

# LOVE

## NEVER FAILS

ANNUAL REPORT 2023





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Love is Patient,  
Love is Kind...  
It Always Protects,  
Always Trusts,  
Always Hopes,  
Always Perseveres.  
Love Never Fails.

*1 Corinthians 13:4-8*

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# INTRODUCTION

St. Andrew's Medical Mission was founded in 1913 by Dr Charlotte Ferguson-Davie. In 1934, St. Andrew's Mission Hospital (SAMH) was incorporated under the SAMH Ordinance. SAMH is an exempt charity and an approved Institute of a Public Character, with its registered address at 8 Simei Street 3 Singapore 529895 and UEN registration number T08CC3017C.

As a Community Care Organisation, SAMH provides health, social care and education services through:

ST. ANDREW'S COMMUNITY HOSPITAL  
ST. ANDREW'S MISSION HOSPITAL CLINIC  
ST. ANDREW'S MIGRANT WORKER MEDICAL CENTRE  
ST. ANDREW'S SENIOR CARE

To provide holistic care and healing to the underserved and disadvantaged by ministering to their physical, mental and social needs based on Christian values.

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## ST. ANDREW'S NURSING HOME

To provide holistic care and healing to the underserved and disadvantaged by ministering to their physical, mental, social and special needs based on Christian values.

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## ST. ANDREW'S AUTISM CENTRE

To enrich the lives of people with autism and their families through quality education, training and care, distinguished by Christian love and compassion.

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## ST. ANDREW'S MISSION SCHOOL

To maximise our students' potential and develop their character to be active members of our society, committed to serve and lead.

## OUR VISION

To be a light in society, relieving suffering and enriching lives with the love of Christ.

## OUR MISSION

To provide holistic care and healing to the underserved and disadvantaged by ministering to their physical, mental, social and special needs based on Christian values.

## CORE VALUES

L

LOVE

We care for those in need with love and compassion, following the example of Christ.

I

INTEGRITY

We commit to the highest moral and ethical standards in word and deed.

G

GROWTH

We increase in passion and professionalism, continuously learning and innovating.

H

HONOUR

We accord due respect and dignity to every human being as created by God.

T

TEAMWORK

We work together in an environment of trust, collaboration, and mutual support.

# PRESIDENT'S ADDRESS

“And now these three remain: faith, hope and love. But the greatest of these is love.”

1 Corinthians 13:13



*From left to right: Mr Andrew Goh, Vice President, SAMH; The Right Reverend Dr Titus Chung, Bishop of Singapore and President, SAMH and Singapore Anglican Community Services (SACS); Mrs Josephine Teo, Minister for Communications and Information, Second Minister for Home Affairs and Member of Parliament, Group Representation Constituency (GRC); Mr Keith Chua, Vice President, SACS; Dr Arthur Chern, Group Chief Executive Officer of SAMH and SACS, standing in front of SAMH's first hospital building at 5 Kadayannallur Street (formerly 5 Erskine Road).*

Praise be to God as we celebrate this significant year of St. Andrew's Mission Hospital (SAMH). It has been 110 years since Dr Charlotte Ferguson Davie, medical doctor and wife of the first Anglican Bishop of Singapore, set up a small dispensary in Bencoolen Street in 1913.

2023 also marks the centenary of the opening of our first hospital. Indeed, this is a year of deep thanksgiving and joy as we reflect on these milestones by the early Anglican community, unwavering in its commitment to serve the people of Singapore.

## CENTENARY HOMECOMING AT ERSKINE ROAD

On 13 June 2023, close to 150 old and new friends gathered at the site of our first hospital building at the former 5 Erskine Road, next to Maxwell Market. We traced SAMH's legacy of care through old press clippings, photos and medical artefacts and also honoured contributions from the community. Significantly, we announced two major pledges of \$1 million each from long-time supporters, the Mrs Lee Choon Guan Charitable Trust and the Lew Foundation. Such faithful and generous support is one of the key reasons that SAMH can continue to do what it does.

## PRESIDENT'S ADDRESS



The Right Reverend Dr Titus Chung accompanying Minister for Health Mr Ong Ye Kung to launch the SAMH-SACS commemorative book "Let the Flame Burn Brighter" with St. Andrew's Mission School student Owen Fernandes.



SCAN THE QR CODE TO READ THE BOOK ONLINE.

### RIISING ABOVE COVID-19

Looking back over the past three years, we must not forget all the frontline and healthcare, education and social service workers whose labour and sacrifice enabled us to rise above COVID-19. In the face of an unprecedented global pandemic, SAMH remained steadfast to serve where needs are the greatest.

All these, as well as the various developments and initiatives across SAMH and our sister organisation Singapore Anglican Community Services (SACS), have been documented in a commemorative book aptly named "Let the Flame Burn Brighter". The book was launched by Minister for Health Mr Ong Ye Kung, who was the Guest-of-Honour at the SAMH and SACS Charity Gala Dinner 2023 held on 6 October 2023 at The Ritz-Carlton, Millenia Singapore, our first major event and fundraiser after a three-year hiatus. It was a memorable night of celebration and giving, showcasing staff and beneficiaries' talent and hard work. The event successfully raised over half a million dollars which will be sown into expanding and enhancing our services.



A joyous occasion. From left to right: Associate Professor Steven Lim, Vice President (Alternate), SACS; Mr Choy Siew Kai, Vice President (Alternate), SAMH; Mr Andrew Goh; The Right Reverend Dr Titus Chung; Minister Ong Ye Kung; Ms Denise Phua, Mayor of Central Singapore District and Member of Parliament for Jalan Besar GRC; Mr Keith Chua; Dr Arthur Chern.



Mdm Herminie Liang, resident of St. Andrew's Nursing Home (Henderson), presenting her handmade artwork to Minister Ong as a token of appreciation for gracing our event. Mdm Liang was a patient at the former St. Andrew's Orthopaedic Hospital when she was a child.

# PRESIDENT'S ADDRESS



## FORGING AHEAD

In July and August 2023, we opened two new Senior Care Centres – St. Andrew's Senior Care (SASC) (Bedok South) and SASC (Bedok North) as part of our stable of eldercare services to support Singapore's ageing population and enable seniors to age-in-place in the community. Another two new nursing homes in Aljunied and Tampines North as well as a new SASC co-located at the nursing home in Tampines North are also on track to begin operations in 2024.

Together, SAMH and SACS will have 42 services across Singapore by 2024, reaching out to over 50,000 beneficiaries through its five pillars of services: Medical, Senior, Psychiatric, Autism and Family and Children Services.

Indeed, even as we look back on the milestones achieved, there remains much more we can do. We are grateful for the support we receive from various partners – government ministries, healthcare and social services agencies, donors, volunteers, corporations and parishes. Thank you for all your prayers and contributions. We resolve to press on in our vision to be a LIGHT in society, relieving suffering and enriching lives with the love of Christ.

All glory be to God.

## The Most Reverend Dr Titus Chung

President of St. Andrew's Mission Hospital  
Bishop of Singapore  
Archbishop of the Province of the Anglican Church in South East Asia  
(with effect from 23 January 2024)



Coming soon: St. Andrew's Nursing Home (SANH) (Aljunied) (**top**) and SANH (Tampines North) (**bottom**).

# REVIEW OF SERVICES: 2023 STATISTICS

“Therefore, my dear brothers and sisters, stand firm. Let nothing move you. Always give yourselves fully to the work of the Lord, because you know that your labor in the Lord is not in vain.”

1 Corinthians 15:58

Trusting in God and relying on His guidance, wisdom and strength, St. Andrew’s Mission Hospital (SAMH) has continued to serve faithfully in His love, developing its services to meet the needs of the community. On behalf of the board, I am pleased to provide an update on the services of SAMH. Fixing our eyes on Jesus, SAMH will strive on to be His faithful servant, serving the community in His love.

**Dr Arthur Chern**

Group Chief Executive Officer  
SAMH

## MEDICAL SERVICES



ST. ANDREW'S  
COMMUNITY HOSPITAL

3,225

Inpatient Admissions

8,819

Outpatient Clinic Attendances

21,389

Day Rehabilitation Centre Attendances

9,146

Home Care Visits

Home Medical Visits: 768  
Home Nursing Visits: 2,186  
Home Therapy Visits: 1,420  
Home Palliative Care Visits: 4,772



ST. ANDREW'S MIGRANT WORKER  
MEDICAL CENTRE

53,957

Medical Attendances

2,598

Dental Attendances

416

Physiotherapy Attendances

210

Case Management Attendances



# REVIEW OF SERVICES: 2023 STATISTICS

## SENIOR SERVICES



### ST. ANDREW'S NURSING HOME (SANH)

#### SANH (Buangkok)

300

residents

100% occupancy

#### SANH (Henderson)

250

residents

99.2% occupancy

#### SANH (Queenstown)

287

residents

98.3% occupancy

#### St. John's – St. Margaret's Nursing Home

262

residents

98.5% occupancy



### ST. ANDREW'S SENIOR CARE (SASC)

	Seniors Served	Day Care Attendances	Day Rehabilitation Attendances
SASC (Bedok North) Senior Care	49	524	295
SASC (Bedok South) Senior Care	40	691	464
SASC (Dover) Senior Care	124	9,995	2,805
SASC (Henderson) Senior Care	112	11,914	3,209
SASC (Joy Connect) Senior Care	181	13,454	5,663
SASC (Queenstown) Senior Care	236	17,101	6,345
SASC (Tampines Central) Senior Care	163	12,607	5,170
SASC (Bedok North) Active Ageing Programme	188*	NA	NA
SASC (Bedok South) Active Ageing Programme	223*	NA	NA
SASC (Dover) Active Ageing Programme	277*	NA	NA
<b>Total</b>	<b>1,593</b>	<b>66,286</b>	<b>23,951</b>

\* Outreach to residents with completion of Client Personal Particulars Form

## AUTISM SERVICES



### ST. ANDREW'S AUTISM CENTRE

#### St. Andrew's Autism School

317

students

#### Day Activity Centre (Siglap)

71

clients

#### Day Activity Centre (Sengkang)

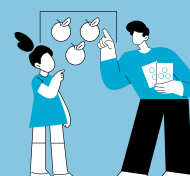
50

clients

#### St. Andrew's Adult Home (Sengkang)

31

residents



### ST. ANDREW'S MISSION SCHOOL

107

students

# AWARDS AND ACHIEVEMENTS

We thank members from the public and private sectors, our partners, key stakeholders, donors and volunteers for affirming our work.

The recognition garnered allow us to fulfil our mission of love backed by sound governance, systemic processes and domain specialists.

These accolades give St. Andrew's Mission Hospital (SAMH) a leg up to be better resourced, effective and efficient in caring for the vulnerable and disadvantaged.

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## CHARITY TRANSPARENCY AWARDS 2023



*Photo credit: Ministry of Culture, Community and Youth.*

Mr Andrew Goh, Vice President, SAMH, received the Charity Transparency Awards 2023 from Mr Desmond Chin, Commissioner of Charities. The Awards recognise charities that have adopted good transparency and governance standards.

# AWARDS AND ACHIEVEMENTS

## SINGAPORE HEALTH QUALITY SERVICE AWARDS (SHQSA) 2023



Source: The Straits Times © SPH Media Limited. Permission required for reproduction.

Ms Joyce Betty Jung, Nurse Manager, St. Andrew's Nursing Home (SANH) (Buangkok), won the highest level of recognition, the Superstar Award. She was featured in The Straits Times, 14 February 2023.



Photos' credit: Singapore Health Services.

217 colleagues from SAMH and Singapore Anglican Community Services received the SHQSA. The awards honour outstanding healthcare professionals who have delivered quality care and excellent service to patients.

## COMMUNITY CARE EXCELLENCE AWARDS (CCEA) 2023



St. Andrew's Community Hospital (SACH) was awarded the CCEA Gold Team Award for its initiative "Electronic Survey Methodology for Patient Experience" while SANH (Buangkok) won the Silver Team Award for its "Prevention In, UTI Out" project. 19 staff across SAMH also received individual awards.

CCEA, organised by the Agency for Integrated Care, aims to recognise the contributions of individuals who have demonstrated exemplary service and commitment in delivering quality care as well as project teams that have embarked on outstanding quality improvement projects within the Community Care sector.

## AWARDS AND ACHIEVEMENTS

### NATIONAL MEDICAL EXCELLENCE AWARDS (NMEA) 2023



From left to right: Dr Loh Yik Hin, CEO, SACH; Dr Shaun Gerald Nathan, Senior Resident Physician, SACH; Dr Angel Lee, Medical Director, SACH. Dr Shaun was part of the EAGLEcare team.

The EAGLEcare team from Changi General Hospital (CGH) and SACH received the National Clinical Excellence Team Award at the NMEA 2023. The team was recognised for their outstanding commitment in establishing a collaborative model of care with nursing home partners to enable meaningful and quality care to nursing home residents towards their end-of-life.

### NURSES' MERIT AWARD 2023



Photo credit: MOH.

Ms Lie Hui Ying, Nurse Clinician, SACH, won the Nurses' Merit Award 2023. She is with Minister for Health Mr Ong Ye Kung and Ms Paulin Koh, Chief Nursing Officer, Ministry of Health (MOH).

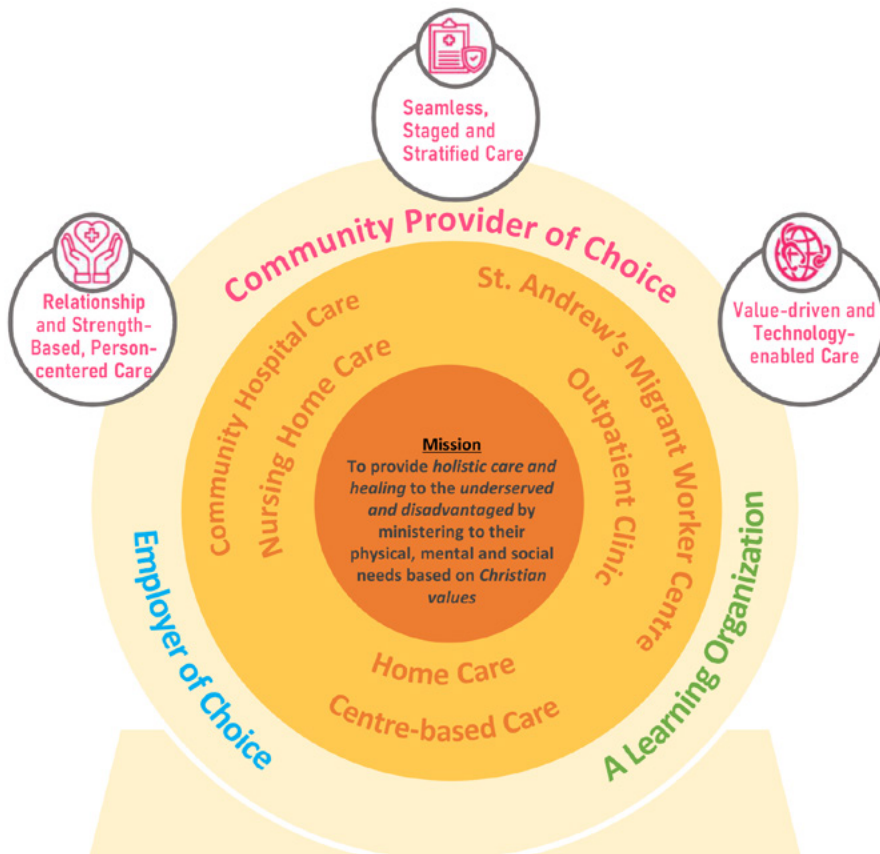
### LEE KUAN YEW EXEMPLARY STUDENT AWARD 2023



Brayan Poon from St. Andrew's Autism School (SAAS) received The Lee Kuan Yew Exemplary Student Award 2023 for overcoming the odds to become a role model to his peers. Brayan is with Ms Wang Woo Yin Hong, Transition Planning Coordinator, SAAS.

MEDICAL SERVICES

# ST. ANDREW'S COMMUNITY HOSPITAL (SACH)



The SACH cluster (comprising the inpatient, centre-based, home-based, primary and migrant worker care) started 2023 aiming to fully restore all services to peak capacity. However, the staffing shortages which affected all public sector and community care was a challenge to SACH's operations. In addition, centre-based services were affected by the COVID-19 surges that impacted attendances.

**STRIVING TO BE A COMMUNITY PROVIDER OF CHOICE**

2023 was also the year that SACH doubled down on our three strategic thrusts: to be A Community Provider of Choice, supported by being An Employer of Choice and A Learning Organisation. This would require transformed care that is Relationships, Strength-based and Person-centred; Seamless, Staged and Stratified; and Value-driven and Technology-enabled. This model was developed after a series of strategic planning activities. We intend for all departments, services and staff to move

in this direction, with service planning, training activities and quality improvement programmes configured to support this. Throughout the year, SACH was also more intentional with staff engagement and wellness, and implemented a systematic and competency-based Learning Needs Analysis framework.

An example of technology-enabled care was the successful inpatient trial of the PreSAGE® bed exit system which utilises artificial intelligence-powered predictive analytics and infra-red imaging technology to reduce the incidence of inpatient falls. Another was the planning for the deployment of Autonomous Mobile Robots at the hospital for the efficient movement of meals, ward supplies and medication. In the latter half of 2023, SACH leveraged the Agency for Integrated Care's Community Care Digital Transformation Programme to appoint consultants for the digitalisation of the Day Rehabilitation Centre.

## REVIEW OF SERVICES

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### OPTIMISING REHABILITATION

At the national level, SACH is partnering Singapore Health Services in the cluster-led pilot of the National One-Rehab Framework, which aims to optimise patients' rehabilitation journey with appropriate resourcing and enablers to anchor care in the community. The pilot tracks clinical pathways and outcomes for common conditions such

as stroke, musculoskeletal conditions, hip fractures and deconditioning (functional decline). Suitable inpatients requiring rehabilitation are coded according to the relevant diagnostic codes, cared for according to the specific pathways then discharged to SACH Day Rehabilitation Centre, St. Andrew's Senior Care or other participating centres, all with the aim of providing good, efficient and standardised care.

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*A migrant worker checking his blood pressure at his dormitory.*

### DEVELOPING OUR PRIMARY CARE SERVICES

St. Andrew's Mission Hospital (SAMH) Clinic came on-board the national HealthierSG programme in December 2023. This national initiative by the Ministry of Health (MOH) focuses on preventive health and aims to help all Singaporeans take proactive steps to manage their health, prevent the onset of chronic diseases and have strong support to lead healthier lifestyles. With this, patients who enrol with us will receive a personalised health plan and enjoy subsidised rates for chronic medication, similar to polyclinics.

St. Andrew's Migrant Worker Medical Centre (SAMWMC) doubled its dental services capacity from July 2023 with the deployment of a dental officer from the National University Centre for Oral Health. In August 2023, SAMH signed a Memorandum of Understanding with Migrant Workers' Centre (MWC), a bipartite initiative of the National Trades Union Congress and the Singapore National Employers Federation, to extend SAMWMC's subsidised dental services to all MWC members.

In March 2023, SAMWMC piloted a project at four migrant worker dormitories in which blood pressure monitoring devices are loaned to residents. This was expanded to all twelve dormitories in SAMWMC's catchment zone from August 2023. This has resulted in 157 migrant workers with raised blood pressure readings being detected and who are now being followed up at the centre.

## REVIEW OF SERVICES

### CONTRIBUTING TO THE PALLIATIVE CARE SECTOR IN SINGAPORE

SACH and SANH were represented at the 8th Singapore Palliative Care Conference (SPCC) on 1-2 July 2023. Dr Angel Lee, SACH Medical Director and Workgroup Chairperson of the National Strategy for Palliative Care, was the keynote speaker and spoke on the major milestones in the development of palliative care in Singapore as well as the national strategy for palliative care.

Ms Catherine Teo, Advanced Practice Nurse, SACH and Dr Tang Mun Leong, Director of Nursing, St. John's - St. Margaret's Nursing Home (SJSN NH) shared about the SACH Violet Programme - a specialist palliative care programme that supports the SANH cluster. Dr Karen Liaw, Senior Resident Physician, and Mr Justin Tan, Senior Associate Chaplain, also shared about using a population health approach and spiritual care in palliative care across settings respectively.



*From left to right: Ms Catherine Teo; Ms Chee Wai Yee, social worker; Dr Angel Lee; Dr Yong Woon Chai, Senior Palliative Care Consultant and Head, Alexandra Hospital Inpatient Palliative Care Unit; Dr Tang Mun Leong; Ms Joyce Lim, caregiver and Mr Robert Lim, Chairman, Singapore Hospice Council.*

### ENGAGING PARTNERS, DONORS AND VOLUNTEERS

SACH occupational therapists collaborated with Filos Community Services and a group of students from Temasek Polytechnic's Social Sciences in Gerontology Diploma programme to provide free home assessments for selected seniors living in the rental flats at Chai Chee in March 2023. The assessments were aimed at falls prevention among the frail elderly who live alone, as well as to encourage students who are considering pursuing occupational therapy as a possible career.

This year, we organised the first Volunteer Appreciation Day since the pandemic. We recognised our long-serving volunteers from across the SACH cluster through an awards ceremony and had an enriching time over lunch and an ice cream workshop.

The SACH Charity Golf and Dinner event was held at Seletar Country Club on 6 September 2023. Organised together with our supporter, Mr Henry Loi, 132 golfers, donors and sponsors helped raise over \$200,000 for our patients and beneficiaries.



*Educating residents on fall prevention at home.*

## SENIOR SERVICES

# ST. ANDREW'S SENIOR CARE (SASC)



Dr Loh Yik Hin, Chief Executive Officer, St. Andrew's Community Hospital (SACH) with SASC staff joining the panellists on the interactive and informative Teh-O-Nline by Dr Maliki Osman with Mrs Mina Lim, SASC Director at SASC (Bedok South) on 4 May 2023.  
Photo credit: Siglap Community Club Facebook

### TWO NEW SENIOR CARE CENTRES IN BEDOK

In July and August 2023, we opened two new Senior Care Centres – SASC (Bedok South) and SASC (Bedok North), alongside two dedicated Active Ageing Programmes (AAP), all designed to cater to the needs of seniors in the eastern region of Singapore.

Testament to our close partnership with the community, Dr Mohamad Maliki bin Osman, Minister for Prime Minister's Office, Second Minister for Education and Foreign Affairs and Member of Parliament for East Coast GRC, introduced SASC (Bedok South) during his regular live Facebook session on 4 May 2023. We also organised an Open House at SASC (Bedok North) on 7 October 2023, where Kampong Chai Chee residents, their families and the public toured the



SASC (Bedok North) Open House with Guest-of-Honour Mr Tan Kiat How.

facilities, interacted with the staff and gained insights into the programmes offered. Mr Tan Kiat How, Senior Minister of State, Ministry of Communications and Information and National Development, and Member of Parliament for East Coast GRC graced the Open House, demonstrating our collective effort in creating a supportive ecosystem for seniors to age gracefully in the community.

The AAPs at SASC (Bedok North and Bedok South) engage seniors in a variety of programmes such as exercises, line dancing, cooking demonstrations, art and craft sessions, tea appreciation, health talks, and digital literacy activities, outings to local attractions and intergenerational programmes with neighbouring schools and childcare centres. More than 30 seniors participate in the AAPs daily.



Line dancing at SASC (Bedok North) AAP.



Crystal art at SASC (Bedok North) AAP.



## REVIEW OF SERVICES



*Art and craft activities at SASC (Tampines Central).*

### COMMUNITY PARTNERSHIPS

Supporting integration of senior care, SASC (Bedok North) and SASC (Bedok South) AAPs have formed impactful partnerships with Caregivers Alliances Limited (CAL) (Singapore) and Changi General Hospital (CGH) Community Nurse Teams. CAL staff are strategically stationed at both centres, actively reaching out to caregivers through educational initiatives and support networks. CGH nurses provide management of chronic disease and education related to geriatric topics such as fall prevention and functional screening.

