



ST. ANDREW'S
MISSION HOSPITAL

LET YOUR LIGHT SHINE!

Let your light so
shine before men,
that they may see
your good works,
and glorify your
Father which is in
heaven.

Matthew 5:16



ANNUAL REPORT 2017

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Introduction



ST. ANDREW'S MISSION HOSPITAL

The St. Andrew's Medical Mission was founded in 1913 by Dr. Charlotte Ferguson-Davie. In 1934, St. Andrew's Mission Hospital was incorporated by an Act of Parliament under the St. Andrew's Mission Hospital Ordinance. Presently, St. Andrew's Mission Hospital is a voluntary welfare organisation and an approved Institution of Public Character.

St. Andrew's Mission Hospital provides health and social care, training and educational services through: St. Andrew's Autism Centre, St. Andrew's Community Hospital, St. Andrew's Lifestreams, St. Andrew's Mission Hospital Clinics, St. Andrew's Nursing Home, and St. Andrew's Senior Care.

OUR VISION

To be a light in a dark place, that ignorance would be replaced by knowledge and understanding; physical distress by comfort and healing.

OUR MISSION

To meet the holistic healthcare needs of the underserved and the disadvantaged by ministering to their physical well-being as well as their emotional, social and special needs.

ST. ANDREW'S AUTISM CENTRE

Its vision is, enabling people with autism to lead dignified and meaningful lives. Its mission is: enriching the lives of people with autism and their families through quality education, training and care, distinguished by Christian love and compassion.

ST. ANDREW'S COMMUNITY HOSPITAL

To provide medical services characterised by Christian love and compassion to all in need, regardless of race, religion or socio-economic status.

ST. ANDREW'S LIFESTREAMS

Through God's grace and truth, we facilitate healing, restoration and holistic health in people's lives so that people can realise wholeness through a multi-level network of caregivers in the church and community.

ST. ANDREW'S NURSING HOME

To be a safe place that guides and lights up the life journey of each patient with love, healing and hope.

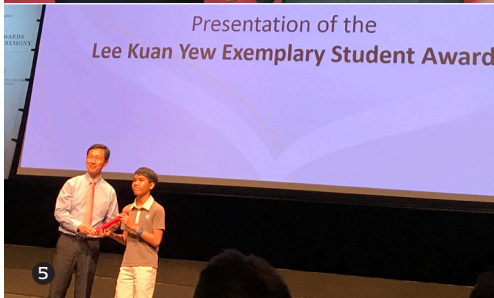
Unique Entity Number:
T08CC3017C

IPC Status (General Fund):
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Address:
8 Simei Street 3, Singapore 529897

Bankers:
Development Bank of Singapore Limited,
Hongkong and Shanghai Banking Corporation Limited,
United Overseas Bank Limited,
Hong Leong Finance Limited

Auditor:
KPMG LLP



① Ms. Alison Sim Lei Choo (fourth from right), Director of Nursing, St. Andrew's Community Hospital, was awarded The President's Award for Nurses 2017, together with 4 other recipients at the Istana. ② Ms. Joan Pereira, Member of Parliament for Tanjong Pagar GRC and Advisor to Henderson-Dawson Grassroots organisations, engaging a St. Andrew's Nursing Home (Queenstown) resident during its Open House. ③ Residents at St. Andrew's Nursing Home (Henderson) engaged in a therapy session. ④ Mr. Alan Ng, Healthcare Assistant, St. Andrew's Nursing Home (Buangkok), received the Healthcare Humanity Award (Honorable Mention) from Guest-of-Honour President Tony Tan Keng Yam at the Awards Ceremony. ⑤ Rusydi received the Lee Kuan Yew Exemplary Student Award from Mr Ong Ye Kung, Minister for Education (Higher Education and Skills), at Ministry of Education's Special Awards Ceremony. ⑥ St. Andrew's Senior Care team which runs the senior care centres at Henderson, Kampong Glam, Queenstown and Tampines.

President's Address

2017 marked St. Andrew's Mission Hospital's (SAMH's) 104 years of serving the community! Over the years, God, as our shepherd and fortress, has led us in setting up new services to meet growing societal needs and enabled us to overcome challenges encountered in growing His ministry of care. Indeed, this is a testament of 2 Corinthians 12:9, "But he said to me, "My grace is sufficient for you, for my power is made perfect in weakness." Therefore I will boast all the more gladly of my weaknesses, so that the power of Christ may rest upon me."

THE RIPPLE EFFECT OF GOD'S LOVE

We give thanks to God for His blessing upon our staff and clients.

One shining example is Rusydi, a 15-year-old St. Andrew's Autism School (SAAS) student. When he came to SAAS in 2009, he was very reserved and hardly interacted with anyone. Three years later, he opened up, leading the school in daily assembly and helping his teachers and fellow classmates in lessons. Last year, he was one of the 20 recipients of the inaugural Lee Kuan Yew Exemplary Student Award, which recognises Special Education students who have risen above their challenges and are exemplary role models.

Mr Alan Ng, Healthcare Assistant, St. Andrew's Nursing Home (SANH) (Buangkok), was awarded the Healthcare Humanity Award (Honorable Mention) 2017 and Ms Alison Sim, Director of Nursing, was awarded the President's Award for Nurses 2017, in recognition of their commitment and service characterised by Christian love. Alan's achievement itself is a testimony to the ripple effect of God's love. Alan had battled mental health issues for over 10 years. With love and support from friends, family and professionals from Singapore Anglican Community Services (Hougang Care Centre and Employment Support Services) and the Institute of Mental Health, he recovered. Tapping on his own experience, he now helps residents at SANH (Buangkok). Under his compassionate and loving care, residents who were non-communicative, wheelchair-bound and deemed challenging to be cared for regained their lost functions and experienced an enhanced quality of life.

CARING FOR THE SENIORS

By 2030, we expect 1 in 5 Singaporeans to be above the age of 65. Marking SAMH's foray into providing integrated long-term care service with integrated residential care (including dementia care), centre-based day services and home care services for the elderly, SANH (Henderson) and SANH (Queenstown) started operations in 2017. A senior care centre is also co-located with each nursing home to serve the elderly residing in the vicinity.

In addition, St. Andrew's Community Hospital (SACH) also started operating another senior care centre - St. Andrew's Senior Care (Tampines) at Our Tampines Hub.

THE ABOUNDING WORK OF THE LORD

We will continue to go the extra mile in serving the community for the Lord. We thank God for blessing us with dedicated staff and volunteers, individuals, corporations, business associations, philanthropic groups and foundations as well as parishes who partner us in our work. Thank you for your hard work, generous contributions, and for blessing us with your support, prayers, advice and financial assistance.

May we always put our hope in God, trusting that our work for the Lord, done in His will and power, will succeed and bring about what God wants to accomplish for His glory and for our joy. (*"Therefore, my beloved brothers, be steadfast, immovable, always abounding in the work of the Lord, knowing that in the Lord your labor is not in vain."* 1 Corinthians 15:58)

May God continue to be our compass and define our purpose as we remain steadfast in serving in His ministry of care!

+ Rennis Singapore
Bishop of Singapore,
President, St. Andrew's Mission Hospital



1 In May 2017, 190 St. Andrew's Community Hospital staff were honoured for their dedication and excellence in patient care at the Eastern Health Alliance Caring Awards ceremony. **2** Mr. Sam Tan Chin Siong, Minister of State (Prime Minister's Office, Manpower and Foreign Affairs) and Member of Parliament (Radin Mas Constituency) with the Radin Mas community organised "Project Sunshine" on 18 November 2017, which saw families and friends bringing sunshine to St. Andrew's Nursing Home (Henderson) residents through songs, games, a magic show, balloon sculpting and delectable food. **3** Encouraging and empowering seniors to perform daily tasks such as picking up their own beverage for afternoon tea at St. Andrew's Senior Care (Tampines). **4** An art creation by St. Andrew's Nursing Home (Buangkok)'s residents was featured in the Agency of Integrated Care Sensory Calendar 2018. The calendar focused on the uniqueness of using art to express thoughts of persons with mental health issues who may lack cognitive skills to express themselves properly. **5** St. Andrew's Nursing Home (Queenstown) received its first resident on 17 April 2017. **6** Mr. Andrew Goh, Vice President, St. Andrew's Mission Hospital, and Mr. Dennis Ang, Chief Executive Officer, St. Andrew's Autism Centre (SAAC), presented Dr. and Mrs. Yong with a painting entitled "Joyful Shells" as a token of appreciation at Celebration 90 Gala Charity Wine Dinner and Auction. The artwork was painted by Mr. Andrew Tan, a Day Activity Centre client, under the guidance of an art teacher at SAAC. **7** St. Andrew's Senior Care (Queenstown) clients enjoying the brightness of the day within the comfort of an indoor garden. **8** Counselling remains an important component of St. Andrew's Lifestreams (SAL). SAL aims to provide a safe and secure haven for people who may be struggling with various issues that hinder them from living life to the fullest. Its therapeutic services include Generic Counselling, Marriage Preparations, Art Therapy, Play Therapy and Theraplay. **9** Mr. Chee Hong Tat, Senior Minister of State for Health (centre), Bishop Rennis Ponniah, President, St. Andrew's Mission Hospital (second from right) with St. Andrew's Nursing Home (Henderson) residents as well as St. Andrew's Senior Care (Henderson) clients and staff.

Review of Services

THE WORK OF OUR HANDS

Proverbs 3:5-6 reads, "Trust in the Lord with all thine heart; and lean not unto thine own understanding. In all thy ways acknowledge Him, and He shall direct thy paths." Leaning on God's leading, grace, wisdom and strength, St. Andrew's Mission Hospital has developed its services over the years in tandem with the needs of Singapore's ageing population and changes in social support structures.

On behalf of the Board, I am pleased to provide an update on SAMH and its community services: St. Andrew's Autism Centre (SAAC), St. Andrew's Community Hospital (SACH), St. Andrew's Senior Care (SASC), St. Andrew's Lifestreams (SAL), and St. Andrew's Nursing Home (SANH).



ST. ANDREW'S AUTISM CENTRE (SAAC)

216 STUDENTS ENROLLED AT ST. ANDREW'S AUTISM SCHOOL

86 CLIENTS ENROLLED AT THE DAY ACTIVITY CENTRE



ST. ANDREW'S COMMUNITY HOSPITAL (SACH)

SACH'S INPATIENT REHABILITATION AND SUB-ACUTE CARE SERVICES ARE CURRENTLY BEING PROVIDED THROUGH 238 BEDS ACROSS 9 WARDS.

2,842 INPATIENT ADMISSIONS

9,144 OUTPATIENT CLINIC ATTENDANCES

5,422 HOME CARE SERVICE VISITS

23,504 DAY REHABILITATION CENTRE ATTENDANCES



ST. ANDREW'S NURSING HOME (HENDERSON)

STARTED OPERATIONS IN FEBRUARY 2017

SERVING 218 RESIDENTS



ST. ANDREW'S NURSING HOME (QUEENSTOWN)

STARTED OPERATIONS IN APRIL 2017

SERVING 197 RESIDENTS



ST. ANDREW'S SENIOR CARE (JOY CONNECT)

170 CLIENTS SERVED EACH MONTH

12,756 DAY CARE ATTENDANCES

6,012 DAY REHABILITATION ATTENDANCES



ST. ANDREW'S SENIOR CARE (TAMPINES)

STARTED OPERATIONS IN SEPTEMBER 2017

94 CLIENTS SERVED EACH MONTH

627 DAY CARE ATTENDANCES

336 DAY REHABILITATION ATTENDANCES



ST. ANDREW'S NURSING HOME (BUANGKOK)

SERVING 300 RESIDENTS



ST. ANDREW'S SENIOR CARE (HENDERSON)

STARTED OPERATIONS IN MAY 2017

60 CLIENTS SERVED EACH MONTH

2,396 DAY CARE ATTENDANCES

462 DAY REHABILITATION ATTENDANCES



ST. ANDREW'S SENIOR CARE (QUEENSTOWN)

STARTED OPERATIONS IN NOVEMBER 2017

30 CLIENTS SERVED EACH MONTH

230 DAY CARE ATTENDANCES

20 DAY REHABILITATION ATTENDANCES



ST. ANDREW'S LIFESTREAMS (SAL)

25 PROFESSIONAL PROGRAMMES CONDUCTED

Review of Services

OUR ACHIEVEMENTS

ST. ANDREW'S AUTISM CENTRE (SAAC)

SAAC continued to grow in 2017, with its school and Day Activity Centre (DAC) enrolment increasing respectively by 13.1% and 14.7%. Maintaining an optimum teacher/coach-to-student/client ratio, total staff strength grew by 11.0%.

2017 began with a major fundraising event initiated by Dr NK and Mrs Melina Yong that brought in more than \$1.1 million (after costs) for the Adult Disability Home (ADH) that SAAC is co-developing with the Ministry of Social and Family Development and will operate from 2019.

Key SAAC Milestones:

- **Collaboration with SilkAir** SAAC's Colours Project tote bags were sold on SilkAir flights and its online store Sky Shop through the year-long collaboration.
- **Celebration 90 - Charity Gala Wine Dinner and Auction, and Wine Tasting Masterclasses** Attended by about 350 dinner guests and 100 wine enthusiasts, the event raised more than \$1.1 million for the upcoming residential facility for adults with autism.
- **Autism Advocacy and Community Outreach** Annual World Autism Awareness (Singapore) [WAA(S)] campaign reached out to heartlanders through a one-day public showcase at Toa Payoh Hub. The Purple Parade 2017 saw SAAC collaborating with Citi Singapore to march for inclusion. Parents of many SAAC students and clients supported and participated in the Children's Charities Association's annual Walkathon and Charity Fair. SAAC also reached out to the community through an awareness talk at Bedok Library, held in conjunction with WAA(S), and an art exhibition at Urban Redevelopment Authority.

Update on St. Andrew's Autism School (SAAS)

For the first time, school enrolment exceeded 200 students. Catering to the increase and preparing for Compulsory Education from 2019, SAAS hired 20 new teaching staff.

Key SAAS Milestones:

- **Lee Kuan Yew Exemplary Student Award (LKY-ESA)** Rusydi, a 15-year-old SAAS student, was one of the 20 recipients of the inaugural LKY-ESA, which recognises Special Education students who have risen above their challenges and are exemplary role models.

- **Employment** Two SAAS students who graduated in 2016 are now employed, one in a cafeteria run by a Social Service Organisation and the other by a Singapore-based jewellery brand.
- **Augmentative and Alternative (AAC) Training for Parents** Held for the first time in 2017, this annual training supports parents to enable their children with autism to have a voice in settings other than school.
- **Transition Planning** SAAS appointed a Transition Planning Coordinator to support students' school to work transition. This is in line with Ministry of Education's Living Learning Working Outcomes.

Update on St. Andrew's Adult Autism Services (SAAAS)

In 2017, enrolment continued to grow at the DAC at Elliot Road. The ADH had its name confirmed as St. Andrew's Adult Home (Sengkang) [SAAH (Sengkang)]. Construction is on schedule and the new home is slated to receive residents in April 2019.

Key DAC Milestones:

- **Horticulture Vocational Programme** Phase 2 of the Urban Farming component continued with specific client-centred curriculum, with an additional class of eight clients and three coaches.
- **Preparation for Employment** A few clients underwent job training at Autobus Café and Bizlink Centre Singapore Ltd to prepare them for part-time work.
- **Therapy** In addition to SAAC's in-house therapists, the DAC continued to engage AWWA Allied Health Professional Group and SPD Therapy Hub to provide occupational and speech therapy. Therapists from Singapore Association for Mental Health Creative Hub provided art therapy for 10 high-support DAC clients, and 12 clients received ABA therapy services from Lazarus Centre.
- **Training** Four staff members took part in the HANDS in Autism training in July, while five coaches were trained to carry out Board Certified Behaviour Analyst designed treatment plans.
- **Production Projects** Clients made hama bead coasters for SAAC National Day celebrations, and were involved in the End Caps production and BusAds panel advertisements removal projects.

Key St. Andrew's Adult Home (Sengkang) Milestones:

- **Construction Began** on 21 February 2017.
- **Registration of Name** St. Andrew's Adult Home (Sengkang) is officially registered with the Street and Building Names Board.
- **Latest Progress** As at 29 December 2017, the third storey Multipurpose Hall wing and first storey office wing were completed. Work on fittings and equipment, programme, staffing and logistics to support the residential home was on schedule.

ST. ANDREW'S COMMUNITY HOSPITAL (SACH)

2017 was a landmark year for SACH as it marked the 25th anniversary of the community hospital. SACH started up in 1992 as Singapore's first community hospital, on the grounds of the previous St. Andrew's Orthopaedic Hospital at Elliot Road. Since then, SACH has continued to break new ground, such as being the first community hospital to be co-located with its partner acute hospital (in 2005), and as the first to integrate services with an acute hospital through joint operations within a single hospital building (i.e., the Integrated Building).

In 2017, SACH had a 15% increase in inpatient admissions as compared to 2016, of which 81% were from Changi General Hospital (CGH). Admissions of patients from CGH to SACH increased by 17 % and this was achieved through close coordination with CGH and the shortening of the length of stay at SACH.

SACH continued to develop and grow its inpatient rehabilitative, sub-acute, palliative, paediatric and dementia care services, as well as strengthen its homecare and community therapy services (CTS). The CTS provides therapy support to partners such as St. Andrew's Senior Care, St. Andrew's Nursing Home, Singapore Anglican Community Services and St. Hilda's Community Services.

New Developments in 2017 - St. Andrew's Senior Care (Tampines)

In 2017, the Ministry of Health (MOH) appointed SACH as the operator for the Senior Care Centre (SCC) at Our Tampines Hub (OTH). SACH worked closely with CGH to start up the SCC (called St. Andrew's Senior Care (Tampines)) in September 2017. Both SACH and CGH are now planning to implement a seniors geriatric hub programme within the SCC, with the adjacent Family

Medicine Clinic and the adjacent Community Health Centre, which will benefit frail seniors in Tampines.

