive Income (Cont'd)

Year ended 31 March 2019

	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
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2019</b>									
From others:									
Programme fees		-	-	-	24,325	7,343	2,760	-	34,428
Membership fees		-	-	1,320	-	-	-	-	1,320
Miscellaneous income		-	1,005	97,005	-	-	-	9,897	107,907
Total		-	1,005	98,325	24,325	7,343	2,760	9,897	143,655
<b>TOTAL INCOME</b>		3,728,412	298,454	13,590,970	454,032	215,997	148,168	97,560	18,533,593

## OPERATING EXPENDITURE

Personnel costs:

Salaries and other benefits	115,139	948,630	7,354,601	477,361	345,184	120,598	112,844	9,474,357
Central Provident Fund	23,969	110,089	844,142	64,254	32,838	20,515	19,959	1,115,766
Professional fees and service	-	-	889,225	700	-	-	-	889,925
Staff training and related expenses	-	9,885	205,477	362	154	-	-	215,878
Recruitment expenses	-	502	5,294	503	452	-	-	6,751
Volunteer development and recognition	-	-	37,850	-	-	-	331	38,181
Total	139,108	1,069,106	9,336,589	543,180	378,628	141,113	133,134	11,740,858

See accompanying notes to financial statements.



# Statement Of Income And Expenditure And Other Comprehensive Income (Cont'd)

Year ended 31 March 2019

	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
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2019</b>									
Premises costs:									
Rental expense of premises		-	-	589,691	-	6,574	-	-	596,265
Repairs and maintenance		-	-	112,561	22,776	9,474	-	-	144,811
Utilities		-	-	54,617	10,500	11,009	-	-	76,126
Insurance		-	504	14,538	10,068	3,189	-	-	28,299
Total		-	504	771,407	43,344	30,246	-	-	845,501
Other operating expenses:									
Caregiver support		-	-	877	-	-	2,061	-	2,938
Depreciation		-	13,453	720,043	8,019	6,127	-	32	747,674
Loss on disposal of property, plant and equipment		-	-	10,210	1,671	-	-	-	11,881
Transport	741	27,601	302,415	20,597	14,529	2,802	346		369,031
Postage and telephone	480	4,984	99,568	2,949	5,118	-	1,275		114,374
Repairs and maintenance	-	345	432,983	9,176	12,167	-	-		454,671
Patient care and medication	-	2,461	227,920	22,762	23,351	2,140	-		278,634
Supplies and materials	-	1,046	108,199	12,301	10,509	-	-		132,055
Public education expenses	-	1,013	16,463	-	-	6,875	19,439		43,790
Publicity	-	284	64,091	-	-	-	-		64,375
Miscellaneous expenses	18	345	53,471	-	12	-	-		53,846
Total		1,239	51,532	2,036,240	77,475	71,813	13,878	21,092	2,273,269

See accompanying notes to financial statements.

# Statement Of Income And Expenditure And Other Comprehensive Income (Cont'd)

Year ended 31 March 2019

	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
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2019</b>									
Finance costs:									
Investment fee and other charges		82,634	-	-	-	-	-	-	82,634
Loss on foreign exchange hedge		383,289	-	-	-	-	-	-	383,289
		465,923	-	-	-	-	-	-	465,923
Fund raising expenses:									
Mailers		5,771	-	-	-	-	-	-	5,771
Liang Wen Fu Concert		355,431	-	-	-	-	-	-	355,431
Other fund raising		229,013	-	-	-	-	-	-	229,013
Total		590,215	-	-	-	-	-	-	590,215
<b>TOTAL EXPENDITURE</b>		1,196,485	1,121,142	12,144,236	663,999	480,687	154,991	154,226	15,915,766
<b>SURPLUS (DEFICIT) FOR THE YEAR, REPRESENTING TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR</b>		2,531,927	(822,688)	1,446,734	(209,967)	(264,690)	(6,823)	(56,666)	2,617,827

See accompanying notes to financial statements.

# Statement Of Income And Expenditure And Other Comprehensive Income (Cont'd)

Year ended 31 March 2019

	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
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2018</b>									
<b>INCOME</b>									
From MOH <sup>(1)</sup> :									
MOH subvention		-	99,345	5,285,914	241,066	77,818	-	-	5,704,143
Salary adjustment exercise		-	-	1,427,318	-	-	-	-	1,427,318
Reimbursement of rental expenses		-	-	127,766	-	6,574	-	-	134,340
Post Graduate Training Grant		-	-	376,985	-	-	-	-	376,985
MOH other grants		-	-	26,100	-	-	-	-	26,100
Total		-	99,345	7,244,083	241,066	84,392	-	-	7,668,886
From NCSS <sup>(2)</sup> :									
NCSS funding – ComChest <sup>(3)</sup>		-	-	-	-	-	106,733	85,206	191,939
SingTel sponsorship scheme		-	-	600	-	-	-	-	600
Total		-	-	600	-	-	106,733	85,206	192,539

<sup>(1)</sup> Ministry of Health ("MOH")

<sup>(2)</sup> National Council of Social Service ("NCSS")

<sup>(3)</sup> Community Chest ("ComChest")

See accompanying notes to financial statements.