The internship and work attachment initiatives between SASC and Temasek Junior College (TJC) and St. Andrew's Autism School benefitted both the seniors and students involved. Through working directly with seniors, organising activities and participating in home visits, they gained knowledge of the operational aspects of the community care sector and developed empathy and compassion.

SASC also fostered meaningful intergenerational connections with young children by working with neighbouring preschools such as Children's Cove at Queenstown and My First Skool at Bedok North. This innovative partnership included having our seniors attend the preschool's Christmas celebrations, creating heartwarming interactions between the seniors and the enthusiastic young children.

### TRAINING COMMUNITY CARE ASSOCIATES

Nine staff completed the Community Care Associates' job trial in 2023. They are now equipped to work closely under the supervision of nurses in the centre, handling tasks such as medication assistance, daily supervision of clients and mentoring junior care staff. Two staff are also currently pursuing the Senior Community Care Associate programme and undergoing practical training.

### UPCOMING CENTRE

By the end of 2023, SASC served over 1,500 clients. Moving forward, we will broaden our reach to serve even more seniors in the eastern region with the opening of SASC (Tampines North), which will be co-located at St. Andrew's Nursing Home (Tampines North). SASC (Tampines North) is expected to begin operations in the second half of 2024.

### SENIOR SERVICES

## ST. ANDREW'S NURSING HOME (SANH)



*The latest addition to the SANH family – Dexie, leading the residents in a workout.*

### OPTIMISING CARE THROUGH TECHNOLOGY

The SANH cluster was abuzz with transformative ideas in a collective effort to prepare for future needs. Innovative technological solutions were subsequently introduced to impact the residents' well-being through enhanced caregiving, engagement and staff productivity.

A simple yet effective innovation is the use of an automatic shower offering greater privacy for residents. Through this, bathing is even safer and more efficient with less transfer and movement. Devices that deepen our care also include fall detection and prevention solutions which use real-time monitoring and thermal detection, as well as autonomous mobile robots. The machines relieve staff from lifting heavy loads such as laundry and meal trolleys.

SANH (Queenstown) and SANH (Taman Jurong) embarked on a two-year collaboration with the Agency for Integrated Care (AIC) to study and streamline the community care sector's work processes. Their contributions were featured in AIC's e-playbook, "Productivity Reimagined: Innovative Insights and Good Practices for Community Care Organisations" and video. SANH (Queenstown)

further contributed its insights at the Transformation Marketplace, an exhibition organised by AIC, in conjunction with the National Council of Social Service's "Social Service Summit 2023".

The SANH cluster also leveraged on technology to deepen engagement with residents, such as through immersive virtual reality activities which helped to improve the residents' mood and engagement.

We also introduced Dexie, a humanoid robot with realistic features such as a human voice and natural upper limb movements. Dexie can conduct different physical and cognitive activities in local languages as well as engage residents with lower cognitive function with reduced facilitation by staff. For example, she can play games at a speed suitable for the residents, hence encouraging residents' active participation. Dexie has proven that she can help increase resident engagement and improve cognition. She has also benefited a larger pool of residents, including residents with moderate dementia, challenging behaviours and bedbound residents.

# REVIEW OF SERVICES

## COMING TOGETHER

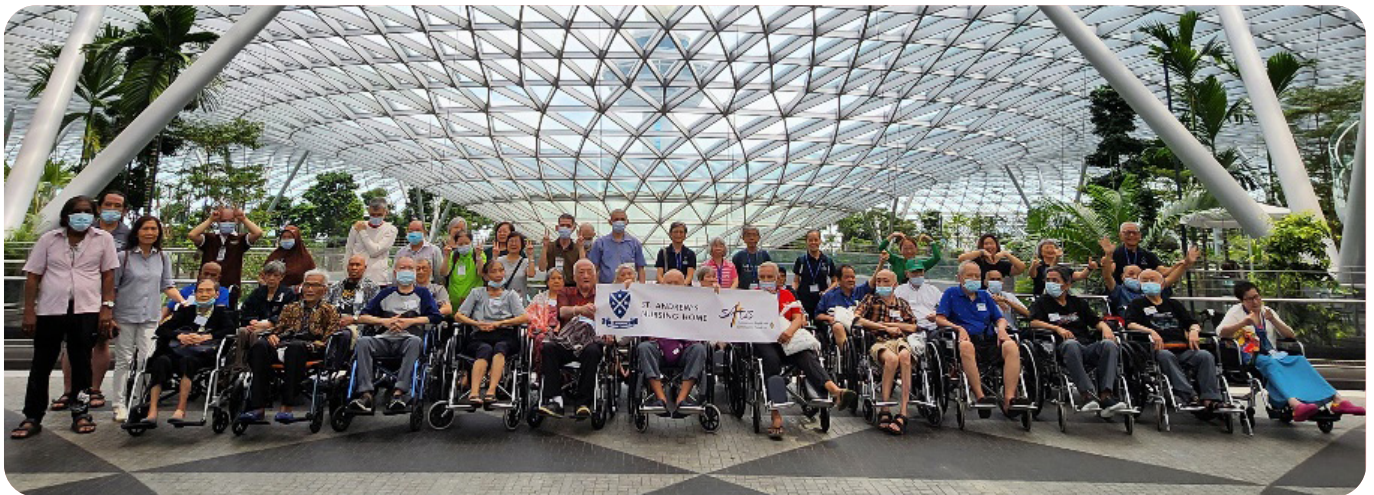
As the pandemic subsided, large scale events resumed for both nursing home residents and staff. A first SANH cluster outing to Jewel Changi Airport on 30 August 2023 saw close to 100 residents, staff and volunteers having a most delightful time together.

St. John's - St. Margaret's Nursing Home (SJS MNH) was the main satellite venue for this year's Community Care Day on 1 November 2023 organised by the AIC. Community care staff, management and guests from neighbouring social service agencies came together for a fun-filled celebration to recognise the hard work and dedication of staff working in the community care sector.

Staff and guests enjoyed delicious treats from food trucks and gamely participated in stage activities and a mass dance led by MediaCorp artistes Zoe Tay and Desmond Ng.



Mr Chan Wah Tiong, CEO, SANH Cluster, presenting a token of appreciation to the Guest-of-Honour Mdm Rahayu Mahzam, Senior Parliamentary Secretary, Ministry of Health. From left: Mr Dinesh Vasu Dash, CEO designate, AIC; Mr Chan Wah Tiong; Mdm Rahayu and Mr Tan Kwang Cheak, CEO, AIC.  
Photo Credit: AIC



SANH cluster outing to Jewel Changi Airport.



Community Care Day 2023 at SJS MNH.  
Photo Credit: AIC

## REVIEW OF SERVICES



SANH (Aljunied)



At SANH (Aljunied), each cluster of 12 beds is represented by a picture of a vintage item that seniors are familiar with, such as abacus and gramophones, to aid visual recognition of their living space.



The Therapeutic Garden, fitness corner and playground at Level 1, SANH (Aljunied) is open to public. This can help foster more community interactions and bring more life into the nursing home.



SANH (Tampines North)

### UPCOMING SERVICES

SANH (Aljunied) obtained the Temporary Occupation Permit on 15 December 2023 and is expected to commence operations in the first half of 2024. SANH (Tampines North) is expected to begin operations in the first half of 2024.

With the addition of SANH (Aljunied) and SANH (Tampines North), St. Andrew's Mission Hospital and our sister organisation, Singapore Anglican Community Services, will serve the community with more than 2,000 nursing home beds.

## AUTISM SERVICES

# ST. ANDREW'S AUTISM CENTRE (SAAC)



Using AAC devices helps non-verbal and pre-verbal students communicate.



DAC community outing to Gardens by the Bay.



#LovesBlue campaign for World Autism Month.

### ENHANCING SERVICE QUALITY THROUGH TRAINING

In 2023, St. Andrew's Autism School (SAAS) and both Day Activity Centres (DACs) at Siglap and Sengkang reached nearly full enrolment, while admission to St. Andrew's Autism Home (SAAH) (Sengkang) was paced.

As we continue to enrich the lives of persons with autism and their families through quality education, training and care, distinguished by Christian love and compassion, we focused on strengthening organisational capacity through improving quality of services and building effective processes.

Improving service quality also required staff to be properly and sufficiently trained in key autism-specific strategies across SAAS, DACs and SAAH (Sengkang). In 2023, the training focus was on Positive Behaviour Support (PBS) and Augmentative and Alternative Communication (AAC).

PBS allowed SAAS teachers, DAC coaches and SAAH (Sengkang) care staff to effectively support emotional and behavioural regulation of students, clients and residents. AAC, meanwhile, was instrumental in boosting functional communication with non-verbal and pre-verbal students at SAAS. Teacher Amanda Poon and speech and language therapist Caleb Lai were invited to share best practices at the Special Education Learning Festival 2023 on 3-4 November 2023.

With better-trained staff, we could further enhance our programmes. SAAS made its curriculum more functional, turning the focus on Daily Living Skills, Physical Education as well as Sports and the Arts. SAAH (Sengkang) and both DACs increased access to the community for residents and clients, especially with more frequent visits to places of interest such as Gardens by the Bay. New skills were also introduced into our programmes; for example, clients learnt new recipes from the domestic science sessions at DAC (Sengkang). Dishes they made were donated to the needy.

To advance inclusion of autistic persons in the wider community, SAAC rolled out the #LovesBlue campaign for World Autism Month in April. The campaign highlighted autism as a lifelong condition and shared how the public can journey alongside persons with autism.

## REVIEW OF SERVICES



*Inaugural Walk of a Lifetime.*

### **GROWING FUNDRAISING AND VOLUNTEER MANAGEMENT CAPABILITIES**

To grow service quality without compromising financial sustainability, SAAC worked hard to boost our fundraising and volunteer management capabilities. Generous support from donors allows SAAC to continue to provide quality education, training programmes and professional care to persons with autism and improve their quality of life.

On 7 January 2023, "Celebration of a Life Well Lived", a Charity Gala Dinner and Wine auction, helped to raise more than \$1.5 million for SAAC. The fundraising event was initiated and organised by Mrs Melina Yong in memory of her late husband, Dr NK Yong, an esteemed heart surgeon, wine collector and philanthropist.

To extend our gratitude to donors, SAAC held our annual Donor Appreciation Brunch on 21 April 2023. The event included a panel session as well as a special showcase of artworks and photographs that brought home the challenges faced by our students, clients and residents.

As part of our 18th anniversary celebrations, we organised Walk of a Lifetime (WOAL), our inaugural charity fundraiser on 14 October 2023. The five-kilometre walk, graced by Dr Mohamad Maliki bin Osman, Second Minister for Education and Foreign Affairs, saw more than 1,000 participants and raised \$500,000 to fund programmes and services at the DACs and SAAH (Sengkang). More significantly, WOAL served as the perfect opportunity to share about autism with the community through the numerous activity booths.

All this, together with other fundraising efforts contributed to the total of \$3.26 million raised, up from \$1.5 million in 2022. Meanwhile, 272 volunteers contributed 7,530 hours of service in 2023, up from 200 volunteers and 6,273 hours of service in 2022.

## REVIEW OF SERVICES



Partnership with social enterprise bakery Crunchy Teeth.

### FORGING MEANINGFUL PARTNERSHIPS

SAAC established collaborations with partners that focused on developing our students and clients into active participants and valuable contributors in the community.

A new partnership with social enterprise bakery, Crunchy Teeth, saw two students successfully integrated into its training programme. SAAC students and clients also came together to bake and pack more than 7,800 cookies which were distributed to low-income residents as part of St. Andrew's Cathedral's Christmas Packs in December.

An installation art collaboration between SAAS Art Club PM Co-Curricular Activity and Assumption Pathway School (APS) was exhibited at the National Gallery. APS even opened its restaurant, The ART (Assumption Restaurant for Training) to offer our students and their families a supportive dining environment.

Meanwhile, some students also picked up weaving, with the support of National Australia Bank. SAAS student Bryson Heng Chen Kai's artwork, Trains and Crocodiles, was chosen for SingTel Expressions Through Art 2023. The event, led by a pop-up exhibition during its launch, aimed to promote awareness of special needs students' artistic talents to train commuters.

DAC clients had several opportunities to contribute to causes directly linked to them. For our second year in partnership with Runninghour, we put together 2,200 race packs for Run For Inclusion 2023 in September. We also worked with Sengkang Community Club to pack more than 700 goodie bags for an event within only four days.

Between July and September, SAAC conducted eight talks on autism for employees of Frasers Property Singapore and its mall tenants. This is part of Frasers' Inclusion Champions programme to create more inclusive spaces and experiences to serve persons with special needs.

AUTISM SERVICES

# ST. ANDREW'S MISSION SCHOOL (SAMS)



Activity area in the SSCC for mass gatherings and briefings.

## NEW STUDENT CARE CENTRE

SAMS started an after-school care centre in March 2023 with one full-time staff and one part-time staff, which was later approved by the Ministry of Social and Family Development to be a Special Student Care Centre (SSCC). Currently, the SSCC has four staff and 12 students. SAMS is in the process of hiring more staff to care for more students. The centre is well-equipped with different activity areas clearly marked out for our students to learn about and benefit from structures and routines.

## AUTISM-FRIENDLY PROGRAMMES AND STRATEGIES

SAMS' strong emphasis on Values Education and Social-Emotional Learning (SEL) is the bedrock of all our student development programmes. SAMS explicitly teaches our students to have self-awareness and acquire skills to manage emotions through a curriculum "Zones of Regulation". Additionally, platforms like morning assemblies where students have a chance to lead on stage and sharing sessions "Voices of our Saints" where students share how they or their peers have exhibited LIGHT (Love, Integrity, Growth, Honour, Teamwork) values to make a positive impact in school. These values are upheld across St. Andrew's Mission Hospital's services.

Experiential Learning is another key pedagogy in SAMS. For example, parent volunteers facilitated a mooncake-making session before the students narrate the process. Vendors like "Just Ants" and "Frogologist" conducted interactive sessions where students could have a personal, sensory-filled learning experience. Besides bringing the world into the school, learning journeys were conducted for our students. For example, Primary 2 students went on a "Changi Beach

Coastal Trail" as an extension of their English programme. Interdisciplinary learning took place where students applied mathematical concepts to chart the type of trash collected and applied what they learnt in SEL lessons about caring for the environment.

Besides equipping the staff with autism-friendly strategies like Zone of Regulation, Explicit Instruction and Structured Teaching, the Professional Development Plan 2023 also includes training of pedagogy of core subjects and e-pedagogy.

SAMS continues to leverage on Ministry of Education (MOE) Master Teachers, who are the pedagogical experts to train and mentor our teachers. SAMS also engaged MOE Educational Technology Officers to train our teachers on e-pedagogy. For example, teachers were trained to use Student Learning Space, MOE's online learning platform, to carry out effective instructions which are autism-friendly and to facilitate both self-directed and collaborative learning for our students. More iPads have been procured for learning and the Education Team from Apple also conducted training on the use of the devices and apps to facilitate effective teaching and learning in class.



Experiential learning conducted by vendor Frogologist.



Litter picking during Primary 2 Learning Journey "Changi Beach Coastal Trail".



# REVIEW OF SERVICES



St. Margaret's Secondary School students facilitating an activity with SAMS students at the Saints' Learning Festival.



Primary 3 student Ooi Yi Jing and First Lady Ms Jane Ittogi standing beside Yi Jing's art piece at Singtel's Expressions Through Art event 2023.

## COMMUNITY AND CORPORATE PARTNERSHIPS

Strong support from Westside Anglican Church (WAC) and other community and corporate partners helped enhance the school's effort to implement effective programmes for student development and played an important role for SAMS to establish a stronger presence in the wider community.

St. Margaret's Secondary School, a sister Anglican school conducted our first Saints' Learning Festival with SAMS. The Learning Festival provided opportunities for students from both schools to interact and help them better

understand professions like sportsmen and scientists. WAC also organised a Family Day for our students and their families and invited our students to the WAC Children Camp.

Other partners included the Chinese Development Assistance Council, which funded the SSCC's Chinese tuition programmes, Gardens by the Bay which conducted autism-friendly learning journeys and donated potted plants, as well as Bukit Batok East Community Club which invited our students and their families for community events.



Our student Gabriel chatting with Education Minister Chan Chun Sing about his favourite subject Art and how he enjoys jumping on trampoline during recess.

## VISIT BY EDUCATION MINISTER

Mr Chan Chun Sing, Minister for Education's visit on 5 July 2023 was a great affirmation for the school in our early years. He met one of our students for a chat during recess upon the student's request and also had a dialogue session with staff. After his visit, Minister Chan said, "Thank you to you and your team for firing on all cylinders to make the new school, not only work, but be an inspiring one for our children."

# LEADERSHIP

St. Andrew's Mission Hospital (SAMH) is governed by a Board of Management (SAMH Board), which is the governing body responsible for overseeing and managing SAMH.

Reporting to the SAMH Board are committees appointed by the Board of Management for the Service Units as well as the Audit, Finance, Human Resource, Nomination, Fundraising and Chaplaincy Committees.

The Board's role is to provide strategic direction and oversight of the programmes and objectives of SAMH and to steer SAMH towards fulfilling its vision and mission through good governance. As stipulated in the Ordinance, the SAMH Board is made up of nominees and elective members, headed by the President, who is by appointment, the Bishop of Singapore.

The roles and responsibilities of the Board include:

- Review the Vision and Mission of SAMH periodically to ensure their relevance, and ensure that there are adequate resources to sustain the SAMH's operations and that these resources are effectively and efficiently managed
- Develop and approve a strategic plan to direct SAMH towards achieving its mission and fulfilling its vision
- Appoint Committees to assist or advise in its work with documented Terms of Reference
- Maintain a sound financial and accounting system to ensure effective management of resources
- Oversee the processes of evaluating internal controls and financial reporting
- Ensure satisfactory compliance to rules and regulations, both legislated and codified, that govern charities and Institution of a Public Character (IPC)
- As part of ongoing succession planning for the Board, to review the composition of the Board regularly to ensure an appropriate balance of expertise, skills, attributes and ability among the Board members

No Board members are remunerated for their Board services.



No staff sits on the Board.

The Group Chief Executive Officer is appointed as the Corporation Secretary but does not vote at Board Meetings.

SAMH conducts regular evaluation to assess the work of and oversight at SAMH. Based on the evaluation, the Board may consider seeking training to plug competency gaps, adopt best practices or where appropriate, appoint new Board members with the relevant expertise.

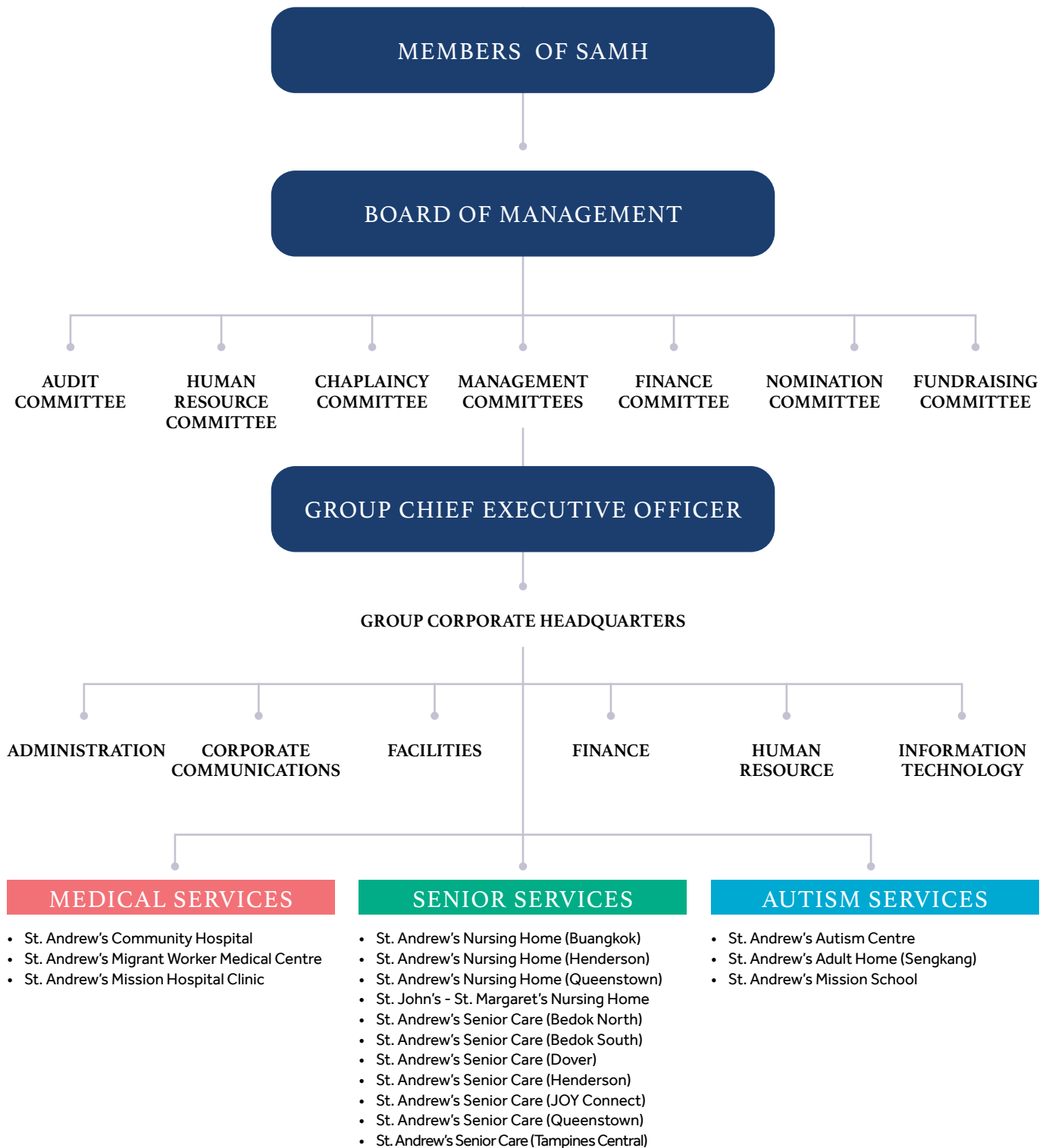
Yearly, the Board uses the Governance Evaluation Checklist from the Charity Council to review the extent SAMH has complied with guidelines in the Code of Governance for Charities and Institution of a Public Character (IPC). In addition, a self-evaluation is also conducted yearly by the Board members on their effectiveness.

Relevant training when available are disseminated to the Board members for their sign up.

As part of ongoing succession planning for the Board, the Nomination Committee reviews the composition and tenure of the members of Board and Committees to ensure an appropriate balance of expertise, skills, attributes and ability among the Board members. The Committee also identifies potential candidates and explores their interest and availability. Where possible and appropriate, these candidates will be invited to serve in the Committees to gain experience with SAMH.

All newly appointed and reappointed members are required to accept the appointment(s) from the Nomination Committee. The appointment of elected members are approved at the Annual General Meeting and the appointment of office bearers and members of the Committee are approved by the Board.

# ORGANISATION STRUCTURE



# BOARD OF MANAGEMENT

The Board and Committees were appointed on a one-year term on 27 April 2023, except for the Management Committees of St. Andrew's Autism School and St. Andrew's Mission School which are appointed on a two-year term.

Seven of the 20 members have served on the Board for more than 10 consecutive years. The Board was of the opinion that the vast experience of these members with the organisation will provide the Board with valuable insights and direction, and there is adequate succession for the Board. The Treasurer has a term limit of four years.

The meeting attendance is for the period from 27 April 2023 to 14 March 2024.