Staff Achievements

- Ms. Lee Soh Luan, Senior Nurse Manager, and Ms. Nant Wout Yee Aye, Healthcare Assistant, received the Healthcare Humanity Awards in April 2017.
- 190 staff were honoured for their dedication and excellence in patient care at the Eastern Health Alliance (EH Alliance) Caring Awards ceremony in May 2017.
- Ms. Alison Sim, Director of Nursing, was awarded The President's Award for Nurses 2017, the highest accolade in the nursing profession, given in recognition of nurses who have made significant contributions to the profession and the community, in July 2017.
- Ms Gurdev Kaur D/O Harnam Singh, Senior Staff Nurse, Home Care Services, received the MOH Nurses' Merit Award in recognition of her exemplary performance, commitment and contributions to nursing in July 2017.

Visits by MOH Officials

In May 2017, CGH and SACH co-hosted a visit by Mr Ng How Yue, 2nd Permanent Secretary (Health), and Ms Ngiam Siew Ying, Deputy Secretary (Policy).

In December 2017, SACH hosted Mr Heng Swee Keat, Minister for Finance and Member of Parliament for Tampines GRC, for a visit which focused on SACH's initiatives in productivity, manpower development and innovation.

Care for Family Members

In Loving Memory: Celebrating Life, Cherishing Memories
On 4 November 2017, SACH care team members and volunteers came together with our late patients' family members to celebrate the lives and cherish the memories of their loved ones who spent their last precious moments at the hospital. It was a heart-warming afternoon as family members and staff interacted and reminisced meaningfully.

Media Coverage

SACH's programmes and initiatives in rehabilitative care, senior care, dementia and palliative care were prominently featured in the media (such as The Straits Times, Lianhe Zaobao, Channel NewsAsia and MediaCorp News 8) through the course of 2017.

Review of Services

Contributing to the Welfare of the Community

Dr Loh Yik Hin, Chief Executive Officer, was appointed by the Minister for Health to be a member of the National Eldersshield Review Committee.

Dr Angel Lee, Director, Palliative Service, was appointed Chair of the Singapore Hospice Council, playing a key role in the development and growth of palliative care services in Singapore.

Ms Tan Lay Kheng, Director, Allied Health and Operations, was appointed by Mayor Dr Mohamad Maliki Bin Osman, Mayor of South-East District, as a South-East CDC District Councillor.

SACH hosted participants of the Agency for Integrated Care (AIC) Integrated Care Course, as well as candidates of the AIC Senior Management Associate Scheme, to provide them with a better understanding of Singapore's Community Care landscape.

ST. ANDREW'S LIFESTREAMS (SAL)

St. Andrew's Lifestreams (SAL) continued to run its training programmes and provided counselling services in 2017. This includes reaching out to churches in the Diocese of Singapore to participate in its programmes.

In 2017, SAL conducted 25 professional programmes, ranging from the popular Intentional Interviewing Skills for Counselling (IISC) and Skills Laboratory catering to those who are new or keen to sharpen their counselling skills, to the Taylor-Johnson Temperament Analysis (T-JTA) personality assessment course and workshop for organisations, and a number of TheraPlay training workshops. TheraPlay refers to child and family therapy focusing on improving a child's behavioural and emotional challenges through fostering a better parent-child relationship. A popular programme was "Signposts For Building Better Behaviour", a programme to help families understand and manage difficult behaviour in children as well as children with developmental delays. This is a subsidised programme with funding provided by KK Women's and Children's Hospital. Some of the programmes were eligible for Ministry of Social and Family Development / National Council of Social Service (NCSS) subsidy under its Voluntary Welfare Organisations - Charities Capability Fund.

Counselling

Counselling remained an important component of SAL's services. SAL aims to provide a safe and secure haven for people who may be struggling with various issues that hinder them from living life to the fullest. Its therapeutic services include Generic Counselling, Marriage Preparations, Art Therapy, Play Therapy and Theraplay.

Marriage Preparation Programme

SAL also conducted the 8-hour Marriage Preparation Programme (MPP) with the primary objective of helping couples better understand and relate with each other, and in turn be able to meet each other's needs. 8 couples benefited from the workshop which discussed issues such as personality styles, effective communication skills, conflict resolution, financial management, family planning and sexual needs.

In 2017, SAL provided professional and pastoral counselling to 38 individuals and couples who had emotional stress, parenting and marital issues. They were mainly referred by the churches, friends and service users. A total of 264 hours of counselling sessions and 56 hours of MPP sessions were conducted.

SAL conducted its training and counselling services with a staff strength of two full-time administrative personnel, three training/counselling staff and two associate facilitators.

From 1 January 2018, SAL comes under the purview of Singapore Anglican Community Services, the sister organisation of SAMH. SAL is now renamed as Anglican Lifestream Services.

ST. ANDREW'S NURSING HOME (SANH)

In 2017, SAMH strengthened its mission in caring for Singapore's ageing population with the opening of St. Andrew's Nursing Home at Henderson and Queenstown. The next nursing home at Dover Avenue (an initiative of St. John's - St. Margaret's Church in collaboration with SAMH), is expected to be operational in 2020. These three nursing homes provide integrated residential, centre-based and home care services, together with a co-located senior care centre. Combining all our four nursing homes (Buangkok, Henderson, Queenstown and Dover), the SAMH Group will be providing a total capacity of 1125 nursing home beds.

SANH (Buangkok)

SANH (Buangkok) focused on enhancing the recovery and rehabilitation programmes for its 300 residents, in collaboration with the Agency for Integrated Care (AIC) and Institute of Mental Health.

Recovery & Rehabilitation Programme

The artwork of SANH (Buangkok)'s residents were selected by AIC for display at its AICare Link art exhibition in April. Members of the public viewed the art exhibition, bought the artwork and penned notes of commendation and encouragement for the residents.

AIC also featured an art creation by two SANH (Buangkok)'s residents for its Sensory Calendar 2018. The Calendar focused on the uniqueness of using art to express thoughts of persons with mental health issues who may lack cognitive skills to express themselves properly.

30 residents completed their psychotherapy sessions, enhancing their social and communication skills. 2 residents were successfully placed for external part-time employment while another 10 residents were trained to serve in the wards as resident workers, helping out with preparation of meals, cleaning, washing and accompanying fellow residents for activities.

In July 2017, residents also gained self-confidence as they manned a bazaar stall at the Institute of Mental Health and sold their artwork to members of the public.

Supporting the Community

As an ongoing effort to do our part in giving back to society, SANH (Buangkok) participated in the Southeast CDC 'Walk for Rice' project at Pasir Ris Park in December 2017. For three hours, 54 residents, staff, family members and volunteers walked around the park to clock mileage for rice donated by NTUC Fairprice supermarket for underprivileged families living in the South East District.

Intermediate Long-Term Care Projects

SANH (Buangkok) hosted the Hand Hygiene event in October 2017, showcasing its efforts in advocating good hand hygiene habits. Through light-hearted skits, dances and creative posters, 50 external participants from nine other Nursing Homes and two service providers were educated on practising the "5 Moments and 7 Steps of Hand Hygiene" to create a safe environment.

Staff Achievements

Mr. Alan Ng, Healthcare Assistant, SANH (Buangkok), received the Healthcare Humanity Awards 2017 (Honorable Mention) from President Tony Tan Keng Yam for his exemplary dedication, care and support in helping residents at the nursing home to achieve better quality of life and improvement in their functional capabilities.

SANH (Henderson)

In February 2017, SANH (Henderson) began operations with a capacity of 252 beds. As at 31 December 2017, its bed occupancy was 218, comprising 214 subsidised and 4 non-subsidised beds.

Building Capabilities

SANH (Henderson)'s key focus in its first year of operations was to build up the capabilities of its nursing

team, majority of whom joined the home directly from their native countries, namely, the Philippines, Myanmar, India, Malaysia and Indonesia. In addition to rigorous in-house instruction, efforts were made to enhance care standards through further education including the Quality Improvement Toolkit, End of Life Nursing Education Consortium, and Communication with Persons with Dementia. The intensive training ensured that the Enhanced Nursing Home Standards were met.

Building Community

Another focus of SANH (Henderson) was engaging the surrounding community, starting with its immediate neighbours. In early February, during the Chinese New Year week, key staff from SANH (Henderson) visited the residents who stayed around the nursing home to introduce the Home's services. The efforts were impactful as many residents participated in its Open House on 18 February 2017 graced by Mr Sam Tan Chin Siong, Minister of State (Prime Minister's Office, Manpower and Foreign Affairs) and Member of Parliament (Radin Mas Constituency). Mr Tan was accompanied by an entourage of grassroots leaders and community volunteers. The Radin Mas community subsequently organised "Project Sunshine" on 18 November 2017, which saw families and friends bringing sunshine to the residents through songs, games, a magic show, balloon sculpting and delectable food. In December 2017, pre-schoolers from PCF Sparkletots @ Blk 44 Telok Blangah Drive visited the SANH (Henderson) residents and bonded with them through a Christmas celebration.

The larger community contributed too, from individuals befriending residents and assisting with in-house activities for residents, to corporate partners such as OMRON Asia Pacific Pte Ltd, Mapletree Greater China Commercial Trust Management Ltd and Dell Global B.V. (Singapore Branch), as well as institutions and government agencies such as NUS Community Service Club, SCDF Sentosa Fire Station and National Heart Centre Singapore.

SANH (Queenstown)

In April 2017, SANH (Queenstown) began operations with a capacity of 292 beds. As of 31 December 2017, its bed occupancy was 197, comprising 193 subsidised and 4 non-subsidised beds.

SANH (Queenstown) is blessed with support from the Henderson-Dawson Constituency and Ms Joan Pereira, Member of Parliament for Tanjong Pagar GRC and Advisor to Henderson-Dawson Grassroots organisations, who paid a few visits to the Nursing Home and graced its Open House held on 28 October 2017.

Review of Services

Since the start of operations, SANH (Queenstown) has received tremendous support from our community partners within and around the vicinity of Queenstown. We have many volunteers from schools (Rainbow Centre, Queenstown Primary School, Queenstown Secondary School, Queensway Secondary School, New Town Primary School, St. Margaret's Secondary School) and churches (Church of Our Saviour, Queenstown Baptist Church, New Creation Church, St. James' Church, Christ Methodist Church, ECF Holy Word) dedicating their time and sharing their love with residents through activities such as befriending, arts and crafts, karaoke sessions, performances and blessing of gifts.

St. John's - St. Margaret's Nursing Home

Construction for St. John's - St. Margaret's Nursing Home at Dover Avenue began in March 2018. The 273-bed nursing home will be integrated within a campus that includes a senior day care centre and a childcare centre. Collectively named SJSM Village, the campus will feature spaces and programmes that facilitate and nurture intergenerational connectivity and activities, with the aim of improving the quality of life for both seniors and pre-schoolers.

ST. ANDREW'S SENIOR CARE (SASC)

In 2015, realising the need to provide healthcare services beyond institutional care at SACH, SAMH set up St. Andrew's Senior Care (JOY Connect) at Kampong Glam. Operated by SACH, it started to provide day care, general and enhanced dementia day care, community rehabilitation, centre-based nursing, outpatient clinic, integrated home care and community case management services for residents at Kampong Glam.

To meet the needs of the ageing population, SAMH set up St. Andrew's Senior Care (SASC) services at Henderson in May 2017, at Tampines in September 2017 and at Queenstown in November 2017. Henceforth, SASC services saw an exponential increase of day care capacity from 60 day care placement to 275 day care placement and 30 day rehabilitation placement to 75 day rehabilitation placement.

SASC (JOY Connect), set up in 2015, hosted 23 care staff and 14 executive staff (including three new centre managers) as part of their orientation and attachment programmes, ranging from two days to four weeks. Three experienced nursing aides from SASC (JOY Connect) also assisted in the set-up of SASC at Henderson, Queenstown and Tampines.

While both SASC Henderson and Queenstown are co-located with SANH (Henderson) and SANH (Queenstown) respectively, SASC (Tampines) was set up at Our Tampines Hub. Our Tampines Hub is Singapore's first-ever integrated community and lifestyle hub that brings together multiple agencies to offer a comprehensive and diverse range of services, programmes and facilities. This is the first time that SASC collaborated with Changi General Hospital to start a geriatric hub in Tampines, which also includes a Family Medicine Clinic and Community Health Centre.

To encourage SASC clients to age purposefully and gracefully in the community, SASC organised outings to Kallang Wave, Riverside Walk, Gardens by the Bay and the Esplanade on a quarterly basis for clients, with 10 seniors participating per trip.

In a bid to encourage intergenerational interaction and bonding, SASC also hosted a Values-In-Action programme for students from My First Skool, St. Margaret's Primary School, CHIJ (Katong), St. Andrew's Junior School, St. Andrew's Secondary School and Anglo-Chinese Junior College. The younger students brought much cheer to the seniors with their dance and singing performances, while the older students engaged the seniors in various games and activities.

FUNDRAISING ACTIVITIES

On 25 August 2017, SAMH held a joint Charity Dinner with the Singapore Anglican Community Services to raise funds for both organisations. The Dinner was officiated by Mr Chan Chun Sing, Minister in the Prime Minister's Office.

The Children's Charities Association, of which SAMH is a member, organised a host of annual fundraising activities, with the combined takings shared among its members.

THE ROAD AHEAD - SAMH IN 2018

As we enter into our 105th year of service, we give thanks to God for His steadfast faithfulness in leading and sustaining us in our mission to seek the welfare of the city. With God as our compass, SAMH will strive on to be His faithful servant in serving the community!

Dr. Arthur Chern

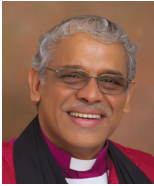
Group Chief Executive Officer
St. Andrew's Mission Hospital

Board of Management

FOUNDER

The late Dr. Charlotte E. Ferguson-Davie
O.B.E., M.D.

PRESIDENT



The Right Reverend Rennis Ponniah
(Bishop)
B.Soc.Sc (Hons.), M.Div.
(Appointed since October 2012)

VICE PRESIDENT



Mr. Andrew Goh Kia Teck
(Non-Executive Director)
B.Econ.
(Appointed since 2008)

HONORARY TREASURER



Mr. Lee Chew Chiat
(Executive Director)
B.Eng. (Hons.)
(Treasurer since 2016)
(Appointed as Member since 2015)

NOMINATED MEMBERS



U.S.P.G.
Reverend Huang Ao You
MTh, M.Div., BBA
(Appointed since 2017)



Reverend Canon Dr. Louis Tay
B.D.S. (Singapore), Dip.Th. (DTC), B.D.Hons. (London)
(Appointed since 2001)



S.W.M.D.A.
Reverend Yap Chee Han
M.Div.
(Appointed since 2016)



Venerable Wong Tak Meng
M.Div.
(Appointed since 2004)



St. Andrew's Cathedral Parochial
Church Council
Mr. Robin Tan
B.Sc. (USA), M.B.A. (USA)
(Appointed since 2011)



Mr. Low Chung Guan
M.B.A. (Waseda & NTU), PGDip. (Org Learning),
B.Sc.Eng.
(Aeronautical)
(Appointed since 2012)



Presbyterian Church
Elder Lee Chong Kai
B.A. (Otago) and B.A. Hons. (Victoria)
(Appointed since 2011)



Methodist Church
Dr. Gong Ing San
M.B.B.S., F.R.C.S., F.A.M.S.
(Appointed since 2002)

Board of Management

PROFESSIONAL REPRESENTATIVES



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M.B.B.S (S'pore), F.C.G.P (S'pore), F.R.C.G.P (UK)
(Appointed since 2005)



Prof. Tay Boon Keng
M.B.B.S. (S'pore), F.R.C.S. (Orth), F.A.C.S.
(Appointed since 2002)



Miss Arasi Santhana
LCCI Secretarial Dip. Cert.: HR, Finance &
Office Mgmt
(Appointed since 2008)



Mr. Tan Kian Woo
B.Acc. (Hons.), FCA (S'pore)
(Appointed since 2012)
(Treasurer from 2012 to April 2016)

ELECTED MEMBERS



Mr. Chan Wing Hong
B.Sc. (Econ)
(Appointed since 2009)



Mr. Tan Soo Kiang
LL.B. (Hons.)
(Appointed since 2004)



Mr. Hamish Christie
Chartered Accountant (S'pore), FCA (England
and Wales)
(Appointed since 1986)
(Treasurer from 2003 to April 2007, April
2008 to April 2012)



Assoc. Prof. Dr. Joseph Thambiah
M.B.B.S. (S'pore), M.Med (Surgery), F.R.C.S.
(Edin), F.A.M.S. (Orth)
(Appointed since 2005)



Prof. John Lim Chien Wei
M.B.B.S. (S'pore), M.Sc. (PH), F.A.M.S., M.P.M.
(Harvard)
(Appointed from 2002 to 2012)
(Reappointed in 2015)



Mr. Benjamin William
B.Soc.Sci (Hons.)
(Appointed since 2016)



Dr. Ong Yong Wan
M.B.B.S. (S'pore), F.A.M.S., F.R.C.P. (Edin)
(Appointed since 2000)

SECRETARY



Dr. Arthur Chern
M.B.B.S. (S'pore), B.Th. (Hons.) (Greenwich),
M.P.H. (Yale), M.P.A.
(Harvard), F.A.M.S.
(Non-Board Member, Salaried Officer)
(Appointed since 2012)

Management Committees

ST. ANDREW'S AUTISM CENTRE

Chairman

Mr. Tan Soo Kiang
LL.B. (Hons.)

Honorary Treasurer

Mr. Lee Chew Chiat
B.Eng. (Hons.)

Members

Mr. Chan Wing Hong
B.Sc. (Econ)

Ms. Anita Fam
LL.B. (Hons.), LL.M.