# Statement Of Income And Expenditure And Other Comprehensive Income (Cont'd)

Year ended 31 March 2019

	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
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2018</b>									
From TBCHF, CST, AIC and Others:									
TBCHF <sup>(4)</sup>		-	403,161	-	-	-	-	-	403,161
CST <sup>(5)</sup>		-	292,312	1,789,639	150,568	333,905	-	83,736	2,650,160
AIC <sup>(6)</sup>		-	-	6,850	142,232	31,865	46,320	-	227,267
Others		-	-	28,942	-	-	-	-	28,942
Total		-	695,473	1,825,431	292,800	365,770	46,320	83,736	3,309,530
From donations and fund raising:									
Restricted donations	14	-	-	20,000	-	-	-	-	20,000
Unsolicited donations		228,500	92,383	1,419,484	32,330	14,636	-	-	1,787,333
Donation in kinds		-	-	30,113	-	-	-	-	30,113
Mailers		271,270	-	-	-	-	-	-	271,270
Concert		262,665	-	-	-	-	-	-	262,665
Other fund raising		439,919	-	-	-	-	-	-	439,919
Total		1,202,354	92,383	1,469,597	32,330	14,636	-	-	2,811,300
From investment:									
Interest from fixed income instruments		317,780	-	-	-	-	-	-	317,780
Dividends from shares		80,612	-	-	-	-	-	-	80,612
Gain on disposal of investments		5,096	-	-	-	-	-	-	5,096
Gain on foreign exchange hedges		612	-	-	-	-	-	-	612
Fair value gain in financial derivative instruments		47,488	-	-	-	-	-	-	47,488
Total		451,588	-	-	-	-	-	-	451,588

<sup>(4)</sup> Tote Board Community Health Care Fund ("TBCHF")

<sup>(5)</sup> Community Silver Trust Fund ("CST")

<sup>(6)</sup> Agency for Integrated Care ("AIC")

See accompanying notes to financial statements.

# Statement Of Income And Expenditure And Other Comprehensive Income (Cont'd)

Year ended 31 March 2019

	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
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2018</b>									
From others:									
Programme fees		-	14,280	-	40,186	23,955	4,120	-	82,541
Membership fees		-	-	880	-	-	-	-	880
Miscellaneous income		-	-	149,936	-	-	-	-	149,936
Total		-	14,280	150,816	40,186	23,955	4,120	-	233,357
<b>TOTAL INCOME</b>		1,653,942	901,481	10,690,527	606,382	488,753	157,173	168,942	14,667,200

## OPERATING EXPENDITURE

Personnel costs:

Salaries and other benefits	83,264	709,465	6,439,344	434,339	363,353	104,346	65,533	8,199,644
Salaries and other benefits – CST	-	-	-	-	-	-	59,152	59,152
Central Provident Fund	16,510	100,388	752,038	55,194	39,142	19,144	17,410	999,826
Professional fees and services	-	-	1,100,411	480	82	-	-	1,100,973
Staff training and related expenses	-	7,172	161,814	551	697	-	-	170,234
Recruitment expenses	-	353	5,630	72	58	-	-	6,113
Volunteer development and recognition	-	-	38,768	-	-	-	-	38,768
Total	99,774	817,378	8,498,005	490,636	403,332	123,490	142,095	10,574,710

See accompanying notes to financial statements.



# Statement Of Income And Expenditure And Other Comprehensive Income (Cont'd)

Year ended 31 March 2019

	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
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2018</b>									
Premises costs:									
Rental expense of premises		-	-	201,103	-	6,574	-	-	207,677
Repairs and maintenance		-	-	107,445	40,111	10,853	-	-	158,409
Utilities		-	-	46,094	14,752	9,365	-	-	70,211
Insurance		-	2,078	9,892	8,406	3,738	-	11	24,125
Total		-	2,078	364,534	63,269	30,530	-	11	460,422
Other operating expenses:									
Caregiver support		-	-	492	-	-	1,372	-	1,864
Depreciation		-	16,966	904,535	8,896	7,938	-	385	938,720
Transport	620	42,519	234,877	14,082	11,991	4,769	-	-	308,858
Transport – CST	-	-	-	-	-	-	-	2,039	2,039
Postage and telephone	307	4,919	91,166	1,651	4,880	176	852	-	103,951
Repairs and maintenance	-	5,694	233,723	6,801	9,412	-	-	-	255,630
Patient care and medication	-	24,823	215,924	16,787	18,630	1,522	1,400	-	279,086
Supplies and materials	387	307	72,684	13,157	9,978	200	-	-	96,713
Public education expenses	-	3,762	-	-	-	9,625	-	-	13,387
Public education expenses – CST	-	-	-	-	-	-	-	22,545	22,545
Publicity	-	-	72,615	-	-	-	-	-	72,615
Miscellaneous expenses	-	-	3,805	-	-	-	-	-	3,805
Total		1,314	98,990	1,829,821	61,374	62,829	17,664	27,221	2,099,213

See accompanying notes to financial statements.