**PRESIDENT**  
**The Most Reverend**  
**Dr Titus Chung Khiam Boon**  
 Bishop  
 Diocese of Singapore  
 PhD (Philosophy)  
 (Appointed since 2020)  
 Meeting Attendance: 3/4



**VICE PRESIDENT**  
**Mr Andrew Goh Kia Teck**  
 Retired Banker  
 B Econ (University of Adelaide)  
 (Appointed as Board member since 2008, Vice President 2010-2023)  
 Meeting Attendance: 4/4



**VICE PRESIDENT**  
**(ALTERNATE)**  
**Mr Choy Siew Kai**  
 Non-Executive Director  
 Factset Inc  
 BSc, Stanford University DCI Fellow  
 (Appointed as Board member since 2020, Alternate Vice President since 2021)  
 Meeting Attendance: 4/4



**TREASURER**  
**Mr Joseph Liew Yoke Pheng**  
 Independent Non-Executive Chairman  
 Grand Venture Technology Limited  
 FCCA, FSCA, CISA, CFE, BCom (Acc)  
 (Appointed as board member since 2019, Honorary Treasurer since 2020)  
 Meeting Attendance: 4/4



**NOMINATED MEMBER**  
**St. Andrew's Cathedral**  
**Parochial Church Council**  
**Mr Robin Tan Tiong Bin**  
 Retired  
 BSc (USA), MBA (USA)  
 (Appointed since 2011)  
 Meeting Attendance: 2/4



**NOMINATED MEMBER**  
**St. Andrew's Cathedral**  
**Parochial Church Council**  
**Dr Benjamin Tai Chih Urn**  
 Research Scientist  
 Genome Institute of Singapore  
 PhD  
 (Appointed since 2018)  
 Meeting Attendance: 3/4



**NOMINATED MEMBER**  
**Presbyterian Church**  
**Reverend**  
**David Lim Chee Kwang**  
 Executive Director  
 Presbyterian Community Services  
 Master Degree  
 (Appointed since 2021)  
 Meeting Attendance: 3/4



**NOMINATED MEMBER**  
**Methodist Church**  
**Dr Linus Chua Kee Loon**  
 Consultant Family Physician, National University Polyclinics, NUHS Regional Health System Office  
 National University Health System  
 MBBS, MMED (FM), FCPP (S'pore)  
 (Appointed since 2023)  
 Meeting Attendance: 2/4



**PROFESSIONAL REPRESENTATIVE AND ELECTED MEMBER**  
**Dr Alfred Loh Wee Tiong**  
 Senior Consultant (Medical)  
 Raffles Medical Group Ltd  
 MBBS (S'pore), FCGP (S'pore), FRCGP (UK)  
 (Appointed since 2005)  
 Meeting Attendance: 3/4



**PROFESSIONAL REPRESENTATIVE AND ELECTED MEMBER**  
**Prof Tay Boon Keng**  
 Emeritus Consultant (Medical)  
 Singapore General Hospital  
 MBBS (S'pore), FRCS (Orth), FACS.  
 (Appointed since 2002)  
 Meeting Attendance: 3/4

## BOARD OF MANAGEMENT



### ELECTED MEMBER

**Mr Chan Wing Hong**

Senior Director (IT)  
Palo Alt Networks  
BSc (Econ)  
(Appointed since 2009)  
Meeting Attendance: 1/4



### ELECTED MEMBER

**Prof John Lim Chien Wei**

Executive Director, Senior Adviser,  
Chairman  
Duke-NUS Medical School Singapore  
MBBS (S'pore), MSc (PH),  
FAMS, MPM (Harvard)  
(Appointed from 2002 to 2012;  
re-appointed in 2015)  
Meeting Attendance: 3/4



### ELECTED MEMBER

**Mr Lee Cheow Seng**

Retired  
BAcc  
(Appointed since 2019)  
Meeting Attendance: 4/4



### ELECTED MEMBER

**Miss Arasi Santhana**

Project Co-ordinator/Consultant  
(Free-lance) Self-Employed  
LCCI Secretarial Dip Certificate in  
Human Resource,  
Finance and Office Management  
(Appointed since 2008)  
Meeting Attendance: 4/4



### ELECTED MEMBER

**Mr Lee Chew Chiat**

Executive Director (Consultant)  
Deloitte Consultant Singapore  
BEng (Hons)  
(Appointed as board member since 2015;  
Honorary Treasurer from 2016 to 2020)  
Meeting Attendance: 3/4



### ELECTED MEMBER

**Mr Tan Soo Kiang**

Retired  
LLB (Hons)  
(Appointed since 2004)  
Meeting Attendance: 3/4



### ELECTED MEMBER

**Mr Larry Choi Shing Kwok**

Director and CEO  
ISEAS-Yusof Ishak Institute  
MPA, MA (Eng), BA (Hons) (Eng),  
(Appointed since 2020)  
Meeting Attendance: 3/4



### ELECTED MEMBER

**Dr Cheng Yew Kuang**

Allergist and Rheumatologist  
Allergy, Arthritis & Rheumatism Clinic  
MBBS (S'pore), MRCP (UK),  
FAMS (Rheumatology),  
FACR (USA), FAAAAI (USA)  
(Appointed since 2021)  
Meeting Attendance: 3/4



### ELECTED MEMBER

**Reverend Canon  
Huang Ao You**

Clergyman  
Diocese of Singapore  
MTh, MDiv, BBA  
(Appointed since 2017)  
Meeting Attendance: 3/4



### ELECTED MEMBER

**Deaconess  
Bessie Lee Geok Kim**

Deaconess  
Diocese of Singapore  
Diploma in Education,  
Diploma in Ministry  
(Appointed since 2021)  
Meeting Attendance: 3/4



### SECRETARY

**Dr Arthur Chern Su Chung**

Group Chief Executive Officer,  
St. Andrew's Mission Hospital  
(Non-Board Member, Salaried Officer)  
MBBS (S'pore), BTh (Hons) (Greenwich),  
MPH (Yale), MPA (Harvard), FAMS  
(Appointed since 2012)  
Meeting Attendance: 4/4

# MANAGEMENT COMMITTEES

## ROLES OF THE MANAGEMENT COMMITTEES

- Oversee the operations of the respective Service Units to achieve the Service Units' objectives
- Provide direction and guidance on the strategic plans for the respective Service Units as per SAMH's Vision and Mission
- Promote awareness and increase public awareness and community engagement, appreciation and understanding of the objectives and work of the Service Units

### ST. ANDREW'S AUTISM CENTRE

#### Chairman

**Mr Tan Soo Kiang**  
Retired  
LLB (Hons)

#### Honourary Treasurer

**Mr Joseph Liew Yoke Pheng**  
Independent Non-Executive Chairman  
Grand Venture Technology Limited  
FCCA, FSCA, CISA, CFE, BCom (Acc)

#### Members

**Mr Chan Wing Hong**  
Senior Director (IT)  
Palo Alt Networks  
BSc (Econ)

#### Mr Lee Chew Chiat

Executive Director (Consultant)  
Deloitte Consultant Singapore  
BEng (Hons)

#### Dr Wei Ker Chiah

Senior Consultant Psychiatrist  
Institute of Mental Health  
MBBS, MMed (Psych)

#### Mr Leow Wen Pin

President  
Koinonia Inclusion Network  
Masters

#### Reverend Canon Terry Wong

Clergyman  
Diocese of Singapore  
Masters of Divinity

#### Mdm Tay Li Ling

Director  
Lewin Education Centre  
BA (Hons), PGCE

### ST. ANDREW'S AUTISM SCHOOL

#### Chairman and Supervisor

**Mr Tan Soo Kiang**  
Retired  
LLB (Hons)

#### Vice Chairman

**Mr Lee Chew Chiat**  
Executive Director (Consultant)  
Deloitte Consultant Singapore  
BEng (Hons)

#### Treasurer

**Mr Joseph Liew Yoke Pheng**  
Independent Non-Executive Chairman  
Grand Venture Technology Limited  
FCCA, FSCA, CISA, CFE, BCom (Acc)

#### Secretary

**Ms Veronica Ho (ex-officio)**  
Principal  
St. Andrew's Autism School  
Masters in Education

#### Members

**Mr Bernard Chew (ex-officio)**  
Chief Executive Officer  
St. Andrew's Autism Centre  
Masters of Education

#### Mdm Daphne Leong Beng Yuet

Principal  
Ministry of Education

#### Ms Edwina Fan Yuen Chi

Lawyer/Director  
CIVIC Legal LLC  
Bachelor

#### Mrs Nancy Phua

Senior Inspector  
Ministry of Education  
Master of Arts (Educational  
Management)

#### Mr Ashley Sim

Accountant  
Biovalence Technologies Pte LTD  
BAcc

### ST. ANDREW'S MISSION SCHOOL

#### Chairman

**Mr Tan Soo Kiang**  
Retired  
LLB (Hons)

#### Supervisor

**Mr Lee Chew Chiat**  
Executive Director (Consultant)  
Deloitte Consultant Singapore  
BEng (Hons)

#### Treasurer

**Mr Joseph Liew Yoke Pheng**  
Independent Non-Executive Chairman  
Grand Venture Technology Limited  
FCCA, FSCA, CISA, CFE, BCom (Acc)

#### Secretary

**Mrs Wong Bin Eng (ex-officio)**  
Principal  
St. Andrew's Mission School  
Masters in Educational Management  
(NTU)

#### Members

**Dr Arthur Chern Su Chung (ex-officio)**  
Group Chief Executive Officer  
St. Andrew's Mission Hospital  
MBBS (S'pore), BTh (Hons)  
(Greenwich),  
MPH (Yale), MPA (Harvard), FAMS

#### Dr Lim Lai Cheng

Consultant (Self-employed)  
Doctorate

#### Ms Linda Lim

Principal  
Ministry of Education  
Med (Leadership)

#### Dr Kao Pao-Tang

Paediatrician  
International Baby Child Adolescent Clinic  
MBBS(Monash), M.Med(Singapore),  
RCPCH, FAMS

#### Ms Terry Theseira

MOE Senior Inspector  
Ministry of Education  
BA

#### Venerable Wong Tak Meng

Clergyman  
Diocese of Singapore  
MDiv

## MANAGEMENT COMMITTEES

### ST. ANDREW'S COMMUNITY HOSPITAL

#### Chairman

#### **Dr Alfred Loh Wee Tiong**

Senior Consultant (Medical)  
Raffles Medical Group Ltd  
MBBS (S'pore), FCGP (S'pore), FRCGP  
(UK)

#### Members

#### **Dr Cheng Yew Kuang**

Allergist and Rheumatologist  
Allergy, Arthritis & Rheumatism Clinic  
MBBS (S'pore), MRCP (UK),  
FAMS (Rheumatology),  
FACR (USA), FAAAAI (USA)

#### **Assoc Prof Ng Wai Hoe**

Chief Executive Officer  
Changi General Hospital  
MBBS, MBA (INSEAD), MD, FRACS, FAMS  
(Till 31 July 2023)

#### **Clinical A/Prof Ng Kee Chong**

Chief Executive Officer (Designate)  
Changi General Hospital  
MBBS, M Med (Paed), FAMS  
(Appointed from 1 Aug 2023)

#### **Prof Tay Boon Keng**

Emeritus Consultant (Medical)  
Singapore General Hospital  
MBBS (S'pore), FRCS (Orth), FACS

#### **Dr Christopher Lien Tsung Chien**

Senior Consultant Geriatrician  
Changi General Hospital  
MBBS (S'pore), MRCP (UK), FAMS,  
MPA (Harvard), FRCP (Edin)

#### **Dr Sin Gwen Li**

Psychiatrist  
Pearl Clinic for Memory & Mental Health  
MBBS (S'pore), MMed (Psych)

#### **Adj A/Prof Tay San San**

Chief and Senior Consultant,  
Rehab Medicine  
Changi General Hospital  
MMed (Internal Med, NUS), MRCP (UK)

#### **Dr Daniel Lee Hsien Chieh**

Chief Executive Officer  
Thomson Medical Singapore  
MBBS, GDFM, MPH (Harvard)

#### **Dr Low Kee Hwa**

Doctor  
Low Medical Clinic  
MBBS (S'pore), MCGP, GDMH

#### **Prof Leo Yee-Sin**

Executive Director  
National Centre for Infectious Diseases  
MBBS, M Med (Int Med), MPH, MRCP  
(UK), FRCP, FAMS

#### **Reverend Daniel Tong Wee Hwa**

Clergyman  
Diocese of Singapore  
MA, Mth (S'pore)

#### **Dr Noel Yeo Sheng Ming**

MBBS, GDip (Occ Med), EMBA

### ST. ANDREW'S NURSING HOME

#### Chairman

#### **Mr Choy Siew Kai**

Non-Executive Director  
Factset Inc  
BSc, Stanford University DCI Fellow

#### Members

#### **Adj Asst Prof Chua Chi Siong**

Medical Director, Regional Health  
System Office  
National University Health System  
MBBS, MMed (Fam Med), FCFP

#### **Mr Lee Cheow Seng**

Retired  
BAcc

#### **Dr Tan Chi Chiu**

Medical Director &  
Gastroenterologist  
Gastroenterology & Medicine  
International PL  
MBBS, MRCP, FRCP, MMed, FAMS

#### **Assoc Prof Chua Hong Choon**

Chief Executive Officer  
Khoo Teck Puat Hospital & Yishun  
Health  
MMed (Psych), MSc (Health Care Mgmt)

#### **Assoc Prof Lee Kheng Hock**

Senior Consultant (Medical)  
Singapore General Hospital  
MBBS, MMed (FM), FAMS, FCFPS

#### **Reverend Canon Huang Ao You**

Clergyman  
Diocese of Singapore  
MTheo, MDiv, BBA

#### **Assoc Prof Steven Lim Hoon Chin**

Senior Consultant (Medical)  
Changi General Hospital  
MBBS, MRCS (A&E) (Edin), FAMS,  
FCDMS

#### **Adj Assoc Prof Reuben Wong**

Medical Doctor (Gastroenterology)  
Gutcare  
MBBS, AGAF, FRCP, FAMS, RFF

#### **Ms Mary Law Moi Chan**

Retired  
BSc (Nursing Mgmt)

#### **Reverend Jeremy Ponniah**

Clergyman  
Diocese of Singapore  
MBA, MTS

#### **Dr Noel Yeo Sheng Ming**

MBBS, GDip (Occ Med), EMBA

### ST. JOHN'S - ST. MARGARET'S NURSING HOME

#### Chairman

#### **Mr Larry Choi Shing Kwok**

Director and CEO  
ISEAS-Yusof Ishak Institute  
MPA, MA (Eng), BA (Hons) (Eng)

#### Members

#### **Dr Chan Lai Gwen**

Psychiatrist  
Tan Tock Seng Hospital  
MRCP (UK), MRC Psych (UK)

#### **Mr Lee Cheow Seng**

Retired  
BAcc

#### **Prof John Lim Chien Wei**

Executive Director, Senior Adviser,  
Chairman  
Duke-NUS Medical School Singapore  
MBBS (S'pore), MSc (PH), FAMS, MPM  
(Harvard)

#### **Mr Koh Kok Liang John**

Civil Servant  
Ministry of Finance  
B Economics (Stanford)

#### **Dr Lee Hoon Hwee**

Dental Surgeon  
HH Lee Dental Surgery Pte Ltd  
BDS (S'pore), MSc (London)

#### **Reverend Dino V Thangamany**

Clergyman  
Diocese of Singapore  
MDiv, Adv Dip Eng

#### **Mr Wong Kin Nyen**

Director/Academic Services  
Singapore Institute of Management  
Global Education  
BEng Civil (Hons)

#### **Mr Tan Shen Kiat**

Lawyer  
Kith & Kin Law Corporation  
BBA, LLB, TEP

# OTHER COMMITTEES

## AUDIT COMMITTEE

### Roles of the Audit Committee

- Review, evaluate and make recommendations on all relevant matters of audit significance
- Review the annual financial statements
- Review the scope and results of audits including the appointment of auditors and their fees
- Review the effectiveness of SAMH material internal controls as and when necessary
- Plan for an internal audit or other reviews as and when necessary

### Chairman

#### **Mr Andrew Goh Kia Teck**

Retired Banker  
B Econ (University of Adelaide)

### Members

#### **Mr Chan Wing Hong**

Senior Director (IT)  
Palo Alt Networks  
BSc (Econs)

#### **Ms Phyllis Law Auket**

Regional Finance Manager  
St. Francis Methodist School Ltd  
MBA

#### **Mr Tan Kian Woo**

Senior Vice President and  
Chief Financial Officer  
National University of Singapore  
BAcc (Hons), FCA (S'pore)

#### **Mr Choy Siew Kai**

Non-Executive Director  
Factset Inc  
BSc, Stanford University DCI Fellow

#### **Mr Lee Chew Chiat**

Executive Director (Consulting)  
Deloitte Consultant Singapore  
BEng (Hons)

## CHAPLAINCY COMMITTEE

### Roles of the Chaplaincy Committee

- Review the structure, operations, resources and effectiveness of the various Chaplaincies in centres
- Review the framework of partnership with churches
- Develop policies and best practices and ensure compliance with regulatory requirements
- Develop cluster-specific ministry models in tandem with the professional models, and initiatives to contribute to the mission of the work

### Chairman

#### **Venerable Wong Tak Meng**

Clergyman  
Diocese of Singapore  
MDiv

### Members

#### **The Right Reverend Low Jee King**

Clergyman  
Diocese of Singapore  
BTh

#### **Reverend Adrian Chong Kum Cheong**

Clergyman  
Diocese of Singapore  
BDiv

#### **Mr Choy Siew Kai**

Non-Executive Director  
Factset Inc  
BSc, Stanford University DCI Fellow

#### **Assoc Prof Steven Lim Hoon Chin**

Senior Consultant (Medical)  
Changi General Hospital  
MBBS, MRCS (A&E) (Edin), FAMS,  
FCDMS

## FINANCE COMMITTEE

### Roles of the Finance Committee

- Review, evaluate and make recommendations on all relevant matters of financial significance
- Review and recommend revisions to the financial policies when necessary
- Act as a resource for the Management to consult with respect to any matters of a financial nature
- Evaluate and recommend investments and borrowings, major capital acquisitions proposals and related financing
- Evaluate the monthly financial reports, annual budgets and forecasts, and annual audited accounts in accordance to the plans and programmes of SAMH

### Chairman

#### **Mr Joseph Liew Yoke Pheng**

Independent Non-Executive Chairman  
Grand Venture Technology Limited  
FCCA, FSCA, CISA, CFE, BCom (Acc)

### Members

#### **Mr Charlie Chan Wai Kheong**

Chief Executive Officer  
Charlie Chan Capital Partners  
MBA

#### **Mr Hamish Alexander Christie**

Chartered Accountant in Practice  
H A Christie & Co  
Chartered Accountant (S'pore),  
FCA (England and Wales)

#### **Mr Lee Cheow Seng**

Retired  
BAcc

#### **Mr Daniel Chan Choong Seng**

Managing Director  
DCG Capital Pte Ltd  
BBA

#### **Mr Lau Wan Keong**

Managing Director  
Elchdan Holdings (Asia) Pte Ltd  
BA (Hons)

#### **Mr Lim Yuan En**

Member of Management  
Partners Group  
BA (Hons) MBA



## OTHER COMMITTEES

### FUNDRAISING COMMITTEE

#### Roles of the Fundraising Committee

- Review the fundraising targets and plans to help meet the needs of SAMH
- Protect the interest and integrity of SAMH for all fundraising activities, which includes ensuring proper accounting and usage of donations
- Ensure maximum visibility of SAMH at all fundraising events and build long lasting relationship with individual and corporate donors

#### Co-Chairmen

##### **Mr Andrew Goh Kia Teck**

Retired Banker  
B Econ (University of Adelaide)

##### **Mr Keith Chua Tiang Choon**

Businessman  
ABR Holdings  
BBA

#### Members

##### **Mr Charlie Chan Wai Kheong**

Chief Executive Officer  
Charlie Chan Capital Partners  
MBA

##### **Ms Wong Kok Yee**

Chartered Accountant  
Wong Kok Yee Tax Services Pte Ltd  
FCCA

##### **Mr Choy Siew Kai**

Non-Executive Director  
Factset Inc  
BSc, Stanford University DCI Fellow

### HUMAN RESOURCE COMMITTEE

#### Roles of the Human Resource Committee

- Review, evaluate and make recommendations on all relevant matters of human resources and report to the Board as necessary
- Review the human resource policies and make recommendations to the Board, and guide the Management to operationalise the human resource policies where necessary

#### Chairman

##### **Dr Cheng Yew Kuang**

Allergist and Rheumatologist  
Allergy, Arthritis & Rheumatism Clinic  
MBBS (S'pore), MRCP (UK),  
FAMS (Rheumatology),  
FAC (USA), FAAAAI (USA)

#### Members

##### **Mr Raymond Choo Choon Sheng**

General Counsel  
Canyon Global Holdings Pte Ltd  
LLB, LL.M, BDiv

##### **Dr Benjamin Tai Chi Urn**

Research Scientist  
Genome Institute of Singapore  
PhD

##### **Mr Lau Wan Keong**

Managing Director  
Elchdan Holdings (Asia) Pte Ltd  
BA (Hons)

##### **Mrs Audrey Teo Lai Han**

MSocSc (Professional Counselling)

### NOMINATION COMMITTEE

#### Roles of the Nomination Committee

- Review and nominate members for appointments to the SAMH Board and Committees, ensuring an appropriate balance of expertise, skills, attributes and ability among the members

#### Chairman

##### **The Most Reverend**

##### **Dr Titus Chung Khiam Boon**

Bishop of Singapore  
Diocese of Singapore  
PhD (Philosophy)

#### Members

##### **Mr Andrew Goh Kia Teck**

Retired Banker  
B Econ (University of Adelaide)

##### **Mr Keith Chua Tiang Choon**

Businessman  
ABR Holdings  
BBA

##### **Mr Choy Siew Kai**

Non-Executive Director  
Factset Inc  
BSc, Stanford University DCI Fellow

##### **Assoc Prof Steven Lim Hoon Chin**

Senior Consultant (Medical)  
Changi General Hospital  
MBBS, MRCS (A&E) (Edin), FAMS, FCDMS

### HONORARY CONSULTANTS

##### **Dr Alfred Loh Wee Tiong**

Senior Consultant (Medical)  
Raffles Medical Group Ltd  
MBBS (S'pore), FCGP (S'pore),  
FRCGP (UK)

##### **Prof Tay Boon Keng**

Emeritus Consultant (Medical)  
Singapore General Hospital  
MBBS (S'pore), FRCS (Orth), FACS.