Rear-Admiral (Ret) Kwek Siew Jin
BBM, PPA(E), PPA(P), PBM, B.Eng. (EE)

Reverend Barry Leong
MA

Mdm. Susie Lim

Mr. Lawrence Pang
LL.B. (Hons.), M.B.A.

Mr. Tan Kian Woo
B.Acc. (Hons.), FCA (S'pore)

Mr. Patrick Yeo Bor Gee
B.A. (Hons.)

ST. ANDREW'S AUTISM SCHOOL

Chairman

Mr. Tan Soo Kiang
LL.B. (Hons.)

Vice Chairman

Ms. Anita Fam
LL.B. (Hons.), LL.M.

Treasurer

Mr. Lee Chew Chiat
B.Eng. (Hons.)

Secretary

Ms. Diana Chin
M.A. (Instructional Design & Technology), B.A. (Hons.)

Members

Mr. Dennis Ang
P.P.A., M.B.A., B. Eng (Mechanical)

Mrs. Chong Suet Fong
B.A. (English with Business) (S'pore), M.A. (Educational Management) (S'pore)

Mr. David Alexander Ong

Mr. Lawrence Pang
LL.B. (Hons.), M.B.A.

Mdm. Tay Li Ling
B.A. (Hons), PGCE

ST. ANDREW'S COMMUNITY HOSPITAL

Co-Chairmen

Dr. Alfred Loh
M.B.B.S. (S'pore), F.C.G.P. (S'pore), F.R.C.G.P. (UK)

Prof. Tay Boon Keng
M.B.B.S. (S'pore), F.R.C.S. (Orth), F.A.C.S.

Members

Dr. Cheng Yew Kuang
M.B.B.S. (S'pore), M.R.C.P. (UK), F.A.M.S. (Rheumatology), F.A.C.R. (USA), F.A.A.A.I. (USA)

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Dr. Low Kee Hwa
M.B.B.S. (S'pore), M.C.G.P., G.D.M.H.

Dr. Ong Yong Wan
M.B.B.S. (S'pore), F.A.M.S., F.R.C.P. (Edin)

Dr. Sin Gwen Li
M.B.B.S. (S'pore), M.Med. (Psych)

Dr. Tan Kian Hian
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Mr. Tan Kian Woo
B. Acc. (Hons.), F.C.A (S'pore)

Reverend Daniel Tong
M.A. M.Th. (S'pore)

Assoc. Prof. Joseph Thambiah
M.B.B.S. (S'pore), M.Med (Surgery), F.R.C.S. (Edin), F.A.M.S. (Orth)

Reverend Canon Dr. Louis Tay
B.D.S. (S'pore), Dip.Th. (DTC), B.D.Hons. (London)

ST. ANDREW'S LIFESTREAMS

Chairman

Mr. Benjamin William
B.Soc.Sc (Hons.)

Members

Reverend Gilbert Wong
B.A. (Hons.), PGDip.Th.

Mr. Hamish Christie
B.A. Chartered Accountant (S'pore), F.C.A. (England and Wales)

Reverend Peter Cook
B.Th.& Ministry, Cambridge

Dr. Esther Tan
B.A. (Hons.) (Hong Kong), M.S.W. (Canada), D.Ed., Counselling Psychology (Canada)

ST. ANDREW'S NURSING HOME

Chairman

Elder Lee Chong Kai
B.A. (Otago) and B.A. Hons. (Victoria)

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M.Med. (Psychiatry), M.Sc. (Health Care Mgmt)

Reverend Huang Ao You
M.Theo, M. Div, BBA

Ms. Mary Law Moi Chan
B.Sc. (Nursing Mgmt)

Assoc. Prof. Lee Kheng Hock
MBBS, MMed (FM), FAMS, FCFP

Mr. Low Chung Guan
M.B.A. (Waseda & NTU), PGDip. (Org Learning), B.Sc.Eng. (Aeronautical)

Reverend Ng Koon Sheng
B.Th. (Cambridge University HSC)

Dr. Ng Wai Hoe
MBBS, MBA (INSEAD), MD, FRACS, FAMS

Assoc. Prof. Wong Chee Meng John
M.Med. (Psych), M.S.C.

Ms. Joanne Yap GL
M.H.A, FACHE

Other Committees

SAMH AUDIT COMMITTEE

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Mr. Andrew Goh Kia Teck
B.Econ.

Members

Mr. Chan Wing Hong
B.Sc. (Econ)

Mr. John Cheong Puk Fai
M.Sc.

Ms. Phyllis Law Auket
MBA

Mr. Tan Kian Woo
B.Acc. (Hons.), FCA (S'pore)

SAMH FINANCE COMMITTEE

Chairman

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B.Eng. (Hons.)

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MBA

Mr. Hamish Christie
Chartered Accountant (S'pore), F.C.A.
(England and Wales)

Mr. Lau Wan Keong
B.A. (Hons.)

SAMH HUMAN RESOURCE COMMITTEE

Chairman

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M.B.B.S. (S'pore), F.A.M.S., F.R.C.P. (Edin)

Members

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B.A. (Hons.)

Mr. Raymond Choo
LLB, LLM and B.Div.

Dr. Jaclyn Lee
Ph.D. (Management), MHRM, B.Sc. (Psych)
(Stepped down as of 23 October 2017)

Reverend Yap Chee Han
M.Div.

SAMH NOMINATION COMMITTEE

Chairman

The Right Reverend Rennis Ponniah
B.Soc.Sc (Hons.), M.Div.

Members

Mr. Andrew Goh Kia Teck
B.Econ.

Mr. Keith Chua
B.BA

Mr. Richard Rokmat Magnus
LL.B. (Hons.) and LL.M.

SAMH FUND RAISING COMMITTEE

Co-Chairmen

Mr. Andrew Goh Kia Teck
B.Econ.

Mr. Keith Chua
B.BA

Members

Ms. Wong Kok Yee
FCCA

Mr. Charlie Chan Wai Kheong
MBA

Administration Staff

ST. ANDREW'S MISSION HOSPITAL

Group Chief Executive Officer

Dr. Arthur Chern
M.B.B.S. (S'pore), B.Th. (Hons.) (Greenwich), M.P.H. (Yale), M.P.A. (Harvard), F.A.M.S.
(Appointed since 1 May 2012)

Chief Operating Officer

Dr. Loh Yik Hin
M.B.B.S. (S'pore), M.Med. (Public Health), F.A.M.S., G.D.M.H. (S'pore)

ST. ANDREW'S AUTISM CENTRE

Chief Executive Officer

Mr. Dennis Ang
P.P.A., M.B.A., B.Eng. (Mechanical)

Supervisor, St. Andrew's Autism School

Mr. Tan Soo Kiang
LL.B. (Hons.)

Principal, St. Andrew's Autism School

Ms. Diana Chin
M.A. (Instructional Design & Technology), B.A. (Hons.)

Head, St. Andrew's Adult Autism Services

Mr. Raymond Marcel Semaun
B.A. (summa cum laude) (UCLA), Grad Cert. A.B.A. (CSULA)

Head, Day Activity Centre

Mr. Mike Koh
Diploma in Disability Studies

ST. ANDREW'S COMMUNITY HOSPITAL

Chief Executive Officer

Dr. Loh Yik Hin
M.B.B.S. (S'pore), M.Med. (Public Health), F.A.M.S., G.D.M.H. (S'pore)

Director, Medical Services (till 31 December 2017)

Dr. Edward Menon
B.B.M., M.B.B.S. (S'pore), M.R.C.P. (London), F.A.M.S. (Rehab.Med), D.R.M. (London), F.R.C.P. (London)

Medical Director (with effect from 1 January 2018)

Dr. Angel Lee
M.B.B.S. (S'pore), F.R.C.P. (Edinburgh), D.P.M. (Wales), F.A.M.S. (Geriatric Medicine, Palliative Medicine)

Director, Nursing Services

Ms. Alison Sim
S.R.N., B.H.Sc. (Nursing)

Director, Allied Health and Operations

Ms. Tan Lay Kheng
B.Sc. (Pharmacy), M.H.Sc. (Gerontology), Dip.TM

Director, Administration and Human Resources

Mrs. Yuen-Chiew Yew Mee
S.R.N., S.C.M., I.C.C., D.T.D.M., M.E.D.

Head, Information Technology

Ms. Teo Sok Yeong
B.Sc. (Comp. & Info Sc.)

ST. ANDREW'S SENIOR CARE

Deputy Director

Ms. Mina Lim
B.A.Sc. (Physiotherapy), M.A.Sc. (Ex & Sport Sc.)

ST. ANDREW'S LIFESTREAMS

Chairman

Mr. Benjamin William
B.Soc.Sc (Hons.)
* Non-salaried

ST. ANDREW'S NURSING HOME

Chief Executive Officer, St Andrew's Nursing Home Cluster and Executive Director, St. Andrew's Nursing Home (Queenstown)

Mr. Chan Wah Tiong
ISCA (Chartered Accountant), Grad.Dip in Social Work (GDSW)

Executive Director, St. Andrew's Nursing Home (Buangkok)

Ms. Winnie Chan
B.Acc (Hons.), M.Business (RMIT), M.H.Sc. (Gerontology) (UNISIM), Chartered Accountant (S'pore)

Executive Director, St. Andrew's Nursing Home (Henderson)

Mr. John Chan
RN, BN (Monash)

Corporate Governance

Governance Checklist to be submitted to Charity Portal
(Evaluation Period 01/01/2017 to 31/12/2017)

S/No.	Code Description	Code ID	Compliance
BOARD GOVERNANCE			
1	Are there Board members holding staff appointments?		No
4	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman).	1.1.6	Complied
5	The Board conducts regular self-evaluation to assess its performance and effectiveness.	1.1.10	Complied
6	There are Board Committees (or designated Board members) with documented terms of reference.	1.2.1	Complied
7	The Board meets regularly with a quorum of at least one-third or at least three members, whichever is greater (or as required by the governing instrument).	1.3.1	Complied
CONFLICT OF INTEREST			
8	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	Complied
9	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied
STRATEGIC PLANNING			
10	The Board reviews and approves the vision and mission of the charity. They are documented and communicated to its members and the public.	3.1.1	Complied
11	The Board approves and reviews a strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	Complied
HUMAN RESOURCE MANAGEMENT			
12	The Board approves documented human resource policies for staff.	5.1	Complied
13	There are systems for regular supervision, appraisal and professional development of staff.	5.6	Complied
14	There is a system to address grievances and resolve conflicts.	5.11	Complied
FINANCIAL MANAGEMENT AND CONTROLS			
15	The Board ensures internal control systems for financial matters are in place with documented procedures.	6.1.2	Complied
16	The Board ensures reviews on the charity's controls, processes, key programmes and events.	6.1.3	Complied
17	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	Complied
18	The charity discloses its reserves policy in the annual report.	6.4.1	Complied
19	Does the charity invest its reserves?		Yes
20	The charity invests its reserves in accordance with an investment policy approved by the Board. It obtains advice from qualified professional advisors, if deemed necessary by the Board.	6.4.4	Complied
FUNDRAISING PRACTICES			
21	Donations collected are properly recorded and promptly deposited by the charity.	7.2.2	Complied
DISCLOSURE AND TRANSPARENCY			
22	The charity makes available to its stakeholders an annual report that includes information on its programmes, activities, audited financial statements, Board members and executive management.	8.1	Complied
23	Are Board members remunerated for their Board services?		No
26	Does the charity employ paid staff?		Yes
27	No staff is involved in setting his or her own remuneration.	2.2	Complied
28	The charity discloses in its annual report the annual remuneration of its three highest paid staff who each receives remuneration exceeding \$100,000, in bands of \$100,000. If none of its top three highest paid staff receives more than \$100,000 in annual remuneration each, the charity discloses this fact.	8.3	Complied
PUBLIC IMAGE			
29	The charity accurately portrays its image to its members, donors and the public.	9.1	Complied

Reserves Policy

1.0 Scope

The policy defines the level of reserves held by the Hospital.

2.0 Objective

To ensure that the reserves level matches the Hospital's needs at all times and not holding reserves that are too high or too low for its needs. Having a reserves policy helps to inform the management of its cash, liquid assets and debt (i.e., its treasury management approach), so as to provide the stakeholders with the assurance that the Hospital is well managed and has, where appropriate, a strategy for building up reserves.

3.0 Definition

The Code of Governance for Charities and IPCs (Guideline 6.4.1) states that "While all charities should maintain some level of reserves to ensure long-term financial sustainability, the charity should disclose its reserves policy in the annual report."

The term "reserves" has a variety of technical and ordinary meanings, depending on the context in which it is used. In RAP 6, the term "Reserves" is used to describe that part of a charity's income funds that is freely available for its operating purposes not subject to commitments, planned expenditure and spending limits. Reserves do not include endowment funds, restricted funds and designated funds.

4.0 Policies

The Hospital intends to maintain the reserves at a level sufficient for its operating needs. The Board of Management determines that the initial level of reserves should be aimed at 6 months equivalent of the operating expenditures and reviews the level of reserves regularly for the Hospital's continuing obligations.

5.0 Procedures

Based on the past three years, SAMH's income depends 40% from government funding and 15% from donations. The remaining 45% comes from clients' revenue and rental income and fluctuates

with the state of the economy. Such income fluctuations could have an impact on our ability to fully cover expenditure. SAMH's reserves are in the building-up phase and will require a few years before it is at least equivalent to the annual operating expenditures. However, with the loan facilities from Hong Leong Finance Limited that is secured by a first charge on the Hospital's reserves property, cashflow issues are currently met. A specific level of reserves could be set following an agreement between the treasurer and the finance committee, based on the following reviews done by HOS with the help from the Finance Manager:

- (a) analysis of cash flow;
- (b) analysis of existing funds and reserves;
- (c) review of future income streams with an assessment of their reliability;
- (d) review of committed expenditure and how far this is controllable;
- (e) examination of past trends;
- (f) examining the likely changes in the main source of income;
- (g) assessment of how the Hospital may cope with changes in the main source of income;
- (h) studying the likely effects on the beneficiaries;
- (i) assessment of the risks facing the Hospital, and how likely these are to materialize;
- (j) forecasting levels of income in future years (taking into account the reliability of each source of income, and the prospects for opening up new sources);
- (k) forecasting expenditure in future years on the basis of planned activities;
- (l) analysis of any future needs, opportunities, contingencies or risks; and assessment of the likelihood of each of those needs arising, and the potential consequences of the Hospital not being able to meet them.

6.0 Determining the Number of Months

The Hospital will determine the number of months by employing the following formula:
(Cash and cash equivalents less restricted funds)/
total expenditure) * 12 months

Conflict of Interest Policy

1.0 APPLICATIONS

1.1 The conflict of interest policy and declaration form will be read by the board member upon hiring, appointment or election to the board as an acknowledgement of having understood the policy and that he/she will fully disclose to the Board when a conflict of interest situation arises. Such conflict of interest situations include but are not limited to the following:

2.0 CONFLICT OF INTEREST SITUATIONS

2.1 Contract with vendors

Where board/committee members, staff or volunteers have personal interest in business transactions or contracts that St. Andrew's Mission Hospital (SAMH) may enter into, there should be a policy requiring a declaration of such interest as soon as possible followed by abstention from discussion and decision-making on the matter (including voting on the transaction or contract). All such discussion and evaluation by the board or relevant approving authority in arriving at the final decision on the transaction/contract should always be well documented.

2.2 Vested interest in other organisations that have dealings/relationship with SAMH

Where board/committee members, staff or volunteers who have vested interest in other organisations that have dealings/relationships with SAMH, and when matters involving the interest of both SAMH and the other organisation are discussed, there should be a policy requiring a declaration of such interest and if necessary, followed by abstention from discussion and decision-making on such matters.

2.3 Joint ventures

The board's approval should be sought before SAMH enters into any joint venture with external parties. Where board/committee members, staff or volunteers have an interest in such ventures, there should be a policy requiring a declaration of such interest and if necessary, followed by abstention from discussion and decision-making on the matter.

2.4 Recruitment of staff with close relationship

Recruitment of staff with close relationship (i.e. those who are more than just mere acquaintances) with current board/committee members, staff

or volunteers should go through the established human resource procedures for recruitment. The board member, staff or volunteer should make a declaration of such relationships and should refrain from influencing the decision on the recruitment.

2.5 Remuneration

Board members and volunteers should serve without remuneration for their voluntary service to SAMH so as to maintain the integrity of serving for public trust and community good instead of personal gain. However, SAMH may reimburse board members or volunteers for out-of-pocket expenses directly related to the service.

2.6 Paid staff on board

Paid staff, including the executive head and senior staff employed by the SAMH, should not serve as a member of the board as it can pose issues of conflict of interest and role conflicts, and may raise doubts on the integrity of board decisions. The executive head and senior staff can attend board meetings, ex-officio, to provide information and facilitate necessary discussion but should not take part in the decision-making of the board.

2.7 Major donors/representatives from major donor companies being on SAMH's board

Potentially conflicting situations may arise where a major donor sits on SAMH's board, such as the following:

- Conflict of loyalty: Board member may not have the overall best interests of the charity due to their vested interests or priorities. This may influence decisions relating to the allocation of resources or setting the organisation's directions. (There may be a particular programme area board member is vested in and is biased towards.)
- Use of information to influence donors' decisions: Information accessible to board members may be used to influence donors' decision on allocations or the corporation they represent. This may result in staff not highlighting certain issues for fear that the donation may be affected. Issues of transparency and disclosure can arise.
- Pressure to release additional information to donor: Board member may expect additional information from staff on how donations were used and the details of users.

Conflict of Interest Policy

- Personal benefit/gain/recognition: Board member may expect greater recognition for the financial support given than is usually done. Staff may feel beholden to this board member in case the donor relationship is threatened.

2.8 Others

- A board member's organisation receives grant funding from the organisation he/she is serving.
- Prohibition on gifts, entertainment and other favours from any persons or entities which do or seek business with the organisation.