# Statement Of Income And Expenditure And Other Comprehensive Income (Cont'd)

Year ended 31 March 2019

	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
		\$	\$	\$	\$	\$	\$	\$	\$
<b>2018</b>									
Finance costs:									
Investment fee and other charges		84,915	-	-	-	-	-	-	84,915
Fund raising expenses:									
Mailers		7,312	-	-	-	-	-	-	7,312
Other fund raising		74,390	-	-	-	-	-	-	74,390
Total		81,702	-	-	-	-	-	-	81,702
<b>TOTAL EXPENDITURE</b>		267,705	918,446	10,692,360	615,279	496,691	141,154	169,327	13,300,962
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>		1,386,237	(16,965)	(1,833)	(8,897)	(7,938)	16,019	(385)	1,366,238
Other comprehensive income (loss):									
Items that may be reclassified subsequently to profit or loss:									
Change in fair value of available-for-sale investments									(179,890)
<b>OTHER COMPREHENSIVE LOSS FOR THE YEAR</b>									(179,890)
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>									1,186,348

See accompanying notes to financial statements.

# Statement Of Changes In Funds And Reserves

Year ended 31 March 2019

	Unrestricted funds	Restricted funds	Investment revaluation reserve	Total
	\$	\$	\$	\$
<b>Balance at 1 April 2017</b>	24,977,833	2,467,896	39,186	27,484,915
Transferred to unrestricted funds from restricted funds (Note 14)	67,302	(67,302)	-	-
Total comprehensive income (loss) for the year:				
Surplus for the year	1,366,238	-	-	1,366,238
Other comprehensive loss for the year	-	-	(179,890)	(179,890)
<b>Total</b>	<b>1,366,238</b>	<b>-</b>	<b>(179,890)</b>	<b>1,186,348</b>
Transferred from deferred capital donations/grants (Note 11)	343,826	-	-	343,826
<b>Balance at 31 March 2018</b>	<b>26,755,199</b>	<b>2,400,594</b>	<b>(140,704)</b>	<b>29,015,089</b>
Effects on adoption of FRS 109	(140,704)	-	140,704	-
<b>Balance at 1 April 2018</b>	<b>26,614,495</b>	<b>2,400,594</b>	<b>-</b>	<b>29,015,089</b>
Transferred to restricted funds from unrestricted funds (Note 14)	(2,153,582)	2,153,582	-	-
Total comprehensive income for the year:				
Surplus for the year	2,617,827	-	-	2,617,827
<b>Total</b>	<b>2,617,827</b>	<b>-</b>	<b>-</b>	<b>2,617,827</b>
Transferred from deferred capital donations/grants (Note 11)	170,864	-	-	170,864
<b>Balance at 31 March 2019</b>	<b>27,249,604</b>	<b>4,554,176</b>	<b>-</b>	<b>31,803,780</b>

See accompanying notes to financial statements.

# Statement Of Cash Flows

Year ended 31 March 2019

	2019	2018
	\$	\$
<b>Operating activities</b>		
Surplus for the year	2,617,827	1,366,238
Adjustments for:		
Depreciation	747,674	938,720
Interest from fixed income instruments	(360,349)	(317,780)
Dividends from investments	(38,658)	(80,612)
Government grants	(10,834,758)	(11,170,955)
Loss on disposal of property, plant and equipment	11,881	-
Fair value gain on financial derivative	(39,709)	(47,488)
Fair value gain on investments	(495,675)	-
Gain on disposal of investments	-	(5,096)
Operating deficit before movements in working capital	(8,391,767)	(9,316,973)
Receivables	7,505	(2,764,391)
Payables and accruals	(335,266)	702,960
Deferred capital donations/grants	3,048,033	368,017
Cash used in operations, representing net cash used in operating activities	(5,671,495)	(11,010,387)
<b>Investing activities</b>		
Purchase of investments	(5,856,696)	(14,403,196)
Proceeds from sale of investments	6,008,430	13,318,485
Interest received from fixed income instruments	360,349	317,780
Dividends received from investments	38,658	80,612
Purchase of property, plant and equipment	(2,274,804)	(869,605)
Net cash used in investing activities	(1,724,063)	(1,555,924)
<b>Financing activities</b>		
Government grants received	10,834,758	11,170,955
Pledged fixed deposit	(140)	(70)
Net cash from financing activities	10,834,618	11,170,885
Net increase (decrease) in cash and cash equivalents	3,439,060	(1,395,426)
Cash and cash equivalents at beginning of year	18,982,922	20,378,348
<b>Cash and cash equivalents at the end of year (Note 6)</b>	<b>22,421,982</b>	<b>18,982,922</b>

See accompanying notes to financial statements.

# Notes To Financial Statements

31 March 2019

## 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 705, Serangoon Road, Block A, #03-01 @Kwong Wai Shiu Hospital, Singapore 328127. 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 2019 were authorised for issue by the Board of the Council on 29 July 2019.

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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.

**ADOPTION OF NEW AND REVISED STANDARDS** - In the current financial year, the Organisation has adopted all the new and revised FRSs and Interpretations of FRS ("INT FRS") that are relevant to its operations and effective for annual periods beginning on or after 1 April 2018. The adoption of these new/revised FRSs and INT FRSs does not result in changes to the Organisation's accounting policies and has no material effect on the amounts reported for the current or prior years except as disclosed below.