##### **Assoc Prof Dr Joseph Thambiah**

Doctor, Senior Consultant  
National University Hospital  
MBBS (S'pore), MMed (Surgery),  
FRCS (Edin), FAMS (Orth)

# MANAGEMENT EXECUTIVES

## ST. ANDREW'S MISSION HOSPITAL

### Group Chief Executive Officer

Appointed on 1 May 2012

#### **Dr Arthur Chern**

MBBS (S'pore), BTh (Hons)  
(Greenwich), MPH (Yale),  
MPA (Harvard), FAMS

### Chief Operating Officer

Appointed on 1 January 2008

#### **Dr Loh Yik Hin**

MBBS (S'pore), MMed (Public Health),  
FAMS, GDMH (S'pore)

### Director, Group Information Technology

Appointed on 11 July 2022

#### **Mr Albert Hong**

BSc Computer Science (Honours)

### Group Medical Director

Appointed on 1 January 2023

#### **Dr Angel Lee**

MBBS (S'pore), MRCP (UK)  
DPM (Wales),  
FAMS (Geriatric Medicine,  
Palliative Medicine)  
FRCP (Edin)

### Director, Group Human Resource

Appointed on 1 January 2016

#### **Mrs Yuen-Chiew Yew Mee**

SRN, SCM, ICC, DTDM, Med

### Deputy Director, Group Finance

Appointed on 1 July 2023

#### **Ms Angie Tang**

BAccountancy,  
ISCA (Chartered Accountant)

### Head, Group Corporate Communications

Appointed on 19 May 2021

#### **Mr Er Ker Jia**

BA

### Deputy Director, Group Administration

Appointed on 1 July 2023

#### **Miss Foo Li Boey**

BSc Econ (Honours)

### Senior Manager, Group Facilities

Appointed on 1 July 2023

#### **Mr Adrian Tan**

Dip Civil Structural Engineering

## ST. ANDREW'S COMMUNITY HOSPITAL

### Chief Executive Officer

Appointed on 1 January 2008

#### **Dr Loh Yik Hin**

MBBS (S'pore), MMed (Public Health),  
FAMS, GDMH (S'pore)

### Medical Director

Appointed on 1 July 2018

#### **Dr Angel Lee**

MBBS (S'pore), MRCP (UK)  
DPM (Wales),  
FAMS (Geriatric Medicine,  
Palliative Medicine),  
FRCP (Edin)

### Chief Operating Officer

Appointed on 1 July 2021

#### **Ms Tan Lay Kheng**

BSc (Pharmacy),  
MHSc (Gerontology), DipTM

### Director, Nursing Services

Appointed on 1 July 2009

#### **Ms Alison Sim**

SRN, BHSc (Nursing)

### Director, Human Resource

Appointed on 5 May 2000

#### **Mrs Yuen-Chiew Yew Mee**

SRN, SCM, ICC, DTDM, Med

## ST. ANDREW'S MISSION HOSPITAL CLINIC

### Head, Medical Services

(Community and Outpatient Services)

Appointed on 1 July 2022

#### **Dr Jennifer Loh**

MB ChB (UK)

## ST. ANDREW'S MIGRANT WORKER MEDICAL CENTRE

### Head, St. Andrew's Migrant Worker

Medical Centre

Appointed on 5 October 2022

Till 19 September 2023

#### **Dr Pang Ningyi**

MBBS, MRCEM, MMed (Emerg)

### Head, St. Andrew's Migrant Worker

Medical Centre

Appointed on 4 October 2023

#### **Dr Matthias Wee**

MBBS (Hons),  
MMed (Family Medicine)

## ST. ANDREW'S

### SENIOR CARE

#### Director

Appointed on 1 July 2021

#### **Mrs Mina Lim**

BASc (Physiotherapy),  
MASc (Ex & Sport Sc)

## ST. ANDREW'S SENIOR CARE (DOVER)

#### Centre Manager

Appointed on 1 January 2023

#### **Miss Lin WenWei**

BSc (hons), PhD (Microbiology)  
Grad Dip (Social Work)

## ST. ANDREW'S SENIOR CARE (HENDERSON)

#### Senior Centre Manager

Appointed on 17 April 2017

#### **Mr Markus Ng Sung Yang**

MBA, BCom (Mktg & SM), Dip (SW)

## ST. ANDREW'S SENIOR CARE (JOY CONNECT)

#### Centre Manager

Appointed on 18 May 2015

#### **Ms Kow Wing Yee**

SCN, PGDip (HRM)

## MANAGEMENT EXECUTIVES

### ST. ANDREW'S SENIOR CARE (QUEENSTOWN)

**Senior Centre Manager**  
Appointed on 14 August 2017  
**Mr Marcus Ng Sung Yang**  
MBA, BCom (Mktg & SM), Dip (SW)

### ST. ANDREW'S SENIOR CARE (TAMPINES CENTRAL)

**Centre Manager**  
Appointed on 16 October 2017  
Till 1 April 2023  
**Ms Pang Li Chin**  
BHealthS, Dip (Physio)  
MSC (NeuroPhysio)

**Centre Manager**  
Appointed on 3 April 2023  
**Ms Joyce Wong**  
BSc (Occupational Therapy), MBA

### ST. ANDREW'S SENIOR CARE (BEDOK NORTH) ST. ANDREW'S SENIOR CARE (BEDOK SOUTH)

**Senior Centre Manager**  
Appointed on 1 April 2023  
**Ms Pang Li Chin**  
BHealthS, Dip (Physiotherapy)  
MSc (NeuroPhysio)

### ST. ANDREW'S NURSING HOME CLUSTER

**Chief Executive Officer**  
Appointed on 1 November 2016  
**Mr Chan Wah Tiong**  
ISCA (Chartered Accountant),  
Grad Dip in Social Work

### ST. ANDREW'S NURSING HOME (ALJUNIED)

**Deputy Executive Director**  
Appointed on 1 February 2023  
**Mr Low Chung Guan**  
BSc in Engineering Sciences  
(Aeronautical Eng),  
Post Grad Dip in Leadership and  
Organisational Development,  
Double MBA in Technology and  
Strategy

### ST. ANDREW'S NURSING HOME (BUANGKOK)

**Executive Director till 31 July 2023**  
**Mr Edwin Yim**  
BSc Psychology, Grad Dip Social  
Work, Grad Dip Gerontology,  
Grad Dip Disability Studies  
(Community)

**Executive Director**  
Appointed on 1 August 2023  
**Mr Kelvin Ng**  
MBA, Adv., Dip in Business  
Administration

### ST. ANDREW'S NURSING HOME (HENDERSON)

**Deputy Executive Director**  
Appointed on 1 January 2023  
**Mr Kenneth Jude Tan**  
BSc (Hons) Management

### ST. ANDREW'S NURSING HOME (QUEENSTOWN)

**Assistant Director**  
Appointed on 1 January 2023  
**Mr Ken Lo William**  
BSc in Applied Accounting,  
Chartered Accountant (ACCA)

### ST. JOHN'S - ST. MARGARET'S NURSING HOME

**Executive Director**  
Appointed on 23 May 2022  
**Mr Lim Kien Boon**  
M Gerontology, MBA, BEng

### ST. ANDREW'S NURSING HOME (TAMPINES NORTH)

**Executive Director**  
Appointed on 1 August 2023  
**Mr Edwin Yim**  
BSc Psychology, Grad Dip Social  
Work, Grad Dip Gerontology,  
Grad Dip Disability Studies  
(Community)

### ST. ANDREW'S AUTISM CENTRE

**Chief Executive Officer**  
Appointed on 1 April 2020  
**Mr Bernard Chew**  
MEd, Vanderbilt University  
BA (Hons), National University of  
Singapore, PGDE (Sec), National  
Institute of Education

**Principal, St. Andrew's Autism School**  
Appointed on 15 December 2021  
**Ms Veronica Ho**  
MEd, NIE/NTU, BA, NIE/NTU

### ST. ANDREW'S MISSION SCHOOL

**Principal**  
Appointed on 1 July 2021  
**Mrs Wong Bin Eng**  
Masters in Educational Management  
(NTU)

# CORPORATE GOVERNANCE

St. Andrew's Mission Hospital (SAMH) is committed to good governance and management by ensuring our practices are in compliance with all applicable laws, regulations and internal policies.

## CODE OF GOVERNANCE

SAMH has complied with the Code of Governance for Charities and Institutions of a Public Character (IPCs) (under Advanced Tier - For Large IPCs with gross annual receipts or total expenditure of \$10 million or more) issued by the Charity Council.

S/N	Code of Governance for Charities and IPCs Guideline	Code ID	Response
<b>Board Governance</b>			
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied
	<b>Are there governing board members holding staff<sup>1</sup> appointments? (skip items 2 and 3 if "No")</b>		No
2	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	
3	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) <b>can only serve a maximum of 4 consecutive years.</b>	1.1.7	Complied
	If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.		
5	All governing board members must submit themselves for <b>re-nomination and re-appointment</b> , at least once every 3 years.	1.1.8	Complied
6	The Board conducts <b>self-evaluation</b> to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Complied
	<b>Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if "No")</b>		Yes
7	The charity discloses in its annual report the <b>reasons for retaining the governing board member who has served for more than 10 consecutive years.</b>	1.1.13	Complied
8	There are <b>documented terms of reference</b> for the Board and each of its committees.	1.2.1	Complied
<b>Conflict of Interest</b>			
9	There are documented procedures for governing board members and staff to declare actual or potential <b>conflicts of interest</b> to the Board at the earliest opportunity.	2.1	Complied
10	Governing board members <b>do not vote or participate</b> in decision making on matters where they have a conflict of interest.	2.4	Complied
<b>Strategic Planning</b>			
11	The Board <b>periodically reviews and approves the strategic plan</b> for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied
12	There is a documented plan to <b>develop the capacity and capability</b> of the charity and the Board monitors the progress of the plan.	3.2.4	Complied
<b>Human Resource and Volunteer<sup>2</sup> Management</b>			
13	The Board approves <b>documented human resource policies</b> for staff.	5.1	Complied
14	There is a <b>documented Code of Conduct</b> for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
15	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
	<b>Are there volunteers serving in the charity? (skip item 16 if "No")</b>		Yes
16	There are <b>volunteer management policies</b> in place for volunteers.	5.7	Complied

# CORPORATE GOVERNANCE

S/N	Code of Governance for Charities and IPCs Guideline	Code ID	Response
<b>Financial Management and Internal Controls</b>			
17	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied
18	The Board ensures that <b>internal controls for financial matters</b> in key areas are in place with <b>documented procedures</b> .	6.1.2	Complied
19	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied
20	The Board ensures that there is a process to <b>identify, and regularly monitor and review</b> the charity's <b>key risks</b> .	6.1.4	Complied
21	The Board approves an <b>annual budget</b> for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied
<b>Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 22 if "No")</b>			Yes
22	The charity has a <b>documented investment policy</b> approved by the Board.	6.4.3	Complied
<b>Fundraising Practices</b>			
<b>Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 23 if "No")</b>			Yes
23	All collections received (solicited or unsolicited) are <b>properly accounted for</b> and <b>promptly deposited</b> by the charity.	7.2.2	Complied
<b>Did the charity receive donations in kind during the financial year? (skip item 24 if "No")</b>			Yes
24	All donations in kind received are <b>properly recorded</b> and <b>accounted for</b> by the charity.	7.2.3	Complied
<b>Disclosure and Transparency</b>			
25	The charity discloses in its annual report -  (a) the number of Board meetings in the financial year; and  (b) the attendance of every governing board member at those meetings.	8.2	Complied
<b>Are governing board members remunerated for their services to the Board? (skip items 26 and 27 if "No")</b>			No
26	No Board members is involved in setting his or her own remuneration.	2.2	
27	The charity discloses the <b>exact</b> remuneration and benefits received by each governing board member in its annual report.	8.3	
<u>OR</u>			
The charity discloses that no governing board member is remunerated.			
<b>Does the charity employ paid staff? (skip items 27, 28 and 29 if "No")</b>			Yes
28	No staff is involved in setting his own remuneration.	2.2	Complied

# CORPORATE GOVERNANCE

S/N	Code of Governance for Charities and IPCs Guideline	Code ID	Response
29	<p>The charity discloses in its annual report -</p> <p>(a) the total annual remuneration for <b>each of its 3 highest paid staff</b> who each has received remuneration (including remuneration received from the charity's subsidiaries) <b>exceeding \$100,000</b> during the financial year; and</p> <p>(b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p><u>OR</u></p> <p>The charity discloses that <b>none</b> of its paid staff receives more than \$100,000 each in annual remuneration.</p>	8.4	Complied
30	<p>The charity discloses the number of paid staff who satisfies all of the following criteria:</p> <p>(a) the staff is a close member of the family<sup>3</sup> belonging to the Executive Head<sup>4</sup> or a governing board member of the charity;</p> <p>(b) the staff has received remuneration exceeding \$50,000 during the financial year.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p><u>OR</u></p> <p>The charity discloses that there is no paid staff, being a close member of the family<sup>3</sup> belonging to the Executive Head<sup>4</sup> or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.</p>	8.5	Complied
<b>Public Image</b>			
31	<p>The charity has a <b>documented communication policy</b> on the release of information about the charity and its activities across all media platforms.</p>	9.2	Complied

## Notes:

1. Staff: Paid or unpaid individual who is involved in the day to day operations of the charity, e.g. an Executive Director or administrative personnel.
2. Volunteer: A person who willingly serves the charity without expectation of any remuneration.
3. Close member of the family: A family member belonging to the Executive Head or a governing board member of a charity –
  - a. Who may be expected to influence the Executive Head's or governing board member's (as the case may be) dealings with the charity; or
  - b. Who may be influenced by the Executive Head or governing board member (as the case may be) in the family member's dealings with the charity.

A close member of the family may include the following:

  - a. The child or spouse of the Executive Head or governing board member;
  - b. The stepchild of the Executive Head or governing board member;
  - c. The dependent of the Executive Head or governing board member;
  - d. The dependent of the Executive Head or governing board member's spouse.
4. Executive Head: The most senior staff member in charge of the charity's staff.

# CORPORATE GOVERNANCE

## CONFLICT OF INTEREST POLICY

SAMH has a Conflict of Interest Policy. Annual conflict of interest disclosure is undertaken by all members of the Board and Committees, and the key management staff. The policy is also issued to all employees on a yearly basis.

SAMH has also put in place documented procedures for Board members and staff to declare actual or potential conflicts of interests, and to abstain and not participate in decision-making on matters where they have a conflict of interest.

## WHISTLE-BLOWING POLICY

SAMH has a Whistle Blowing Policy that aims to provide an avenue for employees and external parties to raise concerns to the Audit Committee and is offered reassurance that they will be protected from reprisal or victimisation for whistleblowing in good faith. The policy is also issued to all employees on a yearly basis and published on SAMH website.

## RESERVES POLICY

SAMH has a Reserves Policy set to achieve the general reserve of the operating expenditure to meet its operational needs.

The reserve level is regularly reviewed by the Board to ensure that the reserves are adequate to fulfil the SAMH's continuing obligations.

The reserve ratios was 6.9 in 2023. For 2024, the projected reserves ratio is 6.3.

## EMPLOYEE COMPENSATION POLICY

SAMH takes reference from the employee compensation guidelines of government ministries (such as Ministry of Health, or Ministry of Social and Family Development), Agency of Integrated Care, National Council of Social Service and other similar Service Providers from the Sector. The overall remunerations and benefits for employees are reviewed regularly with adjustments as necessary to reflect general wage movement and to ensure we pay our employees fairly in line with their qualifications, skills and work experience.

## FUNDRAISING POLICY

SAMH has a Fundraising Policy for management of fundraising and donations. The policy takes reference from the prevailing versions of the Acts and guidelines under government ministries and/or statutory boards. SAMH keeps its audited fund-raising expenses ratio below 30%.

## DISCLOSURE OF REMUNERATION OF THE THREE HIGHEST PAID STAFF WHO EACH RECEIVES MORE THAN \$100,000, IN BANDS OF \$100,000.

Total annual remuneration (including any remuneration received in its subsidiaries) of our three highest paid employees, who each receives remuneration exceeding \$100,000.

None of the three highest paid staff serves as a governing board member of the charity.

Remuneration (in incremental bands of \$100,000)	No. of Employees
\$500,001-\$600,000	1
\$400,001-\$500,000	2

## DISCLOSURE OF THE NUMBER OF PAID STAFF WHO ARE CLOSE MEMBERS OF THE FAMILY OF THE EXECUTIVE HEAD OR BOARD MEMBERS, WHO EACH RECEIVES REMUNERATION EXCEEDING \$50,000 DURING THE YEAR, IN BANDS OF \$100,000:

Remuneration (in incremental bands of \$100,000)	No. of Employees	Name of related Head or Board
-	-	-

\* Close members of the family of a person refer to family members who may be expected to influence, or be influenced by, that person in their dealings with the charity. In most cases, they would include:

- That person's children and spouse;
- Children of that person's spouse; and
- Dependents of that person or that person's spouse.

# ACKNOWLEDGEMENT OF DONATIONS, GIFTS AND SERVICES RENDERED

## A

Aakash V Raman  
Aarini Padma Senthil Kumaran  
ACE Seniors Pte Ltd  
Aces Care Limited  
Adeline Chua Geok Chin  
Aditi Mukherjee  
Adrian Ngoo Wei Aun  
Advay Srivastava  
Agnes Han Hui Yi  
Agnieszka Zych  
Alban Lim Yong Ru  
Alexandria Jerome  
Alyssa Gay Kai Ting  
Amirhassan Monajemi  
Amruta Kalbhag  
Andrew Steven  
Andrew Tan  
Ang Chee Kiong  
Ang Chiew Ngoh  
Ang Chin Guan  
Ang Chin Moh Foundation  
Ang Michelle  
Ang Zhong Han  
Anglo-Chinese School (Junior)  
Anitha Hariharan  
Ant Beverages Pte Ltd  
Arun S/O Ramachandran  
Ariel Chan Hui Xuan  
Association for Persons  
with Special Needs  
Assumption Pathway School  
Audrey Chen  
Audrey Tan  
Aw Yong Jin Hong Eugene  
Ayush Sethi  
Azal & Jane Salon

## B

Backalleybarbers  
Bahvani Sumangan  
Beatrix Tay Ler En  
Ben Xu Pihong  
Benedict Andrew Lim  
Benny Lim  
Bernard Chew  
Betty Boon Sin Foon  
Betty Wong Teck Ang  
Bloomberg  
BlueAcres Pte Ltd  
Bock Wee Ho  
Boys' Brigade Queensway Secondary  
Brahma Vandana  
Brenda Villanueva

## C

Cao Zhuohua  
Catherine Chong Sew Ha  
Catherine Ong Lai Lee  
Celeste Tham Yu Zit  
Chai Li Mei Angeline  
Chan Ah Khim  
Chan Mei Wai  
Chan Miew Leng  
Chan Sze Wee  
Chan Theng Yoke  
Chan Wah Tiong  
Chan Yong Hee  
Chang Shiang Herng  
Changi Simei Community Club  
Chapel of Christ Our Hope  
Charlottte Shi Yingwang  
Chen Zhen Zi  
Cheng Wei Li  
Cheng Xin Contractor Pte Ltd  
Cheng Yew Kuang  
Cheo Bong Hee  
Cheong Kheng Beng Derek  
Cheung Mimi  
Chew Eng Joo  
Chew Foo Fatt  
Chia Peck Kee  
Chia Terry  
CHIJ St. Nicholas Girls' School  
Chin Choy Ngai Charles  
Chin Mei Har  
Choi Shing Kwok Larry  
Chong Yeong Chin Raymond  
Choo Sir Mori  
Christina Low  
Christophe Cazaux-Maleville  
Chua Chin Yang, Royston  
Chua Eu Wei Jonathan  
Chua Poh Hua Marjorie  
Chua Siew  
Chua Yong Yeow Christopher  
Chua Yu Cong Eugene  
Chua Yu Jing Andrew  
Chue Chee Fook  
Church of Our Saviour  
- Alan Ho and Chris Quek Cell Groups  
- Dialect Service  
- Evergreen Fellowship  
- Golden Ministry  
Church of St Teresa  
Church of the Good Shepherd  
Ci Yuan Cc IAEC  
Claudia Lee Wang Ling  
Claudia Yee Rui En  
Cynthia Wong Mee Tin

## D

Dance with me' team  
led by Veronica Tan  
Daniel Ang  
Darman Putra  
Darren Chew Hong Kai  
Datchnamoorthy Rama Moorthy  
Deng Weixian  
Ding Youzhu Nicole  
Dommaraju Advait Nandan  
Dovechem Industries Pte Ltd  
Dr Sim Ngak Swee  
Desmond Lim Hong Mun  
David Devakumar Eliathamby  
De Art Studio Pte Ltd  
Deng San Sheng

## E

EagleWings Cinematics  
Edwin Tay  
Edy Susanto  
Eesha Saxena  
Eleanor Tan  
Elizabeth Moreira  
Ernst & Young Solutions LLP  
Esplanade – Theatres on the Bay  
Ethan Kok Song Jie  
Eugene Cheong  
Events Master (GLC) Pte Ltd

## F

Fairfield Methodist School  
(Youth Red Cross)  
Faizalali N. Syed  
Far East Organization  
Fiona Sim Laung Kim  
Fiona Tanoto  
Foo Siang Juan  
Food Bank Singapore  
Food From The Heart  
Frank Ng Thiam Aik  
Franly S Tanudjojo



## ACKNOWLEDGEMENT OF DONATIONS, GIFTS AND SERVICES RENDERED

- G**  
Gan Eng Seng Primary School  
Gay Denise Hui Bee  
Genevieve Lim  
Gerard A Das  
Glory Ann Verde  
Goh Eng Bee May  
Goh Kheng  
Goh Siew Pheng  
GovTech Singapore  
Grace Tan Shu-En  
Guinevere Teong  
Gulati Sugeet  
Guo Sicheng Peter
- H**  
Hannah Fabilane Tolentino  
Happiness Thru Fitness  
Happy Hearty Hearts  
Heer Soon Lam Ivan  
Ho Jia Shen  
Ho Jun Hao Kenneth  
Ho Wee Kian  
Ho Yee Yang Edmond  
Holy Trinity Church  
- Pastor Lim Ai Chuan  
Hoon Dah Yenn Richard  
How Mei Yoke  
Huang Ao-You (Rev Canon)  
Huang Lay Choo Phyllis  
Hui Ling Ng  
Hy Flo Pte Ltd
- I**  
IDS Medical Systems (S) Pte Ltd  
Ina Fransiska  
Institute of Technical Education (ITE)  
College Central  
Irene Chua Gek Choo  
IUIGA  
Ivan Toh Soon Ann
- J**  
Jahnvi Kaushik  
Jairus Ang  
Janani Sivakumar  
Jane Lee  
Javier Chua Ri Don  
Jeffrey, Mrs Lee with Master Owen  
and Master Jayden; Mr & Mrs Wong  
with Master Vera and Master Cara  
Jerel Chua  
Jiang Jiayu  
Joanna Liau Shu Mee  
John C W Lim  
Jo-lynn Chen  
Jonathan Pei Qi Jie  
Joseph Ang  
Joshua Low  
Joyce Lui Ong  
Julianne Tay  
Julianne Wong
- K**  
K9s of St Andrew's Cathedral  
Care Ministry  
Kam Kian Lee  
Kamal Kant S/O Chhotalal  
Kamaraj Prithvika  
Kan Seng Chut  
Kan Kai Kong  
Kanasalingam Sathyabaman  
Karen Lee  
Katari Druti  
Katriel Le Shi En  
Kenneth Cheok Jia Cheng  
Kezia Josephine Sihombing  
In Loving Memory of the late  
Mr Kiang Teck Lim  
Koay Ji Yen Sara  
Koh Hong Cheo Ruth  
Koh Ngiap Joo  
Koh Shing Yee  
Kohli Shubhi  
Koi Suat Tin (Margaret)  
Koo Hsiaw Lyn Joanne
- L**  
Lai Anthony Hesed  
Lai Yoke Foon  
Lai Choy Peng  
Lao Sichuan Restaurant  
Lau Siu Kee  
Lau Wei Si Abigail  
Le Vu Nguyen  
Lee Buck Guan  
Lee Chay Hong  
Lee Chong Kai  
Lee Jill  
Lee Jimin  
Lee Kwai Yoke Joanna  
Lee Poh Chan  
Lee Siok Guan  
Lee Sze Chin  
Lee Wee Fong  
Lee Wei Yung  
Lee Whei Chian Sherley  
Lee Xinyi Zandra  
Leong Ian Ming  
Leong Ian Shya  
Leong Ian Yng  
Leong Jin Ni  
Leong Jun Keong, Melvin  
Leong Kwok Kee Stephen  
Leong Soon Khing  
Leong Wing Kit Timothy  
Leong Yeok Yin  
Leow Wen Pin  
Li Qun Li  
Lim Chew Peng, Linn  
Lim Chew Ting  
Lim Chuan Lee  
Lim Jia Xin Angelina  
Lim Jia Yi Andrea  
Lim Joyce  
Lim Kok Cheng  
Lim Michael Warren  
Lim Pei Pei Serena  
Lim Shi Yun  
Lim Sok Keng Jennifer  
Lim Teck Chai Danny  
Lim Xin, Jewell  
Lim Yee Leng Evelyn  
Lin Chi-Jung  
Lin Lian Huay  
Lin Liecong  
Lock Yan Bing  
Loh Buck Lan, Evangeline  
Loh Jia Le Nicholas  
Loh Patsy  
Loh Seet Wah Jeremiah  
Loh Shu Ping  
Loo Khim Phoeay  
Loo Kim Lian  
Lorraine Magadalene Tan Mei  
Canon Dr. Louis Tay Seng Kong  
Luke Loh Tiong Koon  
Lyn Khoo