3.0 DISCLOSURE POLICY AND PROCEDURE

3.1 Transactions with parties with whom a conflicting interest exists may be undertaken only if all of the following are observed:

- The conflicting interest is fully disclosed;
- The person with the conflict of interest is excluded from the discussion and approval of such transactions;
- A competitive bid or comparable valuation exists; and
- The [board or a duly constituted committee thereof] has determined that the transaction is in the best interest of the organisation.

3.2 Disclosure involving board members should be made to the board chair (if the board chair is involved with the conflict, disclosure is to be made to the board vice-chair) who shall bring these matters to the [board or a duly constituted committee].

3.3 The [board or a duly constituted committee thereof] shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorised as just, fair and reasonable to SAMH. The decision of the [board or a duly constituted committee thereof] on these matters will rest in their sole discretion, and their concern must be the welfare of SAMH and the advancement of its purpose.

3.4 All decisions made by the [board or a duly constituted committee thereof] on such matters shall be minuted and filed.

3.5 This policy document must be read and understood by all board members upon the start of office.

3.6 Any disclosure of interest made by board members where they may be involved in a potentially conflicting situation(s), must be recorded, filed and updated appropriately by all specified parties.

Whistleblowing Policy

1.0 POLICY

- 1.1 St. Andrew's Mission Hospital (SAMH) is committed to a high standard of compliance with accounting, financial reporting, internal controls, corporate governance and auditing requirements and any legislation relating thereto. In line with this commitment, the Whistleblowing Policy ('Policy') aims to provide an avenue for employees and external parties to raise concerns and offer reassurance that they will be protected from reprisal or victimisation for whistleblowing in good faith.
- 1.2 The policy is intended to conform to the guidance set out in the Code of Corporate Governance which encourages employees to raise concerns, in confidence, about possible irregularities.

2.0 REPORTABLE INCIDENTS

- 2.1 Some examples of concerns covered by this Policy include (this list is not exhaustive):
- Concerns about the Group's accounting, internal controls or auditing matters
 - Breach of or failure to implement or comply with the Group's policies or code of conduct
 - Impropriety, corruption, acts of fraud, theft and / or misuse of the Group's properties, assets or resources
 - Conduct which is an offence or breach of law
 - Abuse of power or authority
 - Serious conflict of interest without disclosure
 - Intentional provision of incorrect information to public bodies
 - Any other serious improper matters which may cause financial or non-financial loss to the Group, or damage to the Group's reputation
 - Fraud against donors, or the making of fraudulent statements to the Commissioner of Charities, members of the public and regulatory authorities
 - Acts to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statements or records of the Group
 - Concealing information about any malpractice or misconduct

3.0 CONFIDENTIALITY

- 3.1 The Group encourages the whistleblower to identify himself/herself when raising a concern or providing information. All concerns will be treated with strict confidentiality.

- 3.2 Exceptional circumstances under which information provided by the whistleblower could or would not be treated with strictest confidentiality include:
- Where the Group is under a legal obligation to disclose information provided
 - Where the information is already in the public domain
 - Where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice
 - Where the information is given to the Police or other authorities for criminal investigation
- 3.3 In the event that we are faced with a circumstance not covered by the above, and where the whistleblower's identity is to be revealed, we will endeavour to discuss this with the whistleblower first.

4.0 HOW TO RAISE A CONCERN AND PROVIDE INFORMATION

- 4.1 The whistleblower can address his/her concerns to the Audit Committee via a designated email address or by telephone or by post.
- 4.2 The Group recommends the whistleblower to be detailed in setting out the background and history of events and the reasons for the concern.

5.0 HOW WILL THE GROUP RESPOND

- 5.1 The Group assures the whistleblower that any concern raised or information provided will be investigated, but consideration will be given to these factors:
- Severity of the issue raised
 - Credibility of the concern or information
 - Likelihood of confirming the concern or information from attributable sources
- 5.2 Depending on the nature of the concern raised or information provided, the investigation may be conducted involving one or more of these persons or entities or as directed by the SAMH Board:
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Wang, Benedict
Whang Hwee Yong
Wild Rocket
Wine Bond
Wong Chek Leng
Wong Ji Wei
Wong, Matthew
Wong Su Ting

Y

Yap, Bonnie
Yau, Nicolette
Yeo Xi Yang
Yeow-De Vito, Lynn
Yong, Melina
Yong, NK
Yong, Victoria
YTL Hotels
Yu, Alissa

ST. ANDREW'S COMMUNITY HOSPITAL

A

Abhinav Nair
Abdul Latif S/O Mohamed Abdullah
Agency for Integrated Care (Human Resource, Corporate Services & Strategy Division)
Ajeeta Singh D/O Rundhir Singh
Ang Chew Kim
Ang Deep Tee
Ang, Phillip
Ang Saw Kim
Ang Suan Lian
Anglican High School
Aw Mei Chia
Ayesha Saadiqah Bte Habeeb Mohamed

B

Bedok View Secondary School
Beiner Miyako

Bethesda (Bedok-Tampines) Church
Bhavya Gupta
BloomBack
Boey Foo Wen
Boey Suet Fern, Alethea
Boon Sin Foon, Betty
Patricia LA Brooy

C

Capella Martialis
Chan Chong Meng
Chan Mei Yoong, Letticia
Chan Miew Leng
Chan Siok Meng, Terrie
Chan Sow Wan
Chan Weiliang, Kenneth
Chan Ying Ni
Chang Enlin, Ephraim
Chang Hsin Annie
Chang Siaw Min, Alice
Changkat Changi Secondary School
Chapel of Christ the Redeemer
Cheah Lai Peng, Michelle
Chee Fook Seng
Cheong Cheng Yee, Dawn
Cheong Pui Kuan
Cheong Xin Xue, Benjamin
Cheung MiMi
Chew Pueh Khee, Yvonne
The Late Chew Yoke Yin
Chew Zhisheng, Daniel
Chia, Daphne
Chia Geok Choo
Chia Suat Lay
Chiang Seow Ying, Linda
Chin Chee Wah, Eunice
Chin Mei Har
Chin Wai Sum, Priscilla
Chong Lai Ying, Celia
Chong May Fong, Fay
Chong Nam Heng
Choo Kee Lim
Choo Ngan Tai, Mary
Chow Kit Mun, Edmund
Chow Kok Eng Nee Han
Chu, Vincent
Chua Gek Choo, Agnes
Chua Kim Moi, Maggie
Chua, Mark
Chua, Pauline
Chua Qin, Nikki
Chua Yi, Ethan
Chua Ying Chi, Adriana
Chung May Ching
Chuo Wei Ling

Church of the Holy Family
City Harvest Church

D

Dunman High School

E

Eau Gek Huay, Mary
Ee Choon Sim, Sylvia
Ee Rui Ying Clare Isabel
Eng Siu-Lan, Sibyl
Estrella Matthew Joaquin Gutierrez
ExxonMobil

F

Fong Chee Loong, Kevin
Fong Lai Mun
Foong Tsiao Chiung
Fung Yuk Ling, Elaine

G

Gan Mariana
Goh Chay Hoon
Goh Chor Lim
Goh Kheng
Goh Pooi Kian
Goh Ruiqi Seanna
Goh Si Min
Goh Yunxin Rochelle
Gomathi Rani Saravanan
Gomez Mary
Guo Yisheng

H

Hasniati Zainuddin
He Zhi Jing, Kenneth
Heng Min Rei, Natalie
Hong Kim Gnoh, Elaine
Hotel G Singapore
Hsu Yi-Ning
Hu Jingrui Lynette

J

Juliah Binte Kasiman

K

Kang Hwee Chew, Deborah
Kang Shi Hyu, Caren
Khoo Nya Choy, Jenny
Koh, Jenny
Koh, Jonathan
Koh, Ming Yi
Koh Soh Cheng, Mildred
Kwan Lum Yeng
Kwang Tian-En, Timothy

Acknowledgement of Gifts and Services

L

Lau Leng Leng
Lau Siu Yung
Lee Chang Soo
Lee Hock Tee, Helen
Lee Li Xuan
Lee, Maggie
Lee Ming-Yong, Quinston
Lee Poh Chan
Lee Pui Hoen, Jenny
Lee Seong Huat
Lee Sze Chin
Lee Wang Ling, Claudia
Lee Yoke Fong
Lee Zheng Jun, Dexter
Leong Alice
Leong Amy
Leong, Christine
Leong Lai Mei
Leong Ling Min Fernando
Leong Ying Eng
Leong Yoke Yuh, Mabel
Leong Yong Shin, Sheryl
Leung Sau Lin
Liang Mei Hui, Prisca
Liau Shu Mee, Joanna
Liew, Emily
Liew May Ho
Liew Yuen Loong
Lim, Amy
Lim Geok Tin, Jenny
Lim Hwee Cheng, Helen
Lim Hwee Seng
Lim Jean
Lim Joyce
Lim Kheng Hoon
Lim Mei Qi, Candy
Lim Peace
Lim Peak Choo, Cecilia
Lim Peck Hua
Lim Susan
Lin Jiaying
Lin Lian Huay
Lin Pin Jie, Maggie
Lin Shu Yi, Clare
Ling Seow Hock
Lock Yan Bing
Loh, Amy
Loh Jia Wei
Loh Mun Foong Maria
Loh Puay Tze, Pauline
Loh Yang Sik San
Long, Joyce

Loo, Linda

Low May Leng
Lui, Ida
Lum Kit Wuan
Lum Si Yi, Vinnie

M

Mannath Ankith
Mariam Binte Ishak
Maritza Bte Sahel Mattar
Lyndsay Mathews
May Moe Kyaw, Gabriel
Mehzabee Mishmr
Mok En Chermaine
Mok Seow Boon
Moti Vaswani
Muripah

N

Neo Gek Lin, Esther
Ng Felix
Ng Hui-Qi Christina Claire
Ng, Jancy
Ng Jia Hu, Cheryl
Ng Puay Loo, Florence
Ng Shi Tong, Carissa
Ng Soon Cheng, Dolly
Ng Thiam Aik, Frank
Ng Yew Keow
Ngee Ann Polytechnic
Niangngaih Lun
Nurul Fatimah Binti Abdul Rani

O

Ong Sian May
Ong Wen Ying, Caitlin
Ong Yue Lie Merrillyn
Ow, Lily
Ow Woon Sum, Wendy

P

P. Kumarasan Royston
Pang Kim Yah
Pauline Chua Poh Chin
Pentecost Methodist Church
Phang Li Xuan Celest
Pickens Dorothy Ellen
Poh Book Eang
Poh Soo Kin, Marilyn
Pong Chin Yee
Poong Chong Fah, Dora
Project Give
Pun Miang Teo, Jeffery

Q

Quah Peixiu, Christine
Quak Ling Xuan, Alicia
Quek, Florence
Quek Jee Ngoh
Quek Leng Kee, Ronald

R

Rachana Mehta
Razinah Abdullah Loh
Re-Blossom
Refresh Flowers
Rhodie Gunerree Estrella

S

S M Srieena
Samantha Annabelle Neubronner
Sathasivam Shanti Devi
Saw Siow Yan
Seetha Chockalingam
Seow Se Ling Serene
Seow Yu Ning Charlene
Shaikh Anwar Ishak
Shamala Gopalakrishnan
Sim Boh Shan May
Sim Guek Kwee
Sim Luang Kim
Sim Pei Wen
Singapore Chinese Orchestra
Singapore Polytechnic
So Kar Duk, Aston
Soh Lay Geok
Soh Siew Hong, Angeline
Soo Siew Koke
Soon Wei Jun
Soon Wei Wen
St. Andrew's Cathedral Harpists
St. Andrew's Community Chapel
St. Hilda's Community Services
St. Hilda's Secondary School
St. James' Church
St. Margaret's Secondary School
Sundaram Elaine

T

Tampines Junior College (Football Club)
Tan Adeline
Tan Ah Moi
Tan Ai Choo
Tan Bao Ling, Jolina
Tan Chin Chwee, Ellen
Tan Chun Chong

Acknowledgement of Gifts and Services

Tan Gek Kim
Tan Geok Chen, Maureen
Tan Geok Lee, Florence
Tan Hui Ning, Gabrielle
Tan Jing Ying, Joanna
Tan Kah Choo, Helen
Tan Kai Yuan, Ernest
Tan Kay Loon, Edwin
Tan Kwang Joo, Bryan
Tan Kwang Joo, Gabriel
Tan Le En, Lauren
Tan Lee Chiang
Tan Lee Lee, Judy
Tan Lee Seng, Thomas
Tan Li Xuan, Cherissa
Tan May
Tan Min Yi
Tan Mui Choo, Maggie
Tan, Pearly
Tan Phaik Keam, Joyce
Tan Rose Melorie
Tan Rui Lin, Christal
Tan Seok Seng
Tan Shu Ling, Rebecca
Tan Si Li, Samantha
Tan Si Ying, Sarah
Tan Siew Eng
Tan Siew Hong
Tan Siew Peng
Tan Sock Hwa
Tan Soo Kok, Thomas
Tan Wee Sim
Tan Xi Qing, Anna
Tan Yeong Keng
Tan Ying Jie Andrea
Tan Yong Pin, Joel
Tan Yui Chyi, Fedora
Taneja Rhea
Tang Kam Tong
Tang Mun Leong
Tay Cheng Choo
Tay Hui Lin
Tay Kim Poh
Tay Wan Jie Shermaine
Telok Ayer Chinese Methodist Church
Temasek Polytechnic (Accounting Club)
Temasek Secondary School
Teo Kwee Hong
Teo Suat Eng, Angeline
Teow Tricia
Tham Beng Kiong

The Esplanade Co Ltd
Tng Xin Rong Gordon
Tong Au Yee, Hannah
Twung Beck Tang

U
Uke Friends
United World College

V
Voices of Friends Singing Troupe

W
Wang Anfu
Wang Yu Jeanne
Wee Poh Ling, Ivy
Wong Chi Ping
Wong Jia Hui, Christy
Wong Jing Ru, Cheryl
Wong Mee Tin, Cynthia
Wong Mong Lee, Patricia
Wong Set Yung, Lily
Wong Su Yi, Deborah
Wong Swee Choo
Wong Vivienne
Wong Wai Cum
Wong Yee Chin
Wong Yoke Ching
Wong Yoon Lin
Wong Zheqian
Wunderman

Y
Yamaki Tomoko
Yang Xin
Yap Su Yi Alayna
Yash Raj Kashyap
Yee Xianfang Jolene
Yeo Alwyn
Yeo Jen Wen Lea
Yeo Jit Sheng
Yeo Kee Teck
Yeo May Lian
Yeo Mui Lee
Yeo Shi Yun, Shireen
Yeoh Bee Choo, Yvette
Yeoh Boon Keng, Tony
Yeong Shi Jia
Yeong Zhen Guo Marc, Timothy

Z
Zhou, Karen

ST. ANDREW'S NURSING HOME (BUANGKOK)

A
ACE Seniors Pte Ltd
Ang Chin Moh Foundation
Annie Chan and team

B
BP Singapore Pte Ltd

C
Chapel of Christ the Redeemer
Church of Holy Trinity

D
DP Architects

E
EZ-Link Pte Ltd

F
Five Loaves Healthy Bread & Cakes
Food from the Heart

H
His Sounds Choir

L
Lee Ah Mooi Old Age Home
Lew Foundation
Christina Loy

M
My Ear Singapore

P
Paclin Office Products

R
Rock Sanctuary

S
Serangoon Secondary School
Sie Family
Singapore Polytechnic
Sports Cares Foundation (Heart to Heart)
Sunshine Arts & Culture Society

Acknowledgement of Gifts and Services

T

Tan Chin Tuan Foundation
The Achievers
The Organisation of Senior Volunteers (RSVP Singapore) - Befriending

X

Xinmin Secondary School

Y

Yishun Christian Church

ST. ANDREW'S NURSING HOME (HENDERSON)

A

Alison Burdis

C

Chee Fook Seng
Cheong Swee Kum, Elaine
Chia, Terry
Chua Chin Yang, Royston
Church of the Good Shepherd - Senior Citizens Ministry
Church of the Good Shepherd - Sunday School
Church of the Good Shepherd - Synthesis
Church of St. Teresa

D

Dell Global B.V. (Singapore Branch)

E

Employees from Mapletree
Greater China Commercial Trust Management Ltd
Eng Chien Jiu

G

Gardens by the Bay

H

Ho Lai Peng

J

J. P. Morgan

L

Lam Choon Fung
Lee Khiok Meng
Leong Ian Shya
Lim Li Li
Lim Chew Peng, Linn
Liu, Timothy

M

MA Art Therapy Programme, LASALLE College of the Arts
Man Fut Tong Welfare Society
Mike Muller

N

National Heart Centre Singapore
Ng Sui Mui, Nancy
NUS Students' Community Service Club

O

OMRON Asia Pacific Pte Ltd
Ong Ru Ying

S

SCDF Sentosa Fire Station
Soh Sun Oh

T

Tan Guat Sim, Dora
Tan, Esther
Tay Hui Gek, Linda
Tan Swee Kheng, Charlotte
Tan Li Lan, Patty
Tan Pei Si
Tan, Sandra
Tan Suat Tin
Tan, Victoria
Teo Ban Guan

W

Wong Wee Ping

Y

Yap Soon Ee, Jenny
Yeo, Janice
You Wee Chuan
You Wee Wah
Yong Siew Kian, Caroline

ST. ANDREW'S NURSING HOME (QUEENSTOWN)

A

Ang Meng Liang
Arjohuntleigh Getinge Group

B

Babes Conde and aCOOSTics
Khim Bey
Bey Soo Khiang

C

Chak, Joanna
Chan Chwee Fong, Claire
Chan, Linda and her team of lady volunteers
Chan, May
Chan, Sandra and Mei Ling Support Group
Chan Wah Tiong
Chan Wai Fen
Mrs Chin
Chen, David
Cheong Moon Weng, Johnson
Chong, David
Chong Yeong Chin, Raymond
Chow Kah Yee, Denise
Chua, Joanna
CMC Construction Pte Ltd
Prophetic Arts Ministry from Church of Our Saviour (together with Stephen Liew, Joe Lim and Mamaradlo Jeric Cuerdo)

D

Amy Adeline De Souza

E

Etronin Electromart

F

Franciscan Missionaries of Mary
Foo, Joseph

G

Gwee Chai Heng

H

Ho, Chris and COOS' BB122 cell group
Ho Sook Kee, Irene
Ho Yen Nee, Kathryn

Acknowledgement of Gifts and Services

J

Jeric Cuerdo Mamaraldo
Jotun (Singapore) Pte Ltd

K

Kwok Yew Mun, Michael

L

Lai Sook Har, Cindy
Lai Soon Thim, Andrew
Lee Hong Yew
Lee, Susan
Lei Zemin
Liew Hong Yin
Liew Sai Beng, Stephen
Lim, Chryst
Lim Cheong Tiong, Jason
Lim Eng Sin
Lim Sheng Kai, Joe
Lim Shi Min, Bryan
Ken Lo William
Low, Agnes

S

Seah, Shirley
Manmhon Singh
Soo, Jenny
Soon Shu Min, Camellia
Stellar Interior Design

T

Tai Woo Nam, Mary
Tan Ah Ngoh, Doris
Magdalene, Tan
Veronica, Tan (Ministry Staff COOS' Arts Department) and COOS' Dance Ministry, Creative Arts Ministry
Tan Yeow Khuan
Tay, Selena
Teo, Serene and COOS' Golden Ministry
The Food Bank Singapore

P

Jayakumar Priyadhashini

Q

Quek Soo Lan, Pearlyn

S

Manmhon Singh

T

Thong, Daniel and COOS' Usher Ministry
Tng Lai Hua Samantha
Tong, Jessie and COOS' Evergreen Fellowship

U

Unique Hardware Co. Pte Ltd

V

Vinda Singapore Pte Ltd
Voon Haen Lim, Violet

W

Wong Mee Bin, May and 粵曲班和潮曲诗歌班

Y

Yang Shiow Ru
Karen Yaw
Yeo Heng Yock, Eric

ST. ANDREW'S SENIOR CARE (HENDERSON)

A

APJ Customer Support Supply Chain, HP Inc.