# Notes To Financial Statements

31 March 2019

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

### **FRS 109 Financial Instruments**

FRS 109 introduces new requirements for 1) the classification and measurement of financial assets and financial liabilities, 2) impairment of financial assets and 3) general hedge accounting. Details of these new requirements as well as their impact on the financial statements are described below.

The company applied FRS 109 with an initial application date of April 1, 2018. The company has not restated the comparative information, which continues to be reported under FRS 39.

#### (a) Classification and measurement of financial assets and financial liabilities

The Organisation has applied the requirements of FRS 109 to instruments that have not been derecognised as at 1 April 2018 and has not applied the requirements to instruments that have already been derecognised as at 1 April 2018. The classification of financial assets is based on two criteria: the Organisation's business model for managing the assets and whether the instruments' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding. There are no changes in classification and measurement of the Organisation's financial assets and financial liabilities other than as disclosed below.

The Organisation has elected to apply short-term exemption to adopt FRS 109. Quoted investments classified as available-for-sale investments were previously carried at fair value with changes in fair value recorded in other comprehensive income unless there is an impairment which will be recorded to profit or loss. At the date of initial application, such investment were measured at fair value through profit or loss (FVTPL), and the revaluation reserve amount was recognised in the opening retained earnings (or other component of equity, as appropriate) of the reporting period that includes the date of initial application.

#### (b) 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 the Organisation 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 of the financial assets. It is no longer necessary for a credit event to have occurred before credit losses are recognised.

The application of the FRS 109 impairment requirements has not resulted in additional loss allowance to be recognised.

### **FRS 115 Revenue from Contracts with Customers**

FRS 115 supersedes FRS 11 Construction Contracts, FRS 18 Revenue and the related interpretations. FRS 115 introduces a 5-step approach to revenue recognition. Far more prescriptive guidance has been added in FRS 115 to deal with specific scenarios.

The Organisation has applied FRS 115 using the modified retrospective method with any cumulative effect of initially applying this standard recognised at the date of initial application (1 April 2018) as an adjustment to the opening balance of retained earnings. Therefore, the comparative information was not restated and continues to be reported under FRS 11, FRS 18 and the related interpretations. There was no adjustment arising from the initial adoption of FRS 115.

The Organisation has elected to apply this standard retrospectively only to contracts that are not completed contracts at the date of initial application.

The Organisation's accounting policies for its revenue streams are disclosed in notes to financial statements and there are no significant changes.

The adoption of FRS 115 has not resulted in a material impact on the Organisation's operating, investing and financing cash flows.

At the date of authorisation of these financial statements, the following FRS were issued but not effective and are expected to have an impact to the Organisation in the periods of their initial application on 1 April 2019.



# Notes To Financial Statements

31 March 2019

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

### **FRS 116 Leases**

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 existing framework.

As at 31 March 2019, the Organisation has non-cancellable operating lease commitments of approximately \$1.19 million disclosed as operating lease commitments in Note 18. Management is currently estimating the effects of FRS 116 on its financial assets and liabilities in the period of initial adoption. 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.

### 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.

### **Financial assets (before 1 April 2018)**

#### 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.

#### Available-for-sale financial assets

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

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

# Notes To Financial Statements

31 March 2019

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

### Loans and receivables

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

### Impairment of financial assets

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

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

For all other financial assets, objective evidence of impairment could include:

- Significant financial difficulty of the issuer or counterparty; or
- Default or delinquency in interest or principal payments; or
- It becoming probable that the borrower will enter into bankruptcy or financial re-organisation.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade and other receivables where the carrying amount is reduced through the use of an allowance account. When a trade or other receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited to profit or loss. Changes in the carrying amount of the allowance account are recognized in profit or loss.

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

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

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

# Notes To Financial Statements

31 March 2019

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

### 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.

### 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 assets (from 1 April 2018)**

#### Classification of financial assets

Debt instruments mainly comprise cash and bank balances and trade and other receivables that meet the following conditions and are subsequently measured at amortised cost:

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

Debt instruments that meet the following conditions are subsequently measured at fair value through other comprehensive income (FVTOCI):

- the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling the financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

By default, all other financial assets are subsequently measured at fair value through profit or loss (FVTPL).

Despite the foregoing, the Organisation may make the following irrevocable election/designation at initial recognition of a financial asset:

- the Organisation may irrevocably elect to present subsequent changes in fair value of an equity investment in other comprehensive income if certain criteria are met; and
- the Organisation may irrevocably designate a debt investment that meets the amortised cost or FVTOCI criteria as measured at FVTPL if doing so eliminates or significantly reduces an accounting mismatch.

# Notes To Financial Statements

31 March 2019

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

### *Amortised cost and effective interest method*

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period.

For financial instruments other than purchased or originated credit-impaired financial assets, the effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) excluding expected credit losses, through the expected life of the debt instrument, or, where appropriate, a shorter period, to the gross carrying amount of the debt instrument on initial recognition.

The amortised cost of a financial asset is the amount at which the financial asset is measured at initial recognition minus the principal repayments, plus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, adjusted for any loss allowance. On the other hand, the gross carrying amount of a financial asset is the amortised cost of a financial asset before adjusting for any loss allowance.

Interest is recognised using the effective interest method for debt instruments measured subsequently at amortised cost, except for short-term balances when the effect of discounting is immaterial.