## ACKNOWLEDGEMENT OF DONATIONS, GIFTS AND SERVICES RENDERED

- M**  
M Hashim  
Ma Shi Xia  
Malini Nathan  
Marcus Tang  
Margaret Ville residents  
Marine Parade Christian Centre  
Marisa Marion Chua Hui Kiang  
Marlin Lee  
Marlon Cape  
Mary Choo Ngan Tai  
Mastereign Holdings Pte Ltd  
Mastereign Visual Arts Pte Ltd  
Maverick Poh  
Maybank Singapore Limited  
McCann Worldgroup  
Mengxin Koh  
Mervyn Ting  
Metropolitan YMCA Singapore  
Mohamad Fairul Bin Hashim  
Mohamed Al Anwaarulhaq  
Mohamed Asaad  
Mohammad Ishraf  
Mohit Maheshwari  
Mok Seow Boon  
Molly Lim  
Muhammad Arman Bin Dolkapa  
Muhammad Khairin Hizal Bin  
Mohamad Ramli  
My First Skool (Anchorvale)  
MyFirstSkool (4 Beach Road)
- N**  
Nan Hua High School  
Nancy Ang  
Nanyang Primary School GB  
(12th Company)  
Narmada Balasubramaniam  
Narumol Muangma  
Natalie Tan Kai Kym  
National Australia Bank Ltd  
National Heritage Board  
Neo Suay Yeow  
New Town Secondary School  
Ng Boon Huat  
Ng Gek Hong  
Ng Huan Guay Josephine  
Ng In Kiat  
Ng Jian Sheng Jason  
Ng Kheng Hock Roland  
Ng Sui Mui Nancy  
Ng Yi Kai  
Ngiam Shih Chun  
Nigel Chiang Zhuo Sheng  
Nikita Parmar  
Nipun Mittal
- O**  
Ong Cher Yee  
Ong Jia Yi  
Ong Kay Chong  
Ong Khang Ling Jacqueline  
Ong Lei Yee Valerie  
Ong Seok Tin Karen  
Ow Gam Biu William
- P**  
Pai Sarita  
Pandit Umeshkumar Vinodbhai  
Pang Tze Hui  
Parkway East Hospital  
Patricia Sim  
Pauline Chan Tsaie Luann  
PCF Sparkletots Preschool  
@ Kampong Glam Block 462  
Peggy Foo  
Peh Yi En  
Peter Chong Tzu Ken  
Peter John Burge  
Estate of Peter Lim Seng Chiang  
- Peter Lim Memorial Fund  
Phaik Sim  
Phan Ling Li Clare  
Philip Tay  
Phua Wen Xue  
Poh Book Eang  
Prabhu Raghuvir Mulky  
Prisca Liang Mei Hui  
Priscilla Hoo  
Priya Godiyal  
Project Metanoia  
Pushpa Kaliappan
- Q**  
Queenstown Baptist Church  
(Children's Ministry)  
Queenstown Baptist Church  
- Futures' Group  
Queenstown Secondary School  
Queensway Sec Sch  
61st company BB
- R**  
R&R Graceland Fund  
Rajani Deepika  
Raman Kumar s/o Mahadev Parshad  
Rathi Namrata  
Ravinderjit Kaur  
Ravindran Rufus S/O Baniface  
Rebecca Ho May Ling  
Red Cross Home for the Disabled
- RedDotPenguins Pte Ltd  
Refresh Flower Pte Ltd  
Republic Polytechnic  
River Glory Church Dance Team  
Ron Wang  
Rosemary Wong  
RSVP Singapore
- S**  
S N Mukherjee  
Sam Yeo Lai Hock  
Sam Yong Zhe  
Samtani Vinisha  
SanFrance Group Pte Ltd  
Sanjith Raj Ganesan  
Sanjuana Jensine Dharmaraj  
Sarah Mo Kee Fong  
Seah Qi Yan  
Sehee Son  
Sharing Loaf  
Sharmilla Raja  
Sheila Dharmaraj  
Sim Ngan Peow  
Sim Theen Yen  
Singapore Taekwondo Federation  
Singapore University of  
Social Sciences  
SJSM FawFriends Tribe  
Sng Aik Pong Martin  
Sng Bee Bee, Eunice  
Sng Jie Han Timothy  
So Wing Chu Christine  
Soka Gakkai Singapore  
Song Khong Choo  
Sonia Jeya Gobi  
Soo Kia Twee Michael  
Soon Yong Jie Ryan  
Sophie Chong  
Sow Jiann Hwang  
SP Group  
St. Andrew's Cathedral  
- Harpsordy of Praise  
St. Andrew's Junior College  
St. Andrew's Junior School  
St. Hilda's Secondary School  
St. Margaret's School (Secondary)  
Stanley Lee Song Long  
StarringSMU  
Steven Koh  
Susan Lui Yuet Har  
Sylvia Low Eik Kiang

## ACKNOWLEDGEMENT OF DONATIONS, GIFTS AND SERVICES RENDERED

### T

Tan Ah Ngoh Doris  
Tan Chau Min Clifford  
Tan Ching Wai  
Tan Choon Kwan  
Tan Jia Jun  
Tan Kheng Lee Arnold  
Tan Khim Hak  
Tan Lee Nar  
Tan Ler Xen  
Tan Meow Ying Enya  
Tan Ngak Liang  
Tan Sook Foon Jeanette  
Tan Tay Aik  
Tan Teng Ho  
Tan Yuan Ning Gladys  
Tan Zhi Sheng Abel  
Tatyana Krasinkova  
Tay Boon Ying  
Tay Hui Gek, Linda  
Tay Lai Cheng  
Teo Eng Kiat  
Teo Kuan Tri  
Teo Sze Quyen  
Teo Yi-Dar  
Teo Zhi Wei Patricia  
Terelyn Joy Leong Xin Yi  
Teresa Grace Leong Xin En  
The Achievers  
The Food Bank Singapore  
The TENG Company  
The TENG Ensemble Ltd  
(TENG Gives Back)  
Thng Kim Swee Johnny  
Tijo Donna Abraham  
Tim Mao Sheng Kelvin  
Timothy Goy  
Timothy Seow Kian Rong  
Timothy Tang Jian Wen  
Toh Thye Yee  
Tong Huat Trading Co. Pte Ltd  
Tony Yeoh Boon Keng  
T-Pride Pte. Ltd.  
Trigger Fins

### U

Unnikrishnan Kallumpurath  
Subramanian

### V

Valerie Gan  
Valiveti Lakshmi Akanksha Sharma  
Varadarajan Padmanabhan  
Varma Sonali  
Vasantha Devi D/o K Krishnamurthi  
Verlyn Goo  
Victoria Junior College  
Victoria Secondary School  
Boys' Brigade  
VillaflorCrecelia Ritchie Anne N  
Visnawath Mahadevan  
Voo Kow Tze  
Voon Haen Lim Violet

### W

Wan Lan Pheng, Lydia  
Wah Wah Lwin  
Westside Anglican Church  
William Kyle Sidik  
William Tan  
Willy Wong Tuck Wah  
Wong Bee Onn  
Wong Hong Yen  
Wong Hui En  
Wong Kwai Foon  
Wong Lai Siong  
Wong Sok Fan Amy  
Wong Yoon Lin  
Wong Zheqian  
Wong Zhi Bin  
Wu Yew Fei

### X

Xu Ying Ying

### Y

Yap Eu Xiu Glenda  
Yeo Soh Cheng  
Youth Corps Development Team  
(Care Corner)  
Yu Kah Meng Terrence  
Yu Wen Xia  
Yusliza Yusof  
Yvonne Yin

### Z

Zhang Xinyi  
Zhang Yilin  
Zhong Feipeng  
Zhou Ji Juan  
Zulkiflee Samsudin

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**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

**UNIQUE ENTITY NUMBER:** T08CC3017C

**ADDRESS:** 8 Simei Street 3  
Singapore 529895

**BANKERS:** Bank of China Limited Singapore Branch  
BNP Paribas Singapore Branch  
Credit Suisse AG Singapore  
DBS Bank Limited  
Standard Chartered Bank (Singapore) Limited  
The Hongkong and Shanghai Banking Corporation Limited  
United Overseas Bank Limited

**AUDITOR:** RSM Chio Lim LLP

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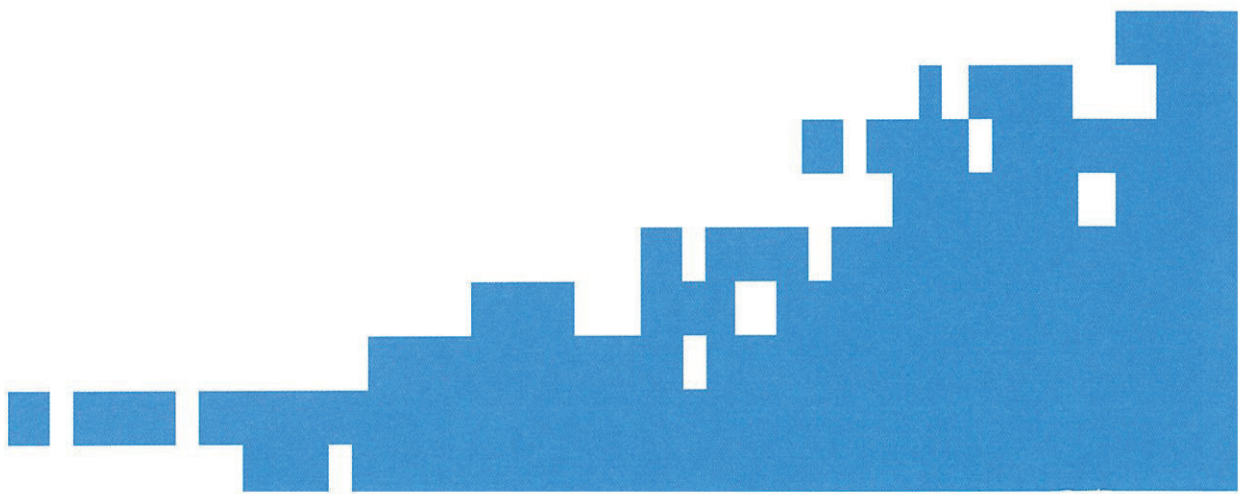
**ST ANDREW'S MISSION HOSPITAL**

(Established under the St. Andrew's Mission Hospital Ordinance 1934)  
(Registration No: T08CC3017C)

(Registered under the Charities Act 1994)

**Statement by the Board of Management and Financial Statements**

**Year Ended 31 December 2023**



**ST ANDREW'S MISSION HOSPITAL**

**Statement by the Board of Management and Financial Statements**

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# ST ANDREW'S MISSION HOSPITAL

## Statement by Board of Management

In the opinion of the Board of Management (the "Board"),

- a) the accompanying financial statements are drawn up so as to present fairly, in all material respects, the state of affairs of the Hospital and of the results of the Hospital for the reporting year covered by the financial statements;
- b) the Hospital has complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations;
- c) the use of donation monies are in accordance with the objectives of the Hospital as required under Regulations 11 of the Charities (Institutions of a Public Character) Regulations; and
- d) at the date of the statement, there are reasonable grounds to believe that the Hospital will be able to pay its debts as and when they fall due.

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

### Independent auditor

RSM SG Assurance LLP has expressed willingness to accept re-appointment. This audit firm was known as RSM Chio Lim LLP before 1 March 2024.

On Behalf of the Board



.....  
Mr Joseph Liew  
Hon. Treasurer

25 March 2024



.....  
Dr Arthur Chern  
Secretary

**RSM SG Assurance LLP**

8 Wilkie Road, #03-08, Wilkie Edge  
Singapore 228095

T +65 6533 7600

Assurance@RSMSingapore.sg  
www.RSMSingapore.sg

**Independent Auditor’s Report to the Members of  
ST ANDREW’S MISSION HOSPITAL**

**Report on the audit of the financial statements**

**Opinion**

We have audited the accompanying financial statements of St. Andrew’s Mission Hospital (“the Hospital”), which comprise the statement of financial position as at 31 December 2023, and the statement of financial activities, statement of changes in funds and statement of cash flows for the reporting year then ended, and notes to the financial statements, including the significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Charities Act 1994 and other relevant regulations (the “Charities Act and Regulations”) and Financial Reporting Standards (“FRSs”) so as to give a true and fair view of the state of affairs of the Hospital as at 31 December 2023 and of the financial performance, changes in equity 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 auditor’s 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 (“ACRA”) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (“ACRA Code”) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other information**

Management is responsible for the other information. The other information comprises the statement by directors but does not include the financial statements and our auditor’s report thereon.

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

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



## **Independent Auditor's Report to the Members of ST ANDREW'S MISSION HOSPITAL**

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### **Responsibilities of management and Board of Management for the financial statements**

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Charities Act and Regulations and FRSs, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

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 is responsible for overseeing the Hospital's financial reporting process.

### **Auditor's responsibilities for the audit of the financial statements**

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

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

- a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hospital's internal control.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Hospital to cease to continue as a going concern.

**Independent Auditor's Report to the Members of  
ST ANDREW'S MISSION HOSPITAL**

– 3 –

**Auditor's responsibilities for the audit of the financial statements (cont'd)**

- e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the 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 control that we identify during our audit.

We also provide the Board of Management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.


**Report on other legal and regulatory requirements**

In our opinion, the accounting and other records required by the Charities Act and Regulations to be kept by the Hospital have been properly kept in accordance with the provision of the Charities Act and Regulations.

During the course of our audit, nothing has come to our attention that caused us to believe that during the reporting 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.

The engagement partner on the audit resulting in this independent auditor's report is Uthaya Chandrikaa D/O Ponnusamy.



RSM SG ASSURANCE LLP

RSM SG Assurance LLP  
Public Accountants and  
Chartered Accountants  
Singapore

25 March 2024

**ST ANDREW'S MISSION HOSPITAL**

**Statement of Financial Activities  
Year Ended 31 December 2023**

	<u>Notes</u>	<u>2023</u>			<u>2022</u>		
		General Fund	Restricted Funds	Total	General Fund	Restricted Funds	Total
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>							
Government grants	4A	95,923	24,062	119,985	80,907	19,766	100,673
Ward and outpatient clinic fees	5	37,399	9,522	46,921	35,690	4,135	39,825
Amortisation of deferred government grants/donations	20	3,882	2,152	6,034	3,897	2,517	6,414
Utilisation of deferred government grants/donations	20	2,710	2,277	4,987	4,199	3,811	8,010
Income from Day Activity Centre & School		–	2,539	2,539	–	1,901	1,901
Donation income	6	2,461	4,230	6,691	1,820	2,897	4,717
Interest income	7	1,789	1,015	2,804	530	322	852
Reversal of impairment loss on trade receivables	15	19	–	19	–	–	–
Rental income and service charge income		1,277	–	1,277	1,149	–	1,149
Other income	8	3,687	467	4,154	3,083	599	3,682
<b>Total incoming resources</b>		<b>149,147</b>	<b>46,264</b>	<b>195,411</b>	<b>131,275</b>	<b>35,948</b>	<b>167,223</b>

The accompanying notes form an integral part of these financial statements

**ST ANDREW'S MISSION HOSPITAL**

**Statement of Financial Activities (cont'd)  
Year Ended 31 December 2023**

	<u>Notes</u>	<u>2023</u>			<u>2022</u>		
		General Fund \$'000	Restricted Funds \$'000	Total \$'000	General Fund \$'000	Restricted Funds \$'000	Total \$'000
<b>Expenditure</b>							
Administration expenses		(7,167)	(1,177)	(8,344)	(6,211)	(1,434)	(7,645)
Building services, maintenance and building management		(458)	(2)	(460)	(429)	–	(429)
Depreciation of investment property	13	(264)	–	(264)	(264)	–	(264)
Depreciation of property, plant and equipment	11	(4,724)	(2,476)	(7,200)	(4,490)	(2,579)	(7,069)
Depreciation of right-of-use assets	12	(4,353)	(245)	(4,598)	(3,205)	(788)	(3,993)
Interest expense on lease liabilities		(344)	(8)	(352)	(144)	(23)	(167)
Employee benefits expense	9	(100,662)	(32,264)	(132,926)	(89,257)	(25,661)	(114,918)
Fund-raising expenses		(136)	(372)	(508)	(109)	(29)	(138)
Medical supplies and services		(12,906)	(485)	(13,391)	(11,619)	(973)	(12,592)
Reversal of over accrual of income		(191)	(5)	(196)	–	(388)	(388)
Training supplies and services		–	(1,965)	(1,965)	–	(1,674)	(1,674)
Other operating expenses		(11,040)	(2,780)	(13,820)	(11,358)	(1,777)	(13,135)
<b>Total resources expended</b>		<b>(142,245)</b>	<b>(41,779)</b>	<b>(184,024)</b>	<b>(127,086)</b>	<b>(35,326)</b>	<b>(162,412)</b>
Surplus for the year		6,902	4,485	11,387	4,189	622	4,811

The accompanying notes form an integral part of these financial statements

## ST ANDREW'S MISSION HOSPITAL

### Statement of Financial Activities (cont'd) Year Ended 31 December 2023

	<u>2023</u>			<u>2022</u>		
	General Fund \$'000	Restricted Funds \$'000	Total \$'000	General Fund \$'000	Restricted Funds \$'000	Total \$'000
<b>Surplus/(deficit) from:</b>						
- St. Andrew's Mission Hospital (Headquarter and St. Andrew's Centre)	1,087	15	1,102	602	34	636
- St. Andrew's Community Hospital	1,924	1,708	3,632	(2,904)	(217)	(3,121)
- St. Andrew's Autism Centre	–	2,738	2,738	–	2,173	2,173
- St. Andrew's Mission School	–	141	141	–	–	–
- St. John's - St. Margaret's Nursing Home	1,143	(76)	1,067	1,635	(55)	1,580
- St. Andrew's Nursing Home (Aljunied)	(38)	–	(38)	–	–	–
- St. Andrew's Nursing Home (Buangkok)	882	(37)	845	1,357	(93)	1,264
- St. Andrew's Nursing Home (Henderson)	1,063	(4)	1,059	1,499	(602)	897
- St. Andrew's Nursing Home (Queenstown)	946	–	946	2,012	(600)	1,412
- St. Andrew's Nursing Home (Tampines North)	(105)	–	(105)	(12)	(18)	(30)
	<u>6,902</u>	<u>4,485</u>	<u>11,387</u>	<u>4,189</u>	<u>622</u>	<u>4,811</u>

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

**ST ANDREW'S MISSION HOSPITAL**

**Statement of Financial Position  
As at 31 December 2023**

	<u>Notes</u>	<u>2023</u> \$'000	<u>2022</u> \$'000
<b>ASSETS</b>			
<b><u>Non-current assets</u></b>			
Property, plant and equipment	11	69,936	72,047
Right-of-use assets	12	9,537	11,493
Investment property	13	6,673	6,937
<b>Total non-current assets</b>		<u>86,146</u>	<u>90,477</u>
<b><u>Current assets</u></b>			
Inventories	14	448	450
Trade and other receivables	15	61,439	32,087
Other assets	16	1,113	910
Other financial assets	17	30,744	–
Cash and cash equivalents	18	83,153	108,902
<b>Total current assets</b>		<u>176,897</u>	<u>142,349</u>
<b>Total assets</b>		<u>263,043</u>	<u>232,826</u>
<b>FUNDS AND LIABILITIES</b>			
<b><u>Funds</u></b>			
General fund		104,640	96,373
Restricted funds	19	32,227	29,107
<b>Total funds</b>		<u>136,867</u>	<u>125,480</u>
<b><u>Non-current liabilities</u></b>			
Deferred government grants/donations	20	62,864	66,341
Lease liabilities	21	6,448	8,020
Other liabilities	23	294	288
<b>Total non-current liabilities</b>		<u>69,606</u>	<u>74,649</u>
<b><u>Current liabilities</u></b>			
Deferred government grants/donations	20	10,890	6,201
Trade and other payables	22	35,634	20,330
Lease liabilities	21	3,661	3,720
Other liabilities	23	6,385	2,446
<b>Total current liabilities</b>		<u>56,570</u>	<u>32,697</u>
<b>Total liabilities</b>		<u>126,176</u>	<u>107,346</u>
<b>Total funds and liabilities</b>		<u>263,043</u>	<u>232,826</u>

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

ST ANDREW'S MISSION HOSPITAL

Statement of Changes in Funds  
Year ended 31 December 2023

		Restricted Funds																								
		SACH								SAAC					SAMS				SJSM							
Note	General Fund	Capital Replacement Fund	SANH(H)-Start-up & operation Fund	SANH(Q)-Start-up & operation Fund	Far East Organisation Fund	MigrantWell Welfare Fund (Med Svs)	MigrantWell Welfare Fund (Care Gap Svs)	ACI Fund	Other Funds	SAAAS	SAAS	Building Fund	Capital Fund	Other Funds	SAMS School Funds	SAMS Special Student Care Centre Funds	SAMS Building Fund	SANH(B) - Other Funds	SJSM Nursing Home Building fund	SJSM Nursing Operating fund (PSW)	SJSM - Other Funds	Chaplaincy Fund	HQ -Other Funds	SANH(H)-Other Funds	Total Restricted Funds	Total Funds
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Balance at 1 January 2023</b>	96,373	4,086	-	-	10,731	210	(53)	158	60	(8,481)	15,735	62	471	415	-	-	-	75	2	5,090	15	494	-	37	29,107	125,480
Income	149,147	-	-	-	379	10,677	52	-	-	10,449	18,097	-	-	422	5,476	173	25	-	-	-	-	514	-	-	46,264	195,411
Expenditure	(142,245)	-	-	-	-	(8,918)	(467)	-	(5)	(8,846)	(16,871)	-	-	(513)	(5,429)	(104)	-	(37)	(2)	(59)	(15)	(499)	-	(4)	(41,779)	(184,024)
Surplus/ (deficit) for the year	6,902	-	-	-	379	1,749	(415)	-	(5)	1,603	1,226	-	-	(91)	47	69	25	(37)	(2)	(59)	(15)	15	-	(4)	4,485	11,387
Gross transfer between funds	1,365	-	-	-	-	(726)	(339)	-	-	-	(500)	-	-	-	412	-	88	-	-	(300)	-	-	-	-	(1,365)	-
<b>Balance at 31 December 2023</b>	104,640	4,086	-	-	11,110	1,233	(807)	158	55	(6,878)	16,461	62	471	324	459	69	113	38	-	4,731	-	509	-	33	32,227	136,867
<b>Balance at 1 January 2022</b>	92,584	4,086	600	600	10,586	-	-	244	93	(8,254)	13,221	62	471	588	-	-	-	168	22	5,090	50	460	18	39	28,144	120,728
Income	131,275	-	-	-	145	5,562	364	-	-	7,310	18,341	-	-	349	3,408	-	-	(26)	-	-	-	495	-	-	35,948	167,223
Expenditure	(127,086)	-	(600)	(600)	-	(5,752)	(417)	(86)	(33)	(7,537)	(15,827)	-	-	(463)	(3,408)	-	-	(67)	(20)	-	(35)	(461)	(18)	(2)	(35,326)	(162,412)
Surplus/ (deficit) for the year	4,189	-	(600)	(600)	145	(190)	(53)	(86)	(33)	(227)	2,514	-	-	(114)	-	-	-	(93)	(20)	-	(35)	34	(18)	(2)	622	4,811
Transfer to deferred government grants/ donation	-	-	-	-	-	-	-	-	-	-	-	-	-	(59)	-	-	-	-	-	-	-	-	-	-	(59)	(59)
Gross transfer between funds	(400)	-	-	-	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	-
<b>Balance at 31 December 2022</b>	96,373	4,086	-	-	10,731	210	(53)	158	60	(8,481)	15,735	62	471	415	-	-	-	75	2	5,090	15	494	-	37	29,107	125,480

## ST ANDREW'S MISSION HOSPITAL

### Statement of Cash Flows Year Ended 31 December 2023

	<u>2023</u> \$'000	<u>2022</u> \$'000
<b><u>Cash flows from operating activities</u></b>		
Surplus for the year	11,387	4,811
Adjustments for:		
Amortisation of deferred government grants/donations	(6,034)	(6,414)
Utilisation of deferred government grants/donations	(4,987)	(8,010)
Depreciation of investment property	264	264
Depreciation of property, plant and equipment	7,200	7,069
Depreciation of right-of-use assets	4,598	3,993
Interest income	(2,804)	(852)
Interest expense on lease liabilities	352	167
Write-off of property, plant and equipment	6	173
Reversal on impairment loss on trade receivables	(19)	–
Reversal of over-accrual of grant receivables	196	388
Operating cash flows before changes in working capital	<u>10,159</u>	<u>1,589</u>
Inventories	2	(26)
Trade and other receivables	(28,529)	1,254
Other assets	(203)	(404)
Trade and other payables	14,617	260
Other liabilities	3,945	102
Deferred government grants/donations	<u>12,233</u>	<u>10,300</u>
Net cash flows from operating activities	<u>12,224</u>	<u>13,075</u>
<b><u>Cash flows used in investing activities</u></b>		
Interest received	1,804	852
Additions of other financial assets	(46,936)	–
Proceeds from disposals/redemption of financial assets	16,192	–
Purchase of property, plant and equipment	<u>(4,408)</u>	<u>(6,858)</u>
Net cash flows used in investing activities	<u>(33,348)</u>	<u>(6,006)</u>
<b><u>Cash flows used in financing activities</u></b>		
Changes in restricted cash	(7,295)	(963)
Payment of lease liabilities	<u>(4,625)</u>	<u>(4,205)</u>
Net cash flows used in financing activities	<u>(11,920)</u>	<u>(5,168)</u>
<b>Net (decrease)/ increase in cash and cash equivalents</b>	<b>(33,044)</b>	<b>1,901</b>
Cash and cash equivalents, statement of cash flows, beginning balance	<u>78,214</u>	<u>76,313</u>
<b>Cash and cash equivalents, statement of cash flows, ending balance (Note 18)</b>	<b><u>45,170</u></b>	<b><u>78,214</u></b>

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



## ST ANDREW'S MISSION HOSPITAL

### Notes to the Financial Statements 31 December 2023

#### 1. General

St Andrew's Mission Hospital (the "Hospital") is established under the Saint Andrew's Mission Hospital Ordinance 1934 and domiciled in Singapore. The address of its registered office is No. 8 Simei Street 3, Singapore 529895 with Unique Entity Number T08CC3017C.