D

Dell Global B.V. (Singapore Branch)

G

Gardens by the Bay

L

Liu, Ida

M

Man Fut Tong Welfare Society

N

National Heart Centre Singapore
National Parks Board

S

SCDF Sentosa Fire Station

T

Tan Pei Si
Tay Family

ST. ANDREW'S SENIOR CARE (QUEENSTOWN)

L

Liu, Ida

ST. ANDREW'S SENIOR CARE (JOY CONNECT)

C

Ching Kwee Chin, Joan
Chua Eng Tze

K

Kan Kai Kong
Kee Keok Meng, Kelvin
Kiong Hock Guan

L

Liang XiuXin
Lim Hong Mun, Desmond
Lim Kwee Choon

N

Na Huwe Tang, Eddie

O

Oo Beng Hee Benny

P

D'Rozario Pancraius Joseph

R

N. Rakavan, Paul

S

Song Khong Choo

T

Tan Ah Song, Betty
Tan Seoh Hong, Jessie
Tan Thiam Chye, Tommy
Tay Chin Hiang, Monica

W

Wong Lay Hua, Alice
Wong Teck Ang



St. Andrew's Mission Hospital
(Established under the St. Andrew's Mission
Hospital Ordinance)

Annual Report
Year ended 31 December 2017

Statement by Board of Management

In our opinion, the financial statements set out on pages FS1 to FS41 are drawn up to present fairly, in all material respect, the financial position of the Hospital as at 31 December 2017 and the financial activities, changes in funds and cash flows of the Hospital for the year ended on that date in accordance with the provisions of the Singapore Charities Act, Chapter 37, Charities (Institution of a Public Character) Regulations and Singapore Financial Reporting Standards.

The Board of Management has, on the date of this statement, authorised these financial statements for issue.

On Behalf of the Board



Mr Lee Chew Chiat
Hon. Treasurer



Dr Arthur Chern
Secretary

27 March 2018



KPMG LLP
16 Raffles Quay #22-00
Hong Leong Building
Singapore 048581

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Independent auditors' report

Members of the Hospital
St. Andrew's Mission Hospital

Report on the audit of the financial statements

Opinion

We have audited the financial statements of St. Andrew's Mission Hospital ("the Hospital"), which comprise the balance sheet as at 31 December 2017, the statement of financial activities, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages FS1 to FS41.

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

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 'Auditors' responsibilities for the audit of the financial statements' section of our report. We are independent of the Hospital 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.

Other information

Management is responsible for the other information contained in the annual report. Other information is defined as all information in the annual report other than the financial statements and our auditors' report thereon.

We have obtained all other information prior to the date of this auditors' report.

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.

Responsibilities of management and Board of Management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of 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 or error.

In preparing the financial statements, management is responsible for assessing the Hospital'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 Hospital or to cease operations, or has no realistic alternative but to do so.

The Board of Management are responsible for overseeing the Hospital's financial reporting process.

Auditors' 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 auditors' 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:

- 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 controls.
- Obtain an understanding of internal controls 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 Hospital's internal controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Hospital's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Hospital to cease to continue as a going concern.
- 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 Board of Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

Report on other legal and regulatory requirements

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

- (a) the Hospital 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 Hospital has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

A handwritten signature in black ink that reads 'KPMG' in a stylized, cursive font.

KPMG LLP
*Public Accountants and
Chartered Accountants*

Singapore
27 March 2018

Balance sheet
As at 31 December 2017

	Note	2017 \$'000	2016 \$'000
Non-current assets			
Property, plant and equipment	4	46,791	48,155
Investment property	5	8,257	8,521
		<u>55,048</u>	<u>56,676</u>
Current assets			
Inventories	6	295	280
Trade and other receivables	7	16,321	19,864
Prepayment		405	471
Cash and cash equivalents	8	56,942	45,144
		<u>73,963</u>	<u>65,759</u>
Total assets		<u>129,011</u>	<u>122,435</u>
Non-current liabilities			
Tenants' deposits received		139	131
Deferred government grants/donations	9	53,937	54,120
		<u>54,076</u>	<u>54,251</u>
Current liabilities			
Trade and other payables	10	8,756	11,726
Government grants received in advance		783	2,071
Tenants' deposits received		118	132
Other deposits received		942	500
		<u>10,599</u>	<u>14,429</u>
Total liabilities		<u>64,675</u>	<u>68,680</u>
Net assets		<u>64,336</u>	<u>53,755</u>
Reserves and funds			
General fund		39,668	32,215
Restricted funds	11	24,668	21,540
Total reserves and funds		<u>64,336</u>	<u>53,755</u>

The accompanying notes form an integral part of these financial statements.

**Statement of financial activities
(including income and expenditure account)
Year ended 31 December 2017**

	Note	General Fund		Restricted Funds		Total		General Fund		Restricted Funds		Total	
		2017	2017	2017	2017	2016	2016	2016	2016	2016	2016	2016	2016
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income													
Amortisation of deferred government grants/donations	9	6,047	—	—	6,047	5,132	—	—	5,132	—	—	5,132	—
Utilisation of deferred government grants/donations	9	9,822	—	—	9,822	5,888	—	—	5,888	—	—	5,888	—
Course attendance fees and other training income		156	—	—	156	212	—	—	212	—	—	212	—
Income from Day Activity Centre & School		1,387	—	—	1,387	1,232	—	—	1,232	—	—	1,232	—
Interest income	12	37	—	—	37	12	—	—	12	—	—	12	—
Land rent subsidy		3,553	—	—	3,553	2,259	—	—	2,259	—	—	2,259	—
Membership subscriptions		—	—	—	—	2	—	—	2	—	—	2	—
Rental income and service charge income		1,028	—	—	1,028	1,052	—	—	1,052	—	—	1,052	—
Voluntary income													
- Donations in cash (tax deductible)	13	2,096	1,206	—	3,302	2,126	178	—	2,304	—	—	2,304	—
- Donations in cash (non-tax deductible)	13	388	441	—	829	167	725	—	892	—	—	892	—
- Donations in kind (non-tax deductible)	13	67	—	—	67	50	—	—	107	—	—	107	—
Fund raising income	13	2	—	—	2	4	—	—	6	—	—	6	—
Government grants		45,071	1,932	—	47,003	42,758	1,962	—	44,720	—	—	44,720	—
Ward and outpatient clinic fees		19,398	—	—	19,398	15,804	—	—	15,804	—	—	15,804	—
Other income		3,884	23	—	3,907	3,066	3	—	3,069	—	—	3,069	—
Total incoming resources		92,936	3,602	—	96,538	79,764	2,868	—	82,632	—	—	82,632	—

The accompanying notes form an integral part of these financial statements.

Statement of financial activities (cont'd)
(including income and expenditure account)
Year ended 31 December 2017

	Note	General Fund 2017 \$'000	Restricted Funds 2017 \$'000	Total 2017 \$'000	General Fund 2016 \$'000	Restricted Funds 2016 \$'000	Total 2016 \$'000
Expenditure							
Administration expenses		(4,632)	—	(4,632)	(4,010)	(420)	(4,430)
Building services, maintenance and building management		(279)	(26)	(305)	(292)	(39)	(331)
Depreciation of investment property	5	(264)	—	(264)	(264)	—	(264)
Depreciation of property, plant and equipment	4	(6,093)	(16)	(6,109)	(5,462)	—	(5,462)
Employee benefits expense	15	(55,577)	(2,812)	(58,389)	(46,922)	(1,621)	(48,543)
Fund-raising expenses		(41)	(106)	(147)	(78)	(55)	(133)
Medical supplies and services		(6,460)	(76)	(6,536)	(4,572)	(85)	(4,657)
Operating lease expense		(6)	—	(6)	(5)	—	(5)
Training supplies and services		(738)	(372)	(1,110)	(721)	(295)	(1,016)
Other operating expenses		(11,189)	(194)	(11,383)	(7,622)	(353)	(7,975)
Total resources expended		(85,279)	(3,602)	(88,881)	(69,948)	(2,868)	(72,816)
Surplus for the year		7,657	—	7,657	9,816	—	9,816

The accompanying notes form an integral part of these financial statements.

Statement of financial activities (cont'd)
(including income and expenditure account)
Year ended 31 December 2017

	Note	General Fund	
		2017 \$'000	2016 \$'000
Surplus/(Deficit) from:			
- St. Andrew's Mission Hospital (Headquarter and St. Andrew's Centre)	16(a)	789	765
- St. Andrew's Community Hospital	16(b)	3,693	6,743
- St. Andrew's Lifestreams	16(c)	(177)	(111)
- St. Andrew's Autism Centre	16(d)	1,211	111
- St. Andrew's SJSM Nursing Home	16(e)	1	1
- St. Andrew's Nursing Home (Buangkok)	16(f)	2,092	2,452
- St. Andrew's Nursing Home (Henderson)	16(g)	48	(129)
- St. Andrew's Nursing Home (Queenstown)	16(h)	-	(16)
		7,657	9,816

The accompanying notes form an integral part of these financial statements.

Statement of changes in funds
Year ended 31 December 2017

	Restricted Funds											Total Restricted Funds \$'000				
	SACH					SAAC										
	General Fund \$'000	Capital Replacement Fund \$'000	Far East Fund \$'000	ACI Fund \$'000	Other Funds \$'000	Building Fund \$'000	Capital Fund \$'000	Other Funds \$'000	SANH(B) - Other Funds \$'000	SISM Nursing Home Building Fund \$'000	SANH(H) - start-up & operation Fund \$'000		SANH(Q) - start-up & operation Fund \$'000			
Balance at 1 January 2017	32,215	3,721	8,065	1,205	531	126	481	824	217	4,147	1,950	-	273	21,540	53,755	
Surplus for the year	7,657	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,657
Movement in funds																
Donation and government grants																
Donations in cash (Tax deductible)	13	-	-	100	-	-	-	316	50	609	-	2,000	-	-	3,075	3,075
Donations in cash (Non-tax deductible)	13	-	-	-	3	-	-	1,129	-	1	-	-	359	-	1,492	1,492
Government grants	-	-	-	-	2,163	-	-	-	-	-	-	-	-	-	2,163	2,163
Other income	-	-	35	-	2	-	-	-	4	-	-	-	5	-	46	46
	-	-	35	100	2,168	-	-	1,445	54	610	-	2,000	364	-	6,776	6,776
Utilisation of funds																
Net movement in funds before transfer to deferred income	-	(16)	-	(29)	(1,962)	-	(10)	(478)	(23)	-	(296)	(351)	(437)	(3,602)	(3,602)	
Transfer to deferred government grants/Donation	-	(16)	35	71	206	-	(10)	967	31	610	(296)	1,649	(73)	3,174	3,174	
Net movement in funds	-	(16)	35	67	(40)	-	(10)	967	31	610	(296)	1,649	(73)	2,924	2,924	
Gross transfer between funds	(204)	204	-	-	-	-	-	-	-	-	-	-	-	204	-	
Balance at 31 December 2017	11	39,668	3,909	8,100	1,272	491	471	1,791	248	4,757	1,654	1,649	200	24,668	64,336	

The accompanying notes form an integral part of these financial statements.

Statement of changes in funds (cont'd)
Year ended 31 December 2017

	Note	Restricted Funds											Total Restricted Funds \$'000		
		SACH					SAAC								
		General Fund \$'000	Capital Replacement Fund \$'000	Far East Fund \$'000	ACI Fund \$'000	Other Funds \$'000	Building Fund \$'000	Capital Fund \$'000	Other Funds \$'000	SANH(B) - Other Funds \$'000	SJSM Nursing Home Building Fund \$'000	SANH(H) - start-up & operation Fund \$'000		Chaplaincy Fund \$'000	
Balance at 1 January 2016		22,603	3,517	8,000	1,183	571	126	526	482	67	2,693	-	164	17,329	39,952
Surplus for the year		9,816	-	-	-	-	-	-	-	-	-	-	-	-	9,816
Movement in funds															
Donation and government grants															
Donations in cash (Tax deductible)	13	-	-	-	99	-	-	-	737	170	1,454	1,950	-	4,410	4,410
Donations in cash (Non-tax deductible)	13	-	-	-	1	1	-	-	-	-	-	-	441	443	443
Government grants		-	-	-	-	3,841	-	-	-	-	-	-	-	3,841	3,841
Other income		-	-	65	-	24	-	-	-	5	-	-	16	110	110
		-	-	65	100	3,866	-	-	737	175	1,454	1,950	457	8,804	8,804
Utilisation of funds		-	-	-	(78)	(2,027)	-	(40)	(350)	(25)	-	-	(348)	(2,868)	(2,868)
Net movement in funds before transfer to deferred income		-	-	65	22	1,839	-	(40)	387	150	1,454	1,950	109	5,936	5,936
Transfer to deferred government grants/donation		-	-	-	-	(1,879)	-	-	-	-	-	-	-	(1,879)	(1,879)
Utilisation of funds - Capital Expenditure		-	-	-	-	-	-	(5)	(45)	-	-	-	-	(50)	(50)
Net movement in funds		-	-	65	22	(40)	-	(45)	342	150	1,454	1,950	109	4,007	4,007
Gross transfer between funds		(204)	204	-	-	-	-	-	-	-	-	-	-	204	-
Balance at 31 December 2016	11	32,215	3,721	8,065	1,205	551	126	481	824	217	4,147	1,950	273	21,540	53,755

The accompanying notes form an integral part of these financial statements.

Statement of cash flows
Year ended 31 December 2017

	Note	2017 \$'000	2016 \$'000
Cash flows from operating activities			
Surplus for the year		7,657	9,816
Adjustments for:			
Amortisation of deferred government grants/donations	9	(6,047)	(5,132)
Depreciation of investment property	5	264	264
Depreciation of property, plant and equipment	4	6,109	5,462
Interest income	12	(37)	(12)
Impairment loss on trade receivables		93	137
Loss on disposal of property, plant and equipment		6	37
		<hr/> 8,045	<hr/> 10,572
Changes in working capital:			
Inventories		(15)	(49)
Trade and other receivables		3,462	(2,143)
Prepayment		66	200
Trade and other payables		(2,970)	4,796
Government grants received in advance		(1,288)	1,185
Tenant and other deposits received		436	75
Utilisation of funds for operating activities		(13,424)	(8,756)
Government grants received and recognised in deferred grants	9	15,686	16,118
Donations received and recognised in restricted funds	13	4,567	4,853
Government grants received and recognised in restricted funds		1,913	1,912
Other income received and recognised in restricted funds		46	110
Net cash from operating activities		<hr/> 16,524	<hr/> 28,873
Cash flows from investing activities			
Interest received		25	12
Proceeds from disposal of property, plant and equipment		-	7
Purchase of property, plant and equipment	4	(4,751)	(8,218)
Net cash used in investing activities		<hr/> (4,726)	<hr/> (8,199)
Net increase in cash and cash equivalents		11,798	20,674
Cash and cash equivalents at 1 January		45,144	24,470
Cash and cash equivalents at 31 December	8	<hr/> 56,942	<hr/> 45,144

The accompanying notes form an integral part of these financial statements.

Notes to the financial statements

These notes form an integral part of the financial statements.

The financial statements were authorised for issue by the Board of Management on 27 March 2018.

1 Domicile and activities

St. Andrew's Mission Hospital (the "Hospital") is established under the St. Andrew's Mission Hospital Ordinance, Chapter 376 and domiciled in Singapore. The address of its registered office is No. 8 Simei Street 3, Singapore 529895 with Unique Entity Number T08CC3017C.