### *Financial assets at FVTPL*

Financial assets that do not meet the criteria for being measured at amortised cost or FVTOCI are measured at FVTPL. Specifically:

- Investments in equity instruments are classified as at FVTPL, unless the Organisation designates an equity investment that is neither held for trading nor a contingent consideration arising from a business combination as at FVTOCI on initial recognition.
- Debt instruments that do not meet the amortised cost criteria or the FVTOCI criteria are classified as at FVTPL. In addition, debt instruments that meet either the amortised cost criteria or the FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising the gains and losses on them on different bases. The Organisation has not designated any debt instruments as at FVTPL.

Financial assets at FVTPL are measured at fair value as at each reporting date, with any fair value gains or losses recognised in profit or loss to the extent they are not part of a designated hedging relationship. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset and is included in the "Fair value on investment" line item. Fair value is determined in the manner described in Note 4(b)(vi).

### Impairment of financial assets

The Organisation recognises a loss allowance for expected credit losses ("ECL") on other receivables. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument.

The Organisation always recognises 12-month ECL for other receivables as the credit risk on the financial instrument has not increased significantly since initial recognition. The assessment of whether lifetime ECL should be recognised is based on significant increases in the likelihood or risk of a default occurring since initial recognition instead of on evidence of a financial asset being credit-impaired at the reporting date or an actual default occurring.

# Notes To Financial Statements

31 March 2019

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

### *Significant increase in credit risk*

In assessing whether the credit risk on a financial instrument has increased significantly since initial recognition, the Organisation compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition. In making this assessment, the Organisation considers historical loss rates for each category of customers and adjusts to reflect current and forward-looking macroeconomic factors affecting the ability of the customers to settle the receivables.

The Organisation assumes that the credit risk on a financial instrument has not increased significantly since initial recognition if the financial instrument is determined to have low credit risk at the reporting date. A financial instrument is determined to have low credit risk if i) the financial instrument has a low risk of default, ii) the borrower has a strong capacity to meet its contractual cash flow obligations in the near term and iii) adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

Irrespective of the outcome of the above assessment, the Organisation presumes that the credit risk on a financial asset has increased significantly since initial recognition when contractual payments are more than 30 days past due, unless the Organisation has reasonable and supportable information that demonstrates otherwise.

The Organisation regularly monitors the effectiveness of the criteria used to identify whether there has been a significant increase in credit risk and revises them as appropriate to ensure that the criteria are capable of identifying significant increase in credit risk before the amount becomes past due.

### *Definition of default*

The Organisation considers the following as constituting an event of default for internal credit risk management purposes as historical experience indicates that receivables that meet the following criteria are generally not recoverable.

Information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the Organisation, in full (without taking into account any collaterals held by the Organisation).

### *Credit-impaired financial assets*

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred.

### *Write-off policy*

The Organisation writes off a financial asset when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings. Financial assets written off may still be subject to enforcement activities under the Organisation's recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognised in profit or loss.

### *Measurement and recognition of expected credit losses*

For financial assets, the expected credit loss is estimated as the difference between all contractual cash flows that are due to the Organisation in accordance with the contract and all the cash flows that the Organisation expects to receive, discounted at the original effective interest rate.

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

# Notes To Financial Statements

31 March 2019

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

### Financial liabilities and equity instruments

#### Payables and accruals

Financial liabilities and equity instruments issued by the Organisation are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

#### Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Organisation after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

#### 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.

**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	-	9 years (2018: 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.



# Notes To Financial Statements

31 March 2019

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

**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). Where it is not possible to estimate the recoverable amount of an individual asset, the Organisation estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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

If the recoverable amount of an asset (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 so 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 units) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

**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.

### The Organisation as lessee

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.

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

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

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

# Notes To Financial Statements

31 March 2019

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

**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 income 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 at point in time 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.

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

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

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

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

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

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

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

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

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

# Notes To Financial Statements

31 March 2019

## 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 carrying amounts of assets and liabilities within the next financial year, are discussed below.

#### Useful lives and residual value of property, plant and equipment

The Organisation exercise their judgement in estimating the useful lives of property, plant and equipment. The estimated useful lives reflect Organisation's estimate of the period that the Organisation intends to derive future economic benefits from the use of the depreciable asset, past and industry practice.

The carrying amount of property, plant and equipment is \$3,239,595 (2018: \$1,724,346) as disclosed in Note 8 to the financial statements.

## 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:

	2019	2018
	\$	\$
<b>Financial assets</b>		
Financial assets at amortised cost	23,981,648	22,985,302
Financial assets measured at FVTPL	12,505,135	-
Available-for-sale investments, at fair value	-	12,121,485
<b>Financial liabilities</b>		
Financial liabilities at amortised cost	1,190,005	970,457

# Notes To Financial Statements

31 March 2019

## 4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL MANAGEMENT (cont'd)

### (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.

#### Funds with fund managers

In connection with the funds placed with fund managers, these funds placed with fund managers are exposed to a variety of financial risks: 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 for 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 investments managed by fund managers (Note 9) that are denominated in currencies other than the functional currency. The foreign currency in which these transactions are denominating is mainly United States dollar ("USD").