The Hospital has been registered as a charity under the Charities Act 1994. The Hospital is approved as an Institutions of a Public Character ("IPC") under the Charities Act and renewed its IPC status from 1 July 2023 to 30 June 2026.

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

- St. Andrew's Community Hospital
- St. Andrew's Autism Centre
- St. John's – St. Margaret's Nursing Home ("SJSM")
- St. Andrew's Nursing Home (Buangkok)
- St. Andrew's Nursing Home (Henderson)
- St. Andrew's Nursing Home (Queenstown)
- St. Andrew's Nursing Home (Tampines North)
- St. Andrew's Nursing Home (Aljunied)
- St. Andrew's Mission School

The principal activity of 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 services. SACH also provides community care through its Day Rehabilitation Centre, Senior Care Centres, Home Care Services and primary care through its Hospital Clinic at 8 Simei Street 3, Singapore 529895. The clinic at Simei provides clinic services to patients-in-need in the community. SACH's Community Therapy Services provides physiotherapy and occupational therapy in St. Andrew's Nursing Homes and St. Andrew's Senior Care Centres. St. Andrew's Migrant Worker Medical Centre ("SAMWMC") at 27 Penjuru Walk, #01-24 Penjuru Recreation Centre, Singapore 608538 is the first of six medical centres for Migrant Workers that the Ministry of Manpower has planned, as part of a new and integrated primary medical care plan for all migrant workers in Singapore.

The principal activity of 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, two day activity centres and an adult disability home. (The adult disability home and one of the day activity centres are located at 147 Compassvale Bow Singapore 544691). 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 SJSM at 28 Dover Avenue, Singapore 139791, is to provide nursing and rehabilitation care, senior care, and home care services. The 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. SJSM at Dover Avenue began operations in 2021.

The principal activity of the St. Andrew's Nursing Home (Buangkok) ("SANH(B)") at 60 Buangkok View, Singapore 534012, is to provide nursing and rehabilitation care for residents with dementia and psychiatric conditions. The nursing home provides a safe and rehabilitative environment for residents to allow them to receive quality care and recover to their fullest potential.

## ST ANDREW'S MISSION HOSPITAL

### 1. General (cont'd)

The principal activity of St. Andrew's Nursing Home (Henderson) ("SANH(H)") at 303 Henderson Road, Singapore 108925, is to provide nursing and rehabilitation care, senior care, and home care services. The nursing home provides skilled nursing and rehabilitation for residents 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 principal activity of St. Andrew's Nursing Home (Queenstown) ("SANH(Q)") at 11 Jalan Penjara Road, Singapore 149380, is to provide nursing and rehabilitation care, senior care, and home care services. The nursing home provides skilled nursing and rehabilitation for residents 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 St. Andrew's Nursing Home (Tampines North) ("SANH(TN)") at 10, Tampines Street 62, Singapore 528519, is to provide nursing, rehabilitation care, palliative care, senior care, and home care services. The nursing home aims to provide skilled nursing and rehabilitation for residents who require long term care, as well as to help them transit and return back to the community to age-in-place where possible. In addition, a palliative care team will monitor, manage, and provide supports to residents who have reached their end-of-life. The senior care centre is also co-located with the nursing home to serve the elderly residing in the vicinity. The Homecare Service will leverage on St. Andrew's Community Hospital to provide homecare services to the Tampines and Bedok areas. Construction for St. Andrew's Nursing Home (Tampines North) at Tampines Street 62 began in 2020 and the TOP is scheduled to be in the 1st quarter of 2024.

The principal activity of St. Andrew's Nursing Home (Aljunied) ("SANH(AJ)") at 5 Aljunied Walk, Singapore 389954, is to provide nursing and rehabilitation care, senior care, and home care services. The nursing home provides skilled nursing and rehabilitation for residents 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 principal activity of St. Andrew's Mission School ("SAMS") at 11 Bukit Batok Street 25, Yusof Ishak Secondary School, Singapore 658712, is the interim site to provide education, training, care and support to children with autism. SAMS currently operates as a special school. Its range of programmes and services includes education with national 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 St. Andrew's Mission Hospital Ordinance 1934 restricts the use of monies to the furtherance of the objects of the Hospital. They prohibit the payment of dividends to members.

The Board of Management approved and authorised these financial statements for issue. The directors have the power to amend and reissue the financial statements.

#### **Statement of compliance with financial reporting standards**

These financial statements have been prepared in accordance with the Financial Reporting Standards ("FRSs") and the related interpretations to FRS ("INT FRS") as issued by the Accounting Standards Committee ("ASC") under ACRA.

## ST ANDREW'S MISSION HOSPITAL

### 1. General (cont'd)

#### **Basis of preparation of the financial statements**

The financial statements are prepared on a going concern basis under the historical cost convention except where a financial reporting standard requires an alternative treatment (such as fair values) as disclosed where appropriate in these financial statements. The accounting policies in the financial reporting standards may not be applied when the effect of applying them is not material. The disclosures required by financial reporting standards may not be provided if the information resulting from that disclosure is not material.

### 2A. Material accounting policy information and other explanatory information

#### **Revenue recognition**

The financial reporting standard on revenue from contracts with customers establishes a five-step model to account for revenue arising from contracts with customers. Revenue is recognised at an amount that reflects the consideration to which the entity expects to be entitled in exchange for transferring goods or services to a customer (which excludes estimates of variable consideration that are subject to constraints, such as right of return exists, trade discounts, volume rebates and changes to the transaction price arising from modifications), net of any related sales taxes and excluding any amounts collected on behalf of third parties. An asset (goods or services) is transferred when or as the customer obtains control of that asset. As a practical expedient, the effects of any significant financing component is not adjusted if the payment for the good or service will be within one year.

#### (a) Government grants

Grants from the government that are related to assets, are initially recognised as deferred income at their fair value where there is reasonable assurance that the grant will be received, and the Hospital will comply with conditions associated with the grant.

These grants are then recognised in income and expenditure as "amortisation of deferred grant" on a systematic basis over the useful life of the asset.

Operating subvention grants that compensate the Hospital for expenses incurred are recognised in income and expenditure as "utilisation of deferred grant" on a systematic basis in the periods in which the expenses are recognised, unless the conditions for receiving the grant are met after the related expenses have been recognised. In this case, the grant is recognised as "government grant" when it becomes receivable.

## ST ANDREW'S MISSION HOSPITAL

### 2A. Material accounting policy information and other explanatory information

#### Revenue recognition

##### (b) Ward and outpatient clinic fees

Ward and outpatient clinic fees are recognised when services are rendered. Revenue services in the ordinary course of business is recognised when the Hospital satisfies a performance obligation ("PO") by transferring control of a promised service to the customer. The amount of revenue recognised is the amount of the transaction price allocated to the satisfied PO.

The transaction price is allocated to each PO in the contract on the basis of the relative stand-alone selling prices of the promised services. The individual standalone selling price of a service that has not previously been sold on a stand-alone basis, or has a highly variable selling price, is determined based on the residual portion of the transaction price after allocating the transaction price to services with observable stand-alone selling prices. A discount or variable consideration is allocated to one or more, but not all, of the performance obligations if it relates specifically to those performance obligations.

Transaction price is the amount of consideration in the contract to which the Hospital expects to be entitled in exchange for transferring the promised services. The transaction price may be fixed or variable and is adjusted for time value of money if the contract includes a significant financing component. Consideration payable to a customer is deducted from the transaction price if the Hospital does not receive a separate identifiable benefit from the customer. When consideration is variable, the estimated amount is included in the transaction price to the extent that it is highly probable that a significant reversal of the cumulative revenue will not occur when the uncertainty associated with the variable consideration is resolved.

Revenue may be recognised at a point in time or over time following the timing of satisfaction of the PO. If a PO is satisfied over time, revenue is recognised based on the percentage of completion reflecting the progress towards complete satisfaction of that PO.

##### (c) Donation

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 Restricted 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.

##### (d) Fund-raising events income

Income from special fund-raising events is recognised when the event takes place.

##### (e) 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.

## ST ANDREW'S MISSION HOSPITAL

### 2A. Material accounting policy information and other explanatory information

#### Revenue recognition

(f) Interest income

Interest income is recognised on a time-proportion basis using the effective interest rate that takes into account the effective yield on the asset.

(g) Rental income

Rental income from investment property is recognised in profit or loss on a straight-line basis over the term of the relevant lease unless another systematic basis is representative of the time pattern of the user's benefit, even if the payments are not on that basis.

#### Donation in kind

Donation in kind is based on an estimate of the fair value at the date of the receipt of the gift of the non-monetary asset or the grant of a right to the monetary asset. The gift is recognised if the amount of the gift can be measured reliably and there is no uncertainty that it will be received.

#### Employee benefits

Contributions to a defined contribution retirement benefit plan are recorded as an expense as they fall due. The entity's legal or constructive obligation is limited to the amount that it is obligated to contribute to an independently administered fund (such as the Central Provident Fund in Singapore, a government managed defined contribution retirement benefit plan). For employee leave entitlement, the expected cost of short-term employee benefits in the form of compensated absences is recognised in the case of accumulating compensated absences, when the employees render service that increases their entitlement to future compensated absences; and in the case of non-accumulating compensated absences, when the absences occur. A liability for bonuses is recognised where the entity is contractually obliged or where there is constructive obligation based on past practice.

#### Income tax

As a charity, the Hospital is exempt from tax on income and gains falling within section 13(1)(zm) of the Income Tax Act 1947 to the extent that these are applied to its charitable objects. No tax charges have arisen for the Hospital during the reporting year.

#### Foreign currency transactions

The functional currency is the Singapore dollar as it reflects the primary economic environment in which the entity operates. Transactions in foreign currencies are recorded in the functional currency at the rates ruling at the dates of the transactions. At each end of the reporting year, recorded monetary balances and balances measured at fair value that are denominated in non-functional currencies are reported at the rates ruling at the end of the reporting year and fair value measurement dates respectively. All realised and unrealised exchange adjustment gains and losses are dealt with in profit or loss except when a gain or loss on a non-monetary item is recognised in other comprehensive income, any exchange component of that gain or loss is recognised in other comprehensive income. The presentation is in the functional currency.

## ST ANDREW'S MISSION HOSPITAL

### 2A. Material accounting policy information and other explanatory information

#### Property, plant and equipment

Property, plant and equipment are carried at cost on initial recognition and after initial recognition at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation is provided on a straight-line basis to allocate the gross carrying amounts of the assets less their residual values over their estimated useful lives of each part of an item of these assets. The estimated useful lives are as follows:

Hospital and Nursing Home buildings	50 years
Asset-in-construction	Not depreciated until asset is ready for intended use
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

An asset is depreciated when it is available for use until it is derecognised even if during that period the item is idle. Fully depreciated assets still in use are retained in the financial statements.

The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item and is recognised in profit or loss. The residual value and the useful life of an asset is reviewed at least at each end of the reporting year and, if expectations differ significantly from previous estimates, the changes are accounted for as a change in an accounting estimate, and the depreciation charge for the current and future periods are adjusted.

Cost also includes acquisition cost, borrowing cost capitalised and any cost directly attributable to bringing the asset or component to the location and condition necessary for it to be capable of operating in the manner intended by management. Subsequent cost are recognised as an asset only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to profit or loss when they are incurred.

#### Right-of-use assets

The right-of-use assets are accounted and presented as if they were owned such as property, plant and equipment. Right-of-use assets are depreciated between twenty-two months to six and a half years based on the lease terms.

## **ST ANDREW'S MISSION HOSPITAL**

### **2A. Material accounting policy information and other explanatory information**

#### **Investment property**

Investment property is property (land or a building or part of a building or both) held (by the owner or by the lessee as a right-of-use asset under a finance lease) to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; or (b) sale in the ordinary course of business. It includes an investment property in the course of construction. After initial recognition at cost including transaction costs, the cost model is used to measure the investment property using the treatment for property, plant and equipment, that is, at cost less any accumulated depreciation and any accumulated impairment losses. An investment property that meets the criteria to be classified as held for sale is carried at the lower of carrying amount and fair value. For disclosure purposes only, the fair values are measured periodically on a systematic basis at least once in three years by external independent professional valuers having an appropriate recognised professional qualification and recent experience in the location and category of the property being valued.

The estimated useful life is 50 years.

#### **Leases of lessee**

A lease conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration. A right-of-use asset is capitalised in the statement of financial position, measured at the present value of the unavoidable future lease payments to be made over the lease term. A liability corresponding to the capitalised right-of-use asset is also recognised, adjusted for lease prepayments, lease incentives received, initial direct costs incurred and an estimate of any future restoration, removal or dismantling costs. The right-of-use asset is depreciated over the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. An interest expense is recognised on the lease liability (included in finance costs). For short-term leases of 12 months or less and leases of low-value assets (such as personal computers and small office equipment) where an accounting policy choice exists under the lease standard, the lease payments are expensed to profit or loss as incurred on a straight line basis over the remaining lease term.

#### **Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost is calculated using the weighted average method.

#### **Carrying amounts of non-financial assets**

Irrespective of whether there is any indication of impairment, an annual impairment test is performed at the same time every year on an intangible asset with an indefinite useful life or an intangible asset not yet available for use. The carrying amount of other non-financial assets is reviewed at each end of the reporting year for indications of impairment and where an asset is impaired, it is written down through profit or loss to its estimated recoverable amount. The impairment loss is the excess of the carrying amount over the recoverable amount and is recognised in profit or loss. The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs of disposal and its value in use. When the fair value less costs of disposal method is used, any available recent market transactions are taken into consideration. When the value in use method is adopted, in assessing the 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.

## ST ANDREW'S MISSION HOSPITAL

### 2A. Material accounting policy information and other explanatory information

#### Carrying amounts of non-financial assets

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). At each end of the reporting year, non-financial assets other than goodwill with impairment loss recognised in prior periods are assessed for possible reversal of the impairment. 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 measured, net of depreciation or amortisation, if no impairment loss had been recognised.

#### Financial instruments

Recognition and derecognition of financial instruments:

A financial asset or a financial liability is recognised in the statement of financial position when, and only when, the entity becomes party to the contractual provisions of the instrument. All other financial instruments (including regular-way purchases and sales of financial assets) are recognised and derecognised, as applicable, using trade date accounting or settlement date accounting. A financial asset is derecognised when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the entity neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset. A financial liability is removed from the statement of financial position when, and only when, it is extinguished, that is, when the obligation specified in the contract is discharged or cancelled or expires.

At initial recognition, the financial asset or financial liability is measured at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Classification and measurement of financial assets:

The financial reporting standard on financial instruments four categories of financial assets and two categories for liabilities. At the end of the reporting year, the reporting entity had the following categories of financial assets and financial liabilities:

1. Financial asset classified as measured at amortised cost: A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit or loss ("FVTPL"), that is (a) the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Typically trade and other receivables, bank and cash balances are classified in this category.

Classification and measurement of financial liabilities:

Financial liabilities are classified as at FVTPL in either of the following circumstances: (1) the liabilities are managed, evaluated and reported internally on a fair value basis; or (2) the designation eliminates or significantly reduces an accounting mismatch that would otherwise arise. All other financial liabilities are carried at amortised cost using the effective interest method. Reclassification of any financial liability is not permitted.



## **ST ANDREW'S MISSION HOSPITAL**

### **2A. Material accounting policy information and other explanatory information**

#### **Financial instruments**

##### **Cash and cash equivalents**

For the statement of cash flows, cash and cash equivalents includes cash and cash equivalents less cash subject to restriction that form an integral part of cash management. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Cash flows are reported using the indirect method, whereby profit or loss is adjusted for the effects of transactions of a non-cash nature, and items of income or expense associated with investing or financing cash flows.

##### **Fair value measurement**

The fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When measuring the fair value of an asset or a liability, market observable data to the extent possible is used. If the fair value of an asset or a liability is not directly observable, an estimate is made using valuation techniques that maximise the use of relevant observable inputs and minimise the use of unobservable inputs (e.g. by use of the market comparable approach that reflects recent transaction prices for similar items, discounted cash flow analysis, or option pricing models refined to reflect the issuer's specific circumstances). Inputs used are consistent with the characteristics of the asset / liability that market participants would take into account. The entity's intention to hold an asset or to settle or otherwise fulfil a liability is not taken into account as relevant when measuring fair value.

Fair values are categorised into different levels in a fair value hierarchy based on the degree to which the inputs to the measurement are observable and the significance of the inputs to the fair value measurement in its entirety: Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices). Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs). Transfers between levels of the fair value hierarchy are recognised at the end of the reporting period during which the change occurred.

The carrying values of current financial instruments approximate their fair values due to the short-term maturity of these instruments and the disclosures of fair value are not made when the carrying amount of current financial instruments is a reasonable approximation of the fair value. The fair values of non-current financial instruments may not be disclosed separately unless there are significant differences at the end of the reporting year and in the event the fair values are disclosed in the relevant notes to the financial statements. The recurring measurements are made at each reporting year end date.

## **ST ANDREW'S MISSION HOSPITAL**

### **2A. Material accounting policy information and other explanatory information**

#### **Provisions**

A liability or provision is recognised when there is a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. A provision is made using best estimates of the amount required in settlement and where the effect of the time value of money is material, the amount recognised is the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense. Changes in estimates are reflected in statement of financial activities in the reporting year they occur.

#### **Funds**

##### **(i) General fund**

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

##### **(ii) Restricted funds**

Restricted funds are 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.

### **2B. Critical judgements, assumptions and estimation uncertainties**

Disclosures on material information about the assumptions management made about the future, and other major sources of estimation uncertainty at the end of the reporting year, that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below or in the in the corresponding Notes to these financial statements. These estimates and assumptions are periodically monitored to ensure they incorporate all relevant information available at the date when financial statements are prepared. However, this does not prevent actual figures differing from estimates.

Assessing allowances for doubtful receivables:

The assessment of the expected credit losses ("ECL") requires a degree of estimation and judgement. In measuring the expected credit losses, management considers all reasonable and supportable information such as the reporting entity's past experience at collecting receipts, any increase in the number of delayed receipts in the portfolio past the average credit period, and forward looking information such as forecasts of future economic conditions. The carrying amounts might change materially within the next reporting year but these changes may not arise from assumptions or other sources of estimation uncertainty at the end of the reporting year. The carrying amount is disclosed in Note 15 on trade and other receivables.

## **ST ANDREW'S MISSION HOSPITAL**

### **2A. Material accounting policy information and other explanatory information**

### **2C. Critical judgements, assumptions and estimation uncertainties**

Assessing the lease terms for leases with extension or renewal options:

For leases with extension or renewal options, management applied judgement in determining whether such extension or renewal options should be reflected in measuring the lease liabilities. This requires the consideration of whether the facts and circumstances created an economic incentive for the exercise of the lease extension or renewal option. The amount of the lease liabilities at the end of the reporting year is disclosed in Note 21.

Assessing eligibility and accruals for receivables:

Government grants to meet operating expenses are recognised as income in the statement of financial activities in the reporting year these operating expenses were incurred and there is reasonable assurance that the Hospital will comply with the conditions attached to it. For certain grants, the government agencies reserve the right to withdraw, withhold or reduce the amount of any funds approved but not yet disbursed or to call for the refund of all funds which have been disbursed to the Hospital if the conditions are not met. Management reviews the conditions for all government grants received, if any, and makes accruals for any over/under funding at the end of the reporting period. The carrying amount of grants receivables is disclosed in Note 15.

### **3. Related party relationships and transactions**

The financial reporting standard on related party disclosures requires the reporting entity to disclose: (a) transactions with its related parties; and (b) relationships between parents and subsidiaries irrespective of whether there have been transactions between those related parties. A party is related to a party if the party controls, or is controlled by, or can significantly influence or is significantly influenced by the other party.

A related party includes the members of the Board and key management of the Hospital. It also includes an entity or person that directly or indirectly controls, is controlled by, or is under common or joint control with these persons; members of the key management personnel or close members of the family of any individual referred to herein and others who have the ability to control, jointly control or significantly influence by or for which significant voting power in such entity resides with, directly or indirectly, any such individual.

Related parties in these financial statements mainly include the fellow entities which are under the common significant influence of The Diocese of Singapore.

All Board members, chairman of sub-committees and staff members of the Hospital are required to read and understand the conflict of interest policy in place and make full disclosure of interests, relationships and holding that could potentially result in conflict of interests. When a conflict of interest situation arises, the members or staff shall abstain from participating in the discussion, decision making and voting on the matter.

## ST ANDREW'S MISSION HOSPITAL

### 3. Related party relationships and transactions

#### **3A. Related party transactions:**

There are transactions and arrangements between the reporting entity and related parties and the effects of these on the basis determined between the parties are reflected in these financial statements. The related party balances and transfer of resources, services or obligations, if any, are unsecured, without fixed repayment terms and interest or charge unless stated otherwise.

In addition to transactions and balances disclosed elsewhere in the notes to the financial statements, this item includes the following significant related party transactions:

	<u>2023</u> \$'000	<u>2022</u> \$'000
Manpower cost recharged to related parties	(1,532)	(1,339)
Manpower cost recharged from related parties	1,637	1,654
Donations from a related party (recognised in the Statement of Financial Activities as donations)	–	(339)
Donations from a related party (recognised in the Statement of Changes in Funds as deferred capital expenditure)	(82)	(840)
Administrative expenses recharged to related parties	(64)	(127)
Administrative expenses recharged from related parties	283	103
Proceeds from joint donation campaigns	23	(45)
Rental income charged to related parties	(121)	(120)
Medical services charged to related parties	(20)	(17)

#### **3B. Key management compensation:**

	<u>2023</u> \$'000	<u>2022</u> \$'000
Salaries and other short-term employee benefits	3,641	2,885

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.

No remuneration, reimbursement or allowance was given to the Board of Management for services provided to the Hospital during both financial years.