St. Andrew's Mission Hospital meets its objectives through the following services:

- St. Andrew's Community Hospital
- St. Andrew's Lifestreams
- St. Andrew's Autism Centre
- St. Andrew's Nursing Home (Buangkok)
- St. Andrew's Nursing Home (Henderson)
- St. Andrew's Nursing Home (Queenstown)
- St. Andrew's SJSN Nursing Home

The principal activity of the St. Andrew's Community Hospital ("SACH") at 8 Simei Street 3, Singapore 529895, is to provide inpatient rehabilitative care, sub-acute care and palliative care. As at 31 December 2017, SACH had 238 beds (2016: 238 beds) in service. SACH also provides community care through its Day Rehabilitation Centre, Senior Care Centres, community therapy and homecare services and primary care to adult and paediatric patients through its Hospital Clinic at 8 Simei Street 3, Singapore 529895; 1 Elliot Road, Singapore 458686 and 5 Beach Road #01-4919, Singapore 190005. The clinic at Simei also provides mobile clinic services to patients-in-need in the community. SACH also started operating another senior care centre – St. Andrew's Senior Care (Tampines) at Our Tampines Hub. SACH's formal partnership with the Eastern Health Alliance ("EHA") ended in 31 December 2017 as the EHA was incorporated as part of the Singapore Health Services ("SingHealth") Regional Health System ("RHS") on 1 January 2018. SACH continues to work closely with Changi General Hospital and the SingHealth RHS in its care programmes.

The principal activity of the St. Andrew's Lifestreams ("SAL") at 1 Francis Thomas Drive, Singapore 359340, is to facilitate healing, restoration and holistic health in people's lives so that people can realise wholeness through a multi-level network of caregivers in the church and community. SAL's services include counselling, training services, consultancy and supervision and school-based services. This service will cease its operation with effective from 31 December 2017.

The principal activity of the St. Andrew's Autism Centre ("SAAC") at 1 Elliot Road, Singapore 458686, is to provide education, training, care and support to children, youths and adults with autism and their families. SAAC currently operates a special school and a day activity centre. Its range of programmes and services includes education with a customised curriculum, specialist therapies, training in personal care and independent living, vocational skills training, development of leisure interests, promotion of physical well-being, parent support and networking, as well as pastoral care and counselling.

The principal activity of the St. Andrew's Nursing Home (Buangkok) ("SANH(B)") at 60 Buangkok View, Singapore 534012, is to provide care for patients suffering from psychiatric illnesses. The 300-bed nursing home provides skilled nursing and psychiatric care within a comprehensive recovery-oriented framework.

The principal activity of the St. Andrew's Nursing Home (Henderson) ("SANH(H)") at 303 Henderson Road, Singapore 108925, is to provide nursing home care, senior care, and home care services. The 255 bed nursing home (including 3 isolation beds) provides skilled nursing and rehabilitation for patients who require long term care, as well as to help them to transit and return back to the community to age-in-place where possible. The senior care centre is also co-located with the nursing home to serve the elderly residing in the vicinity. The official admission of the first resident was on 13 February 2017.

The principal activity of the St. Andrew's Nursing Home (Queenstown) ("SANH(Q)") at 11 Jalan Penjara Road, Singapore 149380, is to provide nursing home care, senior care, and home care services. The 297 bed nursing home (including 5 isolation beds) provides skilled nursing and rehabilitation for patients who require long term care, as well as to help them to transit and return back to the community to age-in-place where possible. The senior care centre is also co-located with the nursing home to serve the elderly residing in the vicinity. The official admission of the first resident was on 17 April 2017.

The principal activity of the St. Andrew's SJSN Nursing Home ("SJSN") at 30 Dover Avenue, Singapore 139790. The 273-bed nursing home will be integrated within a campus that includes a senior day care centre and a childcare centre. Collectively named SJSN Village, the campus will feature spaces and programmes that facilitate and nurture intergenerational connectivity and activities, with the aim of improving the quality of life for both seniors and pre-schoolers. Construction for St. John's - St. Margaret's Nursing Home at Dover Avenue began in March 2018 and is expected to begin operations in 2020.

2 Basis of preparation

2.1 Statement of compliance

The financial statements have been prepared in accordance with the Singapore Financial Reporting Standards ("FRSs").

2.2 Basis of measurement

The financial statements have been prepared on the historical cost basis except as otherwise described in the notes below.

2.3 Functional and presentation currency

The financial statements are presented in Singapore dollars which is the Hospital's functional currency. All financial information presented in Singapore dollars have been rounded to the nearest thousand, unless otherwise stated.

2.4 Use of estimates and judgements

The preparation of financial statements in conformity with FRSs requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

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 and in any future periods affected.

Information about significant areas of estimation uncertainties that have the most significant effect on the amounts recognised in the financial statements are described in Note 4 – depreciation and residual value of property, plant and equipment and Note 5 – valuation of investment property.

3 Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

3.1 Foreign currencies

Transactions in foreign currencies are translated to the functional currency of the Hospital at the exchange rate at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated to the functional currency at the exchange rate at that date. The foreign currency gain or loss on monetary items is the difference between amortised cost in the functional currency at the beginning of the year, adjusted for effective interest and payments during the year, and the amortised cost in foreign currency translated at the exchange rate at the end of the year.

Non-monetary assets and liabilities denominated in foreign currencies that are measured at historical cost are translated to the functional currency using the exchange rate at the date of the transaction. Foreign currency differences arising on translation are recognised in the income and expenditure account.

3.2 Property, plant and equipment

(i) *Recognition and measurement*

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of material and direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, and the cost of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

The gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised net within other income/other expenses in the income and expenditure account.

(ii) Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Hospital and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in the income and expenditure account as incurred.

(iii) Depreciation

Depreciation is calculated based on the cost of an asset less its residual value. Significant components of individual assets are assessed and if a component has a useful life that is different from the remainder of that asset, that component is depreciated separately.

Depreciation on property, plant and equipment is calculated using the straight line method over their estimated useful lives (or lease term, if shorter) of each part of an item of property, plant and equipment.

Depreciation is recognised from the date that the property, plant and equipment are installed and are ready for use. The estimated useful lives are as follows:

Hospital building at Simei	50 years
SAAC Building at Elliot Road	30 years
Medical, office and kitchen equipment	5 years
Computer systems	3 years
Training room equipment	5 years
Furniture and fittings	5 years
Medical tools, linen, curtains and kitchen cutlery	2 years
Renovations	5 years
Motor vehicles	5 years

Depreciation methods, useful lives and residual values are reviewed, and adjusted as appropriate, at end of each reporting date.

Construction work-in-progress is stated at cost. Expenditure relating to construction work-in-progress are capitalised when incurred. No depreciation is provided until the construction work-in-progress is completed and the related property, plant and equipment are ready for use.

3.3 Investment property

Investment property is a property held either to earn rental income or capital appreciation or for both. It does not include properties for sale in the ordinary course of business, used in the production or supply of goods or services, or for administrative purposes. Investment property is stated at cost less accumulated depreciation and impairment losses. Freehold land is not depreciated.

Cost includes expenditure that is directly attributable to the acquisition of the investment property. The cost of self-constructed investment property includes the cost of materials and direct labour, any other costs directly attributable to bringing the investment property to a working condition for their intended use and capitalised borrowing costs.

Depreciation on investment property is calculated using the straight line method over their estimated useful life. The estimated useful life of the investment property is 50 years.

Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in profit or loss. When the use of a property changes such that it is reclassified as property, plant and equipment, its fair value at the date of reclassification becomes its cost for subsequent accounting.

Rental income from investment property is accounted for in the manner described in note 3.9 (viii).

3.4 Financial instruments

(i) *Non-derivative financial assets*

The Hospital initially recognises loans and receivables and deposits on the date that they are originated. All other financial assets are recognised initially on the trade date, which is the date that the Hospital becomes a party to the contractual provisions of the instrument.

The Hospital derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred, or it neither transfers nor retains substantially all of the risk and rewards of ownership and does not retain control over the transferred asset. Any interest in transferred financial assets that is created or retained by the Hospital is recognised as a separate asset or liability.

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Hospital has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Hospital has the following category of non-derivative financial assets: loans and receivables.

Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, loans and receivables are measured at amortised cost using the effective interest method, less any impairment losses.

Loans and receivables comprise trade and other receivables and cash and cash equivalents.

Cash and cash equivalents

Cash and cash equivalents comprise cash and bank balances and fixed deposits with financial institutions that are subject to an insignificant risk of change in their fair value.

(ii) *Non-derivative financial liabilities*

The Hospital initially recognises financial liabilities on the trade date, which is the date that the Hospital becomes a party to the contractual provisions of the instrument.

Such financial liabilities are recognised initially at fair value less any directly attributable transaction costs. Subsequent to initial recognition, these financial liabilities are measured at amortised cost using the effective interest method.

The Hospital derecognises a financial liability when its contractual obligations are discharged, cancelled or expire.

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Hospital has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Hospital has the following non-derivative financial liabilities: deposits received and trade and other payables.

3.5 Impairment

(i) *Financial assets*

Non-derivative financial assets

A financial asset is assessed at the end of each reporting period to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event had occurred after the initial recognition of the asset, and that the loss event has occurred after the initial recognition of the asset, and that the loss event has an impact on the estimated future cash flows of that assets that can be estimated reliably.

Objective evidence that financial assets are impaired can include default or delinquency by a debtor, restructuring of an amount due to the Hospital on terms that the Hospital would not consider otherwise, indications that a debtor or issuer will enter bankruptcy, adverse changes in the payment status of borrowers or issuers in the Hospital or economic conditions that correlate with defaults.

Loans and receivables

The Hospital considers evidence of impairment for loans and receivables at both a specific asset and collective level. All individually significant loans and receivables are assessed for specific impairment. All individually significant receivables found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified. Loans and receivables that are not individually significant are collectively assessed for impairment by grouping together loans and receivables with similar risk characteristics.

In assessing collective impairment, the Hospital uses historical trends of the probability of default, the timing of recoveries and the amount of loss incurred, adjusted for management's judgement as to whether current economic and credit conditions are such that the actual losses are likely to be greater or less than suggested by historical trends.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows, discounted at the asset's original effective interest rate. Losses are recognised in the income and expenditure account and reflected in an allowance account against loans and receivables. Interest on the impaired asset continues to be recognised. When the Hospital considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases (e.g. repayment by a debtor) and the decrease can be related objectively to an event occurring after the impairment loss was recognised, then the previously recognised impairment loss is reversed through the income and expenditure account.

(ii) Non-financial assets

The carrying amounts of the Hospital's non-financial assets, other than investment property, and inventories, are reviewed at each reporting date whether there is any indication of impairment. If any such indication exists, the assets' recoverable amounts are estimated. An impairment loss is recognised if the carrying amount of an asset or its related cash-generating unit ("CGU") exceeds its estimated recoverable amount.

The recoverable amount of an asset or cash-generating unit is the greater of its value-in-use and its fair value less costs to sell. 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 or cash-generating unit. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGUs.

Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists for all assets. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss had been recognised.

3.6 Leases

(i) *When the Hospital is a lessee of an operating lease*

Where the Hospital has the use of assets under operating leases, payments made under the leases are recognised in the income and expenditure account on a straight-line basis over the term of the lease. Lease incentives received are recognised in the income and expenditure account as an integral part of the total lease payment made. Contingent rentals are charged to the income and expenditure account in the accounting period in which they are incurred.

(ii) *When the Hospital is a lessor of an operating lease*

Assets leased out under operating leases are included in investment properties and are stated at cost less accumulated depreciation and impairment losses. Rental income (net of any incentives given to lessees) is recognised on a straight-line basis over the lease term of the operating lease with the lessee.

(iii) *Determining whether an arrangement contains a lease*

At inception of an arrangement, the Hospital determines whether such an arrangement is or contains a lease. This will be the case if the following two criteria are met:

- the fulfilment of the arrangement is dependent on the use of a specific asset or assets; and
- the arrangement contains a right to use the asset(s).

At inception or upon reassessment of the arrangement, the Hospital separates payments and other consideration required by such an arrangement into those for the lease and those for other elements on the basis of their relative fair values.

3.7 Inventories

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on weighted average cost formula, and comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

3.8 Employee benefits

(i) *Defined contribution plans*

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an expense in the income and expenditure account during which related services are rendered by employees.

(ii) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus if the Hospital has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

3.9 Revenue recognition

(i) Donations and fund-raising

Donations and revenue from fund-raising activities that are used for general purposes are recognised in the income and expenditure account in the financial year they are received.

Donations and revenue from fund-raising activities where usage is restricted by the donors are recognised in Reserves and Funds in the financial year they are received.

Donations that are restricted for asset purchase are included in non-current liabilities as "deferred donation" and taken to the income and expenditure account on a straight-line basis over the expected useful lives of the related assets.

Donations that are used for restricted types of expenses are recognised in income and expenditure account over the period necessary to match them with the costs they are intended to compensate.

(ii) Government grants

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Hospital will comply with conditions associated with the grant.

Government grants relating to costs are deferred and taken to the income and expenditure account over the period necessary to match them with the costs they are intended to compensate.

Government grants relating to assets are included in non-current liabilities as "deferred government grant" and are taken to the income and expenditure account on a straight-line basis over the expected useful lives of the related assets.

(iii) Donations of assets

Donations of assets received in kind are recorded as donation income and property, plant and equipment at an amount equivalent to the estimated value of the items donated.

(iv) Interest income

Interest income is recognised as it accrues, using the effective interest method.

(v) Land rental subsidy

Land rental subsidy from government is recognised where there is a reasonable assurance that the grant will be received and the Hospital will comply with attached conditions.

(vi) Ward and outpatient clinic fees

Ward and outpatient clinic fees are recognised when services are rendered.

(vii) Wages Credit Scheme

Cash grants received from the government in relation to the Wages Credit Scheme are recognised as income upon receipt.

(viii) Rental income

Rental income from investment property is recognised in the income and expenditure statement on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income, over the term of the lease.

3.10 Finance costs

Finance costs comprise interest expense on borrowings. Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognised in income and expenditure using the effective interest method.

Foreign currency gains and losses on financial assets and financial liabilities are reported on a net basis as either finance income or finance cost depending on whether foreign currency movements are in a net gain or net loss position.

3.11 Funds Structure

(i) General fund

The general fund is available for use of the Hospital in furtherance of the objectives of the Hospital.

(ii) Restricted fund

The restricted fund is available for use at the discretion of the board with projects in furtherance of the objectives of the Hospital that have been identified by donors of the Hospital or communicated to donors when sourcing for the funds.

3.12 Adoption of new standards

A number of new standards and amendments to standards are effective for annual periods beginning after 1 January 2017, and earlier application is permitted; however the Hospital has not early applied the following new or amended standards in preparing these financial statements. The Hospital is currently assessing the potential impact of adopting these new standards and amendments to standards, on the financial statements of the Hospital.

For those new standards and amendments to standards that are expected to have an effect on the financial statements of the Hospital in future financial periods, the Hospital has begun to assess the transition options and the potential impact on its financial statements, and to implement these standards.

The following new FRSs, amendments to and interpretations of FRSs are effective from the annual periods beginning on or after 1 January 2018:

- FRS 115 *Revenue from Contracts with Customers and Amendments to FRS 115 Clarifications to FRS 115*;
- FRS 109 *Financial Instruments*;
- *Transfers of Investment Property* (Amendments to IAS 40);
- INT – FRS 122 *Foreign Currency Transactions and Advance Consideration*.

The Hospital does not expect the application of the above standards and interpretations to have a significant impact on the financial statements.

Applicable to 2018 financial statements

FRS 115 Revenue from Contracts with Customers

FRS 115 establishes a comprehensive framework for determining whether, how much and when revenue is recognised. It also introduces new cost guidance which requires certain costs of obtaining and fulfilling contracts to be recognised as separate assets when specified criteria are met.

The Hospital plans to adopt FRS 115 in its financial statements for the year ending 31 December 2018, using the retrospective approach. As a result, the Hospital will apply all of the requirements of FRS 115 retrospectively and the comparative period presented in the 2018 financial statements will be restated.

FRS 109 Financial Instruments

FRS 109 contains new requirements for classification and measurement of financial instruments, a new expected credit loss model for calculating impairment of financial assets, and new general hedge accounting requirements.

Retrospective application is generally required, except for hedge accounting. For hedge accounting, the requirements are generally applied prospectively, with some limited exceptions. Restatement of comparative information is not mandatory. If comparative information is not restated, the cumulative effect is recorded in opening equity as at 1 January 2018.

Changes in accounting policies resulting from the adoption of FRS 109 will generally be applied by the Hospital retrospectively, except as described below.

- The following assessments have to be made on the basis of facts and circumstances that existed at 1 January 2018.
 - The determination of the business model within which a financial asset is held.
 - The determination of whether the contractual terms of a financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The expected impact on adoption of FRS 109 are described below. The information below reflects the Hospital's expectation of the implications arising from changes in the accounting treatment, however, the actual tax effect may change when the transition adjustments are finalised.

(i) Classification and measurement

The Hospital does not expect a significant change to the measurement basis arising from adopting the new classification and measurement model under FRS 109.

Loans and receivables that are currently accounted for at amortised cost will continue to be accounted for using amortised cost model under FRS 109. The Hospital does not hold other financial instruments.

(ii) Impairment

FRS 109 replaces the current 'incurred loss' model with a forward-looking expected credit loss ("ECL") model. The new impairment model will apply to financial assets measured at amortised cost or fair value through other comprehensive income ("FVOCI"), except for investments in equity instruments, and certain loan commitments and financial guarantee contracts.

Under FRS 109, loss allowances of the Hospital will be measured on either of the following bases:

- 12-month ECLs. These are ECLs that result from possible default events within the 12 months after the reporting date; or
- Lifetime ECLs. These are ECLs that result from all possible default events over the expected life of a financial instrument.