The fund managers enter into derivative financial instruments to manage this exposure to foreign exchange rate risk, through foreign exchange forward contracts as disclosed in Note 4(vi).

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

	<b>Assets</b>	
	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
USD	1,326,294	1,224,330

#### *Foreign currency sensitivity*

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

At the end of the reporting period, if the relevant foreign currency strengthens/weakens by 10% against the Singapore dollars, surplus before tax will increase (decrease) by:

	<b>Strengthen</b>		<b>Weaken</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
USD	132,629	122,433	(132,629)	(122,433)

# Notes To Financial Statements

31 March 2019

## 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. Further information is disclosed in Note 4b(vi).

### (iv) Credit risk management

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

The table below details the credit quality of the Organisation's financial assets as well as maximum exposure to credit risk:

	Note	12-month or lifetime ECL	Gross carrying amount	Loss allowance	Net carrying amount
			\$	\$	\$
<b>2019</b>					
Receivables	7	12-month ECL	1,539,406	-	1,539,406

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 credit-ratings assigned by international credit-rating agencies and reputable corporations with a good credit history.

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





# Notes To Financial Statements

31 March 2019

4 FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL MANAGEMENT (cont'd)

(vi) Fair value of financial assets and financial liabilities (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 surplus (2018: investment revaluation reserve) would increase/decrease as disclosed in the above table.

There were no significant transfers between Level 1 and Level 2 of the fair value hierarchy in 2018 and 2019.

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

(c) Capital risk management policies and objectives

The Organisation manages its capital to ensure it will be able to continue as a going concern. The capital structure of the Organisation consists only of funds and reserves. Management reviews the capital structure on a regular basis. The Organisation's overall strategy remains unchanged from 2018.

5 COMPENSATION OF KEY MANAGEMENT PERSONNEL

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

	2019	2018
	\$	\$
Short-term benefits	712,634	679,009
Post-employment benefits	30,607	30,601
	743,241	709,610
Number of key management personnel	2	2

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

# Notes To Financial Statements

31 March 2019

## 5 COMPENSATION OF KEY MANAGEMENT PERSONNEL (cont'd)

### Related party transactions

	2019	2018
	\$	\$
Donations to the Organisation by Council and key management personnel	74,250	35,960

## 6 CASH AND BANK BALANCES

	2019	2018
	\$	\$
Fixed deposits	5,820,260	2,054,477
Cash at banks	15,671,827	16,011,244
Cash held by fund manager (Note 9)	950,155	937,321
Cash and bank balances	22,442,242	19,003,042
Less: Pledged fixed deposit	(20,260)	(20,120)
Cash and cash equivalents in the statement of cash flows	22,421,982	18,982,922

Fixed deposits bear interest at 0.35% to 2.04% (2018 : 0.35% to 1.45%) per annum and for a tenure of approximately 92 to 365 days (2018 : 182 to 365 days). The fixed deposits can be drawn down without the need to incur significant cost.

## 7 RECEIVABLES

	2019	2018
	\$	\$
Recoverables from MOH	991,893	394,675
Recoverables from Agency of Integrated Care	5,032	3,374,200
Deposits	197,690	58,965
Sundry receivables	344,791	154,420
Prepaid expenses	143,101	411,734
	1,682,507	4,393,994

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

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

# Notes To Financial Statements

31 March 2019

## 7 RECEIVABLES (cont'd)

### Sundry receivables and deposits

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

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

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

### Previous accounting policy for impairment of trade receivables

The management has evaluated that the receivables are due from creditworthy counterparties and the receivables were neither past due and nor impaired as at the end of the reporting period. No allowance for doubtful debts was assessed by management to be required.

## 8 PROPERTY, PLANT AND EQUIPMENT

	Building development	Renovation	Air- conditioners	Furniture and fittings	Office equipment and computers	Motor vehicles	Total
	\$	\$	\$	\$	\$	\$	\$
Cost:							
At 1 April 2017	2,904,460	1,048,436	80,745	169,010	1,822,896	494,409	6,519,956
Additions	-	17,120	8,139	-	769,226	75,120	869,605
Disposals	-	-	-	-	(14,931)	(50,339)	(65,270)
At 31 March 2018	2,904,460	1,065,556	88,884	169,010	2,577,191	519,190	7,324,291
Additions	-	1,880,799	5,158	4,579	271,866	112,402	2,274,804
Disposals	(2,904,460)	(274,438)	(71,526)	(42,208)	(146,058)	(52,733)	(3,491,423)
At 31 March 2019	-	2,671,917	22,516	131,381	2,702,999	578,859	6,107,672
Accumulated depreciation:							
At 1 April 2017	2,302,722	694,051	54,859	105,894	1,287,059	281,910	4,726,495
Depreciation	481,390	78,080	9,069	11,034	262,140	97,007	938,720
Disposals	-	-	-	-	(14,931)	(50,339)	(65,270)
At 31 March 2018	2,784,112	772,131	63,928	116,928	1,534,268	328,578	5,599,945
Depreciation	120,348	128,785	7,653	10,908	374,938	105,042	747,674
Disposals	(2,904,460)	(274,273)	(60,533)	(42,097)	(145,446)	(52,733)	(3,479,542)
At 31 March 2019	-	626,643	11,048	85,739	1,763,760	380,887	2,868,077
Carrying amount:							
At 31 March 2019	-	2,045,274	11,468	45,642	939,239	197,972	3,239,595
At 31 March 2018	120,348	293,425	24,956	52,082	1,042,923	190,612	1,724,346