## ST ANDREW'S MISSION HOSPITAL

### 4A. Government grants

	<u>2023</u>	<u>2022</u>
	\$'000	\$'000
Government subsidies for general fund		
- Operating subvention grants (a)	94,570	80,749
- Personnel expenses related grants (b)	15,200	12,344
- Land rent subsidy (c)	5,032	4,477
- Staff accommodation grant (d)	–	574
- Senior mobility funds (e)	1,656	1,390
- Others (f)	3,527	1,139
	<u>119,985</u>	<u>100,673</u>

- (a) These relate to government subsidies in the form of operating subvention grants to the Hospital during the approved period for the patient and resident care, manpower development, education, social care services, seniors' mobility, and initiatives in support of integrated care.

The operating subvention grants provided to the Hospital goes towards subsidising student, patient and resident bills to ensure they have access to good and affordable healthcare and education that is appropriate to their needs. These residents are generally elderly who are unable to enjoy proper level of nursing care required in their own homes and require supervision or assistance with their daily activities as well as person who need further care and treatment after being discharged in acute condition from hospitals.

Operating subvention grants are recognised in the profit or loss when conditions attached to its recognition are met by the Hospital.

- (b) These relate to government subsidies in supporting the increase of employee's wages. \$14,129,000 (2022: \$6,835,000) relates to Community Care Salary Enhancement Programme, which was introduced by Ministry of Health in supporting the increase of nursing and other healthcare professionals' salaries. The Hospital also received \$1,071,000 of miscellaneous personnel expenses related grants in 2023. In 2022, the Hospital received \$1,326,000 of grants from Wage Credit Scheme to subsidise the annual wage increase given to Singaporean Citizen Employees. The Hospital also received \$2,580,000 related to the Jobs Growth Incentive to support employers to expand local hiring from September 2020 to March 2023 in 2022.
- (c) Land rent subsidies relates to income described in Note 2A.
- (d) Staff accommodation grant relates to income received from the government. The purpose of the grant is to facilitate the transition of resident-facing staff to the new dormitories for safe living arrangements and reduce their exposure to Covid-19 risk in the community. The scheme ended in 2022.
- (e) Senior Mobility Fund provides holistic support for seniors to age in place within the community by extending subsidies to Singaporean seniors who requires mobility and assistive devices for daily independent living and to remain ambulant in the community.
- (f) These relate to other government grants such as drug subvention funds of \$575,000, SG Enable Transport Subsidy, Capital Funding, Community Case Management Service of \$1,383,000, as well as pre-operating grants of \$628,000 received for new senior care centres in Bedok South and Bedok North. Other grants received of \$941,000 relate to miscellaneous grants received in support of various initiatives. In 2022, the other grants related to other government grants such as SG Enable Transport Subsidy and Capital Funding of \$1,139,000.

## ST ANDREW'S MISSION HOSPITAL

### 4B. Tax-exempt receipts

The company enjoys a concessionary tax treatment whereby qualifying donors are granted tax deduction for the donations made to the company. The quantum of the tax deduction for each calendar year may vary in accordance with the Singapore Budget.

	<u>2023</u> S\$	<u>2022</u> S\$
Tax-exempt receipts	<u>4,425</u>	<u>2,948</u>

### 4. Ward and outpatient clinic fees

	<u>2023</u> \$'000	<u>2022</u> \$'000
Revenue from Hospital Services	23,683	23,761
Revenue from Senior Care Services	2,029	1,487
Revenue from Migrant Worker Medical Services	9,522	4,160
Revenue from Nursing Home Services	<u>11,687</u>	<u>10,417</u>
	<u>46,921</u>	<u>39,825</u>

### 5. Donation income

	<u>2023</u> \$'000	<u>2022</u> \$'000
Donations in cash (tax deductible)	4,425	2,948
Donations in cash (non-tax deductible)	2,170	1,648
Donations in kind (non-tax deductible)	96	121
	<u>6,691</u>	<u>4,717</u>

The Hospital enjoys a concessionary tax treatment whereby qualifying donors are granted 2.5 times tax deduction for the donations made to the general funds of the Hospital. The Hospital's Institution of Public Character ("IPC") status for general donations is for the period from 1 July 2023 to 30 June 2026.

### 6. Interest income

	<u>2023</u> \$'000	<u>2022</u> \$'000
Interest income on short-term bank deposits	2,222	852
Interest income on other financial assets	<u>582</u>	<u>-</u>
	<u>2,804</u>	<u>852</u>

## ST ANDREW'S MISSION HOSPITAL

### 7. Other income

	<u>2023</u> \$'000	<u>2022</u> \$'000
Manpower recharge	1,587	1,646
Clinical Practice Education & Training Fee	463	404
Others (a)	<u>2,104</u>	<u>1,632</u>
	<u>4,154</u>	<u>3,682</u>

(a) This mainly comprises of non-recurring government grants and subsidies to defray operating expenses.

### 8. Employee benefits expense

	<u>2023</u> \$'000	<u>2022</u> \$'000
Salaries, bonuses and other costs	95,356	82,841
Contributions to defined contribution plans	9,427	8,948
Agency service fees	9,949	6,467
Training fees	1,057	444
Foreign worker levy	6,450	5,872
Accommodation expenses	2,673	2,577
Other employee benefits	<u>8,014</u>	<u>7,769</u>
Total employee benefits expense	<u>132,926</u>	<u>114,918</u>

### 10. Items in profit or loss

In addition to the Statement of Financial activities line items disclosed elsewhere in the notes to the financial statements, this item includes the following expenses:

	<u>2023</u> \$'000	<u>2022</u> \$'000
Audit fees:- Audit of the financial statements to the independent auditor of the Hospital	100	95
Audit fees:- Other assurance services to the independent auditor of the Hospital	57	50
Fees for services other than audit to the independent auditor of the Hospital	<u>19</u>	<u>7</u>
	<u>176</u>	<u>152</u>

## ST ANDREW'S MISSION HOSPITAL

### 11. Property, plant and equipment

	Hospital and Nursing Home buildings	Asset-in- construction	SAAC Building at Elliot Road	Medical, office and kitchen equipment	Computer systems	Training room equipment	Furniture and fittings	Medical tools, linen, curtains, and kitchen cutlery	Renovations	Motor vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cost</b>											
At 1 January 2022	50,092	2,029	21,662	15,391	8,273	893	4,284	266	18,421	561	121,872
Additions	1,252	877	–	1,995	1,046	87	479	–	994	128	6,858
Transfers	1,617	(2,394)	–	23	310	–	48	–	396	–	–
Disposals	–	–	–	(847)	(571)	(79)	(742)	(71)	(121)	–	(2,431)
At 31 December 2022	52,961	512	21,662	16,562	9,058	901	4,069	195	19,690	689	126,299
Additions	66	1,007	–	2,004	949	56	294	–	328	391	5,095
Transfers	–	(73)	–	–	73	–	–	–	–	–	–
Write-offs	–	–	–	(596)	(295)	–	(9)	(2)	–	–	(902)
At 31 December 2023	53,027	1,446	21,662	17,970	9,785	957	4,354	193	20,018	1,080	130,492
<b>Accumulated depreciation</b>											
At 1 January 2022	8,125	–	7,926	10,613	6,367	759	2,305	223	12,757	366	49,441
Depreciation	1,102	–	725	1,613	1,302	48	550	16	1,619	94	7,069
Transfers	–	–	–	4	(4)	–	–	–	–	–	–
Disposals	–	–	–	(810)	(571)	(78)	(609)	(69)	(121)	–	(2,258)
At 31 December 2022	9,227	–	8,651	11,420	7,094	729	2,246	170	14,255	460	54,252
Depreciation	1,063	–	725	1,745	1,262	63	580	9	1,649	104	7,200
Write-offs	–	–	–	(592)	(295)	–	(7)	(2)	–	–	(896)
At 31 December 2023	10,290	–	9,376	12,573	8,061	792	2,819	177	15,904	564	60,556
<b>Carrying amounts</b>											
At 1 January 2022	41,967	2,029	13,736	4,778	1,906	134	1,979	43	5,664	195	72,431
At 31 December 2022	43,734	512	13,011	5,142	1,964	172	1,823	25	5,435	229	72,047
At 31 December 2023	42,737	1,446	12,286	5,397	1,724	165	1,535	16	4,114	516	69,936



## ST ANDREW'S MISSION HOSPITAL

### 12. Right-of-use assets

The Hospital leases land and building for its hospital and nursing homes from Singapore Land Authority which is partially subsidised by a land rent subsidy from the Ministry of Health. Some leases include an option to renew the lease for an additional period of the same duration after the end of the contract term.

The information about leases for which the Hospital is a lessee is presented below.

	<u>2023</u>	<u>2022</u>
	\$'000	\$'000
<b>Cost</b>		
At beginning of the year	29,026	25,942
Additions	2,775	4,389
Remeasurement	(133)	(1,305)
Disposals	<u>(11,380)</u>	<u>–</u>
At end of the year	<u>20,288</u>	<u>29,026</u>
Accumulated depreciation		
At beginning of the year	17,533	13,540
Depreciation charge for the year	4,598	3,993
Disposals	<u>(11,380)</u>	<u>–</u>
At end of the year	<u>10,751</u>	<u>17,533</u>
<b>Carrying amounts</b>		
At end of the year	<u>9,537</u>	<u>11,493</u>

	<u>2023</u>	<u>2022</u>
<b><u>For disclosure:</u></b>	<u>Land and building</u>	<u>Land and building</u>
Number of right-of-use assets	8	8
Remaining term - range	1.83 – 6.50 years	0.3 to 7.50 years
Remaining term - average	3.83 years	3 years
Number of leases with extension options	6	5
Number of leases with options to purchase	–	–
Weighted average incremental borrowing rate applied to lease liabilities	3.4%	2.2%
Number of leases with variable payments linked to an index	–	–
Number of leases with termination options	<u>3</u>	<u>2</u>

There are restrictions or covenants imposed by the leases to sublet the assets to another parties. Unless permitted by the owner, the lease prohibits the lessee from selling or pledging the underlying leased assets as security. The lease requires this property be maintained in a good state and be returned to the lessor in their original condition at the end of the lease. Insurance, and maintenance fees on right-of-use assets are usually required under the lease contracts.

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 \$78,300 (2022: \$79,358) per month for a period of 3 years with effect from 1 February 2023. The annual rent is partially subsidised by a land rent subsidy from the Ministry of Health.

## ST ANDREW'S MISSION HOSPITAL

### 12. Right-of-use assets (cont'd)

SANH (Buangkok) had a lease agreement with the SLA at a land rental rate of \$51,150 (2022: \$51,150) per month for a period of 13 months with effect from 14 October 2022. 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 (2022: \$57,120) per month for a period of 3 years with effect from 14 November 2022. The annual rent is 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 (2022: \$64,736) per month for a period of 3 years with effect from 20 January 2020. The annual rent is subsidised by a land rent subsidy from the Ministry of Health.

SJSM currently has a lease agreement with the SLA at a land rental rate of \$62,000 per month for a period of 3 years with effect from 15 July 2022 with an option to extend for another 3 years. The annual rent is subsidised by a land rent subsidy from the Ministry of Health.

SACH had a lease agreement with Changi General Hospital Pte Ltd ("CGH"), at a building rental rate of \$39,690 per month for a period of 3 years with effect from 15 December 2020. The annual rent is subsidised by a land rent subsidy from the Ministry of Health. The lease expired in November 2023 and currently, the rental payments are made monthly as SACH is in the process of negotiating a new lease agreement with CGH.

SACH currently has a lease agreement with Jurong Town Corporation ("JTC") at a land rental rate of \$6,271 per month for a period of 3 years with effect from 1 July 2021 with an option to extend for 2 terms of 3 years each. The annual rent is subsidised by a land rent subsidy from the Ministry of Health.

SACH currently has two lease agreements with Ministry of Health at a land rental rate of \$10,960 and \$12,155 respectively, per month for a period of 3 years with effect from 16 September 2022 and 1 September 2022 respectively. These leases are with an option to extend for 3 years each. The annual rent is subsidised by a land rent subsidy from the Ministry of Health.

### 13. Investment property

	<u>Freehold</u> <u>land</u> \$'000	<u>Building</u> \$'000	<u>Total</u> \$'000
<b>Cost</b>			
At 1 January 2022, 31 December 2022 and 31 December 2023	67	13,208	13,275
<b>Accumulated depreciation</b>			
At 1 January 2022	–	(6,074)	(6,074)
Depreciation	–	(264)	(264)
At 31 December 2022	–	(6,338)	(6,338)
Depreciation	–	(264)	(264)
At 31 December 2023	–	(6,602)	(6,602)
<b>Carrying amounts</b>			
At 1 January 2022	67	7,134	7,201
At 31 December 2022	67	6,870	6,937
At 31 December 2023	67	6,606	6,673

## ST ANDREW'S MISSION HOSPITAL

### 13. Investment property (cont'd)

	<u>2023</u> \$'000	<u>2022</u> \$'000
Rental income	1,277	1,149
Direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the year	<u>742</u>	<u>723</u>
Fair value for disclosure purposes only: Fair value at end of the year	<u>50,000</u>	<u>57,242</u>

Investment property comprises freehold land and a building, St. Andrew's Centre, located at Tanjong Pagar Road.

Details of leasehold property:

<u>Description/Location</u>	<u>Tenure of Land/ (Gross floor area)</u>	<u>Last valuation date</u>
Singapore: 250 Tanjong Pagar Road Saint Andrew's Centre Singapore 088541	Property: 50 years from 2009 (374.4 square metres)	Commercial property. Valued in December 2023.

The investment property is leased out under operating leases. The operating lease income commitments are disclosed in Note 24. The management has not entered into contractual obligations for the maintenance or enhancement of the investment properties.

For purpose of disclosure, the fair value of investment property was measured based on the highest and best use method to reflect the actual market state and circumstances as of the end of the reporting year. The fair value was based on a valuation made by a firm of independent professional valuers, Jones Lang LaSalle Property Consultants Pte Ltd in 2024. The valuation is based on the average of the discounted cash flow and income capitalisation method and done on a systematic basis at least once in three years. In the intervening years, management updates the assessment based on recent market transactions in the area where the investment property is located. The firm holds a recognised and relevant professional qualification with sufficient recent experience in the location and category of the investment property being valued.

It is the current intention of the Board of Management to hold the investment property for the long term.

### 14. Inventories

	<u>2023</u> \$'000	<u>2022</u> \$'000
Medical supplies and general stores	<u>448</u>	<u>450</u>

The cost of inventories recognised as expenditure and included in "Medical supplies and services" amounted to \$13,391,000 for the year (2022: \$12,592,000).

## ST ANDREW'S MISSION HOSPITAL

### 15. Trade and other receivables

	<u>2023</u> \$'000	<u>2022</u> \$'000
<u>Trade receivables:</u>		
Outside parties		
- Billed	3,776	3,371
- Unbilled	3,834	4,437
Related parties (Note 3)	301	408
	<u>7,911</u>	<u>8,216</u>
Government grant receivables		
- Capital grant	1,843	2,140
- Personnel expenses related grants	11,547	8,930
- Subventions	36,844	10,441
Sub-total	<u>50,234</u>	<u>21,511</u>
<u>Other receivables:</u>		
Deposits	1,687	1,583
Interest receivable	1,000	-
Outside parties	666	855
Total trade and other receivables	<u>61,498</u>	<u>32,165</u>
Less: Allowance for impairment	(59)	(78)
Total trade and other receivables	<u>61,439</u>	<u>32,087</u>
Movements in above allowance:		
Balance at beginning of the year	78	80
Reversed to profit or loss	(19)	-
Bad debts written off	-	(2)
Balance at end of the year	<u>59</u>	<u>78</u>

#### Simplified approach

The expected credit losses ("ECL") on the above trade receivables are based on the simplified approach to measuring ECL which uses a lifetime ECL allowance approach for all trade receivables recognised from initial recognition of these assets. These assets are grouped based on shared credit risk characteristics and the days past due for measuring the ECL including the impact of the current economic conditions.

#### General approach

The Hospital applies the general approach to provide for ECLs on all other financial instruments. Under the general approach, the loss allowance is measured at an amount equal to 12-month ECLs at initial recognition.

At each reporting date, the Hospital assesses whether the credit risk of a financial instrument has increased significantly since initial recognition. When credit risk has increased significantly since initial recognition, loss allowance is measured at an amount equal to lifetime ECLs.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the Hospital considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Hospital's historical experience and informed credit assessment and includes forward-looking information.

If credit risk has not increased significantly since initial recognition or if the credit quality of the financial instruments improves such that there is no longer a significant increase in credit risk since initial recognition, loss allowance is measured at an amount equal to 12-month ECLs.

## ST ANDREW'S MISSION HOSPITAL

### 15. Trade and other receivables (cont'd)

The government grant receivables are due from various government agencies. Management assesses credit risk of government grant receivables to be low at the point of recognition. As the end of the year, management reviews the government grants and funding received by the Hospital during the reporting year and accrues for any under/over funding of grants based on funding principles. Management computes and estimates these under/over funding amounts with reference to the funding agreements for the respective programmes and grants. The final underfunding receivable and/or overfunding payable will be finalised by the respective government agencies subsequent to the end of the reporting year.

The Hospital considers a financial asset to be in default when:

- the borrower is unlikely to pay its credit obligations to the Hospital in full, without recourse by the Hospital to actions such as realising security (if any is held); or
- the financial asset remains outstanding for more than the reasonable range of past due days, taking into consideration historical payment track record, current macroeconomics situation as general industry trend.

The maximum period considered when estimating ECLs is the maximum contractual period over which the Hospital is exposed to credit risk.

As part of the process of setting customer credit limits, different credit terms are used. The average credit period generally granted to trade receivable customers is about 30 days (2022: 30 days). However, some clients take a longer period to settle the amounts.

There is no concentration of credit risk with respect to trade receivables, as there are a large number of customers.

(a) Ageing analysis of the age of trade receivable amounts that are past due as at the end of reporting year but not impaired:

	<u>2023</u> \$'000	<u>2022</u> \$'000
Trade receivables:		
Less than 60 days	1,204	1,180
Over 60 days	<u>1,294</u>	<u>778</u>
Total	<u>2,498</u>	<u>1,958</u>

(b) Ageing analysis as at the end of reporting year of trade receivable amounts that are impaired:

	<u>2023</u> \$'000	<u>2022</u> \$'000
Trade receivables:		
Over 90 days	<u>59</u>	<u>78</u>
Total	<u>59</u>	<u>78</u>

The allowance on trade receivables is based on individual accounts totalling \$59,000 (2022: \$78,000) that are determined to be impaired at the end of reporting year. These are not secured.

The other receivables at amortised cost shown above are subject to the expected credit loss model under the financial reporting standard on financial instruments. The other receivables at amortised cost and which can be graded as low risk individually are considered to have low credit risk.

## ST ANDREW'S MISSION HOSPITAL

### 16. Other assets

	<u>2023</u> \$'000	<u>2022</u> \$'000
Prepayments	<u>1,113</u>	<u>910</u>

### 17. Other financial assets

#### Movements in balances

	<u>2023</u> \$'000	<u>2022</u> \$'000
Movements during the year:		
Fair value at beginning of the year	–	–
Additions	46,936	–
Disposals/redemption	<u>(16,192)</u>	<u>–</u>
Fair value at end of the year	<u>30,744</u>	<u>–</u>

The financial instruments at amortised cost relate to investments in Treasury bills and bear interest ranging from 3.58% to 3.99%. The fair value of these investments are based on prices quoted in an active market (Level 1) at the end of the reporting year.

The financial instruments will mature within one year from the end of the reporting year.

The credit rating of the issuer of the financial assets has been rated AAA or above by one or more rating agencies.

### 18. Cash and cash equivalents

	<u>2023</u> \$'000	<u>2022</u> \$'000
Cash in hand	10	9
Cash at bank	29,048	47,234
Fixed deposits with financial institutions	54,095	61,659
Cash at end of the year	<u>83,153</u>	<u>108,902</u>

A summary of maturity dates of fixed deposits at the end of reporting year are as follows:

	<u>2023</u> \$'000	<u>2022</u> \$'000
Within 3 months	13,755	13,035
Within 4 to 12 months	<u>40,340</u>	<u>48,624</u>
	<u>54,095</u>	<u>61,659</u>
Interest earning balance	<u>54,095</u>	<u>61,659</u>

Fixed deposits with financial institutions at the reporting date have an average maturity period of 7 months (2022: 9 months) from the end of the financial year. The weighted average effective interest rate of these deposits as at the reporting date is 3.59% (2022: 0.56%) per annum.

**ST ANDREW'S MISSION HOSPITAL**

**18. Cash and cash equivalents (cont'd)**

	<u>2023</u> \$'000	<u>2022</u> \$'000
Restricted funds:		
Cash held under restricted funds (Note 19)	32,227	29,107
Cash held on behalf in MediFund/ Financial Assistance Scheme ("FAS") accounts (Note 23)	<u>5,756</u>	<u>1,581</u>
	<u>37,983</u>	<u>30,688</u>

The Medifund Account is a grant from the Medical Endowment Fund (the "MEF") which is set up by the Government under the Medical and Elderly Care Endowment Schemes Act 2000. The MEF is established to assist needy Singaporeans to pay for their medical care. The income generated by the MEF is disbursed as grants to Medifund Committees to defray in whole or in part the programme fees, outpatient healthcare, and other expenses incurred by residents/ clients of approved institutions who are unable to pay such fees, charges and other expenses.

**18A. Cash and cash equivalents in the statement of cash flows:**

	<u>2023</u> \$'000	<u>2022</u> \$'000
Amount as shown above	83,153	108,902
Cash restricted in use	<u>(37,983)</u>	<u>(30,688)</u>
Cash and cash equivalents for statement of cash flows purposes at end of the year	<u>45,170</u>	<u>78,214</u>

**18B. Non-cash transactions:**

Acquisitions of property, plant and equipment that remains unpaid and included in trade and other payables	<u>687</u>	<u>—</u>
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## ST ANDREW'S MISSION HOSPITAL

### 19. Restricted funds

	<u>Note</u>	<u>2023</u> \$'000	<u>2022</u> \$'000
Capital Replacement Fund	(a)	4,086	4,086
SACH – Far East Organization Fund	(b)	11,110	10,731
SACH – ACI Fund	(c)	158	158
SACH – MigrantWell Welfare Fund (Medical Services)	(d)	1,223	210
SACH – MigrantWell Welfare Fund (Care Gap Services)	(e)	(807)	(53)
SACH – Other Funds	(f)	55	60
SAAC – SAAAS	(g)	(6,834)	(8,481)
SAAC – SAAS School Funds	(h)	16,417	15,735
SAAC – Building Fund	(i)	62	62
SAAC – Capital Fund	(j)	471	471
SAAC – Other Funds	(k)	324	415
SAMS – School Funds	(l)	469	–
SAMS – Special Student Care Centre	(m)	69	–
SAMS – Building Fund	(n)	113	–
SANH(B) – Other Funds	(o)	38	75
SJSM – Nursing Home Building Fund	(p)	–	2
SJSM – Other Funds	(q)	–	15
SJSM – Operating Fund (PSW)	(r)	4,731	5,090
Chaplaincy Fund	(s)	509	494
SANH(H) – Other Funds	(t)	33	37
		<u>32,227</u>	<u>29,107</u>

The following Restricted Funds will be utilised in accordance with their specific purposes. The restricted funds are largely represented by cash held under restricted funds, included as part of Cash and Cash equivalents in the Statement of Financial Position (Note 18).

- (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.
- (b) The SACH – Far East Organization Fund is set up with donations from Far East Organization in support of the development of an Eldercare Hub. The Hospital is in the process of assessing various options and possible sites for the Eldercare Hub.
- (c) The SACH – Asia Competitiveness Institute (“ACI”) Fund is set up with donations from Financial Markets Association (formerly known as ACI Singapore), for care integration and quality improvement projects; to provide rehabilitative care for children; and financial assistance to needy patients of SACH.