The Hospital plans to apply the simplified approach and record lifetime ECL on all trade receivables and any contract assets arising from the application of FRS 115. The Hospital expects an increase in impairment for trade and other receivables as at 1 January 2018.

The Hospital is currently finalising the testing of its expected credit loss model and the quantum of the final transition adjustments may be different upon finalisation.

FRS 116 Leases

FRS 116 replaces existing lease accounting guidance. FRS 116 is effective for annual periods beginning on or after 1 January 2019, with early adoption permitted if FRS 115 is also applied. FRS 116 eliminates the lessee's classification of leases as either operating leases or finance leases and introduces a single lessee accounting model. Applying the new model, a lessee is required to recognise right-of-use (ROU) assets and lease liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value.

The Hospital plans to early adopt the standard in 2018. The Hospital also expects the ROU assets recognised at date of initial application to be equal to their lease liabilities.

The Hospital has elected the practical expedient not to reassess whether a contract contains a lease at the date of initial application, 1 January 2018. Accordingly, existing lease contracts that are still effective on 1 January 2018 continue to be accounted for as lease contracts under FRS 116. The Hospital has performed a preliminary assessment of the impact on its financial statements based on its existing operating lease arrangements (refer to note 18).

(i) The Hospital as lessee

The Hospital expects its existing operating lease arrangements to be recognised as ROU assets with corresponding lease liabilities under FRS 116. The operating lease commitments on an undiscounted basis amount to approximately 5% of the total assets and 10% of total liabilities. Under the new standard, remaining lease payments of the operating leases will be recognised at their present value discounted using appropriate discount rate. In addition, the nature of expenses related to those leases will now change as FRS 116 replaces the straight-line operating lease expense with depreciation charge of ROU assets and interest expense on lease liabilities.

(ii) The Hospital as lessor

FRS 116 substantially carries forward the current existing lessor accounting requirements. Accordingly, the Hospital continues to classify its leases as operating leases or finance leases, and to account for these two types of leases using the existing operating lease and finance lease accounting models respectively. The Hospital is evaluating the more extensive disclosures to be provided by a lessor under FRS 116.

4 Property, plant and equipment

	Hospital building at Simei \$'000	Asset-in-construction \$'000	Leasehold land and hospital premises at Elliot Road \$'000	SAAC Building at Elliot Road \$'000	Medical, office and kitchen equipment \$'000	Computer systems \$'000	Training room equipment \$'000	Furniture and fittings \$'000	Medical tools, linen, curtains, and kitchen cutlery \$'000	Renovations \$'000	Motor vehicles \$'000	Total \$'000
Cost												
At 1 January 2016	22,686	2,209	*	21,662	5,239	5,111	148	1,796	129	4,123	375	63,478
Additions	-	4,747	-	2,378	2,378	303	517	17	-	256	-	8,218
Transfers	-	(6,518)	-	-	60	136	-	45	-	6,277	-	-
Disposals	-	-	-	-	(247)	(1,166)	(6)	(113)	-	(105)	(53)	(1,690)
At 31 December 2016	22,686	438	*	21,662	7,430	4,384	659	1,745	129	10,551	322	70,006
Additions	-	615	-	-	2,357	516	47	226	-	990	-	4,751
Transfers	-	(282)	-	-	-	263	-	-	-	19	-	-
Disposals	-	-	-	-	(92)	(61)	(24)	(142)	-	(85)	-	(404)
At 31 December 2017	22,686	771	*	21,662	9,695	5,102	682	1,829	129	11,475	322	74,353
Accumulated depreciation												
At 1 January 2016	4,990	-	-	3,579	2,728	3,931	94	1,405	118	930	260	18,035
Depreciation	454	-	-	723	1,234	728	113	199	10	1,965	36	5,462
Disposals	-	-	-	-	(245)	(1,162)	(5)	(103)	-	(79)	(52)	(1,646)
At 31 December 2016	5,444	-	-	4,302	3,717	3,497	202	1,501	128	2,816	244	21,851
Depreciation	454	-	-	723	1,544	728	133	169	1	2,328	29	6,109
Disposals	-	-	-	-	(92)	(61)	(24)	(136)	-	(85)	-	(398)
At 31 December 2017	5,898	-	-	5,025	5,169	4,164	311	1,534	129	5,059	273	27,562
Carrying amounts												
At 1 January 2016	17,696	2,209	*	18,083	2,511	1,180	54	391	11	3,193	115	45,443
At 31 December 2016	17,242	438	*	17,360	3,713	887	457	244	1	7,735	78	48,155
At 31 December 2017	16,788	771	*	16,637	4,526	938	371	295	-	6,416	49	46,791

* Amount less than \$1,000

The Hospital has been granted a 99 year lease from 15 May 1939 at a rental rate of \$12 per annum on the land located at Elliot Road at which the original Hospital premises were located. In 2011, the construction of St Andrew's Autism Centre located on the land at Elliot Road was completed and its operations commenced in early January 2011.

The annual rent was waived by the Minister of Law with effect from 1 January 1992 until such time as the Minister may determine.

Source of estimation uncertainty

(i) Measurement of recoverable amounts of property, plant and equipment subject to impairment test

Where there are indications that property, plant and equipment may be impaired, the Hospital estimates the recoverable amount of these property, plant and equipment items based on either the estimated selling price or the value-in-use. The recoverable amounts could change significantly as a result of changes in market conditions and the assumptions used in determining the value-in-use.

(ii) Depreciation and residual values

The Hospital reviews annually the estimated useful lives and residual values of property, plant and equipment based on factors that include asset utilisation, internal technical evaluation and technological changes. It is possible that future results of operations could be materially affected by changes in these estimates brought about by changes in these factors. A reduction in the estimated useful lives and residual values of property, plant and equipment would increase depreciation expense and decrease non-current assets.

The Hospital building at Simei is depreciated over a period of 50 years on a straight line basis, in accordance with the Ministry of Health's practice. The Hospital currently has a lease agreement with the Singapore Land Authority ("SLA") at a land rental rate of \$79,358 (2016: \$82,192) per month for a period of 3 years (2016: 3 years) with effect from 1 February 2017 (2016: 1 February 2014). The annual rent is partially subsidised by a land rent subsidy from the Ministry of Health. The Board of Management considers the possibility of the Hospital not being successful in renewing the said operating lease upon each expiry date until the end of 50 years as remote given that the leasehold land has been designated by the Urban Redevelopment Authority for hospital purposes.

(iii) Operating leases of land and building

SANH (Buangkok) currently has a lease agreement with the SLA at a land rental rate of \$49,108 per month for a period of 3 years with effect from 14 October 2016. The annual rent is partially subsidised by a land rent subsidy from the Ministry of Health.

SANH (Henderson) currently has a lease agreement with the SLA at a land rental rate of \$57,120 per month for a period of 3 years with effect from 14 November 2016. The annual rent is partially subsidised by a land rent subsidy from the Ministry of Health.

SANH (Queenstown) currently has a lease agreement with the SLA at a land rental rate of \$64,736 per month for a period of 3 years with effect from 20 January 2017. The annual rent is partially subsidised by a land rent subsidy from the Ministry of Health.

SACH currently has a lease agreement with an unrelated party, Changi General Hospital Pte Ltd at a building rental rate of \$36,162 per month for a period of 3 years with effect from 14 December 2014. SACH has renewed the lease till 31 December 2018. The annual rent is subsidised by a land rent subsidy from the Ministry of Health.

5 Investment property

Investment property comprises freehold land and a building, St. Andrew's Centre, located at Tanjong Pagar Road. The carrying amount of the investment property comprises:

	<----- Cost ----->		Accumulated	Net book
	Freehold land	Buildings	depreciation	value
	\$'000	\$'000	\$'000	\$'000
At 1 January 2016	67	13,208	(4,490)	8,785
Depreciation	-	-	(264)	(264)
At 31 December 2016	67	13,208	(4,754)	8,521
Depreciation	-	-	(264)	(264)
At 31 December 2017	67	13,208	(5,018)	8,257

Sources of estimation uncertainty

At 31 December 2017, the fair value of the investment property was determined by an external, independent valuation company, having appropriate recognised professional qualifications and recent experience in the location and category of property being valued.

The fair value measurement of the investment property of \$40,000,000 has been categorised as a Level 3 fair value based on the inputs to the valuation technique used. The investment property is valued based on the average value derived using discounted cash flow method and direct capitalisation method.

Valuation technique and significant unobservable inputs

The following table shows the Hospital's valuation technique used in measuring the fair value of investment property, as well as the significant unobservable inputs used.

Valuation technique	Significant unobservable inputs	Inter-relationship between key unobservable inputs and fair value measurement
Discounted cash flow method: The valuation model considers the present value of net cash flows to be generated from the property, taking into account the key inputs such as the expected market rental growth, outgoing expenditure, estimated annual inflation rate, terminal yield rate and a risk-adjusted discount rate.	<ul style="list-style-type: none"> • Expected market rental growth (3 – 10%). • Outgoing expenditure estimated at \$433,000 per annum. • Estimated annual inflation rate at 2.5%. • Terminal yield adopted at 3.25% • Risk-adjusted discount rate at 6%. 	<p>The estimated fair value would increase (decrease) if:</p> <ul style="list-style-type: none"> • expected market rental growth was higher (lower); • estimated outgoing expenditure was lower (higher); • estimated annual inflation rate was lower (higher); • terminal yield adopted was lower (higher); or • the risk-adjusted discount rate was lower (higher).
Direct Capitalisation method: The valuation model considers the addition of all income receivables and a deduction of all outgoing expenditure to determine the net income of the property.	<ul style="list-style-type: none"> • Outgoing expenditure estimated at \$433,000 per annum. • Capitalisation rate at 3%. 	<p>The estimated fair value would increase (decrease) if:</p> <ul style="list-style-type: none"> • estimated outgoing expenditure was lower (higher); or • Capitalisation rate was lower (higher).

At 31 December 2016, the investment property has an estimated market value of \$34,900,000 based on open market valuation using the comparable sales method. Categorised as a Level 2 fair value based on the inputs to the valuation technique used, it is an estimated amount for which a property could be exchanged on the date of valuation between a willing buyer and a willing seller in an arm's length transaction. The value is based on actual sales transactions for properties that are similar to the investment property that the Hospital is currently holding.

It is the current intention of the Board of Management to hold the investment property for the long term. Rental and service charge income of \$1,028,000 (2016: \$1,052,000) was derived from the investment property during the financial year.

6 Inventories

	2017 \$'000	2016 \$'000
Medical supplies and general stores	295	280

The cost of inventories recognised as expenditure and included in "Medical supplies and services" amounted to \$1,697,000 for the year (2016: \$1,545,000).

7 Trade and other receivables

	2017 \$'000	2016 \$'000
Trade receivables		
- Billed	3,038	1,814
- Unbilled	1,961	1,903
Government grant receivables	9,757	15,244
Deposits	583	603
Other receivables	1,069	350
	<u>16,408</u>	<u>19,914</u>
Allowance for impairment	(87)	(50)
Loans and receivables	<u>16,321</u>	<u>19,864</u>

Unbilled trade receivables pertain to receivables from patients who have yet to be discharged as the Hospital only invoice its patients upon discharge.

The Hospital's primary exposure to credit risk arises through its trade receivables. Concentration of credit risk relating to trade receivables is limited due to the Hospital's many varied clients. The Hospital evaluates whether there is any objective evidence that trade receivables are impaired, and determines the amount of impairment loss as a result of the inability of the clients to make required payments. The Hospital determines the estimates based on the ageing of the trade receivables balance, credit-worthiness, and historical write-off experience. If the financial condition of the clients were to deteriorate, actual write-offs would be higher than estimated.

The ageing of the Hospital's loans and receivables at the reporting date is:

	Gross loans and receivables		Allowance for impairment	
	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000
No credit term	11,416	16,197	-	-
Not past due	2,563	2,681	-	-
Past due 1 – 30 days	656	242	-	-
Past due 31 – 60 days	588	399	-	-
More than 60 days	1,185	395	(87)	(50)
	<u>16,408</u>	<u>19,914</u>	<u>(87)</u>	<u>(50)</u>

The movement in the allowance for impairment in respect of loans and receivables during the year is as follows:

	2017	2016
	\$'000	\$'000
At 1 January	50	63
Allowance made	93	32
Allowance utilised	(56)	(45)
At 31 December	87	50

Based on historical payment behaviour, analyses of debtors' credit risk and subsequent receipts, management believes that the carrying amount of past due loans and receivables will be eventually collected and therefore no additional impairment losses are required.

8 Cash and cash equivalents

	2017	2016
	\$'000	\$'000
Cash in hand	12	14
Cash at bank	40,410	35,858
Fixed deposits with financial institutions	16,520	9,272
	56,942	45,144

Fixed deposits with financial institutions at the reporting date have an average maturity period of one year (2016: one year) from the end of the financial year. The weighted average effective interest rate of these deposits as at the reporting date is 1.01% (2016: 0.91%) per annum.

9 Deferred government grants/donations

	Note	2017	2016
		\$'000	\$'000
At 1 January		54,120	49,022
Additional grant	9(a)	15,436	14,239
Transfer from funds		250	1,879
		69,806	65,140
Amortisation of deferred government grants/donations:			
- depreciation of building at Simei		(232)	(232)
- depreciation of building at Elliot Road		(716)	(716)
- depreciation of other property, plant and equipment		(5,099)	(4,184)
		(6,047)	(5,132)
Utilisation of deferred government grants/donations:			
- operating expenses		(9,822)	(5,888)
		(15,869)	(11,020)
At 31 December		53,937	54,120

Community Silver Trust ("CST") grant

(a) Included in the additional grant of the Hospital is an amount of \$6,776,000 (2016: \$11,401,000) received under Community Silver Trust ("CST") grant. This grant is an initiative set up by the government to encourage more donations and provide additional resources for the service providers in the intermediate and long-term care ("ILTC") sector.

(b) The Hospital recognises grant income from CST upon utilisation of the grant. The movement of the CST grant during the year is as follows:

	2017 \$'000	2016 \$'000
At 1 January	13,778	8,272
Grant recognised during the year	6,776	11,401
Amortisation/utilisation of deferred government grants:		
- depreciation of property, plant and equipment	(1,984)	(1,154)
- operating expenses	(3,888)	(4,741)
At 31 December	<u>14,682</u>	<u>13,778</u>

10 Trade and other payables

	2017 \$'000	2016 \$'000
Trade payables	3,403	3,408
Other creditors	533	409
Accrued land rental expenses	–	1,054
Accrued building maintenance expenses	–	3,131
Accrued staff costs	3,552	2,680
GST payable (net)	57	61
Other accrued expenses	1,211	983
	<u>8,756</u>	<u>11,726</u>

11 Restricted funds

	Note	2017 \$'000	2016 \$'000
Restricted funds			
Capital Replacement Fund	(a)	3,909	3,721
SACH – Far East Organisation Fund	(b)	8,100	8,065
SACH – ACI Fund	(c)	1,272	1,205
SACH – Other Funds	(d)	491	531
SAAC – Building Fund	(e)	126	126
SAAC – Capital Fund	(f)	471	481
SAAC – Other Funds	(g)	1,791	824
SANH(B) – Other Funds	(h)	248	217
SJSM Nursing Home Building Fund	(i)	4,757	4,147
SANH(H)– Start-up and Operating Fund	(j)	1,654	1,950
SANH(Q)– Start-up and Operating Fund	(k)	1,649	–
Chaplaincy Fund	(l)	200	273
		<u>24,668</u>	<u>21,540</u>

The following Restricted Funds will be utilised in accordance with their specific purposes in 2018 and onwards.

- (a) The Capital Replacement Fund is set up to provide future funds for the purpose of major repairs, maintenance and replacement of fixtures and fittings and equipment at St. Andrew's Centre. Transfers are made to the fund from the General Fund on an annual basis.
- (b) The SACH – Far East Organisation Fund is set up with donations from Far East Organization in support of the development of an Eldercare Hub.
- (c) The SACH – ACI Fund is set up with donations from ACI Singapore – The Financial Markets Association, for care integration and quality improvement projects; to provide rehabilitative care for children; and financial assistance to needy patients of SACH.
- (d) The SACH – Other Funds comprise Patient Welfare Fund and Staff Welfare Fund.

Patient Welfare Fund is set up with donations to provide financial assistance to needy patients of SACH.

Staff Welfare Fund is set up with donations to cater to the social and welfare needs of SACH staff.

- (e) The SAAC – Building Fund is set up for the construction of St. Andrew's Autism Centre at Elliot Road.
- (f) The SAAC – Capital Fund is set up to fund future capital expenditure of SAAC.
- (g) The SAAC – Other Funds comprise of vocational skills training programme, purchasing of training equipment, development and training, volunteer training, adult autism services, horticulture programme, purchase IT equipment, transport subsidy to needy clients, sponsor the SAAC Financial Assistance Programmes for School Fees & Transport Bursary and Day Activity Centre Transport Bursary, providing needy students at the day activity centre with pocket money for lunch.
- (h) The SANH(B) – Other Funds comprise Facilities Enhancement Fund, Lien Foundation Fund, Lien Foundation Project Ingot 3, Lee Foundation Fund and Patient Welfare Fund.

Facilities Enhancement Fund is set up to enhance the facilities at St. Andrew's Nursing Home (Buangkok).

Lien Foundation Fund is set up for the purchase of HUR machine and implementation of Gymtonic programs.

Lien Foundation Project Ingot 3 is set up for funding of INGOT enhancements.

Lee Foundation Fund is for patient vocational rehabilitation activities. Funds may be used to cover cost of training and incentive payments to patient upon completion of such training.

Patient Welfare Fund is used to pay for patient personal expenses like dental procedures, optical care, shoes and clothes, etc.