# Notes To Financial Statements

31 March 2019

## 9 INVESTMENTS

	2019	2018
	\$	\$
Quoted equity shares, at fair value	2,385,404	2,370,265
Quoted debt securities, at fair value	10,119,363	9,703,234
Quoted unit trusts, at fair value	544	498
	12,505,311	12,073,997
Financial derivative instruments	(176)	47,488
Total investments	12,505,135	12,121,485
Analysed by:		
Current	405,511	441,558
Non-current	12,099,624	11,679,927
	12,505,135	12,121,485

The investments and cash at bank amounting to \$12,505,135 (2018 : \$12,121,485) and \$950,155 (2018 : \$937,321) 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 investment strategy and plan. During the year upon adoption of FRS 109, these investments were classified as financial assets at fair value through profit or loss (2018 : Available-for-sale investments).

Quoted equity shares offer the Organisation the opportunity for returns 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.

Quoted debt securities have effective interest rates ranging from 1.86% to 5.94% (2018 : 2.07% to 4.38%) per annum and have maturity dates ranging from 2020 to 2021 (2018 : 2018 to 2021). The fair value of the quoted debt securities are based on closing quoted market prices on the last market day of the financial year.

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

# Notes To Financial Statements

31 March 2019

## 10 PAYABLES AND ACCRUALS

	2019	2018
	\$	\$
Other payables	72,055	-
Accrued expenses	1,074,770	932,977
Overfunding by NCSS	1,047	1,047
Equipment loan deposits received	42,133	36,433
Deferred revenue	-	554,814
	1,190,005	1,525,271

## 11 DEFERRED CAPITAL DONATIONS/GRANTS

	2019	2018
	\$	\$
At beginning of year	6,702,507	6,678,316
Addition of deferred capital grant	1,930,100	13,910
Amortisation for the year transferred to unrestricted fund	(170,864)	(343,826)
Grants from CST [Note]	-	3,027,435
Return of expired CST Operational Grants	-	(23,168)
Utilisation of CST for the year transferred to income	(1,181,460)	(874,912)
Utilisation of CST Operational Grants [Note]	-	(1,513,419)
Utilisation of deferred capital expenditure	(404,589)	(261,829)
At end of year	6,875,694	6,702,507

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 2019

## 12 UNRESTRICTED FUNDS

	2019	2018
	\$	\$
Reserve policy:		
Unrestricted funds	27,249,604	26,755,199
Ratio of reserve to annual operating expenditure	1.71	2.01

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 fulfill 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.

	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	Lien Foundation - Outram Community Hospital	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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
Total comprehensive (loss) income for the year (Note 14)	-	-	-	-	-	(27,003)	10,878	-	-	(51,177)	-	(67,302)
At 31 March 2018	432,169	416,640	692,038	364,658	50,195	73,419	57,139	226,081	6,082	82,173	-	2,400,594
Total comprehensive (loss) income for the year (Note 14)	-	-	-	-	-	(9,957)	(5,085)	-	-	(31,376)	2,200,000	2,153,582
At 31 March 2019	432,169	416,640	692,038	364,658	50,195	63,462	52,054	226,081	6,082	50,797	2,200,000	4,554,176



# Notes To Financial Statements

31 March 2019

## 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 and Kang Le Marsiling at Block 2 Marsiling Drive. 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.

Lien Foundation - Outram Community Hospital - This fund is set aside to provide funding for the capital expenditure of Day Hospice Centre at Outram Community Hospital.

These restricted funds are represented by cash and cash equivalents amounting to \$4,554,176 (2018 : \$2,400,594).

# Notes To Financial Statements

31 March 2019

## 14 TRANSFERRED TO RESTRICTED FUNDS

	2019	2018
	\$	\$
<u>INCOME</u>		
From donations:		
- Restricted donations	2,222,000	20,000
Purchase of fixed asset	-	(9,548)
<u>EXPENDITURE</u>		
Other operating expenses:		
- Patient care and medication	(41,167)	(64,203)
- Caregiver support and Publicity	-	(1,900)
- Volunteer development and recognition	(22,000)	(20,000)
- Repair and maintenance	-	(2,479)
- Transportation	(166)	(50)
Total Expenditure	(63,333)	(98,180)
Surplus / (Deficit)	2,158,667	(78,180)
NCSS Caregiver reserve	(5,085)	10,878
Surplus / (Deficit) transferred to restricted funds	2,153,582	(67,302)

## 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-DEDUCTIBLE RECEIPT

	2019	2018
	\$	\$
Donations for which tax-deductible receipts were issued	5,441,804	2,341,528

# Notes To Financial Statements

31 March 2019

**17 NON-TAX DEDUCTIBLE RECEIPT**

	2019	2018
	\$	\$
Donations for which non-tax deductible receipts were issued	616,259	400,459

**18 OPERATING LEASE ARRANGEMENT**

The Organisation as lessee:

	2019	2018
	\$	\$
Payment recognised as an expense during the year	596,266	207,677

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

	2019	2018
	\$	\$
Within one year	719,053	767,844
Two to five years	553,708	1,401,685
	1,272,761	2,169,529

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

# Donor List

## **\$100,000 and above**

Chen Luo  
Lee Ying  
Lien Foundation  
Singapore Totalisator Board

## **\$50,000 to \$99,999**

Fraser And Neave, Limited

## **\$25,000 to \$49,999**

Deutsche Bank Ag  
EFG Bank AG  
Goh Cynthia  
Lee Foundation Singapore  
Lee Soon Teck  
MSV Systems & Services Pte Ltd  
PSA Corporation Limited  
PSA International Pte Ltd  
The Siblings of the Late Lallitha  
Sirisena  
Wee Ai Ning

## **\$10,000 to \$24,999**

Ang Siew Lay  
Bloomberg L.P.  
Chan Yik Zane  
Chee Liew Chin  
Chee Liew Horng Fiona  
Chen Soon Bin  
Cheong Cheong Khuan  
Christina Winter Wei Mei  
Chua Wah Ann  
Composers And Authors Society Of  
Singapore Ltd  
CSE Global Ltd  
Dymon Asia Capital (Singapore)  
Pte Ltd  
Frontier Primary School  
Fullerton Fund Management  
Company Ltd  
Goldman Sachs (S) Pte  
Guan Cunxi  
Hansjacob Nicolas Pierre Jean  
Hong Leong Foundation  
Hotel Grand Central Limited  
Hsieh Chun  
Karmen Wong Kit Yee  
Lee Kim Tah Foundation  
Lee Woon Shiu  
Lim Cher Chye  
National Cancer Centre  
Singapore  
Neubronner Edward Bernard  
Ngiam Ai Choo  
NTUC Fairprice Foundation  
Limited  
Omni-Crest Engineering &  
Construction Pte Ltd  
Ong Peck Har Shirley  
Overseas Academic Link Pte Ltd  
Pauline Bertrand  
Pavilion Capital International  
Pte Ltd  
Raymond Goh  
Schroder Investment Management  
(Singapore) Ltd  
SMRT Buses Ltd  
Soh Kim Chua  
SymAsia Singapore Fund -  
Yong Hon Kong Foundation

Tan Poh Kiang  
Tan Soh Keng  
Tan Sok Hoon  
Tang Tuck Soon  
Teo Poh Lian Pte Ltd  
Teo Swee Lian  
The Community Foundation  
Of Singapore  
The Grace Shua and Jacob Ballas II  
Charitable Trust  
Yang Meijuan Grace  
Yeap Lam Hong  
Yee Alethea  
Yong Yin Min

## **\$5,000 to \$9,999**

Amber Electronics Pte Ltd  
Andress Goh  
B4 Water Leakage Specialist  
Central Singapore Community  
Chan Lian Chai Clinton  
Chong Chern Sern  
Chook Ying Ho @ Chook Yung Hoe  
Angeline  
Chua Hwee Hong  
Chua Jun Jin  
Clean City (1995) Pte Ltd  
Courts Asia Ltd  
Deborah Ho  
Estate of Teoh Poh Choo  
Factory Mutual Insurance  
Company  
Giti Tire Global Trading Pte Ltd  
Goh Kim Chuan  
Goh Lee Hiang Memorial Fund  
Gus  
Ho Si Yu  
HSBC Bank  
Irene Ang  
Jeow Boon Lai  
Jimmy Ng  
Koh Chern Chern  
Late Liu Hua An  
Lee Teck Leng  
Leung Yu Him Daniel  
Lim Kok Huat Jeffrey  
Lin YuKai  
Loh Keh Chuan  
Mind Kinesis Investments Pte Ltd  
Mitsubishi Electric Asia Pte Ltd  
Ng Eng Bee  
Ng Kai Tee Kathy  
North West Community Development  
Council  
OCBC Bank  
Onnah Liew  
Pei Hwa Foundation Limited  
Pulak Prasad  
RiverHub Pte Ltd  
Sadhana  
San-Ee Art Gallery Pte Ltd  
Sim Bong Seng Steven  
Sim Siang Leong  
Sim Wei Ling  
Singapore Pools (Private) Limited  
Soh Ah Yeong  
Song Chun Keet  
St James's Place Charitable  
Foundation  
Stewart Olivia Carole  
Tan Heng Khuan Brian

Tan Keng Hwa  
Tan Yang Guan  
Tat Lian Trading Co  
Texvista International Pte Ltd  
Toh Kian Poh  
Vong Ting Ling Julie  
Wee Meng Choo  
Yeo Henry  
Yew Lee Heng LP-GAS Trading  
Pte Ltd

## **\$1,000 to \$4,999**

Abdul Rahman Zaini  
Agcel Pte Ltd  
Ahmad Ghuzaili Bin Abu Hassan  
Alicia Lee Lai Cheng  
Amir Bin Marjuri  
Andrew Choon Her Ang  
Andy Mickey Choong Tek Choy  
Ang Hwee Tiang  
Ang Kian Pang  
Ang Miao Sze  
Ang Siew Gek  
Ang Thai Meng  
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