## ST ANDREW'S MISSION HOSPITAL

### 19. Restricted funds (cont'd)

- (d) The SACH – MigrantWell Welfare Fund (Medical Services) – MigrantWell is a collaboration project by Ministry of Manpower, Estate of Khoo Teck Puat and Estate of Ng Teng Fong, Singapore Business Federation Foundation and SAMH. This project comprises setting up of one medical centre (“SAMWMC”) and relevant healthcare services for migrant workers. This medical centre provides medical care for migrant workers, mobile clinical teams for rapid response to public health threats, 24/7 telemedicine support services and relevant support services to migrant workers residing in Penjuru area.
- (e) The SACH – MigrantWell Welfare Fund (Care Gap Services) – MigrantWell is a collaboration project by Ministry of Manpower, Estate of Khoo Teck Puat and Estate of Ng Teng Fong, Singapore Business Federation Foundation and St. Andrew's Mission Hospital. This project comprises setting up of one medical centre (“SAMWMC”) with the necessary equipment and infrastructure to provide care gap services that include dental, physiotherapy, psychological care and case management services.
- (f) The SACH – Other Funds comprise Medical Outreach Fund, Pandemic Support Fund, Patient Welfare Fund and Staff Welfare Fund.

Medical Outreach Fund is set up with donations to provide free medical consultation, basic treatment and medicines to needy groups in the community.

Pandemic Support Fund is set up with donations to support pandemic-related hospital services.

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 welfare needs of SACH staff.

- (g) The SAAC – SAAAS ring-fenced funds are restricted for the operation of the St Andrew's Day Activity Centres and the St. Andrew's Autism Home for the benefit of its intended clients and residents.
- (h) The SAAC – SAAS ring-fenced funds are restricted for the operation of St. Andrew's Autism School only, for the benefit of its intended students.
- (i) The SAAC – Building Fund is set up for the construction of St. Andrew's Autism Centre at Elliot Road. Funds will be used when repair and renovation needs arise in SAAC buildings.
- (j) The SAAC – Capital Fund is set up to fund future capital expenditure of SAAC. Funds will be used when repair and renovation needs arise in SAAC buildings.
- (k) 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. These Funds are projected to be utilised on an ongoing basis.
- (l) The SAMS – School Funds ring-fenced funds are restricted for the operation of St. Andrew's Mission School only, for the benefit of its intended students.

## ST ANDREW'S MISSION HOSPITAL

### 19. Restricted funds (cont'd)

- (m) The SAMS – Special Student Care Centre funds are restricted for the operation of St. Andrew's Mission School only, for the benefit of its intended students.
- (n) The SAMS – Building Fund funds is set up for the proposed new campus.
- (o) The SANH(B) – Other Funds comprise Facilities Enhancement Fund, Patient Welfare Fund, Peter Lim Seng Chiang Memorial Fund and Building Fund. Funds will be utilised on an ongoing basis when the need arises.

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

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

Peter Lim Seng Chiang Memorial Fund is set up to provide temporary relief to families in financial difficulties so that the outstanding bills can be settled without the Nursing Home having to write off debts. In addition to this usage, the memorial fund can also be used to purchase items which benefit the Nursing Home residents, such as mittens, clothing, food and footwear.

Building Fund is set up to put aside funds raised to support the development cost of a Nursing Home.

- (p) The SJSN Nursing Home Building Fund is set up for the construction of St. John's – St. Margaret's Nursing Home at Dover Avenue. Funds will be utilised on an ongoing basis when the need arises. The funds have been fully utilised in 2023.
- (q) The SJSN – Other Funds comprise of Tan Boon Liat's donation set up for patients who are ineligible for government support as well as to purchase non-standard consumables and medication not covered by other source of funding. Funds will be utilised on an ongoing basis when need arises. The funds have been fully utilised in 2023.
- (r) The SJSN Operating Fund is the current reserves available for operation needs of St. John's – St. Margaret's Nursing Home.
- (s) The Chaplaincy Fund is set up to fund pastoral care services provided to staff and clients. The Fund is expected to be utilised on an ongoing basis.
- (t) The SANH(H) – Other Funds comprise of Peter Lim Seng Chiang memorial fund, which is set up to provide temporary relief to families in financial difficulties so that the outstanding bills can be settled without the Nursing Home having to write off debts. Funds are one-off and will be used when there are patients in financial need.

## ST ANDREW'S MISSION HOSPITAL

### 20. Deferred government grants/donations

	Community Silver Trust \$'000	Accommodation Grant \$'000	Deferred Operating Expenditure \$'000	Deferred Capital Expenditure – MigrantWell \$'000	Deferred Capital Expenditure \$'000	Total \$'000
	(a)	(b)	(c)	(d)	(e)	
As at 1 January 2022	10,842	304	4,132	4,547	56,782	76,607
Grant recognised/received during the year	3,845	271	3,617	840	4,228	12,801
Grant transfers	(373)	–	31	–	342	–
Grant transfer from restricted funds	–	–	–	–	59	59
Returned to government	–	–	(1,895)	–	–	(1,895)
Amortisation of deferred government grants/donations	(997)	–	–	(1,176)	(4,241)	(6,414)
Utilisation for operating expenditure	(3,651)	–	(4,345)	–	(14)	(8,010)
Recognised in profit or loss (under Government Grant)	–	(575)	(31)	–	–	(606)
As at 31 December 2022	9,666	–	1,509	4,211	57,156	72,542
Grant recognised/received during the year	4,452	–	6,789	62	2,081	13,384
Reclassifications	644	–	–	–	(644)	–
Returned to government	(4)	–	(11)	–	–	(15)
Amortisation of deferred government grants/donations	(1,277)	–	–	(1,148)	(3,609)	(6,034)
Utilisation for operating expenditure	(3,874)	–	(1,037)	–	(76)	(4,987)
Recognised in profit or loss (under Donations)	–	–	(940)	–	–	(940)
Recognised in profit or loss (under Government Grant)	–	–	(196)	–	–	(196)
As at 31 December 2023	9,607	–	6,114	3,125	54,908	73,754

## ST ANDREW'S MISSION HOSPITAL

### 20. Deferred government grants/donations (cont'd)

- (a) Included in the Community Silver Trust ("CST") deferred grant, relates to deferred grant of \$4,452,000 (2022: \$3,845,000) for operating expenses. CST 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) Accommodation grant relates to the funding support granted to long-term residential care facilities to defray additional recurrent costs for rental or housing allowances of staff staying at onsite dormitories and offsite accommodation due to the introduction of Ministry of Health safe distancing guidelines.
- (c) Included in the deferred operating grant received during the year is an amount of \$6,424,100 (2022: \$2,677,000) received from government. The funds are expected to be utilised for the set-up of St Andrew's Nursing Home (Aljunied).
- \$940,000 was raised from corporate and individual donors in 2022 in advance of an SAAC fundraising event. The funds were recognised as donations when the event was held in January 2023.
- (d) Included in the deferred capital grant (MigrantWell) is an amount of \$62,000 (2022: \$840,000) received from MigrantWell Singapore Limited. The funds are expected to be amortised/utilised when asset purchase is ready for use.
- (e) Deferred capital grants are received from the government and donors for the purchase of future capital assets. Included in the deferred capital grant receipt during the year is an amount of \$2,081,000 from the government for the purchase of new property, plant and equipment. In 2022, \$4,110,000 deferred capital grants were received from the government for the set-up of Migrant Well Medical Centre. The funds are expected to be amortised/utilised when asset purchase is ready for use.

Deferred government grants/donations are presented in the statement of financial position as follows:

	<u>2023</u> \$'000	<u>2022</u> \$'000
Deferred government grants/donations, Current	10,890	6,201
Deferred government grants/donations, Non-current	<u>62,864</u>	<u>66,341</u>
	<u>73,754</u>	<u>72,542</u>

## ST ANDREW'S MISSION HOSPITAL

### 21. Lease liabilities

Lease liabilities are presented in the statement of financial position as follows:

	<u>2023</u> \$'000	<u>2022</u> \$'000
Lease liabilities, Current	3,661	3,720
Lease liabilities, Non-current	6,448	8,020
	<u>10,109</u>	<u>11,740</u>

Movements of lease liabilities for the reporting year are as follows:

	<u>2023</u> \$'000	<u>2022</u> \$'000
Total lease liabilities at beginning of reporting year	11,740	12,694
Additions	2,775	4,389
Remeasurement of lease liabilities	(133)	(1,305)
Accretion of interest	352	167
Lease payments	(4,625)	(4,205)
Total lease liabilities at end of reporting year	<u>10,109</u>	<u>11,740</u>

The lease liability above does not include the short-term leases of less than 12 months and leases of low-value underlying assets. The right-of-use assets are disclosed in Note 12.

The incremental borrowing rate applied to lease liabilities recognised ranged from 1.30% to 3.72% (2022: 1.28% to 3.16%).

A summary of the maturity analysis of lease liabilities that shows the remaining contractual maturities is as follows:

	<u>Minimum Payments</u> \$'000	<u>Finance Charges</u> \$'000	<u>Present Value</u> \$'000
<u>2023:</u>			
Minimum lease payments payable:			
Not later than one year	3,934	(273)	3,661
Between 2 and 3 years	5,459	(232)	5,227
Between 4 and 5 years	1,145	(36)	1,109
More than 5 years	113	(1)	112
Total	<u>10,651</u>	<u>(542)</u>	<u>10,109</u>
<u>2022:</u>			
Minimum lease payments payable:			
Not later than one year	3,851	(131)	3,720
Between 2 and 3 years	6,231	(298)	5,933
Between 4 and 5 years	1,596	(59)	1,537
More than 5 years	555	(5)	550
Total	<u>12,233</u>	<u>(493)</u>	<u>11,740</u>

Total cash outflow for leases for the reporting year are shown in the statement of cash flows.

## ST ANDREW'S MISSION HOSPITAL

### 21. Lease liabilities (cont'd)

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is re-measured to reflect any reassessment or modification, or if there are changes to in-substance fixed payments. When the lease liability is re-measured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

### 22. Trade and other payables

	<u>2023</u> \$'000	<u>2022</u> \$'000
Outside parties	13,625	5,820
Related parties (Note 3)	372	216
Other creditors	939	395
Accrued staff costs	15,900	10,451
Other accrued expenses	3,820	2,849
Goods and Services Tax payable	978	599
Total trade and other payables	<u>35,634</u>	<u>20,330</u>

### 23. Other liabilities

	<u>2023</u> \$'000	<u>2022</u> \$'000
Monies held on behalf in MediFund & FAS Account (Note 18)	5,756	1,581
Tenants' deposits received	294	288
Other deposits received	629	865
	<u>6,679</u>	<u>2,734</u>

Other liabilities are presented in the statement of financial position as follows:

	<u>2023</u> \$'000	<u>2022</u> \$'000
Current	6,385	2,446
Non-current	294	288
	<u>6,679</u>	<u>2,734</u>

## ST ANDREW'S MISSION HOSPITAL

### 24. Operating lease income commitments – as lessor

At the end of the reporting year, the total of undiscounted lease amounts to be received on an annual basis for a minimum of each of the first five years on the operating leases let out are not significant.

	<u>2023</u> \$'000	<u>2022</u> \$'000
Rental income for the year	<u>1,277</u>	<u>1,149</u>

A maturity analysis of the undiscounted lease amounts to be received on an annual basis for a minimum of each of the first five years and a total of the amounts for the remaining years is as follows:

	<u>2023</u> \$'000	<u>2022</u> \$'000
Not later than one year	1,122	825
Between 1 and 2 years	479	947
Total	<u>1,601</u>	<u>1,772</u>

### 25. Financial instruments: information on material policy information and financial risks

#### 25A. Categories of financial assets and financial liabilities

The financial reporting standard on financial instruments requires the categorisation of financial instruments.

The following table categorises the carrying amount of financial assets and liabilities recorded at the end of the reporting year:

	<u>2023</u> \$'000	<u>2022</u> \$'000
<u>Financial assets at amortised cost:</u>		
Trade and other receivables	61,439	32,087
Cash and cash equivalents	83,153	108,902
Other financial assets	30,744	–
At end of the year	<u>175,336</u>	<u>140,989</u>
<u>Financial liabilities at amortised cost:</u>		
Trade and other payables	35,634	20,330
Lease liabilities	10,109	11,740
At end of the year	<u>45,743</u>	<u>32,070</u>

Further quantitative disclosures are included throughout these financial statements.

## **ST ANDREW'S MISSION HOSPITAL**

### **25. Financial instruments: information on material policy information and financial risks (cont'd)**

#### **25B. Financial risk management**

The main purpose for holding or issuing financial instruments is to raise and manage the finances for the entity's operating, investing and financing activities. There are exposures to the financial risks on the financial instruments such as credit risk, liquidity risk and market risk comprising interest rate, currency risk and price risk exposures. Management has certain practices for the management of financial risks. However these are not documented in formal written documents. The following guidelines are followed: All financial risk management activities are carried out and monitored by senior management staff. All financial risk management activities are carried out following acceptable market practices.

There have been no changes to the exposures to risk; the objectives, policies and processes for managing the risk and the methods used to measure the risk.

#### **25C. Fair values of financial instruments**

See Note 2 on accounting policy. The analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 are disclosed in the relevant notes to the financial statements. These include the material financial instruments stated at amortised cost and at fair value in the statement of financial position. The carrying values of current financial instruments approximate their fair values due to the short-term maturity of these instruments. The disclosures of fair value are not made when the carrying amount of current financial instruments is a reasonable approximation of the fair value.

#### **25D. Credit risk on financial assets**

Financial assets are potentially subject to concentrations of credit risk and failures by counterparties to discharge their obligations in full or in a timely manner. These arise principally from cash balances with banks, cash equivalents, receivables and other financial assets. The maximum exposure to credit risk is the total of the fair value of the financial assets at the end of the reporting year. Credit risk on cash balances with banks and any other financial instruments is limited because the counter-parties are entities with acceptable credit ratings.

For expected credit losses ("ECL") on financial assets, the general approach (three-stage approach) in the financial reporting standard on financial instruments is applied to measure the impairment allowance. Under this general approach, the financial assets move through the three stages as their credit quality changes. On initial recognition, a day-1 loss is recorded equal to the 12 month ECL unless the assets are considered credit impaired. However, the simplified approach (that is, to measure the loss allowance at an amount equal to lifetime ECL at initial recognition and throughout its life) permitted by the financial reporting standards on financial instruments is applied for financial assets that do not have a significant financing component, such as trade receivables and contract assets. For credit risk on trade receivables and other financial assets an ongoing credit evaluation is performed on the financial condition of the debtors and an impairment loss is recognised in profit or loss. Reviews and assessments of credit exposures in excess of designated limits are made. Renewals and reviews of credits limits are subject to the same review process.

Note 18 discloses the maturity of the cash and cash equivalents balances. Cash and cash equivalents are also subject to the impairment requirements of the standard on financial instruments. There was no identified impairment loss.



## ST ANDREW'S MISSION HOSPITAL

### 25. Financial instruments: information on material policy information and financial risks (cont'd)

#### 25E. Liquidity risk – financial liabilities maturity analysis

Liquidity risk refers to the difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. It is expected that all the liabilities will be settled at their contractual maturity. There are no liabilities contracted to fall due after twelve months at the end of the reporting year except for the non-current portion of the lease liabilities (Note 20). The average credit period taken to settle trade payables is about 30 days (2022: 30 days). The other payables are with short-term durations. The classification of the financial assets is shown in the statement of financial position as they may be available to meet liquidity needs and no further analysis is deemed necessary.

The Hospital has sufficient cash balances to support cash commitments from their existing liabilities. Accordingly, the Hospital utilised minimum banking facilities.

<u>Group</u>	<u>Less than 1 year \$'000</u>	<u>2 – 3 years \$'000</u>	<u>4 – 5 years \$'000</u>	<u>Over 5 years \$'000</u>	<u>Total \$'000</u>
<u>2023</u>					
Gross lease liabilities	3,934	5,459	1,145	113	10,651
Trade and other payables	<u>35,634</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>35,634</u>
Total	<u><u>39,568</u></u>	<u><u>5,459</u></u>	<u><u>1,145</u></u>	<u><u>113</u></u>	<u><u>46,285</u></u>
<u>2022</u>					
Gross lease liabilities	3,851	6,231	1,596	555	12,233
Trade and other payables	<u>20,330</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>20,330</u>
Total	<u><u>24,181</u></u>	<u><u>6,231</u></u>	<u><u>1,596</u></u>	<u><u>555</u></u>	<u><u>32,563</u></u>

#### 25F. Interest rate risk

The interest rate risk exposure is mainly from changes in fixed rate and floating interest rates. The interest from financial assets including cash balances is not significant. The following table analyses the breakdown of the significant financial instruments (excluding derivatives) by type of interest rate:

	<u>2023 \$'000</u>	<u>2022 \$'000</u>
<u>Financial assets:</u>		
Fixed rates	<u>84,839</u>	<u>61,659</u>
Total at end of the year	<u><u>84,839</u></u>	<u><u>61,659</u></u>
<u>Financial liabilities:</u>		
Fixed rates	<u>10,109</u>	<u>11,740</u>
Total at end of the year	<u><u>10,109</u></u>	<u><u>11,740</u></u>

Sensitivity analysis: The effect on profit before tax is not significant.

#### 25G. Foreign currency risks

The Hospital has insignificant exposure to foreign currency risk.

## ST ANDREW'S MISSION HOSPITAL

### 26. Capital commitments

Estimated amounts committed at the end of the reporting year for future capital expenditure but not recognised in the financial statements are as follows:

	<u>2023</u> \$'000	<u>2022</u> \$'000
Commitments for construction of property, plant and equipment	<u>4,528</u>	<u>333</u>

### 27. Changes and adoption of financial reporting standards

For the current reporting year, the ASC issued amendment to FRS 1 and Practice Statement 2 on disclosures of material accounting policy and other explanatory information. Immaterial information need not be disclosed. Disclosures should not obscure material accounting policy information (such as material information being obscured, or information regarding a material item, transaction or other event is scattered throughout the financial statements, etc.). In addition, the ASC issued certain new or revised financial reporting standards applicable to the Hospital.

<u>FRS No.</u>	<u>Title</u>
FRS 8	Definition of Accounting Estimates - Amendments to

### 28. New or amended standards in issue but not yet effective

For the future reporting years, the ASC issued certain new or revised financial reporting standards. The transfer to the applicable new or revised standards from the effective dates is not expected to result in any material modification of the measurement methods or the presentation in the financial statements for the following reporting year from the known or reasonably estimable information relevant to assessing the possible impact that application of the new or revised standards may have on the Hospital's financial statements in the period of initial application.

<u>FRS No.</u>	<u>Title</u>	<u>Effective date for periods beginning on or after</u>
FRS 1	<i>Presentation of Financial Statements</i> - amendment relating to <i>Classification of Liabilities as Current or Non-current</i>	1 Jan 2024
FRS 116	Lease Liability in a Sale and Leaseback (Amendments)	1 Jan 2024

# SERVICES MAP

## MEDICAL SERVICES

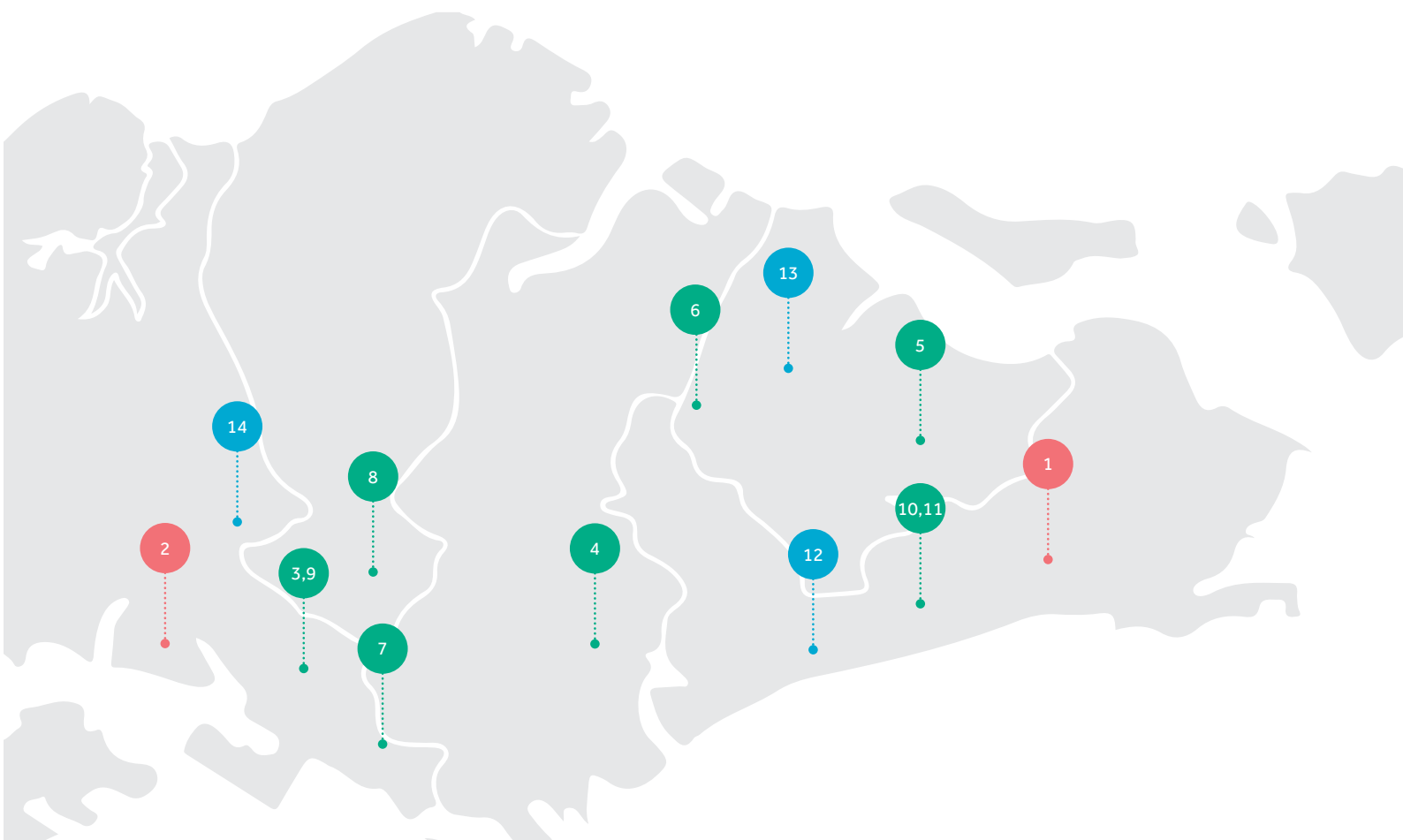
1. **ST. ANDREW'S COMMUNITY HOSPITAL**  
**ST. ANDREW'S MISSION HOSPITAL CLINIC**  
since 1992
2. **ST. ANDREW'S MIGRANT WORKER MEDICAL CENTRE**  
since 2021

## SENIOR SERVICES






3. **ST. ANDREW'S SENIOR CARE (DOVER)**  
since 2022
4. **ST. ANDREW'S SENIOR CARE (JOY CONNECT)**  
since 2015
5. **ST. ANDREW'S SENIOR CARE (TAMPINES CENTRAL)**  
since 2017
6. **ST. ANDREW'S NURSING HOME (BUANGKOK)**  
since 2013
7. **ST. ANDREW'S NURSING HOME (HENDERSON)**  
**ST. ANDREW'S SENIOR CARE (HENDERSON)**  
since 2017
8. **ST. ANDREW'S NURSING HOME (QUEENSTOWN)**  
**ST. ANDREW'S SENIOR CARE (QUEENSTOWN)**  
since 2017
9. **ST. JOHN'S – ST. MARGARET'S NURSING HOME**  
since 2021
10. **ST. ANDREW'S SENIOR CARE (BEDOK NORTH)**  
since 2023
11. **ST. ANDREW'S SENIOR CARE (BEDOK SOUTH)**  
since 2023

## AUTISM SERVICES

12. **ST. ANDREW'S AUTISM CENTRE**  
since 2005
13. **ST. ANDREW'S ADULT HOME**  
since 2019
14. **ST. ANDREW'S MISSION SCHOOL**  
since 2022





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