- (i) The SJSM Nursing Home Building Fund is set up for the construction of St. Andrew's SJSM Nursing Home at Dover Avenue.
- (j) The SANH(H) – Start-up and Operating Fund is set up for the capital and operating expenditures of St. Andrew's Nursing Home (Henderson).
- (k) The SANH(Q) – Start-up and Operating Fund is set up for the capital and operating expenditures of St. Andrew's Nursing Home (Queenstown).
- (l) The Chaplaincy Fund is set up to fund pastoral care services provided to staff and clients.

12 Interest income

	2017	2016
	\$'000	\$'000
Interest income on short-term bank deposits	37	12

13 Donation income

	2017	2016
	\$'000	\$'000
Total donations received during the year		
- Recognised in statement of financial activities	2,553	2,347
- Recognised in statement of changes in funds	4,567	4,853
	7,120	7,200

14 Income tax

The Hospital is approved as an Institution of a Public Character ("IPC") under the provisions of the Income Tax Act. The Hospital is established as a charitable institution under the St. Andrew's Mission Hospital Ordinance. The Hospital's income is exempted from income tax under Section 13(1)(zm) of the Singapore Income Tax Act, Chapter 134.

15 Employee benefits expense

	2017	2016
	\$'000	\$'000
Salaries, bonuses and other costs	44,873	36,532
Contributions to defined contribution plans	4,273	3,715
Agency service fees	1,777	2,061
Training fees	780	1,031
Foreign worker levy	2,241	1,549
Accommodation expenses	1,335	1,327
Other employee benefits	3,110	2,328
	<u>58,389</u>	<u>48,543</u>
Expenses financed by restricted funds	(2,812)	(1,621)
	<u>55,577</u>	<u>46,922</u>

Employee benefit expenses are partially financed by the following restricted funds:

	2017	2016
	\$'000	\$'000
SACH – HPO Fund	201	183
SACH – NEHR/iCare/CHCS/Cyclical Maintenance Funds	381	45
SACH – Home Care Program	–	68
SACH – AIC (Case Management)	285	298
SACH – Dementia Program	339	567
SACH – IB Pre-operating	–	210
SACH – Palliative Ward	–	14
SACH – Joy Connect	266	224
SACH – SASC (T)	185	–
SACH – EHA HIP Bundled MP	91	–
SANH(B) – Lien Foundation	–	12
SANH(H) – Start-up and Operating Fund	296	–
SANH(H) – Start-up and Operating Fund	351	–
Chaplaincy Fund	417	–
	<u>2,812</u>	<u>1,621</u>

16 Statement of income and expenditure

(a) St. Andrew's Mission Hospital (Headquarter and St. Andrew's Centre)

	2017 \$'000	2016 \$'000
Income		
Voluntary Income:		
- Donations in cash (tax deductible)	1,337	1,140
- Donations in cash (non-tax deductible)	235	350
Interest income	3	4
Membership subscriptions	-	2
Rental income and service charge income	1,028	1,052
Other income	10	15
Income from centres	1,275	1,073
	<u>3,888</u>	<u>3,636</u>
Expenditure		
Administration expenses	(235)	(222)
Building services, maintenance and building management	(305)	(331)
Depreciation of investment property	(264)	(264)
Employee benefits expense	(873)	(703)
Donation income distributed to centres	(1,422)	(1,351)
	<u>(3,099)</u>	<u>(2,871)</u>
Surplus for the year	<u>789</u>	<u>765</u>

(b) St. Andrew's Community Hospital

	2017 \$'000	2016 \$'000
Income		
Amortisation of deferred government grants/donations	4,004	3,685
Utilisation of deferred government grants/donations	1,108	3,797
Voluntary Income:		
- Donations in cash (tax deductible)	699	584
- Donations in cash (non-tax deductible)	98	114
Government grants	27,507	28,935
Interest income	-	1
Land rent subsidy	1,444	1,533
Other income:		
- Rental income from level 9 of SACH	236	-
- Secondment of staffs to St. Hilda's Community Services Centre	412	359
- Secondment of staffs to KK Women's and Children's Hospital	282	31
- Credit schemes – wage, special, temporary	442	755
- Training reimbursement	-	129
- AIC Healthcare productivity reimbursement	19	18
- Manpower Charge to PAP Community Foundation	238	290
- Rental income from DNR Wheels Pte Ltd	24	30
- Miscellaneous	1,556	814
Ward and outpatient clinic fees	15,230	13,328
Donation income distributed from Headquarter	1,108	1,054
	<u>54,407</u>	<u>55,457</u>
Expenditure		
Administration expenses	(2,154)	(2,062)
Depreciation of property, plant and equipment	(3,917)	(3,772)
Employee benefits expense	(34,357)	(32,833)
Fund-raising expenses	(136)	(127)
Medical supplies and services	(3,800)	(3,412)
Operating lease expense	(6)	(5)
Other operating expenses:		
- Building maintenance	(2,481)	(2,320)
- Cleaning services	(846)	(828)
- Land rental expense	(1,486)	(1,537)
- Utilities	(482)	(516)
- Miscellaneous	(411)	(615)
Charged by Headquarter	(638)	(687)
	<u>(50,714)</u>	<u>(48,714)</u>
Surplus for the year	<u>3,693</u>	<u>6,743</u>

(c) St. Andrew's Lifestreams

	2017 \$'000	2016 \$'000
Income		
Course attendance fees and other training income	156	212
Voluntary Income:		
- Donations in cash (tax deductible)	4	9
- Donations in cash (non-tax deductible)	5	5
Other income	9	21
	<u>174</u>	<u>247</u>
Expenditure		
Administration expenses	(27)	(33)
Depreciation of property, plant and equipment	(3)	(2)
Employee benefits expense	(262)	(259)
Training supplies and services	(59)	(64)
	<u>(351)</u>	<u>(358)</u>
Deficit for the year	<u>(177)</u>	<u>(111)</u>

(d) St. Andrew's Autism Centre

	2017 \$'000	2016 \$'000
Income		
Amortisation of deferred government grants/donations	1,030	1,048
Utilisation of deferred government grants/donations	1,135	983
Voluntary income:		
- Donations in cash (tax deductible)	550	446
- Donations in cash (non-tax deductible)	41	41
- Donations in kind (non-tax deductible)	24	-
Fund raising income	2	4
Government grants	9,575	8,011
Income from Day Activity Centre & School	1,387	1,232
Interest income	25	7
Other income	625	549
Donation income distributed from Headquarter	313	297
	<u>14,707</u>	<u>12,618</u>
Expenditure		
Administration expenses	(138)	(198)
Depreciation of property, plant and equipment	(1,096)	(1,107)
Employee benefits expense	(10,391)	(9,460)
Fund-raising expenses	(11)	(6)
Training supplies and services	(1,051)	(952)
Other operating expenses	(606)	(591)
Charged by Headquarter	(203)	(193)
	<u>(13,496)</u>	<u>(12,507)</u>
Surplus for the year	<u>1,211</u>	<u>111</u>

(e) St. Andrew's SJSM Nursing Home

	2017	2016
	\$'000	\$'000
Income		
Donations in cash (tax deductible)	1	1
	<hr/>	<hr/>
Surplus for the year	1	1
	<hr/>	<hr/>

(f) St. Andrew's Nursing Home (Buangkok)

	2017	2016
	\$'000	\$'000
Income		
Amortisation of deferred government grants/donations	440	382
Utilisation of deferred government grants/donations	821	271
Land rent subsidy	626	626
Voluntary income:		
- Donations in cash (tax deductible)	45	75
- Donations in cash (non-tax deductible)	7	33
- Donations in kind (non-tax deductible)	43	50
Government grants	6,407	7,587
Interest income	9	-
Other income	21	52
Ward and outpatient clinic fees	2,494	2,476
	<hr/>	<hr/>
	10,913	11,552
Expenditure		
Administration expenses	(629)	(1,288)
Depreciation of property, plant and equipment	(504)	(563)
Employee benefits expense	(5,228)	(4,577)
Medical supplies and services	(1,203)	(1,232)
Other operating expenses:		
- Building maintenance	(61)	(261)
- Land rental expense	(589)	(590)
- Utilities	(317)	(328)
- Others	(124)	(68)
Charged by Headquarter	(166)	(193)
	<hr/>	<hr/>
	(8,821)	(9,100)
	<hr/>	<hr/>
Surplus for the year	2,092	2,452
	<hr/>	<hr/>

(g) St. Andrew's Nursing Home (Henderson)

	2017	2016
	\$'000	\$'000
Income		
Amortisation of deferred government grants/donations	285	17
Utilisation of deferred government grants/donations	3,303	837
Land rent subsidy	733	100
Voluntary income:		
- Donations in cash (tax deductible)	302	-
- Donations in cash (non-tax deductible)	3	50
Government grant	2,122	-
Other income	8	4
Ward and outpatient clinic fees	1,083	-
	7,839	1,008
Expenditure		
Administration expenses	(354)	(225)
Depreciation of property, plant and equipment	(296)	(18)
Employee benefits expense	(4,133)	(560)
Medical supplies and services	(954)	(13)
Other operating expenses:		
- Building maintenance	(18)	(1)
- Cleaning services	(400)	(26)
- Land rental expense	(685)	(90)
- Utilities	(194)	(20)
- Others	(629)	(184)
Charged by Headquarter	(128)	-
	(7,791)	(1,137)
Surplus/(Deficit) for the year	48	(129)

(h) St. Andrew's Nursing Home (Queenstown)

	2017	2016
	\$'000	\$'000
Income		
Amortisation of deferred government grants/donations	289	-
Utilisation of deferred government grants/donations	3,455	-
Voluntary income:		
- Donations in cash (tax deductible)	358	-
- Donations in cash (non-tax deductible)	14	-
Government grants	1,390	187
Land rent subsidy	750	-
Other income	21	2
Ward and outpatient clinic fees	592	-
	6,869	189

(h) St. Andrew's Nursing Home (Queenstown)

	2017 \$'000	2016 \$'000
Expenditure		
Administration expenses	(608)	(54)
Depreciation of property, plant and equipment	(293)	–
Employee benefits expense	(3,214)	(151)
Medical supplies and services	(578)	–
Other operating expenses:		
- Building maintenance	–	–
- Cleaning services	(201)	–
- Land rental expense	(738)	–
- Utilities	(150)	–
- Others	(946)	–
Charged by Headquarter	(141)	–
	<u>(6,869)</u>	<u>(205)</u>
Deficit for the year	<u>–</u>	<u>(16)</u>

17 Financial instruments

Overview

The Hospital has exposure to the following risks arising from financial instruments:

- Credit risk
- Liquidity risk
- Market risk

This note presents information about the Hospital's exposure to each of the above risks, the Hospital's objectives, policies and processes for measuring and managing risk, and the Hospital's management of capital.

Risk management framework

The Board of Management has overall responsibility for the establishment and oversight of the Hospital's risk management framework. The Hospital has a system of controls in place to create an acceptable balance between the cost of risks occurring and the cost of managing the risks. The management continually monitors the Hospital's risk management process to ensure that an appropriate balance between risk and control is achieved. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Hospital's activities. The Hospital, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Hospital Audit Committee oversees how management monitors compliance with the Hospital's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Hospital. The Hospital Audit Committee is assisted in its oversight role by Internal Audit. Internal Audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the Audit Committee.

Credit risk

Credit risk is the risk of financial loss to the Hospital if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Hospital's receivables from customers.

The carrying amounts of financial assets in the statements of financial position represent the Hospital's maximum exposures to credit risk.

The Hospital has a credit policy in place which establishes credit limits for customers and monitors their balances on an ongoing basis. Cash and fixed deposits are placed with banks and financial institutions which are regulated. At the reporting date, there is no significant concentration of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet.

Liquidity risk

Liquidity risk is the risk that the Hospital will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

The Hospital has monitor its liquidity risk and maintaining sufficient cash and available funding through government grants, donations, fund raising activities and credit facilities from external sources.

The following are the expected undiscounted cash outflows of financial liabilities, including interest payments:

	Carrying amount \$'000	Cash flows		
		Total \$'000	Within 1 year \$'000	Between 2 to 5 years \$'000
2017				
Financial liabilities				
Trade and other payables	8,756	(8,756)	(8,756)	–
Tenants' deposits received	257	(257)	(118)	(139)
Other deposits received	942	(942)	(942)	–
	<u>9,955</u>	<u>(9,955)</u>	<u>(9,816)</u>	<u>(139)</u>
2016				
Financial liabilities				
Trade and other payables	11,726	(11,726)	(11,726)	–
Tenants' deposits received	263	(263)	(132)	(131)
Other deposits received	500	(500)	(500)	–
	<u>12,489</u>	<u>(12,489)</u>	<u>(12,358)</u>	<u>(131)</u>

Market risk

Interest rate risk

The Hospital's exposure to changes in interest rates relates primarily to its fixed deposits with financial institutions. Interest rate risk is managed by the Hospital on an ongoing basis with the primary objective of limiting the extent to which net interest expense could be affected by adverse movement in interest rates. The Hospital is not exposed to significant interest rate risk.

Foreign currency risk

The financial assets and liabilities of the Hospital are primarily denominated in Singapore Dollars. The Hospital has no significant exposure to foreign currency risk.

Accounting classifications and fair values

Fair value versus carrying amounts

The carrying amounts of financial assets and liabilities are as follows. The fair value hierarchy is not included as the carrying amounts of financial assets and financial liabilities are a reasonable approximation of fair value.

	Note	Carrying amount		
		Loans and receivables \$'000	Other financial liabilities \$'000	Total \$'000
31 December 2017				
Financial assets measured at amortised cost				
Loan and receivables	7	16,321	–	16,321
Cash and cash equivalents	8	56,942	–	56,942
		<u>73,263</u>	<u>–</u>	<u>76,263</u>
Financial liabilities measured at amortised cost				
Trade and other payables	10	–	(8,756)	(8,756)
Tenants' deposits received		–	(257)	(257)
Other deposits received		–	(942)	(942)
		<u>–</u>	<u>(9,955)</u>	<u>(9,955)</u>
31 December 2016				
Financial assets measured at amortised cost				
Loan and receivables	7	19,864	–	19,864
Cash and cash equivalents	8	45,144	–	45,144
		<u>65,008</u>	<u>–</u>	<u>65,008</u>
Financial liabilities measured at amortised cost				
Trade and other payables	10	–	(11,726)	(11,726)
Tenants' deposits received		–	(263)	(263)
Other deposits received		–	(500)	(500)
		<u>–</u>	<u>(12,489)</u>	<u>(12,489)</u>

Measurement of fair values

Carrying amount of financial assets and liabilities

The carrying amounts of financial assets and liabilities with a maturity of less than one year (including loan and receivables, cash and cash equivalents, trade and other payables, tenants' deposit received and other deposits received) approximate their fair values due to their short period of maturity.

18 Commitments

Capital commitments

Capital expenditure contracted for at the reporting date but not recognised in the financial statements is as follows:

	2017 \$'000	2016 \$'000
Other Projects at SACH	–	14
Palliative ward renovation at SACH	76	–
Senior Care Joy Connect	–	7
Medical & Hospital Equipment at SANH(H)	193	–
Television Appliance at SANH(H)	9	–
Air Purifier at SANH(H)	73	–
Repair & Maintenance at SANH(H)	13	–
Motor vehicle at SANH(H)	72	47
Commissioning of Laundry Equipment at SANH(H)	41	104
Commissioning of Sensory Equipment at SANH(H)	11	–
Commissioning of Facial and Finger Scanner Machine SANH(H)	–	2
Commissioning of Kitchen Equipment at SANH(H)	–	239
Furniture and equipment at SANH(H)	95	131
Furniture and equipment at SANH(Q)	–	1,025
IT expansion project at SANH(Q)	–	150
	583	1,719

Operating lease commitments – when the Hospital is a lessee

The future aggregate minimum lease payments under non-cancellable operating leases contracted for at the reporting date but not recognised as liabilities, are as follows:

	2017 \$'000	2016 \$'000
Within 1 year	5,364	3,042
After 1 year but within 5 years	2,996	5,853
	8,360	8,895

Included in the above operating lease commitments are committed land rental of \$6,430,000 (2016: \$8,895,000). \$3,553,000 (2016: \$2,259,000) are funded by grants from the Ministry of Health.

Operating lease commitments – when the Hospital is a lessor

The future minimum lease payments receivable under operating leases contracted for at the reporting date but not recognised as receivables in the financial statements are as follows:

	2017	2016
	\$'000	\$'000
Within 1 year	1,872	1,144
After 1 year but within 5 years	548	1,154
	2,420	2,298

19 Remuneration of employees

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

	2017	2016
Number of employees in bands:		
\$300,001 to \$400,000	4	1
\$200,001 to \$300,000	7	3
\$100,001 to \$200,000	74	51
	74	51

The number of staff employed by the Hospital as at 31 December 2017 was 1,233 (2016: 999).

20 Related party transactions

For the purposes of these financial statements, parties are considered to be related to the Hospital if the Hospital has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Hospital and the party are subject to common control or common significant influence. Related parties may be individuals or other entities. Except for key management personnel compensation, there were no related party transactions for the financial year ended 31 December 2017 (2016: nil).

No reimbursement or allowance was made to trustees/office bearers for services provided to the Hospital during the year.

Key management personnel compensation

Key management personnel of the Hospital are those persons having authority and responsibility for planning, directing and controlling the activities of the Hospital. The members of the Board of Management and management team of the Hospital are considered key management personnel of the Hospital. The Board of Management did not receive any form of remuneration during the financial year.

Key management personnel compensation comprised:

	2017	2016
	\$'000	\$'000
Salaries and other short-term employee benefits	<u>3,428</u>	<u>2,992</u>



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From 1 January 2018, St. Andrew's Lifestreams (SAL) comes under the purview of Singapore Anglican Community Services, the sister organisation of SAMH. SAL is now renamed as Anglican Lifestream Services.

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**ST. ANDREW'S NURSING HOME (HENDERSON) AND
ST. ANDREW'S SENIOR CARE (HENDERSON)**

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